

City of Aniak
CITY COUNCIL REGULAR MEETING
Aniak City Office
Tuesday, August 20, 2024 at 6:00 PM

AGENDA

I. Call to Order

II. Roll Call

AMorgan- , NKelila- , DBonanno- , CMorgan-
Staff Present:

III. Approval of Agenda

IV. Public Participation

V. Previous Meeting Minutes

A. July 18, 2024, Regular Meeting Minutes

VI. Reports

- A. Mayor Report-D. Bonanno
- B. Aniak Volunteer Fire Department - SCERP
- C. Public Works - F. Vaska
- D. City Clerk- M. Simeon
- E. Library - C.Nesbit
- F. Bookkeeper/Financial Statement - L. Kameroff
- G. City Manager - L. Kameroff

VII. Old Business

A. Library Lease Agreement

VIII. New Business

- A. Local B&B Sales Taxes
- B. Addition of Steps at the Aniak Public Library Emergency Exit
- C. Road Signage on Public Roads

IX. Council Comments

X. Time and Place of Next Meeting- September 19, 2024 Regular Council Meeting

XI. Adjourn

Attested:

Mayor David Bonanno *Signed: Date*

City Clerk Morgan Simeon *Signed: Date*

City of Aniak
CITY COUNCIL REGULAR MEETING
Aniak City Office
Thursday, July 18, 2024 at 6:00 PM

Meeting Minutes

- I. Call to Order** Mayor Dave Bonanno called to order at 6:04pm
- II. Roll Call**

AMorgan-P, NKelila-P, DBonanno-P, CMorgan-P
Staff Present: LKameroff, FVaska
Matt Moore-Ryan Air Station Manager
- III. Approval of Agenda** NKelila makes a motion to approve the Agenda, AMorgan seconded, all approved.
- IV. Public Participation**
- V. Previous Meeting Minutes**
 - A. June 20, 2024, Regular Meeting Minutes
AMorgan makes a motion to approve June 20, 2024 Regular Meeting Minutes, CMorgan seconded, all approved.
- VI. Reports**
 - A. Mayor Report-D. Bonanno- Was good at our last meeting, the guy came out to talk about the solar panel, look into it more and think about that. Our truck broke down and Stephen got that working, 580 has a lot of problems, Stephen won't be here, Francis is doing better. Constructive criticism is welcome. June 9th I visited the shop, then we met at the City Office. I think we should think about the signs we have around town, one of the stop signs is all whited out, everyone knows to stop there, time to get a new one. If we bring this up in our next meeting, we can have things done by September or October. LKameroff- Made it aware to the guys to work on the signs all over town. DBonanno-Can we put this on the agenda next month. I've been working on the front porch, ripped the whole left railing. Main water damage is next to the building, 2x4 and 2x8 replaced. Speaking about porches, on the library, we've shifted, so now we'll have more kids over there, we don't have two ways to get out in case of a fire, the door is all frame in and wouldn't be hard to put the steps there, NKelila- If we're doing the addition for the elder's we can probably put it in then, DBonanno- they would make carpenters steps, have the existing building, not worry about the porch, we have material as long as you stain it, it will last. I would like to have at least two people interviewed before the next meeting for the equipment operator.
 - B. Aniak Volunteer Fire Department - SCERP DEC Spill Response Letter of State Interest- Property was cleaned before DEC called, the guys were on top of it. Need to start our SCERP Meetings. See Manager Report for more information.
 - C. Public Works -F. Vaska/S. Simeon-Since my last report, the tribe has assisted with applying the Calcuim Chloride on the roads. I have been working with the guys, teaching them maintenance

on all the Equipment and Vehicles. The Chevy broke down for a few weeks, but we got it fixed. The 580 is down with bad transmission. I am currently talking with Yukon Equipment about getting it rebuilt. Also, waiting on CMI to get back to me with a quote to get the Excavator fixed. The guy grass around town when the weather is not too bad.

Report Read by DBoonanno

LKameroff: Public works department has been able to help finish up with the move of offices. They recently installed the security equipment for our buildings and are in the process of moving our gazebo and the library Connex to their respective places. In the next few weeks, we will be able to post a map/diagram of our Landfill and Construction Debris of where items are to be dropped off. They have also been able to work on signage for both places as well. Stephen Simeon and I also went over the Public Works daily, weekly, monthly and annual duties and maintenance work. The Equipment Operator position has been posted. Our Levee Inspection is tentatively scheduled for July 24th. There will be 3 people from USACE attending the inspection as well as myself, Stephen, Francis and possibly Dave? So, we should have a report from them soon after.

Would like to finish setting up computers for the public works department to be able to take advantage of online trainings as their time and trainings come up.

- D. City Clerk- M. Simeon- So far, this month has been kind of slow for me with the Fourth of July beginning of the month and cutting our hours down to four days a week. Although everyday is a busy workday when in the office, there's always something to do and get done. Usually get to my meeting minutes after each meeting, and finish completing next month's meeting agenda. That way the packets and everything are ready and printed. Also, this month I will be doing telephonic training over the phone with the Division of Election Nome Office, I have a couple of residents from Aniak that are willing to assist with Voting Polls this year. Other than that, everything is the same, doing the same routine and hopefully we will have our phone lines soon. Hope everyone is enjoying the summer!

LKameroff: We have posted all City Council vacancies and sent out Declarations of Candidacy forms with our monthly statements as well as this year's Election Schedule. Morgan and the Election Committee will be attending a virtual training later this month. As of July 12th, we finally have our phone lines in working order. Everything in the office is pretty much in place, but still lots of unpacking and sorting through files to finish up. We are hoping to get the 2nd office set up soon with the new Finance Director/Clerks office, which would also be the main office for the Sewer/Roads/Public Works for now.

- E. Library – Our librarian position has been posted. I am currently waiting for Leona Morgan to return from her trip to finish up getting the library in working order. Our current lease agreement with the Catholic Diocese hasn't been approved for release yet. We still have a few items left in the old library that will be moved by the end of the month, but the Connex will need to be completely emptied out before we can have it moved off the property. The ownership of the building is still in question, but Edith Morgan and I are working on locating older documents to determine ownership. The annual reports are due for the library grants, and I will be turning them before the end of this and next month. The library internet is still down. I have contacted Seaport Telecommunications, and they are sending out our equipment and will be hiring someone in town to do the installation. But until then any patrons are welcome to stop by the office for internet use if needed. Emergency exit need stairs/ handrail built.

- F. Financial Statement June 2024 - L. Kameroff-Although this was another year of declines in revenue, we were able to scrape by in our budget. If you look at pages 8 & 9, our overall income and expenses for all departments. Even though we came out under income by \$26,000, we were able to stay under budgeted expenses for the most part. So, we basically ended the year with a \$14, 696 short fall. Which does happen during some years. We can only budget our numbers based on previous years and trends, decide on what our priority expenses are and see how the year progresses. A time allows, and before our next year’s filing requirements are due, I will be reviewing revenues and expenses for any adjustments and have for your review and approval after the new year.
- G. City Manager - L. Kameroff- This past fiscal year has been very challenging to say the least. All departments are experiencing staff changes and learning new job duties, if not more responsibilities. Admin and library staff are still up to our necks in getting our new locations set up and the Public Works department getting adjusted and learning their job duties. I am respectfully asking for the Council members’ patience as we all move into these new times for us all, it is an adjustment for sure. We still have plans in place for how the office will operate as well as making improvements to our new locations as time and budget allows. And the Public Works department needs more in-depth training and the required certifications to operate our sewer utility, landfill and equipment to run them. We are all wearing new hats and are trying our best.
Memo for employees/vacation/sick leave, pay/fuel advance/vehicle use

VII. Old Business

- A. Amended Ordinance 24-03 Sewer Rate Increase in Chapter 5.25 Section 090 Titled Sewer Rates
NKelila makes a motion to approve the Amended Ordinance 24-03 Sewer Rate Increase in Chapter 5.25 Section 090 Titled Sewer Rates, CMorgan seconded, all approved.
- B. Amended Ordinance 24-04 User Fee Rate Increase Chapter 5.27 Section 040 Titled Imposition of User Fee & Rate
AMorgan makes a motion to approve the Amended Ordinance 24-04 User Fee Rate Increase Chapter 5.27 Section 040 Titled Imposition of User Fee & Rate, NKelila seconded, all approved.
- C. Amended Ordinance 24-05 Establishment of Commercial Landfill Monthly Charge
NKelila makes a motion to approve the Amended Ordinance 24-05 Establishment of Commercial Landfill Monthly Charge, CMorgan seconded, all approved.
DBonanno read aloud and discussion ensued.

VIII. New Business

- A. Crowley Fuel Quote 8000 Gallons
NKelila makes a motion to approve the purchase of 8000 gallons of heating fuel from Crowley, AMorgan seconded, all approved.
- B. FY25 Aniak Premium Summary of Insurance Coverage
NKelila makes a motion to approve the FY25 Aniak Premium Summary of Insurance Coverage, AMorgan seconded, all approved.

IX. Council Comments

- X. **Time and Place of Next Meeting-** August 15, 2024 @ 6pm Regular Council Meeting- Our regular council meeting has been rescheduled to August 20, 2024 @ 6pm Regular Council Meeting. NKelila makes a motion to approve the rescheduled meeting date, AMorgan seconded, all approved.

XI. Adjourn- DBonanno adjourned the meeting at 756pm

Attested:

Mayor David Bonanno *Signed: Date*

City Clerk Morgan Simeon *Signed: Date*

Public Works Monthly Report

It has been an eventful July. There were a few fires in the same weekend and luckily Stephen was willing to help us. We responded with our pump from Fran Brown for across the Slough and were able was able to contain it to his property. In the case of A & G shop we were called in around 2am or so. As we were working on stopping the spread, another building was partially damaged as well, but we were able to put that out as well. We have been maintaining our equipment and were able to do some cutting around the lagoon. We have been planning on winter prep as well.

City Clerk Monthly Report

July flew by so fast! Was a busy month as usual. Seems like with our hours being cut down, working four days a week, and working with the manager three days of the week makes everything seem a lot busier than before. I still have the time to get the main work done but have been too busy to get to our files and supplies. I have also been working on my paperwork for the Elections, as I was gone last year and still have a lot to learn and read. I'm taking the RUBA Clerk's Management training from August 12th-20th in the afternoons from 1pm-5pm. During this time, I will be out of town and still able to attend my training online. I'm so thankful that Nora is willing and able to assist with the Primary Elections August 20, again thank you for helping and answering any questions I have. I'm looking forward to a busy rest of the year, seems like August is always one of the busiest months of the year and when school starts for the kids. Then there is the REAA Election's in October, General Elections in November, like I mentioned I still have a lot to learn and excited to have my first experience being on the Election Committee. Enjoy the rest of this summer as it will almost be hunting/fall time soon! 😊

Morgan Simeon

Aniak Public Library Report 08/15/2024

Cynthia Nesbit and Leona Morgan

I recently started working at the library. I've been helping set up in here and getting ready to open soon hopefully.

Leona and I have been putting things up and getting the computers set up. Putting books where they belong. Setting up my office and making sure things go where they should be. We are excited to get the Aniak Public Library up and running!

Our goal is to get the community to read and engage more along with students and young people.

Section VI, Item F.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT	FY2025 Budget	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	YTD	Balance
2	Administration Income															
3	Community Revenue Sharing	75,082													-	75,082
4	GCI Land Lease	5,400	450												450	4,950
5	Miscellaneous Income														-	-
6	Office Space Rental														-	-
7	Payment in Lieu of Taxes	80,000	78,976												78,976	1,024
8	Sales Tax Revenue (2%)	105,000	21,461												21,461	83,539
9	Tobacco Excise Tax	47,000	6,001												6,001	40,999
10	Total Admin. Income	312,482	106,889	-	-	-	-	-	-	-	-	-	-	-	106,889	205,593
11	Admin. Expenses															
12	Bank Charges and Fees	650	87												87	563
13	Contract Services	5,000													-	5,000
14	Dues & Membership Fees	6,000	2,287												2,287	3,713
15	Electric	2,000	198												198	1,802
16	Equipment/Materials	3,500	740												740	2,760
17	Gasoline	2,500	221												221	2,279
18	Health Insurance Opt. Out	13,000													-	13,000
19	Heating Fuel	5,000													-	5,000
20	Liability Insurance	17,000													-	17,000
21	Worker's Comp. Ins.	4,000													-	4,000
22	Lease and Rent														-	-
23	Building Maint./Ops.	3,466													-	3,466
24	Employee Life/Retirement	22,000	2,054												2,054	19,946
25	Employee Payroll Taxes	10,000	784												784	9,216
26	Gross Wages	99,000	9,736												9,736	89,265
27	Postage/Freight	800	10												10	790
28	Supplies	2,000	292												292	1,708
29	Telephone/Fax/Internet	6,000	535												535	5,465
30	Travel/Training/Per Diem	2,500													-	2,500
31	Bulk Fuel Purchase														-	-
32	Miscellaneous Expense														-	-
33	ARPA Funds														-	-
34	Total Admin. Expenses	204,416	16,944	-	-	-	-	-	-	-	-	-	-	-	16,944	187,472
35	Administration Net	108,066	89,945	-	-	-	-	-	-	-	-	-	-	-	89,945	18,121
36																

Section VI, Item F.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
37	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT		Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	YTD	Balance
38	Fire & Police Income															
39	Animal Control		20												20	(20)
40	Donations														-	-
41	Volunteer Fire Assist. Grant														-	-
42	Previous Year Carry Over														-	-
43	Total F&P Income	0	20	-	-	-	-	-	-	-	-	-	-	-	20	(20)
44	Fire & Police Expenses															
45	Animal Control Expense														-	-
46	Contract Services														-	-
47	Electric	3,000	122												122	2,878
48	Equipment Diesel Fuel														-	-
49	Equipment/Materials														-	-
50	Gasoline														-	-
51	Heating Fuel	32,000													-	32,000
52	Maintence/Operations (Incl. parts)														-	-
53	Employee Life/Retirement		84												84	(84)
54	Employer Payroll Taxes		61												61	(61)
55	Gross Wages		468												468	(468)
56	Postage/Freight														-	-
57	Telephone/Fax/Internet	600	54												54	546
58	Travel/Training/Per Diem														-	-
59	Total Fire & Police Expense	35,600	789	-	-	-	-	-	-	-	-	-	-	-	789	34,811
60	Fire & Police Net	(35,600)	(769)	-	-	-	-	-	-	-	-	-	-	-	(769)	(34,831)
61																

Section VI, Item F.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
62	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT		Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	YTD	Balance
63	Library Income															
64	IMLS Grant	10,000													-	10,000
65	Owl Grant														-	-
66	State PLA Grant	7,000	7,000												7,000	-
67	Archiving Aniak Grant														-	-
68	Office Space Rental														-	-
69	Donation Income														-	-
70	Previous year carry-over														-	-
71	Total Library Income	17,000	7,000	-	-	-	-	-	-	-	-	-	-	-	7,000	10,000
72	Library Expenses															
73	Bank Charges and Fees	75	7												7	68
74	Contract Services														-	-
75	Electric	1,000	29												29	971
76	Heating Fuel	7,000													-	7,000
77	Lease and Rent														-	-
78	Library Collection	3,000	164												164	2,836
79	Building Maint./Ops.														-	-
80	Employee Life/Retirement	4,500													-	4,500
81	Employer Payroll Taxes	3,600	14												14	3,586
82	Gross Wages	30,000	165												165	29,835
83	Postage & Freight														-	-
84	Supplies	200													-	200
85	Telephone/Fax/Internet	4,000	738												738	3,262
86	Travel/Training/Per Diem														-	-
87	Total Library Expenses	53,375	1,118	-	-	-	-	-	-	-	-	-	-	-	1,118	52,257
88	Library Net	(36,375)	5,882	-	-	-	-	-	-	-	-	-	-	-	5,882	(42,257)
89																

Section VI, Item F.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT		Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	YTD	Balance
90																
91	Landfill Income															
92	Landfill Income	33,000	300												300	32,700
93	Previous Year Carry Over														-	-
94	Total Landfill Income	33,000	300	-	-	-	-	-	-	-	-	-	-	-	300	32,700
95	Landfill Expenses															
96	Equipment Diesel Fuel	5,100													-	5,100
97	Equipment/Materials														-	-
98	Maintence/Operations (Incl.	3,700	38												38	3,662
99	Employee Life/Retirement	3,500	245												245	3,255
100	Employer Payroll Taxes	1,750	163												163	1,587
101	Gross Wages	14,000	1,861												1,861	12,140
102	Landfill Supplies	400	38												38	362
103	Total Landfill Expenses	28,450	2,343	-	-	-	-	-	-	-	-	-	-	-	2,343	26,107
104	Landfill Net	4,550	(2,043)	-	-	-	-	-	-	-	-	-	-	-	(2,043)	6,593
105																
106	Levee Maint. Income															
107	Previous Year Carry Over			-											-	-
108	Total Levee Income	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	Levee Maint. Expenses															
110	Equipment Diesel Fuel		-												-	-
111	Equipment/Materials		-												-	-
112	Maintence/Operations (Incl. parts)		-												-	-
113	Employee Life/Retirement		121												121	(121)
114	Employer Payroll Taxes		98												98	(98)
115	Gross Wages		1,012												1,012	(1,012)
116	Total Levee Maint. Expenses	0	1,231	-	-	-	-	-	-	-	-	-	-	-	1,231	(1,231)
117	Levee Maint. Net	0	(1,231)	-	-	-	-	-	-	-	-	-	-	-	(1,231)	1,231
118																

Section VI, Item F.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
119	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT		Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	YTD	Balance
120	Public Works Income															
121	Equipment Rental Income	2,500	610												610	1,890
122	Inspection Fees	500													-	500
123	ARPA Donation														-	-
124	Public Service Fee	40,000	1,670												1,670	38,330
125	Total Pub.Wks. Income	43,000	2,280	-	-	-	-	-	-	-	-	-	-	-	2,280	40,720
126	Public Works Expenses															
127	Building Maint./Ops.														-	-
128	Contract Services														-	-
129	Electric	1,900	59												59	1,841
130	Equipment Diesel Fuel	1,500													-	1,500
131	Equipment/Materials	8,000													-	8,000
132	Gasoline	8,000													-	8,000
133	Heating Fuel	22,000													-	22,000
134	Lease and Rent	7,000													-	7,000
135	Maintence/Operations (Incl. parts)	9,000	1,486												1,486	7,514
136	Employee Life/Retirement	13,000	1,650												1,650	11,350
137	Employer Payroll Taxes	5,000	810												810	4,190
138	Gross Wages	50,000	9,298												9,298	40,702
139	Postage/Freight	700													-	700
140	Public Works Supplies														-	-
141	Total Pub.Wks Exp.	126,100	13,304	-	-	-	-	-	-	-	-	-	-	-	13,304	112,796
142	Public Works Net	(83,100)	(11,024)	-	-	-	-	-	-	-	-	-	-	-	(11,024)	(72,076)
143																
144	Roads Income															
145	Previous Year Carry Over														-	-
146	Total Roads Income	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	Roads Expenses															
148	Contract Services														-	-
149	Electric-For 6 Streetlights	2,750	118												118	2,632
150	Equipment Diesel Fuel	8,500													-	8,500
151	Equipment/Materials														-	-
152	Gasoline	0	153													
153	Maintence/Operations (Incl. parts)	8,500	1,757												1,757	6,744
154	Employee Life/Retirement	3,000	322												322	2,678
155	Employer Payroll Taxes	1,500	207												207	1,293
156	Gross Wages	11,500	2,444												2,444	9,056
157	Postage/Freight	234	208												208	26
158	Total Roads Expenses	35,984	5,210	-	-	-	-	-	-	-	-	-	-	-	5,210	30,774
159	Roads Net	(35,984)	(5,210)	-	-	-	-	-	-	-	-	-	-	-	(5,210)	(30,774)

Section VI, Item F.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT		Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	YTD	Balance
160	Sewer Utility Income															
161	City Sewer Income	207,112	12,659												12,659	194,453
162	Miscellaneous Income														-	-
163	Total Sewer Income	207,112	12,659	-	-	-	-	-	-	-	-	-	-	-	12,659	194,453
164	Sewer Utility Expenses															
165	Bank Charges and Fees	1,500	152												152	1,348
166	Donations														-	-
167	Electric	5,000	300												300	4,700
168	Equipment Diesel Fuel	500													-	500
169	Equipment/Materials		237												237	(237)
170	Gasoline	3,200	667												667	2,533
171	Heating Fuel	1,500													-	1,500
172	Liability Insurance	11,000													-	11,000
173	Worker's Comp. Ins.	3,000													-	3,000
174	Lease & Rent	1,735													-	1,735
175	Maintenance/Operations (Incl. parts)	8,234	1,747												1,747	6,487
176	Employee Life/Retirement	14,500	903												903	13,598
177	Employer Payroll Taxes	6,500	471												471	6,029
178	Gross Wages	60,000	5,000												5,000	55,000
179	Postage/Freight	1,000	212												212	788
180	Small Claims Fees														-	-
181	Supplies														-	-
182	Telephone/Internet/Fax	3,000	438												438	2,562
183	Travel/Training/Per Diem	8,000													-	8,000
184	Total Sewer Utility Expenses	128,669	10,126	-	-	-	-	-	-	-	-	-	-	-	10,126	118,543
185	Sewer Utility Net	78,443	2,532	-	-	-	-	-	-	-	-	-	-	-	2,532	75,911
186																
187	Current Month	1	98%												98%	2%
188	Including Past Due	1	11%												11%	89%
189																
190																
191																
192																
193																
194																
195	TOTAL INCOME	612,594	129,147	-	-	-	-	-	-	-	-	-	-	-	129,147	483,447
196	TOTAL EXPENSES	612,594	51,065	-	-	-	-	-	-	-	-	-	-	-	51,065	561,529
197	Net Income	0	78,082	-	-	-	-	-	-	-	-	-	-	-	78,082	(78,082)
198																

Customer Outstanding Balances \$ 143,972

Employee Outstanding Balances \$ -

143,972

Section VI, Item F.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
199	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT		Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	YTD	Balance
200	Total FY24 Carry Over	105,936													-	105,936
201	Sewer Savings Set Aside	-													-	-
202	Subtotal of FY24 Carryover	105,936													-	105,936
203	FY24 Carry Over Contribution to FY25 Budget	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204	City Savings Set Aside	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205	Carry Over Balance Left	105,936													-	105,936
206																
207	FY2024 Purchase Cost														\$ -	\$ -
208	Diesel in Gallons from FY20														-	-
209																
210	ARPA Funding Income	280,219	-												-	280,219
211	ARPA Funding Expense	280,219	270,658												270,658	9,561
212	Net Income	(0)	(270,658)	-	-	-	-	-	-	-	-	-	-	-	(270,658)	270,658
213																
214	CASH AND BANK BALANCES	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25		
215	Cash on Hand - 3151	670	545													
216	General Fund - 0699	11,001	108,310													
217	General Fund Savings- 8460	24,934	24,934													
218	Sewer Payments - 0699	57,783	48,788													
219	Grant Account - 6039	3,953	3,946													
220	Sewer Savings - 1389	31,936	31,936													
221	ARPA Funding - 4577	11,549	11,549													
222	TOTAL CASH AND BANK BALANCES	141,825	230,006	-	-	-	-	-	-	-	-	-	-	-		
223	Amounts for FY24 Carry-Over	-														
224																
225																
226	Financial Report Approved by:															
227																
228																
229																

Date: _____

Attested by: _____

Date: _____

Section VI, Item F.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT		Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	YTD	Balance
230																
231	Income Totals															
232	Animal Control Income	0	20	-	-	-	-	-	-	-	-	-	-	-	20	(20)
233	ARPA Donation		-	-	-	-	-	-	-	-	-	-	-	-	-	-
234	City Sewer Income	207,112	12,659	-	-	-	-	-	-	-	-	-	-	-	12,659	194,453
235	Comm.Revenue Sharing	75,082	-	-	-	-	-	-	-	-	-	-	-	-	-	75,082
236	Donation Income	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237	Equipment Rental	2,500	610	-	-	-	-	-	-	-	-	-	-	-	610	1,890
238	GCI Land Lease	5,400	450	-	-	-	-	-	-	-	-	-	-	-	450	4,950
239	IMLS Grant	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
240	Archiving Aniak Grant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
241	Sewer/Inspection Fees	500	-	-	-	-	-	-	-	-	-	-	-	-	-	500
242	Landfill Income	33,000	300	-	-	-	-	-	-	-	-	-	-	-	300	32,700
243	Miscellaneous	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
244	Office Space Rental		-	-	-	-	-	-	-	-	-	-	-	-	-	-
245	OWL Grant	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
246	PILT Payment	80,000	78,976	-	-	-	-	-	-	-	-	-	-	-	78,976	1,024
247	PLA Grant	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	7,000	-
248	Public Service Fee	40,000	1,670	-	-	-	-	-	-	-	-	-	-	-	1,670	38,330
249	Sales Tax Revenue (2%)	105,000	21,461	-	-	-	-	-	-	-	-	-	-	-	21,461	83,539
250	Tobacco Excise Tax	47,000	6,001	-	-	-	-	-	-	-	-	-	-	-	6,001	40,999
251	Volunteer Fire Assist. Grant	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252	Previous Year Carry Over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253	Total Overall Income	612,594	129,147	-	-	-	-	-	-	-	-	-	-	-	129,147	483,447
254																

Section VI, Item F.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
255	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT		Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	YTD	Balance
256	Expense Totals															
257	Animal Control Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Bank Service Charges	2,225	246	-	-	-	-	-	-	-	-	-	-	-	246	1,979
259	Building Maint./Ops.	3,466	-	-	-	-	-	-	-	-	-	-	-	-	-	3,466
260	Contract Services	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
261	Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
262	Dues/Membership Fees	6,000	2,287	-	-	-	-	-	-	-	-	-	-	-	2,287	3,713
263	Electric	15,650	827	-	-	-	-	-	-	-	-	-	-	-	827	14,823
264	Equipment Diesel Fuel	15,600	-	-	-	-	-	-	-	-	-	-	-	-	-	15,600
265	Equipment/Materials	11,500	977	-	-	-	-	-	-	-	-	-	-	-	977	10,523
266	Gasoline	13,700	1,041	-	-	-	-	-	-	-	-	-	-	-	1,041	12,659
267	Health Insurance Opt. Out	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000
268	Heating Fuel	67,500	-	-	-	-	-	-	-	-	-	-	-	-	-	67,500
269	Liability Insurance.	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28,000
270	Workers Comp. Insurance	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000
271	Lease and Rent	8,735	-	-	-	-	-	-	-	-	-	-	-	-	-	8,735
272	Library Collection	3,000	164	-	-	-	-	-	-	-	-	-	-	-	164	2,836
273	Maintenance/Operations (Incl. parts)	29,434	5,027	-	-	-	-	-	-	-	-	-	-	-	5,027	24,407
274	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
275	Employee Life/Retirement	60,500	5,378	-	-	-	-	-	-	-	-	-	-	-	5,378	55,122
276	Employer Payroll Taxes	28,350	2,609	-	-	-	-	-	-	-	-	-	-	-	2,609	25,741
277	Gross Wages	264,500	29,983	-	-	-	-	-	-	-	-	-	-	-	29,983	234,517
278	Postage/Freight	2,734	430	-	-	-	-	-	-	-	-	-	-	-	430	2,304
279	Small Claims Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	Supplies	2,600	329	-	-	-	-	-	-	-	-	-	-	-	329	2,271
281	Telephone/Internet/Fax	13,600	1,766	-	-	-	-	-	-	-	-	-	-	-	1,766	11,834
282	Bulk Fuel Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
283	Travel/Training/Per Diem	10,500	-	-	-	-	-	-	-	-	-	-	-	-	-	10,500
284	ARPA Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
285	Total Overall Expenses	612,594	51,065	-	-	-	-	-	-	-	-	-	-	-	51,065	561,529
286	Net Income	-	78,082	-	-	-	-	-	-	-	-	-	-	-	78,082	(78,082)
287																

Best Practices Score

Aniak

Optional Fall 2024

Section VI, Item F.

Category	O&M Scoring Criteria	Possible	Score	Explanation of Score	How to Improve Score	Contact	
Technical	Operator Certification	Utility has more than one operator certified to the level of the water system	10	10	System Classification: No public water system Primary Operator: <i>No certified operator required</i> Certification Level: <i>N/A</i> Backup Operator: <i>No certified operator required</i> Certification Level: <i>N/A</i> No certified operator required	N/A	ADEC Operator Certification Program 465-1139
		Primary operator is certified to the level of the water system and the backup operator holds some level of certification in water treatment or distribution	7				
		Primary operator is certified to the level of the water system and the backup operator holds no certification or there is no backup operator	5				
		Utility has one or more operators certified at some level in water treatment or distribution	3				
		Utility has no certified operators	0				
	Preventive Maintenance Plan	Utility has a written PM plan; PM is performed on schedule; records of completion are submitted on a quarterly basis and have been verified	25	25	The operator is performing important maintenance on a regular basis and keeping records. Each month, the operator is submitting maintenance records to the assigned RMW.	Full points have been awarded in this category. Continue to perform maintenance according to the PM plan and send monthly records to the assigned RMW.	Bruce Werba YKHC RMW 907-476-2104
		Utility has a written PM plan; performance of PM and record keeping are not consistent	15				
		Utility has no PM plan or performs no PM	0				
	Compliance	Utility had no Monitoring and Reporting violations during the past year	10	10	The utility had 4 Drinking Water Monitoring and Reporting violations in 2023. The community does not operate a public water system.		John Davis ADEC Drinking Water Program 907-262-8201
		Utility had up to five Monitoring and Reporting violations during the past year	5				
Utility had more than five Monitoring and Reporting violations during the last year		0					
Managerial	Utility Management Training	A person who holds a position of responsibility for management of the utility has completed a DCRA approved Utility Management course or other utility management training course within the last five years	5	5	Clara Morgan attended Elected Officials Management for Rural Utilities training on 3/2/2023.	To maintain the full points in this category, consider sending someone to one of the free RUBA trainings each year.	
	Meetings of the Governing Body	The utility owner's governing body meets routinely consistent with the local ordinance/bylaw requirements and receives a current report from the operator	5	5	Minutes were provided for the following months during this reporting period: December 2023, January, March, April, and May 2024. The water operator report was consistently included in all meeting minutes.	To maintain full points, the governing body must continue to meet according to local ordinance/bylaw and provide RUBA with meeting minutes.	
		The utility owner's governing body meets routinely consistent with the local ordinance/bylaw requirements	2				
The utility owner's governing body does not meet		0					
Financial	Budget	Utility owner and the Utility have each adopted a realistic budget and budget amendments are adopted as needed; Accurate monthly budget reports are prepared and submitted to the governing body	15	15	The utility owner has adopted and overall realistic and balanced budget; accurate monthly financial reports have been submitted and documented in the meeting minutes.	Full points have been awarded. Continue to provide RUBA accurate monthly financial reports that are submitted to the council and documented in the meeting minutes.	Nicholas Martinez DCRA RUBA Program 543-3475
		Either the Utility or the Utility owner has adopted and implemented a budget, the other has not	13				
		Either the Utility or the Utility owner has adopted a budget, but it is not being implemented	10				
		Utility owner and the Utility have not adopted a budget	0				
	Revenue	Utility is collecting revenue sufficient to cover the Utility's operating expenses and to contribute to a repair and replacement account	20	20	Financial reports show utility revenue is sufficient to cover expenses and a dedicated repair and replacement account is adequately funded	Financial reports show utility revenue is sufficient to cover expenses and a dedicated repair and replacement account is adequately funded.	
		Utility is collecting revenue sufficient to cover expenses	15				
		Utility has a fee schedule and a collection policy that is followed	5				
		Utility has no fee structure or collection policy	0				
	Worker's Compensation Insurance	Utility has had a worker's compensation policy for all employees for the past two years and has a current policy in place	5	5	Continuous coverage for the utility owner was confirmed by a Department of Labor and Workforce Development database query on 6/30/2024.	Full points have been awarded. The utility owner must maintain an active workers' compensation policy to continue receiving these points.	
		Utility has a current worker's compensation policy in place for all employees	2				
Utility has no worker's compensation policy		0					
Payroll Liability Compliance	Utility has no past due tax liabilities and is current with all tax obligations	5	5	Utility owner has no past due tax liabilities and is current with all tax obligations.	Utility has no past due tax liabilities and is current with all tax obligations.		
	Utility owes back taxes, but has a signed payment agreement, is current on that agreement, and is up-to-date with all other tax obligations	2					
	Utility is not current with its tax obligations and/or does not have a signed repayment agreement for back taxes owed	0					
CIP O&M Score	40			TOTAL SCORE	100		



Lenore Kameroff <cityofaniak@gmail.com>

Re: Library lease agreement

1 message

Edith Morgan <edithmorgan.em23@gmail.com>

Tue, Jul 16, 2024 at 12:14 PM

To: "Kathy M. Radich" <kradich@juno.com>, City of Aniak <cityofaniak@gmail.com>, Mike Lehnert <aniakvista@hotmail.com>, Clara Morgan <claramaldwin6@gmail.com>

Thank you for your response

On Thu, Jul 11, 2024, 11:01 PM Edith Morgan <edithmorgan.em23@gmail.com> wrote:

Good day Sr. Kathy and City of Aniak/ Lenore Kameroff,

As I explained to you during our phone conversation earlier today Lenore I've been slowly working on this email for the last 2 weeks due to putting up fish and my full time job which is very busy at the School District with year end tasks and prep for the next school year. I've been trying to research the history of the Aniak Library ground lease.

The end of June is when I normally send the City of Aniak an invoice for the July, August, September lease as per the lease agreement. The Lease ends Aug. 30, 2025 but the city would like to terminate the lease effective June 30, 2024. Sister Kathy, Do we have official word from the diocese stating the agreement is officially terminated? With no acknowledgement from the Diocese regarding the termination and how I should proceed I sent the City an invoice last weekend for the next quarter, IF it has been officially terminated they can disregard it.

The City's letter, addressed to CBNA and St. Theresa Catholic Church bx 308 in Aniak, dated 4/24/24, announced they were moving the library and wished to terminate the lease agreement. I sent a copy of their letter to you Sr. Kathy to forward to the proper person at the diocese. Has there been any response from the Diocese regarding the termination of the lease? Is there mutual agreement that this lease is to end?

Their letter states "ownership and possession of all alterations will pass to and remain with Lessor." Current city officials seem to think that the building now belongs to the church, which to my knowledge is not the case especially when the current lease states:

in paragraph 3: WHEREAS Lessor and Lessee agree that the improvements on the Property do not belong to the Lessor; and...

in paragraph 7: Use...The Lessor affirms that they do not own any of the improvements on the Property.

The lease speaks about insurance and liability to be provided by the City. In my mind if they terminate the lease and leave the building as mentioned in their letter, CBNA will have to purchase insurance for the property, not to mention heating fuel, maintenance, etc. for another building.

The lease is full of legal terms and I may not be understanding it correctly so please let me or at least the city know how to proceed. Lenore informed me that they still have to clear out some stuff from the building, empty and move the conex container, etc. from the property and hand over keys. (But does the church own it?) Please let us know what the next steps should be. Thank you.

CHAPTER 5.30: SALES TAX

SECTIONS:

- 5.30.010. Sales Tax
- 5.30.020. Definitions
- 5.30.030. Duties of Seller and Buyer
- 5.30.040. Sale or Transfer of Business, Final Return
- 5.30.050. Exemptions
- 5.30.060. Method of Deposit
- 5.30.070. Confidential Material
- 5.30.080. Installment Sale
- 5.30.090. Manager's Powers re: Rulings and Regulations
- 5.30.100. Certification of Registration as Tax Collectors
- 5.30.110. Tax Schedule
- 5.30.120. Protest of Tax by Taxpayer
- 5.30.130. Protest of Tax by Collector
- 5.30.140. Duty to Keep Books
- 5.30.150. Omissions, Requirements and Civil Penalties
- 5.30.160. Lien
- 5.30.170. Accelerated Returns
- 5.30.180. Extensions

5.30.010. Sales Tax

There is levied a 2% tax on sales made and services rendered in the City which shall be paid by the buyer and collected by the seller or the person, firm, or corporation performing the service. Only the first \$1,000.00 of a transaction shall be subject to this tax. Salaries or wages received by an employee from an employer are exempt from the provisions of this ordinance. [Ord. #96-02]

5.30.020. Definitions

When not clearly indicated by the context, the following words and phrases, as used in this chapter, have the following meaning:

- A. "Sale" shall include:
 - 1. Every sale of tangible personal property not exempt under this chapter. This includes installment, credit and conditional sales;
 - 2. Every sale or exchange of services.
- B. "Sales price" means money paid by the buyer and, in the case of a an exchange of property, the fair market value of the property exchanged.
- C. "Buyer" includes persons who are purchasers of personal property or services.
- D. "Seller" includes persons or firms who sell goods or supply services, and all persons making sales, including sales by coin-operated vending machines or amusement machines.
- E. "Services" includes:
 - 1. Professional services;
 - 2. Services made by any person in the course of his business or occupation;
 - 3. Services which include labor and materials;
 - 4. Any other services.
- F. "City" means the City of Aniak.
- G. "Person" means individuals, corporations or business firms.
- H. "Manager" means the City Manager of the City of Aniak.
- I. "Collector" means everyone who is required to collect the sales tax.
- J. "Taxpayer" means everyone who is required to pay the tax.
- K. "Transaction" means a sale of one item or of the total of multiple items. [Ord. #96-02]

5.30.030. Duties of Seller and Buyer

- A. Within thirty (30) days of notification by the City, all businesses operating within the City shall register with the office of the City Clerk and obtain the required reporting forms.
- B. Businesses not permanently located within the City who intend to sell goods or services within the City must register with the City Clerk within 24 hours of arrival. These businesses must comply with this ordinance for the duration of their business activity. Failure to comply with this section will result in misdemeanor charges as provided in this chapter.
- C. The sales tax shall be paid by the buyer to the seller. It shall be the duty of each seller to collect from the buyer the full amount of the tax payable at the time of sale or provision of the service (or at the time of collection with respect to credit transactions).
- D. Sellers shall add the tax to the sales price or service charge at a straight two percent (2%). The tax shall be owed to the City until paid, and shall be recoverable at law in the same manner as other debts. Providers of services are sellers for the purpose of this ordinance.
- E. Any seller who willfully or intentionally neglects or refuses to collect the tax imposed by this ordinance; or to comply with the provisions of this ordinance; or gives back to a buyer all or any part of the sales tax collected, shall be guilty of a misdemeanor, and on conviction shall be punished in accordance with this chapter.
- F. Except for operators of coin-operated vending machines, a seller may not advertise or state to the public or any buyer, that the tax imposed by this chapter will be assumed or absorbed by the seller or that it will not be added to the sales price or that it will be refunded, in whole or in part. The seller shall separately state the tax to the taxpayer in each taxable transaction. The collector shall prominently display a sign provided by the City indicating the imposition of the tax.
- G. Operators of coin operated vending machines shall prominently display a sign provided by the City indicating the imposition of the tax, and will file returns and remit tax at a flat two (2%) percent of the gross sales for that reporting period.
- H. Any buyer who willfully or intentionally fails, neglects or refuses to pay the required tax shall be guilty of a misdemeanor, and on conviction shall be punished in accordance with this chapter. [Ord. #96-02]

5.30.040. Sale or Transfer of Business, Final Return

If any person required to collect a tax under this chapter sells or leases the business or if the business is transferred voluntarily or involuntarily, the person selling, leasing or otherwise transferring the business shall make a final sales tax return to the City, within fifteen (15) days of the date of the transaction. The new owner may require the former owner to produce a receipt from the City showing that all tax obligations imposed by this chapter have been paid through the date of transfer. The new owner of a business required to collect the tax under this chapter shall be liable for all taxes required to have been collected by the former owner but not paid over to the City and shall be liable for all penalties and interest on such unpaid taxes and on late or un-filed returns. [Ord. #96-02]

5.30.050. Exemptions

- A. The following shall be exempt from a sales and use tax imposed by the City:
 - 1. Casual and isolated sales not made in the regular course of business;
 - 2. Sales of insurance and bonds of guaranty and fidelity;
 - 3. Charges for funeral services;
 - 4. Rentals and leases of residential housing units;
 - 5. Electric and telephone utility bills;
 - 6. The sale of goods or services by churches or other religious organizations unless competing with private companies engaged in similar business;
 - 7. The sale of real property; except the amount claimed as commission shall be taxed;
 - 8. Commercial airline tickets;
 - 9. Sales of motor vehicles, parts and accessories;

- 10. Groceries purchased outside the City for resale;
 - 11. Hospital, medical and dental services and sales of prescribed medicines, drugs and/or appliances;
 - 12. Subscriptions to magazines and newspapers;
 - 13. Sales and services to the United States, the State of Alaska or any political subdivision or agency of either;
 - 14. Gasoline, AvGas, and home heating fuel;
 - 15. That amount in excess of \$1,000.00 in any one sales transaction;
 - 16. All purchases paid for with food coupons, food stamps, or other types of certificates issued under the Food Stamp Act or under the Special Supplemental Food Program for Women, Infants and Children.
- B. Not exempt and not intended to be exempt from a sales and use tax imposed by the City are:
- 1. Sales of groceries;
 - 2. Sales of clothing, non-prescription medical supplies, household supplies, hand tools, hardware items, and other personal consumption goods;
 - 3. Proceeds from sale of food in cafeterias, lunch rooms and restaurants operated primarily as retail food establishments;
 - 4. Fees charged for rooms, meals, and other services by motels, hotels, lodges, inns, bed and breakfast establishments, and other transient housing establishments;
 - 5. Sales of snow-machines, ATV's, boats, outboard motors, parts and accessories.
- C. Taxicab operators are exempt from all of the provisions of this section except as stated in this paragraph. In lieu of sales tax, taxicab operators shall purchase annually, for each taxi operated, a \$50 permit issued by the City. All taxi permits shall run from July 1 of each year to June 30 of the following year. [Ord. #96-02]

5.30.060. Method of Deposit

All tax revenues collected shall be deposited in the general fund. [Ord. #96-02]

5.30.070. Confidential Material

- A. Returns filed with the City and all data obtained from such returns are confidential and shall be kept from inspection by all private persons except as necessary to investigate and prosecute violations of this chapter.
- B. Nothing contained in this section shall prohibit the delivery to a person or his duly authorized representative, of a copy of any return or report filed by him, nor to prohibit the furnishing of information of other agencies of the State or the United States concerned with the enforcement of any tax laws. [Ord. #96-02]

5.30.080. Installment Sale

When a sale is made on an installment basis, the sales tax shall be collected from the down payment, or if none, from the first installment, or, if the installment or down payment is less than the tax, then from as many installments as is necessary to pay the tax. [Ord. #96-02]

5.30.090. Manager's Powers re: Rulings and Regulations

- A. The Manager may adopt regulations in accordance with this chapter, which may include the adoption of forms. Any regulations or procedures adopted by the Manager are effective at the time indicated by him but are subject to approval by the City Council.
- B. Should a collector be in doubt as to the application of this chapter to an actual situation facing him, he may apply to the Manager for an informal ruling on the issue. Rulings having general application may be adopted as regulations by the Manager. [Ord. #96-02]

5.30.100. Certification of Registration as Tax Collectors

- A. All collectors shall file with the City an application for a certificate of registration on a form prescribed by the City, not more than ten (10) days after the date of commencing business or the opening of an additional place of business. The application must contain:
 - 1. The name and address of the applicant;
 - 2. The location at which transactions subject to the tax will occur;
 - 3. A description and the location of real and personal property owned by the applicant in the City and other information with respect to the description, location and values of the property which the City may require.
- B. Transient businesses shall file with the City an application for a certificate of registration on a form prescribed by the City, prior to commencing business or opening an additional place of business. The certificate shall be for a specified period of time and shall expire at midnight on the last day. The application must contain:
 - 1. The name and address of the applicant.
 - 2. The location at which transactions subject to the tax will occur. If the applicant's business is to be conducted from more than one location, the description of each location at which business will be conducted;
 - 3. A description and the location of real and personal property owned by the applicant in the City and other information with respect to the description, location, and values of the property which the City may require.
- C. Transient businesses shall post a performance bond in the amount of \$100.00. The bond shall be forfeited in part or in total if the provisions of this chapter are violated, if the permit and required taxes are not returned to the City upon termination of conduct of business or expiration of certificate, or if place or places of business is not cleaned up and restored to its previous condition of cleanliness.
- D. Upon the receipt of properly executed application, the Manager will issue without charge a certificate of registration, stating the address of the place of and authorizing the collection of the tax. The certificate must be prominently displayed at the place of business. A seller who has no regular place of business shall attach the certificate to his stand, truck, or other merchandising device.
- E. The certificate of registration is non-assignable and non-transferable and must be surrendered to the Manager by the collector to whom it was issued upon his ceasing to do business at the named location. If the business is continued at the same location but there is any change in the ownership of the business, the certificate shall be canceled. The new owner is required to file a new application for a certificate of registration. Upon receipt of properly executed application, the Manager will issue a new certificate to the new owner.
- F. When there is a change of location for the collector's business, a new certificate of registration is required showing the new address.
- G. Before issuing a certificate of registration, the Manager may require the applicant to post a bond, furnish a statement of net worth, or furnish additional security to insure the full and prompt payment of taxes to be collected under such certificate, when in his judgment it is in the best interest of the City to do so.
- H. A collector who obtains or should obtain a certificate of registration in accordance with this chapter consents to the inspection of his Business Tax returns by a disinterested third party qualified to do such inspection in order to facilitate the accomplishment of the provisions and objectives of this chapter. [Ord. #96-02]

5.30.110. Tax Schedule

The tax to be added to the sales price or service charge shall be in accordance with the following schedule:

<u>Selling Price</u>	<u>Tax</u>	<u>Selling Price</u>	<u>Tax</u>
\$0.01 thru \$0.24	\$.00	\$0.25 thru \$0.64	\$.01
\$.065 thru \$1.24	\$.02	\$1.25 thru \$1.64	\$.03
\$1.65 thru \$2.24	\$.04	\$2.25 thru \$2.64	\$.05
\$2.65 thru \$3.24	\$.06	\$3.25 thru \$3.64	\$.07
\$3.65 thru \$4.24	\$.08	\$4.25 thru \$4.64	\$.09
\$4.65 thru \$5.24	\$.10	\$5.25 thru \$5.64	\$.11
\$5.65 thru \$6.24	\$.12	\$6.25 thru \$6.64	\$.13
\$6.65 thru \$7.24	\$.14	\$7.25 thru \$7.64	\$.15
\$7.65 thru \$8.24	\$.16	\$8.25 thru \$8.64	\$.17
\$8.65 thru \$9.24	\$.18	\$9.25 thru \$9.64	\$.19
\$9.65 thru \$10.24	\$.20		

Over \$10.24, continue same scale to total amount of taxable sale.
 Each collector shall be furnished a copy of the tax schedule. Any one sale of items separately priced shall be taxed upon the total amount of that sale. [Ord. #96-02]

5.30.120. Protest of Tax by Taxpayer

- A. A collector shall determine whether a sale is taxable under this chapter. If the collector fails to collect the tax due on a transaction for any reason, the collector owes the City for the tax in the same manner as if the tax had been collected.
- B. If a taxpayer believes that a transaction is not subject to the tax, but the collector has determined it is subject to the tax, the taxpayer shall pay the tax under protest. A tax is paid under protest by filling out a statement of protest on a form provided by the City and giving it to the collector. The taxpayer shall clearly set out in the form the terms and conditions of the sale, the amount of the sale, the quantity and type if items or services involved, the location of all parts of the sale, and any other information necessary to support the taxpayer's claim that the tax does not apply. The form shall include the names and mailing addresses of both the collector and the taxpayer and any other party involved in the transaction. If the taxpayer desires to have an oral hearing or to present supplemental statements or briefs, the taxpayer must set out the request on the protest form.
- C. Upon receipt of written protest, the collector shall forward the protest to the City along with any additional statements the collector believes may assist the City in determining the protest. The written protest must be forwarded to the City as promptly as possible, but no later than thirty (30) days after delivery of the protest to the collector.
- D. If there is a request for hearing or opportunity to submit additional statements or briefs, the Manager shall schedule the hearing or submission of additional statements or briefs and inform the taxpayer of the dates. The taxpayer has the burden of proof. The Manager's ruling on the protest must be in writing and must set forth the reason for the grant or denial of the protest. The ruling will be sent to the mailing addresses of the collector and the taxpayer. The ruling on a protest not requiring a hearing will be made within thirty (30) days of receipt of the protest by the Manager unless the Manager determines a longer period of time is required. If there is a hearing or submission of additional statements or briefs, the Manager shall make a ruling within a reasonable time as determined by the Manager.
- E. If a protest is granted and the City has received the tax from the collector, the Manager shall refund directly to the taxpayer the protested tax amount with interest from the date received by the City. The interest rate shall be the average interest earned by the City on its invested funds. If the tax has not been received by the City, the collector shall be instructed to refund to the taxpayer the amount collected plus appropriate interest. The collector and taxpayer may make other arrangements if a mutual agreement is reached as to an alternate procedure.
- F. In the event a protest is denied, the taxpayer has fifteen (15) days from the date of mailing of the notice of denial to request reconsideration of the matter by the City Council. The request shall be accompanied by additional statements or briefs to explain why the denial

should be reversed in whole or in part. The decision of the Council is subject to appeal to the superior court under applicable rules of court. [Ord. #96-02]

5.30.130. Protest of Tax by Collector

- A. If a collector believes that a transaction is not subject to the tax or believes that a penalty, interest or other charge is not owed, the collector may protest the tax or charge by paying to the City the tax or charge claimed and filing with the City at the time of payment a statement of protest setting out all relevant facts and clearly explaining why the tax or charge made is not owing. The payment and statement of protest must be received by the City not later than the due date for the tax return; or, if no tax was collected, thirty (30) days from the challenged transaction or the date of notice from the City of tax due, whichever is later; or, if the protest is of a charge, disallowance or similar action by the City, thirty (30) days from the date of notice to the collector of the City determination. Failure to file a statement of protest and to pay the amount claimed by the City within the time permitted constitutes a waiver of the right to protest the tax or charge or other City determination and is a waiver of the right to appeal the protest to the Manager or to otherwise challenge the tax, charge or other determination in any judicial or other proceeding.
- B. The Manager shall rule on each collector protest within thirty (30) days of receipt of the protest unless the Manager determines a longer period of time is required. The collector has the burden of proof. The Manager may permit or require the collector to provide additional information relevant to the protest. The Manager's ruling on the protest must be in writing and must set forth the reason for the grant or denial of the protest. The ruling will be sent to the mailing address of the collector.
- C. If a protest is granted, the Manager shall refund to the collector the tax or charge levied that was not subject to the tax, with interest from the date received by the City. The interest rate shall be the average interest earned by the City on its invested funds. The collector shall immediately refund to each taxpayer the amount improperly collected plus appropriate interest apportioned among the taxpayers. If the collector has not collected the tax but has paid the tax to the City from its own account, the collector may retain the tax and interest refunded.
- D. In the event a protest is denied, the collector has fifteen (15) days from date of mailing of the notice of denial to request reconsideration of the matter by the City Council. The request shall be accompanied by additional statements or briefs to explain why the denial should be reversed in whole or in part. The decision of the Council is subject to appeal to the superior court under applicable rules of court. [Ord. #96-02]

5.30.140. Duty to Keep Books

- A. Every collector shall keep suitable records of all sales and such other books and accounts as may be necessary to determining the amount of tax which he is obliged to collect. All records shall be kept for a period of three years from the date of return reporting the sales. Also kept for three years shall be all invoices of merchandise purchased for resale, and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes the collector was obliged to collect.
- B. The Manager shall have the power to adopt suitable rules and regulations providing for the application and interpretation of this chapter and for providing methods and forms for reporting and collecting the tax. The Manager is authorized to appoint a disinterested third party to audit or view state business license returns and any other relevant books, papers, records or memoranda of any collector registered in the city, when questions arise as to the validity of that collector's quarterly returns. The Manager may require the presence of any collector or their officers or employees at any hearing required as a result of or as part of such an audit. [Ord. #96-02]

5.30.150. Omissions, Requirements and Civil Penalties

- A. Penalties for violations. Any person, firm, partnership or corporation violating any of the provisions of this ordinance shall be guilty of a misdemeanor, and for the first conviction shall be fined not less than fifty dollars (\$50) nor more than one hundred fifty dollars (\$150). Upon conviction of a second or subsequent offense, the fine shall be not less than one hundred fifty dollars (\$150) nor more than three hundred dollars (\$300) plus associated court costs.
- B. Returns required. Every collector selling merchandise or providing services in any quarter shall make out a return for the quarter upon forms to be provided by the City Clerk setting forth the amount of all taxable transactions for the quarter, the amount of the tax, and such other information as the City Clerk may reasonable require and sign and transmit the return to the City Clerk by the last business day of the month following the quarter.
- C. Tax due; penalties and interest. All tax due shall be paid to the City Clerk at the time of transmitting of the return. If the tax is not paid or if no return is filed, the tax shall immediately become delinquent. Delinquent taxes shall incur a penalty of five percent (5%) of the taxes due collected in the same manner as the tax is assessed and paid. In addition to any penalty for delinquent tax, interest at the rate of eight percent (8%) per annum on the delinquent amount (not including penalty) from the date of delinquency shall accrue and be collected in the same manner as the delinquent tax is collected.
- D. Filing a return. Any seller who was required to collect a tax during a calendar quarter shall file a return for the next following calendar quarter even if no tax is due during the following quarter. A return filed for a quarter in which no tax was collected must show why no tax was collected.
- E. Cost of administration. If a return is filed and the taxes remitted within the time allowed, the seller collecting the tax may retain two percent (2%) of the amount collected to defray the cost of administration of the tax.
- F. Credit of monies received. Amounts received with the return shall be credited against the following balances:
 - 1. Penalties due, beginning with the oldest penalty;
 - 2. Interest due, beginning with the oldest amount;
 - 3. Taxes due, beginning with the taxes due from the oldest quarter.
- G. Certificate of registration. A collector who fails to obtain a certificate of registration after written notice is guilty of a misdemeanor, and for the first conviction shall be fined not less than fifty dollars (\$50) nor more than one hundred fifty dollars (\$150). Upon conviction of a second or subsequent offense, the fine shall be not less than one hundred fifty dollars (\$150) nor more than three hundred dollars (\$300) plus associated court costs. Each day that a collector fails to obtain the required certificate after written notice is a separate offense.
- H. Falsification. Falsification or knowing misrepresentation of any required record is a misdemeanor and the person making such falsification or misrepresentation shall be punished in accordance with Section 16 A of this chapter.
- I. Failure to separately state the tax. A collector who fails to separately state the tax due in any sales transaction shall be subject to those penalties identified in Section 15 A of this chapter.
- J. Inspection. Failure of a collector to allow the inspection at reasonable times of records required by this chapter to be kept is a misdemeanor and subjects the collector to those penalties identified in Section 15 A of this chapter.
- K. Forced filing. If a collector fails to file a complete and accurate return or to pay over all the taxes due, the Manager may make an estimate of the taxes due based upon any information available. The Manager shall file a return for the collector and shall provide a copy of the return to the collector or with a request that the collector file a correct return along with payment of the taxes due. The Manager may require the collector filing the return to provide sufficient information to support the corrected return. If the collector has not filed a corrected return satisfactory to the Manager, along with the taxes due, within thirty (30) days of the date of the mailing of the forced filing, the amount shown on the forced filing is presumed correct and becomes delinquent. However, if upon a subsequent audit or

inspection of the records of the collector it is determined that a greater amount

collector shall be liable for payment of the additional amount. A forced filing may be made if the City is unable to ascertain the tax due to be remitted by a collector by reason of the failure of the collector to keep accurate records or allow inspections or has falsified records.

- L. Loss of Records. A collector shall immediately notify the City of any fire, theft, or other casualty which would prevent complying with this chapter. Such casualty constitutes a defense to any penalty provided in this chapter but does not excuse the collector from liability for taxes due. Loss of funds or records is not a defense hereunder.
- M. Maintenance of Suits. Nothing in this section shall prevent the City from filing and maintaining action in a court of law to collect any taxes due in addition to penalties assessed.
- N. Transient Businesses File Monthly Returns. Transient businesses making sales of merchandise or providing services in any month shall make out a return for the month upon forms to be provided by the City Clerk setting forth the amount of all taxable transactions for the month, the amount of the tax, and such other information as the City Clerk may reasonably require and sign and transmit the return to the City Clerk by the last business day of the month following the month covered by the return. [Ord. #96-02]

5.30.160. Lien

The tax, penalty and interest imposed by this chapter shall constitute a lien in favor of the City upon all the collector's property within the City. The lien arises upon delinquency and continues until the liability for the amount is satisfied or the property is sold at foreclosure sale. When recorded, the sales tax lien has priority over all other liens except as provided in AS29.45.650(e). [Ord. #96-02]

5.30.170. Accelerated Returns

A collector who fails for more than thirty (30) days to file a return or pay the taxes due, or who has, within a twelve month period, filed or paid taxes late on two or more occasions may be required by the Manager to file and pay on a monthly basis. The Manager shall provide to the collector a hearing after reasonable notice of the Manager's intention to require more frequent filing and payment. The collector required to file and pay on a monthly basis who fails to file and pay the full amount due by the fifteenth of the month following the reporting month or such a collector who files late two or more times during a four month period may be required by the Manager to file on a weekly basis after written notice of intent and a hearing as provided in this section. [Ord. #96-02]

5.30.180. Extensions

For good cause shown, the City may grant extensions on any time limitation described in this chapter. Application for extension must be filed before the date specified as the original time limitation. [Ord. #96-02]