

City of Aniak
CITY COUNCIL REGULAR MEETING
Teleconference
Thursday, July 15, 2021 at 7:00 PM

AGENDA

Virtual Meeting Information:

*To Participate please call 1-800-315-6338
Conference Code- 54481#*

- I. Call to Order**
- II. Roll Call**
- III. Approval of Agenda**
- IV. Public Participation**
- V. Previous Meeting Minutes**
 - [A.](#) June 9th, 2021 Meeting Minutes
 - [B.](#) June 24th, 2021 Meeting Minutes
- VI. Reports**
 - [A.](#) Aniak Volunteer Fire Department - T. Youngblood
 - [B.](#) Public Works - G. Hager
 - [C.](#) Library - D. Lehman
 - [D.](#) Bookkeeper/Financial Statement - L. Kameroff
 - [E.](#) City Manager - D. Lehman
- VII. Executive Session**
- VIII. Old Business**
 - [A.](#) 3rd Reading/Public Hearing of Ordinance 21-01 Amendment/Addition to Sales Tax Ordinance #96-02-Adopt Ak. Remote Seller Sales Tax Code by Reference
 - [B.](#) New Hazard Mitigation Plan Update
 - [C.](#) Update Covid-19 Resolution Discussion
- IX. New Business**
 - [A.](#) Resolution 21-09 Equal Opportunity/Affirmative Action Policy
 - [B.](#) Resolution 21-10 Fair Housing Resolution
 - [C.](#) Public Safety/VPSO/Healthcare/Animal Control Discussion
 - [D.](#) Resignation letter of Council Member
- X. Time and Place of Next Meeting:**
SCERP-Call of the Chair
August 11, 2021 7:00pm
- XI. Adjourn**

Attested:

Mayor Erica Kameronoff *Date*

City Manager Diana Lehman *Date*

City of Aniak
CITY COUNCIL REGULAR MEETING
Teleconference
Wednesday, June 09, 2021 at 7:00 PM

MEETING MINUTES

Virtual Meeting Information:

*To Participate please call 1-800-315-6338
 Conference Code- 54481#*

- I. Call to Order-** Meeting called to order by Mayor Erica Kameroff at 7:07pm
- II. Roll Call-** A.Morgan-AE, D.Cannon- P, W.Wilson-AB, R.Konteh-AE, E.Kameroff- P, D.Bonanno-P, C.Morgan-P, Staff Present: D.Lehman, L.Kameroff, Members of the Public- D.Gillikin, C.Singletary (AML), J.Lamae (Hazard Mit. Plan Contact)
- III. Approval of Agenda-** Motion to approve agenda made by Council CM, motion 2nd by Vice Mayor DC. Agenda approved as presented.
- IV. Public Participation**
 - A. 3rd Reading/Public Hearing of Ordinance 21-01 Amendment/Addition to Sales Tax Ordinance #96-02-Adopt Ak. Remote Seller Sales Tax Code by Reference. Council agreed to consider this as further discussion of 21-01 Amendment/Addition and not actual 3rd reading/hearing on agenda. DG: concern and nonsupport of 21-01. Adendum A is extensive and detailed. Will both add tax to remote purchase items. Does seller's state tax and city sales tax-multiple jurisdiction taxes apply? That is how DG reads it. Would small sellers be required to do reporting & collections? Not fair to pick and choose who does or does not pay taxes. Sec. 170 penalties for not paying or collecting taxes...who gets those fees? It is not clear in document. EK: thanks for ques. Can CS (AML) clarify? Do we want to have the reading now or more public participation? DL: question for CS (AML) what are the requirements for business to follow "Wayfair" ruling. CS: 100k gross sales or 200 indiv. Transactions-business outside of state of Alaska. No physical presence in Aniak.DL: physical presence in Alaska or in our jurisdiction? CS: example, Walmart in Kenai would charge Aniak city sales tax b/c no presence in Aniak. EK: about DG's questions? CS: not correct concerning double taxation...tax is based on point of delivery. No double taxation. Other questions about local business...we treat non-Alaska business same as Alaska business...if Aniak store ships to another jurisdiction in state, not a remote seller until it reaches threshold level of 100k or 200 transactions shipped out of Aniak within the state of Alaska. Sec 170 penalties interests-who gets what is not covered in code (which is for remote sellers) but it is in intergovernmental agreement-late penalties & interest & tax go to jurisdictions, late filing fee \$25 goes to commission. DG: I have to report if more than 200 sales to other jurisdictions in Alaska? CS: .No local Aniak sales would be reported. DG: what is a transaction # of items? CS: No, per invoice. DC: Is this old business? EK: NO. DC: Two new items-there will be additional expense to residents; And it is not just out of state business effected, but local businesses effected. We should get more info out to public until we do the third reading...suggest we table it again. EK: Agree. Thanks to C. Singletary for being here. Are we going to do 3rd reading or tabling it. DG: A question for Clinton about remote services being taxed-what is it. CS: target remote service online streaming, etc. but could apply to professional services-working on it-a law firm's services delivered to Aniak client could be online service subject to sales taxes. Or accounting services. DG: Hughes Net would be remote service? CS: Federal law prohibits taxing of internet access. DG: could it morph into taxes on cell phones & broadband services? CS: GCI has physical presence in your jurisdiction so not effected. DC: what about new upcoming services? CS: Feds are clear about no tax on internet service. Sat TV typically has dish which creates physical presence. Depends on local tax structure. .EK: Thanks Dan. I also had questions about streaming services. Would streaming services be taxed? CS: Yes. Hulu, Sling, Disney, Apple TV, etc...taxable. EK: Would sales tax be added into bill. CS: Yes, most likely. EK: A concern that

our prices would go up. We pay a lot for the services we get already and lot of people we should be paying any more on (because city is collecting their remote sales tax) things are already expensive enough. CM: Appreciate questions, wondering what is really going to happen when we get this tax. EK: Anu more questions, comments? How to proceed? 3rd reading? DC: Can DL or Missy put what we learned into notes for council members? Then start clock again on a 1st reading after that? EK: Diana, Missy, can we do can we do that? DL: I will be back next week and can transpose discussion and get copies to council. EK: Table again till next meeting? A motion to do so please? DC: Make motion 2nd CM. Any opposed to tabling 21-01? No. it is tabled till next meeting.

- B. Presentation/Overview: Hazard Mitigation Plan Update by Jennifer Lemay, contractor provided to City of Aniak to update plan. Ak Dept Homeland Security & FEMA require update. To reduce risk from natural hazards is less expensive than disaster repair. A plan is required to be eligible for federal disaster grants. This is public meeting #1, as required. Top 3 hazards for Aniak are flood/erosion, fire and severe weather. (Is permafrost an issue?) Are there climate change components to include in plan? DC: Slough erosion. DL: Storm water flooding with sudden thawing climate change? JL: yes. DG: Climate change warmups are causing river thaw and refreeze which makes thicker ice and could lead to more flooding in Aniak. JL: Exactly info am and looking for. DG: Ice is ripping vegetation and destroying gravel bars and adds to flooding in Aniak city limits. River jumps channels. DC: River ice backs up further than it used to. DG: Fire breaks around city-we have had close calls and risk gets bigger. JL: Are earthquakes an issue like weather and power outages, wildfires. Look at the risk assessment map, high watermarks are missing in city. Will add mitigation Measures in risk assess map. Are community buildings, street addresses up to date? Any comments? EK: Hard to read on phone, large doc. Hard copy would have been good. DG: the map is 10 mg. save in diff. format would shrink. FEMA zone map is not accurate, some areas don't have flood designation. Hope this process helps with that. DC: looked at plan and will contact JL. JL: DL has concerns regarding levee and creating working with DOT and ACOE and City to apply maintenance ID's in risk assessment report as mitigation action. EK: Is dust control a hazard mit issues? JL: From health perspective can't be included but less rainfall would move into cryosphere concerns and then into haz mit issue & plan. JL: will see if cryosphere issue will work. DG: freezing up later, thawing sooner so thawed ground season lasts longer. JL: Any other issue to note in plan? CM: wondered why dike never built on slough side...they are more in danger from flood than this side. EK: Maybe could be looked in the haz mit plan? DC: Think our concrete dike is about force of ice. Not sure could prevent flooding on other side of slough with structure. EK: No more ques. Comments, thank you Jennifer Lemay.

- V. **Previous Meeting Minutes-** Motion made by Vice Mayor DC to approve meeting minutes from May 19 and May 26th in one motion, motion was 2nd by Council DB and present Council approved meeting minutes as presented.

- A. May 19, 2021 Regular Meeting Minutes-
- B. May 26th, 2021 Special Meeting Minutes

VI. Reports

- A. Aniak Volunteer Fire Department - T. Youngblood was absent from this meeting. Vice Mayor DC gave a report-Reported a brush fire we had in town about 2 weeks ago. Believes we dodged a bullet. Fortunately, we had many people and City equipment close by and we came together to get the fire out and under control. He just returned from a Fire Training held in Palmer and it showed him how short handed our community is at this time. We are in need of Volunteers for the Fire Dept. and need to send out prevention information. Mayor EK agreed that we need to keep our equipment filled and ready in the event of another fire. Staff agreed to send out more fire prevention information when we send out our invoicing.
- B. Public Works - G. Hager had a written report. L.Kameroff read out-loud written report for the record. Keeping equipment running and maintained continues. The crew started working on the Levee along River Road with plans to keep it maintained on a yearly basis. They have widened, raised, and applied grass seed where needed, but it will be an ongoing project as time and equipment permits. The Landfill will require work over the summer burying and resurfacing. The

dust on the roads is still a major issue and watering them is a losing battle. We have not been back from ATC on what dust control they are willing/able to assist with at this time. The Sewer System is running normally and will require more cleaning throughout the summer. Over Memorial weekend we had some vandalism at the City Shop. Windshields broken, mirrors. We are going to need surveillance cameras to keep on top of this issue. Mayor EK agreed with purchasing surveillance cameras and informed the Council of ATC's next meeting on the 16th, and they may discuss dust control issues.

- C. Library - D. Lehman-No new information for the library currently. No new applications submitted. Council suggested reposting about the library job opening again. Staff agreed.
- D. Bookkeeper/Financial Statement - L. Kameroff-Reported we have the new Muni-Code up and running for the public to view meeting details (agendas, reports, etc.) she is still working on minor details and getting comfortable using the new system. We will be posting for a Part-Time Office Assistant, that will eventually move up to Clerk. We are working on the details, but this is a much-needed position. Still working on getting DB and RK added as check signers but have run into a few delays. She will also have the new Savings Account paperwork that will require signatures. She is finishing up on our FY22 Insurance contract. Council discussed the Financial Report for May 2021, and some present Council were not able to review report. Vice Mayor DC stated he had no issues with the report, but with only 4 Council Members present, there was no quorum to approve May 2021 Financial Report. Vice Mayor DC made a motion to table May 2021 Financial Report until the next Regular Meeting due to no quorum, motion was 2nd by Council CM, remaining council approved. May 2021 Financial Report was tabled until the next regular meeting.
- E. City Manager - D. Lehman

VII. New Business-None

VIII. Old Business-None

- IX. Time and Place of Next Meeting-** Present Council agreed to hold our next Regular Meeting In-Person and still have the Conference line open for any public members to attend. Present council agreed.

SCERP-TBA

Regular Meeting- July 14, 2021 7:00pm

- X. Adjourn-** Motion made by Vice Mayor DC to adjourn, motion was 2nd by Council DB. Meeting adjourned at 9:17pm

Attested:

Mayor Erica Kameroff *Date*

City Clerk/Finance Director Lenore Kameroff *Date*

City of Aniak
Special City Council Meeting
Thru Tele-Conference
Thursday, June 24, 2021
7:00p.m.

Section V, Item B.

To Participate, please call in at 1-800-315-6338
Conference Code- 54481#

Meeting Minutes

- I. **Call to Order-** Meeting called to order by Mayor Erica Kameroff at 7:18pm
- II. **Roll Call-** A. Morgan-AE, D. Cannon-P, W. Wilson-P, R. Konteh-P, E. Kameroff-P, D. Bonanno-AB, C. Morgan-P
Staff Present- D. Lehman and G. Hager
Members of the Public- None
- III. **Approval of Agenda-** Motion made by Vice Mayor DC to approve agenda as presented, motion 2nd by Council WW. Agenda approved as presented.
- IV. **Public Participation-** None
- V. **New Business**
- Resolution 21-11 Acceptance of Coronavirus Local Fiscal Recovery Funds- Vice Mayor DC read through Resolution 21-11 for the record and Mayor EK opened the floor for discussion.
 - Discussion: Some council members did not read info sheet attachment because they were reading emails on their phones and the text is too small so discussion focused on what info sheet said. There were questions on what the money could be used for. DL: The info sheet suggested that the sort of covid related economic losses the funds could address were loss of City revenue (taxes and sewer) as well as community economic losses related to loss of tourism, HUB air traffic, jobs, etc....Council members who had full computer screens in front of them read some information, as did city manager. There were questions as to what amounts were involved and what requirements the city would have to meet. DL pointed out that the email from State of Alaska says that the terms and conditions are pending state budget adoption and will be emailed later, so the terms are unknown, and there is no mention of amounts but economic develop projects are being stressed. This is all we know right now but the State's email stressed immediate response was needed. EK spoke to hesitating because of unknown state requirements; GH and CM stressed that we should sign resolution and see what happens next, that the City can withdraw if the undisclosed terms are unacceptable. The issue was discussed and then a Motion made by Vice Mayor DC to approve Resolution 21-11 Acceptance of Coronavirus Local Fiscal Recovery Funds. Motion was 2nd by Council WW. Mayor EK requested a Roll Call Vote with the votes as follows: AM-AE, DC-Y, WW-Y, RK-Y, EK-Y, DB-AB, CM-Y Resulting in 5 Yes and 2 Absent.
Resolution 21-11 was approved by majority present.
- VI. **Time and Place of Next Meeting-**
Regular Scheduled Council Meeting- July 15, 2021, at 7:00pm In-Person meeting
SCERP Meeting-Call of Chair-None
- VII. **Adjourn-** Motion made by Vice Mayor DC to adjourn, motion 2nd by Council WW.
Meeting adjourned at 7:42pm

Attested:

Mayor Erica Kameroff

Date

City Manager Diana Lehman

Date



June Public Works Report

1 message

Greg Hager <ghager58@gmail.com>

Tue, Jul 6, 2021 at 9:54 AM

To: City of Aniak <cityofaniak@gmail.com>

June was a busy month for the Public Works crew. We attempted to mitigate the dust as best we could as well as getting a good start to our summer work schedule.

The sewer system is functioning just fine. Daily inspections have kept small issues under control. Cleaning and flushing are ongoing projects and will continue throughout the summer.

The landfill is a work in progress. Other projects have kept us from starting summer management but we will be on it soon.

The first part of the dike repair project was completed in June. I'm pretty happy with the way our team worked together with our old equipment and did a great job. Over 120 truck loads of dirt and gravel were used to fix the half mile that we worked on. The project has been seeded and the grass is starting to sprout. Further work should be done this year on the foot of the concrete but we are waiting for permission to work on it because it is State property.

This morning the roads are starting to get pot-holed up due to all the rain. The surface has held up better this year because of \$125,000 we spent last year on the road surface. This year would have been the ideal year to start solving our dust problem. Dust can not be controlled to an acceptable level without using some sort of palliative. You can drive around Aniak and see where private citizens have paid out personal money to control dust in front of their own homes. Driving our water truck spraying water 7 hours a day is just wearing out our vital fire fighting equipment. I thought we were watering as a stop gap until ATC put down chloide. I made several attempts To communicate with them and they wouldn't return my call. Now they say they "forgot" to order any. It's time the Tribe start to provide basic services to their members beside recreational gambling. They receive money for roads. Why can't they help out. I'm very disgusted with this situation. Millions of dollars and we breathe dust.

Greg Hager

Aniak Director of Public WORKS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
2	Total FY20 Carry Over Balance	149,013														
3	Sewer Savings Set Aside for	50,000				50,000									50,000	-
4	Balance of Sewer Savings	211,783														
5	to FY21 Budget	79,816				79,816									79,816	-
6	FY20 Carry Over Balance Left	19,197														
7	FY2020 Purchase Cost	17,432	5,907	649	1,135	407	678	1,490	873	1,536	2,235	1,228	960		17,099	333
8	Diesel in Gallons from FY20 Purchases	6,000	2,030	223	390	140	233	512	300	528	768	422	330		5,876	124
9																
10	Administration Income															
11	Community Revenue Sharing	75,000	75,000						160						75,160	(160)
12	Equipment Rental	-													-	-
13	GCI Land Lease	4,800	400	900		450		900	450	450		900	450		4,900	(100)
14	Gravel Sales & Royalties	-													-	-
15	Miscellaneous Income	-													-	-
16	Office Space Rental	16,800	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400		15,400	1,400
17	Payment in Lieu of Taxes	68,000	72,298												72,298	(4,298)
18	Sales Tax Revenue (2%)	65,000	20,027	2,649	7	20,060	3,558	309	14,458	2,821	506	15,958	297		80,651	(15,651)
19	Tobacco Excise Tax	45,000	10,589	1,524		11,956	3,781		7,444		3,385	6,260	3,468		48,406	(3,406)
20	VEEP Lighting	20,000													-	20,000
21	FY20 Carry Over Contribution to	54,816				54,816									54,816	-
22	Total Admin. Income	349,416	179,714	6,474	1,407	88,682	8,739	2,609	23,912	4,671	5,291	24,518	5,615	-	351,632	(2,216)
23	Administration Expenses															
24	Bank Charges and Fees	75											8		8	67
25	Maintenance/Operations	4,000			760		7,019		-				14		7,793	(3,793)
26	Contract Services	1,000				900						40	378		1,318	(318)
27	Dues & Membership Fees	3,000	188	75	168	49	285	157	318	116	236	125	72		1,788	1,212
28	Electric	1,100	41	41	44	39	54	60	80	66	67	50	64		605	495
29	Equipment Purchase	2,000		76			18		60	-				3,250	3,404	(1,404)
30	Gasoline	2,500	179	390		135	168		226	165	226	134	287		2,127	373
31	Health Insurance Opt. Out	12,000						12,000							12,000	-
32	Heating Fuel	3,000					125	306	1,390	116		1,072			3,008	(8)
33	Liability Insurance	11,500	3,500		2,452	(313)	4,738		2,965						13,341	(1,841)
34	Worker's Comp. Ins.	8,300	3,034				(689)								2,346	5,954
35	Lease and Rent	1,300	210					210					525		945	355
36	Parks & Recreation	-													-	-
37	Employee Life/Retirement	28,829	1,072	1,010	929	755	982	1,248	1,277	1,354	3,246	1,569	1,448		14,890	13,939
38	Employee Payroll Taxes	15,725	434	378	365	253	305	385	527	547	789	570	544		5,098	10,627
39	Gross Wages	117,390	5,276	4,593	3,743	3,042	3,917	5,034	5,806	6,125	8,847	6,601	6,190		59,175	58,215
40	Postage/Freight	500	14	38	11	14	75	7	16	21		14			210	290
41	Office Supplies/Equip.	2,000	43	63	30		138	205	101	83	43	70	57		831	1,169
42	Telephone/Fax/Internet	11,500	402	351	421	510	351	303	1,022	759	400	460	773		5,753	5,747
43	Travel/Training/Per Diem	5,000		95	(602)		500								(7)	5,007
44	VEEP Lighting	20,000										1,243			1,243	18,757
45	Miscellaneous Expense	-													-	-
46	Total Admin. Expenses	250,719	14,392	7,110	8,321	5,384	17,987	20,132	13,788	9,353	13,854	11,947	13,610	-	135,877	114,841
47	Administration Net	98,697	165,322	(637)	(6,914)	83,298	(9,248)	(17,522)	10,124	(4,683)	(8,563)	12,571	(7,995)	-	215,755	(117,057)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 DRAFT	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
48	Fire & Police Income															
49	Animal Control Income	1,000	6	7		24	27	39			10	17	15		145	855
50	Donations	-	2,000							8,000					10,000	(10,000)
51	Equipment Rental Income	-													-	-
52	Volunteer Fire Assist. Grant	73,944							19,217				4,590		23,807	50,137
53	Miscellaneous	-				1,066	-								1,066	(1,066)
54	Total Fire & Police Income	74,944	2,006	7	-	1,090	27	39	19,217	8,000	10	17	4,605	-	35,018	39,926
55	Fire & Police Expenses															
56	Animal Control Expense	1,000		479				54		32	24	88	483		1,160	(160)
57	Building Maint./Operations	-													-	-
58	Contract Services-Animal Control	-													-	-
59	Electric	2,000	206	178	205	124	144	169	242	357	335	326	225		2,511	(511)
60	Equipment Diesel Fuel	250													-	250
61	Equipment Purchase	-											1,000		1,000	(1,000)
62	Gasoline	250				73	144	-		62					279	(29)
63	Heating Fuel	6,500	1,683					3,460	3,814	3,262	3,180	2,254	3,503		21,156	(14,656)
64	Maintenance/Operations (Incl. parts)	-			185	313	56	-	328	20	150	109			1,161	(1,161)
65	Employee Life/Retirement	8,669			32	64	229	799	784	790	1,174	357	396		4,626	4,043
66	Employer Payroll Taxes	4,728			15	23	85	311	322	322	477	145	161		1,862	2,866
67	Gross Wages	39,403			145	290	1,041	3,633	3,563	3,592	5,336	1,624	1,802		21,026	18,377
68	Postage/Freight	-							83						83	(83)
69	Supplies	-	1,917	1,018	45	302	-	26	-	-	-				3,308	(3,308)
70	Telephone/Fax/Internet	1,000	57		50	34	34	37	267	88			355		921	79
71	Travel/Training/Per Diem	10,000													-	10,000
72	Total Fire & Police Expense	73,800	3,862	1,675	677	1,223	1,733	8,488	9,402	8,526	10,677	4,903	7,925	-	59,092	14,708
73	Fire & Police Net	1,144	(1,856)	(1,668)	(677)	(133)	(1,706)	(8,449)	9,815	(526)	(10,667)	(4,886)	(3,320)	-	(24,074)	25,218
74																
75	Landfill Income															
76	Landfill Income	50,000	3,650	108,250	1,500	400	50			50	1,000	2,438	3,375		120,713	(70,713)
77	Total Landfill Income	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	2,438	3,375	-	120,713	(70,713)
78	Landfill Expenses															
79	Equipment Diesel Fuel	3,000	809	218	457	192	58	195	76		38		189		2,232	768
80	Equipment Purchase	5,000		345	4,643										4,987	13
81	Maintenance/Operations (Incl. parts)	5,000		56	405				-			343			803	4,197
82	Employee Life/Retirement	3,939	469	947	553	547	321	212	359	223	208	109	207		4,155	(216)
83	Employer Payroll Taxes	2,694	213	375	205	201	124	80	163	105	122	71	105		1,765	929
84	Gross Wages	22,450	2,412	4,564	2,514	2,486	1,460	963	1,632	1,013	944	496	940		19,424	3,026
85	Landfill Supplies	2,000													-	2,000
86	Miscellaneous	-													-	-
87	Total Landfill Expenses	44,083	3,903	6,504	8,776	3,426	1,963	1,450	2,230	1,341	1,312	1,019	1,441	-	33,366	10,717
88	Landfill Net	5,917	(253)	101,746	(7,276)	(3,026)	(1,913)	(1,450)	(2,230)	(1,291)	(312)	1,418	1,934	-	87,346	(81,429)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 DRAFT	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
89	Library Income															
90	CE Grant Income	-													-	-
91	Donation Income	-				1,000									1,000	(1,000)
92	IMLS Grant	10,000								5,000					5,000	5,000
93	Owl Grant	-		5,194											5,194	(5,194)
94	State PLA Grant	7,000		7,000											7,000	-
95	Archiving Aniak Grant	27,248													-	27,248
96	Office Space Rental	-													-	-
97	Miscellaneous Income	-	25			165									190	(190)
98	Total Library Income	44,248	25	12,194	-	1,165	-	-	-	5,000	-	-	-	-	18,384	25,864
99	Library Expenses															
100	Bank Charges and Fees	20							2	4	5	5	5		20	0
101	Building Maint./Operations	-													-	-
102	Contract Service	2,500													-	2,500
103	Electric	800	43	37	46	51	67	55	73	52	49	76	85		633	167
104	Equipment Purchase	3,280				3,829									3,829	(549)
105	Heating Fuel	1,300					125	146	146	102	146				663	637
106	Lease and Rent	1,200	300			300			300				300		1,200	-
107	Library Collection	3,500	-	-	33	68	784	-	84	204	239	511	68		1,991	1,509
108	Employer Payroll Taxes	3,000	32	53	41	24	48	49		3	54	79	68		450	2,550
109	Gross Wages	17,472	370	610	479	305	548	638		29	566	829	654		5,027	12,445
110	Postage & Freight	200			-	-	35	-	298			96			429	(229)
111	Library Supplies	2,475	-	-	-	2,118	29						182		2,329	146
112	Telephone/Fax/Internet	5,500	455	861	861	861	861	61	1,662	861	861	862	982		9,188	(3,688)
113	Travel/Training/Per Diem	3,000													-	3,000
114	Miscellaneous	-													-	-
115	Total Library Expenses	44,247	1,200	1,561	1,459	7,557	2,497	948	2,564	1,255	1,918	2,458	2,343	-	25,760	18,487
116	Library Net	1	(1,175)	10,633	(1,459)	(6,392)	(2,497)	(948)	(2,564)	3,745	(1,918)	(2,458)	(2,343)	-	(7,376)	7,377

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
117	Public Works Income															
118	Equipment Rental Income	10,000	200	2,235	2,625	85		30		1,848	11,806		200		19,029	(9,029)
119	Inspection Fees	500									420				420	80
120	Public Service Fee	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,614	1,639	1,585		21,844	(844)
121	Miscellaneous Income	-													-	-
122	Total Public Works Income	31,500	2,276	3,841	4,745	2,411	2,656	2,295	1,288	3,517	14,840	1,639	1,785	-	41,293	(9,793)
123	Public Works Expenses															
124	Building Maint/Ops	1,500	421			79									500	1,000
125	Contract Services	1,500				208									208	1,292
126	Electric	1,500	94	90	135	109	124	148	177	87	135				1,099	401
127	Equipment Diesel Fuel	200											172		172	28
128	Equipment Purchase	10,000		-					508	89					597	9,403
129	Gasoline	5,000		676	580	215	558	194	307	221	71		440		3,262	1,738
130	Heating Fuel	6,500	3,133					597		291					4,021	2,479
131	Lease and Rent	6,700	6,368		332										6,700	0
132	(parts)	10,000	446	709	744	443	512	104	278	585	378	799	377		5,374	4,626
133	Employee Life/Retirement	9,659	576	500	1,275	774	425	506	1,141	651	1,074	492	45		7,460	2,199
134	Employer Payroll Taxes	5,814	362	282	572	281	160	189	436	262	423	210	902		4,080	1,734
135	Gross Wages	48,450	4,362	3,352	6,197	3,520	1,934	2,302	5,188	2,958	3,705	2,237	3,084		38,838	9,612
136	Postage/Freight	2,000			63	441				80	37	514	86		1,221	779
137	Public Works Supplies	1,000	57	-	88		32					91			268	732
138	Telephone/Fax/Internet	-	-	-	-	-	-	59	399	182	128	128	418		1,315	(1,315)
139	Total Public Wks Expenses	109,823	15,819	5,609	9,986	6,070	3,745	4,099	8,434	5,406	5,952	4,470	5,524	-	75,115	34,708
140	Public Works Net	(78,323)	(13,544)	(1,768)	(5,241)	(3,659)	(1,089)	(1,804)	(7,146)	(1,889)	8,888	(2,831)	(3,739)	-	(33,822)	(44,501)
141																
142	Roads Income															
143	Roads Income	-													-	-
144	Total Roads Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Roads Expenses															
146	Contract Services	-													-	-
147	Electric-For 6 Streetlights	1,500	77	84	94	117	135	157	182	133	175	106	89		1,350	150
148	Equipment Diesel Fuel	7,500	233	407	629	128	175	204	463	981	1,779	1,032	599		6,628	872
149	Equipment Purchase	-			43,440	73,150									116,590	(116,590)
150	Maintence/Ops.w/parts	8,000			1,112	-	58			771	2,069	418	3,804		8,233	(233)
151	Employee Life/Retirement	3,719	417	487	614	457	177	170	86	516	733	918	477		5,052	(1,333)
152	Employer Payroll Taxes	2,574	161	206	231	170	74	72	42	215	305	353	199		2,027	547
153	Gross Wages	21,450	1,896	2,354	2,792	2,076	805	772	390	2,344	3,334	4,172	2,168		23,102	(1,652)
154	Postage/Freight	500			742						136				879	(379)
155	Total Roads Expenses	45,243	2,784	3,539	49,654	76,097	1,423	1,375	1,163	4,959	8,532	6,998	7,336	-	163,861	(118,618)
156	Roads Net	(45,243)	(2,784)	(3,539)	(49,654)	(76,097)	(1,423)	(1,375)	(1,163)	(4,959)	(8,532)	(6,998)	(7,336)	-	(163,861)	118,618

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
157	Sewer Utility Income															
158	City Sewer Income	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,813	12,441	12,497		160,015	4,985
159	FY20 Carry Over	25,000				25,000									25,000	-
160	Miscellaneous Income	-			29			37			32				98	(98)
161	Total Sewer Utility Income	190,000	15,466	12,638	16,783	42,204	12,397	20,229	10,557	13,056	16,846	12,441	12,497	-	185,113	4,887
162	Sewer Utility Expenses															
163	Bank Charges and Fees	2,000	115	163	129	199	213	133	271	127	188	268	150		1,956	44
164	Customer Sewer Repair	-													-	-
165	Donations	1,250	300		500	300		225	300			419	300		2,344	(1,094)
166	Electric	6,000	280	323	294	281	278	303	316	455	670	912	955		5,066	934
167	Equipment Diesel Fuel	500	49	23	35	58	49	44	26	47	178	102			611	(111)
168	Equipment Purchase	30,000		81	79										160	29,840
169	Gasoline	2,600	489		254	367		113	214	213	396	531			2,578	22
170	Heating Fuel	1,600									291	1,310	1,202		2,803	(1,203)
171	Liability Insurance	6,500	6,500												6,500	-
172	Worker's Comp. Ins.	1,700	1,700												1,700	-
173	Lease & Rent	3,300			1,401										1,401	1,900
174	parts)	15,000	191	220	47	1,357	586	153	47	47	151	200	47		3,045	11,955
175	Employee Life/Retirement	14,719	993	1,009	1,021	764	664	987	1,248	1,571	2,407	1,351	1,567		13,582	1,137
176	Employer Payroll Taxes	8,574	507	462	403	291	249	356	500	622	948	547	620		5,506	3,068
177	Gross Wages	71,450	5,914	5,349	4,900	3,562	3,020	4,485	5,673	7,139	10,939	6,143	7,123		64,246	7,204
178	Postage/Freight	2,000	222	110	57	110		77		187		220	160		1,142	858
179	Small Claims Fees	1,500		(19)	(231)		(39)	(55)		0					(344)	1,844
180	Supplies	1,500	24		514		49		9	46	17				658	842
181	Telephone/Internet/Fax	-	59	59	59	59	59	63	308	228	60	60	222		1,238	(1,238)
182	Travel/Training/Per Diem	2,000	100						85						185	1,815
183	Miscellaneous	-	25												25	(25)
184	Total Sewer Utility Expenses	172,193	17,468	7,781	9,461	7,348	5,128	6,883	8,997	10,680	16,246	12,063	12,347	-	114,402	57,791
185	Sewer Utility Net	17,807	(2,002)	4,857	7,322	34,856	7,268	13,346	1,561	2,376	600	378	149	-	70,711	(52,904)
186																
187	Current Month Collection Rate	100%	83%	97%	96%	100%	88%	100%	86%	96%	99%	100%			95%	6%
188	Including Past Due Balances	100%	15%	18%	20%	18%	17%	18%	13%	11%	28%	20%			18%	1
189																
190	TOTAL INCOME	740,108	203,137	143,403	24,435	135,952	23,869	25,172	54,973	34,294	37,986	41,053	27,877	-	752,151	(12,043)
191	TOTAL EXPENSES	740,108	59,429	33,780	88,335	107,105	34,477	43,375	46,576	41,521	58,490	43,859	50,527	-	607,473	132,635
192	Net Income	0	143,708	109,624	(63,899)	28,847	(10,608)	(18,203)	8,397	(7,227)	(20,504)	(2,806)	(22,650)	-	144,678	(144,678)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
193	Income Totals															
194	Animal Control Income	1,000	6	7	-	24	27	39	-	-	10	17	15	-	145	855
195	CE Grant Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	City Sewer Income	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,813	12,441	12,497	-	160,015	4,985
197	Comm.Revenue Sharing	75,000	75,000	-	-	-	-	-	160	-	-	-	-	-	75,160	(160)
198	Donation Income	-	2,000	-	-	1,000	-	-	-	8,000	-	-	-	-	11,000	(11,000)
199	Equipment Rental	10,000	200	2,235	2,625	85	-	30	-	1,848	11,806	-	200	-	19,029	(9,029)
200	GCI Land Lease	4,800	400	900	-	450	-	900	450	450	-	900	450	-	4,900	(100)
201	IMLS Grant	10,000	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000	5,000
202	Inspection Fees	500	-	-	-	-	-	-	-	-	420	-	-	-	420	80
203	Landfill Income	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	2,438	3,375	-	120,713	(70,713)
204	Gravel Sales & Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205	Miscellaneous	-	25	-	29	1,231	-	37	-	-	32	-	-	-	1,354	(1,354)
206	Office Space Rental	16,800	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	15,400	1,400
207	OWL Grant	-	-	5,194	-	-	-	-	-	-	-	-	-	-	5,194	(5,194)
208	PILT Payment	68,000	72,298	-	-	-	-	-	-	-	-	-	-	-	72,298	(4,298)
209	PLA Grant	7,000	-	7,000	-	-	-	-	-	-	-	-	-	-	7,000	-
210	Public Service Fee	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,614	1,639	1,585	-	21,844	(844)
211	Roads Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212	Sales Tax Revenue (2%)	65,000	20,027	2,649	7	20,060	3,558	309	14,458	2,821	506	15,958	297	-	80,651	(15,651)
213	FY20 Carry Over	79,816	-	-	-	79,816	-	-	-	-	-	-	-	-	79,816	-
214	Archiving Aniak Grant	27,248	-	-	-	-	-	-	-	-	-	-	-	-	-	27,248
215	Tobacco Excise Tax	45,000	10,589	1,524	-	11,956	3,781	-	7,444	-	3,385	6,260	3,468	-	48,406	(3,406)
216	VEEP Lighting	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
217	Volunteer Fire Assist. Grant	73,944	-	-	-	-	-	-	19,217	-	-	-	4,590	-	23,807	50,137
218	Total Overall Income	740,108	203,137	143,403	24,435	135,952	23,869	25,172	54,973	34,294	37,986	41,053	27,877	-	752,151	(12,043)
219	Expense Totals															
220	Animal Control Expense	1,000	-	479	-	-	-	54	-	32	24	88	483	-	1,160	(160)
221	Bank Service Charges	2,095	115	163	129	199	213	133	272	131	193	272	163	-	1,984	111
222	Building Maint./Ops.	5,500	421	-	760	79	7,019	-	-	-	-	-	14	-	8,293	(2,793)
223	Contract Services	5,000	-	-	-	1,108	-	-	-	-	-	40	378	-	1,527	3,473
224	Customer Sewer Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225	Donations	1,250	300	-	500	300	-	225	300	-	-	419	300	-	2,344	(1,094)
226	Dues/Membership Fees	3,000	188	75	168	49	285	157	318	116	236	125	72	-	1,788	1,212
227	Electric	12,900	741	753	818	722	801	891	1,070	1,151	1,431	1,470	1,419	-	11,266	1,634
228	Equipment Diesel Fuel	11,450	1,091	649	1,120	378	282	442	565	1,027	1,994	1,134	960	-	9,643	1,807
229	Equipment Purchase	50,280	-	501	48,161	76,979	18	-	568	89	-	-	4,250	-	130,568	(80,288)
230	Gasoline	10,350	668	1,067	834	789	870	524	747	661	693	666	727	-	8,246	2,104
231	Health Insurance Opt. Out	12,000	-	-	-	-	-	12,000	-	-	-	-	-	-	12,000	-
232	Heating Fuel	18,900	4,816	-	-	-	250	4,507	5,349	3,771	3,617	4,636	4,705	-	31,651	(12,751)
233	Liability Insurance.	18,000	10,000	-	2,452	(313)	4,738	-	2,965	-	-	-	-	-	19,841	(1,841)
234	Workers Comp.Insurance	10,000	4,734	-	-	-	(689)	-	-	-	-	-	-	-	4,046	5,954
235	Lease and Rent	12,500	6,878	-	1,733	300	-	210	300	-	-	-	825	-	10,245	2,255
236	Library Collection	3,500	-	-	33	68	784	-	84	204	239	511	68	-	1,991	1,509
237	Maintenance/Ops w/parts	38,000	637	985	2,493	2,113	1,211	256	653	1,423	2,749	1,868	4,228	-	18,616	19,384
238	Miscellaneous	-	25	-	-	-	-	-	-	-	-	-	-	-	25	(25)
239	Parks & Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Employee Life/Retirement	69,533	3,526	3,954	4,424	3,361	2,799	3,922	4,896	5,104	8,841	4,796	4,141	-	49,765	19,769
241	Employer Payroll Taxes	43,109	1,708	1,757	1,832	1,243	1,045	1,444	1,991	2,076	3,119	1,976	2,599	-	20,788	22,321
242	Gross Wages	338,065	20,230	20,822	20,770	15,279	12,724	17,828	22,253	23,200	33,671	22,101	21,962	-	230,838	107,227
243	Postage/Freight	5,200	236	148	873	565	110	84	396	288	174	844	246	-	3,963	1,237
244	Small Claims Fees	1,500	-	(19)	(231)	-	(39)	(55)	-	0	-	-	-	-	(344)	1,844
245	Supplies	8,975	2,040	1,080	676	2,421	248	231	110	128	60	161	239	-	7,394	1,581
246	Telephone/Internet/Fax	18,000	974	1,271	1,392	1,464	1,305	523	3,657	2,120	1,450	1,509	2,750	-	18,415	(415)
247	Travel/Training/Per Diem	20,000	100	95	(602)	-	500	-	85	-	-	-	-	-	178	19,822
248	VEEP Lighting	20,000	-	-	-	-	-	-	-	-	-	1,243	-	-	1,243	18,757
249	Total Overall Expenses	740,108	59,429	33,780	88,335	107,105	34,477	43,375	46,576	41,521	58,490	43,859	50,527	-	607,473	132,635
250	Net Income	0	143,708	109,624	(63,899)	28,847	(10,608)	(18,203)	8,397	(7,227)	(20,504)	(2,806)	(22,650)	-	144,678	(144,678)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 DRAFT	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
251	Public Wks. Dept Income															
252	Inspection Fees	500	-	-	-	-	-	-	-	-	420	-	-	-	420	80
253	Landfill Income	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	2,438	3,375	-	120,713	(70,713)
254	City Sewer Income	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,813	12,441	12,497	-	160,015	4,985
255	Public Service Fee	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,614	1,639	1,585	-	21,844	(844)
256	Equipment Rental	10,000	200	2,235	2,625	85	-	30	-	1,848	11,806	-	200	-	19,029	(9,029)
257	Roads Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	FY20 Carryover	25,000	-	-	-	25,000	-	-	-	-	-	-	-	-	25,000	-
259	Miscellaneous Income	-	-	-	29	-	-	37	-	-	32	-	-	-	98	(98)
260	Income	271,500	21,392	124,729	23,028	45,015	15,103	22,524	11,845	16,623	32,685	16,518	17,656	-	347,118	(75,618)
261	Public Wks. Dept Expenses															
262	Bank Charges & Fees	2,000	115	163	129	199	213	133	271	127	188	268	150	-	1,956	44
263	Building Maint./Ops	1,500	421	-	-	79	-	-	-	-	-	-	-	-	500	1,000
264	Contract Services	1,500	-	-	-	208	-	-	-	-	-	-	-	-	208	1,292
265	Customer Sewer Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
266	Donation	1,250	300	-	500	300	-	225	300	-	-	419	300	-	2,344	(1,094)
267	Electric	9,000	452	496	523	507	537	608	675	675	981	1,018	1,044	-	7,516	1,484
268	Equipment Diesel Fuel	11,200	1,091	649	1,120	378	282	442	565	1,027	1,994	1,134	960	-	9,643	1,557
269	Equipment Purchase	45,000	-	426	48,161	73,150	-	-	508	89	-	-	-	-	122,334	(77,334)
270	Gasoline	7,600	489	676	834	582	558	307	521	434	468	531	440	-	5,840	1,760
271	Heating Fuel	8,100	3,133	-	-	-	-	597	-	291	291	1,310	1,202	-	6,823	1,277
272	Liability Insurance	6,500	6,500	-	-	-	-	-	-	-	-	-	-	-	6,500	-
273	Workers Comp. Insurance	1,700	1,700	-	-	-	-	-	-	-	-	-	-	-	1,700	-
274	Land Lease	10,000	6,368	-	1,733	-	-	-	-	-	-	-	-	-	8,100	1,900
275	Maintenance/Ops.w/parts	38,000	637	985	2,308	1,800	1,155	256	325	1,403	2,599	1,760	4,228	-	17,455	20,545
276	Employee Life/Retirement	32,036	2,455	2,943	3,464	2,542	1,588	1,875	2,834	2,960	4,421	2,870	2,296	-	30,249	1,787
277	Employer Payroll Taxes	19,656	1,243	1,326	1,410	943	607	699	1,142	1,203	1,799	1,181	1,825	-	13,378	6,278
278	Gross Wages	163,800	14,584	15,619	16,403	11,643	7,218	8,522	12,883	13,454	18,922	13,047	13,315	-	145,610	18,190
279	Postage/Freight	4,500	222	110	862	551	-	77	-	267	174	734	246	-	3,242	1,258
280	Small Claims Fees	1,500	-	(19)	(231)	-	(39)	(55)	-	0	-	-	-	-	(344)	1,844
281	Supplies	4,500	81	-	601	-	81	-	9	46	17	91	-	-	926	3,574
282	Telephone/Internet/Fax	-	59	59	59	59	59	122	707	411	188	188	641	-	2,553	(2,553)
283	Travel/Training/Per Diem	2,000	100	-	-	-	-	-	85	-	-	-	-	-	185	1,815
284	Miscellaneous	-	25	-	-	-	-	-	-	-	-	-	-	-	25	(25)
285	Expenses	371,342	39,975	23,434	77,877	92,941	12,260	13,807	20,823	22,386	32,041	24,551	26,648	-	386,744	(15,402)
286	Public Works Net	(99,842)	(18,583)	101,295	(54,849)	(47,926)	2,843	8,716	(8,978)	(5,763)	644	(8,033)	(8,991)	-	(39,626)	(60,216)
287																
288	Bank & Cash Balances:															
289	As of May 31, 2021	Cash on Hand	\$ 460								114,392					
290		Gen Fund	\$ 37,174													
291		Sewer	\$ 109,540													
292			\$ 147,174													
293		Cares Act	\$ 205													
294		Grant	\$ 432													
295		Savings	\$ 161,881													
296			\$ 162,518													
297				Totals:	\$ 309,692											
298	Financial Report Approved by:															
299																
300																
301																

Adopted by duly constituted quorum of the City Council of Aniak, Alaska on the 8th day of May 2019.

Date: _____

Attested by: _____

Date: _____

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
302			Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	21-Jan	21-Feb		
303	FEMA Funds Income														-	-
304	FEMA Funds Expenses		-	-	-	-	74,062	-	13,211	8,171	17,290	7,806	10,982	-	131,522	(131,522)
305																
306			Mar-20	April	May	June	July	Aug	Sept	Oct	Nov	Dec-20	Jan-21	Feb-21		
307	CARES ACT INCOME															
308	CARES ACT INCOME	297,753				254,817							21,468		276,285	21,468
309	INCOME	297,753	-	-	-	254,817	-	-	-	-	-	-	21,468	-	276,285	21,468
310	CARES ACT EXPENSES															
311	Distance Learning			455	1,197	144	1,229	14	142	436	143	164	298		4,222	(4,222)
312	Housing Support			-			2,572			3,875	55,300	52,150	8,643	210	122,750	(122,750)
313	Improve Telework Activities		91	650	686	1,230	585	266	2,980	5,087	262	2,448	29		14,315	(14,315)
314	Medical Expenses		383	998	654	1,193	3,402	204	-	491					7,326	(7,326)
315	Other Economic Support			-		250			50						300	(300)
316	Pay-Personnel & Services Diverted		-	-	8,838	2,557	1,512	2,361	9,447	3,283	9,127				37,125	(37,125)
317	Pay-Public Health & Safety Emps.		-	-	16,144	-	2,047	877	4,794	659		8,706			33,228	(33,228)
318	Public Health Exp. (Inc. PPE)		196	-	-	315	1,768	13,049	2,502	1,862	1,261	466	80		21,499	(21,499)
319	Administration Expenses Covid-19 Testing/Contact											5	5		9	(9)
320	Tracing														-	-
321	Workers Comp. Claims														-	-
322	Issuance of Tax Anticipation Notes														-	-
323	Nursing Home Assistance														-	-
324	Food Programs														-	-
325	Small Business Assistance														-	-
326	Other***														-	-
327	Total Awarded	297,753	-	-	-	254,817	-	-	-	-	-	-	21,468	-	276,285	21,468
328	Cares Act Expenses	297,753	670	2,103	27,518	5,689	13,115	16,772	19,916	15,694	66,093	63,939	9,055	210	240,773	56,980
329	Cares Act Funds Net	(0)	(670)	(2,103)	(27,518)	249,128	(13,115)	(16,772)	(19,916)	(15,694)	(66,093)	(63,939)	12,413	(210)	35,511	
330																
331																
332																

	A	B	C	D	E	F	G 6/8/2021	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	2021	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020
333			Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22		
334	FEMA Funds Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
335	FEMA Funds Expenses	131,522	-	905	5,033										137,461	(5,939)
336																
337			Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22		
338	CARES ACT INCOME															
339	CARES ACT INCOME	297,753													276,285	21,468
340	INCOME	297,753	-	-	-	-	-	-	-	-	-	-	-	-	276,285	21,468
341	CARES ACT EXPENSES															
342	Distance Learning														4,222	(4,222)
343	Housing Support		18,735	-	-	-	-	-	-	-	-	-	-	-	141,485	(141,485)
344	Improve Telework Activities														14,315	(14,315)
345	Medical Expenses														7,326	(7,326)
346	Other Economic Support														300	(300)
347	Diverted														37,125	(37,125)
348	Day-Room Clean & Safety														33,228	(33,228)
349	Public Health Exp. (Inc. PPE)														21,499	(21,499)
350	Administration Expenses		99	5											113	(113)
351	Tracing														-	-
352	Workers Comp. Claims														-	-
353	Notes														-	-
354	Nursing Home Assistance														-	-
355	Food Programs														-	-
356	Small Business Assistance														-	-
357	Other***														-	-
358	Total Awarded	297,753	-	-	-	-	-	-	-	-	-	-	-	-	276,285	21,468
359	Cares Act Expenses	297,753	18,834	5	-	-	-	-	-	-	-	-	-	-	259,612	38,141
360	Cares Act Funds Net	-	(18,834)	(5)	-	-	-	-	-	-	-	-	-	-	16,673	
361																
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Section VI, Item D.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 DRAFT	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
397																
398																
399																
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
2	Total FY20 Carry Over Balance	149,013														
3	Sewer Savings Set Aside for	50,000				50,000									50,000	-
4	Balance of Sewer Savings	211,783														
5	to FY21 Budget	79,816				79,816									79,816	-
6	FY20 Carry Over Balance Left	19,197														
7	FY2020 Purchase Cost	17,432	5,907	649	1,135	407	678	1,490	873	1,536	2,235	1,228	960	553	17,652	(220)
8	Diesel in Gallons from FY20 Purchases	6,000	2,030	223	390	140	233	512	300	528	768	422	330	190	6,066	(66)
9																
10	Administration Income															
11	Community Revenue Sharing	75,000	75,000						160						75,160	(160)
12	Equipment Rental	-													-	-
13	GCI Land Lease	4,800	400	900		450		900	450	450		900	450	450	5,350	(550)
14	Gravel Sales & Royalties	-													-	-
15	Miscellaneous Income	-													-	-
16	Office Space Rental	16,800	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	16,800	-
17	Payment in Lieu of Taxes	68,000	72,298												72,298	(4,298)
18	Sales Tax Revenue (2%)	65,000	20,027	2,649	7	20,060	3,558	309	14,458	2,821	506	15,958	297	571	81,223	(16,223)
19	Tobacco Excise Tax	45,000	10,589	1,524		11,956	3,781		7,444		3,385	6,260	3,468		48,406	(3,406)
20	VEEP Lighting	20,000													-	20,000
21	FY20 Carry Over Contribution to	54,816				54,816									54,816	-
22	Total Admin. Income	349,416	179,714	6,474	1,407	88,682	8,739	2,609	23,912	4,671	5,291	24,518	5,615	2,421	354,053	(4,637)
23	Administration Expenses															
24	Bank Charges and Fees	75											8		8	67
25	Maintenance/Operations	4,000			760		7,019		-				14		7,793	(3,793)
26	Contract Services	1,000				900						40	378		1,318	(318)
27	Dues & Membership Fees	3,000	188	75	168	49	285	157	318	116	236	125	72	6,218	8,006	(5,006)
28	Electric	1,100	41	41	44	39	54	60	80	66	67	50	64	44	649	451
29	Equipment Purchase	2,000		76			18		60	-				3,250	1,963	5,367
30	Gasoline	2,500	179	390		135	168		226	165	226	134	287	162	2,290	210
31	Health Insurance Opt. Out	12,000						12,000							12,000	-
32	Heating Fuel	3,000					125	306	1,390	116		1,072			3,008	(8)
33	Liability Insurance	11,500	3,500		2,452	(313)	4,738		2,965					(277)	13,064	(1,564)
34	Worker's Comp. Ins.	8,300	3,034				(689)								2,346	5,954
35	Lease and Rent	1,300	210					210					525		945	355
36	Parks & Recreation	-													-	-
37	Employee Life/Retirement	28,829	1,072	1,010	929	755	982	1,248	1,277	1,354	3,246	1,569	1,448	1,335	16,226	12,603
38	Employee Payroll Taxes	15,725	434	378	365	253	305	385	527	547	789	570	544	513	5,611	10,113
39	Gross Wages	117,390	5,276	4,593	3,743	3,042	3,917	5,034	5,806	6,125	8,847	6,601	6,190	5,896	65,072	52,318
40	Postage/Freight	500	14	38	11	14	75	7	16	21		14		44	254	246
41	Office Supplies/Equip.	2,000	43	63	30		138	205	101	83	43	70	57	750	1,581	419
42	Telephone/Fax/Internet	11,500	402	351	421	510	351	303	1,022	759	400	460	773	716	6,469	5,031
43	Travel/Training/Per Diem	5,000		95	(602)		500								(7)	5,007
44	VEEP Lighting	20,000										1,243			1,243	18,757
45	Miscellaneous Expense	-												70	70	(70)
46	Total Admin. Expenses	250,719	14,392	7,110	8,321	5,384	17,987	20,132	13,788	9,353	13,854	11,947	13,610	17,435	153,312	97,406
47	Administration Net	98,697	165,322	(637)	(6,914)	83,298	(9,248)	(17,522)	10,124	(4,683)	(8,563)	12,571	(7,995)	(15,013)	200,741	(102,044)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 DRAFT	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
48	Fire & Police Income															
49	Animal Control Income	1,000	6	7		24	27	39			10	17	15	37	182	818
50	Donations	-	2,000							8,000					10,000	(10,000)
51	Equipment Rental Income	-													-	-
52	Volunteer Fire Assist. Grant	73,944							19,217				4,590		23,807	50,137
53	Miscellaneous	-				1,066	-								1,066	(1,066)
54	Total Fire & Police Income	74,944	2,006	7	-	1,090	27	39	19,217	8,000	10	17	4,605	37	35,055	39,889
55	Fire & Police Expenses															
56	Animal Control Expense	1,000		479				54		32	24	88	483		1,160	(160)
57	Building Maint./Operations	-													-	-
58	Contract Services-Animal Control	-													-	-
59	Electric	2,000	206	178	205	124	144	169	242	357	335	326	225	128	2,639	(639)
60	Equipment Diesel Fuel	250													-	250
61	Equipment Purchase	-											1,000		1,000	(1,000)
62	Gasoline	250				73	144	-		62					279	(29)
63	Heating Fuel	6,500	1,683					3,460	3,814	3,262	3,180	2,254	3,503		21,156	(14,656)
64	Maintence/Operations (Incl. parts)	-			185	313	56	-	328	20	150	109		34	1,196	(1,196)
65	Employee Life/Retirement	8,669			32	64	229	799	784	790	1,174	357	396	777	5,403	3,265
66	Employer Payroll Taxes	4,728			15	23	85	311	322	322	477	145	161	316	2,178	2,550
67	Gross Wages	39,403			145	290	1,041	3,633	3,563	3,592	5,336	1,624	1,802	3,534	24,560	14,843
68	Postage/Freight	-							83						83	(83)
69	Supplies	-	1,917	1,018	45	302	-	26	-	-					3,308	(3,308)
70	Telephone/Fax/Internet	1,000	57		50	34	34	37	267	88			355	108	1,030	(30)
71	Travel/Training/Per Diem	10,000												1,072	1,072	8,928
72	Total Fire & Police Expense	73,800	3,862	1,675	677	1,223	1,733	8,488	9,402	8,526	10,677	4,903	7,925	5,971	65,063	8,737
73	Fire & Police Net	1,144	(1,856)	(1,668)	(677)	(133)	(1,706)	(8,449)	9,815	(526)	(10,667)	(4,886)	(3,320)	(5,934)	(30,008)	31,152
74																
75	Landfill Income															
76	Landfill Income	50,000	3,650	108,250	1,500	400	50			50	1,000	2,438	3,375	6,625	127,338	(77,338)
77	Total Landfill Income	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	2,438	3,375	6,625	127,338	(77,338)
78	Landfill Expenses															
79	Equipment Diesel Fuel	3,000	809	218	457	192	58	195	76		38		189	172	2,404	596
80	Equipment Purchase	5,000		345	4,643										4,987	13
81	Maintence/Operations (Incl. parts)	5,000		56	405				-			343			803	4,197
82	Employee Life/Retirement	3,939	469	947	553	547	321	212	359	223	208	109	207	263	4,418	(479)
83	Employer Payroll Taxes	2,694	213	375	205	201	124	80	163	105	122	71	105	127	1,891	803
84	Gross Wages	22,450	2,412	4,564	2,514	2,486	1,460	963	1,632	1,013	944	496	940	1,196	20,620	1,830
85	Landfill Supplies	2,000													-	2,000
86	Miscellaneous	-													-	-
87	Total Landfill Expenses	44,083	3,903	6,504	8,776	3,426	1,963	1,450	2,230	1,341	1,312	1,019	1,441	1,757	35,124	8,959
88	Landfill Net	5,917	(253)	101,746	(7,276)	(3,026)	(1,913)	(1,450)	(2,230)	(1,291)	(312)	1,418	1,934	4,868	92,214	(86,297)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 DRAFT	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
89	Library Income															
90	CE Grant Income	-													-	-
91	Donation Income	-				1,000									1,000	(1,000)
92	IMLS Grant	10,000								5,000					5,000	5,000
93	Owl Grant	-		5,194											5,194	(5,194)
94	State PLA Grant	7,000		7,000											7,000	-
95	Archiving Aniak Grant	27,248													-	27,248
96	Office Space Rental	-													-	-
97	Miscellaneous Income	-	25			165									190	(190)
98	Total Library Income	44,248	25	12,194	-	1,165	-	-	-	5,000	-	-	-	-	18,384	25,864
99	Library Expenses															
100	Bank Charges and Fees	20							2	4	5	5	5	5	25	(5)
101	Building Maint./Operations	-													-	-
102	Contract Service	2,500													-	2,500
103	Electric	800	43	37	46	51	67	55	73	52	49	76	85	77	711	89
104	Equipment Purchase	3,280				3,829									3,829	(549)
105	Heating Fuel	1,300					125	146	146	102	146				663	637
106	Lease and Rent	1,200	300			300			300				300		1,200	-
107	Library Collection	3,500	-	-	33	68	784	-	84	204	239	511	68	135	2,126	1,374
108	Employer Payroll Taxes	3,000	32	53	41	24	48	49		3	54	79	68	23	472	2,528
109	Gross Wages	17,472	370	610	479	305	548	638		29	566	829	654	174	5,201	12,271
110	Postage & Freight	200			-	-	35	-	298			96			429	(229)
111	Library Supplies	2,475	-	-	-	2,118	29						182		2,329	146
112	Telephone/Fax/Internet	5,500	455	861	861	861	861	61	1,662	861	861	862	982	862	10,050	(4,550)
113	Travel/Training/Per Diem	3,000													-	3,000
114	Miscellaneous	-													-	-
115	Total Library Expenses	44,247	1,200	1,561	1,459	7,557	2,497	948	2,564	1,255	1,918	2,458	2,343	1,276	27,035	17,212
116	Library Net	1	(1,175)	10,633	(1,459)	(6,392)	(2,497)	(948)	(2,564)	3,745	(1,918)	(2,458)	(2,343)	(1,276)	(8,652)	8,653

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
117	Public Works Income															
118	Equipment Rental Income	10,000	200	2,235	2,695	15		30		1,848	11,806		200	2,990	22,018	(12,018)
119	Inspection Fees	500								420				1,876	2,296	(1,796)
120	Public Service Fee	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,624	1,639	1,585	2,267	24,121	(3,121)
121	Miscellaneous Income	-													-	-
122	Total Public Works Income	31,500	2,276	3,841	4,815	2,341	2,656	2,295	1,288	3,517	14,850	1,639	1,785	7,133	48,435	(16,935)
123	Public Works Expenses															
124	Building Maint/Ops	1,500	421			79									500	1,000
125	Contract Services	1,500				208									208	1,292
126	Electric	1,500	94	90	135	109	124	148	177	87	135			94	1,193	307
127	Equipment Diesel Fuel	200											172	44	215	(15)
128	Equipment Purchase	10,000		-					508	89					597	9,403
129	Gasoline	5,000		676	580	215	558	194	307	221	71		440	632	3,894	1,106
130	Heating Fuel	6,500	3,133					597		291				1,000	5,021	1,479
131	Lease and Rent	6,700	6,368		332										6,700	0
132	(parts)	10,000	446	709	744	443	512	104	278	585	378	799	377	1,073	6,447	3,553
133	Employee Life/Retirement	9,659	576	500	1,275	774	425	506	1,141	651	1,074	492	45	1,029	8,489	1,170
134	Employer Payroll Taxes	5,814	362	282	572	281	160	189	436	262	423	210	902	413	4,493	1,321
135	Gross Wages	48,450	4,362	3,352	6,197	3,520	1,934	2,302	5,188	2,958	3,705	2,237	3,084	4,896	43,734	4,716
136	Postage/Freight	2,000			63	441				80	37	514	86	45	1,266	734
137	Public Works Supplies	1,000	57	-	88		32					91		266	533	467
138	Telephone/Fax/Internet	-	-	-	-	-	-	59	399	182	128	128	418	183	1,498	(1,498)
139	Total Public Wks Expenses	109,823	15,819	5,609	9,986	6,070	3,745	4,099	8,434	5,406	5,952	4,470	5,524	9,673	84,788	25,035
140	Public Works Net	(78,323)	(13,544)	(1,768)	(5,171)	(3,729)	(1,089)	(1,804)	(7,146)	(1,889)	8,898	(2,831)	(3,739)	(2,540)	(36,352)	(41,971)
141																
142	Roads Income															
143	Roads Income	-													-	-
144	Total Roads Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Roads Expenses															
146	Contract Services	-													-	-
147	Electric-For 6 Streetlights	1,500	77	84	94	117	135	157	182	133	175	106	89	66	1,416	84
148	Equipment Diesel Fuel	7,500	233	407	629	128	175	204	463	981	1,779	1,032	599	338	6,966	534
149	Equipment Purchase	-			38,440	73,150									111,590	(111,590)
150	Maintence/Ops.w/parts	8,000			1,112	-	58			771	2,069	418	3,804	1,639	9,872	(1,872)
151	Employee Life/Retirement	3,719	417	487	614	457	177	170	86	516	733	918	477	305	5,357	(1,638)
152	Employer Payroll Taxes	2,574	161	206	231	170	74	72	42	215	305	353	199	141	2,168	406
153	Gross Wages	21,450	1,896	2,354	2,792	2,076	805	772	390	2,344	3,334	4,172	2,168	1,388	24,490	(3,040)
154	Postage/Freight	500			742						136				879	(379)
155	Total Roads Expenses	45,243	2,784	3,539	44,654	76,097	1,423	1,375	1,163	4,959	8,532	6,998	7,336	3,877	162,738	(117,495)
156	Roads Net	(45,243)	(2,784)	(3,539)	(44,654)	(76,097)	(1,423)	(1,375)	(1,163)	(4,959)	(8,532)	(6,998)	(7,336)	(3,877)	(162,738)	117,495

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
157	Sewer Utility Income															
158	City Sewer Income	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,873	12,441	12,497	16,118	176,193	(11,193)
159	FY20 Carry Over	25,000				25,000									25,000	-
160	Miscellaneous Income	-			29			37			32			6,271	6,369	(6,369)
161	Total Sewer Utility Income	190,000	15,466	12,638	16,783	42,204	12,397	20,229	10,557	13,056	16,906	12,441	12,497	22,390	207,562	(17,562)
162	Sewer Utility Expenses															
163	Bank Charges and Fees	2,000	115	163	129	199	213	133	271	127	188	268	150	152	2,109	(109)
164	Customer Sewer Repair	-													-	-
165	Donations	1,250	300		500	300		225	300			419	300		2,344	(1,094)
166	Electric	6,000	280	323	294	281	278	303	316	455	670	912	955	373	5,440	560
167	Equipment Diesel Fuel	500	49	23	35	58	49	44	26	47	178	102			611	(111)
168	Equipment Purchase	30,000		81	79									20,000	20,160	9,840
169	Gasoline	2,600	489		254	367		113	214	213	396	531			2,578	22
170	Heating Fuel	1,600									291	1,310	1,202		2,803	(1,203)
171	Liability Insurance	6,500	6,500												6,500	-
172	Worker's Comp. Ins.	1,700	1,700												1,700	-
173	Lease & Rent	3,300			1,401										1,401	1,900
174	parts)	15,000	191	220	5,047	1,357	586	153	47	47	151	200	47	47	8,092	6,908
175	Employee Life/Retirement	14,719	993	1,009	1,021	764	664	987	1,248	1,571	2,407	1,351	1,567	1,428	15,010	(291)
176	Employer Payroll Taxes	8,574	507	462	403	291	249	356	500	622	948	547	620	571	6,077	2,497
177	Gross Wages	71,450	5,914	5,349	4,900	3,562	3,020	4,485	5,673	7,139	10,939	6,143	7,123	6,490	70,736	714
178	Postage/Freight	2,000	222	110	57	110		77		187		220	160	110	1,252	748
179	Small Claims Fees	1,500		(19)	(231)		(39)	(55)		0				(110)	(453)	1,953
180	Supplies	1,500	24		514		49		9	46	17				658	842
181	Telephone/Internet/Fax	-	59	59	59	59	59	63	308	228	60	60	222	114	1,352	(1,352)
182	Travel/Training/Per Diem	2,000	100						85						185	1,815
183	Miscellaneous	-	25												25	(25)
184	Total Sewer Utility Expenses	172,193	17,468	7,781	14,461	7,348	5,128	6,883	8,997	10,680	16,246	12,063	12,347	29,176	148,577	23,616
185	Sewer Utility Net	17,807	(2,002)	4,857	2,322	34,856	7,268	13,346	1,561	2,376	660	378	149	(6,786)	58,985	(41,178)
186																
187	Current Month Collection Rate	100%	83%	97%	96%	100%	88%	100%	86%	96%	99%	100%	97%	98%	95%	5%
188	Including Past Due Balances	100%	15%	18%	20%	18%	17%	18%	13%	11%	28%	20%	5%	3%	16%	1
189																
190	TOTAL INCOME	740,108	203,137	143,403	24,505	135,882	23,869	25,172	54,973	34,294	38,056	41,053	27,877	38,606	790,827	(50,719)
191	TOTAL EXPENSES	740,108	59,429	33,780	88,335	107,105	34,477	43,375	46,576	41,521	58,490	43,859	50,527	69,164	676,637	63,471
192	Net Income	0	143,708	109,624	(63,829)	28,777	(10,608)	(18,203)	8,397	(7,227)	(20,434)	(2,806)	(22,650)	(30,558)	114,190	(114,190)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
193	Income Totals															
194	Animal Control Income	1,000	6	7	-	24	27	39	-	-	10	17	15	37	182	818
195	CE Grant Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	City Sewer Income	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,873	12,441	12,497	16,118	176,193	(11,193)
197	Comm.Revenue Sharing	75,000	75,000	-	-	-	-	-	160	-	-	-	-	-	75,160	(160)
198	Donation Income	-	2,000	-	-	1,000	-	-	-	8,000	-	-	-	-	11,000	(11,000)
199	Equipment Rental	10,000	200	2,235	2,695	15	-	30	-	1,848	11,806	-	200	2,990	22,018	(12,018)
200	GCI Land Lease	4,800	400	900	-	450	-	900	450	450	-	900	450	450	5,350	(550)
201	IMLS Grant	10,000	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000	5,000
202	Inspection Fees	500	-	-	-	-	-	-	-	-	420	-	-	1,876	2,296	(1,796)
203	Landfill Income	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	2,438	3,375	6,625	127,338	(77,338)
204	Gravel Sales & Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205	Miscellaneous	-	25	-	29	1,231	-	37	-	-	32	-	-	6,271	7,625	(7,625)
206	Office Space Rental	16,800	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	16,800	-
207	OWL Grant	-	-	5,194	-	-	-	-	-	-	-	-	-	-	5,194	(5,194)
208	PILT Payment	68,000	72,298	-	-	-	-	-	-	-	-	-	-	-	72,298	(4,298)
209	PLA Grant	7,000	-	7,000	-	-	-	-	-	-	-	-	-	-	7,000	-
210	Public Service Fee	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,624	1,639	1,585	2,267	24,121	(3,121)
211	Roads Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212	Sales Tax Revenue (2%)	65,000	20,027	2,649	7	20,060	3,558	309	14,458	2,821	506	15,958	297	571	81,223	(16,223)
213	FY20 Carry Over	79,816	-	-	-	79,816	-	-	-	-	-	-	-	-	79,816	-
214	Archiving Aniak Grant	27,248	-	-	-	-	-	-	-	-	-	-	-	-	-	27,248
215	Tobacco Excise Tax	45,000	10,589	1,524	-	11,956	3,781	-	7,444	-	3,385	6,260	3,468	-	48,406	(3,406)
216	VEEP Lighting	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
217	Volunteer Fire Assist. Grant	73,944	-	-	-	-	-	-	19,217	-	-	-	4,590	-	23,807	50,137
218	Total Overall Income	740,108	203,137	143,403	24,505	135,882	23,869	25,172	54,973	34,294	38,056	41,053	27,877	38,606	790,827	(50,719)
219	Expense Totals															
220	Animal Control Expense	1,000	-	479	-	-	-	54	-	32	24	88	483	-	1,160	(160)
221	Bank Service Charges	2,095	115	163	129	199	213	133	272	131	193	272	163	157	2,141	(46)
222	Building Maint./Ops.	5,500	421	-	760	79	7,019	-	-	-	-	-	14	-	8,293	(2,793)
223	Contract Services	5,000	-	-	-	1,108	-	-	-	-	-	40	378	-	1,527	3,473
224	Customer Sewer Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225	Donations	1,250	300	-	500	300	-	225	300	-	-	419	300	-	2,344	(1,094)
226	Dues/Membership Fees	3,000	188	75	168	49	285	157	318	116	236	125	72	6,218	8,006	(5,006)
227	Electric	12,900	741	753	818	722	801	891	1,070	1,151	1,431	1,470	1,419	782	12,048	852
228	Equipment Diesel Fuel	11,450	1,091	649	1,120	378	282	442	565	1,027	1,994	1,134	960	553	10,196	1,254
229	Equipment Purchase	50,280	-	501	43,161	76,979	18	-	568	89	-	-	4,250	21,963	147,531	(97,251)
230	Gasoline	10,350	668	1,067	834	789	870	524	747	661	693	666	727	794	9,040	1,310
231	Health Insurance Opt. Out	12,000	-	-	-	-	-	12,000	-	-	-	-	-	-	12,000	-
232	Heating Fuel	18,900	4,816	-	-	-	250	4,507	5,349	3,771	3,617	4,636	4,705	1,000	32,651	(13,751)
233	Liability Insurance.	18,000	10,000	-	2,452	(313)	4,738	-	2,965	-	-	-	-	(277)	19,564	(1,564)
234	Workers Comp.Insurance	10,000	4,734	-	-	-	(689)	-	-	-	-	-	-	-	4,046	5,954
235	Lease and Rent	12,500	6,878	-	1,733	300	-	210	300	-	-	-	825	-	10,245	2,255
236	Library Collection	3,500	-	-	33	68	784	-	84	204	239	511	68	135	2,126	1,374
237	Maintenance/Ops w/parts	38,000	637	985	7,493	2,113	1,211	256	653	1,423	2,749	1,868	4,228	2,793	26,410	11,590
238	Miscellaneous	-	25	-	-	-	-	-	-	-	-	-	-	70	95	(95)
239	Parks & Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Employee Life/Retirement	69,533	3,526	3,954	4,424	3,361	2,799	3,922	4,896	5,104	8,841	4,796	4,141	5,138	54,903	14,631
241	Employer Payroll Taxes	43,109	1,708	1,757	1,832	1,243	1,045	1,444	1,991	2,076	3,119	1,976	2,599	2,103	22,891	20,218
242	Gross Wages	338,065	20,230	20,822	20,770	15,279	12,724	17,828	22,253	23,200	33,671	22,101	21,962	23,575	254,412	83,653
243	Postage/Freight	5,200	236	148	873	565	110	84	396	288	174	844	246	199	4,162	1,038
244	Small Claims Fees	1,500	-	(19)	(231)	-	(39)	(55)	-	0	-	-	-	(110)	(453)	1,953
245	Supplies	8,975	2,040	1,080	676	2,421	248	231	110	128	60	161	239	1,015	8,410	565
246	Telephone/Internet/Fax	18,000	974	1,271	1,392	1,464	1,305	523	3,657	2,120	1,450	1,509	2,750	1,983	20,398	(2,398)
247	Travel/Training/Per Diem	20,000	100	95	(602)	-	500	-	85	-	-	-	-	1,072	1,250	18,750
248	VEEP Lighting	20,000	-	-	-	-	-	-	-	-	-	1,243	-	-	1,243	18,757
249	Total Overall Expenses	740,108	59,429	33,780	88,335	107,105	34,477	43,375	46,576	41,521	58,490	43,859	50,527	69,164	676,637	63,471
250	Net Income	0	143,708	109,624	(63,829)	28,777	(10,608)	(18,203)	8,397	(7,227)	(20,434)	(2,806)	(22,650)	(30,558)	114,190	(114,190)

Section VI, Item D.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
251	Public Wks. Dept Income															
252	Inspection Fees	500	-	-	-	-	-	-	-	-	420	-	-	1,876	2,296	(1,796)
253	Landfill Income	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	2,438	3,375	6,625	127,338	(77,338)
254	City Sewer Income	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,873	12,441	12,497	16,118	176,193	(11,193)
255	Public Service Fee	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,624	1,639	1,585	2,267	24,121	(3,121)
256	Equipment Rental	10,000	200	2,235	2,695	15	-	30	-	1,848	11,806	-	200	2,990	22,018	(12,018)
257	Roads Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	FY20 Carryover	25,000	-	-	-	25,000	-	-	-	-	-	-	-	-	25,000	-
259	Miscellaneous Income	-	-	-	29	-	-	37	-	-	32	-	-	6,271	6,369	(6,369)
260	Income	271,500	21,392	124,729	23,098	44,945	15,103	22,524	11,845	16,623	32,755	16,518	17,656	36,147	383,335	(111,835)
261	Public Wks. Dept Expenses															
262	Bank Charges & Fees	2,000	115	163	129	199	213	133	271	127	188	268	150	152	2,109	(109)
263	Building Maint./Ops	1,500	421	-	-	79	-	-	-	-	-	-	-	-	500	1,000
264	Contract Services	1,500	-	-	-	208	-	-	-	-	-	-	-	-	208	1,292
265	Customer Sewer Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
266	Donation	1,250	300	-	500	300	-	225	300	-	-	419	300	-	2,344	(1,094)
267	Electric	9,000	452	496	523	507	537	608	675	675	981	1,018	1,044	533	8,048	952
268	Equipment Diesel Fuel	11,200	1,091	649	1,120	378	282	442	565	1,027	1,994	1,134	960	553	10,196	1,004
269	Equipment Purchase	45,000	-	426	43,161	73,150	-	-	508	89	-	-	-	20,000	137,334	(92,334)
270	Gasoline	7,600	489	676	834	582	558	307	521	434	468	531	440	632	6,472	1,128
271	Heating Fuel	8,100	3,133	-	-	-	-	597	-	291	291	1,310	1,202	1,000	7,823	277
272	Liability Insurance	6,500	6,500	-	-	-	-	-	-	-	-	-	-	-	6,500	-
273	Workers Comp. Insurance	1,700	1,700	-	-	-	-	-	-	-	-	-	-	-	1,700	-
274	Land Lease	10,000	6,368	-	1,733	-	-	-	-	-	-	-	-	-	8,100	1,900
275	Maintenance/Ops.w/parts	38,000	637	985	7,308	1,800	1,155	256	325	1,403	2,599	1,760	4,228	2,759	25,214	12,786
276	Employee Life/Retirement	32,036	2,455	2,943	3,464	2,542	1,588	1,875	2,834	2,960	4,421	2,870	2,296	3,025	33,274	(1,238)
277	Employer Payroll Taxes	19,656	1,243	1,326	1,410	943	607	699	1,142	1,203	1,799	1,181	1,825	1,251	14,629	5,027
278	Gross Wages	163,800	14,584	15,619	16,403	11,643	7,218	8,522	12,883	13,454	18,922	13,047	13,315	13,970	159,580	4,220
279	Postage/Freight	4,500	222	110	862	551	-	77	-	267	174	734	246	155	3,397	1,103
280	Small Claims Fees	1,500	-	(19)	(231)	-	(39)	(55)	-	0	-	-	-	(110)	(453)	1,953
281	Supplies	4,500	81	-	601	-	81	-	9	46	17	91	-	266	1,192	3,308
282	Telephone/Internet/Fax	-	59	59	59	59	59	122	707	411	188	188	641	297	2,850	(2,850)
283	Travel/Training/Per Diem	2,000	100	-	-	-	-	-	85	-	-	-	-	-	185	1,815
284	Miscellaneous	-	25	-	-	-	-	-	-	-	-	-	-	-	25	(25)
285	Expenses	371,342	39,975	23,434	77,877	92,941	12,260	13,807	20,823	22,386	32,041	24,551	26,648	44,483	431,227	(59,885)
286	Public Works Net	(99,842)	(18,583)	101,295	(54,779)	(47,996)	2,843	8,716	(8,978)	(5,763)	714	(8,033)	(8,991)	(8,336)	(47,892)	(51,950)
287																
288	Bank & Cash Balances:															
289	As of June 30, 2021	Cash on Hand	\$ 246													
290		Gen Fund	\$ 119,809													
291		Sewer	\$ 86,189													
292		\$	206,245													
293		Cares Act	\$ 200													
294		Grant	\$ 203													
295		Savings	\$ 56,669													
296		Gen Savings	\$ -													
297		\$	57,073	Totals:	\$ 263,317											
298																
299	Financial Report Approved by:															
300																
301																
302																

Adopted by duly constituted quorum of the City Council of Aniak, Alaska on the 8th day of May 2019.

Date: _____

Attested by: _____

Date: _____

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
303			Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	21-Jan	21-Feb		
304	FEMA Funds Income														-	-
305	FEMA Funds Expenses		-	-	-	-	74,062	-	13,211	6,290	15,504	7,806	19,625	-	136,498	(136,498)
306																
307			Mar-20	April	May	June	July	Aug	Sept	Oct	Nov	Dec-20	Jan-21	Feb-21		
308	CARES ACT INCOME															
309	CARES ACT INCOME	297,753				254,817							21,468		276,285	21,468
310	INCOME	297,753	-	-	-	254,817	-	-	-	-	-	-	21,468	-	276,285	21,468
311	CARES ACT EXPENSES															
312	Distance Learning			455	1,197	144	1,229	14	142	436	143	164	298		4,222	(4,222)
313	Housing Support			-			2,572			3,875	55,300	52,150		210	114,107	(114,107)
314	Improve Telework Activities		91	650	686	1,230	585	266	2,980	3,087	262	2,448	29		12,315	(12,315)
315	Medical Expenses		383	998	654	1,193	3,402	204	-	491					7,326	(7,326)
316	Other Economic Support			-		250			50						300	(300)
317	Pay-Personnel & Services Diverted		-	-	8,838	2,557	1,512	2,361	9,447	3,283	9,127				37,125	(37,125)
318	Pay-Public Health & Safety Emps.		-	-	16,144	-	2,047	877	4,794	659		8,706			33,228	(33,228)
319	Public Health Exp. (Inc. PPE)		196	-	-	315	1,768	13,049	2,502	1,862	1,261	466	80		21,499	(21,499)
320	Administration Expenses Covid-19 Testing/Contact									1,881	1,786	5	5		3,676	(3,676)
321	Tracing														-	-
322	Workers Comp. Claims														-	-
323	Issuance of Tax Anticipation Notes														-	-
324	Nursing Home Assistance														-	-
325	Food Programs														-	-
326	Small Business Assistance														-	-
327	Other***														-	-
328	Total Awarded	297,753	-	-	-	254,817	-	-	-	-	-	-	21,468	-	276,285	21,468
329	Cares Act Expenses	297,753	670	2,103	27,518	5,689	13,115	16,772	19,916	15,574	67,879	63,939	412	210	233,797	63,956
330	Cares Act Funds Net	(0)	(670)	(2,103)	(27,518)	249,128	(13,115)	(16,772)	(19,916)	(15,574)	(67,879)	(63,939)	21,056	(210)	42,487	
331																
332																
333																

	A	B	C	D	E	F	G 7/12	2021 H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	2021	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	
334			Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22		
335	FEMA Funds Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
336	FEMA Funds Expenses	136,498	18,735	-	-	-	-	-	-	-	-	-	-	-	155,233	(18,735)
337																
338			Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22		
339	CARES ACT INCOME															
340	CARES ACT INCOME	297,753													276,285	21,468
341	INCOME	297,753	-	-	-	-	-	-	-	-	-	-	-	-	276,285	21,468
342	CARES ACT EXPENSES															
343	Distance Learning														4,222	(4,222)
344	Housing Support			-	-	5,413	-	-	-	-	-	-	-	-	119,520	(119,520)
345	Improve Telework Activities														12,315	(12,315)
346	Medical Expenses														7,326	(7,326)
347	Other Economic Support														300	(300)
348	Diverted														37,125	(37,125)
349	Day-Room Clean & Safety														33,228	(33,228)
350	Public Health Exp. (Inc. PPE)														21,499	(21,499)
351	Administration Expenses		99	5		5									3,784	(3,784)
352	Tracing														-	-
353	Workers Comp. Claims														-	-
354	Notes														-	-
355	Nursing Home Assistance														-	-
356	Food Programs														-	-
357	Small Business Assistance														-	-
358	Other***														-	-
359	Total Awarded	297,753	-	-	-	-	-	-	-	-	-	-	-	-	276,285	21,468
360	Cares Act Expenses	297,753	99	5	-	5,418	-	-	-	-	-	-	-	-	239,319	58,434
361	Cares Act Funds Net	-	(99)	(5)	-	(5,418)	-	-	-	-	-	-	-	-	36,966	
362																
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Section VI, Item D.

City Manager Report July 15, 2021

The remote seller tax code ordinance brings the city into compliance with federal remote seller tax law. It does not change sales tax rates (2%) in our existing tax code ordinances.

The remote sellers tax ordinance is a mechanism to help the City of Aniak collect the sales taxes that federal law requires from remote retailers. Not being able to use the remote sellers tax commission means city staff has no way to get our tax rate information to the remote sellers & to collect the taxes they owe.

Sales tax revenue helps to pay for all city services to the 500 residents of our community. Increasing our tax revenues is essential in the face of State revenue cuts facing the city. We cannot afford to pass up the opportunity to increase our revenue.

The proposed ordinance to adopt a remote seller tax code has been posted for nearly four months. In that time there have been no calls or emails to City Hall to ask questions about it.

The CDBG elder center/library planning grant paperwork is moving forward. They are waiting for our resolutions and an outline of our workplan timeline for creating and posting a request for proposal (RFP). I will have a draft of an RFP for the council to review in August. That will be the time to solicit more public input.

A draft of the **updated Hazard Mitigation Plan** has been distributed to all council members. I have sent copies & the newsletter to the Tribe, AL&P, and Kuspuk SD.

Levee maintenance cooperation with Aniak public works dept. and the DOT is showing results and has given me the information I need to submit in an official letter to the Army Corp of Engineers, requesting a

two-year plan to correct the major levee deficiencies. If the Corp accepts our plan we become eligible again to request major levee repair assistance from the Corp. It is important for people to understand that there are recorded easements for City of Aniak and for DOT Airport to perform levee maintenance on the levee where it was built on private property. Only the City & DOT have a right to go on the property, and only to perform the Corp of Engineers required levee maintenance. The easements do not allow the public to trespass on private property. We will mail a levee update newsletter later this month.

The library now has regular hours and the number of visitors is increasing. There is a library program that can help provide internet access to homes. So far 9 people have signed up. I must submit a household count with the application.

CITY OF ANIAK ORDINANCE # 21-01
An ordinance of the City of Aniak Adopting the Alaska Remote Sellers Sales Tax Code as Prepared by the Alaska Remote Sellers Sales Tax Commission

- WHEREAS,** the inability to effectively collect sales tax on sales of property, products or services transferred or delivered into Alaska is seriously eroding the sales tax base of communities, causing revenue losses and imminent harm to residents through the loss of critical funding for local public services and infrastructure; and
- WHEREAS,** the harm from the loss of revenue is especially serious in Alaska because the State has no income tax, and sales tax revenues are one of the primary sources of funding for services provided by local governments; and
- WHEREAS,** the failure to collect sales tax on remote sales creates market distortions by creating an unfair tax advantage for businesses that limit their physical presence in the taxing jurisdictions but still sell goods and services to consumers, which becomes easier and more prevalent as technology advances; and
- WHEREAS,** the failure to tax remote sales results in the creation of incentives for businesses to avoid a physical presence in the state and its respective communities, resulting in fewer jobs and increasing the share of taxes to those consumers who buy from competitors with a physical presence in the state and its cities; and
- WHEREAS,** the structural advantages for remote sellers, including the absence of point-of-sale tax collection, along with the general growth of online retail, make clear that erosion of the sales tax base is and has been occurring; and
- WHEREAS,** remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy as well as burdening local infrastructure and services; and
- WHEREAS,** delivery of goods and services into local municipalities rely on and burden local transportation systems, emergency and police services, waste disposal, utilities and other infrastructure and services; and,
- WHEREAS,** given modern computing and software options, it is neither unusually difficult nor burdensome for remote sellers to collect and remit sales taxes associated with sales into Alaska taxing jurisdictions; and
- WHEREAS,** due to a recent decision by the United States Supreme Court and the lack of a state sales tax it is appropriate for the municipalities to collectively amend their sales tax codes to account for remote sellers who do not have a physical presence either in the State of Alaska or in a specific taxing jurisdiction, but do have a taxable connection with the State of Alaska or taxing jurisdiction; and

WHEREAS, this ordinance is not retroactive in its application; and

WHEREAS, this ordinance provides a safe harbor to those who transact limited sales in Alaska; and

WHEREAS, amending local sales tax codes reflects the 2018 Supreme Court “*Wayfair*” decision to allow for the application of the taxing jurisdiction’s sales tax code requirements to sellers without a physical presence in the State of Alaska or taxing jurisdiction; and

WHEREAS, the intent is to levy municipal sales tax to the maximum limit of federal and state constitutional doctrines; and

WHEREAS, the City of Aniak has entered into a cooperative agreement with other local governments called the Alaska Remote Seller Sales Tax Agreement (“the Agreement”); and

WHEREAS, the terms of the Agreement require adoption of certain uniform provisions for collection and remittance of municipal sales tax applicable to sales made by remote sellers similar to the Streamlined Sales and Use Tax Agreement.

NOW, THEREFORE, it is enacted as follows:

Chapter 5.30.010 of the City of Aniak Sales Tax Code of Ordinances is hereby amended by adopting a new Chapter 5.35.010 to read as follows:

Sales Made by Remote Sellers: The Alaska Remote Sellers Sales Tax Code is an ordinance prepared by the Alaska Remote Seller Sales Tax Commission and hereby adopted by reference, as the code currently exists, and as may hereafter be amended.

Mayor Erica Kameroff 4/14/2021

City Manager Diana Lehman 4/14/2021

1st Reading: April 14, 2021

2nd Reading/Public Hearing: _____

ADDENDUM A

REMOTE SELLER SALES TAX CODE & COMMON DEFINITIONS

5.35.010 ALASKA REMOTE SELLER SALES TAX CODE

[adopted by reference Ord. # 21-02]

SECTION 010 – Interpretation

- A. In order to prevent evasion of the sales taxes and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business are subject to the sales tax.
- B. The application of the tax to be collected under this Code shall be broadly construed and shall favor inclusion rather than exclusion.
- C. Exemptions from the tax to be collected under this Code shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in the member jurisdiction's Code.
- D. The scope of this Code shall apply to remote sellers or marketplace facilitators, delivering products or services into Member municipalities adopting this Code, within the state of Alaska.

SECTION 020 – Title to Collected Sales Tax

Upon collection by the remote seller or marketplace facilitator, title to collected sales tax vests in the Commission for remittance to the member jurisdiction. The remote seller or marketplace facilitator remits collected sales tax to the Commission on behalf of the member jurisdiction, from whom that power is delegated, in trust for the member jurisdiction and is accountable to the Commission and member jurisdiction.

SECTION 030 – Collection – Rate

- A. To the fullest extent permitted by law, the sales tax levied and assessed by the member jurisdiction shall be collected on all remote sales where delivery is made within the member jurisdiction, within the state of Alaska.
- B. The applicable tax shall be added to the sales price as provided in the member jurisdiction's sales tax code, based on Point of Delivery.
- C. The tax rate added to the sale price shall be the tax rate for the member jurisdiction(s) where the property or product is sold, or service that was rendered is received, and based on the date the property or product was sold or the date the service rendered was received.
- D. An Address and Tax Rate Database will be made available to remote sellers and marketplace facilitators, indicating the appropriate tax rate to be applied.
- E. The tax assessed shall be consistent with relevant jurisdictional tax caps, single unit sales, and exemptions.
- F. When a sale is made on an installment basis, the applicable sales tax shall be collected at each payment, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered, based on the member jurisdictions' Code(s).
- G. When a sales transaction involves placement of a single order with multiple deliveries made at different points in time that are separately invoiced, the applicable sales tax shall be collected on each separately invoiced delivery, calculated at the sales tax rate in

effect, and with the cap applied, at the time of the original sale or the date the service is rendered.

SECTION 040 – Obligation to Collect Tax - Threshold Criteria

- A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one of the following Threshold Criteria (“Threshold Criteria”) in the current or previous calendar year:
 - 1. The remote seller’s statewide gross sales, including the seller’s marketplace facilitator’s statewide gross sales, from the sale(s) of property, products or services delivered in the state meets or exceeds one hundred thousand dollars (\$100,000); or
 - 2. The remote seller, including the seller’s marketplace facilitator, sold property, products, or services delivered in the state in two hundred (200) or more separate transactions.
- B. For purposes of determining whether the Threshold Criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the state of Alaska.

SECTION 050 – Reporting and remittance requirements for local and remote sales

- A. Sellers with a physical presence in a member jurisdiction conducting only local sales shall report and remit to, and comply with standards of, including audit authority, the member jurisdiction.
- B. Sellers with a physical presence in a member jurisdiction that also have remote or internet-based sales where the Point of Delivery is in a different Member Jurisdiction shall (i) report and remit the remote or internet sales to the Commission; and ii) report and remit the local sales to the Member Jurisdiction.
- C. Sellers with a physical presence in a Member Jurisdiction that also have remote or internet-based sales where the Point of Delivery is in the same Member Jurisdiction shall report and remit those remote sales to the Member Jurisdiction.
- D. Sellers and marketplace facilitators that do not have a physical presence in a Member Jurisdiction must report and remit to the Commission all remote sales where the Point of Delivery is in a Member Jurisdiction.
- E. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the member jurisdiction.

SECTION 060. – No Retroactive Application

The obligations to collect and remit sales tax required by this chapter are applicable at the effective date of the member jurisdiction’s ordinance adopting the Alaska Remote Seller Sales Tax Code.

SECTION 070 – Payment and Collection

Pursuant to this Code, taxes imposed shall be due and paid by the buyer to the remote seller or

marketplace facilitator at the time of the sale of property or product or date service is rendered, or with respect to credit transactions, at the time of collection. It shall be the duty of each remote seller or marketplace facilitator to collect the taxes from the buyer and to hold those taxes in trust for the taxing authority of the member jurisdiction. Failure by the remote seller or marketplace facilitator to collect the tax shall not affect the remote seller's, or marketplace facilitator's, responsibility for payment to the Commission.

SECTION 080 – Remote Seller and Marketplace Facilitator Registration Requirement

- A. If a remote seller's gross statewide sales meet or exceeds the Threshold Criteria from Section 040, the remote seller shall register with the Commission. If the remote seller is a marketplace seller and only makes sales in Alaska through a marketplace, the marketplace seller is not required to register with the Commission. The marketplace seller must submit an affidavit attesting to these facts on a form provided by the Commission.
- B. If a marketplace facilitator's gross statewide sales meet or exceeds the Threshold Criteria from Section 040, the marketplace facilitator shall register with the Commission.
- C. A remote seller or marketplace facilitator meeting the Threshold Criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the effective date of this Code or within thirty (30) calendar days of meeting the Threshold Criteria whichever occurs second. Registration shall be to the Commission on forms prescribed by the Commission.
- D. An extension may be applied for and granted based on criteria established by the Commission, based on evidence produced to describe time necessary to update software or other technical needs, not to exceed ninety (90) days.
- E. Upon receipt of a properly executed application, the Commission shall confirm registration, stating the legal name of the remote seller or marketplace facilitator, the primary address, and the primary sales tax contact name and corresponding title. The failure of the Commission to confirm registration does not relieve the remote seller or marketplace facilitator of its duty to collect and remit sales tax.
- F. Each business entity shall have a sales tax registration under the advertised name.
- G. The sales tax certificate is non-assignable and non-transferable.
- H. The sales tax certificate satisfies a member jurisdiction's requirement to obtain a municipal business license, provided the seller does not have a physical presence in that member jurisdiction.

SECTION 090 – Tax Filing Schedule

- A. All remote sellers or marketplace facilitators subject to this Code shall file a return on a form or in a format prescribed by the Commission and shall pay the tax due.
- B. Filing of sales tax returns are due monthly; quarterly or less frequent filing is optional upon application and approval by the Commission, consistent with the code of the member jurisdiction.
- C. A remote seller or marketplace facilitator who has filed a sales tax return will be presumed to be making sales in successive periods unless the remote seller or marketplace facilitator files a return showing a termination or sale of the business in accordance with this Code.
- D. The completed and executed return, together with the remittance in full for the tax due,

shall be transmitted to and must be received by the Commission on or before midnight Alaska Standard Time on the due date. Monthly returns are due the last day of the immediate subsequent month. Quarterly returns are due as follows:

Quarter 1 (January – March)	April 30
Quarter 2 (April – June)	July 31
Quarter 3 (July – September)	October 31
Quarter 4 (October – December)	January 31

- E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday, federal holiday or Alaska state holiday, the due date will be extended until the next business day immediately following.
- F. Any remote seller or marketplace facilitator holding a remote seller registration shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the remote seller or marketplace facilitator intends to continue doing business a return shall be filed reflecting no sales and a confirmation of the intent to continue doing business and shall continue to do so each filing period until the entity ceases doing business or sells the business. If the remote seller or marketplace facilitator intends to cease doing business, a final return shall be filed along with a statement of business closure.
- G. The remote seller or marketplace facilitator shall prepare the return and remit sales tax to the Commission on the same basis, cash, or accrual, which the remote seller or marketplace facilitator uses in preparing its federal income tax return. The remote seller or marketplace facilitator shall sign the return, and transmit the return, with the amount of sales tax and any applicable penalty, interest or fees that it shows to be due to the Commission.
- H. Remote sellers and marketplace facilitators failing to comply with the provisions of this Code shall, if required by the Commission and if quarterly filing has been chosen, file and transmit collected sales taxes more frequently until such time as they have demonstrated to the Commission that they are or will be able to comply with the provisions of this Code. Six (6) consecutive on-time sales tax filings, with full remittance of the sales taxes collected, shall establish the presumption of compliance, and return to quarterly filing.
- I. The preparer of the sales tax return shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases. Documentation for exempted sales should include the number of the exemption authorization card presented by the buyer at the time of the purchase; the date of the purchase; the name of the person making the purchase; the organization making the purchase; the total amount of the purchase; and the amount of sales tax exempted. This documentation shall be made available to the Commission upon request. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

SECTION 100 – Estimated Tax

- A. In the event the Commission is unable to ascertain the tax due from a remote seller or marketplace facilitator by reason of the failure of the remote seller or marketplace facilitator to keep accurate books, allow inspection, or file a return, or by reason of the

remote seller or marketplace facilitator filing a false or inaccurate return, the Commission may make an estimate of the tax due based on any evidence in their possession.

- B. Sales taxes may also be estimated, based on any information available, whenever the Commission has reasonable cause to believe that any information on a sales tax return is not accurate.
- C. A remote seller's or marketplace facilitator's tax liability under this Code may be determined and assessed for a period of three (3) years after the date the return was filed or due to be filed with the Commission. No civil action for the collection of such tax may be commenced after the expiration of the three (3) year period except an action for taxes, penalties, and interest due from those filing periods that are the subject of a written demand or assessment made within the three (3) year period, unless the remote seller or marketplace facilitator waives the protection of this section.
- D. The Commission shall notify the remote seller or marketplace facilitator, in writing, that the Commission has estimated the amount of sales tax that is due from the remote seller or marketplace facilitator. The Commission shall serve the notice on the remote seller or marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's place of business, or by mailing the notice by certified mail, return receipt requested, to the remote seller's or marketplace facilitator's last known mailing address. A remote seller or marketplace facilitator who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.
- E. The Commission's estimate of the amount of sales tax that is due from a remote seller or marketplace facilitator shall become a final determination of the amount that is due unless the remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of the estimated tax:
 - 1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs, and other charges due; or
 - 2. Files a written notice with the Commission appealing the estimated tax amount in accordance with the appeal procedures, under the provisions of section .160 of this chapter.
 - 3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:
 - a. The identity of the remote seller or marketplace facilitator is in error;
 - b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or
 - c. The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.
- F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars (\$50) for each calendar month or partial month for which the amount of sales tax that is due has been determined.

SECTION 110 – Returns – Filing Contents

- A. Every remote seller or marketplace facilitator required by this chapter to collect sales tax shall file with the Commission upon forms furnished by the Commission a return setting forth the following information:

1. Gross sales rounded to the nearest dollar;
 2. The nontaxable portions separately stating the amount of sales revenue attributable to each class of exemption, rounded to the nearest dollar;
 3. Computation of taxes to be remitted;
 4. Calculated discount (if applicable) based on member jurisdiction's code; and
 5. Such other information as may be required by the Commission.
- B. Each tax return remitted by a remote seller or marketplace facilitator shall be signed (digital or otherwise) by a responsible individual who shall attest to the completeness and accuracy of the information on the tax return.
- C. The Commission reserves the right to reject a filed return for failure to comply with the requirements of this Code for up to three (3) months from the date of filing. The Commission shall give written notice to a remote seller or marketplace facilitator that a return has been rejected, including the reason for the rejection.

SECTION 120 – Refunds

- A. Upon request from a buyer or remote seller or marketplace facilitator, the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the refund and amend any returns accordingly.
- B. If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to any buyer, the remote seller or marketplace facilitator submits, and the Commission approves, a refund plan to all affected buyers.
- C. Interest will not be paid on tax refund requests filed with the Commission.
- D. The Member Jurisdictions may allow a buyer to request a refund directly from the Member Jurisdiction.

SECTION 130 – Amended Returns

- A. A remote seller or marketplace facilitator may file an amended sales tax return, with supporting documentation, and the Commission may accept the amended return, but only in the following circumstances:
- i. The amended return is filed within one (1) year of the original due date for the return; and
 - ii. The remote seller or marketplace facilitator provides a written justification for requesting approval of the amended return; and
 - iii. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.
- B. The Commission shall notify the remote seller or marketplace facilitator in writing (by email or otherwise) whether the Commission accepts or rejects an amended return, including the reasons for any rejection.
- C. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation, the Commission determines the figure included in the original returns are incorrect; and the Commission adjusts the return within three (3) years of the original due date for the return.
- D. A remote seller or marketplace facilitator may file a supplemental sales tax return, with supporting documentation, and the Commission may accept the supplemental return, but only in the following circumstances:

- i. The remote seller or marketplace facilitator provides a written justification for requesting approval of the supplemental return; and
- ii. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.

SECTION 140 – Extension of Time to File Tax Return

Upon written application of a remote seller or marketplace facilitator, stating the reasons therefor, the Commission may extend the time to file a sales tax return but only if the Commission finds each of the following:

1. For reasons beyond the remote seller's or marketplace facilitator's control, the remote seller or marketplace facilitator has been unable to maintain in a current condition the books and records that contain the information required to complete the return;
2. Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the remote seller or marketplace facilitator;
3. The remote seller or marketplace facilitator has a plan to cure the problem that caused the remote seller or marketplace facilitator to apply for an extension and the remote seller or marketplace facilitator agrees to proceed with diligence to cure the problem;
4. At the time of the application, the remote seller or marketplace facilitator is not delinquent in filing any other sales tax return, in remitting sales tax to the Commission or otherwise in violation of this chapter;
5. No such extension shall be made retroactively to cover existing delinquencies.

SECTION 150 – Audits

- A. Any remote seller or marketplace facilitator who has registered with the Commission, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the remote seller or marketplace facilitator in order to determine whether appropriate amounts of sales tax revenue have been collected by the remote seller or marketplace facilitator and remitted to the Commission.
- B. The Commission is not bound to accept a sales tax return as correct. The Commission may make an independent investigation of all retail sales or transactions conducted within the State or member jurisdiction.
- C. The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the Commission for the purpose of auditing any return filed under this chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.
- D. In addition to the information required on returns, the Commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.
- E. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the Commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the Commission adjusts the return within three (3) years of the original due date for the return.
- F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the Commission may conduct investigations, hearings

and audits and may examine any relevant books, papers, statements, memoranda, records, accounts or other writings of any remote seller or marketplace facilitator at any reasonable hour on the premises of the remote seller or marketplace facilitator and may require the attendance of any officer or employee of the remote seller or marketplace facilitator. Upon written demand by the Commission, the remote seller or marketplace facilitator shall present for examination, in the office of the Commission, such books, papers, statements, memoranda, records, accounts and other written material as may be set out in the demand unless the Commission and the person upon whom the demand is made agree to presentation of such materials at a different place.

- G. The Commission may issue subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda. If any remote seller or marketplace facilitator refuses to obey any such subpoena, the Commissioner may refer the matter to the Commission's attorney for an application to the superior court for an order requiring the remote seller or marketplace facilitator to comply therewith.
- H. Any remote seller, marketplace facilitator, or person engaged in business who is unable or unwilling to submit their records to the Commission shall be required to pay the Commission for all necessary expenses incurred for the examination and inspection of their records maintained outside the Commission.
- I. After the completion of a sales tax audit, the results of the audit will be sent to the business owner's address of record.
- J. In the event the Commission, upon completion of an audit, discovers more than five hundred dollars (\$500) in additional sales tax due from a remote seller or marketplace facilitator resulting from a remote seller's or marketplace facilitator's failure to accurately report sales and taxes due thereupon, the remote seller or marketplace facilitator shall bear responsibility for the full cost of the audit. The audit fee assessment will be in addition to interest and penalties applicable to amounts deemed to be delinquent by the Commission at the time of the conclusion of the audit.

SECTION 160 – Audit or Estimated Tax protest

- A. If the remote seller or marketplace facilitator wishes to dispute the amount of the estimate, or the results of an examination or audit, the remote seller or marketplace facilitator must file a written protest with the Commission, within thirty (30) calendar days of the date of the notice of estimated tax or results of an audit or examination. The protest must set forth:
 - 1. The remote seller's or marketplace facilitator's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the periods estimated; or
 - 2. The remote seller's or marketplace facilitator's reasons for challenging the examination or audit results.
- B. In processing the protest, the Commission may hold an informal meeting or hearing with the remote seller or marketplace facilitator, either on its own or upon request of the remote seller or marketplace facilitator and may also require that the remote seller or marketplace facilitator submit to an audit, if one was not previously conducted or a more formal audit if an estimation audit was previously performed.
- C. The Commission shall make a final written determination on the remote seller's or marketplace facilitator's protest and mail a copy of the determination to the remote

seller or marketplace facilitator.

- D. If a written protest is not filed within thirty (30) days of the date of the notice of estimated tax or the result of a review, audit or examination, then the estimated tax, review, audit or examination result shall be final, due and payable to the Commission.

SECTION 170 – Penalties and Interest for Late Filing

- A. A late filing fee of twenty-five dollars (\$25) per month, or fraction thereof, shall be added to all late-filed sales tax reports, until a total of one-hundred dollars (\$100) has been reached. An incomplete return shall be treated as the filing of no return.
- B. Delinquent sales tax bear interest at the rate of fifteen percent (15%) per annum until paid.
- C. In addition, delinquent sales tax shall be subject to an additional penalty of 5% per month, or fraction thereof, until a total of 20% of delinquent tax has been reached. The penalty does not bear interest.
- D. Fees, penalties and interest shall be assessed and collected in the same manner as the tax is assessed and collected, and applied first to fees, penalties and interest, second to past due sales tax.
- E. The filing of an incomplete return, or the failure to remit all tax, shall be treated as the filing of no return.
- F. A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the Commission, upon written application of the remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed by the remote seller or marketplace facilitator, within forty-five (45) calendar days after the date of delinquency. A remote seller or marketplace facilitator may not be granted more than one (1) waiver of penalty under this subsection in any one calendar year, in accordance with the Commission's penalty waiver policy. The Commission shall report such waivers of penalty to the member jurisdiction, in writing.

SECTION 180 – Remote Reseller Certificate of Exemption

- A. A remote seller with no physical presence in a member jurisdiction purchasing goods or services for the express purpose of resale to buyer(s) located in that member jurisdiction shall apply for a resale certificate through the Commission.
- B. The Remote Reseller Certificate of Exemption will expire at the end of the calendar year it is issued.

SECTION 190 – Repayment Plans

- A. The Commission may agree to enter into a repayment plan with a delinquent remote seller or marketplace facilitator. No repayment plan shall be valid unless agreed to by both parties in writing.
- B. A remote seller or marketplace facilitator shall not be eligible to enter into a repayment plan with the Commission if the remote seller or marketplace facilitator has defaulted on a repayment plan in the previous two (2) calendar years.
- C. The repayment plan shall include a secured promissory note that substantially complies with the following terms:
 - i. The remote seller or marketplace facilitator agrees to pay a minimum of ten

percent (10%) down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.

- ii. The remote seller or marketplace facilitator agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.
 - iii. Interest at a rate of fifteen percent (15%) per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.
 - iv. If the remote seller or marketplace facilitator is a corporation or a limited liability entity, the remote seller or marketplace facilitator agrees to provide a personal guarantee of the obligations under the repayment plan.
 - v. The remote seller or marketplace facilitator agrees to pay all future tax bills in accordance with the provisions of this chapter.
 - vi. The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the Commission at the time the repayment plan is signed. The remote seller or marketplace facilitator shall be responsible for the cost of recording the tax lien.
- D. If a remote seller or marketplace facilitator fails to pay two (2) or more payments in accordance with the terms of the repayment plan agreement, the remote seller or marketplace facilitator shall be in default and the entire amount owed at the time of default shall become immediately due. The Commission will send the remote seller or marketplace facilitator a notice of default. The Commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.

SECTION 200 – Remote Seller or Marketplace Facilitator Record Retention

Remote sellers or marketplace facilitators shall keep and preserve suitable records of all sales made and such other books or accounts as may be necessary to determine the amount of tax which the remote seller or marketplace facilitator is obliged to collect. Remote sellers or marketplace facilitators shall preserve suitable records of sales for a period of three (3) years from the date of the return reporting such sales, and shall preserve for a period of three (3) years all documentation supporting exempted sales of goods or services and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes which the remote seller or marketplace facilitator was obliged to collect under this chapter.

SECTION 210 – Cessation or Transfer of Business

- A. A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, assigns, gifts or otherwise transfers (collectively, a “transfer”) the majority of their business interest, including to a creditor or secured party, shall make a final sales tax return within thirty (30) days after the date of such conveyance.
- B. At least ten (10) business days before any such transfer is completed, the remote seller or marketplace facilitator shall send to the Commission, by approved communication (email confirmation, certified first-class mail, postage prepaid) a notice that the remote seller’s or marketplace facilitator’s interest is to be conveyed and shall include the

name, address and telephone number of the person or entity to whom the interest is to be conveyed.

- C. Upon notice of transfer and disclosure of buyer, the Commission shall be authorized to disclose the status of the remote seller's or marketplace facilitator's sales tax account to the named buyer or assignee.
- D. Upon receipt of notice of a transfer, the Commission shall send the transferee a copy of this Code with this section highlighted.
- E. Neither the Commission's failure to give the notice nor the transferee's failure to receive the notice shall relieve the transferee of any obligations under this section.
- F. Following receipt of the notice, the Commission shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the remote seller or marketplace facilitator. If the notice is not mailed at least ten (10) business days before the transfer is completed, the Commission shall have twelve (12) months from the date of the completion of the transfer or the Commission's knowledge of the completion of the transfer within which to begin a final sales tax audit and assess sales tax liability against the remote seller or marketplace facilitator. The Commission may also initiate an estimated assessment if the requirements for such an assessment exist.
- G. A person acquiring any interest of a remote seller or marketplace facilitator in a business required to collect the tax under this chapter assumes the liability of the remote seller or marketplace facilitator for all taxes due the Commission, whether current or delinquent, whether known to the Commission or discovered later, and for all interest, penalties, costs and charges on such taxes.
- H. Before the effective date of the transfer, the transferee of a business shall obtain from the Commission an estimate of the delinquent sales tax, penalty and interest, if any, owed by the remote seller or marketplace facilitator as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the remote seller or marketplace facilitator has produced a receipt from the Commission showing that all tax obligations imposed by this chapter have been paid. A transferee that fails to withhold the amount required under this subsection shall be liable to the Commission and member jurisdiction for the lesser of the amount of delinquent sales tax, penalty and interest due from the remote seller or marketplace facilitator as of the date of transfer, and the amount that the transferee was required to withhold.
- I. In this section, the term "transfer" includes the following:
 - 1. A change in voting control, or in more than fifty percent (50%) of the ownership interest in a remote seller or marketplace facilitator that is a corporation, limited liability company or partnership; or
 - 2. A sale of all or substantially all the assets used in the business of the remote seller or marketplace facilitator; or
 - 3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the remote seller's or marketplace facilitator's gross receipts from sales, rentals or services.
- J. Subsection H of this section shall not apply to any person who acquires their ownership interest in the ongoing business as a result of the foreclosure of a lien that has priority over the Commission's sales tax lien.
- K. Upon termination, dissolution or abandonment of a business entity, any officer having control or supervision of sales tax funds collected, or who is charged with responsibility

for the filing of returns or the payment of sales tax funds collected, shall be personally liable for any unpaid taxes, interest, administrative costs and penalties on those taxes if such person willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director, member, or general partner of the entity shall be jointly and severally liable for unpaid amounts. The person shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility or duty to act for the corporation. This section does not relieve the entity of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

- L. A remote seller or marketplace facilitator who terminates the business without the benefit of a purchaser, successor or assign shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the remote seller or marketplace facilitator shall pay a penalty of one hundred dollars (\$100), plus an additional penalty of twenty-five dollars (\$25) for each additional thirty- (30-) day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six (6) additional periods.

SECTION 220 – Use of Information on Tax Returns

- A. Except as otherwise provided in this chapter, all returns, reports and information required to be filed with the Commission under this Code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:
 - 1. Employees and agents of the Commission and member jurisdiction whose job responsibilities are directly related to such returns, reports and information;
 - 2. The person supplying such returns, reports and information; and
 - 3. Persons authorized in writing by the person supplying such returns, reports and information.
- B. The Commission will release information described in subsection A of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.
- C. Notwithstanding subsection A of this section, the following information is available for public inspection:
 - A. The name and address of sellers and marketplace facilitators;
 - B. Whether a business is registered to collect taxes under this chapter;
 - C. The name and address of businesses that are sixty (60) days or more delinquent in filing returns or in remitting sales tax, or both filing returns and remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed.
- D. The Commission may provide the public statistical information related to sales tax collections, provided that no information identifiable to a particular remote seller or marketplace facilitator is disclosed.
- E. Nothing contained in this section shall be construed to prohibit the delivery to a person, or their duly authorized representative, of a copy of any return or report filed by them, nor to prohibit the publication of statistics so classified as to prevent the identification of particular buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state

or the United States concerned with the enforcement of tax laws.

- F. Nothing contained in this section shall be construed to prohibit the disclosure through enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any remote seller or marketplace facilitator or agent of any remote seller or marketplace facilitator required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within thirty (30) days after the required date for that business. Entry into any agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to disclosure of the records of that remote seller or marketplace facilitator as otherwise provided in this chapter.
- G. A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the Commission a release of tax information request signed by the authorized agent of the business.
- H. Except as otherwise provided herein, all returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection.

SECTION 230 – Violations

- A. A remote seller or marketplace facilitator that fails to file a sales tax return or remit sales tax when due, in addition to any other liability imposed by this Code, shall pay to the Commission all costs incurred by the Commission to determine the amount of the remote seller's or marketplace facilitator's liability or to collect the sales tax, including, without limitation, reviewing and auditing the remote seller's or marketplace facilitator's business records, collection agency fees, and actual reasonable attorney's fees.
- B. A person who causes or permits a corporation of which the person is an officer or director, a limited liability company of which the person is a member or manager, or a partnership of which the person is a partner, to fail to collect sales tax or to remit sales tax to the Commission as required by this Code shall be liable to the Commission for the amount that should have been collected or remitted, plus any applicable interest and penalty.
- C. Notwithstanding any other provision of law, and whether or not the Commission initiates an audit or other tax collection procedure, the Commission may bring a declaratory judgment action against a remote seller or marketplace facilitator believed to meet the criteria to establish that the obligation to remit sales tax is applicable and valid under local, state and federal law. The action shall be brought in the judicial district of the member jurisdiction.
- D. The Commission may cause a sales tax lien to be filed and recorded against all real and personal property of a remote seller or marketplace facilitator where the remote seller or marketplace facilitator has:
 - 1. Failed to file sales tax returns for two (2) consecutive filing periods as required by the Code; or
 - 2. Failed within sixty (60) days of the end of the filing period from which taxes were due to either (a) remit all amounts due or (b) to enter into a secured payment agreement as provided in this Code.
 - 3. Prior to filing a sales tax lien, the Commission shall cause a written notice of intent to file to be mailed to the last known address of the delinquent remote seller or marketplace facilitator.

- E. In addition to other remedies discussed in this Code, the Commission may bring a civil action to:
 - 1. Enjoin a violation of this Code. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall enjoin the violation.
 - 2. Collect delinquent sales tax, penalty, interest and costs of collection, either before or after estimating the amount of sales tax due.
 - 3. Foreclose a recorded sales tax lien as provided by law.
- F. All remedies hereunder are cumulative and are in addition to those existing at law or equity.

SECTION 240 – Penalties for Violations

- A. In the event that a penalty provided below is different from the same penalty in a member jurisdiction's sales tax code, the penalty prescribed in the member jurisdiction's sales tax code will apply.
- B. A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the Commission pursuant to this Code is subject to a penalty of five hundred dollars (\$500).
- C. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the Commission or member jurisdiction is subject to a penalty of five hundred dollars (\$500).
- D. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of five hundred dollars (\$500).
- E. A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the Commission a penalty equal to three (3) times any deficiency found or estimated by the Commission with a minimum penalty of five hundred dollars (\$500).
- F. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the Commission is guilty of an infraction and subject to a penalty of five hundred dollars (\$500) per record.
- G. Misuse of an exemption card is a violation and subject to a penalty of fifty dollars (\$50) per incident of misuse;
- H. Nothing in this chapter shall be construed as preventing the Commission from filing and maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a remote seller or marketplace facilitator. The Commission may also recover attorney's fees in any action against a delinquent remote seller or marketplace facilitator.

SECTION 250 – Remittance of Tax; Remote Seller Held Harmless

- A. Any remote seller or marketplace facilitator that collects and remits sales tax to the Commission as provided by law may use an electronic database of state addresses that is certified by the Commission pursuant to subsection (C) of this section to determine the member jurisdictions to which tax is owed.
- B. Any remote seller or marketplace facilitator that uses the data contained in an electronic database certified by the Commission pursuant to subsection (C) of this section to determine the jurisdictions to which tax is owed shall be held harmless for any tax, charge,

or fee liability to any member jurisdiction that otherwise would be due solely as a result of an error or omission in the database.

- C. Any electronic database provider may apply to the Commission to be certified for use by remote sellers or marketplace facilitators pursuant to this section. Such certification shall be valid for three years. In order to be certified, an electronic database provider shall have a database that satisfies the following criteria:
1. The database shall designate each address in the state, including, to the extent practicable, any multiple postal address applicable to one location and the taxing jurisdictions that have the authority to impose a tax on purchases made by purchasers at each address in the state.
 2. The information contained in the electronic database shall be updated as necessary and maintained in an accurate condition. In order to keep the database accurate, the database provider shall provide a convenient method for member jurisdictions that may be affected by the use of the database to inform the provider of apparent errors in the database. The provider shall have a process in place to promptly correct any errors brought to the provider's attention.

SECTION 260 – Savings Clause

- A. If any provision of Chapter __, the Remote Seller Sales Tax Code, and Chapter __, Sales Tax Code is determined by the Commission or an adjudicatory body of competent jurisdiction to discriminate against a remote seller in favor of a local seller with a physical presence in the taxing jurisdiction, the discriminatory provision shall continue in effect only to the extent such provision does not discriminate against a remote seller, and the comparable code provision applicable to a local seller will apply to a remote seller, and the remainder of Chapter __ and Chapter __ shall continue in full force and effect.

SECTION 270 – Definitions

Adoption of definitions does not compel an individual municipality to exempt certain defined items. Each municipality should specifically adopt definitions necessary for consistency to implement both brick-and-mortar sales tax code and provisions related to remote sellers or marketplace facilitators. For definitions that have no applicability to brick-and-mortar sales tax code, municipality may choose either to include definitions in the definitional section of general sales tax ordinance or adopt the common definitions by reference.

“Buyer” or “purchaser” means a person to whom a sale of property or product is made or to whom a service is furnished.

“Commission” means the Alaska Remote Seller Sales Tax Commission established by Agreement between local government taxing jurisdictions within Alaska, and delegated tax collection authority.

“Delivered electronically” means delivered to the purchaser by means other than tangible storage media.

“Delivery Charges” means charges by the seller of personal property or services for preparation

and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing.

“Entity-based exemption” means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

“Goods for resale” means:

- A. the sale of goods by a manufacturer, wholesaler or distributor to a retail vendor; sales to a wholesale or retail dealer who deals in the property sold, for the purpose of resale by the dealer.
- B. Sales of personal property as raw material to a person engaged in manufacturing components for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of, a product manufactured for sale by the manufacturer.
- C. Sale of personal property as construction material to a licensed building contractor where the property sold becomes part of the permanent structure.

“Lease” or “rental” means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

“Local Sale” means a sale by a seller with a physical presence in a taxing jurisdiction, where the point of delivery is a location within the same taxing jurisdiction.

“Marketplace” means a physical or electronic place, platform or forum, including a store, booth, internet website, catalog or dedicated sales software application, where products or services are offered for sale.

“Marketplace facilitator” means a person that contracts with remote sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the remote seller’s property, product or services through a physical or electronic marketplace operated by the person, and engages:

- (a) Directly or indirectly, through one or more affiliated persons in any of the following:
 - (i) Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;
 - (ii) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;
 - (iii) Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or
 - (iv) Software development or research and development activities related to any of the activities described in (b) of this subsection, if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and
- (b) In any of the following activities with respect to the seller’s products:

- (i) Payment processing services;
- (ii) Fulfillment or storage services;
- (iii) Listing products for sale;
- (iv) Setting prices;
- (v) Branding sales as those of the marketplace facilitator;
- (vi) Order taking;
- (vii) Advertising or promotion; or
- (viii) Providing customer service or accepting or assisting with returns or exchanges.

“Marketplace seller” means a person that makes retail sales through any physical or electronic marketplace that is operated by a marketplace facilitator.

“Member Jurisdiction” means a taxing jurisdiction that is a signatory of the Alaska Remote Seller Sales Tax Agreement, thereby members of the Commission, and who have adopted the Alaska Remote Seller Uniform Sales Tax Code.

“Monthly” means occurring once per calendar month.

“Nonprofit organization” means a business that has been granted tax-exempt status by the Internal Revenue Service.

“Person” means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

“Physical presence” for purposes of section .050 means a seller who establishes any one or more of the following within a member jurisdiction:

1. Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the member jurisdiction;
2. Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the member jurisdiction;
3. Provides services or holds inventory within the boundaries of the member jurisdiction;
4. Rents or Leases property located within the boundaries of the member jurisdiction.

A seller that establishes a physical presence within the local member jurisdiction in any calendar year will be deemed to have a physical presence within the member jurisdiction for the following calendar year.

“Point of delivery” means the location at which property or a product is delivered or service is rendered.

- A. When the product is not received or paid for by the purchaser at a business location of a remote seller in a Member Jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller.
- B. When the product is received or paid for by a purchaser who is physically present at a business location of a Remote Seller in a Member Jurisdiction the sale is considered to have been made in the Member Jurisdiction where the purchaser is present even if delivery

of the product takes place in another Member Jurisdiction. Such sales are reported and tax remitted directly to the Member Jurisdiction not to the Commission.

- C. When the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service.
- D. For products or services transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer.

“Product-based exemptions” means an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product.

“Professional services” means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations that require a professional license under Alaska Statute.

“Property” and **“product”** and **“good”** means both tangible property, an item that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; and intangible property, anything that is not physical in nature (i.e.; intellectual property, brand recognition, goodwill, trade, copyright and patents).

“Quarter” means trimonthly periods of a calendar year; January-March, April-June, July-September, and October-December.

“Receive” or “receipt” for purposes of section .030 and the definition of “Point of Delivery” means

- A. Taking possession of property or product;
- B. Making first use of services; or
- C. Taking possession or making first use of digital goods, whichever comes first.

The terms “receive” and “receipt” do not include temporary possession by a shipping company on behalf of the purchaser.

“Remote sales” means sales of goods or services by a remote seller or marketplace facilitator.

“Remote seller” means a seller or marketplace facilitator making sales of goods or services for delivery within the State of Alaska without having a physical presence in the member jurisdiction in which delivery is being made.

“Resale of services” means sales of intermediate services to a business where the charge for which will be passed directly by that business to a specific buyer.

“Sale” or “retail sale” means any transfer of property or product or any provision of service(s)

for consideration for any purpose other than for resale.

“Sales price” or “purchase price” means the total amount of consideration, including cash, credit, property, products, and services, for which property, products, or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

- A. The seller’s cost of the property or product sold;
- B. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;
- C. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;
- D. Delivery charges;
- E. Installation charges; and
- F. Credit for any trade-in, as determined by state law.

“Seller” means a person making sales of property, products, or services, or a marketplace facilitator facilitating sales on behalf of a seller.

“Services” means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise into a member jurisdiction including but not limited to:

- A. Professional services;
- B. Services in which a sale of property or product may be involved, including property or products made to order;
- C. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;
- D. The sale of transportation services;
- E. Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;
- F. Advertising, maintenance, recreation, amusement, and craftsman services.

“Tax cap” means a maximum taxable transaction.

“Taxing jurisdiction” means a local government in Alaska that has a sales tax.

“Transferred electronically” means obtained by the purchaser by means other than tangible storage media.

SECTION 280 – Supplemental Definitions

For purposes of this Chapter, the Commission may promulgate Supplemental Definitions that are incorporated into this Remote Seller Sales Tax Code, provided they are not in conflict with or

contrary to definitions set forth in the general sales tax ordinance of the member jurisdiction. Supplemental Definitions are available at www.arsstc.org. Provisions of the Supplemental Definitions that are amended, deleted, or added prior to or after the effective date of the latest amendment to this chapter shall be applicable for purposes of this chapter on the effective date provided for such amendments, deletions, or additions, including retroactive provisions.

Table 18. City of Aniak Mitigation Action Plan Matrix

Action ID	Description	Priority	Responsible Department	Potential Funding	Timeframe	Benefit-Costs / Technical Feasibility
MH 1.1	Identify and pursue funding opportunities to implement mitigation actions. 2021 Update: This is an ongoing process.	High	City Manager	BRIC, HMGF	Ongoing	B/C: Rural life in southwest Alaska requires this as an ongoing activity; it is essential for rural communities as there are limited funds available to accomplish effective mitigation actions. TF: This activity is ongoing, demonstrating its feasibility.
MH 1.2	Enhance public awareness of potential risk to life and personal property from all-natural hazard events (Earthquake, Flood, Severe Weather, Tundra Fire). 2021 Update: This is an ongoing process. The City has monthly mailings on the back of its sewer bills. The City has printed grant surveys, "go-bags" list, Red Cross preparedness lists, hazard mitigation reminders, and other information. The City also posts information on its Facebook page and on bulletin boards at the store and the Post Office. The Fire Station has drinking water, food, cots, and sleeping bags.	High	City Manager	City	Ongoing	B/C: A sustained mitigation outreach program has minimal cost and helps build and support area-wide capacity. This type of activity enables the public to prepare for, respond to, and recover from disasters. TF: This low-cost activity is readily implemented with existing staff time. This low-cost activity can be combined with recurring community meetings where hazard specific information can be presented in small increments. This activity is ongoing demonstrating its feasibility.
MH 1.3	Encourage individuals to apply mitigation measures in their property's immediate vicinity. 2021 Update: This mitigation action is fulfilled in Action MH 1.2 and will be deleted in the 2026 HMP Update.	Low	City Manager	City	Duplicative	Duplicative and will be deleted in the 2026 HMP Update.
MH 1.4	Research and consider instituting the National Weather Service program of "Storm Ready." 2021 Update: The City participates in the River Watch program and is in daily contact with the State of Alaska DHS&EM during River Watch. This mitigation action will be deleted in the 2026 HMP Update.	Low	City Manager	City	Duplicative	Duplicative and will be deleted in the 2026 HMP Update.
MH 1.5	Conduct special outreach/awareness activities, such as Winter Weather Awareness Week, Flood Awareness Week, etc.	Low	City Manager	City	Duplicative	Duplicative and will be deleted in the 2026 HMP Update.

	2021 Update: This mitigation action is fulfilled in Action MH 1.2 and will be deleted in the 2026 HMP Update.						
MH 1.6	Expand public awareness about NOAA Weather Radio for continuous weather broadcasts and warning tone alert capability. 2021 Update: The State airport has frontline weather access and shares information.	Low	City Manager	City	Duplicative	Duplicative and will be deleted in the 2026 HMP Update.	
MH 1.7	Educate the public in construction techniques to mitigate hazard damage. 2021 Update: The City sends out messages on its Facebook page and in mailings.	Low	City Manager	Staff Time	Ongoing	This mitigation action has been implemented and will always be ongoing to keep hazard awareness high in the community.	
MH 2.1	Add Mitigation Goals and Actions from HMP Update into other City documents such as the Comprehensive Plan. 2021 Update: The City will update its Comprehensive Plan and integrate key information from this HMP into the updated Comprehensive Plan.	Medium	City Manager	Staff Time	2021-2026	B/C: Coordinated planning ensures effective damage abatement and ensures proper attention is assigned to reduce losses and damage to structures and residents. TF: This is feasible to accomplish as cost can be associated with plan reviews and updates. The action relies on staff and review committee availability and willingness to serve their community.	
MH 2.2	Encourage revision to building codes and requirements. 2021 Update: FEMA requested that the City update its codes. This is a priority.	Medium	City Manager	Staff Time	2021-2026	B/C: Coordinated planning ensures effective damage abatement and ensures proper attention is assigned to reduce losses and damage to structures and residents. TF: This is feasible to accomplish as cost can be associated with plan reviews and updates. The action relies on staff and review committee availability and willingness to serve their community.	
MH 3.1	Pursue mitigation actions such as infrastructure repair, elevation, or relocation of critical facilities as funding becomes available. 2021 Update: FEMA requested that the City	Medium	City Manager	City, FEMA	2021-2026	B/C: This project would protect and/or remove threatened structures from hazard areas, eliminating future damage while keeping land clear for perpetuity. TF: This project is feasible using existing staff	

	update its codes. This is a priority.					skills, equipment, and materials. Acquiring contractor expertise may be required for large facilities.
MH 3.2	Encourage weather resistant building construction materials and practices. 2021 Update: Implemented and is an ongoing action.	Medium	City Manager	Staff Time	Ongoing	B/C: Planning ahead and building for conditions can prevent damages and loss later. TF: This project is feasible using staff time.
EQ 4.1	Perform an engineering assessment of the earthquake vulnerability of each identified critical infrastructure owned by the City of Aniak. 2021 Update: The City has no staff or budget to implement this action. Earthquakes are a low priority based on past historical events. This mitigation action will be deleted in the 2026 HMP Update.	Low	City Manager	City	Priorities have changed.	Will be deleted in the 2026 HMP Update.
EQ 4.2	Inspect, prioritize, and retrofit any critical facility or public infrastructure that does not meet current State Adopted Building Codes. 2021 Update: The City has no staff or budget to implement this action. Earthquakes are a low priority based on past historical events. This mitigation action will be deleted in the 2026 HMP Update.	Low	City Manager	City	Priorities have changed.	Will be deleted in the 2026 HMP Update.
EQ 4.3	Install non-structural seismic restraints for large furniture such as bookcases, filing cabinets, heavy televisions, and appliances to prevent toppling damage and resultant injuries to small children, elderly, and pets. 2021 Update: This is not a City function, but will be added to monthly mailings as part of MH 1.2. This mitigation action will be deleted in the 2026 HMP Update.	Low	City Manager	City	Priorities have changed.	Will be deleted in the 2026 HMP Update.
FL 5.1	Ensure that community development occurs	High	City Manager	City, FEMA	Ongoing	B/C: Flood hazard mitigation is among FEMA's

	through the permitting process mandated by the NFIP. Ensure that new infrastructure is properly permitted before construction begins. 2021 Update: The City Administration has implemented this mitigation action.					highest national priorities. Proactive mitigation activities have a high cost/benefit ratio and result in less costly construction before a problem develops. TF: The City has the skill to implement this action.
FL 5.2	Work with State NFIP Coordinator to improve and further develop flood hazard mitigation strategies and capabilities. 2021 Update: Nothing has occurred due to timing. The State Floodplain Manager visited Aniak in 2018. Then, the Anchorage earthquake occurred in 2018, and the COVID pandemic began in 2020.	High	City Manager	City, FEMA	Ongoing	B/C: Flood hazard mitigation is among FEMA's highest national priorities. Proactive mitigation activities have a high cost/benefit ratio and result in less costly construction before a problem develops. TF: The City has the skill to implement this action.
FL 5.3	Ensure that all personnel are adequately trained in NFIP procedure and regulations. Coordinate training with State NFIP Coordinator. 2021 Update: The State Floodplain Manager visited Aniak in 2018. Then, the Anchorage earthquake occurred in 2018, and the COVID pandemic began in 2020.	High	City Manager	City, FEMA	Ongoing	B/C: Sustained mitigation outreach programs have minimal cost and will help build and support area-wide capacity. This type of activity enables the public to prepare for, respond to, and recover from disasters. TF: This low-cost activity can be combined with recurring community meetings where hazard specific information can be presented in small increments. This activity is ongoing, demonstrating its feasibility.
FL 5.4	Obtain new Flood Insurance Rate Maps (FIRM). 2021 Update: The latest FIRMs are from 9/29/06. Not all areas are mapped.	Medium	City Manager	City, FEMA	Ongoing	B/C: Identifying threatened infrastructure proximity to natural hazards is vital to their sustainability. There are currently few mapped hazard areas. This is a vital first step. This knowledge will help the community focus on activities to protect their vital infrastructure. TF: The project is technically feasible as the community has considerable knowledge about their resources and historical impact areas.
FL 5.5	Work with property owners that have repetitive loss damages to mitigate future	Medium	City Manager	FEMA NFIP	2021-2026	B/C: Flood hazard mitigation is among FEMA's highest national priorities. FEMA desires

	flooding. 2021 Update: The City has not had funding to implement. Personnel has changed, and a pandemic occurred.					communities to focus on repetitive flood loss properties. TF: This type of activity is technically feasible. The City does not have funding to pay staff or the equipment to implement this action. Costs are very high for home owners.
FL 5.6	Continue to work with the DOT to maintain the levee system. Obtain funding assistance.	High	City Manager	City, DOT, USACE	2021-2026	B/C: Maintenance is less expensive than repair. TF: Outside funding assistance is needed for capital improvements.
FL 5.7	High-Water Marks are missing throughout the City. No marks exist on the Aniak Slough side of the community. Install new High-Water Marks.	High	City Manager	City, HMGP	2021-2026	B/C: It's important for the community to know where the High-Water Marks are for when they build. Future damage could be avoided. TF: Installing signs is inexpensive. Obtaining surveyed elevations requires outside funding.
FL 5.8	Culvert expansion is needed at the southeast end of the airport runway along Boundary Avenue and First Street.	High	City Manager	City, HMGP, BRIC	2021-2026	B/C: Culverts provide a pathway for additional water to safely move from the area and not cause damage. TF: The City needs expertise to perform surveying and hydrology assessment to install.
FL 5.9	Local drainage causes flooding along Morgans Road. Install culvert(s) to channel water from ponding in low-lying spots.	High	City Manager	City, HMGP, BRIC	2021-2026	B/C: Culverts provide a pathway for additional water to safely move from the area and not cause damage. TF: The City needs expertise to perform surveying and hydrology assessment to install.
FL 5.10	Elevate roadway or install storm drainage system at the intersection of High School Road and Airport Boulevard to protect road.	High	City Manager	City, HMGP, BRIC	2021-2026	B/C: Culverts provide a pathway for additional water to safely move from the area and not cause damage. TF: The City needs expertise to perform surveying and hydrology assessment to install.
SW 6.1	Install a siren to warn people of a severe weather or disaster events. 2021 Update:	High	City Manager	BRIC, HMGP	2023	B/C: This project would potentially provide early weather and flood threat warning, enabling

	The City has not had funding to obtain a siren.					responders to mitigate potential damages. TF: This is technically feasible once a siren is funded.
SW 6.2	Install automated weather sensors. Automated weather sensors are the chief method by which the National Weather Service detects the occurrence of incoming severe weather. 2021 Update: The airport has front line access to weather sensors and shares information. This mitigation action will be deleted in the 2026 HMP Update.	Low	City Manager	City	Duplicative	Duplicative and will be deleted in the 2026 HMP Update.
WF 7.1	Encourage mitigation measures in the immediate vicinity of property such as firebreaks, which greatly assist in controlling wildland fires. Firebreaks can be developed in the form of roads and natural water channels. The firebreaks would also provide transportation corridors. 2021 Update: This mitigation action has not been implemented. The City does not have funding to pay staff or equipment to create firebreaks.	High	City Manager	FireWise, VFA-REA, SAFER	2021-2026	B/C: Scheduling preventive maintenance to remove fuels can save critical time later in a fire. TF: This type of activity is technically feasible. The City does not have funding to pay staff or equipment to create firebreaks.

ATTACHMENT A-1

Equal Employment Opportunity/Affirmative Action Policy

Resolution # 21-09

Whereas, State and Federal law prohibits discrimination in employment on the basis of race, color, sex, religion, family status, age, or national origin, and;

Whereas, the City/Borough of Aniak Alaska
supports equal employment opportunities for all:

Now therefore, be it resolved that it is the policy of the City/Borough of Aniak
Alaska to:

1. Afford equal opportunities for employment to all persons regardless of race, color, sex, religion, family status, age, or national origin;
2. State that the City/Borough is an equal opportunity employer in all job announcements;
3. Take affirmative action steps when necessary to assure all persons are afforded an equal opportunity to apply for City/Borough employment.

This EQUAL EMPLOYMENT/AFFIRMATIVE ACTION PLAN takes effect immediately.

Signature

7-15-2021
Date

MAYOR
Title

ATTACHMENT B-1

Fair Housing Resolution

Resolution # 21-10

Let it be known to all persons of the City/Borough of Aniak Alaska that discrimination because of race, color, religion, sex, national origin, family status or handicap status, is prohibited by Title VIII of the 1968 Civil Rights Act (Federal Fair Housing Law) in the sale, rental, leasing, and/or financing of housing or land to be used for construction of housing, or in the provision of brokerage services. It is the policy of the City/Borough of Aniak Alaska to implement programs to ensure equal opportunity in housing for all persons regardless of race, color, religion, sex, national origin, family status or handicap status. Therefore, the City/Borough does hereby pass the following Resolution.

Be it resolved that within available resources the City/Borough will assist all persons who feel they have been discriminated against because of race, color, religion, sex, national origin, family status or handicap status, to seek equity under federal and state laws by filing a complaint with the U.S. Department of Housing and Urban Development, Seattle Regional Office Compliance Division.

Be it further resolved that the City/Borough shall publicize this Resolution and through this publicity shall cause owners of real estate, developers, and builders to become aware of their respective responsibilities and rights under the Federal Fair Housing Law and any applicable state or local laws or ordinances.

Said program will at a minimum include, but not be limited to:

1. the printing and publicizing of this policy and other applicable fair housing information through local media and community contacts;
2. distribution and/or display of posters, flyers, and any other means which will bring to the attention of those affected, the knowledge of their respective responsibilities and rights concerning equal opportunity on housing.

This Resolution becomes effective immediately.

Signature

7-15-2021
Date

MAYOR
Title

To: City Council of Aniak

July 7, 2021

This letter is to inform you of my resignation as a council member for the City of Aniak. Thank you all for bearing with me while I learned as we went through meetings together. I have enjoyed my time serving on the council, but I have too much to handle right now making it impossible for me to keep up to date as a council member and to speak on behalf of our community.

Sincerely,



Rachel Konteh