

**Mayor**  
John K. Handeland

**Manager**  
Glenn Steckman

**Clerk**  
Bryant Hammond



**Nome Common Council**  
Scot Henderson  
Doug Johnson  
Mark Johnson  
Adam Martinson  
Cameron Piscoya  
M. Sigvanna Tapqaq

**NOME COMMON COUNCIL**  
**WORK SESSIONS & REGULAR MEETING AGENDA**  
MONDAY, JUNE 12, 2023 at 12:00 / 5:30 / 7:00 PM  
COUNCIL CHAMBERS IN CITY HALL

102 Division St. ▪ P.O. Box 281 ▪ Nome, Alaska 99762 ▪ Phone (907) 443-6663 ▪ Fax (907) 443-5345

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WORK SESSION - 12:00 PM NOON

- A. Altman Rogers & Co Presentation of City of Nome FY 2022 Audit,  
*see New Business D*

WORK SESSION - 5:30 PM

- A. 5:30 - Discussion Revenue Options and Exemptions,  
Aircraft Landing Tax and Flat Property Tax  
Sales Tax  
Special Taxing Districts  
Property Transfer Tax

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- B. 6:30 - Discussion of FY2024 Budget,  
*see Unfinished Business B through H,*

ROLL CALL

APPROVAL OF AGENDA

COMMUNICATIONS

- A. April 2023 HomePlate Nome Apartments Update,  
**PAGE 50**
- B. Email of May 22, 2023 from William Glenn to Clerk Hammond re: Seppala House Restoration,  
**PAGE 53**
- C. Letter of May 26, 2023 from AK DEC to Local and Tribal Government Leaders re: Wastewater Discharge Permit for Norton Sound Large Dredge Placer Miners,  
**PAGE 54**
- D. Letter of May 30, 2023 from NSEDC to Executive Assistant Thompson re: Community Spring Clean-up Donation,  
**PAGE 58**
- E. Letter to the Nome Nugget Editor of June 1, 2023 from Nikolai Ivanoff re: City of Nome Snow Removal,  
**PAGE 59**

[E.](#) Flyer re: Gnome Rainbow Rock Hunt June 9 - 16,

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[G.](#) Alaska National Guard PSA re: Alaska National Guard to train in Nome, Kotzebue for state-wide emergency response exercise,

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[H.](#) FY 2024 City of Nome Budget Calendar,

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#### CITIZEN'S COMMENTS

#### UNFINISHED BUSINESS

[A.](#) 0-23-05-02 An Ordinance Authorizing Sale to AK DOT&PF of Parcels Adjacent to Steadman Street for Road Projects, **SECOND READING/PUBLIC HEARING/FINAL PASSAGE,**

**PAGE 65**

[B.](#) Memorandum of June 9, 2023 from Finance Director Crowe to Nome Common Council re: Motion Requested for FY2024 General Fund Budget,

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[C.](#) 0-23-06-01 An Ordinance to Establish, Approve, and Adopt the FY 2024 City of Nome General Fund Municipal Budget and Exercising the Power to Assess and Authorize the Levy of a General Tax, **SECOND READING/PUBLIC HEARING/FINAL PASSAGE,**

**PAGE 71**

[D.](#) 0-23-06-02 An Ordinance to Establish, Approve, and Adopt the FY 2024 City of Nome School Debt Service Fund Budget, **SECOND READING/PUBLIC HEARING/FINAL PASSAGE,**

**PAGE 109**

[E.](#) 0-23-06-03 An Ordinance to Establish, Approve, and Adopt the FY 2024 City of Nome Special Revenue Fund Budget, **SECOND READING/PUBLIC HEARING/FINAL PASSAGE,**

**PAGE 111**

[E.](#) 0-23-06-04 An Ordinance to Establish, Approve, and Adopt the FY 2024 City of Nome Capital Projects Fund Budget, **SECOND READING/PUBLIC HEARING/FINAL PASSAGE,**

**PAGE 118**

[G.](#) 0-23-06-05 An Ordinance to Establish, Approve, and Adopt the FY 2024 City of Nome Construction Capital Projects Fund Budget, **SECOND READING/PUBLIC HEARING/FINAL PASSAGE,**

**PAGE 122**

[H.](#) 0-23-06-06 An Ordinance to Establish, Approve, and Adopt the FY 2024 City of Nome Port of Nome Fund Budget, **SECOND READING/PUBLIC HEARING/FINAL PASSAGE,**

**PAGE 124**

[L.](#) 0-23-06-07 An Ordinance to Establish, Approve, and Adopt the FY 2024 City of Nome Port of Nome Capital Projects Fund Budget, **SECOND READING/PUBLIC HEARING/FINAL PASSAGE,**

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NEW BUSINESS

- [A.](#) R-23-06-01 A Resolution Assigning Forty (40) Percent of the General Fund Ambulance Net Revenue to the Capital Projects Fund for the Future Purchase of a New Ambulance,  
**PAGE 140**
- [B.](#) R-23-06-02 A Resolution Assigning Twenty-Five (25) Percent of General Fund General Interest Earned Toward the Purchase of a CAT 160M Grader,  
**PAGE 141**
- [C.](#) R-23-06-03 A Resolution Setting the City of Nome Mill Rate for Calendar Year 2023,  
**PAGE 142**
- [D.](#) R-23-06-04 A Resolution Adopting the Results of the Fiscal Year 2022 Audit Performed by Altman, Rogers & Co.,  
**PAGE 143**

UTILITY MANAGER'S REPORT

- A. Activity Report: May 23 - June 9, 2023,  
**VERBAL**

CITY MANAGER'S REPORT

- [A.](#) Activity Report: May 23 - June 9, 2023,  
**PAGE 245**
- [B.](#) June 2023 Port Director Report & Project Update,  
**PAGE 248**

CITIZEN'S COMMENTSCOUNCIL MEMBER'S COMMENTSMAYOR'S COMMENTS AND REPORT

- A. Activity Report: May 23 - June 9, 2023,  
**VERBAL**

EXECUTIVE SESSION

- A. Discussion of Legal Matters the Immediate Knowledge of Which May Have Adverse Effects on City of Nome Finances,  
**VERBAL**

ADJOURNMENT

**MINUTES  
NOME CITY COUNCIL  
REGULAR MEETING  
December 8, 2014**

The regular meeting of the Nome City Council was called to order at 7:00 PM by Councilman Pomeranz in Council Chambers of City Hall, located at 102 Division Street.

**ROLL CALL**

Members Present: Stan Andersen; Jerald Brown; Matt Culley; Louie Green; Randy Pomeranz; Tom Sparks

Members Absent: Denise Michels, Mayor (excused)

Also Present: John Handeland, Utility Manager; Joy Baker, Port Projects Director (telephonically); John Papasodora, Police Chief; Julie Liew, Finance Director; Josie Bahnke, City Manager; Tom Moran, City Clerk

In the audience: Matt Smith, KNOM; Sandra Medearis, *Arctic News*; Jay Wieler; Victor Olsen; Pat Johanson; Jim Hickerson; Joe Horton; Barb Nickels; Julia Farris; Melissa Ford; Doug Doherty; Nathan Barron; William Gray; Ken Hughes; Chuck Wheeler

**APPROVAL OF AGENDA**

Councilman Pomeranz asked if there were any changes to the agenda.

A motion was made by C. Andersen and seconded by C. Green to approve the agenda as presented.

Discussion:

- Councilman Sparks asked if the aircraft ordinance could be removed from the agenda because the Council hadn't been given enough information.
- Councilman Andersen said that the union contracts should be removed because they didn't specify how the 2% increase would be funded.
- Councilman Culley agreed, saying that the NJUS contracts required an immediate \$300,000 in retroactive pay.

A motion was made by C. Andersen and seconded by C. Green to remove R-14-12-04, R-14-12-05, R-14-12-06 and R-14-12-07 from the agenda.

Discussion on the amendment:

- Manager Bahnke said that the City contract would cost \$450,000 over its three-year duration.
- Councilman Andersen said that he needed a plan from both the City and NJUS.
- Councilman Brown asked if a delay in the vote would cause any difficulty.

- Manager Bahnke noted that the deal was given the go-ahead in the last meeting's executive session.
- Councilman Andersen said that he was never given a spreadsheet showing every employee's bottom line cost, including benefits.
- Manager Bahnke said that it had been provided during FY15 budget talks.
- Councilman Culley noted that the State's contract was for only 4.5% over three years, not 6% like the City proposal.
- Manager Bahnke pointed out that State employees also received other benefits that the City did not offer.
- Councilman Andersen said that if the contract was good now, it would be good the following week. He reiterated his desire to see each employee's bottom line cost.
- Councilman Culley said that the contract was fair, but needed a leave accrual cap.
- Manager Bahnke said that it was the same contract as the one that was passed in 2012.
- Mr. Handeland said that full copies of the contracts had been left with the Clerk, but only individual pages showing the changes from the previous contract had been printed in the meeting packet.
- Councilman Andersen said that his requests for NJUS figures had gone unfulfilled for nearly five years.
- Councilman Culley said that overtime numbers were his sticking point on the NJUS contracts.
- Mr. Handeland said that using projections, the new contracts would cost \$62,000 in 2015.
- Councilman Andersen asked for an explanation of where that number came from. He said that he wouldn't vote in favor of any of the contracts at that particular meeting.

At the roll call on the amendment:

Aye: Green; Andersen; Culley

Nay: Pomeranz; Sparks; Brown

Abstain:

The motion to amend **FAILED**.

Returning to discussion on the main motion:

At the roll call on the main motion:

Aye: Brown; Culley; Green; Pomeranz; Sparks; Andersen

Nay:

Abstain:

The main motion **CARRIED**.

### **APPROVAL OF MINUTES**

A. November 10, 2014 City Council Regular Meeting Minutes were presented for approval.

A motion was made by C. Pomeranz and seconded by C. Green to approve the minutes.

Discussion:

- Councilman Brown asked why the most recent minutes weren't on the agenda.

- The City Clerk said that he was behind on minutes due to the influx of special meetings over the past month.

At the roll call:

Aye: Culley; Green; Pomeranz; Sparks; Andersen; Brown

Nay:

Abstain:

The motion **CARRIED**.

### **COMMUNICATIONS**

- A. Letter of November 25, 2014 from Mike Wade to City Council re: Taxation of Aircraft.
- B. Letter of November 26, 2014 from Tony Gorn to City Council re: Taxation of Aircraft.
- C. Letter of December 4, 2014 from NSEDC to Mayor Michels re: Community Holiday Dinner.
  - Manager Bahnke said that traditionally, the funds were passed on to the Nome Community Center to hold a Christmas lunch for community elders at the XYZ Senior Center.

A motion was made by C. Andersen and seconded by C. Brown that the funds be donated to the XYZ Senior Center.

At the roll call:

Aye: Pomeranz; Sparks; Andersen; Brown; Culley; Green

Nay:

Abstain:

The motion **CARRIED**.

- D. Public Notice re: Conditional Use Hearing for AT&T Communications Tower at 105 Front Street.
  - Councilman Green said that a 150' structure should have more than 150' clearance as a fall radius.
  - Councilman Culley said that the blueprints couldn't be drawn illegally, so they must have met applicable codes and had appropriate approval.
  - Councilman Pomeranz said that the FAA had already granted a permit.
  - Councilman Andersen encouraged everyone to attend the conditional use hearing at the following night's Planning Commission meeting.

### **CITIZENS' COMMENTS**

- 1) Melissa Ford noted that a number of city lots that had recently been put out to bid went unsold. She encouraged City Administrators to engage her services as a realtor.
- 2) John Handeland spoke to address the recent epidemic of illicit drug usage in town. He urged the Council to add drug awareness to its list of State and Federal priorities.

- 3) Chief Papasodora urged the Council to approve the union contract. He said that the negotiating team had agreed on the contract while being fully aware of the fiscal climate. He said that the Council should support its negotiating team.
- 4) Jim Hickerson spoke on behalf of RAVN Air. He asked that the Council table the ordinance on abolishing the aircraft tax exemption until all stakeholders had a chance to discuss the ramifications. He said that the industry needed to know what the impact would be and January 1<sup>st</sup> was right around the corner.
  - Councilman Andersen asked if an additional resolution would be needed to determine the method of taxation.
  - The City Clerk said that the proposed ordinance would simply eliminate the exemption, causing aircraft taxation to default to the method used for all other personal property.
  - Councilman Green asked who would assess the aircraft.
  - The City Clerk said that it was a system of self-reporting.
  - Councilman Culley said that the method could be altered in the future.
  - Councilman Pomeranz said that he'd like to have a work session with the aviation community before addressing the ordinance.

### **PLANNING AND ZONING**

- A. October 14, 2014 Planning Commission Regular Meeting Minutes.

### **UNFINISHED BUSINESS**

- A. O-14-11-02 An Ordinance Amending Chapter 17.20 of the Nome Code of Ordinances to Repeal Property Tax Exemptions for Aircraft, **Second Reading/Public Hearing/Final Passage.**

A motion was made by C. Brown and seconded by C. Culley to approve O-14-11-02.

For the purpose of holding a public hearing, the Council recessed at 7:33 PM.

- Councilman Sparks asked if the ordinance could be amended.
- Councilman Culley answered in the negative.
- Jay Wieler said that instead of increasing property tax, the Council should raise the sales tax.
- Jim Hickerson warned that Nome could become a rural hub if the aircraft tax proved prohibitively expensive.
- Councilman Andersen said the answer was simple: don't have planes in Nome on January 1<sup>st</sup>.
- Manager Bahnke suggested tabling the ordinance until the Mayor and City Attorney were available.
- Councilman Culley said that tabling would be irrelevant, as the ordinance would still need another first and second reading.
- Ken Hughes said that regardless of whether it was tabled or defeated, the ordinance could be revived if public notice requirements were met. He went on to urge the Council to stop

worrying about revenue and switch gears to encouraging business growth and an improvement in quality of life.

The Council reconvened at 7:40 PM.

Discussion:

- Councilman Sparks said that he'd need to see an approach that differentiated between commercial aviation and recreation aviation.
- Councilman Green agreed.
- Councilman Culley said that the current proposal was for a flat tax. He said that the Council could consider the information provided by the City Clerk and alter the structure at a later date.
- Councilman Brown said that he'd like to see three categories: personal aircraft, small business aircraft, and jet service. He said that the differentiation could be done by weight.
- Councilman Pomeranz suggested voting down the ordinance and then bring a new one forward in 2015.

At the roll call:

Ayes:

Nays: Sparks; Andersen; Brown; Culley; Green; Pomeranz

Abstain:

The motion **FAILED**.

**NEW BUSINESS**

- A. R-14-12-01 A Resolution Endorsing Projects and Position Statements for the City of Nome 2015 State Legislative Priorities.

A motion was made by C. Brown and seconded by C. Andersen to approve R-14-12-01.

Discussion:

A motion was made by C. Brown and seconded by C. Culley to amend the resolution by adding "Priority 6) Drug Awareness, Education and Treatment."

Discussion on the amendment:

At the roll call on the amendment:

Aye: Brown; Culley; Green; Pomeranz; Sparks; Andersen

Nay:

Abstain:

The motion to amend **CARRIED**.

Returning to discussion on the main motion:



At the roll call on the main motion:

Aye: Andersen; Brown; Culley; Green; Pomeranz; Sparks

Nay:

Abstain:

The main motion **CARRIED**.

- B. R-14-12-02 A Resolution Endorsing Projects and Position Statements for the City of Nome 2015 Federal Legislative Priorities.

A motion was made by C. Brown and seconded by C. Andersen to approve R-14-12-01.

Discussion:

- Councilman Andersen noted that the Defense Bill had passed in the House. He asked if Nome was actually going to receive the West Nome Tank Farm property.
- Manager Bahnke replied in the affirmative.

A motion was made by C. Brown and seconded by C. Pomeranz to amend the resolution by adding "Drug Awareness, Education and Treatment" to the community infrastructure items.

Discussion on the amendment:

At the roll call on the amendment:

Aye: Green; Pomeranz; Sparks; Andersen; Brown; Culley

Nay:

Abstain:

The motion to amend **CARRIED**.

Returning to discussion on the main motion:

At the roll call on the main motion:

Aye: Culley; Green; Pomeranz; Sparks; Andersen; Brown

Nay:

Abstain:

The main motion **CARRIED**.

- C. R-14-12-03 A Resolution Awarding the Bids from the December 4, 2014 City of Nome Surplus Real Property Auction.

A motion was made by C. Brown and seconded by C. Pomeranz to approve R-14-12-03.

Discussion:

- As Bering Straits Native Corporation was a losing bidder for some of the lots, Councilman Brown disclosed a possible conflict of interest.
- Councilman Pomeranz ruled that as he was not the winning bidder, the conflict would only arise if he voted to not award the winning bids.

At the roll call:

Aye: Pomeranz; Sparks; Andersen; Brown; Culley; Green

Nay:

Abstain:

The motion **CARRIED**.

- D. R-14-12-04 A Resolution Approving the Labor Agreement Between Nome Joint Utility System and the Alaska Public Employees Association (APEA/AFT) Through December 31, 2016.

A motion was made by C. Pomeranz and seconded by C. Brown to approve R-14-12-04.

Discussion:

- Councilman Andersen said that he would be voting no.
- Councilman Brown said that the union workers shouldn't be held hostage because management didn't provide adequate documentation. He noted that the City Manager and the Utility Manager were told to move forward in executive session.
- Councilman Andersen reiterated that he'd need to know how the contracts were going to be funded.
- Councilman Culley said that he didn't believe NJUS's number of \$62,000 for 2015.
- Councilman Pomeranz agreed with Councilman Brown, saying that the numbers had already been presented to the Council.
- Councilman Culley reiterated the need for hard numbers and explanations to back them up.
- Councilman Pomeranz said that they could be provided after the fact.
- Councilman Brown noted that the negotiations had concluded, so the point was almost moot.
- Councilman Culley said that the negotiation teams could be reconvened.
- Councilman Sparks said that the items being requested by his colleagues could've been requested before the negotiating process had come to a close.
- Councilman Culley said that the item should be tabled.

At the roll call:

Aye: Sparks; Brown; Pomeranz

Nay: Andersen; Culley; Green

Abstain:

The motion **FAILED**.

- E. R-14-12-05 A Resolution Approving the Labor Agreement Between Nome Joint Utility System and the International Union of Operating Engineers Local 302 Through December 31, 2016.

A motion was made by C. Pomeranz and seconded by C. Brown to approve R-14-12-05.

Discussion:

- Councilman Culley said that it was better to table the contracts than it was to fail them.
- Councilman Green agreed.

A motion was made by C. Culley and seconded by C. Andersen to table the agenda item.

At the roll call:

Aye: Culley; Green; Pomeranz; Andersen

Nay: Sparks; Brown

Abstain:

The agenda item was **TABLED**.

A motion was made by C. Culley and seconded by C. Pomeranz to reconsider R-14-12-04.

At the roll call:

Aye: Green; Pomeranz; Andersen; Brown; Culley

Nay: Sparks

Abstain:

The motion to reconsider **CARRIED**.

**CONTINUED: R-14-12-04 A Resolution Approving the Labor Agreement Between Nome Joint Utility System and the Alaska Public Employees Association (APEA/AFT) Through December 31, 2016.**

A motion was made by C. Culley and seconded by C. Andersen to table the agenda item.

Aye: Pomeranz; Andersen; Brown; Culley; Green

Nay: Sparks

Abstain:

The agenda item was **TABLED**.

F. R-14-12-06 A Resolution Approving the Labor Agreement Between Nome Joint Utility System and the International Brotherhood of Electrical Workers Local 1547 Through December 31, 2016.

A motion was made by C. Pomeranz and seconded by C. Andersen to approve R-14-12-06.

Discussion:

A motion was made by C. Culley and seconded by C. Andersen to table the agenda item.

Aye: Andersen; Brown; Culley; Green; Pomeranz

Nay: Sparks

Abstain:

The agenda item was **TABLED**.

G. R-14-12-07 A Resolution Approving the Labor Agreement Between the City of Nome and the City of Nome Employees Association Through December 31, 2017.

A motion was made by C. Culley and seconded by C. Pomeranz to approve R-14-12-07.

Discussion:

- Manager Bahnke said that the hard numbers had been provided as a handout. She said that based on full staffing, the contract would cost approximately \$150,000 per year.
- Councilman Andersen again said that he'd need to know how the increase would be paid for.
- Councilman Culley noted that the City's contract didn't include any retroactive pay, but he said that he wanted to vote on all contracts at the same time. Therefore, he added, he wanted to table the agenda item. He noted that it didn't add up that the City's contract would cost \$150,000 per year while NJUS's contract would cost \$62,000 per year.
- Manager Bahnke said that it was based on the drastic difference in number of employees.
- Councilman Culley said that they had roughly half the employees, but those employees were making roughly twice as much.
- Councilman Pomeranz noted that the agenda item would likely be tabled. He asked when it could be brought back with all requested documentation.
- Manager Bahnke asked if all they wanted was the city's overtime figures. She said that those numbers couldn't be prognosticated.
- Councilman Culley noted that 2014 had been a low-snow year, so he suggested using a three-year average to estimate overtime costs.
- Manager Bahnke said that it appeared that City employees were being penalized because an imaginary number hadn't been provided to the Council.
- Councilman Green said that the contracts would eventually pass.
- Councilman Culley said that the contract could contain a retroactive payment if necessary. He said that he needed to see what 2% would cost in salaries, benefits, and overtime.
- Councilman Pomeranz said that his colleagues had made their point. He asked management how soon the numbers could be ready.
- Mr. Handeland said that they would be ready later that week.
- Chief Papisodora said that in 2014, his department was severely understaffed, meaning that overtime numbers would be skewed.
- Councilman Culley reiterated his suggestion to use a three-year average.

A motion was made by C. Andersen and seconded by C. Culley to table the agenda item.

Discussion:

- The Council unanimously agreed to hold a special meeting on December 16<sup>th</sup> at noon.

At the roll call:

Aye: Culley; Green; Pomeranz; Andersen

Nay: Brown; Sparks

Abstain:

The agenda item was **TABLED**.

### **UTILITY MANAGER'S REPORT**

- Apologized for not having the supporting numbers that the Council was interested in.
- Said that the NJUB would be meeting on December 10<sup>th</sup> to finalize the 2015 budget.
- Told the Council that the rate consultant would be in town at the end of January. Assured everyone that the NJUB was still cutting expenditures, even without his report.
- Announced that \$238,000 of the grant-anticipation loan had already been returned.
- Said that the City Attorney was still working on delinquent utility accounts. Said that smaller balances were being forwarded to small claims court and/or a collection agency.
- Announced that NJUS was overtaking solo operation of the windfarm on January 1<sup>st</sup>.
- Said that Governor Walker had announced his cuts to former Governor Parnell's budget, ensuring that no funding would be available for water/sewer projects.
- Said that he was open to questions.
  - Councilman Culley asked for the total of delinquent account balances.
  - Mr. Handeland said roughly \$200,000.
  - Councilman Pomeranz noted the declining oil prices. He asked if NJUS was looking into purchasing early and then storing.
  - Mr. Handeland assured him that the price would increase by the time NJUS was ready to purchase.
  - Councilman Sparks asked if the power purchase agreement for Pilgrim Hot Springs was dead.
  - Mr. Handeland said that they had until 2016 to provide the power.

### **CITY MANAGER'S REPORT**

- Said that she would work with the Finance Director to get the supporting contract figures.
- Said that the greatest maximum price for the Richard Foster Building was close to being finalized. Said that \$10.5 million was the goal.
- Announced that the exhibit design team would be in town all week. Added that a number of meetings with the Museum and Library Commission had been planned.
- Thanked Public Works for the recent snow removal efforts.
- Reminded the Council and the public that the Annual Christmas Extravaganza would be taking place at Old St. Joe's on Wednesday, December 10<sup>th</sup>.

### **CITIZENS' COMMENTS**

- 1) Barb Nickels thanked the Council for including drug awareness on its list of priorities.
- 2) John Handeland agreed with Ms. Nickels and assured the Council that no funding was being sought.

- 3) Chuck Wheeler said that the union contracts called for salary increases that shouldn't be approved. He noted that the NPD budget had increased \$1 million in five years despite no decrease in crime. He also noted that healthcare costs were skyrocketing. He reminded the Council that the Open Meetings Act applied to all political subdivisions of the State of Alaska.

**COUNCILMEN'S COMMENTS**

- 1) Councilman Culley said that he wouldn't be available for the following week's special meeting. He commended NPD for its work on the recent heroin bust.
- 2) Councilman Sparks said that he was glad to see the aircraft ordinance defeated. He expressed his regret to the City and NJUS employees and said that he wished his colleagues had supported them.

**MAYOR'S REPORT**

- Councilman Pomeranz called everyone's attention to the written items in the meeting packet.

**EXECUTIVE SESSION**

N/A

**ADJOURNMENT**

A motion was made by C. Green and seconded by C. Andersen that the meeting be adjourned.

Hearing no objections, the Nome Common Council adjourned at 8:50 PM.

**APPROVED and SIGNED** this 12<sup>th</sup> day of January, 2015.

**DENISE MICHELS, Mayor**

**ATTEST:**

**TOM MORAN, City Clerk**

**MINUTES  
NOME CITY COUNCIL  
REGULAR MEETING  
November 24, 2014**

The regular meeting of the Nome City Council was called to order at 7:08 PM by Mayor Michels in Council Chambers of City Hall, located at 102 Division Street.

**ROLL CALL**

Members Present: Stan Andersen; Jerald Brown; Louie Green; Randy Pomeranz; Tom Sparks

Members Absent: Matt Culley (excused)

Also Present: Denise Michels, Mayor; John Handeland, Utility Manager; Joy Baker, Port Projects Director (telephonically); John Papasodora, Police Chief; Jim West, Jr., Fire Chief; Josie Bahnke, City Manager; Tom Moran, City Clerk

In the audience: Matt Smith, KNOM; Sandra Medearis, *Arctic News*; Senator Donnie Olson; Representative Neal Foster; Betsy Brennan; Charlie Lean; Jennifer Reader; Brandy Arrington; Paula Coffman; Chuck Wheeler; Pat Johanson; Ken Hughes; Barb Nickels; Paul Kosto; Dave Barron; Melanie Bahnke; Ken Hughes; Nick Ivanoff; Rolland Trowbridge; Paul LaBolle; Jeff Darling; Peggy Darling; Matt Johnson; Mike McNally; K. Reddaway; Janice Doherty; Doug Doherty; Tim Motis; Sarah Hofstetter; Lynette Schmidt; Kirsten Bey; Jim Hansen; Brian Stockman; Peter Hansen; Mark Johnson; Stan Hooley; Harvey Fiskeaux; Jay Craft; Carleen Hobbs; Nathaniel Hobbs; Danielle Slingsby; Victor Olsen; Julia Farris; Cecil Connor

**APPROVAL OF AGENDA**

Mayor Michels asked if there were any changes to the agenda.

A motion was made by C. Andersen and seconded by C. Brown to approve the agenda as presented.

Mayor Michels, noting the large crowd, explained that due to the Open Meetings Act, no public hearing could be held on ordinances at first reading.

- Councilman Andersen said that anyone was welcome to address any concern during the citizen comment period.
- Councilman Pomeranz expressed his desire to table the ordinances at first reading.
- Councilman Brown disagreed.
- Councilman Sparks noted that there had been significant public outcry over the proposed tax exemption repeals.
- Councilman Andersen said that the ordinances should be killed at second reading, not at first reading.

- Councilman Pomeranz said that he'd like to hear the public's concerns and then schedule a work session before second reading.

At the roll call:

Aye: Brown; Green; Pomeranz; Sparks; Andersen

Nay:

Abstain:

The motion **CARRIED**.

### **APPROVAL OF MINUTES**

- A. October 29, 2014 NCC Special Meeting minutes were presented for approval.

A motion was made by C. Pomeranz and seconded by C. Brown to approve the minutes.

At the roll call:

Aye: Green; Pomeranz; Andersen; Brown

Nay:

Abstain: Sparks

The motion **CARRIED**.

### **COMMUNICATIONS**

- A. Complaint of November 7, 2014 from Emory Wheeler to ABC Board re: Alleged Violation of Open Meetings Act.
- B. Letter of November 10, 2014 from ADOT&PF to Mayor Michels re: Snake River Bridge Project.
- Mayor Michels assured everyone that it had been provided to the ad hoc transportation committee.
- C. Complaint of November 11, 2014 from Katherine Scott to City of Nome re: Garbage Accumulation at 100 East Kings Place.
- Councilman Andersen asked that the situation be addressed.
  - Manager Bahnke said that the complaint should have been an internal document until it was investigated.

### **CITIZENS' COMMENTS**

- 1) Ken Hughes said that he was opposed to all three taxation ordinances. He urged the Council to vote against them and then cut the budget.
- 2) Danielle Slingsby spoke on behalf of the Nome Community Center. She urged the Council to maintain tax exemptions for nonprofit entities, saying that any cut would come directly from services provided to the public. She also urged the Council to revisit the idea of an increased tax on alcohol and tobacco, despite the fact that it had failed at the October election.



- 3) Barb Nickels spoke on behalf of the 78 business members of the Nome Chamber of Commerce. She said that taxing inventories held for resale would make it almost impossible for a number of businesses to keep items on their shelves. She pointed out that prior Councils had supported the exemption, so she asked that the current Council support its predecessors. Ms. Nickels said that businesses had already placed their winter orders, so they couldn't be adjusted to account for a new inventory tax.
  - Councilman Andersen asked that the Chamber of Commerce review the city's budget and make suggestions on appropriate cuts.
- 4) Melanie Bahnke spoke as the President of Kawerak. She said that removing exemptions was an issue of fairness and could open Pandora's Box. She said that Kawerak had assumed a number of programs on behalf of the federal government, so she wondered if the removal of tax exemptions would be tantamount to the taxation of the federal government, which was illegal. She said that Kawerak itself had endeavored to make prudent budget cuts, so the city should too.
- 5) Stan Hooley spoke on behalf of the Iditarod Trail Committee. He said that he was in town to accomplish three things: 1) to begin advanced planning for the 2015 race; 2) to discuss an improved visitor experience with the Chamber of Commerce; and 3) to thank the Council and the community for their support.
  - Mayor Michels said that the GPS tracking feature on the website was an excellent addition to the race.
  - Councilman Andersen thanked him for coming in person.
  - Mr. Hooley said that he was advocating for a full board meeting in Nome.
- 6) Brian Stockman said that repealing tax exemptions would be unconscionable decision of the Council.
- 7) Cecil Connor spoke on behalf of Nome Gold Alaska Corporation. He said that the FAA had approved the company's blasting plan, so work would begin the following day. He said that he was available to answer any questions that the public might have.
  - Mayor Michels asked if he was working with local people.
  - Mr. Connor said that he had contacted the Nome Volunteer Fire Department.
  - Mayor Michels asked that he contact Mimi Farley, Emergency Services Administrator.

### **PLANNING AND ZONING**

- A) October 14, 2014 Planning Commission Regular Meeting Minutes.
  - Councilman Sparks asked if the Planning Commission had offered a recommendation on the filling of its vacant seat.
  - Mayor Michels pointed out that there was only one applicant.

### **UNFINISHED BUSINESS**

- A) O-14-10-01 An Ordinance Authorizing the Sale of Surplus Real Property Owned by the City of Nome, **Second Reading/Public Hearing/Final Passage.**

A motion was made by C. Sparks and seconded by C. Andersen to approve O-14-10-01.

For the purpose of holding a public hearing, the Council recessed at 7:41 PM.

Jeff Darling said that the city should slow down its revenue machine and look to cut spending.

The Council reconvened at 7:42 PM.

Discussion:

A motion was made by C. Andersen and seconded by C. Sparks to amend the ordinance by removing Block 32, Lot 3.

At the roll call on the amendment:

Ayes: Pomeranz; Sparks; Andersen; Brown; Green

Nays:

Abstain:

The motion to amend **CARRIED**.

Returning to discussion on the main motion:

At the roll call:

Ayes: Green; Pomeranz; Sparks; Andersen; Brown

Nays:

Abstain:

The main motion **CARRIED**.

### **NEW BUSINESS**

- A. O-14-11-01 An Ordinance Amending Chapter 17.10 of the Nome Code of Ordinances to Repeal Sales Tax Exemptions for Sales to Non-Profit Entities, **First Reading**.

A motion was made by C. Andersen, but died for lack of a second.

- B. O-14-11-02 An Ordinance Amending Chapter 17.20 of the Nome Code of Ordinances to Repeal Property Tax Exemptions for Aircraft, **First Reading**.

A motion was made by C. Andersen and seconded by C. Brown to advance O-14-11-02.

At the roll call:

Aye: Andersen; Brown; Green; Pomeranz

Nay: Sparks

Abstain:

The motion **CARRIED**.

- C. O-14-11-03 An Ordinance Amending Chapter 17.20 of the Nome Code of Ordinances to Repeal Property Tax Exemptions for Inventory Held for Resale, **First Reading.**

A motion was made by C. Andersen and seconded by C. Brown to advance O-14-11-03.

At the roll call:

Aye: Brown; Green

Nay: Pomeranz; Sparks; Andersen

Abstain:

The motion **FAILED.**

- D. R-14-11-05 A Resolution Certifying that the Municipality Did Suffer Significant Effects During the Program Base Year from Fisheries Business Activities that Occurred Within the FMA 11: Norton Sound Fisheries Management Area.

A motion was made by C. Pomeranz and seconded by C. Brown to approve R-14-11-05.

Discussion:

- Councilman Sparks asked if this was an annual resolution.
- Mayor Michels answered affirmatively.

At the roll call:

Aye: Green; Pomeranz; Sparks; Andersen; Brown

Nay:

Abstain:

The motion **CARRIED.**

- E. R-14-11-06 A Resolution Approving the Employment of Adrienne Bahnke as Janitor for the City of Nome in Accordance with Nome Code of Ordinances Chapter 2.45.010.

A motion was made by C. Sparks and seconded by C. Pomeranz to approve R-14-11-06.

Discussion:

A motion was made by C. Sparks and seconded by C. Pomeranz to amend “half-sister” to “step-sister”.

At the roll call:

Aye: Pomeranz; Sparks; Andersen; Brown; Green

Nay:

Abstain:

The motion to amend **CARRIED.**

Returning to discussion on the main motion:

- Councilman Brown asked if the Mayor would have any direct oversight of the employee.
- Manager Bahnke answered negatively.

At the roll call:

Aye: Green; Pomeranz; Sparks; Andersen; Brown

Nay:

Abstain:

The main motion **CARRIED**.

- F. R-14-11-07 A Resolution Awarding the Port of Nome Middle Dock Project to Orion Marine Contractors, Inc.

A motion was made by C. Andersen and seconded by C. Pomeranz to approve R-14-11-07.

Discussion:

- Councilman Andersen asked what the total cost of the project would be.
- Manager Bahnke said that it was \$9.4 million.
- Ms. Baker said that the bid came in under the engineer's estimate because the contractor already had heavy equipment in the region.
- Councilman Brown asked if the bidding contractors submitted extensive bid packages or just dollar figures.
- Ms. Baker said that it varied, but assured him that the bid package for the current project was an extensive one.

At the roll call:

Aye: Sparks; Andersen; Brown; Green; Pomeranz

Nay:

Abstain: Sparks

The motion **CARRIED**.

### **UTILITY MANAGER'S REPORT**

- Announced that the Utility Board had recently decided upon a list of objectives and requirements to weigh his job performance and that they would be revisited on April 1<sup>st</sup>.
- Said that the 2015 budget would be ready for the Council by December 31<sup>st</sup>.
- Told the Council that the USDA would be in town on December 3<sup>rd</sup>.
- Announced that he was in discussions with the City Attorney about how best to clean up delinquent accounts.
  - Councilman Sparks asked if PFD checks could be garnered.
  - Mr. Handeland said that they could and sometimes were. He said that the big issue before the City Attorney was when NJUS could suspend or discontinue service (i.e. in the winter, etc.).

## CITY MANAGER'S REPORT

- Thanked the Iditarod Trail Committee for making the trip to Nome.
- To answer the recommendations of the public, said that the city's budget had, in fact, been cut. Added that the discussion on revenue generation was a proactive measure to prepare for the predicted shortfall in state and federal aid (PILT, etc.).
- Said that construction at the Richard Foster Building had wrapped up for the season, but would begin again in April.
- Said that she was working to have exhibit design and final pricing documents ready for the next Council meeting on December 8<sup>th</sup>.
- Told the Council that the Annual Christmas Extravaganza would be taking place at Old St. Joe's on Wednesday, December 10<sup>th</sup>.
- Said that a contract for a utility rate consultant had been drafted by the City Attorney. Assured the Council that the contract would be for less than \$30,000.
  - Mr. Handeland said that NJUS was willing to pay the bill.
  - Councilman Brown said that the city should pay, at least initially.
  - Councilman Andersen said that it could be added to the loan.
  - Mr. Handeland said that if the Council wanted to vote on the contract, it would need to be done on December 1<sup>st</sup>, or else the rate consultant wouldn't be available until March.
  - Councilman Andersen said that it didn't need a vote and his services could be retained administratively.

## CITIZENS' COMMENTS

- 1) Paul Kosto recognized that the ordinance repealing the tax exemption for aircraft had advanced to second reading. He said that it was very important for the Council to sit down with the aviation community and decide what formula to use for taxation. He said that aircraft owners would need to be provided a service if they were expected to pay taxes. He warned that there could be an exodus of aircraft owners to outlying areas. He also said that Juneau was the only municipality in Alaska to tax aircraft, but added that the city owned the airport and provided services.
  - Councilman Brown questioned that Juneau was the only municipality to tax aircraft.
  - Mr. Kosto said that Kenai might also impose a tax.
- 2) Janice Doherty echoed Mr. Kosto and urged the Council to do its homework on the topic. She said that a registration fee was different from a tax and pointed out that the city provided no services whatsoever. She assured the Council that costs would be passed on to the customer. She noted that there was a spending issue with the City of Nome that needed to be addressed.
- 3) Melanie Bahnke thanked the Council for maintaining sales tax exemptions for nonprofits.
- 4) Ken Hughes echoed Mrs. Bahnke, but again urged that the aircraft exemption be maintained.
  - Councilman Andersen asked where the city's budget should be cut to make up for the state aid that was drying up.
  - Mr. Hughes said that he would go through the budget and make a recommendation at a later meeting. He said that the city needed to employ a goal-based budgeting process.

- 5) Jason Riethimer said that people had a choice of where to live, so Nome should do its best to keep people from moving out.
- 6) Rolland Trowbridge said that taxation was always a “pass the buck affair.” He said that property taxes, for example, were always passed on to renters. Mr. Trowbridge said that there was less budget waste in Nome than in any other community he had ever lived in. He said that people weren’t admitting it, but would leave if services were ever cut. He pointed out that sales tax was the largest revenue generator for the city, so he urged administration to capitalize on it by enforcing the applicable ordinance. He said that a number of businesses were operating on a cash-only basis so that they could avoid remitting sales tax.
- 7) Chuck Wheeler said that the collective bargaining agreement for NJUS was excessive. He said that the 2% raise should be ½%. Mr. Wheeler pointed out that the recession that had plagued the rest of the country was making its way into Anchorage. He pointed out that the country store had been sold and was removing a significant taxable dollar amount from the city’s tax roll.

### **COUNCILMEN’S COMMENTS**

- 1) Councilman Andersen said that AT&T was proposing a 150’ communications tower on Front Street. He questioned the safety of such a tall structure in such a densely-populated area.
- 2) Councilman Brown stood by the decision to proceed with the taxation of aircraft. He said that different methods could be used to determine value, such as the number of landings, the weight of the craft, etc. He assured the public that certain services were, in fact, provided aircraft owners, such as emergency response, paved roads, utility service, etc.
- 3) Councilman Pomeranz said that he had recently returned from the Annual AML Conference in Anchorage. He said that the state’s fiscal picture was a bleak one. He noted that the entire state was dealing with a number of hurdles that were brought on by the marijuana initiative. He also said that some of the Council’s action items were being done too brazenly and he asked that the process be slowed down.
  - Councilman Andersen said that maybe it was time to stop looking for new revenue streams.
- 4) Councilman Sparks said that two work sessions on removing certain tax exemptions had already taken place. He said that he wasn’t in favor of doing so then and he wasn’t in favor of doing so now. He lamented that the seasonal sales tax ordinance had been met with such disdain.

### **MAYOR’S REPORT**

- Appointed Nikolai Ivanoff to Museum and Library Commission Seat “F” and Sue Steinacher to Museum and Library Commission Seat “H”.

A motion was made by C. Sparks and seconded by C. Brown to approve the appointment.

At the roll call:  
Aye: Brown; Green; Pomeranz; Sparks; Andersen  
Nay:  
Abstain:

The motion **CARRIED**.

- Appointed Derek McLarty to Planning Commission Seat “B”.

A motion was made by C. Sparks and seconded by C. Pomeranz to approve the appointment.

At the roll call:  
Aye: Green; Pomeranz; Sparks; Andersen; Brown  
Nay:  
Abstain:

The motion **CARRIED**.

**EXECUTIVE SESSION**

A motion was made by C. Pomeranz and seconded by C. Brown to enter into executive session.

The Council recessed at 8:36 PM.

The Council reconvened at 9:13 PM.

**ADJOURNMENT**

A motion was made by C. Andersen and seconded by C. Brown that the meeting be adjourned.

Hearing no objections, the Nome Common Council adjourned at 9:13 PM.

**APPROVED** and **SIGNED** this 12<sup>th</sup> day of January, 2015.

\_\_\_\_\_  
**DENISE MICHELS, Mayor**

**ATTEST:**

\_\_\_\_\_  
**TOM MORAN, City Clerk**

**MINUTES  
NOME CITY COUNCIL  
REGULAR MEETING  
APRIL 22, 2019**

The regular meeting of the Nome City Council was called to order at 7:03 PM by Mayor Richard Beneville in Council Chambers of City Hall, located at 102 Division Street.

**ROLL CALL**

Members Present: Jerald Brown; Mark Johnson (telephonically); Doug Johnson; Adam Martinson; Jennifer Reader; Meghan Topkok

Members Absent:

Also Present: Richard Beneville, Mayor; John Handeland, Acting City Manager; Bryant Hammond City Clerk; Ken Morton, Assistant Utility Manager; Joe Horton, Public Works Director; Julie Liew, Finance Director

In the audience: Emily Hofstaedter (KNOM); Sandra Medearis (Arctic News); Lisa Ellanna; Darlene Trigg; Brandon Ahmasuk; Keith Morrison; Triada Stampas, (ACLU of AK); Dani & Shane Smithhisler; Austin Ahmasuk; Adeline Ahmasuk

**APPROVAL OF AGENDA**

Mayor Beneville asked if there were any changes to the agenda.

A motion was made by C. Brown and seconded by C. Martinson to approve the agenda.

At the roll call:

Aye: D. Johnson; M. Johnson; Martinson; Reader; Topkok; Brown

Nay:

Abstain:

The motion **CARRIED**.

**APPROVAL OF MINUTES**

A. April 8, 2019 City Council Regular Meeting Minutes.

A motion was made by C. Reader and seconded by C. Martinson to approve the April 8, 2019 minutes.

At the roll call:

Aye: M. Johnson; Martinson; Reader; Topkok; Brown; D. Johnson

Nay:



Abstain:

The motion **CARRIED**.

### **COMMUNICATIONS**

- A. Letter of April 17, 2019 from AMCO to Local Governments re: Change of Regulations Concerning Local Government Protests.
- Council Member Reader asked if the new regulations changed any processes at the City.
  - Manager Handeland explained that it didn't change the City of Nome processes; rather, it clarified the AMCO process of granting licenses in light of conditional protests made by municipalities.
- B. Letter of April 18, 2019 from Nome Community Center to Nome City Council re: XYZ Kitchen Renovation.
- Council Member Reader asked if the request was part of the capital improvement budget.
  - Manager Handeland explained that Nome Community Center had requested NSEDC funds for kitchen maintenance at the XYZ Center. At the January meeting, administration suggested funding the repairs through the general fund, as XYZ is a City-owned building.
- C. Flyer re: Pathways & Parks Project Summary.
- Council Member Reader asked if the flyer was just informational.
  - Clerk Hammond explained the project process to the Council.
  - Manager Handeland characterized the effort as mapping hot spots and the routes in between.
- D. City of Nome FY 2020 Budget Calendar.
- E. Flyer re: City of Nome 2019 U-Call, We Haul.

### **CITIZENS' COMMENTS**

- 1) Darlene Trigg expressed concern that ACLU's correspondence concerning O-19-02-02 was not included in the packet and that there was a lack of documentation on the proposed amendments.
- 2) Lisa Ellanna also expressed concern the correspondence from ACLU was not included. She stated that she agrees with the amendments proposed by the ACLU and that she disagrees with City Attorney Brooks Chandler's edits.
- 3) Triada Stampas of the ACLU of Alaska distributed her letter again.

### **PLANNING & ZONING**

### **UNFINISHED BUSINESS**

- A. O-19-02-02 An Ordinance Amending Chapter 2.30 of the Nome Code of Ordinances to Create a Public Safety Commission, **SECOND READING/PUBLIC HEARING/FINAL PASSAGE**.

For the purpose of holding a public hearing, the Council recessed at 7:23 PM.

## Discussion:

- Darlene Trigg expressed her appreciation for the work session on April 16, 2019 and stated the ordinance will bring the community together and help avoid future situations Nome found itself in last summer. She suggested striving to include people who have experience working with victims on the commission and stressed the importance of commissioners receiving adequate training.
- Triada Stampas of ACLU-AK thanked the Common Council and expressed her appreciation for the changes already made or underway. She went through amendments one by one suggesting that events from the summer of 2018 may have been different had the ordinance with her suggested amendments been in place.
- Manager Handeland thought the meeting went well; though felt the Anchorage Daily News article characterized the tone as not nice.
- Mayor Beneville noted that domestic violence was not gender specific; men, though to a lesser extent, are also abused.
- Lisa Ellanna reiterated her agreement with the ACLU's proposed amendments and disagreement with the City of Nome administration's proposed amendments.
- Keith Morrison noted that the ACLU proposed amendments were in line current research and efforts elsewhere in the country.
- Adeline Ahmasuk explained that a peace circle might be beneficial to the City of Nome and gave the community of Kake as a model for the peace circle process.
- Manager Handeland took down her phone number for additional information.

The Council reconvened at 7:36 PM.

A motion was made by C. Reader and seconded by C. D. Johnson to postpone 0-19-02-02 to the May 13, 2019 Regular Meeting.

## Discussion:

- Council Member Brown requested the substitute ordinance be emailed to interested parties. He noted his disappointment in the ordinance not being ready, but opined that it was important to get it right.

At the roll call:

Aye: Martinson; Reader; Topkok; Brown; D. Johnson; M. Johnson

Nay:

Abstain:

The motion **CARRIED**.

**B. 0-19-03-01 An Ordinance Amending Section 17.20.020 Exemptions, SECOND READING/PUBLIC HEARING/FINAL PASSAGE.**

For the purpose of holding a public hearing, the Council recessed at 7:43 PM.

The Council reconvened at 7:43 PM.

A motion was made by C. Reader and seconded by C. D. Johnson to adopt 0-19-03-01.

A motion was made by C. Reader and seconded by C. D. Johnson to amend O-19-03-01 by striking “Whereas, declaration of value of snow machines and ATVs is done on the honor system with uneven participation and poor enforcement resulting in unfairly taxing the honest few while ignoring the dishonest majority; and.”

Discussion:

- Council Member Reader opined the recital was mean spirited and didn't belong in the ordinance and stated the need for a comprehensive discussion on personal property taxation.
- Council Member Doug Johnson concurred.
- Council Member Brown suggested eliminating the exemption for aircraft, but creating an exemption for property designated for personal use.

At the roll call:

Aye: Topkok; Brown; D. Johnson; M. Johnson; Martinson;  
Reader

Nay:

Abstain:

The motion to amend **CARRIED.**

Returning to the main motion:

A motion was made by C. Reader and seconded by C. D. Johnson to postpone O-19-03-01 to the June 24, 2019 Regular Meeting.

At the roll call:

Aye: D. Johnson; M. Johnson; Martinson; Reader

Nay: Brown; Topkok

Abstain:

The motion **CARRIED.**

**UTILITY MANAGER'S REPORT**

A. Activity Report: April 9 – April 19, 2019.

- Assistant Utility Manager Morton presented his written report highlighting the NJUS App as available and running, another potential geothermal project at Pilgrim Hotsprings, and a recent school delay caused by a water outage.

**CITY MANAGER'S REPORT**

A. Activity Report: April 9 – April 19, 2019.

- Manager Handeland noted that more budget work sessions were around the corner and that Mayor Beneville did great at his recent TV appearance. He noted that Public Works would soon be retrieving the wooden school bus stops as they were becoming an attractive nuisance for both children and adults. Manager Handeland congratulated Jamie Burgess on being hired as the new Superintendent for Nome Public Schools,

opining that she is an asset to the community. He summarized the memo from NPD Chief Estes concerning the ongoing sexual assault case audit.

B. Departmental Quarterly Reports.

**CITIZENS' COMMENTS**

1. Austin Ahmasuk stated that he had been bringing up the issue of dust in Nome since 2008 and that he had received a recent response from DEC concerning dust. He stated the issue is in the City's lap, though he had little faith in it getting addressed. He argued that ruins equipment and gets into people's houses and affects their health.
2. Sandra Medearis asked for clarification on statistics of the sexual assault case audit occurring at NPD.
  - Manager Handeland noted he would follow up.
3. Emily Hofstaedter asked for an update on body cams and the NPD Operations and Procedures Manual.
  - Manager Handeland noted the body cams were up and running and the public copy of the OPM was available at the Clerk's Office.

**COUNCIL MEMBER COMMENTS**

- 1) Council Member Doug Johnson – no comments.
- 2) Council Member Mark Johnson stated that he was glad there were more budget work sessions ahead and asked that more time be scheduled for them in the future. He expressed discomfort with statistics from NPD and information coming from the Public Works department and suggested the information be discussed further during the budgeting process.
- 3) Council Member Martinson – no comments.
- 4) Council Member Reader asked if the ACLU comments were required to be in the packet and requested a work session on dust control.
  - Manager Handeland noted that he was unaware of the discussions going on between the Planning Commission and DEC concerning dust since November. He noted that the City had already spent \$40,000 - \$50,000 on calcium chloride attempting to address the problem. He noted that vacant private lots also contributed significantly to the issue.
- 5) Council Member Topkok requested a work session with the Planning Commission on snow removal and dust control as they seemed to be recurring issues. She stated she was looking forward to the substitute ordinance to O-19-02-02 and the discussion on exemptions.
- 6) Council Member Brown clarified the NPD memo and noted his disappointment in the two ordinances on the agenda not yet being fully addressed.

**MAYOR'S COMMENTS AND REPORT**

A. Activity Report: April 9 – April 19, 2019.

- Mayor Beneville suggested timing the dust mitigating water application to roads be coordinated with the times of peak traffic so as to increase its efficacy and noted that Nome has many large open areas and areas that have previously been mined that can produce airborne dust.
- Mayor Beneville discussed the Port of Nome, noting the Port will not be the only arctic port, but will be the first of many as momentum gathers in the region.

**ADJOURNMENT**

A motion was made by C. Brown and seconded by C. Martinson that the meeting be adjourned.

Hearing no objections, the Nome Common Council adjourned at 8:41 PM

**APPROVED** and **SIGNED** this 13<sup>th</sup> day of May 2019.

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**JERALD BROWN**  
Acting Mayor

**ATTEST:**

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**BRYANT HAMMOND**  
City Clerk

1<sup>st</sup> Reading: November 24, 2014  
2<sup>nd</sup> Reading: December 8, 2014

Presented By:  
City Manager

Action Taken:  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

CITY OF NOME, ALASKA

ORDINANCE NO. 14-11-02

AN ORDINANCE AMENDING CHAPTER 17.20 OF THE NOME CODE OF ORDINANCES TO REPEAL PROPERTY TAX EXEMPTIONS FOR AIRCRAFT

Section 1. Amendment of Section 17.20.020. Section 17.20.020 of the Nome Code of Ordinances is hereby amended to read as follows [deleted text is overstruck]:

17.20.020 Exemptions.

(a) The following property is exempt from general taxation:

- (1) All property required to be exempted by state and federal law, including, but not limited to, property identified in AS [29.45.030](#);
- (2) Household furniture and personal effects of members of a household;
- (3) Improvements to real property if an increase in assessed value is directly attributable to new maintenance, repair, or renovation of an existing structure and if the maintenance, repair, or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. No exemption may be allowed under this subsection for the construction of any improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy for nonresidential use within the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection shall continue for four years from the date the improvement is completed or from the date of approval for the exemption by the assessor, whichever is later, provided however, that the same exemption shall extend to one hundred percent of the initial increased assessed value of the improvement during the first year, only seventy-five percent of the initial increased assessed value of the improvement during the second year, only fifty percent of the initial increased assessed value of the improvement during the third year, and only twenty-five percent of the initial increased assessed value of the improvement during the fourth year;
- (4) Real property actually and exclusively used for a public park, provided that this use has been approved and accepted by the city council;
- ~~(5) All aircraft;~~
- (65) The residence of a celebrant of the formularies of public worship of a recognized religious organization that does not ordain bishops, pastors, priests, rabbis or ministers as a part of its liturgy, provided that such residence is owned by the religious organization and used exclusively for nonprofit religious purposes;
- (76) On the first one hundred fifty thousand dollars of assessed value, real property owned by a disabled veteran (as defined below) and as otherwise provided by AS [29.40.030\(e\)](#);
- (87) On the first one hundred fifty thousand dollars of assessed value, real property owned and occupied as a permanent place of abode and primary residence by a resident sixty-five years of

age or older or a resident at least sixty years of age or older who is a widow or widower of a resident sixty-five years of age or older who qualified for an exemption and as otherwise provided by AS [29.45.030](#)(e); and

(98) Business inventories held for resale in the normal course of business of a seller as defined by NCO Section [17.10.180](#) and who is issued a city sales tax certificate.

(b) To be eligible for an exemption under subsection (a)(76) or (87) of this section (only one exemption may be granted for each parcel of real property regardless of ownership), an individual must meet at least one of the following requirements: (i) the individual shall be eligible for a permanent fund dividend under AS [43.23.005](#) for that same year for which the exemption is sought or for the immediately preceding year; or (ii) if the individual has not applied or does not apply for one or both of the permanent fund dividends, the individual would have been eligible for one of the permanent fund dividends identified had the individual applied. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under subsections (a)(76) and (87) of this section, and shall require a disabled veteran claiming an exemption under this section to provide evidence of the disability rating.

(c) For purposes of subsection (a)(76), a “disabled veteran” is a disabled person who is a resident of the state and (i) separated from the military service of the United States under a condition that is not dishonorable, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as fifty percent or more by the United States Department of Veterans Affairs; or (ii) served in the Alaska territorial guard and whose disability was incurred or aggravated in the line of duty while serving in the Alaska territorial guard, and whose disability has been rated as fifty percent or more.

(d) Except with respect to public entities and agencies exempted under subsection (a) of this section, an exemption may not be granted under this section except upon written application for the exemption. The assessor may require proof under this section at any time.

**Section 2. Effective Date.** This ordinance is effective on January 1, 2015.

**APPROVED and SIGNED** this 8<sup>th</sup> day of December, 2014.

\_\_\_\_\_  
DENISE MICHELS, Mayor

ATTEST:

\_\_\_\_\_  
TOM MORAN, City Clerk

RR. Personal Property tax He explained the state statutes. Title 14 of statutes talks about public school funding. Equivalent of 4 mils of. No matter what we do the full and true value of the property will be reflected in the mandate. We voluntarily exempt airplanes. Even though we don't generate revenue from it, the state still sees that as revenue and it counts against them.

We presented two ordinances for consideration. 1 is temporary exemption for business inventory held for resale. Which is the same as last yrs ord. the one would amend the code to eliminate business inventory held for resale permanent. One of the things they do say is it is contingent upon having the city sales tax.

Provided financial information to them. Regarding personal property tax. That captures six years worth of information on different categories businesses and individuals report on personal property tax. The inventory on for sale or resale they can see they broke that out by fuel groceries and other. On 1-1-2006 the value of inventory of fuel was 16. the year before was 12.5 million dollars. Looking at our own fuel contracts the priced of fuel went up any where from 27 to 42 percent. Groceries has held more or less constant. The next sheet summarizes the different years. The mil rates and the assessed value that was reported by different b businesses. The inventory exemption reduced revenue for the city by 184,161 dollars. 50 % of personal property tax revenue is generated from inventory.

Stan Andersen. If they have to give them 4 mils and it takes some of that it has to be made up by some source of revenue. RR if they didn't exempt any property 4 mils of that would come in and go to school district. Since they exempt some things Listen to tape.

C. Brown. In the statutes. It said that instead of using Jan 1 number for inventory you could use an averaged number for the year. If you were to do that what number would the state use for the 4 mill valuation. RR stated 29.45.110 the states says that it may be based on an average monthly assessment rather than on Jan 1. he reads that to say they have the ability to do an either or situation. Whatever you report they will accept it as long as it is one of those two methods.

C. Pomeranz what would be the advantage.

C. Brown the advantages that have to bulk up for the winter it would be averaged it would be benefit, but those businesses that have product all year along. Then you don't play games by lowering inventory for the last part of Dec and then making it up in January.

RR provided a couple of other charts taxable sales by category fy 05 and fy 06 and another chart is sales tax to date which shows we are ahead of last year by about 4%.

Cussy explained the difference between fy 06 and fy 07. RR did the same comparison of fy06 actuals. This year we are 1.5 million above what they were last year in taxable sales which tracks about 5,000,000 .



C. Brown the budget was 3.56 was collected last year. We have 3.8 in the budget this year.

Cussy that 3.6 revenue last year id take into consideration the food sales tax holiday.

Cussy the other thing that even with fuel oil issue or sales at this juncture being through oct sales the city fuel has no where to go but up. C. Brown stated there is more fuel begin sold with Alaska gold. RR we are definitely ahead of last year for sales tax.

C. Andersen stated that takes in the 640,000 in contingency.

C. Andersen we let the big guys off the little people pay on their vans. RR most vans on residential lots are real property. Most of these vans are the ones businesses store over the winter as part of their shipping operations.

C. Knodel stated at one other time you were telling

RR household

C. Andersen we are already exempting fuel right now. RR what they did this year they exempted 16.700 of business inventory which meant we did not capture. If we did away it would be what loss. RR we had the potential to generate revenue of 347,000 for fy07 for personal property tax. C. brown that is almost 2 mills. C. Brown reminded them they had the options of lowering the mill rate, but they kept it at 11 which allowed them to capture this revenue. C. brown if they gave away all personal property tax

C. Brown what is good for the business community usually good for the town.

C. Pomeranz would like to see what they did last year.

C. Brown stated his preference is to complete do away with it if they are going to do anything with personal property.

Cussy to take this thing into the month average reporting to the state s mill lag on four mill mandate. When you do that would you change your assessing time on the personal property tax. C. Brown they could report on jan 1 but averaged over the previous 12 memos. C. brown it makes sense to still report in January because you have the numbers for budget. C. brown second choice would be to do average things. C. knodel you still have to report even if you don't pay. RR the state assessor. We could say we are exempting personal property tax and the state assessor will be happy to do that. The community your size should have so many cars, groceries, fuel and will assess a value. RR thinks they take our numbers at face value including the exemption for aircraft.

C. Knodel is there a value to eliminating the personal property tax and upping the mill rate. RR the question is. Are we saying we should not collect tax on this stuff because we want to control our spending or because things are going up higher than we can budget for. But ordinance you can put it back into place. C. Andersen if we don't have this much income we can't do the sales tax on grocers or utility.

Grocery holiday was somewhere in the 200,000 dollar range.

C. Brown the revenue source we have say over is the mill rate. 5% sales tax. We have money coming from state and the only way we fill the budget gap is the mill rate. If a big chunk of it is exempt then the mill rate would be higher than it would be if.

C. Andersen is not willing to raise the mill rate to make up the difference. C. Brown realistically because the sales tax is coming in higher we have the chance of lowering it.

If they did the utility and personal property tax totally they would be talking 10 mill rate. C. Brown if we are tracking ahead of last year now. C. Andersen

Jon his feeling about the inventory tax was that it was enacted long time before sales tax was enacted. He looks at the inventory tax and sales tax is double tax. He would like to do away with inventory tax for the next year. He is not in agreement with doing away with the entire personal property tax. He thinks if the police department went around the community on January 1 and video the.

Cussy the personal property is within the four walls not out in the yard. Jon what is in your house is not as valuable as your boat or snow machines. Cussy unless you are a landlord. Jon if you have a seven unit apartment building and you are not declaring personal property tax the city would have problem.

Bourdon was last year the first time the business inventory was exempted. RR yes.

C. Andersen what about the flat tax. RR not sure how they would implement it. C. Andersen instead of doing it January first instead of throughout the year the would only happen for inventory not equipment, etc. RR would think it is businesses throughout the year that fluctuates.

Scott stated the highest volume is after the last barge comes in

C. Brown how would an averaging affect it. Scott if it is at the highest in September if they did September first that would be high. In terms of averaging they have higher inventories in the summer for construction. It might be a little lower, but it might not be substantially lower. They have to restock in the summer to handle volumes. He is not convinced averaging inventory over 12 months will have much effect.

Scott they talked about being three to four months in fiscal and they are already up in terms of revenue. Scott stated the majority of the fuel they are delivering right now is in

town. They haven't even begun to see the increased revenues of what will happen. Scott Bonanza alone in sales tax revenue will make up the difference they gave up last year. He thinks they are just at the tip of the iceberg. Food is up. Everything is up. Why are they just talking this year. Why not permanently. So they don't have to keep coming back.

Mayor it is a tool for them to use to generate revenue. Scott if they exempt it can't they bring it back. C. Andersen over whose dead body. C. Brown once the construction moves out to rock creek, some of that sales tax will go away.

C. Brown asked what the other people have to say.

C. Pomeranz are any of them inclined to take it off complete. C. Brown is. C. Pomeranz and C. Andersen stated not inclined to do it yet, but eventually they could.

Mark Johnson it seems like a couple of council members have mentioned it appears to be double tax and unfair to businesses. If this is the case why does the city use this as method of collecting revenue.

RR sales tax is on separate transactions. Property tax is not transaction at that point.

C. Brown talked about double taxation and triple taxation.

C. Andersen clarified what business inventory for resale is. RR explained. He talked about the two ordinance drafts.

C. Pomeranz it makes sense to eliminate all together on business inventory for resale. As long as they limiting for inventory for resale they might as well get rid of it.

1% exemption on utilities

RR last year we enacted an ordinance that exempted 9% of sales tax on utility service. If they are interested to continue

C. Knodel and C. Brown let it sunset. He would rather roll that 66,000 into a sales tax exemption on food if they determine there is too much money in the coffers in January.

C. Pomeranz agrees with Andersen.

NSEDC community benefit share.

RR this was discussed briefly on Monday. H provided the contribution that NSEDC has made over the past five years and what they have spent this money on.

C, Andersen would like to go to the pool, but if they don't get Denali commission funds what will they do. RR they will scale back on the project. Jon could the say either or .

C. Knodel what about things they put on the priority list. They have put equipment down and they haven't gotten any equipment money and they have talked about rec center roof. They need to replace a fire engine. RR stated 100,000 would not go a long way.

c. Brown skating rink. To do some sort of alternative energy pilot project. Solar rays on elementary school. Solar hot water panels at high school on top of cafeteria.

Cussy they have all seemed to forget the cemetery.

C. Pomeranz Jerald's ideas are good, but they need to address their needs.

C. Bourdon what are the life saving facility . RR used it as operating cost offset..

There was talk about equipment.

RR they have a n equipment replacement fund in place.

c. Pomeranz likes pool idea and would like more information that the salt system. Jon suggested talking about this at the legislative priorities meeting.

Mitch stated the high school is in dire need of an outside track ball field area. He would be willing to support the life saving facility if 10k,000 would go to the boys and girls club to have tickets to go there. If they earmarked some of these funds to let all of the community use it. C. Knodel suggested they call Camp office. They have grants up to 15,000 a year. Easy to fill out.

Refunding of school bonds.

RR the Alaska municipal bond bank is in the process of doing a bond refunding package. It is a fairly complicated arrangement. Right now the bond bank the city of Nome has the ability to participate in 200 E bonds to do the first part of renovation at high school they are proceeding to refunding packet because it meets certain criteria. The city of Nome at the end of the day they would save 65,000 in the life time of the bond. In order fo them to do this would hired bond attorney and pass a resolution by jan 1 and say they are interested in participating. They can opt out of it if the decide it is not worth it. It meets their criteria to save money and reduce costs.

The reason it works is because when they sold the bonds they wer at 5.

Devon suggested they take these and try to get them debt reimbursed.

C. Pomeranz it seems like a no brainer..

C. Andersen where do we sit on our long term money investment. Cussy AML and RR a lot of it went into to projects we purchased.

8:23 p.m.

F20-F23 Actual Sales Tax Collected vs 6% Sales Tax Rate Change  
 \*Calculations based on GL Activity

	FY 2020 Actual	FY 2020 @ 6% Sales Tax Rate	FY 2021 Actual	FY 2021 @ 6% Sales Tax Rate	FY 2022 Actual	FY 2022 @ 6% Sales Tax Rate	FY 2023 Actual	FY 2023 @ 6% Sales Tax Rate	F20-22 Actual Average	F20-22 @ 6% Average
Jul	716,705.87	614,319.32	511,516.18	438,442.44	527,572.87	633,087.44	705,583.89	846,700.67	585,264.97	561,949.73
Aug	748,701.41	641,744.07	464,715.56	398,327.62	525,634.58	630,761.50	756,192.37	907,430.84	579,683.85	556,944.39
Sept	459,077.55	550,893.06	550,350.39	660,420.47	741,917.50	890,301.00	665,053.48	798,064.18	583,781.81	700,538.18
Oct	432,456.81	518,948.17	365,892.66	439,071.19	467,283.35	560,740.02	627,170.97	752,605.16	421,877.61	506,253.13
Nov	413,105.77	495,726.92	413,767.82	496,521.38	578,848.17	694,617.80	514,360.62	617,232.74	468,573.92	562,288.70
Dec	467,279.00	560,734.80	483,010.79	579,612.95	542,524.49	651,029.39	528,898.13	634,677.76	497,604.76	597,125.71
Jan	407,033.45	488,440.14	407,419.36	488,903.23	476,118.87	571,342.64	503,478.84	604,174.61	430,190.56	516,228.67
Feb	372,391.21	446,869.45	430,999.85	517,199.82	456,045.05	547,254.06	456,269.77	547,523.72	419,812.04	503,774.44
Mar	378,877.26	454,652.71	439,880.32	527,856.38	503,894.94	604,673.93	562,841.94	675,410.33	440,884.17	529,061.01
Apr	331,965.73	398,358.88	377,948.17	453,537.80	401,032.04	481,238.45	410,008.39	492,010.07	370,315.31	444,378.38
May	503,255.90	431,362.20	587,972.43	503,976.37	560,151.89	672,182.27	-	-	550,460.07	535,840.28
Jun	525,004.32	630,005.18	871,519.73	747,016.91	738,132.86	885,759.43	-	-	711,552.30	754,260.51
	\$ 5,755,854.28	\$ 6,232,054.90	\$ 5,904,993.26	\$ 6,250,886.57	\$ 6,519,156.61	\$ 7,822,987.93	\$ 5,729,858.40	\$ 6,875,830.08	\$ 6,060,001.38	\$ 6,768,643.14
		\$ 476,200.62		\$ 345,893.31		\$ 1,303,831.32		\$ 1,145,971.68		\$ 708,641.75

\*F20-F22 Actuals - Yellow Hi-lites Indicate 7% Tax Rate

**Chapter 46. Special Assessments.****Sec. 29.46.010. Assessment and proposal.**

(a) A municipality may assess against the property of a state or federal governmental unit and private real property to be benefited by an improvement all or a portion of the cost of acquiring, installing, or constructing capital improvements. The state shall pay an assessment levied, except as otherwise provided by law and subject to its right of protest under AS 29.46.020(b). If a governmental unit other than the state benefited by an improvement refuses to pay the assessment, it shall be denied the benefit of the improvement. An improvement proposal may be initiated by

(1) petition to the governing body of the owners of one-half in value of the property to be benefited; or

(2) the governing body.

(b) Notwithstanding (a) of this section, a party to a contract approved by the legislature as a result of submission of a proposed contract developed under AS 43.82 or as a result of acts by the legislature in implementing the purposes of AS 43.82, is exempt, as specified in the contract, from assessment under this chapter against real property associated with the approved qualified project that is subject to the contract. This subsection applies to home rule municipalities.

**Sec. 29.46.020. Procedure.**

(a) A municipality may prescribe by ordinance the procedures relating to creating special assessment districts, making local improvements, levying and collecting assessments, and financing improvements, including the following:

(1) a procedure for filing petitions;

(2) a survey and report by the mayor concerning the need for, desirable extent of, and estimated cost of each proposed local improvement;

(3) a public hearing on the necessity for the proposed local improvement;

(4) a resolution or ordinance determining to proceed or not to proceed with the proposed local improvement;

(5) a public hearing by the governing body on the special assessment roll for the proposed local improvement;

(6) published notice of each public hearing required by this section and mailing notice to each record owner of real property in the special assessment district;

(7) a resolution or ordinance confirming the special assessment roll for the proposed local improvement.

(b) If protests as to the necessity of a proposed local improvement are made by owners of property that will bear 50 percent or more of the estimated cost of the improvement, the governing body may not proceed with the improvement until the objections have been reduced to less than 50 percent, except on approval of not fewer than three-fourths of the governing body.

(c) To the extent that a municipality does not prescribe a procedure for special assessments as permitted by this section, the municipality shall comply with the special assessment procedures set out in AS 29.46.030 – 29.46.100.

(d) A municipality may by ordinance provide for deferral of payment of all or part of the assessments on real property owned and occupied as the primary residence and permanent place of abode by a resident who is economically disadvantaged as determined under criteria established in the ordinance. The assessment becomes due when the property ceases to be owned by the resident who qualified for the deferral.

**Sec. 29.46.030. Consideration of improvement proposals for special assessment district.**

(a) When an improvement proposal is filed with the municipal clerk and presented to the governing body, the municipality shall find by resolution or ordinance whether (1) the improvement requested is necessary and should be made, and (2) if by petition, the request has sufficient and proper petitioners. The findings under this subsection are conclusive.

(b) If the municipality approves an improvement proposal, it shall develop a proposed improvement plan including the total cost estimate and the percentage of the cost to be assessed against the benefited property. The improvement plan shall be filed with the municipal clerk.



(c) The governing body shall set a time for public hearing on the improvement plan and the period for filing objections to the plan. The governing body shall publish a notice of the hearing and of the period during which objections may be filed at least once a week for four consecutive weeks in a newspaper of general circulation if distributed in the municipality and shall send notice by mail to every record owner of property in the special assessment district.

**Sec. 29.46.040. Record owner.**

The person in whose name property is listed on the municipal property tax roll as owner is conclusively presumed to be the legal owner of record. If the owner is unknown, the assessment roll may designate "unknown owner".

**Sec. 29.46.050. Objections and revision.**

(a) Objections to an improvement plan may be filed during a period of 60 days after publication of notice. The municipality may by resolution or ordinance approve the plan and order the improvement subject to the limitation of (b) of this section.

(b) If objections are made in writing during the period set for objections by the owners of property bearing 50 percent or more of the estimated total cost of the improvement, the governing body may not proceed with the improvement unless it revises the plan to meet the objections and the objections are reduced to less than 50 percent. A revised plan shall be approved and adopted as an original plan in accordance with AS 29.46.030.

**Sec. 29.46.060. Assessment roll.**

(a) At any time after approval of an improvement plan, the governing body shall assess the authorized percentage of the cost against property in the district included in the plan in proportion to the benefit received.

(b) The special assessment roll shall contain property descriptions, names of record owners, and assessment amounts.

(c) The governing body shall fix a time to hear objections to the roll. The municipal clerk shall send an assessment and hearing notice by mail to each record owner of an assessed property not less than 15 days before the hearing.

**Sec. 29.46.070. Hearing and settlement.**

After the public hearing, the governing body shall correct errors and inequalities in the roll. If an assessment is increased, a new hearing shall be set and notice published, except that a new hearing and notice is not required if all record owners of property subject to the increased assessment consent in writing to the increase. Objections to the increased assessment shall be limited to record owners of property on which the assessment was increased. When the roll is corrected, it shall be confirmed by resolution or ordinance.

**Sec. 29.46.080. Payment.**

(a) The governing body shall fix times of payment, penalties on delinquent payments, and the rate of interest on the unpaid balance of the assessment. Payment may be in one sum or by installments. If payment is to be in one sum, payment may not be required sooner than 60 days after mailing of the assessment statement. The entire assessment may be prepaid without interest or penalty within 30 days after mailing of the assessment statement, and thereafter the assessment may be prepaid in whole or in part with interest to the payment date.

(b) Within 30 days after fixing the time of payment the municipal clerk shall mail a statement to the record owner of each property assessed. The statement designates the property, the assessment amount, method of payment, rate of interest on the unpaid balance of the assessment, the time of delinquency, and penalties on delinquent payments. Within five days after the statements are mailed, the clerk shall have notice published that the statements have been mailed.

(c) Assessments are liens on the property assessed and are prior and paramount to all liens except municipal tax liens.

They may be enforced as provided in AS 29.45.320 – 29.45.470 for enforcement of property tax liens.

**Sec. 29.46.090. Exemption. [Repealed, § 6 ch 70 SLA 1986.]**

**Sec. 29.46.100. Reassessment.**

(a) The governing body shall, within one year, correct any deficiency in a special assessment found by a court. Notice and hearing must conform to the initial assessment procedures.

(b) Payments on the initial assessment are credited to the property upon reassessment. The reassessment becomes a charge upon the property notwithstanding failure to comply with any provision of the assessment procedure.

**Sec. 29.46.110. Allowable costs.**

(a) When a special assessment district is created, there may be included in the assessments

(1) all of the cost of acquiring, installing, making, or constructing the local improvement;

(2) the costs of all engineering and surveying to be done in connection with creating the district or improvement;

(3) the cost of mailing and publishing notices;

(4) interest on interim financing;

(5) the cost of legal services and other expenses incurred in the formation of the special assessment district;

(6) the cost of completing the improvement and financing the improvement, including the issuance of bonds.

(b) The total amount of the assessment roll may not exceed actual costs, but actual costs may include reasonable estimates of the costs to be incurred in connection with issuance of bonds.

**Sec. 29.46.120. Objection and appeal.**

(a) The validity of an assessment may not be contested by a person who did not file with the municipal clerk a written objection to the assessment roll before its confirmation.

(b) The decision of the governing body on an objection may be appealed to the superior court within 30 days after the date of confirmation of the assessment roll. If no objection is filed or appeal taken within that time, the assessment procedure is considered valid in all respects.

**Sec. 29.46.130. Interim financing.**

(a) A municipality may provide by resolution or ordinance for the issuance of notes in payment of the costs of a local improvement project, payable out of special assessments for the improvement. The notes shall bear interest at a rate or rates authorized by the resolution or ordinance, and shall be redeemed either in cash or bonds for the improvement project.

(b) Notes issued against assessments shall be claims against the assessments that are prior and superior to a right, lien or claim of a surety on the bond given to the municipality to secure the performance of its contract for a local improvement project, or to secure the payment of persons who have performed work or furnished materials under the contract.

(c) The municipal treasurer may accept notes against special assessments on conditions prescribed by the governing body in payment of

(1) assessments against which the notes were issued in order of priority;

(2) judgments rendered against property owners who have become delinquent in the payment of assessments; and

(3) certificates of purchase when property has been sold under execution or at tax sale for failure to pay the assessments.

**Sec. 29.46.140. Special assessment bonds.**

(a) A municipality may by ordinance authorize the issuance and sale of special assessment bonds to pay all or part of the cost of an improvement in a special assessment district. The principal and interest of bonds issued shall be payable solely from the levy of special assessments against the property to be benefited. The assessments shall constitute a sinking fund for the payment of principal and interest on the bonds. The benefited property may be pledged by the governing body to secure a payment.

(b) On default in a payment due on a special assessment bond, a bondholder may enforce payment of principal, interest, and costs of collection in a civil action in the same manner and with the same effect as actions for the foreclosure of mortgages on real property. Foreclosure shall be against all property on which assessments are in default. The period for redemption is the same as for a mortgage foreclosure on real property.

(c) Before the governing body may issue special assessment bonds, it shall establish a guarantee fund and appropriate to the fund annually a sum adequate to cover a deficiency in meeting payments of principal and interest on bonds if the reason for the deficiency is nonpayment of assessments when due. Money received from actions taken against property for nonpayment of assessments shall be credited to the guarantee fund.

**Article 5. City Sales and Use Tax.****Sec. 29.45.700. Power of levy.**

(a) A city in a borough that levies and collects areawide sales and use taxes may levy sales and use taxes on all sources taxed by the borough in the manner provided for boroughs. Except as provided in (d) and (e) of this section, the assembly may by ordinance authorize a city to levy and collect sales and use taxes on other sources.

(b) A city in a borough that does not levy and collect sales and use taxes for areawide borough functions may levy and collect sales and use taxes in the manner provided for boroughs.

(c) A city outside a borough may levy and collect sales and use taxes in the manner provided for boroughs.

(d) A city that levies and collects sales and use taxes under (a) of this section may not levy and collect a sales tax on a purchase made with (1) food coupons, food stamps, or other types of allotments issued under 7 U.S.C. 2011 – 2036 (Food Stamp Program); or (2) food instruments, food vouchers, or other type of certificate issued under 42 U.S.C. 1786 (Special Supplemental Food Program for Women, Infants, and Children). For purposes of this subsection, the value of a food stamp allotment paid in the form of a wage subsidy as authorized under AS 47.25.975(b) is not considered to be an allotment issued under 7 U.S.C. 2011 – 2036 (Food Stamp Program). This subsection applies to home rule and general law municipalities.

(e) A city that levies and collects sales and use taxes may not levy and collect a sales or use tax on (1) the physical transfer of refined fuel, unless the transfer is made in connection with a sale or use in the city, or (2) wholesale sales or transfers of fuel refined in the city. A sale is in the city if the fuel is delivered to the buyer in the city. A use is in the city if the fuel is consumed in the city. This subsection applies to home rule and general law municipalities.

(f) The prohibitions on the levy and collection of a sales or use tax on refined fuel in (e) of this section do not apply to a city if, on September 16, 2003, the city is

(1) levying and collecting a sales or use tax on the sale, use, or transfer of refined fuel under an ordinance adopted before January 1, 2003; or

(2) receiving payments in lieu of a sales or use tax on the sale, use, or transfer of refined fuel under an agreement entered into before January 1, 2003.

(g) A city may not levy or collect a sales or use tax on a construction contract awarded by the state or a state agency, or on a

subcontract awarded in connection with the project funded under the construction contract. This subsection applies to home rule and general law cities.

**HOUSE BILL NO. 134**

IN THE LEGISLATURE OF THE STATE OF ALASKA  
THIRTY-THIRD LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE COULOMBE

Introduced: 3/27/23

Referred: Community and Regional Affairs

**A BILL****FOR AN ACT ENTITLED**

1 "An Act prohibiting municipalities from levying a tax on the transfer of real property;  
2 prohibiting the state from levying a tax on the transfer of real property; and relating to  
3 municipal taxation of mobile telecommunications services."

4 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

5 \* **Section 1.** AS 29.10.200(56) is amended to read:

6 (56) AS 29.45.650(c), (d), (e), (f), (i), (j), [AND] (k), **and (l)** (sales and  
7 use tax);

8 \* **Sec. 2.** AS 29.10.200(57) is amended to read:

9 (57) AS 29.45.700(d), (e), [AND] (g), **and (h)** (sales and use tax);

10 \* **Sec. 3.** AS 29.45.650(a) is amended to read:

11 (a) Except as provided in AS 04.21.010(c), AS 29.45.750, and in (f), (h), (i),  
12 [AND] (j), **(k), and (l)** of this section, a borough may levy and collect a sales tax on  
13 sales, rents, and [ON] services provided in the borough. The sales tax may apply to  
14 any or all of these sources. Notwithstanding other statutes, exemptions may be granted



1 by ordinance. A borough may wholly or partially exempt a source from a borough  
2 sales tax that is taxed by a city in that borough under AS 29.45.700.

3 \* **Sec. 4.** AS 29.45.650 is amended by adding a new subsection to read:

4 (l) A borough may not levy or collect a sales or use tax on the transfer of real  
5 property. This subsection applies to home rule and general law municipalities.

6 \* **Sec. 5.** AS 29.45.700(a) is amended to read:

7 (a) A city in a borough that levies and collects areawide sales and use taxes  
8 may levy sales and use taxes on all sources taxed by the borough in the manner  
9 provided for boroughs. Except as provided in (d), [AND] (e), (g), and (h) of this  
10 section, the assembly may by ordinance authorize a city to levy and collect sales and  
11 use taxes on other sources.

12 \* **Sec. 6.** AS 29.45.700 is amended by adding a new subsection to read:

13 (h) A city may not levy or collect a sales or use tax on the transfer of real  
14 property. This subsection applies to home rule and general law municipalities.

15 \* **Sec. 7.** AS 43.98 is amended by adding a new section to article 3 to read:

16 **Sec. 43.98.035. No tax on real property transfers.** The state may not levy or  
17 collect a sales or use tax on the transfer of real property.

18 \* **Sec. 8.** Section 4, ch. 100, SLA 2002, as repealed and reenacted by sec. 9, ch. 117, SLA  
19 2003, and by sec. 2, ch. 30, SLA 2005; and secs. 6 and 9, ch. 100, SLA 2002, are repealed.



# HomePlate Nome Apartments Update



Nome Community Center's Permanent Supportive Housing (PSH) Project

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April 2023

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**Project History:** Nome Community Center has operated the Nome Emergency Shelter Team (NEST) since 2017. A wet shelter during the coldest months of the winter, guests consist of men and women who have no place to lay their head. Among those who frequent the shelter are chronic homeless, substance abusers, mental health challenged, re-entrants from the Department of Corrections and those who simply have no housing. We have heard their stories, their repeated traumas and the struggles that have cycled many into homelessness. Recognizing that the only way to eliminate homelessness in Nome was to embark on an intense effort to build permanent supportive housing, the idea began to unfold in 2018. A housing unit, that would offer the supports needed to ensure success and sustainability to those who fail to thrive in traditional housing settings, was developed. Exploration began with a search for a suitable building already in existence or the pursuit of land for new construction. An estimate of the cost of such a project and search for potential sources of funding took nearly a year. By 2019, we had a concept and by 2020 we approached Senator Murkowski for appropriations to fund the project that at the time was estimated to cost nearly five million for a sixteen (16) unit structure. Along comes the pandemic with the increase in the cost of building related labor and materials doubling the cost of the project. But, we did not give up!



**Today:** We have a funding portfolio that includes 17 partners and a couple that we are still developing relationships with to satisfy the financial requirements of the project.

**Our funders include:**

Alaska Housing Finance Corporation  
Rasmuson Foundation  
Premera Health Blue Cross Blue Shield  
Sitnasuak Native Corporation  
Norton Sound Economic Development Corporation  
Nome Eskimo Community  
Denali Commission  
United Women in Faith  
Harry & Jeanette Weinberg Foundation

Federal Senate Appropriations  
Norton Sound Health Corporation  
Bering Straits Native Corporation  
Alaska Mental Health Trust  
City of Nome  
Kawerak, Inc.  
Dean Weidner Apartment Homes  
Massie Foundation

Ground Breaking took place on August 30, 2022 with some of the significant players in the development of the project. It was a rainy, cold day in Nome with a handful of borrowed shovels to turn over the first few bits of soil to give an official start to the project.



A celebration ceremony followed the ground breaking at the Nome Senior Center that allowed many of our local partners to meet some of the funders and project participants in a warm setting.

Pictured here is (left to right), Kelda Barstad from The Alaska Mental Health Trust; David McDowell, the property owner that offered us his lots; Margaret Thomas, NCC Board President; Rhonda Schneider, Executive Director of NCC and Scott Niblack, Project Developer.





Project location:  
502 Nathan Barron Alley, Nome

Pilings were shipped from Seattle to Nome via barge and set by the construction company in October.

All of the framing materials arrived on the last barge of the 2022 season and have been stored in Nome over the winter.

**What's Next:** Representatives from M. J. Murdock Charitable Trust is working with us to learn more about how their foundation align with our project which we hope will finalize the funds needed for the project.

Construction on the frame of the building will begin in May. Orion Construction has shipped in modular units to house the skilled workers that will be in Nome during the construction period.

Local hire labor and an apprenticeship program will offer opportunities for residents of Nome to be a part of the project.

Our current timeline for completion of the project is December 2023... just in time for the severe winter season.

### **Budget Basics:**

Hard Costs	\$7,498,916
Soft Costs & Other	\$1,046,886
Developer Fees	<u>\$1,255,000</u>
	\$9,800,802
In-kind Admin	\$ 71,176

### **Project Contact Information:**

Scott Niblack, Project Developer  
[sniblack@msn.com](mailto:sniblack@msn.com)  
Liz Johnson, NCC Project Manager  
[ljohnson@nomecc.org](mailto:ljohnson@nomecc.org)  
Rhonda Schneider, NCC Grants & Contracts Administrator  
[rschneider@nomecc.org](mailto:rschneider@nomecc.org)

### ***A Special Note of Thanks to...***

Hilary Morgan, Resourceful Results  
Terra Realty & Management Inc.  
BDS Architects  
Orion Construction  
Leavitt Christiansen & Co. PLLC  
Northrim Bank  
Fast Signs (Pennsylvania)

**Bryant Hammond**

---

**From:** William Glenn <billglennclimber@gmail.com>  
**Sent:** Monday, May 22, 2023 7:42 AM  
**To:** Bryant Hammond  
**Subject:** Seppala house

Briant,

I am writing today following our conversation from last week regarding the Seppala house. During our conversation I explained that I am working with Urtha and have been tasked to work on finding a permanent location and repair for the house. I understand the the house is in a dump and is in need of a facelift and a place to stay. That being said the historical value of the house to "Nome" is probably the reason Nome is still going strong. My first direction which you gave an insight to , is Nome has no plans to restore the house and make it a landmark. Please let me know what if any what part the city would like to be involved. I am approaching this from an historic landmark perspective and would look into contacting the State of Alaska and put the building on the historic register. When this is accomplished we will pursue further funding to have the building renovated and put on a permanent location. There has already been some funding set aside, but we are looking to get this moving at a faster pace and have resolve quickly. Please let us know if you have any recommendations on what the city would like as we look forward to working with you as this project moves forward.

Sincerely, Bill Glenn  
608-698-7495, billglennclimber@gmail.com

Sent from my iPad



May 26, 2023

Subject: **Early notification** of wastewater discharge general permit for Norton Sound Large Dredge Placer Miners

Dear Local and Tribal Government Leaders:

The Alaska Department of Environmental Conservation (DEC) proposes to reissue an Alaska Pollutant Discharge Elimination System (APDES) general permit (AKG374000) for Norton Sound Large Dredger Miners. This permit would regulate wastewater discharges into Norton Sound.

### **Background information**

This general permit would provide coverage for placer mining activities occurring in marine waters of Norton Sound up to three nautical miles offshore from a point due south of Cape Rodney to a point due south of Cape Darby (Figure 1). Proposed operations within three miles of Sledge Island or east of Cape Nome require additional DEC review and approval prior to authorization. Estuarine waters of Safety Sound and Bonanza Channel are excluded from permit coverage.

The permit would authorize discharge from placer mining operations utilizing either *large-size suction dredges*, which are classified as having a suction hose with an intake nozzle diameter greater than ten inches, or *mechanical dredges*, such as barge-based excavators. A placer mining dredge is a device that floats on the ocean surface and elevates ocean water and bed material to a sluice box, where gold or other minerals are accumulated and recovered. The discharge from dredges consists entirely of in situ water and bed material immediately released back into the receiving water.

### **Description of discharge**

The discharge from dredge activities associated with placer mining may contain elevated levels of turbidity and solids. In order to ensure protection of water quality and human health, this general permit will set conditions and limitations on the discharge and require the operator to implement specific best management practices (BMPs). Limitations include restrictions on turbidity and petroleum hydrocarbons. BMPs include implementing operational practices to reduce turbidity, utilizing care when managing petroleum hydrocarbons, and cleaning up and reporting all spills to DEC. The permit also includes special conditions restricting the locations and timing of dredge operations.

**General Permit additional information**

Any operator that meets the eligibility requirements of the general permit will be authorized to discharge after filing a Notice of Intent (NOI) with DEC so long as all conditions of the permit are met. The public has an opportunity to comment and provide information for this general permit; however, public notice will not be issued for individual NOIs submitted by qualified facilities. The general permit will expire five years after the effective date.

**Opportunities for tribal and local government participation in this permitting decision**

DEC recognizes rural Alaska has unique needs and considerations with regard to wastewater discharges and strives to issue permits that reflect a full understanding of local conditions. This letter is intended as an **early notice** to assist you in determining whether your community may be affected and inform you of the opportunity to provide traditional, cultural, or other local information that DEC should consider as part of this permit reissuance. DEC would like to know how your area and resources may be affected by this permitting action.

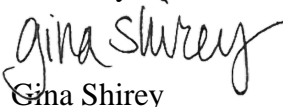
**Next steps**

After the permit is drafted, there will be a **10 day applicant review period** of the preliminary draft permit. Following the applicant review period, there will be a minimum of a **30 day public review and comment period**. I will provide a copy of the public notice for the permit by mail or e-mail at the start of the public comment period. After the public review and comment period, there will be a **5 day applicant review period** of the final draft permit before the permit is issued.

If requested, I can also provide notice of the preliminary draft and proposed final applicant review periods. Due to the short timeframes for those reviews, notices are sent by email or fax. Please provide an e-mail address or fax number if you would like to receive notices for the preliminary draft and proposed final applicant review periods.

If you would like more information or would like to provide DEC with information about this permit, please do not hesitate to contact me at (907) 465-5272 or at [gina.shirey@alaska.gov](mailto:gina.shirey@alaska.gov). For technical questions about the permit, you may also directly contact the permit writer, Nick Dallman, at (907) 451-2142 or at [nicholas.dallman@alaska.gov](mailto:nicholas.dallman@alaska.gov).

Sincerely,



Gina Shirey

Local and Tribal Government Coordinator

Enclosure: Figure 1: Area Vicinity Map  
Tribal Involvement in the Permitting Process postcard

cc: Potentially Affected Local Governments  
Potentially Affected Federally-recognized Indian Tribes

Figure 1



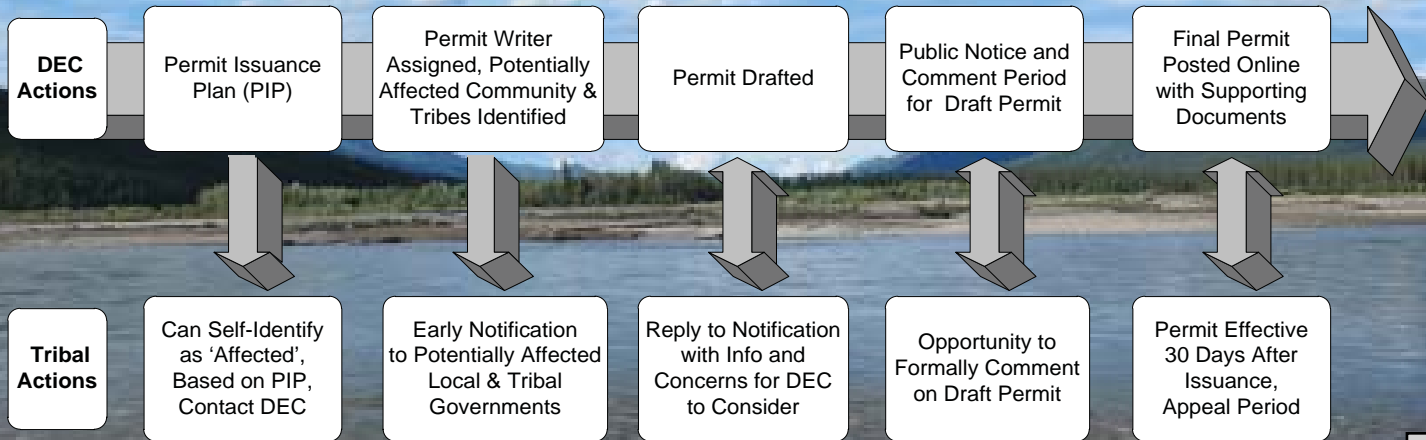
### AKG374000 Coverage Area

- Anadromous Streams
- Standard DEC Approval Required
- Additional DEC Approval Required

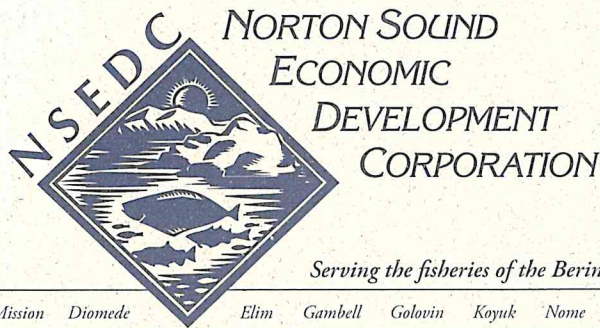


# Tribal Involvement in the Permitting Process

Item C.



The Department of Environmental Conservation (DEC) strives to develop sound permits based on a full understanding of local conditions, informs tribes about potential permitting actions that may affect them, and provides opportunities for tribal input during the permitting process.



Brevig Mission Diomede Elim Gambell Golovin Koyuk Nome Saint Michael Savoonga Shaktolik Stebbins Teller Unalakleet Wales White Mountain

May 30, 2023

Ms. Cheryl Thompson, Executive Assistant  
City of Nome  
PO Box 281  
Nome, AK 99762

Re: Community Spring Clean-Up Donation

Dear Ms. Thompson,

Norton Sound Economic Development Corporation (NSEDCC) received your email dated May 4, 2023, requesting a donation for Nome's Community Spring Clean-Up. NSEDCC is pleased to donate \$1,000.00 to assist with this community activity.

Enclosed is a copy of the Electronic Funds Transfer (EFT) in the amount of \$1,000.00 that was deposited into City of Nome's account on May 26, 2023, to assist with costs associated with the community spring clean-up.

Happy Spring Cleaning!

Sincerely,

Janis Ivanoff  
President & CEO

Enclosure: Copy of EFT

cc: JT Sherman, NSEDCC Board Member  
Community Benefits Department

**Letters****THE NOME NUGGET**

Letter to Editor.

I am sure longtime and new residents of Nome have same description for winter 2022-2023: it was a long, windy winter with large amounts of snow accumulating.

Even close to the end of May we had only sparse signs of spring, especially outside of Nome.

It was a challenging winter for residents. State and city road maintenance crews with help from local dump truck owners and businesses (Q Trucking, BSNC, Fagerstrom), all did a good job.

Sometimes all streets were plugged with snow, especially narrow streets. Right after and even

during storms, the city crew worked hard to make sure residents can drive to work and to where they needed to go.

City of Nome Public Works Director Cole Cushman was always responding to my and my neighbors' requests (Ivanoff Subdivision) and I am sure for all other residents, too. It was a pleasure to communicate with him.

I was a few times this winter in Anchorage, but the city of Anchorage does not do a comparable job maintaining roads in wintertime. After snowstorms, even main roads were not plowed on time and small streets probably won't be until

springtime.

I am not criticizing Anchorage city road crew, just compare what we have in Nome.

In wintertime and summertime, especially in winter, the City of Nome and DOT road crews maintain streets and roads outside city well.

This is just my opinion based on what I see.

Thank you for your excellent job!  
Nikolai A. Ivanoff, 30-year  
Nome resident.

PO Box 2054  
Nome, Alaska 99762

# GNOME RAINBOW ROCK HUNT

June 9-16th

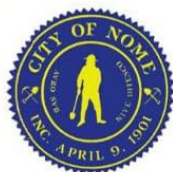
Collect rainbow  
rocks around town!  
Bring your rock to  
the Children's Day  
event to  
\*claim your prize.\*



## CHILDREN'S DAY EVENT

June 16th, 12-3 p.m.  
Next to City Hall

Face painting  
Seed planting  
Rock decorating  
and fun!





**Media Advisory**

23-031

Media Contact: Alan Brown, 907-428-6031, [mvpublicaffairs@alaska.gov](mailto:mvpublicaffairs@alaska.gov)

## **Alaska National Guard to train in Nome, Kotzebue for state-wide emergency response exercise**

**JOINT BASE ELMENDORF-RICHARDSON, Alaska** – As part of a state-wide, interagency comprehensive disaster exercise, the Alaska National Guard's 103rd Weapons of Mass Destruction Civil Support team will conduct training in Nome and Kotzebue respectively June 12-14, 2023.

Less than ten AKNG service members plan to arrive in Nome June 12 via an Alaska Air National Guard C-17 Globemaster III aircraft. The team will conduct its training at the Alaska Army National Guard aviation facility for approximately 24-hours in Nome before departing for Kotzebue to conduct its follow-on training mission at the Kotzebue Fire Training Center. The entire exercise is expected to be completed no later than June 14.

The multi-agency chemical, biological, radiological, nuclear, and explosive exercise called ORCA 23 provides an opportunity for participating agencies to assess and enhance their capabilities, refine interagency coordination, and ensure a timely and efficient response during emergencies.

Communities can expect to see an increase in Air and Army National Guard aircraft, vehicles, and personnel. Community members may observe service members in hazardous material response suits with a variety of detection equipment as part of the exercise's realistic scenarios. These visible elements are part of the comprehensive training and are not indicative of an actual emergency or threat to public safety.

ORCA 23 brings a range of agencies together, including the AKNG's, 103rd WMD-CST, 12 National Guard units from Alaska, Washington, Nebraska, Mississippi, Kansas, Ohio, Hawaii, and Kentucky, eight local and state agencies, three federal organizations, and various community partners.

Visiting military units and various local, state and federal agencies will simultaneously conduct training at the Anchorage Fire Training Center, the Mat-Su Borough Fire Training Center, Providence Alaska Medical Center in Anchorage as well as the University of Alaska Anchorage.

This biennial exercise is part of the 103rd WMD-CST's routine training schedule, designed to maintain readiness, validate response procedures, and collaborate with community first response agencies across the state.

###

**Exercise Name:** ORCA 2023

**Date:** June 12-15, 2023

**Location:** Nome, Kotzebue, Anchorage, Mat-Su



### FY 2024 BUDGET CALENDAR

<b>Date</b>	<b>Description</b>
February 3	Budget instructions and worksheets are distributed by Finance Director to Department Heads
February 3	Staffing/Personnel templates are distributed by Finance to Department Heads
February 10	Administration distributes Goals & Accomplishments templates to Department Heads
February 13	Distribute FY 2024 Budget Calendar to Council
March 3	Department Heads submit completed budget worksheets to Finance and Goals & Accomplishments to Administration
March 3	Department Heads submit completed Staffing/Personnel requests to Finance
March 6	Rescheduled Council Meeting / Council work session to discuss City budget priorities for FY 2024
March 15	Notice of Assessment sent by City Clerk to Real and Personal Property Owners
Mar 27 - 31	School Administration meets with City Manager and Finance Director on NPS FY 2024 budget
Mar 27 - 31	Department Heads meet with City Manager and Finance Director on draft Goals & Accomplishments and preliminary FY 2024 Budget
April 10	Council joint work session #1 with School Board on FY 2024 School Budget
April 24	Council work session #2 on FY 2024 City Budgets
April 27	Council work session #3 on FY 2024 City Budgets
May 1	Nome Public School Board shall submit the school budget to the City Council for approval – Deadline to request for appropriation (NCO 2.25.070)
May 3 - 5	Board of Equalization



### FY 2024 BUDGET CALENDAR – CONT'D

<u>Date</u>	<u>Description</u>
May 8	Council Work Session #4 on FY 2024 City Budgets
May 15	Council Work Session #5 on FY 2024 City Budgets (if needed)
May 19	Administration/Finance submits proposed FY 2024 City Budgets for 1 <sup>st</sup> reading
May 22	Council Regular Meeting – 1 <sup>st</sup> reading of FY 2024 City Budgets
May 22	School appropriation set by Nome City Council (NCO 2.25.070) "By May 31 <sup>st</sup> , the city council shall determine the total amount of money to be made available...and furnish the school board with a statement of the sum to be made available"
May 22	Mill rate set by Nome Common Council per AS 29.45.20 (b) "A municipality shall annually determine the rate of levy before June 15"
June 12	Council Regular Meeting – 2 <sup>nd</sup> reading of FY 2024 City Budgets
June 16	Tax bills sent
July 1	Budget implementation and monitoring



1<sup>st</sup> Reading: May 22, 2023  
2<sup>nd</sup> Reading: June 12, 2023

Presented By:  
City Manager

Action Taken:  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**ORDINANCE NO. O-23-05-02**

**AN ORDINANCE AUTHORIZING SALE TO AK DOT&PF OF PARCELS ADJACENT TO STEADMAN STREET FOR ROAD PROJECTS**

**WHEREAS**, the State of Alaska, Department of Transportation and Public Facilities (“DOT&PF”), in cooperation with the Federal Highway Administration, is preparing a project to reconstruct Steadman Street in downtown Nome (“Project”); and

**WHEREAS**, the purpose of the Project is to improve safety and pedestrian access by constructing American with Disabilities Act compliant sidewalks with curb ramps and driveways on both sides of Steadman Street;

**WHEREAS**, the Project requires certain parcels of city-owned land, more specifically described below (“Property”); and

**WHEREAS**, DOT&PF has determined that the fair market value of the land is \$4.00 per square foot, for a total of \$10,400 for acquisition of the Property; and

**WHEREAS**, NCO 2.10.030(b) provides that city council may, by ordinance, provide for the disposal of any interest in real property to a municipal, borough, state or federal entity, or to any other entity providing a necessary public service without seeking bids and for less than the current assessed value or current appraised value of that interest in real property; and

**WHEREAS**, NCO 2.10.030(b) further provides that **WHEREAS**, NCO 2.10.030(b) provides that city council may, by ordinance, provide for the disposal of any interest in real property to a municipal, borough, state or federal entity, or to any other entity providing a necessary public service without seeking bids and for less than the current assessed value or current appraised value of that interest in real property;

IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF THE CITY OF NOME:

**Section 1. Authority.** This ordinance is adopted pursuant to authority granted by NCO 2.10.030(b).

**Section 2. Classification.** This is a non-Code ordinance.

**Section 3. Findings.** DOT&PF seeks to acquire the property for public transportation use, a necessary public service.

**Section 4. Authorization to Convey Real Property.** The below-described real property may be conveyed by quitclaim deed to DOT&PF, provided that such quitclaim deed shall specify that the interest of the city being disposed of reverts to the city in the event the real property disposed of is not being used to provide public transportation:

Lot 17A, Block 51A of a replat of Nome Townsite, according to the plat filed October 27, 1983 as Plat No. 83-32; Records of the Nome Recording District, Second Judicial District, State of Alaska;

AND

A portion of Lot 30A, Block 65A, Nome Townsite, according to the plat filed October 21, 1983 as Plat No. 83-29; Records of the Nome Recording District, Second Judicial District, State of Alaska, more particularly described as follows:

Commencing at the northeastern corner of Lot 28A, Block 65A; thence along the easterly boundary of Block 65A South 21°47'18" West a distance of 70.01 feet along said boundary to the TRUE POINT OF BEGINNING; thence South 21°47'18" West a distance of 39.18 feet along same boundary; thence South 22°14'49" West a distance of 27.42 feet; thence away from said boundary North 69°28'21" West a distance of 18.56 feet; thence North 24°53'10" East a distance of 67.86 feet; thence South 65°21'56" East a distance of 15.13 feet to the Eastern most boundary of Block 65A and the TRUE POINT OF BEGINNING;

AND

A portion of Lot 29A, Block 65A, Nome Townsite, according to the plat filed October 21, 1983 as Plat No. 83-29; Records of the Nome Recording District, Second Judicial District, State of Alaska, more particularly described as follows:

Commencing at the northeastern most corner of Lot 28A, Block 65A; thence along the easterly boundary of Block 65A South 21°47'18" West a distance of 45.00 feet to the TRUE POINT OF BEGINNING; thence along same boundary South 21°47'18" West a distance of 25.00 feet; thence away from said boundary North 65°21'56" West a distance of 15.13 feet; thence North 24°53'10" East a distance of 24.92 feet; thence South 65°35'30" East a distance of 13.77 feet to the Eastern most boundary of Block 65A and the TRUE POINT OF BEGINNING;

AND

A portion of Lot 28A, Block 65A, Nome Townsite, according to the plat filed October 21, 1983 as Plat No. 83-29; Records of the Nome Recording District, Second Judicial District, State of Alaska, more particularly described as follows:

Commencing at the northeastern most corner of Lot 28A, Block 65A, the TRUE

POINT OF BEGINNING; thence along the easterly boundary South 21°47'18" West a distance of 45.00 feet; thence away from said boundary North 69°35'30" West a distance of 13.77 feet; thence North 24°53'10" East a distance of 44.73 feet to a brass cap on the northerly boundary of Block 65A; thence South 65°18'30" East a distance of 11.34 feet to the TRUE POINT OF BEGINNING.

**Section 5. Selling Price & Costs.** The above-described real property may be conveyed by quitclaim deed to DOT&PF for \$10,400 plus the city's actual publication cost of the notice required by NCO 2.10.040. DOT&PF shall be responsible for recording any instrument and any platting or re-platting that may be necessary.

**Section 6. Temporary Construction Permit.** The city manager is hereby authorized to grant to DOT&PF such temporary construction permits as may be reasonably necessary for completion of the Project.

**Section 7. Effective Date.** This ordinance is effective upon adoption.

APPROVED and SIGNED this 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
JOHN K. HANDELAND,  
Mayor

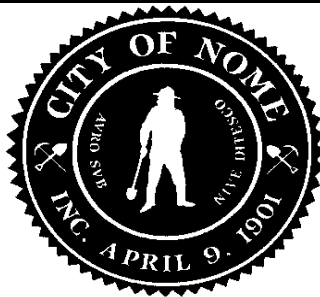
ATTEST:

\_\_\_\_\_  
BRYANT HAMMOND,  
Clerk

**Mayor**  
John Handeland

**City Manager**  
Glenn Steckman

**City Clerk**  
Bryant Hammond



102 Division Street - P.O. Box 281  
Nome, Alaska 99762  
(907) 443-6663  
Fax (907) 443-5349

**Nome Common Council**  
Mark Johnson  
Doug Johnson  
Adam Martinson  
M. Sigvanna Tapqaq  
Scot Henderson  
Cameron Piscoya

**MEMORANDUM**

**Date:** June 9, 2023  
**To:** Nome Common Council & Glenn Steckman, City Manager  
**From:** Nickie Crowe, Finance Director  
**Subject:** FY24 General Fund Budget - Request for a motion

**Please make a motion for the FY24 General Fund budget changes listed below.**

General Fund	Budget Adjustment Increase/ (Decrease)	Description of Budget Changes
<b>General Fund Revenue:</b>		
<b>General Tax Collections</b>		
REAL Property Tax	(432,054.70)	As a result of BOE, the real property taxable base changed from \$423,220,400 to \$383,942,700; this results in a difference of \$39,277,700 which is a reduction of \$432,054.70 in tax dollars. This is based on 11 mills.
PERSONAL Property Tax	(23,989.03)	As a result of BOE, the personal property taxable base changed from \$48,354,456 to \$46,173,635; this results in a difference of \$2,180,821 which is a reduction of \$23,945.96 in tax dollars. This is based on 11 mills.
<b>Fund Balance Appropriation</b>		
Fund Balance Appropriation	206,043.73	Increase based on reductions in the property tax base, plus changes in expense / Fund Balance Appropriation = \$1,672,773.46
<b>Total FY24 Budget Changes</b>	<b>\$ (250,000.00)</b>	Note: Total FY24 General Fund Revenue budget equals \$16,789,422.90
<b>General Fund Expense</b>		
<b>Non-Departmental</b>		
Budget Adjustment	(250,000.00)	City Manager Steckman will reduce general fund expenses between now and the mid-year budget amendment by an additional \$250,000.
<b>Total FY24 Budget Changes</b>	<b>\$ (250,000.00)</b>	Note: Total FY24 General Fund Expense budget equals \$16,789,422.90
Note, the FY24 Proposed Budget General Fund Overview follows this memo.		

FY2024 Proposed Budget General Fund Overview	F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Approved Amended Budget	O-23-06-01 FY24 Proposed Budget @ 11 Mills
<b>General Fund Revenue</b>							
Property Tax	4,249,261.53	4,564,707.01	4,265,185.10	4,425,285.46	4,705,266.82	4,686,255.22	4,731,279.69
Sales Tax	5,755,854.28	5,904,993.26	6,519,156.61	5,320,475.07	7,260,000.00	7,532,500.00	7,360,000.00
Hotel/Motel Tax	102,533.13	118,588.80	185,671.47	136,839.71	160,000.00	175,000.00	175,000.00
Tax Penalties & Interest	76,289.76	77,185.66	90,084.00	79,574.06	78,500.00	92,000.00	77,500.00
Permits Licenses & Fees	458,655.23	448,121.79	414,741.51	317,181.81	424,500.00	408,739.60	390,500.00
Shared Revenue/Muni Assistance	501,642.74	396,593.48	461,365.24	207,919.53	175,112.00	223,469.53	92,411.88
Payment in Lieu of Taxes	880,971.82	883,609.52	900,312.48	742,148.78	896,825.98	887,895.90	885,215.48
Charge for Services	1,285.86	3,021.43	366.60	-	2,000.00	2,000.00	1,000.00
Copies, Plat, Court Fees	2,196.69	2,299.99	2,041.85	1,313.81	2,305.00	2,305.00	2,750.00
Public Safety Special Services	159,165.84	251,726.80	109,319.65	196,859.46	429,600.00	259,100.00	239,100.00
Recreation	194,173.96	88,454.86	200,990.12	225,469.78	199,650.00	236,150.00	238,150.00
Nome Swimming Pool	41,443.37	11,331.68	29,740.17	16,704.26	22,250.00	22,250.00	23,000.00
Culture	11,743.31	-	6,255.66	4,991.36	10,500.00	11,500.00	7,500.00
Fines & Forfeitures	3,508.59	1,801.20	1,871.00	826.30	5,000.00	3,000.00	3,000.00
Investment & Interest Earnings	154,430.12	78,640.64	39,397.04	200,334.60	65,000.00	281,000.00	460,500.00
Building, Equipment, Land Lease Rentals	149,987.81	271,265.61	149,213.71	147,462.79	167,932.39	168,242.39	157,742.39
Donations & Contributions	35,620.49	35,811.00	44,432.00	20,620.15	33,100.00	45,500.00	38,500.00
Sale of General Fixed Assets	-	46,119.73	299,460.47	-	-	-	-
Proceeds from the Issuance of a Lease	-	-	48,254.17	-	-	-	48,500.00
<b>Total Revenue Before Transfers:</b>	<b>12,778,764.53</b>	<b>13,184,272.46</b>	<b>13,767,858.85</b>	<b>12,044,006.93</b>	<b>14,637,542.19</b>	<b>15,036,907.64</b>	<b>14,931,649.44</b>
Fund Bal Approp Landfill	-	-	-	-	-	-	-
Fund Bal Approp Equip/Vehicle	-	-	-	-	155,000.00	288,944.24	185,000.00
Fund Bal Appropriation	-	-	-	-	1,831,003.01	1,997,901.24	1,672,773.46
<b>Total Revenue and Transfers:</b>	<b>12,778,764.53</b>	<b>13,184,272.46</b>	<b>13,767,858.85</b>	<b>12,044,006.93</b>	<b>16,623,545.20</b>	<b>17,323,753.12</b>	<b>16,789,422.90</b>

FY2024 Proposed Budget General Fund Overview	F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Approved Amended Budget	O-23-06-01 FY24 Proposed Budget @ 11 Mills
<b>General Fund Expenditure</b>							
Legislative	161,057.56	134,206.41	161,296.30	163,365.26	184,299.11	186,936.30	229,738.78
Administration	841,844.59	684,279.91	1,084,867.75	967,338.12	1,266,863.03	1,217,015.35	1,367,080.77
Information Technology	376,671.73	345,773.08	216,556.00	229,659.88	241,350.73	284,347.41	270,949.69
City Clerk	440,853.91	475,006.12	586,884.86	480,679.56	638,416.00	613,899.08	595,669.97
Planning & Engineering	100,971.43	103,819.34	131,717.27	102,114.61	158,720.31	159,319.30	179,728.17
Police	2,377,580.88	2,263,087.40	3,419,977.23	3,129,427.70	4,132,190.32	3,989,653.22	4,296,836.39
Animal Control	32,145.48	40,906.71	40,018.09	20,730.87	41,685.00	43,953.00	41,643.00
Fire Department	232,267.41	157,336.50	233,378.71	244,253.71	336,001.23	357,266.55	394,138.26
Ambulance Department	197,292.25	249,429.83	295,439.15	241,846.03	375,658.88	396,226.88	403,795.19
Public Works - Building Maintenance	549,568.86	516,023.53	548,787.42	567,587.85	614,825.84	715,192.72	791,550.08
Old St. Joe's	24,469.24	19,412.79	22,003.00	22,982.46	25,359.00	26,401.00	40,098.00
Mini Convention Center	65,679.04	71,490.36	104,547.92	74,118.72	82,830.00	81,304.00	64,632.00
Public Works Building	31,683.22	29,509.00	44,357.97	57,856.67	50,268.00	60,378.00	58,731.00
Senior Citizen's Building	63,262.00	51,558.79	55,098.35	60,158.85	64,973.00	72,023.00	69,322.00
Landfill	341,376.50	326,450.12	287,539.78	337,293.14	328,306.29	380,212.04	369,485.92
Cemetery	44,507.15	32,776.72	41,532.73	21,747.94	78,886.18	59,104.23	88,337.21
Parks / Playgrounds / Lights	33,834.79	35,871.74	48,265.10	51,679.60	101,072.32	76,733.46	74,120.00
Public Works - Road Maintenance	1,260,408.43	1,284,336.01	1,339,528.13	1,658,928.58	1,625,722.42	1,791,002.66	1,764,442.64
Recreation Center	638,325.72	613,157.44	721,752.31	650,253.22	831,215.91	893,398.47	966,882.35
Nome School Pool	36,693.89	51,881.19	66,963.98	35,821.56	89,241.58	56,959.37	58,335.37
Museum	296,835.99	235,536.98	323,111.39	245,033.80	467,412.63	383,700.66	356,509.92
Library	297,026.83	263,217.44	329,492.88	306,459.26	403,187.77	403,138.53	424,284.40
Katirvik	24,375.29	22,525.06	29,675.92	25,980.68	32,399.33	37,004.33	34,387.45
Visitor's Center	212,202.12	211,788.16	224,278.83	200,743.14	215,474.00	247,894.00	220,719.00
Non-Departmental	3,166,183.49	3,167,845.72	3,571,290.10	2,231,101.41	2,984,820.32	3,539,145.32	2,739,306.16
<b>Total Expenditure Before Transfers:</b>	<b>11,847,117.80</b>	<b>11,387,226.35</b>	<b>13,928,361.17</b>	<b>12,127,162.62</b>	<b>15,371,179.20</b>	<b>16,072,208.88</b>	<b>15,900,723.72</b>
Transfers Out - Interfunds	468,945.12	768,200.00	310,141.69	-	1,252,366.00	1,251,544.24	888,699.18
<b>Total Expenditure &amp; Transfers:</b>	<b>12,316,062.92</b>	<b>12,155,426.35</b>	<b>14,238,502.86</b>	<b>12,127,162.62</b>	<b>16,623,545.20</b>	<b>17,323,753.12</b>	<b>16,789,422.90</b>

1<sup>st</sup> Reading: May 22, 2023  
2<sup>nd</sup> Reading: June 12, 2023

Presented By:  
City Manager

Action Taken:  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**ORDINANCE NO. O-23-06-01**

**AN ORDINANCE TO ESTABLISH, APPROVE, AND ADOPT THE FY 2024 CITY OF NOME  
GENERAL FUND MUNICIPAL BUDGET AND EXERCISING THE POWER TO ASSESS AND  
AUTHORIZE THE LEVY OF A GENERAL PROPERTY TAX**

**SECTION 1.**

This is a non-Code ordinance.

**SECTION 2.**

**WHEREAS**, the City Manager of Nome has submitted to the Nome Common Council a proposed budget for fiscal year 2024 pursuant to A.S.29.20.500(3); and,

**WHEREAS**, the Nome Common Council has reviewed said budget and determined that \$17,039,422.90 is a necessary and appropriate sum for the General Fund Municipal Budget; and

**WHEREAS**, it is in accordance with sound and efficient municipal management principles that the Nome Common Council should have the power to transfer funds from one fund to another, from one department to another, and from the Contingency Fund to any other fund or department by ordinance; and that the City Manager should have the power to transfer funds from one object code to another object code within a department and within a capital improvement project; and,

**WHEREAS**, the total sum of revenue obtainable from resources other than a municipal property tax or fund balance appropriation is \$10,385,369.75; and,

**WHEREAS**, a fund balance appropriation of \$1,466,729 is required to balance the FY 2024 budget; and,

**WHEREAS**, the Assessor has advised the City Manager of the total assessment valuation of all taxable property within the city, said total being \$471,574,856; and,

**NOW, THEREFORE, BE IT ORDAINED** by the Nome Common Council of Nome, Alaska as follows:

**SECTION 1.**

(A) The sum of \$17,039,422.90 is hereby approved and appropriated for the General Fund Municipal Budget for the City of Nome for Fiscal Year 2024.

**SECTION 2.**

- (A) The Nome Common Council shall have the power to transfer approved and appropriated budget money from one fund to another; from one department to another; and from the Contingency Fund to any other fund or department by ordinance.
- (B) The City Manager shall have the power to transfer from one object code to another object code within a department and within a capital improvement project.

**SECTION 3.**

- (A) General Fund Municipal Budget for the Fiscal Year 2024 shall rise by a levy of **11 mills** upon taxable real and personal property within the City of Nome.

**APPROVED and SIGNED** the 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
**Mayor**

**ATTEST:**

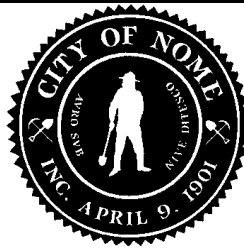
\_\_\_\_\_  
**JEREMY JACOBSON**  
**Deputy City Clerk**



**Mayor**  
John Handeland

**City Manager**  
Glenn Steckman

**City Clerk**  
Bryant Hammond



**Nome Common Council**  
Mark Johnson  
Doug Johnson  
Adam Martinson  
M. Sigvanna Tapqaq  
Scot Henderson  
Cameron Piscoya

102 Division Street - P.O. Box 281  
Nome, Alaska 99762  
(907) 443-6663  
Fax (907) 443-5349

**MEMORANDUM**

**Date:** May 18, 2023  
**To:** Nome Common Council & Glenn Steckman, City Manager  
**From:** Nickie Crowe, Finance Director  
**Subject:** FY24 General Fund Budget Changes

The details listed below outline the changes made to the FY24 proposed General Fund budget since the April 24, 2023 presentation.

General Fund	Budget Adjustment Increase/ (Decrease)	Description of Budget Changes
<b>General Fund Revenue:</b>		
<b>General Tax Collections</b>		
REAL Property Tax	(882,582.80)	As BOE is not scheduled until 5/31-6/2, we are estimating the FY24 property tax base at \$423,220,400; this reduction is for a property exemption of \$76,409,800 plus an estimated 25% reduction for property appeals, est value \$3,825,000. Based on 11 mills
<b>Public Safety Special Svs</b>		
Ambulance Fees	60,000.00	Increase for FY22 SEMT Participation, Est Pmt \$110,000 / Calls for Service are decreased, estimating revenue at \$360,000
<b>Fund Balance Appropriation</b>		
Fund Bal Approp	819,362.34	Increase based on reductions in property tax base, plus changes in expense / Fund Balance Appropriation = \$1,466,729
<b>Total FY24 Budget Changes</b>	<b>\$ (3,220.46)</b>	
<b>General Fund Expense</b>		
Legislative Public Officials Insurance	7,352.51	This is a portion of General Liability, which is split with NonDepartmental. The calculation is based on FY24 payroll projections. This number will be adjusted based on actuals at the end of the fiscal year.
Vehicle Insurance	(22,497.19)	Reduction to vehicle insurance. Rates did not increase 10%, instead remained flat. Emergency Equipment deductible changed to \$10,000 each
Property Insurance	21,655.99	Increased 28%
Worker's Compensation	(27,013.87)	Worker's Compensation rates decreased by an average of 17%
Police Professional Liability	(20,742.90)	Originally estimated at a 10% increase; Changed Deductible to \$10,000
Fire Salary & Benefits	1,295.28	Adjust Chief Wages to 50/50 between fire and ambulance
Ambulance Salary & Benefits	14,073.91	Add 1 FT Summer Temp- EST; adjust chief wages 50/50 between fire and ambulance
Public Works Roads - Operator Salaries	(34,200.00)	
Public Works Roads - Purchasing Manager Salaries	34,200.00	Move Purchasing Manager to separate line item
<b>Non-Departmental</b>		
General Insurance	49,760.81	General Liability is based on the estimated F24 payroll; this number will be adjusted based on actuals at the end of the fiscal year.
<b>Transfers - Interfunds</b>		
Transfers Out - Ambulance Rev	(2,500.00)	Adjusted to 40% Net Ambulance Revenue allocated to save for the Ambulance
Transfers Out - PWR Rev %	(70,000.00)	Adjusted to 25% of General Interest allocated to save for the CAT 160M Grader
Transfers Out - Other Funds	45,395.00	Increase for Transfer to Fund 13 Special Revenue Fund for Museum IMLS Cost Share
<b>Total FY24 Budget Changes</b>	<b>\$ (3,220.46)</b>	

FY2024 Proposed Budget General Fund Revenue		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 04.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Approved Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>General Tax Collections</b>									
11.3310.0001	Property Tax	3,770,970.00	4,027,149.15	3,814,426.49	3,955,825.07	4,159,358.40	4,140,826.80	4,655,424.40	Taxable Base estimated pre-BOE 423,220,400 / 11 mills (Compared to 2022 post-BOE @ 345,218,900)
11.3310.0002	Personal Property Tax	522,960.50	547,489.22	499,295.46	469,460.39	545,908.42	545,428.42	531,899.02	Taxable Base pre-BOE 48,354,456 / 11 mills (Compared to 2022 post-BOE @ 45,492,368)
11.3310.0003	Deferred Prop Tax	(44,668.97)	(9,931.36)	(48,536.85)	-	-	-	-	Total Est 2023 Tax Base \$471,574,856; 1 mill is approx. \$471,574.86
11.3310.0004	Prop Tax Exempt Redempt	-	-	-	-	-	-	-	
11.3310.0005	Sales Tax	5,746,639.71	5,902,073.32	6,086,867.12	4,968,017.75	6,850,000.00	7,000,000.00	6,800,000.00	
11.3310.0006	Hotel/Motel Tax	102,533.13	118,588.80	185,671.47	136,839.71	160,000.00	175,000.00	175,000.00	
11.3310.0007	Sales Tax - Other	9,214.57	2,919.94	6,124.33	6,743.21	10,000.00	7,500.00	10,000.00	
11.3310.0008	Sales Tax - AK Remote Sellers			426,165.16	345,714.11	400,000.00	525,000.00	550,000.00	
<b>Tax Penalties &amp; Interest</b>									
11.3319.0001	Real Property-Penalty	29,187.27	32,095.71	48,426.83	38,916.26	40,000.00	45,000.00	40,000.00	
11.3319.0002	Real Property-Interest	22,480.33	29,533.83	24,721.71	15,098.72	22,500.00	25,000.00	20,000.00	
11.3319.0003	Personal Property-Penalty	2,210.63	2,849.58	4,186.14	8,563.07	4,000.00	9,000.00	4,000.00	
11.3319.0004	Personal Property-Interest	1,202.10	1,561.90	1,741.16	2,154.69	1,500.00	2,500.00	2,000.00	
11.3319.0005	Sales Tax-Penalty	18,037.66	9,106.37	9,105.21	12,703.22	8,500.00	8,500.00	9,500.00	
11.3319.0006	Sales Tax-Interest	3,171.77	2,038.27	1,902.95	2,138.10	2,000.00	2,000.00	2,000.00	
11.3319.0007	Pers & Real Pen & Int Pr Yr	-	-	-	-	-	-	-	
<b>Permits Licenses &amp; Fees</b>									
11.3320.0001	Vehicle/ATV License	29,099.60	35,752.12	34,033.56	18,561.92	30,000.00	32,500.00	32,500.00	
11.3320.0002	Chauffeur License	1,325.00	1,200.00	675.00	650.00	600.00	600.00	600.00	
11.3320.0003	Animal License/Clinic	5,825.00	5,185.00	4,090.00	2,650.00	5,000.00	5,000.00	5,000.00	
11.3320.0004	Election Candidate Fees	140.00	160.00	200.00	160.00	200.00	160.00	200.00	
11.3320.0005	Health & Sanitation Cert	270.00	260.00	260.00	179.00	270.00	270.00	270.00	27 @ \$10
11.3320.0006	Sales Tax Collection Lcns	10,100.00	-	25.00	-	-	-	-	
11.3320.0007	Business Lcns: Transient,Other	1,110.00	300.00	1,735.00	5.00	1,500.00	1,500.00	1,500.00	
11.3320.0008	Bed Tax Collection License	45.00	15.00	30.00	29.24	30.00	30.00	30.00	
11.3320.0009	Nome Landfill Maint Fees	333,460.64	328,370.51	322,207.78	242,335.99	320,000.00	320,000.00	325,000.00	
11.3320.0010	Correctional Facility Permit	-	-	-	-	-	-	-	
11.3320.0011	Taxi Vehicle License Fee	1,100.00	1,600.00	600.00	1,100.00	600.00	600.00	1,100.00	6 @ \$100 Taxi, 5 @ \$100 Bus
11.3320.0012	Pull Tab Sales License	1,400.00	1,300.00	1,100.00	900.00	1,300.00	1,300.00	1,300.00	13 @ \$100
11.3320.0013	Resale Certificate	4,050.00	3,450.00	4,050.00	3,450.00	3,750.00	3,750.00	3,750.00	25 @ \$150
11.3320.0014	Moving, Land Use, Demo Permits	5,050.00	4,200.00	845.96	1,218.37	2,500.00	2,500.00	2,000.00	
11.3320.0015	Building Permits	19,279.03	37,880.91	16,801.70	26,279.60	25,000.00	26,279.60	4,000.00	\$600k-\$700k
11.3320.0016	Mechanical/Electric Permit	275.00	775.00	573.10	150.00	500.00	500.00	500.00	
11.3320.0017	Remodeling Permit	39,950.96	19,423.25	18,517.36	12,062.69	25,000.00	4,000.00	4,000.00	\$600k-\$700k
11.3320.0018	Excavation/Fill Permit	2,075.00	1,750.00	1,397.05	1,100.00	1,750.00	1,750.00	1,750.00	
11.3320.0019	Mining/Watershed Permit	-	-	-	-	-	-	-	
11.3320.0020	Cemetery Fees	4,100.00	6,500.00	7,600.00	6,350.00	6,500.00	8,000.00	7,000.00	
<b>Shared Revenue/Municipal Assistance</b>									
11.3335.0001	Dept Rev Liquor Licenses	-	-	19,400.00	3,850.00	15,000.00	19,400.00	15,000.00	F23 1st Half Pmt \$3,850
11.3335.0003	Dept Rev Raw Fish	-	-	-	-	-	-	-	
11.3335.0004	Dept Rev Amusement License	-	-	-	-	-	-	-	
11.3335.0005	Muni Assist - Rev Sharing	126,858.98	76,241.41	121,290.60	128,102.53	73,072.00	128,102.53	75,371.88	*Budget Correction Pending from DCCED
11.3335.0007	St Shared Revenue-Energy\$	-	-	-	-	-	-	-	
11.3335.0008	Federal / State Fiscal Relief	138,005.34	-	-	73,927.00	85,000.00	73,927.00	-	
11.3335.0009	Empl PERS On-Behalf Relief	234,378.42	317,952.07	318,634.64	-	-	-	-	

FY2024 Proposed Budget General Fund Revenue		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 04.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Approved Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
11.3335.0010	Emply Relief PSR LifeIns	-	-	-	-	-	-	-	
11.3335.0020	Dept Ed OWL Internet	2,400.00	2,400.00	2,040.00	2,040.00	2,040.00	2,040.00	2,040.00	
<b>Payment in Lieu of Tax/Pilot</b>									
11.3336.0003	NW College In Lieu of Taxes	-	-	-	-	-	-	-	
11.3336.0004	BLM In Lieu of Tax 198Acres	-	-	-	-	-	-	-	
11.3336.0005	PILT Unorganized Areas	499,330.95	508,874.10	523,215.18	515,069.92	524,000.00	515,069.92	515,000.00	
11.3336.0006	Nome Joint Utility PILT	250,000.00	250,000.00	250,000.00	125,000.00	250,000.00	250,000.00	250,000.00	
11.3336.0007	Port of Nome PILT	72,311.85	72,311.85	66,767.40	66,749.40	66,749.40	66,749.40	61,186.95	Assessed Value \$5,562,450 x Mill Rate
11.3336.0008	Nome School PILT	624.62	624.62	576.58	-	576.58	576.58	528.53	Assessed Value \$48,048 x Mill Rate
11.3336.0009	Nome Eskimo Comm PILT	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
11.3336.0010	Bering Vue PILT	24,161.80	22,490.15	24,140.12	-	24,000.00	24,000.00	24,000.00	
11.3336.0011	Bering Strts Reg Housing PILT	33,042.60	27,808.80	34,113.20	33,829.46	30,000.00	30,000.00	33,000.00	
<b>Charge for Services</b>									
11.3340.0001	Abatement/Foreclosure Fees	1,285.86	3,021.43	366.60	-	2,000.00	2,000.00	1,000.00	
11.3340.0002	Failure 2 Remove Snow Fee	-	-	-	-	-	-	-	
11.3340.0003	StAk Reimb Dog # Self Move	-	-	-	-	-	-	-	
11.3340.0004	Project Admin Fee	-	-	-	-	-	-	-	
<b>Copies, Plat, Court Fees</b>									
11.3341.0001	Maps,Copies,Apparel,Pubs	776.69	1,029.13	1,266.85	988.81	1,250.00	1,250.00	1,250.00	
11.3341.0002	Variance, Plats, Zoning,Vacant	1,350.00	1,250.00	775.00	325.00	1,000.00	1,000.00	1,000.00	
11.3341.0003	Banking/ NSF Check Fees	70.00	-	-	-	35.00	35.00	500.00	
11.3341.0004	Notary Fee	-	-	-	-	20.00	20.00	-	
11.3341.0005	Credit Card Service Fees	-	-	-	-	-	-	-	
11.3341.0006	Restitution	-	20.86	-	-	-	-	-	
<b>Public Safety Special Svs</b>									
11.3342.0001	Police Services, Protective	1,930.00	5,250.00	250.00	60.00	2,000.00	1,500.00	1,500.00	
11.3342.0002	Nome Police Patches	-	-	-	-	-	-	-	
11.3342.0003	Prints,Photos,Reports	1,665.00	6,163.70	1,400.00	1,280.00	2,000.00	2,000.00	2,000.00	
11.3342.0004	Alarm Monitor User Fees	1,800.00	1,600.00	600.00	-	600.00	600.00	600.00	
11.3342.0005	Ambulance Fees/NSHC	359,890.64	412,293.43	248,537.94	285,398.00	300,000.00	380,000.00	360,000.00	\$110k Est FY22 SEMT Reimb / \$250k Amb Fees
11.3342.0006	Ambulance Accts - Contract Adj	(206,119.80)	(173,580.33)	(141,468.29)	(89,878.54)	125,000.00	(125,000.00)	(125,000.00)	
11.3342.0007	MOA Dispatch Trooper,Bldg Rent	-	-	-	-	-	-	-	
11.3342.0008	Sale of Police Weapons	-	-	-	-	-	-	-	
<b>Recreation</b>									
11.3347.0001	NRC Passes	64,043.96	41,701.72	68,318.77	63,655.33	72,000.00	80,000.00	80,000.00	
11.3347.0003	NRC Open Bowling	1,927.17	1,160.13	1,180.92	1,864.77	2,000.00	2,000.00	2,000.00	
11.3347.0004	NRC League Bowling	3,161.79	-	-	76.19	1,000.00	1,000.00	1,000.00	
11.3347.0005	NRC Shoe Rental	147.62	142.79	148.37	163.79	150.00	150.00	150.00	
11.3347.0006	NRC Admissions	39,049.32	15,458.53	40,903.01	48,124.05	40,000.00	40,000.00	42,000.00	
11.3347.0009	NRC Instructional Classes	-	-	-	-	-	-	-	
11.3347.0010	NRC Equipment Rent	6,717.42	814.51	1,882.81	3,737.26	1,500.00	4,500.00	4,500.00	
11.3347.0011	NRC Court & Gym Rental	21,977.30	7,829.98	34,051.58	45,485.92	20,000.00	35,000.00	35,000.00	
11.3347.0012	NRC Membership Fees	23,553.89	14,263.12	21,039.61	17,998.21	20,000.00	20,000.00	20,000.00	
11.3347.0013	NRC Locker Rental	3,497.58	1,519.54	3,040.94	3,385.92	3,500.00	6,000.00	6,000.00	
11.3347.0015	NRC Sponsor Fees	7,350.00	-	4,750.01	6,625.00	5,000.00	7,000.00	7,000.00	
11.3347.0016	NRC Player Fees	11,481.37	-	6,052.36	11,757.12	10,000.00	12,500.00	12,500.00	

FY2024 Proposed Budget General Fund Revenue		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 04.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Approved Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
11.3347.0017	NRC Youth Activity Fees	2,800.00	-	-	1,085.71	3,000.00	3,000.00	3,000.00	
11.3347.0018	NRC Resale - Food, Vending, Sp	6,144.65	4,351.59	12,642.69	15,168.61	15,000.00	16,500.00	16,000.00	
11.3347.0019	NRC Bowling Lane Rental	2,176.18	1,212.95	1,579.05	3,041.90	2,000.00	2,500.00	3,000.00	
11.3347.0020	NRC Bowling/Dining Fac Rental	145.71	-	5,400.00	3,300.00	4,500.00	6,000.00	6,000.00	*Original Productions is renting to film
<b>Nome Swimming Pool</b>									
11.3348.0001	Pool Passes	9,915.51	2,967.39	1,291.38	1,646.99	3,500.00	3,500.00	3,500.00	
11.3348.0006	Pool Admissions	10,799.46	409.94	6,717.78	3,654.68	3,500.00	3,500.00	3,500.00	
11.3348.0009	Pool Swim Programs/Lessons	13.33	-	3.80	-	1,750.00	1,750.00	1,750.00	
11.3348.0010	Pool Equipment Rental	707.62	106.18	388.57	260.00	500.00	500.00	500.00	
11.3348.0011	Pool Facility Rental	18,531.40	7,121.41	19,865.18	10,088.31	11,000.00	11,000.00	12,000.00	
11.3348.0013	Pool Locker Rental	361.90	-	442.85	314.28	500.00	500.00	500.00	
11.3348.0014	Pool Resale - Food, Equipment	1,114.15	726.76	1,030.61	740.00	1,500.00	1,500.00	1,250.00	
<b>Culture</b>									
11.3350.0002	Library Use Fees, Copies	981.66	-	666.62	640.04	1,000.00	1,000.00	1,000.00	
11.3350.0003	SCC Laundry Proceeds	-	-	-	-	-	-	-	
11.3350.0004	Museum Admissions	5,117.02	-	410.00	6.65	4,500.00	4,500.00	1,500.00	
11.3350.0005	Museum Concessions	5,577.96	-	5,179.04	4,344.67	5,000.00	6,000.00	5,000.00	
11.3350.0006	Museum Memberships	66.67	-	-	-	-	-	-	
<b>Fines &amp; Forfeitures</b>									
11.3351.0001	Police & Court Fines	2,589.13	1,476.20	1,871.00	676.30	3,000.00	2,000.00	2,000.00	
11.3351.0002	Animal Fine,Dispose,Adoption	295.00	325.00	-	150.00	1,000.00	500.00	500.00	
11.3351.0003	Library Fine, ILL Return Fee	624.46	-	-	-	1,000.00	500.00	500.00	
11.3351.0004	Bldg Mtnc Permit Fines	-	-	-	-	-	-	-	
<b>Investment &amp; Interest Earnings</b>									
11.3361.0003	Interest Income	32,241.32	20,806.24	4,811.12	137,895.62	17,500.00	157,500.00	280,000.00	GF Sweep \$210,000; Investment Est @ 4% \$70,000
11.3361.0004	Interest Earn Sif Ins/Eq	24,899.92	16,695.83	763.48	9,211.10	10,000.00	20,000.00	39,500.00	
11.3361.0005	Interest Earn Mielke	-	-	-	-	-	-	-	
11.3361.0006	Interest Earnings - Leases	-	-	28,237.16	-	-	26,000.00	26,000.00	
11.3361.0009	Interest Earn Landfill \$\$	74,820.57	28,590.10	4,753.33	47,525.91	30,000.00	70,000.00	80,000.00	
11.3361.0010	Interest Earn School Loan	-	-	-	-	-	-	-	
11.3361.0013	Interest Earn PERS Reserve	22,468.31	12,548.47	831.95	5,701.97	7,500.00	7,500.00	35,000.00	
<b>Building, Equipment, Land Lease Rents</b>									
11.3363.0001	Equipment Rental/Use	768.50	118,409.78	275.00	445.00	1,000.00	1,000.00	1,000.00	
11.3363.0002	GGG Building/Space Rent	-	-	-	-	-	-	-	
11.3363.0003	Building Rental MCC	13,004.25	22,018.03	8,400.75	5,750.25	10,000.00	10,000.00	10,000.00	
11.3363.0004	Gold Hill Tutit Ininat	-	-	-	-	-	-	-	
11.3363.0005	Building Rental Old St Joe	7,532.25	596.75	6,437.52	5,695.25	10,000.00	10,000.00	10,000.00	
11.3363.0008	WM Caldwell Armory Lease	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
11.3363.0009	Nome Cablevision Lease	5,510.50	6,258.74	8,309.45	8,583.30	10,000.00	8,310.00	8,310.00	
11.3363.0011	Public Health Svs Lease	-	-	-	-	-	-	-	
11.3363.0012	FAA New Zealand Instru LS	1,806.39	1,806.39	1,806.39	1,806.39	1,806.39	1,806.39	1,806.39	
11.3363.0013	FAA Newton Peak Lease	125.00	125.00	125.00	125.00	125.00	125.00	125.00	
11.3363.0015	Recycle Center Royalty	-	-	2,495.16	-	-	-	-	
11.3363.0016	Animal Shelter Royalty	-	-	-	-	-	-	-	
11.3363.0017	Rent/Lease	121,239.92	122,049.92	121,363.44	125,056.60	135,000.00	137,000.00	126,500.00	\$120,500 RFB Rent, \$19,200 Officer Apartment, GASB 87 (\$13,207)
<b>Donations &amp; Contributions</b>									

FY2024 Proposed Budget General Fund Revenue		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 04.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Approved Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
11.3365.0001	Donations - C McLain Museum	2,206.13	1,000.00	1,332.00	2,809.00	1,000.00	2,000.00	2,500.00	
11.3365.0002	Donations - Library	18.26	3,000.00	7,500.00	6,000.15	1,000.00	6,000.00	4,000.00	
11.3365.0006	Contributions NJU Lobbyist	-	-	-	-	-	-	-	
11.3365.0007	Contribution NJU Energy Consul	-	-	-	-	-	-	-	
11.3365.0008	Contrib NVFD Equip,Fireworks	-	-	5,000.00	400.00	-	400.00	-	
11.3365.0011	Donations-Belmont Pt Cemetery	-	-	100.00	-	100.00	100.00	-	
11.3365.0012	Donations - Parks	-	-	-	-	-	-	-	
11.3365.0013	Donations - Visitor Info Cnter	-	-	-	-	-	-	-	
11.3365.0014	Donations - Public Safety, EMS	31,075.00	30,811.00	30,500.00	5,411.00	30,000.00	30,000.00	30,000.00	MOA NSHC: \$10,000 Fleet Maintenance, Quarterly Volunteer Appreciation Stipends
11.3365.0015	Donations - Clerks Office	1.10	-	-	-	-	-	-	
11.3365.0016	Donations - Pub Wrks Bldg	-	-	-	-	-	-	-	
11.3365.0017	Donations - Recreation Ctr	-	-	-	5,000.00	-	5,000.00	-	
11.3365.0018	Donations - Animal Shelter	300.00	-	-	-	-	-	-	
11.3365.0019	Donations - Clean Up	2,020.00	1,000.00	-	1,000.00	1,000.00	2,000.00	2,000.00	
11.3365.0020	Donations - PWKS Roads	-	-	-	-	-	-	-	
11.3365.0021	Donations - Pool	-	-	-	-	-	-	-	
<b>Sale of General Fixed Assets</b>									
11.3392.0001	Sale of Property/Easement	-	46,119.73	292,960.47	-	-	-	-	
11.3392.0002	Sale of Equipment, Supply,Ins	-	-	6,500.00	-	-	-	-	
11.3392.0003	Sale Equipment Police	-	-	-	-	-	-	-	
11.3392.0004	Sale Equipment Rec Center	-	-	-	-	-	-	-	
<b>Transfers - Interfunds</b>									
11.3888.8810	Transfers In - Debt Service	-	-	-	-	-	-	-	
11.3888.8820	Transfers In - Other Funds	-	-	-	-	-	-	-	
<b>Proceeds from Issuance of a Lease</b>									
11.3393.0001	Other Financing Source			48,254.17				48,500.00	GASB 87 Placeholder
<b>Fund Balance Appropriation</b>									
11.3999.9992	Fund Bal Approp Carry Forward			-	-	-	-	-	
11.3999.9993	Fund Bal Approp PERS Reserve	-	-	-	-	-	-	-	
11.3999.9994	Fund Bal Equip Rplc-NPD+Mayor	-	-	-	-	-	-	-	
11.3999.9995	School Constr Fund Approp	-	-	-	-	-	-	-	
11.3999.9996	Fund Bal Approp Port Loan	-	-	-	-	-	-	-	
11.3999.9997	Fund Bal Approp Landfill	-	-	-	-	-	-	-	
11.3999.9998	Fund Bal Approp Equip/Vehicle	-	-	-	-	155,000.00	288,944.24	185,000.00	
11.3999.9999	Fund Balance Appropriation	-	-	-	-	1,831,003.01	1,997,901.24	1,466,729.73	
	<b>Total Revenue:</b>	<b>12,778,764.53</b>	<b>13,184,272.46</b>	<b>13,767,858.85</b>	<b>12,044,006.93</b>	<b>16,623,545.20</b>	<b>17,323,753.12</b>	<b>17,039,422.90</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Legislative</b>									
11.6110.1101	Salaries - Mayor & Council	4,055.63	4,500.00	4,450.00	3,750.00	4,500.00	4,500.00	4,500.00	1 Mayor, 6 Councilmen
11.6110.1421	Health Insurance-Mayor&Council	47,749.80	51,390.01	50,410.78	47,668.36	62,754.60	56,904.15	66,792.36	
11.6110.1431	Life Insurance-Mayor&Council	907.21	844.92	830.13	665.84	701.28	782.72	701.28	
11.6110.1441	FICA/Medicare- Mayor & Council	338.90	344.63	340.81	287.20	344.25	344.45	344.25	
11.6110.1461	PERS - Mayor & Council	339.96	632.96	503.52	198.00	990.00	231.00	198.00	
11.6110.1471	Workers' Comp Insurance	16.92	18.00	13.82	15.75	15.75	15.75	13.05	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>53,408.42</b>	<b>57,730.52</b>	<b>56,549.06</b>	<b>52,585.15</b>	<b>69,305.88</b>	<b>62,778.07</b>	<b>72,548.94</b>	
11.6110.1520	Vehicle Insurance	909.00	909.00	-	-	-	-	-	
11.6110.1530	Property/Building Insurance	655.50	808.75	1,043.00	1,288.75	1,288.75	1,288.75	1,709.00	
11.6110.1540	Public Official Insurance/Bond	25,024.99	28,160.64	33,660.26	44,788.48	44,788.48	44,788.48	56,619.84	Shared Cost with Non-Dept.
11.6110.1850	Lobbying	18,750.00	18,750.00	21,750.00	21,250.00	21,250.00	21,250.00	36,250.00	LCIA \$17k x 5mo = \$85k @ 25%/ Windward \$5k x12 mo = \$60k @ 25%
11.6110.1870	Other Professional/Contract Sv	2,558.10	1,239.49	1,605.74	505.86	2,000.00	1,500.00	3,500.00	Canon \$825, Boynton \$160, PK Electric, GCSIT, ICE Help Desk \$2500.
11.6110.1930	Expense Account	-	-	-	-	500.00	500.00	500.00	Iditarod Banquet Tickets Legis 50%/Admin 50%
11.6110.1940	Advertising	2,323.60	198.90	306.00	1,037.00	200.00	1,200.00	1,000.00	
11.6110.2010	Communications	314.94	385.99	859.40	230.00	450.00	450.00	450.00	NJUS Phone x1 / Internet x1 - Billed quarterly
11.6110.2012	Computer Network/Hardware/Soft	2,912.87	2,999.34	89.22	81.43	1,500.00	1,500.00	2,000.00	MSDSOnline \$110, Municode,
11.6110.2020	Dues & Memberships	4,391.00	4,468.00	4,601.00	4,510.04	4,701.00	4,701.00	4,701.00	AML Member Dues \$4,181, Conf of Mayors \$100, NLC Affiliate Dues \$230
11.6110.2030	Travel & Training - Mayor	5,190.32	250.00	-	978.20	4,000.00	4,000.00	4,000.00	
11.6110.2031	Travel & Training - Council	3,476.60	800.00	650.00	3,283.20	4,000.00	4,000.00	4,000.00	NEO, AML Conference
11.6110.2070	Office Supplies	-	217.31	-	-	250.00	250.00	-	
11.6110.2071	Operating Supplies	2,161.84	1,785.88	1,388.47	1,574.39	2,000.00	2,500.00	1,800.00	4th of July Street Games \$500, Boynton Copy Fees \$500, Food Expenses - meetings/ws dinners
11.6110.3010	Sponsorship/Donation/Contrib	29,007.96	5,850.00	26,000.00	18,655.00	15,000.00	20,000.00	26,000.00	Facility Waivers, Tax Forgiveness
11.6110.4010	Gas & Oil Supplies	412.11	364.52	-	-	-	-	-	
11.6110.4020	Vehicle/Eq Parts & Supply	12.72	30.05	-	-	-	-	-	
11.6110.4030	Vehicle/Eq Maintenance	-	243.00	-	-	-	-	-	
11.6110.4040	Vehicle Regis & Permits	10.00	-	-	-	-	-	-	
11.6110.4050	Small Tools & Equipment	66.65	-	-	-	-	-	-	
11.6110.4060	Tools & Eq Repair & Maint	-	-	-	-	-	-	-	
11.6110.7001	Salaries - Legis (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6110.7002	Salaries - Janitorial	-	-	-	-	-	-	-	
11.6110.7005	Building Maint Contracts	90.79	160.32	476.25	51.87	150.00	150.00	150.00	Yukon Fire Annual Fire inspection \$75 , SOA Boiler Cert \$30
11.6110.7010	Bldg Maint Materials & Supply	774.81	665.10	1,694.04	1,017.76	2,500.00	2,500.00	2,500.00	Exterior Paint
11.6110.7011	Janitorial Services & Supplies	44.48	96.85	1,084.74	116.63	150.00	150.00	400.00	
11.6110.7020	Building Utilities 25%	-	-	-	-	-	-	-	
11.6110.7021	Utilities - Electric	4,240.35	4,591.69	5,534.10	4,971.70	5,500.00	7,000.00	6,500.00	
11.6110.7022	Utilities - Water	538.80	554.30	538.80	393.25	550.00	550.00	550.00	
11.6110.7023	Utilities - Sewer	245.63	264.19	245.55	171.12	250.00	250.00	250.00	
11.6110.7024	Utilities - Garbage	205.92	217.10	215.70	170.08	225.00	230.00	230.00	
11.6110.7025	Utilities - Heat	3,330.16	2,465.47	3,004.97	4,554.55	3,740.00	5,400.00	4,080.00	8,000 gal
11.6110.8030	Machinery & Equipment	-	-	-	-	-	-	-	
	<b>Total Legislative:</b>	<b>161,057.56</b>	<b>134,206.41</b>	<b>161,296.30</b>	<b>162,214.46</b>	<b>184,299.11</b>	<b>186,936.30</b>	<b>229,738.78</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Administration</b>									
11.6210.1101	Salaries - City Manager, Asst City Manager	82,287.63	92,695.33	157,986.23	124,052.70	262,720.00	210,382.00	265,149.14	1 Manager - Exempt, 1 Asst. Manager - Exempt
11.6210.1102	Salaries - Executive Asst, HR	40,360.57	44,031.64	144,937.27	117,383.37	157,966.00	150,935.00	173,568.32	1 Exec Assistant, 1 HR Manager, 1 Acctg Clerk 33% Adm
11.6210.1103	Salaries - Finance	255,855.71	191,694.23	277,511.34	250,493.45	274,783.60	284,189.45	304,575.12	1 Fin Dir, 1 Asst Fin Dir, 1 Acct Tech, 1 Acct Tech shared with EMS 75% FIN, 1 Acctg Clerk 34% Finance (20% Share with Port)
11.6210.1201	Salaries - Overtime	27,794.28	20,267.93	6,095.58	3,540.65	4,500.00	5,000.00	5,000.00	
11.6210.1411	Accrued Personal Lv Mgr	3,364.50	2,753.85	2,682.00	3,657.22	6,653.98	6,653.98	3,738.41	
11.6210.1412	Accrued Personal Lv Admst/HR	-	-	-	-	1,548.74	1,548.74	2,181.63	
11.6210.1413	Accrued Personal Lv Finance	34,569.64	733.93	6,347.18	14,433.52	7,937.39	8,937.39	9,599.87	
11.6210.1421	Health Insurance - Admin	79,353.60	56,678.64	117,386.95	120,206.26	153,651.73	145,942.78	187,180.47	
11.6210.1431	Life Insurance - Admin	732.97	558.77	736.79	547.99	890.95	946.95	989.05	
11.6210.1441	FICA/Medicare - Admin	33,347.43	26,959.69	45,489.84	38,000.90	53,193.05	50,395.55	57,244.38	
11.6210.1461	PERS - Admin	124,707.75	109,420.83	165,351.43	108,571.33	151,431.19	143,344.02	164,624.33	
11.6210.1471	Workers' Comp Ins - Admin	1,542.15	1,010.18	1,519.84	2,345.22	2,449.90	2,449.90	2,170.05	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>683,916.23</b>	<b>546,805.02</b>	<b>926,044.45</b>	<b>783,232.61</b>	<b>1,077,726.53</b>	<b>1,010,725.76</b>	<b>1,176,020.77</b>	
11.6210.1520	Vehicle Insurance	874.00	874.00	909.00	1,737.09	909.00	1,737.09	957.00	2022 Ford Expedition
11.6210.1530	Property/Building Insurance	1,311.00	1,617.50	2,086.00	2,577.50	2,577.50	2,577.50	3,418.00	
11.6210.1540	Public Official Insurance/Bond	750.00	750.00	750.00	750.00	750.00	750.00	750.00	
11.6210.1810	Audit/Accounting	31,258.48	27,471.73	29,462.54	33,663.75	30,000.00	36,000.00	31,700.00	Base Fee \$27925, GASB 87 & GASB 96 - Shared with Port
11.6210.1830	Legal Services	26,073.64	26,819.83	27,768.67	46,334.82	30,000.00	30,000.00	35,000.00	*Increase in hourly billing rate
11.6210.1870	Other Professional/Contract Sv	16,290.62	13,463.83	14,588.90	15,732.46	23,000.00	23,000.00	20,000.00	Caselle \$8260, Canon \$3360, Pitney Bowes \$780, LocalGov Online Sales Tax Portal Shared with Clerk \$3978, Caselle Training \$3000
11.6210.1940	Advertising	3,536.65	5,309.10	7,294.35	5,585.80	6,000.00	6,000.00	6,000.00	*Increase in RFP notices
11.6210.1950	Buildings/Land Rental	4,500.00	8,400.00	6,065.99	8,514.49	9,000.00	10,000.00	8,500.00	1 City Apartment 8 mo - Rent Increase Jan 1 \$1050
11.6210.2010	Communications	6,877.39	6,350.34	5,179.41	3,684.89	6,500.00	6,500.00	6,000.00	Fastwyre \$1600, NJUS \$1625, AT&T Cell \$1085, GCI LD \$1200, FD Data \$480
11.6210.2012	Computer Network/Hardware/Soft	4,334.87	852.36	2,936.29	6,548.00	7,650.00	7,650.00	1,500.00	Adobe Fee \$270, MSDS \$100, Adobe Annual Fee
11.6210.2020	Dues & Memberships	1,320.00	3,108.99	808.00	1,751.40	2,650.00	2,650.00	2,500.00	AMMA Dues \$200, SHRM \$219, ICMA Dues \$1225, LogMeln \$350, AGFOA \$95, GFOA \$160, PHR \$250
11.6210.2030	Travel & Training - Admin	2,793.01	224.00	8,607.26	7,340.20	7,500.00	7,500.00	7,500.00	
11.6210.2031	Travel & Training - Finance	2,489.96	302.63	390.00	4,503.00	6,000.00	6,000.00	7,500.00	GFOA Cert Program, Medicare Audit Training, Excel,
11.6210.2032	Travel & Training - HR				1,038.26	3,500.00	3,500.00	3,500.00	2023 NHRMA HR Conf \$3000, LinkedIn Learning \$480
11.6210.2070	Office Supplies	2,491.60	3,613.93	2,761.83	1,183.11	2,500.00	2,500.00	2,000.00	
11.6210.2071	Operating Supplies	11,322.79	15,154.10	16,833.06	14,522.20	15,000.00	18,000.00	17,000.00	Boynton Copy Fees \$2000, Purchase Power Supplies, Safeway, Employee Holiday Gift \$9975
11.6210.2704	Recruitment	10,151.29	-	-	-	-	-	-	*Not Needed
11.6210.3010	Sponsorship/Donation/Contrib	8,178.24	3,207.70	5,560.44	1,841.00	5,000.00	5,000.00	6,000.00	Fall/Spring Clean Up
11.6210.4010	Gas & Oil Supplies	769.87	315.33	580.85	696.43	900.00	900.00	900.00	
11.6210.4020	Vehicle/Eq Parts & Supply	1,011.87	320.44	189.08	382.64	1,000.00	1,000.00	700.00	
11.6210.4030	Vehicle/Eq Maintenance	2,860.04	211.75	-	-	2,000.00	2,000.00	1,000.00	
11.6210.4040	Vehicle Regis & Permits	-	10.00	10.00	-	20.00	20.00	20.00	
11.6210.4050	Small Tools & Equipment	117.31	-	-	-	-	-	-	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
11.6210.4060	Tools & Eq Repair & Maint	-	-	-	-	-	-	-	
11.6210.7001	Salaries - Admin (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6210.7002	Salaries - Janitorial	-	-	-	-	-	-	-	
11.6210.7005	Building Maint Contracts	127.04	292.07	952.50	103.75	200.00	200.00	200.00	Yukon Fire Annual Fire inspection \$75, SOA Boiler Cert \$60
11.6210.7010	Bldg Maint Materials & Supply	750.39	1,439.99	3,458.07	2,008.98	4,500.00	4,500.00	4,500.00	Exterior Paint
11.6210.7011	Janitorial Services & Supplies	88.98	208.90	2,263.41	233.27	250.00	250.00	500.00	
11.6210.7020	Building Utilities 50%	-	-	-	-	-	-	-	
11.6210.7021	Utilities - Electric	8,480.79	9,183.43	11,068.25	9,943.47	11,000.00	14,000.00	12,000.00	
11.6210.7022	Utilities - Water	1,077.60	1,108.60	1,077.60	786.50	1,100.00	1,100.00	1,100.00	
11.6210.7023	Utilities - Sewer	491.16	528.41	491.16	342.37	500.00	500.00	500.00	
11.6210.7024	Utilities - Garbage	411.89	434.35	431.34	340.21	450.00	455.00	455.00	
11.6210.7025	Utilities - Heat	6,660.54	4,931.04	6,010.00	9,109.05	7,480.00	10,800.00	8,160.00	8,000 gal
11.6210.7540	Banking / Credit Card Fees	527.34	970.54	289.30	-	1,200.00	1,200.00	1,200.00	Monthly Analysis Fees, Local Gov Banking Fees
11.6210.8030	Machinery & Equipment	-	-	-	-	-	-	-	
<b>Total Administration:</b>		<b>841,844.59</b>	<b>684,279.91</b>	<b>1,084,867.75</b>	<b>964,487.25</b>	<b>1,266,863.03</b>	<b>1,217,015.35</b>	<b>1,367,080.77</b>	



FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Information Technology</b>									
11.6211.1103	Salaries - IT	86,150.57	71,160.82	25,036.73	33,503.24	29,921.76	48,139.37	31,780.32	Split position 30% IT shared with Police / 12% Salary/Benefits Transferred to Port
11.6211.1201	Salaries - Overtime	5,149.91	4,641.44	1,328.98	712.53	2,000.00	1,500.00	1,500.00	
11.6211.1411	Accrued Personal Leave - IT	3,382.09	43,149.99	-	-	719.57	719.57	381.29	
11.6211.1421	Health Insurance - IT	13,579.01	4,793.44	3,568.93	7,647.60	3,313.44	7,997.77	7,808.04	
11.6211.1431	Life Insurance - IT	126.09	86.77	29.60	20.89	36.43	39.90	37.92	
11.6211.1441	FICA/Medicare - IT	7,514.30	9,238.60	2,044.76	2,617.53	2,442.01	3,797.41	2,545.94	
11.6211.1461	PERS - IT	26,388.71	21,048.36	6,764.87	7,773.39	7,022.79	10,920.66	7,321.67	
11.6211.1471	Workers' Comp Insurance - IT	288.24	212.66	275.26	94.43	104.73	104.73	96.51	
	<b>Subtotal Salaries &amp; Benefits</b>	<b>142,578.92</b>	<b>154,332.08</b>	<b>39,049.13</b>	<b>52,369.61</b>	<b>45,560.73</b>	<b>73,219.41</b>	<b>51,471.69</b>	
11.6211.1870	Other Professional/Contract Sv	112,922.92	120,508.76	130,235.99	139,274.10	145,000.00	145,000.00	145,000.00	GCSIT GEMS \$112602 -88% IT, Project Work
11.6211.2010	Communications	208.82	258.95	313.11	172.41	290.00	378.00	378.00	NJUS Phone/Net \$378
11.6211.2012	Computer Network/Hardware/Soft	18,883.71	33,146.29	36,341.65	30,646.70	20,000.00	35,000.00	36,000.00	Smartnet Renewal, Phone \$7000, Smartnet for Controller \$6173, Dell Support \$3415, Municode \$1926, \$3400, VEEAM Back up \$1000, Archive Social \$2400, IT Malware \$2200, GCSIT, Firepower Support \$1510, Cisco Support \$560, Circo Essentials \$736, Phone Replacements
11.6211.2070	Office Supplies	-	-	-	-	-	-	-	
11.6211.2071	Operating Supplies	347.36	829.33	556.12	365.06	500.00	750.00	600.00	
11.6211.8030	Machinery & Equipment	101,730.00	36,697.67	10,060.00	6,832.00	30,000.00	30,000.00	37,500.00	Switch Replacements, Wireless Controller \$29,665 + Contingency \$5000
	<b>Total Information Technology:</b>	<b>376,671.73</b>	<b>345,773.08</b>	<b>216,556.00</b>	<b>229,659.88</b>	<b>241,350.73</b>	<b>284,347.41</b>	<b>270,949.69</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>City Clerk</b>									
11.6220.1101	Salaries - City Clerk	90,901.96	87,652.61	107,743.28	94,095.42	113,506.00	120,965.86	121,921.76	1 City Clerk - Exempt
11.6220.1102	Salaries - Deputy Clerk	47,814.37	49,508.54	62,729.70	54,607.70	67,066.00	68,406.53	71,993.76	1 Deputy Clerk
11.6220.1103	Salaries - Clerk Staff	21,889.49	80,901.27	131,169.79	80,594.35	130,465.00	93,764.71	87,270.32	1 Revenue Tech, 1 Acctg Clerk Shared with FIN/ADM
11.6220.1201	Salaries - Overtime	3,648.02	6,506.07	11,213.16	2,968.47	8,000.00	6,000.00	7,000.00	
11.6220.1411	Accrued Personal Lv-City Clerk	709.90	527.90	-	-	6,523.47	6,523.47	3,259.87	
11.6220.1421	Health Insurance - City Clerk	30,144.48	44,602.53	36,458.92	49,770.77	50,203.68	51,171.48	57,687.62	
11.6220.1431	Life Insurance - City Clerk	290.75	434.24	460.00	448.50	552.00	517.50	459.54	
11.6220.1441	FICA/Medicare - City Clerk	12,973.05	16,004.52	22,590.74	17,768.27	24,406.33	22,118.99	22,046.22	
11.6220.1461	PERS - City Clerk	42,255.07	63,147.22	76,742.22	50,878.50	70,188.14	63,610.16	63,401.14	
11.6220.1471	Workers' Comp Ins - City Clerk	636.20	941.29	830.25	1,116.63	1,116.63	1,116.63	835.74	
	<b>Subtotal Salaries &amp; Benefits</b>	<b>251,263.29</b>	<b>350,226.19</b>	<b>449,938.06</b>	<b>352,248.61</b>	<b>472,027.25</b>	<b>434,195.33</b>	<b>435,875.97</b>	
11.6220.1530	Property/Building Insurance	655.50	808.75	1,043.00	1,288.75	1,288.75	1,288.75	1,709.00	
11.6220.1540	Public Official Insurance/Bond	750.00	750.00	750.00	750.00	750.00	750.00	750.00	
11.6220.1810	Audit/Accounting	-	-	-	-	-	-	-	
11.6220.1830	Legal Services	25,515.25	7,880.50	13,621.00	5,637.00	6,000.00	10,000.00	10,000.00	
11.6220.1840	Survey/Appraisal Services	86,532.64	42,018.00	41,923.00	32,000.00	51,900.00	51,900.00	49,500.00	Appraisal Co of Alaska \$26k Real Update & \$6k Personal Valuation/ Alaska Cama/MARS \$15,423, Surveyor \$2000
11.6220.1870	Other Professional/Contract Sv	34,715.84	37,935.10	37,637.95	38,885.50	49,600.00	45,000.00	42,500.00	MyGov \$2520, Caselle Mo Mtncs Fees \$8260, Canon Mo Fees \$3,256, SOA Recording Fees, Pitney Bowes \$780, Duncan GIS \$20,000, Tex R US \$500, Code Publishing Inc \$1500, LocalGov Online Sales Tax Portal Shared with Admin \$3978
11.6220.1920	Election Expenses	9,833.59	5,352.72	8,397.44	15,601.41	15,000.00	19,500.00	7,500.00	Routine Expenses
11.6220.1940	Advertising	4,875.40	3,900.94	2,009.13	3,298.30	4,000.00	5,500.00	4,000.00	Legal Advertising for Ordinances
11.6220.2010	Communications	1,649.03	1,477.84	1,160.68	589.33	1,250.00	1,250.00	1,200.00	GCI LD \$300, NJUS Phones / Internet \$900
11.6220.2012	Computer Network/Hardware/Soft	2,262.36	2,516.33	3,421.15	5,693.50	5,500.00	7,700.00	7,500.00	Smartnet Renewal \$2276, ArcGIS Renewal \$506, MSDS Online \$90, Archive Social \$996, Municode, GCSIT, Filemaker \$1107.50, Deputy to Laptop with Docking Station \$2500.
11.6220.2020	Dues & Memberships	559.00	70.00	540.00	465.00	525.00	525.00	525.00	AAMC Dues \$105, IIMC Dues \$310, Iditarod \$50
11.6220.2030	Travel, Training & Related Cost	3,260.20	125.00	3,049.62	4,962.37	4,500.00	7,000.00	6,000.00	Clerk/Deputy to AAMC, Deputy & Rev Tech to PD
11.6220.2070	Office Supplies	606.65	1,252.17	987.77	1,372.69	2,500.00	2,500.00	2,500.00	
11.6220.2071	Operating Supplies	8,873.92	11,676.64	9,586.10	5,108.09	10,000.00	10,000.00	10,000.00	Boynton Copy Fees \$2500, Purchase Power (Pitney Bowes) Postage \$4000, Chinook Printing, AC, Safeway, Notary Fees
11.6220.2073	Resale Supplies	-	-	-	-	500.00	500.00	500.00	
11.6220.3010	Sponsorship/Donation/Contribut	-	-	-	-	-	-	-	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
11.6220.4050	Small Tools & Equipment	66.65	-	-	-	-	-	-	
11.6220.7001	Salaries - Clerk (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6220.7002	Salaries - Janitorial	-	-	-	-	-	-	-	
11.6220.7005	Building Maint Contracts	90.79	160.32	476.25	51.88	150.00	150.00	150.00	Yukon Fire Annual Fire inspection \$50, SOA Boiler Cert \$30, PK Electric
11.6220.7010	Bldg Maint Materials & Supply	367.18	665.10	1,694.02	1,017.78	2,500.00	2,500.00	2,500.00	Exterior Paint
11.6220.7011	Janitorial Services & Supplies	44.49	96.86	1,084.75	116.63	100.00	100.00	300.00	
11.6220.7020	Building Utilities 25%	-	-	-	-	-	-	-	
11.6220.7021	Utilities - Electric	4,240.38	4,591.71	5,534.10	4,971.72	5,500.00	7,000.00	6,500.00	
11.6220.7022	Utilities - Water	538.80	554.30	538.80	393.25	550.00	550.00	550.00	
11.6220.7023	Utilities - Sewer	245.53	264.12	245.61	171.17	250.00	250.00	250.00	
11.6220.7024	Utilities - Garbage	205.97	217.10	215.64	170.06	225.00	230.00	230.00	
11.6220.7025	Utilities - Heat	3,330.17	2,465.48	3,004.99	4,554.57	3,740.00	5,400.00	4,080.00	8,000 gal
11.6220.7530	Cash - Over/Short	6.10	0.95	0.80	(0.10)	50.00	50.00	50.00	
11.6220.7540	Banking / Credit Card Fees	365.18	-	25.00	140.00	10.00	60.00	1,000.00	
11.6220.8030	Machinery & Equipment	-	-	-	-	-	-	-	
<b>Total City Clerk:</b>		<b>440,853.91</b>	<b>475,006.12</b>	<b>586,884.86</b>	<b>479,487.51</b>	<b>638,416.00</b>	<b>613,899.08</b>	<b>595,669.97</b>	

FY2024 Proposed Budget General Fund Expense	F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Planning &amp; Engineering</b>								
11.6230.1101 Salaries - Building Inspector	28,569.23	28,778.18	43,309.45	38,776.95	45,511.00	48,273.37	49,878.83	Building Inspector P/T
11.6230.1301 Stipends - Planning Commission	3,280.00	3,120.00	3,320.00	1,280.00	3,360.00	3,360.00	3,360.00	
11.6230.1411 Accrued Personal Leave - P & E	-	-	-	(15.46)	653.22	653.22	356.67	
11.6230.1421 Health Insurance - P & E	3,280.44	2,575.03	978.30	-	-	-	-	
11.6230.1431 Life Insurance - P & E	1.60	5.18	13.16	-	-	-	-	
11.6230.1441 FICA/Medicare - P & E	2,185.57	2,201.52	3,313.24	2,960.10	3,481.59	3,692.92	3,815.73	
11.6230.1461 PERS - P & E	8,056.07	8,674.05	13,084.78	8,515.31	10,012.42	10,622.71	10,973.34	
11.6230.1471 Workers' Comp Ins - P & E	2,830.00	2,500.10	1,561.76	2,185.10	2,189.08	2,189.08	1,815.60	
<b>Subtotal Salaries &amp; Benefits</b>	<b>48,202.91</b>	<b>47,854.06</b>	<b>65,580.69</b>	<b>53,702.00</b>	<b>65,207.31</b>	<b>68,791.30</b>	<b>70,200.17</b>	
11.6230.1520 Vehicle Insurance	418.00	418.00	418.00	418.00	418.00	418.00	418.00	99 Chevy Suburban
11.6230.1820 Engineering/Architectural Svcs	35,636.03	34,929.06	40,738.21	40,000.00	40,000.00	40,000.00	40,000.00	Bristol Task Order No 1 - General Engineering Svcs
11.6230.1830 Legal Services	162.00	-	-	-	1,000.00	500.00	500.00	
11.6230.1870 Other Professional/Contract Sv	5,904.30	15,749.09	17,604.47	2,769.12	35,500.00	33,500.00	53,500.00	MyGov \$2,520, Canon 30% \$400, Boynton Annual Support \$160, Contractual Planner \$30,000, Grant Writer \$20,000
11.6230.1940 Advertising	43.15	229.07	1,643.50	198.90	1,500.00	1,500.00	1,200.00	Planning Commission and Public Hearing Ads
11.6230.2010 Communications	314.95	267.71	613.28	658.12	760.00	775.00	775.00	NJUS phone, net \$235, 1 Cell \$542
11.6230.2012 Computer Network/Hardware/Soft	1,333.31	746.12	513.42	529.99	1,000.00	500.00	1,000.00	
11.6230.2020 Dues & Memberships	748.34	748.33	342.00	486.00	875.00	875.00	875.00	NAPC \$50, ICC \$ 185, ASFPM Floodplain \$165, National Fire Protection \$475
11.6230.2030 Travel, Training & Related Cost	4,209.00	1,013.44	2,560.26	1,607.21	3,000.00	3,000.00	3,000.00	
11.6230.2070 Office Supplies	205.84	73.80	-	78.49	200.00	200.00	200.00	
11.6230.2071 Operating Supplies	1,944.16	986.51	1,334.04	403.46	1,500.00	1,500.00	1,500.00	Boynton Copy Fees \$250, Planning Commission Events, Code Books
11.6230.4010 Gas & Oil Supplies	324.29	804.15	328.47	213.32	750.00	750.00	750.00	
11.6230.4020 Vehicle/Eq Parts & Supply	-	-	30.93	-	500.00	500.00	400.00	
11.6230.4030 Vehicle/Eq Maintenance	-	-	-	-	500.00	500.00	400.00	
11.6230.4040 Vehicle Regis & Permits	10.00	-	10.00	-	10.00	10.00	10.00	
11.6230.4070 Demolition/Abatement	1,515.15	-	-	450.00	6,000.00	6,000.00	5,000.00	
<b>Total Planning &amp; Engineering:</b>	<b>100,971.43</b>	<b>103,819.34</b>	<b>131,717.27</b>	<b>101,514.61</b>	<b>158,720.31</b>	<b>159,319.30</b>	<b>179,728.17</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Police</b>									
11.6310.1101	Salaries - Chief of Police	83,602.60	67,404.25	130,472.43	113,766.51	129,178.00	137,643.18	142,192.43	1 Chief of Police
11.6310.1102	Salaries - Officers	406,649.92	376,066.44	766,897.62	705,385.78	1,110,019.00	985,851.61	1,149,365.71	1 Deputy Chief, 2 Sergeants, 1 Admin Sergeant, 6 Officers, 2 Trainee Officers
11.6310.1103	Salaries - Dispatch	231,226.14	232,201.88	429,079.04	318,014.60	541,911.00	487,060.77	554,859.26	1 CO Supv, 1 CO III, 5 COII, 1 COI, 1 CO (PT)
11.6310.1104	Salaries - Other Staff	80,762.60	119,517.84	173,542.95	156,087.50	182,921.00	194,071.88	244,416.49	1 Admin Asst, 1 Victim Advocate, 1 FT Evidence Custodian
11.6310.1105	Salaries-Community Sv Officer	49,839.86	49,880.38	86,056.85	57,609.31	127,492.00	84,439.11	70,652.16	1 CSO FT
11.6310.1106	Salaries - Investigators	212,677.00	127,028.69	105,130.90	81,656.46	94,564.00	97,844.86	105,298.72	1 Investigator
11.6310.1201	Salaries - Officer Overtime	81,644.64	117,156.78	147,202.09	139,473.34	80,000.00	150,000.00	115,000.00	
11.6310.1202	Salaries - Dispatch Overtime	21,408.77	24,912.44	54,212.44	59,714.12	20,000.00	60,000.00	40,000.00	
11.6310.1411	Accrued Personal Leave - NPD	35,237.04	42,204.59	35,062.94	45,531.19	38,615.87	43,553.91	42,575.52	
11.6310.1421	Health Insurance - NPD	199,841.00	91,036.38	289,595.68	305,895.06	456,512.24	395,434.79	517,946.48	
11.6310.1431	Life Insurance - NPD	1,854.57	1,328.28	2,581.48	2,274.86	3,453.72	3,051.49	3,534.00	
11.6310.1441	FICA/Medicare - NPD	92,454.93	88,297.05	147,798.69	127,549.18	174,885.50	171,395.60	185,266.53	
11.6310.1461	PERS - NPD	308,468.49	353,395.44	502,711.81	328,812.91	465,719.54	435,100.59	491,288.60	
11.6310.1471	Workers' Comp Insurance - NPD	48,694.80	38,790.77	51,277.91	72,387.61	69,712.95	69,712.95	63,207.53	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>1,854,362.36</b>	<b>1,729,221.21</b>	<b>2,921,622.83</b>	<b>2,514,158.43</b>	<b>3,494,984.82</b>	<b>3,315,160.74</b>	<b>3,725,603.43</b>	
11.6310.1520	Vehicle Insurance	8,501.96	10,624.98	11,801.04	11,443.98	9,925.00	11,025.98	11,464.00	
11.6310.1530	Property/Building Insurance	8,026.35	9,898.80	12,707.11	15,366.50	15,366.50	15,366.50	20,095.44	
11.6310.1550	Liability Insurance	68,819.00	107,553.00	113,461.00	131,099.00	131,099.00	131,099.00	123,466.00	
11.6310.1830	Legal Services	13,641.75	5,113.00	9,072.00	11,241.00	6,000.00	8,000.00	8,000.00	
11.6310.1870	Other Professional/Contract Sv	21,036.22	33,810.76	20,759.73	23,438.01	18,000.00	18,000.00	19,000.00	APSIN \$709, Crimestar \$2100, Canon \$2727, Kustom Signal Radar Recerts, GCSIT - APSIN IT work, Public Safety Comm Background checks,
11.6310.1940	Advertising	722.80	2,360.40	1,516.40	1,714.60	1,500.00	2,000.00	1,500.00	
11.6310.1950	Buildings/Land Rental	3,600.00	4,293.42	6,066.00	30,100.00	27,600.00	2,300.00	5,900.00	City Apartment \$3600 / GASB 87 Lease Conversion -Entries in NonDept.
11.6310.2010	Communications	14,626.04	17,072.71	18,225.14	14,393.99	17,500.00	17,500.00	19,000.00	Local Phone \$8850, AT&T \$4892, Internet/Phone \$4859, plus GCI LD
11.6310.2012	Computer Network/Hardware/Soft	6,651.68	25,365.19	23,994.40	41,204.00	39,600.00	46,700.00	30,000.00	MSDS Online \$110, Smartnet Renew \$3158, Axon Evidence Storage, Body Cams \$11,426, REVL, Accreditation Software \$6915, 4 PC Replacements \$7000, Archive Social \$996
11.6310.2020	Dues & Memberships	-	755.00	3,142.00	-	3,165.00	3,165.00	3,500.00	IACP Membership \$190, APOA \$475, Oregon Alliance for Accreditation \$2500
11.6310.2030	Travel, Training & Related Cost	65,561.62	36,409.67	32,445.01	43,577.98	80,000.00	80,000.00	65,000.00	New Police employees will need to attend the academy in Sitka. Need to meet the training matrix in PD evaluation by Greg Russell.
11.6310.2040	Uniform/Clothing	11,410.47	10,728.86	9,580.74	9,470.97	12,000.00	12,500.00	11,000.00	3-4 new officers - full uniforms/ballistic vests
11.6310.2070	Office Supplies	3,467.83	2,724.55	3,334.56	1,593.73	4,000.00	3,500.00	3,000.00	
11.6310.2071	Operating Supplies	10,005.55	17,871.74	17,697.01	17,141.63	17,500.00	18,000.00	18,000.00	Boynton Copy Fees, Business Cards, National Night Out Event, Evidence Supplies, Foremost Promotions, Brownells, Amazon, Galls, Batteries,

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
11.6310.2120	Firearms & Ammunition	3,625.57	14,319.18	19,641.22	45,857.13	25,000.00	44,600.00	25,000.00	3 Shotguns, 1 9mm Handgun, ammo
11.6310.2130	Impound Fee Expense	2,800.00	125.00	-	-	500.00	500.00	250.00	Towing fees for when dispatch requests a vehicle be towed
11.6310.2140	Investigations	5,178.70	20,760.71	4,877.02	2,670.22	8,000.00	8,000.00	5,000.00	Evidence Postage Out, SART fees not covered by the SOA
11.6310.2704	Recruitment	4,493.46	16,061.22	10,898.40	9,295.76	16,000.00	16,000.00	12,000.00	Psych Testing, Recruitment Advertising, Airfare and hotel fees, NSHC Physicals
11.6310.4010	Gas & Oil Supplies	25,130.68	18,818.94	22,752.75	29,963.67	28,000.00	35,000.00	30,000.00	Gas & Oil for vehicles
11.6310.4020	Vehicle/Eq Parts & Supply	28,628.67	18,075.28	22,940.00	21,563.45	28,000.00	25,000.00	23,000.00	
11.6310.4030	Vehicle/Eq Maintenance	32,704.31	16,532.30	16,009.20	3,820.44	30,000.00	20,000.00	16,000.00	
11.6310.4040	Vehicle Regis & Permits	211.00	10.00	142.00	70.00	250.00	250.00	250.00	
11.6310.4050	Small Tools & Equipment	3,207.01	8,350.36	19,015.81	28,799.00	20,000.00	25,000.00	10,000.00	Radar Replacement, Radios
11.6310.4060	Tools & Equip Repair & Maint	323.74	1,967.28	89.12	301.11	500.00	500.00	500.00	
11.6310.7001	Salaries - NPD (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6310.7002	Salaries - Janitorial	-	-	-	-	-	-	-	
11.6310.7005	Building Maint Contracts	1,297.01	12,387.07	627.80	6,649.44	1,500.00	7,286.00	2,500.00	Yukon Fire Annual Fire inspection \$550, SOA Boiler Cert \$175, Repairs, Trane Svs Agreement \$1610,
11.6310.7010	Bldg Maint Materials & Supply	4,415.70	5,057.16	4,405.47	10,003.07	5,000.00	9,000.00	10,000.00	Update Exterior Lights, Receptacles,
11.6310.7011	Janitorial Services & Supplies	1,657.89	378.38	176.96	660.56	1,000.00	1,000.00	1,000.00	
11.6310.7020	Building Utilities	-	-	-	-	-	-	-	
11.6310.7021	Utilities - Electric 73%	36,947.86	41,004.33	41,287.72	35,151.78	40,000.00	47,100.00	42,000.00	
11.6310.7022	Utilities - Water 73%	2,440.63	2,460.01	2,435.80	1,816.74	2,500.00	2,500.00	2,500.00	
11.6310.7023	Utilities - Sewer 73%	-	441.65	-	-	500.00	500.00	500.00	
11.6310.7024	Utilities - Garbage 73%	2,081.61	2,194.82	2,180.00	1,719.14	2,200.00	2,300.00	2,300.00	
11.6310.7025	Utilities - Heat 73%	32,784.65	21,649.42	26,995.19	40,401.17	30,000.00	50,000.00	38,707.52	13,256 gal
11.6310.8030	Machinery & Equipment	99,218.76	48,691.00	20,077.80	10,800.00	15,000.00	10,800.00	10,800.00	Taser Contract - \$ 10,800
<b>Total Police:</b>		<b>2,377,580.88</b>	<b>2,263,087.40</b>	<b>3,419,977.23</b>	<b>3,115,486.50</b>	<b>4,132,190.32</b>	<b>3,989,653.22</b>	<b>4,296,836.39</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Animal Control</b>									
11.6312.1102	Salaries - Animal Control	835.92	-	-	-	-	-	-	
11.6312.1201	Salaries - Overtime	-	-	-	-	-	-	-	
11.6312.1411	Accrued Personal Leave	-	-	-	-	-	-	-	
11.6312.1421	Health Insurance	-	-	-	-	-	-	-	
11.6312.1431	Life Insurance	-	-	-	-	-	-	-	
11.6312.1441	FICA/Medicare	63.95	-	-	-	-	-	-	
11.6312.1461	PERS	-	-	-	-	-	-	-	
11.6312.1471	Workers' Comp Insurance	-	-	-	-	-	-	-	
	<b>Subtotal Salaries &amp; Benefits</b>	<b>899.87</b>	-	-	-	-	-	-	
11.6312.1520	Vehicle Insurance	868.00	868.00	-	-	-	418.00	418.00	2011 Ford Expedition
11.6312.1830	Legal Services	-	259.00	-	-	-	-	-	
11.6312.1870	Other Professional/Contract Sv	13,252.68	27,983.30	29,950.34	17,962.97	30,000.00	30,000.00	30,000.00	
11.6312.1940	Advertising	-	1,938.50	-	-	1,000.00	1,000.00	1,000.00	
11.6312.2010	Communications	210.48	133.48	91.41	57.42	75.00	75.00	115.00	
11.6312.2012	Computer Network/Hardware/Soft	362.67	342.34	89.22	-	110.00	110.00	110.00	
11.6312.2030	Travel, Training & Related Cost	-	-	-	-	-	-	-	
11.6312.2070	Office Supplies	78.85	-	-	-	200.00	-	-	
11.6312.2071	Operating Supplies	2,426.85	6,821.26	1,617.02	584.30	2,500.00	2,000.00	2,500.00	JP Cooke Pet Lnns \$181, Revival Animal Health \$2000, Amazon Misc supplies
11.6312.4010	Gas & Oil Supplies	491.73	395.32	-	-	-	500.00	500.00	
11.6312.4020	Vehicle/Eq Parts & Supply	479.50	-	-	-	-	500.00	500.00	
11.6312.4030	Vehicle/Eq Maintenance	539.91	-	-	-	-	1,000.00	1,000.00	
11.6312.4040	Vehicle Regis & Permits	-	10.00	-	-	-	-	-	
11.6312.7001	Salaries - AC (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6312.7010	Bldg Maint Materials & Supply	-	99.45	550.56	108.99	750.00	750.00	750.00	
11.6312.7011	Janitorial Services & Supplies	388.12	813.80	90.67	-	500.00	500.00	500.00	
11.6312.7020	Building Utilities	-	-	-	-	-	-	-	
11.6312.7021	Utilities - Electric	696.25	761.13	776.72	666.75	800.00	900.00	850.00	
11.6312.7022	Utilities - Water	-	-	-	-	-	-	-	
11.6312.7023	Utilities - Sewer	-	-	-	-	-	-	-	
11.6312.7024	Utilities - Garbage	-	-	-	-	-	-	-	
11.6312.7025	Utilities - Heat	704.84	481.13	715.48	1,145.84	750.00	1,200.00	900.00	225gal
11.6312.7540	Credit Card Service Fees	-	-	-	-	-	-	-	
11.6312.7550	Bad Debt	-	-	-	-	-	-	-	
11.6312.8010	Land/Building & Improvements	-	-	-	-	-	-	-	
11.6312.8030	Machinery & Equipment	10,745.73	-	6,136.67	-	5,000.00	5,000.00	2,500.00	Placeholder
	<b>Total Animal Control:</b>	<b>32,145.48</b>	<b>40,906.71</b>	<b>40,018.09</b>	<b>20,526.27</b>	<b>41,685.00</b>	<b>43,953.00</b>	<b>41,643.00</b>	

FY2024 Proposed Budget General Fund Expense	F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes	
<b>Nome Volunteer Fire Department</b>									
11.6320.1101	Salaries - Fire	2,265.97	1,634.27	44,989.35	36,800.56	62,381.60	63,949.08	48,098.20	2 ESTs, 1 ESA (Split with Ambulance)
116.320.1201	Overtime - Fire	-	-	3,810.37	4,079.80	2,000.00	8,000.00	2,500.00	
11.6320.1301	Fire Chief Stipend	4,500.00	4,000.00	4,800.00	3,600.00	4,800.00	4,800.00	6,000.00	
11.6320.1411	Accrued Personal Leave - Fire	-	-	-	-	1,202.02	802.02	498.53	
11.6320.1421	Health Insurance - Fire	-	-	4,990.70	7,662.47	11,295.83	12,077.38	8,493.23	
11.6320.1431	Life Insurance - Fire	-	-	67.16	101.35	124.20	148.14	86.25	
11.6320.1441	FICA/Medicare - Fire	518.44	469.27	4,100.38	3,541.11	4,925.19	5,871.30	4,329.76	
11.6320.1461	PERS - Fire	-	-	11,859.97	9,391.67	14,163.95	15,388.19	11,131.56	
11.6320.1471	Workers' Comp Insurance - Fire	3,205.71	1,801.54	2,641.12	3,134.67	1,418.14	1,418.14	3,042.13	
11.6320.1472	Special Disability Insurance	6,144.00	6,244.00	6,244.00	5,773.00	6,244.00	5,773.00	5,800.00	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>16,634.12</b>	<b>14,149.08</b>	<b>83,503.05</b>	<b>74,084.63</b>	<b>108,554.93</b>	<b>118,227.25</b>	<b>89,979.66</b>	
11.6320.1520	Vehicle/Boat Insurance	19,540.00	18,551.00	18,551.00	18,133.00	18,133.00	18,133.00	10,530.00	
11.6320.1530	Property/Building Insurance	3,255.00	4,014.20	5,178.15	6,413.30	6,413.30	6,413.30	8,524.60	
11.6320.1830	Legal Services	-	-	517.50	450.00	250.00	375.00	-	
11.6320.1870	Other Professional/Contract Sv	-	-	2,230.04	3,178.00	15,000.00	15,000.00	10,000.00	Trainers to Nome
11.6320.1910	Volunteer Incentives	25,520.00	27,392.50	28,510.00	32,845.00	55,500.00	40,000.00	48,000.00	Volunteer Electricity Credits - Applied through NJUS Oct-Mar \$15,000/NVFD Mo Billings - Split Fees (1800 man hours @ \$15 = \$27,000 responders / 1200 man hours @ \$5 = \$6,000 meetings, training)
11.6320.1940	Advertising	-	-	-	-	-	1,200.00	500.00	
11.6320.2010	Communications	2,745.61	2,729.93	2,537.04	1,998.97	2,400.00	3,275.00	3,300.00	Fastwyre \$1050, GCI Net Svcs \$1800, NJUS Phone/Net \$200, AT&T Cell Svcs \$250,
11.6320.2012	Computer Network/Hardware/Soft	236.10	292.16	124.00	1,323.42	2,125.00	3,243.00	1,500.00	Smartnet Renew \$160,MSDS Online \$90, Radio Lcns Renewal \$1167,
11.6320.2030	Travel,Training & Related Cost	20,014.35	-	2,511.97	7,114.96	12,500.00	12,500.00	20,000.00	AK Fire Conf Valdez
11.6320.2040	Uniforms/Clothing	7,211.10	14,866.31	14,151.68	6,140.19	12,500.00	12,500.00	35,000.00	10 Sets of Turnout Gear
11.6320.2070	Office Supplies	-	-	-	-	175.00	175.00	250.00	
11.6320.2071	Operating Supplies	1,087.29	1,777.26	1,341.75	2,279.91	1,500.00	2,500.00	2,000.00	Kitchen Propane
11.6320.4010	Gas & Oil Supplies	2,937.74	4,040.84	2,050.28	2,450.34	4,000.00	4,000.00	4,000.00	
11.6320.4020	Vehicle/Boat/Eq Parts & Supply	2,675.33	-	-	4,126.56	4,000.00	4,000.00	4,000.00	
11.6320.4030	Vehicle/Boat/Eq Maintenance	1,386.00	-	-	6,018.95	17,500.00	19,250.00	10,000.00	
11.6320.4040	Vehicle/Boat Regis & Permits	30.00	40.00	30.00	10.00	50.00	50.00	50.00	
11.6320.4050	Small Tools & Equipment	5,292.53	13,883.80	7,209.64	28,672.50	17,500.00	17,500.00	17,500.00	Above ground main, Generator \$12,000
11.6320.4060	Tools & Eq Repair & Maint	3,112.96	1,120.25	372.52	3,609.39	7,500.00	14,000.00	14,000.00	
11.6320.7005	Building Maint Contracts	290.00	305.00	290.00	475.00	175.00	1,500.00	600.00	SOA DOL Boiler Cert \$60, Yukon Fire Alarm Inspect \$415, Air Compressor Inspection
11.6320.7010	Bldg Maint Materials & Supply	4,664.73	1,951.35	2,250.46	5,333.49	7,500.00	6,000.00	6,000.00	
11.6320.7011	Janitorial Services & Supplies	205.24	-	-	-	250.00	250.00	500.00	
11.6320.7021	Utilities - Electric	6,636.71	8,156.34	8,167.31	6,998.47	8,000.00	9,250.00	9,250.00	
11.6320.7022	Utilities - Water	3,099.12	3,099.12	3,099.12	2,324.34	3,100.00	3,100.00	3,100.00	
11.6320.7023	Utilities - Sewer	893.04	893.04	893.04	669.78	900.00	900.00	900.00	
11.6320.7024	Utilities - Garbage	1,900.97	2,004.28	1,990.82	1,570.00	2,050.00	2,100.00	2,100.00	
11.6320.7025	Utilities - Heat	19,487.61	14,820.59	16,828.60	17,776.68	18,500.00	28,000.00	20,780.00	5,195 gal
11.6320.7121	Utilities - Electric - IV	3,313.40	3,105.87	3,067.63	2,815.32	3,100.00	3,500.00	3,500.00	
11.6320.7122	Utilities - Water - IV	441.09	588.12	588.12	441.09	600.00	600.00	600.00	
11.6320.7123	Utilities - Sewer - IV	529.29	705.72	705.72	529.29	725.00	725.00	710.00	
11.6320.7124	Utilities - Garbage - IV	-	-	-	-	-	-	-	
11.6320.7125	Utilities - Heat - IV	5,876.03	4,513.74	5,214.38	6,471.13	5,500.00	9,000.00	6,964.00	1,741 gal
11.6320.8030	Machinery & Equipment	73,252.05	14,336.00	21,464.89	-	-	-	60,000.00	Scotpkaks
	<b>Total NVFD:</b>	<b>232,267.41</b>	<b>157,336.50</b>	<b>233,378.71</b>	<b>244,253.71</b>	<b>336,001.23</b>	<b>357,266.55</b>	<b>394,138.26</b>	



FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Nome Volunteer Ambulance Department</b>									
11.6325.1101	Salaries - Ambulance	57,957.16	52,522.16	101,959.46	79,580.59	93,572.40	95,923.63	135,931.17	2 ESTs, 1 ESA (ESA Split with Finance), 1 FT EST Summer Temp
11.6325.1201	Salaries - Overtime	2,276.39	4,255.16	8,737.80	11,465.74	3,000.00	12,000.00	2,500.00	
11.6325.1301	Ambulance Chief Stipend	4,500.00	4,000.00	7,200.00	5,400.00	7,200.00	7,200.00	6,000.00	
11.6325.1411	Accrued Personal Leave - Amb	-	6,458.48	-	(141.93)	1,803.02	1,203.02	1,458.59	
11.6325.1421	Health Insurance - Amb	7,958.30	948.57	13,869.38	15,548.30	16,943.74	18,116.08	22,082.39	
11.6325.1431	Life Insurance - Amb	114.18	35.55	186.66	195.65	186.30	222.20	224.25	
11.6325.1441	FICA/Medicare - Amb	4,951.29	5,211.89	9,019.16	7,732.68	7,387.79	8,806.96	11,048.98	
11.6325.1461	PERS - Amb	13,498.14	9,539.76	30,382.61	21,049.82	21,245.93	23,082.29	27,313.92	
11.6325.1471	Workers' Comp Insurance - Amb	2,904.27	2,119.48	295.95	408.01	2,127.20	2,127.20	418.85	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>94,159.73</b>	<b>85,091.05</b>	<b>171,651.02</b>	<b>141,238.86</b>	<b>153,466.38</b>	<b>168,681.38</b>	<b>206,978.15</b>	
11.6325.1520	Vehicle/Boat Insurance	7,016.00	8,005.00	7,434.00	7,593.79	7,434.00	7,594.00	4,518.00	
11.6325.1530	Property/Building Insurance	2,968.65	3,661.20	4,699.89	5,683.50	5,683.50	5,683.50	7,432.56	
11.6325.1830	Legal Services	304.50	-	-	-	250.00	-	300.00	
11.6325.1870	Other Professional/Contract Sv	12,791.67	20,008.93	11,642.67	5,513.06	15,000.00	15,000.00	30,000.00	Systems Design West \$ 20k, Trainers to Nome \$10k
11.6325.1910	Volunteer Incentives	31,282.50	43,767.50	21,015.00	15,555.00	55,500.00	40,000.00	40,000.00	Volunteer Electricity Credits - Applied through NJUS Oct-Mar \$9000 / NVAD \$30 (1000 Runs = \$30,000)
11.6325.1940	Advertising	-	-	-	1,156.00	-	1,200.00	1,000.00	
11.6325.2010	Communications	1,985.58	1,927.03	1,981.05	2,098.82	2,400.00	3,275.00	2,050.00	Fastwyre \$1000, NJUS Phone/Net \$600, AT&T Cell Svcs \$450
11.6325.2012	Computer Network/Hardware/Soft	660.43	608.24	8,939.38	3,862.66	2,125.00	3,243.00	2,700.00	Smartnet Renew \$124, Image Trend \$451, MSDS Online \$90, Radio Lcns Renewal \$1167, IAmResponding Software \$860
11.6325.2030	Travel, Training & Related Cost	8,832.05	3,741.50	2,379.96	11,266.60	12,500.00	12,500.00	10,000.00	Travel to EMS Symposium ANC, FAI
11.6325.2040	Uniform/Clothing	-	63.72	-	2,104.38	12,500.00	12,500.00	500.00	
11.6325.2070	Office Supplies	-	155.62	56.90	18.47	175.00	175.00	250.00	
11.6325.2071	Operating Supplies	749.34	1,201.30	1,676.92	1,351.30	1,500.00	2,500.00	1,500.00	
11.6325.3040	Emergency Preparedness	-	-	-	-	-	-	-	
11.6325.4010	Gas & Oil Supplies	4,044.97	3,368.02	3,170.91	3,085.44	4,000.00	4,000.00	4,000.00	
11.6325.4020	Vehicle/Boat/Eq Parts & Supply	2,274.91	3,814.90	1,126.05	1,577.63	4,000.00	4,000.00	4,000.00	
11.6325.4030	Vehicle/Boat/Eq Maintenance	4,101.30	5,180.50	3,862.50	-	17,500.00	19,250.00	8,000.00	
11.6325.4040	Vehicle/Boat Regis & Permits	40.00	20.00	40.00	20.00	50.00	50.00	50.00	
11.6325.4050	Small Tools & Equipment	3,568.46	1,723.80	2,872.07	-	17,500.00	17,500.00	10,000.00	
11.6325.4060	Tools & Eq Repair & Maint	541.74	102.64	453.01	-	7,500.00	14,000.00	7,500.00	
11.6325.7005	Building Maint Contracts	514.09	328.38	232.20	1,877.31	175.00	1,500.00	1,000.00	Trane \$600, Yukon Fire \$250
11.6325.7010	Bldg Maint Materials & Supply	1,494.49	1,549.13	5,422.90	2,279.08	7,500.00	6,000.00	4,000.00	Bifold Bay Doors 1 thru 6
11.6325.7011	Janitorial Services & Supplies	708.34	237.67	-	-	250.00	250.00	250.00	
11.6325.7021	Utilities - Electric 27%	13,665.64	15,165.98	15,270.82	13,001.33	15,200.00	16,500.00	16,500.00	
11.6325.7022	Utilities - Water 27%	902.70	909.87	900.92	671.94	900.00	900.00	900.00	
11.6325.7023	Utilities - Sewer 27%	-	163.35	-	-	200.00	200.00	200.00	
11.6325.7024	Utilities - Garbage 27%	769.94	811.82	806.30	635.87	850.00	850.00	850.00	
11.6325.7025	Utilities - Heat 27%	10,843.60	8,007.30	9,984.53	14,942.94	11,500.00	18,500.00	14,316.48	13,256 gal
11.6325.7550	Bad Debt	(13,170.15)	38,640.48	18,695.05	6,312.05	20,000.00	20,000.00	20,000.00	
11.6325.8030	Machinery & Equipment	6,241.77	1,174.90	1,125.10	-	-	-	5,000.00	Placeholder
	<b>Total NVAD:</b>	<b>197,292.25</b>	<b>249,429.83</b>	<b>295,439.15</b>	<b>241,846.03</b>	<b>375,658.88</b>	<b>396,226.88</b>	<b>403,795.19</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Public Works</b>									
11.6330.1101	Salaries - Public Works Sup	-	-	-	32,213.76	47,629.00	47,629.00	51,558.40	1 Public Works Supervisor 50% Shared with Roads
11.6330.1102	Salaries - Building Maint	301,399.91	266,524.83	273,456.00	226,825.88	223,528.00	286,480.73	321,594.10	1 Bldg Mtnc Foreman, 1 Bldg Mtnc I, 1 Bldg Mtnc II, 1 Laborer, 3 Summer Temp Laborer
11.6330.1105	Salaries - Custodian	-	-	-	31,782.34	66,143.00	59,119.02	94,871.14	1 FT Custodian, 2 PT 15r/20r Custodians
11.6330.1201	Salaries - Overtime	1,466.06	10,840.44	23,587.75	31,805.09	10,000.00	20,000.00	10,000.00	
11.6330.1411	Accrued Personal Lv- Bldg Mtnc	-	14,180.50	32,751.56	(971.00)	6,153.38	6,153.38	4,084.59	
11.6330.1421	Health Insurance - Bldg Mtnc	71,991.73	67,290.89	58,030.67	75,907.21	93,830.16	94,487.66	109,380.72	
11.6330.1431	Life Insurance - Bldg Mtnc	505.23	445.80	376.74	475.07	635.10	643.66	773.10	
11.6330.1441	FICA/Medicare - Bldg Mtnc	23,286.17	22,372.22	25,278.44	24,748.52	26,568.45	31,612.00	36,568.81	
11.6330.1461	PERS - Bldg Mtnc	84,390.30	84,118.51	79,385.38	60,573.54	63,645.12	78,273.64	85,094.90	
11.6330.1471	Workers' Comp Insur - Bldg Mtn	26,860.35	20,216.13	13,508.16	16,146.55	16,608.93	16,608.93	17,303.92	
	<b>Subtotal Salaries &amp; Benefits</b>	<b>509,899.75</b>	<b>485,989.32</b>	<b>506,374.70</b>	<b>499,506.96</b>	<b>554,741.14</b>	<b>641,008.02</b>	<b>731,229.68</b>	
11.6330.1520	Vehicle Insurance	6,113.00	6,113.00	4,491.00	5,021.00	5,021.00	5,021.00	4,989.00	2010 Ford Expedition x2, 2008 GMC Sierra, 2012 Chevy Silverado, 2012 GMC Sierra, 2017 Chevy Silverado, 2023 Cargo High Roof Van
11.6330.1530	Property/Building Insurance	145.00	178.80	230.85	283.70	283.70	283.70	376.40	
11.6330.1870	Other Professional/Contract Sv	-	-	3,390.40	9,065.00	3,400.00	4,000.00	3,950.00	Maintain X \$3,950
11.6330.1940	Advertising	-	940.80	1,953.30	770.10	1,500.00	1,500.00	1,500.00	
11.6330.2010	Communications	728.39	615.27	329.11	353.16	500.00	500.00	925.00	NJUS Net, Phone \$350, AT&T Cell \$550, GCI LD \$25
11.6330.2012	Computer Network/Hardware/Soft	1,387.19	342.33	569.21	3,848.83	6,800.00	10,600.00	2,500.00	Smartnet Renew \$278, MSDS Online \$90, IT Ports \$500
11.6330.2030	Travel, Training & Related Cost	2,588.85	-	1,416.00	813.20	3,000.00	3,000.00	2,000.00	
11.6330.2040	Uniform/Clothing	235.50	842.42	772.71	2,614.16	800.00	1,250.00	2,000.00	
11.6330.2070	Office Supplies	-	88.95	-	20.99	200.00	200.00	-	
11.6330.2071	Operating Supplies	374.79	1,239.44	1,730.96	1,566.75	1,500.00	2,250.00	2,500.00	Supplies - Safeway, AK Comm Co
11.6330.2612	Salaries - Veh R/M - Bldg Mtnc	-	-	-	-	-	-	-	
11.6330.4010	Gas & Oil Supplies	10,555.18	6,851.94	11,627.73	16,554.46	10,000.00	18,000.00	14,000.00	
11.6330.4020	Vehicle/Eq Parts & Supply	5,113.47	301.59	4,133.92	745.79	5,000.00	5,000.00	4,000.00	
11.6330.4030	Vehicle/Eq Maintenance	2,848.27	180.50	-	-	2,500.00	2,500.00	1,500.00	
11.6330.4040	Vehicle Regis & Permits	30.00	60.00	20.00	40.00	80.00	80.00	80.00	
11.6330.4050	Small Tools & Equipment	409.50	1,472.58	3,917.56	13,407.96	5,000.00	5,000.00	5,000.00	
11.6330.4060	Tools & Eq Repair & Maint	181.00	831.46	153.91	77.94	1,000.00	1,000.00	1,000.00	
11.6330.7010	Bldg Maint Materials & Supply	8,392.02	8,590.38	4,580.69	4,776.16	10,000.00	10,000.00	10,000.00	
11.6330.7011	Janitorial Services & Supplies	566.95	1,384.75	3,095.37	4,832.87	3,500.00	4,000.00	4,000.00	
11.6330.8030	Machinery & Equipment	-	-	-	-	-	-	-	
	<b>Total Public Works:</b>	<b>549,568.86</b>	<b>516,023.53</b>	<b>548,787.42</b>	<b>564,299.03</b>	<b>614,825.84</b>	<b>715,192.72</b>	<b>791,550.08</b>	

FY2024 Proposed Budget General Fund Expense	F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>St. Joseph's Church</b>								
11.6331.1421 Health Insurance - OSJ	-	-	-	-	-	-	-	
11.6331.1431 Life Insurance - OSJ	-	-	-	-	-	-	-	
11.6331.1441 FICA/Medicare - OSJ	-	-	-	-	-	-	-	
11.6331.1461 PERS - OSJ	-	-	-	-	-	-	-	
11.6331.1471 Workers' Comp Insurance - OSJ	-	-	-	-	-	-	-	
11.6331.1530 Property/Building Insurance	5,928.00	4,452.00	5,597.00	6,984.00	6,984.00	6,984.00	9,002.00	
11.6331.1870 Other Professional/Contract Sv	-	-	-	-	-	-	-	
11.6331.1940 Advertising	-	-	-	-	-	-	-	
11.6331.2010 Communications	441.02	447.40	438.37	367.08	500.00	500.00	500.00	Fastwyre Local Phone \$475, GCI LD
11.6331.2012 Computer Network/Hardware/Soft	121.22	188.22	371.22	138.00	375.00	375.00	375.00	MSDS Online \$90, Smartnet Renew \$138
11.6331.2070 Office Supplies	-	-	-	-	-	-	-	
11.6331.2071 Operating Supplies	-	-	-	-	-	-	-	
11.6331.7001 Salaries - OSJ (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6331.7002 Salaries - Janitorial	-	-	-	-	-	-	-	
11.6331.7005 Building Maint Contracts	-	70.00	-	-	-	-	-	
11.6331.7010 Bldg Maint Materials & Supply	2,675.75	1,503.68	1,037.06	772.68	2,000.00	2,000.00	12,000.00	Replacement Rugs
11.6331.7011 Janitorial Services & Supplies	712.71	304.66	269.99	106.06	500.00	500.00	500.00	
11.6331.7020 Utilities - OSJ	-	-	-	-	-	-	-	
11.6331.7021 Utilities - Electric	2,008.73	2,145.83	2,923.01	2,650.42	2,500.00	3,400.00	3,230.00	
11.6331.7022 Utilities - Water	909.24	909.24	909.24	681.93	925.00	925.00	910.00	
11.6331.7023 Utilities - Sewer	893.04	893.04	893.04	669.78	900.00	900.00	900.00	
11.6331.7024 Utilities - Garbage	1,647.53	1,737.18	1,725.48	1,360.66	1,675.00	1,817.00	1,817.00	
11.6331.7025 Utilities - Heat	8,640.22	6,761.54	7,838.59	7,855.90	9,000.00	9,000.00	10,864.00	2,716 gal / Toyo Heaters
11.6331.8030 Machinery & Equipment	491.78	-	-	-	-	-	-	
<b>Total St. Joseph's Church:</b>	<b>24,469.24</b>	<b>19,412.79</b>	<b>22,003.00</b>	<b>21,586.51</b>	<b>25,359.00</b>	<b>26,401.00</b>	<b>40,098.00</b>	

FY2024 Proposed Budget General Fund Expense	F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Mini Convention Center</b>								
11.6332.1421 Health Insurance - MCC	-	-	-	-	-	-	-	
11.6332.1431 Life Insurance - MCC	-	-	-	-	-	-	-	
11.6332.1441 FICA/Medicare - MCC	-	-	-	-	-	-	-	
11.6332.1461 PERS - MCC	-	-	-	-	-	-	-	
11.6332.1471 Workers' Comp Insurance - MCC	-	-	-	-	-	-	-	
11.6332.1530 Property/Building Insurance	26,489.00	31,415.00	39,761.00	4,604.00	42,565.00	4,604.00	5,704.00	Flood Insurance Re-rated/AMLJIA
11.6332.1820 Engineering/Architectural Svcs	-	-	-	-	-	-	-	
11.6332.1870 Other Professional/Contract Sv	246.67	-	-	2,634.02	500.00	3,000.00	1,500.00	DEC \$500, GCSIT
11.6332.2010 Communications	557.02	542.65	491.90	3,751.77	525.00	6,000.00	6,100.00	Fastwyre Local Phone \$540, Fiber \$5544
11.6332.2012 Computer Network/Hardware/Soft	121.22	89.22	89.22	4,533.86	90.00	4,600.00	3,500.00	MSDS Online \$90, IT Devices Meraki Lcns \$355, TV Expansion & AV Equipment Upgrades \$3000 est
11.6332.2071 Operating Supplies	-	-	-	9,127.49	2,500.00	12,000.00	2,500.00	
11.6332.4050 Small Tools & Equipment	1,296.22	142.75	1,072.89	-	1,200.00	1,200.00	1,200.00	
11.6332.4060 Tools & Eq Repair & Maint	164.02	-	-	-	-	-	-	
11.6332.7001 Salaries - MCC (Bldg Mtn)	-	-	-	-	-	-	-	
11.6332.7002 Salaries - Janitorial	-	-	-	-	-	-	-	
11.6332.7005 Building Maintenance Contracts	9,049.01	70.00	7,027.14	-	1,500.00	1,500.00	-	
11.6332.7010 Bldg Maint Materials & Supply	1,429.46	6,125.26	30,403.86	14,132.51	6,000.00	13,250.00	11,500.00	Finish Remodel: Cabinets & Small Appliances
11.6332.7011 Janitorial Services & Supplies	1,129.13	133.37	269.99	891.93	1,100.00	1,100.00	900.00	
11.6332.7020 Utilities - MCC	-	-	-	-	-	-	-	
11.6332.7021 Utilities - Electric	5,966.55	9,258.91	5,452.15	4,017.11	5,800.00	5,800.00	5,800.00	
11.6332.7022 Utilities - Water	1,561.28	4,921.68	2,268.08	1,617.36	2,250.00	2,250.00	2,000.00	
11.6332.7023 Utilities - Sewer	1,012.08	5,044.56	1,860.24	1,294.74	1,850.00	1,850.00	1,850.00	
11.6332.7024 Utilities - Garbage	1,900.97	2,875.95	2,195.57	2,355.01	1,950.00	3,150.00	3,150.00	
11.6332.7025 Utilities - Heat	14,756.41	10,871.01	13,655.88	21,476.17	15,000.00	21,000.00	18,928.00	4,732 gal
<b>Total Mini Convention Center:</b>	<b>65,679.04</b>	<b>71,490.36</b>	<b>104,547.92</b>	<b>70,435.97</b>	<b>82,830.00</b>	<b>81,304.00</b>	<b>64,632.00</b>	

FY2024 Proposed Budget General Fund Expense	F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Public Works Building</b>								
11.6334.1421 Health Insurance - PWKS Bldg	-	-	-	-	-	-	-	
11.6334.1431 Life Insurance - PWKS Bldg	-	-	-	-	-	-	-	
11.6334.1441 FICA/Medicare - PWKS Bldg	-	-	-	-	-	-	-	
11.6334.1461 PERS - PWKS Bldg	-	-	-	-	-	-	-	
11.6334.1471 Workers' Comp Ins - PWKS Bldg	-	-	-	-	-	-	-	
11.6334.1530 Property/Building Insurance	1,699.00	2,095.00	2,701.00	3,468.00	3,468.00	3,468.00	4,711.00	
11.6334.1870 Other Professional/Contract Sv	-	-	-	-	-	-	-	
11.6334.2012 Computer Network/Hardware/Soft	-	-	-	-	-	-	-	
11.6334.4050 Small Tools & Equipment	-	-	-	-	8,000.00	4,000.00	5,000.00	Fire Replacement - not covered by insurance
11.6334.7001 Salaries - Public Works Bldg	-	-	-	-	-	-	-	
11.6334.7005 Building Maintenance Contracts	60.00	70.00	60.00	-	100.00	100.00	100.00	SOA Boiler Inspection
11.6334.7010 Bldg Maint Materials & Supply	999.00	817.45	3,379.43	2,977.14	2,500.00	2,500.00	3,500.00	
11.6334.7011 Janitorial Services & Supplies	-	-	-	-	-	-	-	
11.6334.7020 Utilities - Public Works Bldg	-	-	-	-	-	-	-	
11.6334.7021 Utilities - Electric	6,636.69	8,156.26	8,167.28	6,998.44	8,500.00	9,150.00	8,700.00	
11.6334.7022 Utilities - Water	909.24	909.24	909.24	681.93	925.00	925.00	910.00	
11.6334.7023 Utilities - Sewer	893.04	893.04	893.04	669.78	925.00	925.00	900.00	
11.6334.7024 Utilities - Garbage	823.78	868.55	862.68	680.35	850.00	910.00	910.00	
11.6334.7025 Utilities - Heat	19,662.47	15,699.46	27,385.30	37,103.16	25,000.00	38,400.00	34,000.00	8,500 gal
<b>Total Public Works Building:</b>	<b>31,683.22</b>	<b>29,509.00</b>	<b>44,357.97</b>	<b>52,578.80</b>	<b>50,268.00</b>	<b>60,378.00</b>	<b>58,731.00</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Senior Citizens Building</b>									
11.6335.1421	Health Insurance - SCC	-	-	-	-	-	-	-	
11.6335.1431	Life Insurance - SCC	-	-	-	-	-	-	-	
11.6335.1441	FICA/Medicare - SCC	-	-	-	-	-	-	-	
11.6335.1461	PERS - SCC	-	-	-	-	-	-	-	
11.6335.1471	Workers' Comp Insurance - SCC	-	-	-	-	-	-	-	
11.6335.1530	Property/Building Insurance	2,860.00	3,527.00	4,589.00	5,823.00	5,823.00	5,823.00	7,692.00	
11.6335.1870	Other Professional/Contract Sv	-	-	-	-	5,000.00	-	-	
11.6335.2012	Computer Network/Hardware/Soft	-	-	-	-	-	-	-	
11.6335.2071	Operating Supplies	6,216.42	4,715.25	6,739.95	4,286.96	6,250.00	6,250.00	6,000.00	BFI Propane Expense
11.6335.4050	Small Tools & Equipment	105.00	-	-	-	-	-	-	
11.6335.7001	Salaries - SCC (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6335.7002	Salaries - SCC Janitorial	-	-	-	-	-	-	-	
11.6335.7005	Building Maintenance Contracts	6,027.39	7,025.89	3,610.13	3,360.09	6,000.00	6,000.00	4,000.00	SCC Elev Mtnc \$2750, Yukon Fire Sprinkler, Fire Alarm Inspection \$1000, Freezer Insp, Elevator Inspection
11.6335.7010	Bldg Maint Materials & Supply	2,074.17	5,414.52	2,265.40	1,849.17	3,000.00	3,000.00	7,000.00	Ceiling Tiles, Propane Upgrade
11.6335.7020	Utilities - SCC	-	-	-	-	-	-	-	
11.6335.7021	Utilities - Electric	12,296.97	12,430.09	16,702.36	14,611.98	15,000.00	20,000.00	18,500.00	
11.6335.7022	Utilities - Water	2,651.20	2,291.60	2,614.00	2,193.00	2,750.00	3,000.00	2,850.00	
11.6335.7023	Utilities - Sewer	1,577.52	1,146.00	1,532.88	1,428.66	1,650.00	2,150.00	1,800.00	
11.6335.7024	Utilities - Garbage	5,248.02	5,533.21	5,496.04	4,334.19	5,500.00	5,800.00	5,800.00	
11.6335.7025	Utilities - Heat	12,798.51	9,475.23	11,548.59	17,503.66	14,000.00	20,000.00	15,680.00	8,000 gal
11.6335.8030	Machinery & Equipment	11,406.80	-	-	-	-	-	-	
<b>Total Senior Citizens Building:</b>		<b>63,262.00</b>	<b>51,558.79</b>	<b>55,098.35</b>	<b>55,390.71</b>	<b>64,973.00</b>	<b>72,023.00</b>	<b>69,322.00</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Landfill</b>									
11.6336.1101	Salaries-Beam Road-Operators	65,361.30	79,099.89	72,895.61	61,492.72	77,890.22	85,490.68	89,082.64	1 Landfill Operator
11.6336.1102	Salaries-CntrCrk-Operators	5,801.44	6,067.08	9,596.50	19,551.12	8,654.50	19,654.50	17,816.53	
11.6336.1201	Salaries - Overtime	2,339.55	2,289.54	1,439.96	7,756.65		7,500.00	6,000.00	
11.6336.1411	Accrued Personal Lv - Landfill	-	-	-	(399.92)	1,885.97	1,885.97	971.27	
11.6336.1421	Health Insurance - Landfill	11,548.16	10,866.05	9,408.79	13,993.83	12,550.92	16,814.25	13,589.16	
11.6336.1431	Life Insurance - Landfill	156.61	143.44	131.20	155.14	138.00	196.25	138.00	
11.6336.1441	FICA/Medicare - Landfill	5,622.98	6,690.38	6,420.80	6,737.23	6,620.69	8,617.36	8,636.79	
11.6336.1461	PERS - Landfill	20,549.47	23,163.35	23,118.89	19,372.90	19,039.90	24,781.94	24,837.72	
11.6336.1471	Workers' Comp Ins - Landfill	6,209.00	4,397.15	4,384.55	6,232.23	6,335.09	6,335.09	6,456.71	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>117,588.51</b>	<b>132,716.88</b>	<b>127,396.30</b>	<b>134,891.90</b>	<b>133,115.29</b>	<b>171,276.04</b>	<b>167,528.92</b>	
11.6336.1520	Vehicle/Eq Insurance	2,789.00	2,789.00	1,144.00	1,144.00	1,144.00	1,144.00	1,144.00	2010 Komatsu Dozer, 966F
11.6336.1530	Property/Building Insurance	1,168.00	1,440.00	1,870.00	2,397.00	2,397.00	2,397.00	3,253.00	
11.6336.1820	Engineering/Architectural Svcs	46,611.06	83,151.79	76,849.25	69,619.06	85,000.00	85,000.00	87,500.00	Bristol Task Order #5 - Landfill Engineering / Groundwater Sampling/ADEC Coordination on Gas Probe Install \$7500
11.6336.1840	Survey/Appraisal Services	20,250.00	13,765.00	12,815.00	15,645.00	17,500.00	17,500.00	15,750.00	SOA DEC Annual Permitting \$8250, Survey Svcs \$4500, Environmental Monitoring Water Sampling \$3000
11.6336.1870	Other Professional/Contract Sv	1,106.25	7,285.34	3,132.25	22,433.75	2,500.00	2,500.00	2,000.00	Pederson \$700, Qtrucking Equip Hauling Fees \$500,
11.6336.1940	Advertising	-	-	183.60	-	350.00	350.00	200.00	
11.6336.2010	Communications	441.61	447.40	438.37	367.08	500.00	500.00	500.00	Fastwyre Local Phone
11.6336.2012	Computer Network/Hardware/Soft	-	-	-	-	-	-	-	
11.6336.2030	Travel, Training & Related Cost	-	-	-	-	-	-	-	
11.6336.2040	Clothing, Safety Gear	-	-	-	957.37	-	1,000.00	1,500.00	
11.6336.2071	Operating Supplies	65.39	44.00	47.38	921.94	150.00	1,000.00	1,000.00	
11.6336.3030	Recycling Center	-	-	-	-	-	-	-	
11.6336.4010	Gas & Oil Supplies	14,154.39	10,944.27	13,190.00	12,852.87	15,000.00	18,000.00	14,000.00	
11.6336.4020	Vehicle/Eq Parts & Supply	2,007.80	8,348.85	2,191.55	33,640.20	45,000.00	35,000.00	15,000.00	
11.6336.4030	Vehicle/Eq Maintenance	-	-	-	-	-	-	-	
11.6336.4040	Vehicle Regis & Permits	10.00	-	10.00	-	10.00	10.00	10.00	
11.6336.4050	Small Tools & Equipment	392.85	2,285.64	133.12	-	2,000.00	1,000.00	8,000.00	Can Crusher, Welder, Occupational Health
11.6336.7001	Salaries-Bldg Mtnc CC & Beam	-	-	-	-	-	-	-	
11.6336.7005	Building Maintenance Contracts	-	140.00	-	-	140.00	140.00	140.00	SOA Boiler Certification
11.6336.7010	Bldg Maint Materials & Supply	1,247.25	532.57	17,266.35	2,043.29	10,000.00	4,000.00	4,000.00	
11.6336.7020	Utilities - Landfill Building	-	-	-	-	-	-	-	
11.6336.7021	Utilities - Electric	3,509.19	5,059.52	6,084.81	9,709.48	5,000.00	13,695.00	11,500.00	
11.6336.7022	Utilities - Water	-	-	-	-	-	-	-	
11.6336.7023	Utilities - Sewer	-	-	-	-	-	-	-	
11.6336.7024	Utilities - Garbage	-	-	-	-	-	-	-	
11.6336.7025	Utilities - Heat	8,439.45	6,748.90	9,398.32	11,321.23	8,500.00	10,700.00	11,460.00	2,865 gal - Oil Burner In Service in F23
11.6336.7500	Debt Payment	117,335.00	50,750.96	-	-	-	-	-	
11.6336.8030	Machinery & Equipment	4,260.75	-	15,389.48	12,755.80	-	15,000.00	25,000.00	Gas Probe Installation \$25,000
	<b>Total Landfill:</b>	<b>341,376.50</b>	<b>326,450.12</b>	<b>287,539.78</b>	<b>330,699.97</b>	<b>328,306.29</b>	<b>380,212.04</b>	<b>369,485.92</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Cemetery</b>									
11.6337.1101	Salaries - Morgue	19,987.05	14,665.03	11,911.59	6,590.39	26,368.00	15,482.19	20,985.12	FT Laborer May-Oct - Shared employee PWKS
11.6337.1411	Accrued Leave - Morgue	-	-	-	-	456.30	456.30	-	
11.6337.1421	Health Insurance - Morgue	1,023.90	591.58	757.21	843.04	6,275.46	7,096.09	1,076.75	
11.6337.1431	Life Insurance - Morgue	9.75	5.10	7.95	11.00	69.00	79.88	41.40	
11.6337.1441	FICA/Medicare - Morgue	1,673.38	1,121.91	911.24	504.17	2,017.16	1,184.39	1,605.36	
11.6337.1461	PERS - Morgue	661.32	1,368.95	844.12	1,422.91	5,800.96	3,406.08	4,616.73	
11.6337.1471	Workers' Comp Ins - Morgue	242.79	631.98	1,117.80	1,268.30	1,268.30	1,268.30	763.85	
	<b>Subtotal Salaries &amp; Benefits</b>	<b>23,598.19</b>	<b>18,384.55</b>	<b>15,549.91</b>	<b>10,639.81</b>	<b>42,255.18</b>	<b>28,973.23</b>	<b>29,089.21</b>	
11.6337.1520	Vehicle/Eq Insurance	97.00	97.00	97.00	97.00	97.00	97.00	97.00	2008 Kubota Mini Excavator
11.6337.1530	Property/Building Insurance	589.00	727.00	926.00	1,219.00	1,219.00	1,219.00	1,580.00	
11.6337.1840	Survey/Appraisal Services	-	-	-	-	-	-	-	
11.6337.1870	Other Professional/Contract Sv	3,739.18	130.00	-	1,200.00	1,500.00	1,500.00	1,500.00	Qtrucking Equip Hauling Fees, Canon Fees if Applicable, Arctic Refrig Prof Svcs
11.6337.1940	Advertising	-	-	-	-	-	-	-	
11.6337.2010	Communications	314.95	267.71	221.70	115.00	250.00	250.00	250.00	NIJUS Local Phone/Net \$250
11.6337.2012	Computer Network/Hardware/Soft	2,351.54	1,734.22	1,239.22	1,449.98	1,755.00	1,755.00	1,755.00	MSDS Online \$110, Ramaker Annual Mtnc & Cloud Hosting \$1150, Autodeck Fusion 360 \$495
11.6337.2030	Travel, Training & Related Cost	453.20	-	-	-	-	-	-	
11.6337.2040	Uniform/Clothing	-	-	-	-	-	-	-	
11.6337.2070	Office Supplies	-	-	-	-	-	-	-	
11.6337.2071	Operating Supplies	127.57	8.05	-	-	1,200.00	500.00	150.00	
11.6337.4010	Gas & Oil Supplies	5.31	37.17	24.46	-	100.00	100.00	100.00	
11.6337.4020	Vehicle/Eq Parts & Supply	234.63	563.21	618.38	-	1,000.00	1,000.00	700.00	
11.6337.4030	Vehicle/Eq Maintenance	-	-	-	-	-	-	-	
11.6337.4040	Vehicle Regis & Permits	-	10.00	-	10.00	10.00	10.00	10.00	
11.6337.4050	Small Tools & Equipment	25.15	377.89	1,610.15	-	1,500.00	1,500.00	1,000.00	
11.6337.4060	Tools & Eq Repair & Maint	814.32	153.00	109.21	51.83	900.00	900.00	400.00	
11.6337.4080	Road Maintenance Materials	-	-	5,040.00	-	5,000.00	5,000.00	5,000.00	Cover material for burials
11.6337.7001	Salaries - Morgue (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6337.7005	Building Maintenance Contracts	1,519.01	305.00	-	-	1,500.00	1,500.00	500.00	Freezer Inspection
11.6337.7010	Bldg Maint Materials & Supply	2,108.65	853.89	897.91	464.73	3,000.00	500.00	1,200.00	
11.6337.7011	Janitorial Services & Supplies	-	-	-	-	-	-	-	
11.6337.7020	Utilities - Morgue Building	-	-	-	-	-	-	-	
11.6337.7021	Utilities - Electric	7,558.11	8,263.24	6,274.23	4,319.88	8,500.00	8,500.00	7,650.00	
11.6337.7022	Utilities - Water	-	-	-	-	-	-	-	
11.6337.7023	Utilities - Sewer	-	-	-	-	-	-	-	
11.6337.7024	Utilities - Garbage	-	-	-	-	-	-	-	
11.6337.7025	Utilities - Heat	971.34	864.79	1,050.00	1,445.87	1,100.00	1,800.00	1,356.00	339 gal
11.6337.7540	Credit Card Service Fees	-	-	-	-	-	-	-	
11.6337.8010	Land/Buildings & Improvements	-	-	-	-	4,000.00	-	4,000.00	Staining Morgue Exterior
11.6337.8030	Machinery & Equipment	-	-	7,874.56	-	4,000.00	4,000.00	32,000.00	Casket Carriage \$9000, Mower \$23000
	<b>Total Cemetery:</b>	<b>44,507.15</b>	<b>32,776.72</b>	<b>41,532.73</b>	<b>21,013.10</b>	<b>78,886.18</b>	<b>59,104.23</b>	<b>88,337.21</b>	



FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Parks / Playgrounds / Lights</b>									
11.6338.1101	Salaries - Parks	-	-	-	-	8,245.00	4,169.00	-	
11.6338.1421	Health Insurance - Parks	-	-	-	-	-	-	-	
11.6338.1431	Life Insurance - Parks	-	-	-	-	-	-	-	
11.6338.1441	FICA/Medicare - Parks	-	-	-	-	630.74	318.93	-	
11.6338.1461	PERS - Parks	-	-	-	-	-	-	-	
11.6338.1471	Workers' Comp Ins - Parks	-	-	-	-	396.58	200.53	-	
	<b>Subtotal Salaries &amp; Benefits:</b>	-	-	-	-	<b>9,272.32</b>	<b>4,688.46</b>	-	
11.6338.1520	Vehicle Insurance	92.00	92.00	-	-	-	-	-	
11.6338.1820	Engineering/Architectural Svcs	-	-	-	-	-	-	-	
11.6338.1870	Other Professional/Contract Sv	1,870.47	2,060.31	7,596.98	1,010.06	3,000.00	3,000.00	2,000.00	SOA DEC Fees
11.6338.1940	Advertising	-	-	-	-	-	-	-	
11.6338.2012	Computer Network/Hardware/Soft	-	-	-	-	-	-	-	
11.6338.2071	Operating Supplies	-	-	-	-	100.00	100.00	-	
11.6338.2210	City Beautification/Betterment	-	-	-	-	-	-	-	
11.6338.4010	Gas & Oil Supplies	-	-	193.34	-	300.00	300.00	300.00	
11.6338.4020	Vehicle/Eq Parts & Supply	109.99	-	615.58	454.07	500.00	750.00	500.00	
11.6338.4050	Small Tools & Equipment	-	-	6,805.47	-	8,500.00	8,500.00	4,000.00	
11.6338.4080	Road Maintenance Materials	-	-	-	-	-	-	-	
11.6338.7001	Salaries - Parks/Playgrounds	-	-	-	-	-	-	-	
11.6338.7002	Salaries - Monuments, Signs	-	-	-	-	-	-	-	
11.6338.7005	Building Maintenance Contracts	-	-	-	-	-	-	-	
11.6338.7010	Bldg Maint Materials & Supply	-	4,173.69	2,465.11	4,650.00	37,000.00	10,000.00	20,000.00	Iditarod Improvements
11.6338.7020	Utilities	-	-	-	-	-	-	-	
11.6338.7021	Utilities - Electric	20,059.59	20,290.98	21,013.91	23,582.89	21,000.00	27,500.00	26,125.00	
11.6338.7022	Utilities - Water	-	-	-	-	-	-	-	
11.6338.7023	Utilities - Sewer	575.00	-	-	-	600.00	600.00	600.00	
11.6338.7024	Utilities - Garbage	7,064.71	7,448.69	7,398.54	5,834.59	7,600.00	7,795.00	7,795.00	
11.6338.7025	Utilities - Heat	2,613.03	1,806.07	2,176.17	3,224.97	3,200.00	3,500.00	2,800.00	700 gal
11.6338.8010	Land/Buildings & Improvements	-	-	-	9,946.70	10,000.00	10,000.00	10,000.00	Mulch for Playground
11.6338.8030	Machinery & Equipment	1,450.00	-	-	-	-	-	-	
	<b>Total Parks / Playgrounds / Lights:</b>	<b>33,834.79</b>	<b>35,871.74</b>	<b>48,265.10</b>	<b>48,703.28</b>	<b>101,072.32</b>	<b>76,733.46</b>	<b>74,120.00</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Road Maintenance</b>									
11.6339.1101	Salaries - Public Works Supervisor	73.00	-	-	40,609.05	47,629.00	51,287.89	51,558.40	1 Public Works Supervisor 50% Shared with Building Maint
11.6339.1102	Salaries - Operators	232,628.65	227,000.41	235,580.96	249,294.73	315,667.00	332,709.70	326,073.53	1 Road Crew Foreman, 3 Equip Operators, 1 Winter Driver
11.6339.1103	Salaries - Veh Maintenance	-	-	-	38,374.55	61,644.00	51,113.64	70,600.56	1 City Mechanic
11.6339.1104	Salaries - Admin-Purchasing	-	-	-	-	-	-	34,200.00	1 Purchasing Manager Shared with Port
11.6339.1105	Salaries - Temporary Help	28,820.29	41,581.92	52,245.46	26,493.75	40,000.00	40,000.00	35,000.00	
11.6339.1201	Salaries - Overtime	32,666.47	77,000.82	83,274.75	99,735.85	60,000.00	60,000.00	80,000.00	
11.6339.1411	Accrued Personal Lv-Operators	(667.70)	3,120.99	-	(1,329.11)	8,343.60	8,343.60	4,739.61	
11.6339.1421	Health Ins - Operators	50,482.59	57,635.27	50,489.89	72,082.12	107,367.89	97,050.35	122,758.44	
11.6339.1431	Life Insurance - Operators	482.56	452.95	498.42	678.57	896.94	921.87	834.07	
11.6339.1441	FICA/Medicare - Operators	22,525.72	26,736.42	28,490.82	34,816.99	40,157.91	40,936.01	45,703.59	
11.6339.1461	PERS - Operators	74,240.03	89,867.31	84,245.23	93,268.47	106,686.80	108,875.86	123,735.04	
11.6339.1471	Workers' Comp Ins - Operators	18,370.71	12,685.28	23,174.72	34,275.12	36,095.28	36,095.28	34,118.40	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>459,622.32</b>	<b>536,081.37</b>	<b>558,000.25</b>	<b>688,300.09</b>	<b>824,488.42</b>	<b>827,334.20</b>	<b>929,321.64</b>	
11.6339.1520	Vehicle Insurance	22,656.00	23,842.02	19,032.00	18,570.48	18,196.00	18,570.46	16,046.00	
11.6339.1530	Property/Building Insurance	1,521.00	1,143.00	1,453.00	1,996.00	1,996.00	1,996.00	2,700.00	
11.6339.1820	Engineering/Architectural Svcs	-	-	-	-	-	-	-	
11.6339.1840	Survey/Appraisal Services	-	-	-	-	-	-	-	
11.6339.1860	Snow Removal	49,561.54	268,377.50	293,675.50	341,328.00	190,000.00	265,000.00	275,000.00	
11.6339.1870	Other Professional/Contract Sv	300.00	-	4,040.40	18,387.50	3,400.00	5,700.00	6,000.00	Maintain X \$3950, Q Trucking \$1500
11.6339.1940	Advertising	856.80	1,629.15	2,798.20	1,337.90	2,000.00	2,000.00	2,000.00	
11.6339.2010	Communications	734.19	623.78	953.56	750.67	1,107.00	1,107.00	1,175.00	NJUS Phone/Net \$575, AT&T Cell \$600
11.6339.2012	Computer Network/Hardware/Soft	687.19	2,507.34	6,365.71	6,084.11	5,000.00	8,000.00	12,000.00	MSDS Online \$250, Smartnet Renewal \$400, Construction Machinery Annual Subscription for Tech Tool \$3000, Freightliner/Volvo Software for Mtn \$3000, Cat Subscription \$3000, Ford \$1000, Cummins \$1000
11.6339.2020	Dues & Memberships	-	-	-	-	-	-	-	
11.6339.2030	Travel, Training & Related Cost	-	-	876.00	-	1,500.00	1,500.00	5,000.00	
11.6339.2040	Uniform/Clothing	246.31	488.69	200.50	3,610.65	500.00	3,000.00	2,500.00	
11.6339.2070	Office Supplies	90.38	67.35	44.26	20.98	125.00	125.00	100.00	
11.6339.2071	Operating Supplies	2,851.51	2,399.44	10,204.10	11,667.92	3,000.00	15,000.00	7,000.00	
11.6339.4010	Gas & Oil Supplies	96,892.03	93,094.04	103,404.23	162,525.24	115,000.00	160,000.00	115,000.00	
11.6339.4020	Vehicle/Eq Parts & Supply	91,939.49	101,498.52	128,760.92	111,997.90	152,000.00	152,000.00	130,000.00	
11.6339.4030	Vehicle/Eq Maintenance	5,501.25	46,100.78	5,800.74	910.32	10,000.00	7,500.00	5,000.00	
11.6339.4040	Vehicle Regis & Permits	1,360.00	1,430.00	40.00	115.00	3,500.00	3,500.00	3,500.00	SOA DOT Summer/Winter Road Permits \$3300 , DMV Fees
11.6339.4050	Small Tools & Equipment	3,677.85	14,672.73	2,909.02	11,326.80	8,000.00	11,000.00	11,000.00	
11.6339.4060	Tools & Eq Repair & Maint	634.23	588.09	492.49	1,635.72	1,000.00	2,000.00	2,000.00	
11.6339.4080	Road Maintenance Materials	131,853.34	143,493.04	143,923.73	214,441.23	225,000.00	225,000.00	160,000.00	Gravel, Calcium Chloride and Road signs

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
11.6339.7001	Salaries GGG Bldg Maint	-	-	-	-	-	-	-	
11.6339.7005	Building Maintenance Contracts	-	-	60.00	60.00	60.00	60.00	100.00	
11.6339.7010	Bldg Maint Materials & Supply	2,604.52	5,019.86	4,077.85	17,324.27	30,000.00	30,000.00	15,000.00	
11.6339.7011	Janitorial Services & Supplies	212.44	-	266.76	58.34	250.00	250.00	500.00	
11.6339.7021	Utilities - Electric	20,937.35	32,684.74	43,719.01	8,401.10	20,000.00	35,000.00	35,000.00	Grader Greg's Garage, Heat Trace
11.6339.7022	Utilities - Water	-	-	-	-	-	-	-	
11.6339.7025	Utilities - Heat	9,616.47	8,594.57	8,429.90	10,696.28	9,600.00	15,360.00	13,500.00	3,000 gal
11.6339.7540	Banking/Credit Card Fees	-	-	-	-	-	-	-	
11.6339.8030	Machinery & Equipment	356,052.22	-	-	-	-	-	15,000.00	Traffic Control Project (shared with port)
<b>Total Road Maintenance:</b>		<b>1,260,408.43</b>	<b>1,284,336.01</b>	<b>1,339,528.13</b>	<b>1,631,546.50</b>	<b>1,625,722.42</b>	<b>1,791,002.66</b>	<b>1,764,442.64</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Recreation</b>									
11.6410.1101	Salaries - NRC Director	79,348.67	75,940.45	111,525.92	90,267.72	110,000.00	112,081.51	115,481.17	1 Director - Exempt
11.6410.1102	Salaries - Staff	156,733.27	142,581.25	159,848.41	186,409.55	206,874.00	225,923.43	232,981.90	1 Asst Dir, 2 F/T Attn, 3 P/T Attn
11.6410.1103	Salaries - Staff Janitor	39,532.85	45,226.51	50,450.38	21,205.98	54,390.00	48,817.98	56,055.68	1 Janitor
11.6410.1104	Salaries - Bowling Alley Staff	9,350.00	7,043.75	8,202.50	8,497.50	5,606.00	7,200.50	8,750.00	1 Bowling Manager P/T
11.6410.1105	Salaries - Laborer	1,148.24	222.34	6,972.48	-	-	-	-	4 mo Laborer P/T - moved to Parks
11.6410.1106	Salaries - Programming							71,292.00	1 Program Coordinator
11.6410.1201	Salaries - Overtime	4,017.15	827.41	7,503.47	5,443.53	5,000.00	5,000.00	5,000.00	
11.6410.1411	Accrued Personal Leave - NRC	1,436.67	24,282.97	24,323.19	2,372.88	25,165.78	25,165.78	4,621.00	
11.6410.1421	Health Insurance - NRC	51,093.42	44,817.18	52,897.60	45,695.03	74,241.12	66,474.92	80,381.52	
11.6410.1431	Life Insurance - NRC	639.93	572.82	563.28	592.61	701.28	757.37	833.64	
11.6410.1441	FICA/Medicare - NRC	22,308.76	22,653.64	28,215.39	24,067.03	29,213.06	30,634.77	37,451.40	
11.6410.1461	PERS - NRC	70,261.25	76,062.81	80,571.33	62,982.87	72,630.36	81,763.30	98,041.68	
11.6410.1471	Workers' Comp Insurance - NRC	8,775.92	10,097.81	8,746.13	6,050.81	8,707.31	8,707.31	8,586.36	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>444,646.13</b>	<b>450,328.94</b>	<b>539,820.08</b>	<b>453,585.51</b>	<b>592,528.91</b>	<b>612,526.87</b>	<b>719,476.35</b>	
11.6410.1520	Vehicle Insurance	634.00	634.00	418.00	418.00	418.00	418.00	418.00	2001 Ford F250
11.6410.1530	Property/Building Insurance	7,774.00	9,587.00	12,430.00	16,059.00	16,059.00	16,059.00	21,392.00	
11.6410.1870	Other Professional/Contract Sv	14,160.76	1,526.41	8,885.36	13,960.87	15,000.00	15,500.00	16,500.00	Referees - Basketball, Volleyball, Youth Softball; GCSIT Damaged Ports \$500
11.6410.1940	Advertising	-	-	-	234.60	-	234.60	-	
11.6410.2010	Communications	4,497.91	4,666.18	3,868.29	6,628.49	6,800.00	7,100.00	7,900.00	Fastwyre \$1075, NJUS Phone/Internet \$900, GCI LD \$100, GCI Sports Package \$5802 (\$483.50 per mo)
11.6410.2012	Computer Network/Hardware/Soft	1,754.12	2,722.13	-	-	8,250.00	8,250.00	3,500.00	Smartnet Renewal \$1435, MyRec Recreation Management \$1000 est, Repair Damaged Ports Hardware \$500
11.6410.2020	Dues & Memberships	270.00	-	175.00	229.00	400.00	400.00	400.00	ARPA x2 \$95, NRPA \$175
11.6410.2030	Travel, Training & Related Cost	5,498.66	175.00	5,434.34	5,095.21	6,000.00	6,000.00	6,000.00	NRPA, ARPA, ITC Start, PERMS Conference
11.6410.2040	Uniform/Clothing	-	-	-	-	-	-	-	
11.6410.2070	Office Supplies	244.16	464.29	198.75	175.40	500.00	500.00	300.00	
11.6410.2071	Operating Supplies	3,500.86	2,510.27	4,175.36	6,770.20	5,000.00	6,500.00	6,000.00	
11.6410.2073	Resale Supplies	8,214.31	14,349.47	5,870.90	12,391.62	10,000.00	15,000.00	14,000.00	Vending Machine Supplies
11.6410.2078	Youth Programs Supplies	858.68	1,587.54	681.62	313.17	1,250.00	1,250.00	1,250.00	
11.6410.3010	Sponsorship/Donations/Contrib	882.00	-	1,770.00	1,672.06	3,000.00	2,500.00	2,500.00	Facility Fee Waivers
11.6410.4010	Gas & Oil Supplies	2,345.79	1,557.34	1,814.74	2,025.51	2,000.00	2,500.00	2,000.00	
11.6410.4020	Vehicle/Eq Parts & Supply	870.85	1,341.02	395.66	260.66	1,500.00	1,500.00	1,000.00	
11.6410.4030	Vehicle/Eq Maintenance	1,346.18	2,022.81	642.25	-	2,500.00	2,000.00	1,000.00	
11.6410.4040	Vehicle Regis & Permits	10.00	-	10.00	-	10.00	10.00	10.00	
11.6410.4050	Small Tools & Equipment	922.52	3,135.88	685.20	104.11	2,000.00	2,000.00	1,000.00	
11.6410.4060	Tools & Eq Repair & Maint	6,132.49	1,876.36	2,787.60	870.00	3,500.00	3,500.00	3,000.00	Cardio Tech Visit - Replacement Parts

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
11.6410.7001	Salaries - NRC (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6410.7002	Salaries - Janitorial	-	-	-	-	-	-	-	
11.6410.7005	Building Maintenance Contracts	1,963.56	3,510.21	660.00	1,625.83	9,000.00	9,000.00	4,500.00	Cardio Tech Visit Labor \$3000, Annual Fire Inspection Fee \$1160, SOA DOL Boiler Insp \$200, PK Electric Prof Svcs, Arctic Refrig Prof Svcs
11.6410.7010	Bldg Maint Materials & Supply	10,504.88	4,121.88	16,183.42	12,346.97	16,000.00	26,000.00	12,000.00	General Maintenance
11.6410.7011	Janitorial Services & Supplies	3,833.92	7,585.01	3,563.02	4,926.21	7,500.00	7,500.00	7,000.00	
11.6410.7020	Utilities	-	-	-	-	-	-	-	
11.6410.7021	Utilities - Electric	36,349.57	32,824.35	39,884.68	37,399.55	42,500.00	46,000.00	43,700.00	
11.6410.7022	Utilities - Water	8,117.04	5,153.44	6,641.44	5,588.68	6,500.00	7,500.00	7,250.00	
11.6410.7023	Utilities - Sewer	6,651.60	3,095.28	4,880.88	4,689.78	5,000.00	6,150.00	6,150.00	
11.6410.7024	Utilities - Garbage	7,064.71	7,448.69	8,721.51	3,628.02	7,500.00	5,000.00	5,000.00	
11.6410.7025	Utilities - Heat	51,145.93	39,904.85	44,394.45	48,560.84	48,000.00	70,000.00	63,636.00	15,909 gal
11.6410.7540	Credit Card Service Fees	-	-	-	-	-	-	-	
11.6410.8030	Machinery & Equipment	8,131.09	11,029.09	6,759.76	875.00	12,500.00	12,500.00	10,000.00	Cardio Equipment - Treadmills
<b>Total Recreation:</b>		<b>638,325.72</b>	<b>613,157.44</b>	<b>721,752.31</b>	<b>640,434.29</b>	<b>831,215.91</b>	<b>893,398.47</b>	<b>966,882.35</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Swimming Pool</b>									
11.6420.1101	Salaries - Pool Mgr, Assistant	-	-	-	-	-	-	-	
11.6420.1102	Salaries - Pool Lifeguards	21,891.22	12,044.15	25,394.22	19,740.00	32,349.00	26,601.39	32,348.53	Lead Guard 15 hrs, Lifeguard I,II,III,
11.6420.1103	Salaries - Clerical Assistant	1,129.86	-	-	-	1,500.00	750.00	750.00	
11.6420.1201	Salaries - Overtime	-	-	-	-	-	-	-	
11.6420.1411	Accrued Personal Leave - Pool	-	-	-	-	-	-	-	
11.6420.1421	Health Insurance - Pool	-	-	-	-	-	-	-	
11.6420.1431	Life Insurance - Pool	-	-	-	-	-	-	-	
11.6420.1441	FICA/Medicare - Pool	1,770.91	921.37	1,942.78	1,510.21	2,589.45	2,092.38	2,532.04	
11.6420.1461	PERS - Pool	-	-	-	-	-	-	-	
11.6420.1471	Workers' Comp Insurance	(1,188.37)	751.59	1,177.61	1,628.00	1,628.13	1,315.60	1,204.80	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>23,693.62</b>	<b>13,717.11</b>	<b>28,514.61</b>	<b>22,878.21</b>	<b>38,066.58</b>	<b>30,759.37</b>	<b>36,835.37</b>	
11.6420.1530	Property/Building Insurance	-	-	-	-	-	-	-	
11.6420.1870	Other Professional/Contract Sv	-	342.38	-	1,073.84	3,000.00	3,000.00	2,000.00	SGS Water Sample Testing plus Freight
11.6420.1940	Advertising	-	-	-	-	-	-	-	
11.6420.2010	Communications	453.02	459.40	450.37	376.08	475.00	500.00	500.00	Fastwyre Local Phone
11.6420.2012	Computer Network/Hardware/Soft	253.12	253.13	-	-	-	-	-	
11.6420.2030	Travel, Training & Related Cost	2,089.43	450.02	1,528.69	2,453.50	2,500.00	2,500.00	2,000.00	
11.6420.2070	Office Supplies	59.16	33.36	-	-	200.00	200.00	100.00	
11.6420.2071	Operating Supplies	7,304.22	3,392.53	4,255.30	2,355.26	4,500.00	4,500.00	3,000.00	
11.6420.2073	Resale Supplies	843.64	970.84	867.54	-	1,000.00	1,000.00	900.00	
11.6420.4050	Small Tools & Equipment	99.00	1,771.09	12.96	-	1,000.00	1,000.00	500.00	
11.6420.4060	Tools & Eq Repair & Maint	1,870.15	254.33	1,007.23	-	1,000.00	1,000.00	500.00	
11.6420.7001	Salaries - Pool (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6420.7002	Pool Janitorial Contract	-	-	-	-	-	-	-	
11.6420.7005	Building Maintenance Contracts	-	-	28,756.78	-	25,000.00	-	5,000.00	Placeholder
11.6420.7010	Bldg Maint Materials & Supply	118.53	15,000.00	1,570.50	4,668.22	10,000.00	10,000.00	5,000.00	
11.6420.7011	Janitorial Services & Supplies	-	-	-	-	-	-	-	
11.6420.7020	Swimming Pool Utilities	-	-	-	-	-	-	-	
11.6420.7021	Utilities - Electric	-	-	-	-	-	-	-	
11.6420.7022	Utilities - Water	-	-	-	-	-	-	-	
11.6420.7023	Utilities - Sewer	-	-	-	-	-	-	-	
11.6420.7025	Utilities - Heat	-	-	-	-	-	-	-	
11.6420.8030	Machinery & Equipment	-	15,237.00	-	1,891.50	2,500.00	2,500.00	2,000.00	Placeholder
	<b>Total Swimming Pool:</b>	<b>36,693.89</b>	<b>51,881.19</b>	<b>66,963.98</b>	<b>35,696.61</b>	<b>89,241.58</b>	<b>56,959.37</b>	<b>58,335.37</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Museum</b>									
11.6510.1101	Salaries - Museum Director	83,609.87	86,729.96	89,475.94	33,684.57	98,311.00	63,636.57	85,000.00	1 Director
11.6510.1102	Salaries - Museum Staff	45,742.16	229.82	43,962.37	56,713.86	105,296.00	78,232.62	76,445.20	1 Ed/Prog Coordinator FT, 1 FT Summer Temp
11.6510.1103	Salaries - Museum Aide	-	-	-	-	-	-	-	
11.6510.1104	Salaries - Temporary Hire	1,061.34	-	1,474.12	-	-	-	-	
11.6510.1201	Salaries - Overtime	2,257.09	122.96	2,839.46	3,731.15	2,000.00	3,000.00	2,000.00	
11.6510.1411	Accrued Personal Lv - Museum	-	-	-	3,970.43	3,924.73	6,495.16	1,290.93	
11.6510.1421	Health Insurance - Museum	29,440.41	19,723.88	24,946.75	20,474.70	49,139.28	31,891.01	27,178.32	
11.6510.1431	Life Insurance - Museum	320.33	150.36	226.02	186.35	419.64	289.85	276.00	
11.6510.1441	FICA/Medicare - Museum	10,149.12	6,661.79	10,648.51	7,504.61	15,728.94	11,386.23	12,503.56	
11.6510.1461	PERS - Museum	37,285.28	25,923.87	39,016.81	19,194.61	45,233.54	32,744.72	31,388.72	
11.6510.1471	Workers' Comp Ins - Museum	639.11	399.57	449.15	719.62	719.62	719.62	473.99	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>210,504.71</b>	<b>139,942.21</b>	<b>213,039.13</b>	<b>146,179.90</b>	<b>320,772.75</b>	<b>228,395.78</b>	<b>236,556.72</b>	
11.6510.1530	Property/Building Insurance	12,472.88	15,378.16	18,709.04	20,704.88	20,704.88	20,704.88	24,851.12	
11.6510.1870	Other Professional/Contract Sv	4,458.57	20,739.06	11,200.74	13,706.24	17,500.00	17,500.00	12,000.00	SOA DEC Fees, Printing/Copyediting
11.6510.1940	Advertising	788.50	869.20	875.20	605.20	1,000.00	1,000.00	900.00	Advertising for public programs, special exhibits, and museum events
11.6510.2010	Communications	1,690.74	1,489.61	1,160.45	1,107.78	1,250.00	1,650.00	1,250.00	Fastwyre \$269, NJUS Phone/Internet \$910, GCI LD \$50
11.6510.2012	Computer Network/Hardware/Soft	4,570.66	1,284.34	2,847.91	10,525.00	6,525.00	6,525.00	3,100.00	Smartnet Renewal \$665, MSDS Online \$110, 1 UPS \$2000, PastPerfect \$299
11.6510.2020	Dues & Memberships	225.00	636.00	365.00	-	500.00	500.00	500.00	Annual memberships and participation in Museums Alaska, Alaska Anthropological Association, Native American Art Studies Association, American Alliance of Museums, American Anthropological Association
11.6510.2030	Travel, Training & Related Cost	3,882.60	235.00	320.34	329.03	4,000.00	1,000.00	2,000.00	Participation in 2 annual conferences (i.e. Museums Alaska and American Alliance of Museums)
11.6510.2070	Office Supplies	196.33	49.57	96.79	10.70	150.00	150.00	100.00	
11.6510.2071	Operating Supplies	2,257.39	1,627.83	4,004.88	731.46	2,500.00	2,500.00	1,500.00	Education Materials & Refreshments for Public Programs; exhibit lights; furniture; artifact mounts, labels; photography & video material;
11.6510.2073	Resale Supplies	249.50	963.33	1,851.94	-	2,000.00	2,000.00	2,000.00	Gift Store
11.6510.2703	Exhibits/Artifacts	5,464.92	8,766.07	9,786.15	112.73	28,000.00	28,000.00	8,000.00	
11.6510.2704	Recruitment	-	-	-	-	500.00	1,000.00	1,000.00	Advertisement for EPPC with American Alliance of Museums
11.6510.2705	Inventory Archive	613.72	5,170.73	802.25	2,162.75	3,000.00	3,000.00	2,000.00	Archival supplies including acid-free storage boxes, photograph sleeves, nitrile gloves, acid-free folders, interlaying tissue, etc.
11.6510.3010	Sponsorship/Donation/Contribut	-	-	-	-	-	-	-	
11.6510.4050	Small Tools & Equipment	251.76	-	579.27	-	300.00	300.00	150.00	
11.6510.4060	Tools & Eq Repair & Maint	901.99	170.27	326.56	-	300.00	300.00	300.00	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
11.6510.7001	Salaries - Museum (Bldg Mtn)	-	-	-	-	-	-	-	
11.6510.7002	Salaries - Janitorial	-	-	-	-	-	-	-	
11.6510.7005	Building Maintenance Contracts	648.71	4,655.69	2,491.99	1,162.47	1,000.00	1,250.00	1,250.00	Annual Fire Inspection \$425, SOA DOL Boiler Inspection \$60, Yukon Fire Repair \$525, ATS AK \$220
11.6510.7010	Bldg Maint Materials & Supply	10,190.17	4,142.48	6,612.44	2,511.38	7,500.00	7,500.00	7,500.00	Humidifier Canisters
11.6510.7011	Janitorial Services & Supplies	939.40	918.32	4,616.92	-	1,000.00	1,000.00	800.00	
11.6510.7020	Building Utilities	-	-	-	-	-	-	-	
11.6510.7021	Utilities - Electric 56%	7,052.79	6,796.37	20,709.66	17,576.72	22,500.00	24,000.00	22,400.00	Current Transformer rated at incorrect multiplier: Corrected to 120 vs 40 - NJUS previously under billing
11.6510.7022	Utilities - Water 56%	1,858.20	1,860.37	1,858.20	1,393.65	1,900.00	1,900.00	1,860.00	
11.6510.7023	Utilities - Sewer 56%	500.16	502.76	500.04	375.03	500.00	505.00	505.00	
11.6510.7024	Utilities - Garbage 56%	461.33	486.36	483.10	381.02	500.00	510.00	510.00	
11.6510.7025	Utilities - Heat 56%	26,649.80	18,853.25	19,863.80	21,446.71	23,500.00	32,500.00	25,462.08	11,367 gal
11.6510.7530	Cash - Over/Short	-	-	-	-	5.00	5.00	5.00	
11.6510.7540	Credit Card Service Fees	6.16	-	9.59	9.98	5.00	5.00	10.00	
11.6510.8030	Machinery & Equipment	-	-	-	-	-	-	-	
<b>Total Museum:</b>		<b>296,835.99</b>	<b>235,536.98</b>	<b>323,111.39</b>	<b>241,032.63</b>	<b>467,412.63</b>	<b>383,700.66</b>	<b>356,509.92</b>	



FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Library</b>									
11.6520.1101	Salaries - Librarian	74,992.52	76,738.99	102,269.81	89,841.52	107,525.00	110,592.08	114,300.37	1 Librarian Director
11.6520.1102	Salaries - Library Staff	62,530.57	37,860.68	50,305.41	53,075.56	96,007.00	81,169.05	82,558.27	1 Lib Asst, 1 PT Lib Clerk, 1 Lib Clerk 6 hours per week
11.6520.1103	Salaries - Library Aide	-	-	-	-	-	-	21,487.72	1 Lib Aide 14r, 1 PT Summer Temp
11.6520.1201	Salaries - Overtime	65.55	-	-	-	-	-	1,500.00	
11.6520.1411	Accrued Personal Lv - Library	8,237.86	5,118.52	5,839.48	8,557.28	4,866.40	8,974.48	9,965.32	
11.6520.1421	Health Insurance - Library	37,860.56	32,527.82	39,052.18	43,530.37	52,392.24	52,262.45	55,600.80	
11.6520.1431	Life Insurance - Library	280.69	238.72	270.30	263.34	287.28	311.22	287.28	
11.6520.1441	FICA/Medicare - Library	11,317.39	9,240.39	12,027.73	11,581.14	15,570.20	15,356.27	16,818.25	
11.6520.1461	PERS - Library	38,285.24	39,478.04	43,315.99	28,483.11	42,938.50	44,161.83	41,774.48	
11.6520.1471	Workers' Comp Ins - Library	395.57	510.14	472.14	687.77	712.36	712.36	637.56	
	<b>Subtotal Salaries &amp; Benefits:</b>	<b>233,965.95</b>	<b>201,713.30</b>	<b>253,553.04</b>	<b>236,020.09</b>	<b>320,298.98</b>	<b>313,539.74</b>	<b>344,930.05</b>	
11.6520.1530	Property/Building Insurance	5,122.79	6,316.03	7,684.07	8,503.79	8,503.79	8,503.79	10,206.71	
11.6520.1870	Other Professional/Contract Sv	3,909.24	2,456.04	2,670.25	932.66	2,500.00	2,500.00	2,670.00	Canon Fees \$1252, Boynton \$168, SOA DEC \$250, Michahela Goade Author Visit includes Presentation/workshop: hotel, airfare \$2000
11.6520.1940	Advertising	901.00	765.00	666.74	464.10	900.00	900.00	900.00	Summer Reading Program Ad, Employment Ads
11.6520.2010	Communications	4,757.63	4,772.34	4,067.80	2,923.17	4,800.00	4,500.00	4,200.00	Fastwyre DSL for Public Computers \$3350, NJUS Phone/Net \$700, GCI LD \$20
11.6520.2012	Computer Network/Hardware/Soft	4,172.66	2,318.34	1,451.91	880.00	4,400.00	4,400.00	3,000.00	Smartnet Renewal \$880, MSDS Online \$90, 1 Computer Replacements \$2000
11.6520.2020	Dues & Memberships	310.00	335.00	100.00	100.00	350.00	350.00	325.00	Ak Library Network Dues \$100, ALA Member Fee \$210
11.6520.2030	Travel, Training & Related Cost	12.64	664.21	375.00	2,393.16	2,000.00	2,000.00	2,200.00	CE Conferences: AKLA, ALA
11.6520.2050	Audio/Visual Materials	846.05	744.37	1,988.37	264.92	1,000.00	1,000.00	900.00	
11.6520.2060	Books, Periodicals & Subscript	12,816.12	13,001.32	20,064.57	19,205.74	15,000.00	20,000.00	15,000.00	OCLC \$3026, Brodart \$3865, AK Lib Network \$1998, Follett School Solutions \$1061, Useful \$1794, Books \$3250
11.6520.2070	Office Supplies	2,982.41	1,763.65	1,864.22	1,560.25	1,800.00	1,800.00	1,800.00	
11.6520.2071	Operating Supplies	8,476.79	12,027.45	11,518.98	11,735.03	16,000.00	15,000.00	13,000.00	Boynton Copy Fees \$700, Youth Programming Supplies: Summer Reading Program, PreSchool Story Hour, Iditarod Events
11.6520.4050	Small Tools & Equipment	103.41	-	150.00	-	-	-	-	
11.6520.4060	Tools & Eq Repair & Maint	-	69.93	-	-	-	-	-	
11.6520.7001	Salaries - Library (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6520.7002	Salaries - Janitorial	-	-	-	-	-	-	-	
11.6520.7005	Building Maintenance Contracts	298.57	1,928.99	1,023.50	477.45	500.00	500.00	600.00	Yukon Fire Annual Fire Alarm Inspection \$175, SOA Boiler Certification \$30, Yukon Fire Repairs \$215, ATS AK \$90
11.6520.7010	Bldg Maint Materials & Supply	2,939.30	2,509.24	2,653.55	897.66	3,200.00	3,200.00	3,200.00	Humidifier Canisters
11.6520.7011	Janitorial Services & Supplies	412.19	127.28	1,829.69	-	500.00	500.00	500.00	
11.6520.7020	Building Utilities	-	-	-	-	-	-	-	
11.6520.7021	Utilities - Electric 23%	2,896.67	2,791.34	8,505.75	7,219.01	9,250.00	9,750.00	9,200.00	Current Transformer rated at incorrect multiplier: Corrected to 120 vs 40 - NJUS previously under billing
11.6520.7022	Utilities - Water 23%	763.20	764.10	763.20	572.40	775.00	775.00	775.00	
11.6520.7023	Utilities - Sewer 23%	205.32	206.40	205.44	154.08	210.00	210.00	210.00	
11.6520.7024	Utilities - Garbage 23%	189.44	199.81	198.44	156.49	200.00	210.00	210.00	
11.6520.7025	Utilities - Heat 23%	10,945.45	7,743.30	8,158.36	8,808.47	11,000.00	13,500.00	10,457.64	11,367 gal @ 23%
11.6520.8030	Machinery & Equipment	-	-	-	-	-	-	-	
	<b>Total Library:</b>	<b>297,026.83</b>	<b>263,217.44</b>	<b>329,492.88</b>	<b>303,268.47</b>	<b>403,187.77</b>	<b>403,138.53</b>	<b>424,284.40</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>RFB Katirvik</b>									
11.6570.1421	Health Insurance	-	-	-	-	-	-	-	
11.6570.1431	Life Insurance	-	-	-	-	-	-	-	
11.6570.1441	FICA/Medicare	-	-	-	-	-	-	-	
11.6570.1461	PERS	-	-	-	-	-	-	-	
11.6570.1471	Workers' Comp Insurance	-	-	-	-	-	-	-	
11.6570.1530	Property/Building Insurance	4,677.33	5,766.81	7,015.89	7,764.33	7,764.33	7,764.33	9,319.17	
11.6570.1870	Other Professional/Contract Sv	307.32	492.55	708.19	42.69	500.00	500.00	500.00	
11.6570.2010	Communications	92.61	78.11	92.01	77.08	125.00	125.00	125.00	
11.6570.2071	Operating Supplies	360.85	-	-	-	500.00	500.00	-	
11.6570.4050	Small Tools & Equipment	94.42	-	-	-	200.00	200.00	-	
11.6570.7001	Salaries - RFB Kat (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6570.7005	Building Maintenance Contracts	530.47	1,763.74	934.50	435.92	500.00	500.00	500.00	Yukon Fire Annual Fire Alarm Inspection \$250, SOA Boiler Inspection
11.6570.7010	Bldg Maint Materials & Supply	4,258.64	3,651.14	2,974.17	720.32	4,500.00	4,500.00	4,500.00	Humidifier canisters
11.6570.7011	Janitorial Services & Supplies	357.81	85.56	1,670.59	-	400.00	400.00	400.00	
11.6570.7021	Utilities - Electric 21%	2,644.81	2,548.63	7,766.12	6,591.26	8,820.00	9,220.00	8,400.00	Current Transformer rated at incorrect multiplier: Corrected to 120 vs 40 - NJUS previously under billing
11.6570.7022	Utilities - Water 21%	696.84	697.65	696.84	522.63	700.00	700.00	700.00	
11.6570.7023	Utilities - Sewer 21%	187.56	188.54	187.56	140.67	200.00	200.00	200.00	
11.6570.7024	Utilities - Garbage 21%	173.01	182.38	181.14	142.84	190.00	195.00	195.00	
11.6570.7025	Utilities - Heat 21%	9,993.62	7,069.95	7,448.91	8,042.49	8,000.00	12,200.00	9,548.28	11,367 gal @ 21%
<b>Total RFB Katirvik:</b>		<b>24,375.29</b>	<b>22,525.06</b>	<b>29,675.92</b>	<b>24,480.23</b>	<b>32,399.33</b>	<b>37,004.33</b>	<b>34,387.45</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Visitor Center</b>									
11.6580.1421	Health Insurance - NVIC	-	-	-	-	-	-	-	
11.6580.1431	Life Insurance - NVIC	-	-	-	-	-	-	-	
11.6580.1441	FICA/Medicare - NVIC	-	-	-	-	-	-	-	
11.6580.1461	PERS - NVIC	-	-	-	-	-	-	-	
11.6580.1471	Worker's Comp Ins - NVIC	-	-	-	-	-	-	-	
11.6580.1530	Property/Building Insurance	412.00	508.00	658.00	874.00	874.00	874.00	1,167.00	
11.6580.1870	Other Professional/Contract Sv	-	-	-	-	-	-	-	
11.6580.1940	Advertising	-	-	-	-	-	-	-	
11.6580.2010	Communication	1,327.03	1,338.94	1,312.76	1,020.79	1,500.00	1,500.00	1,400.00	Fastwyre Local Phone, Fax
11.6580.2200	Chamber of Commerce	200,000.08	200,000.00	200,000.00	166,660.00	200,000.00	200,000.00	200,000.00	
11.6580.7001	Salaries - NVIC (Bldg Mtnc)	-	-	-	-	-	-	-	
11.6580.7005	Bldg Maintenance Contracts	-	450.00	-	5,930.00	-	6,000.00	5,000.00	
11.6580.7010	Bldg Mtnc Materials & Supplies	570.10	1,131.30	373.92	11,420.84	3,000.00	23,000.00	1,500.00	
11.6580.7011	Janitorial Services & Supplies	100.56	70.02	-	-	200.00	200.00	100.00	
11.6580.7020	Building Utilities	-	-	-	-	-	-	-	
11.6580.7021	Utilities - Electric	1,551.41	1,484.10	1,778.11	1,466.92	1,600.00	2,000.00	1,800.00	
11.6580.7022	Utilities - Water	1,008.24	1,008.24	1,008.24	756.18	1,010.00	1,010.00	1,010.00	
11.6580.7023	Utilities - Sewer	893.04	893.04	893.04	669.78	900.00	900.00	900.00	
11.6580.7024	Utilities - Garbage	823.78	868.55	862.68	680.35	890.00	910.00	910.00	
11.6580.7025	Utilities - Heat	5,515.88	4,035.97	5,253.91	5,816.41	5,500.00	7,000.00	6,932.00	1,733 gal - Toyo Heaters
11.6580.8030	Machinery & Equipment	-	-	12,138.17	4,320.00	-	4,500.00	-	
<b>Total Visitor Center:</b>		<b>212,202.12</b>	<b>211,788.16</b>	<b>224,278.83</b>	<b>199,615.27</b>	<b>215,474.00</b>	<b>247,894.00</b>	<b>220,719.00</b>	

FY2024 Proposed Budget General Fund Expense		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-01 F23 Approved Budget	O-23-02-01 F23 Proposed Amended Budget	O-23-06-01 F24 Proposed Budget	Budget Notes
<b>Non-Departmental</b>									
11.6700.1451	Employment Security Unemployt	(239.84)	561.62	6,414.32	4,947.19	5,000.00	5,000.00	5,000.00	
11.6700.1510	General Insurance	20,634.27	32,250.60	31,658.05	65,470.52	65,470.32	65,470.32	121,778.16	
11.6700.1870	CPC Planning Support/Energy	-	-	-	-	-	-	-	
11.6700.3020	School Support/Appropriation	3,000,000.00	3,000,000.00	3,000,000.00	1,991,622.25	3,150,000.00	3,150,000.00	3,200,000.00	
11.6700.4070	Residential Demolition	-	-	-	-	-	-	-	
11.6700.4655	Iditarod Trail Committee	10,000.00	-	25,000.00	-	25,000.00	25,000.00	25,000.00	
11.6700.4656	Being Sea Women's Group	-	-	-	-	-	-	-	
11.6700.4661	Nome PreSchool Association	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	
11.6700.4700	Boys & Girls Club	-	-	-	-	-	-	-	
11.6700.4701	All-Alaska Sweepstakes \$	-	-	-	-	-	-	-	
11.6700.4702	Nome Comm Center Food Bank	-	-	-	-	-	-	-	
11.6700.4703	Nome Sportsmen's Association	-	-	-	-	-	-	-	
11.6700.4704	NEST (Nome Emergency Shelter)	30,000.00	30,000.00	30,000.00	40,000.00	35,000.00	40,000.00	35,000.00	
11.6700.4705	Fireworks	750.00	2,500.00	4,999.00	4,999.00	2,500.00	5,000.00	5,000.00	
11.6700.4706	Iron Dog	-	-	10,000.00	12,500.00	10,000.00	12,500.00	12,500.00	
11.6700.4707	Nome Winter Sports	-	-	-	-	10,000.00	10,000.00	10,000.00	Youth Programs
11.6700.4708	Nome Community Center	-	-	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
11.6700.4709	Checkpoint Youth Center	-	-	10,000.00	-	10,000.00	10,000.00	10,000.00	Youth Programs
11.6700.4710	Nome Public Schools	-	-	30,000.00	-	30,000.00	30,000.00	30,000.00	Youth Programs
11.6700.4711	PAWS of Nome	-	-	5,000.00	-	5,000.00	5,000.00	3,000.00	
11.6700.4712	Nome Eskimo Community	-	-	15,000.00	-	15,000.00	15,000.00	15,000.00	Youth Programs
11.6700.4713	Nordic Ski Program	-	-	5,000.00	-	5,000.00	5,000.00	3,000.00	Youth Programs
11.6700.4714	LEPC	-	-	600.00	4,708.00	3,600.00	5,000.00	5,000.00	
11.6700.7550	Bad Debt	34,305.77	19,594.56	19,508.61	1,000.00	15,000.00	15,000.00	20,000.00	
11.6700.8001	Leases - Principal	-	-	23,575.41	-	-	24,700.00	25,000.00	GASB 87 Lessee Entries - NPD Nanuaq
11.6700.8002	Leases - Interest	-	-	1,724.59	-	-	625.00	2,000.00	GASB 87 Lessee Entries - NPD Nanuaq
11.6700.8030	Capital Outlay for Leases	-	-	50,554.17	-	-	-	50,500.00	GASB 87 Lessee Entries - NPD Nanuaq - New Lease Agreement Placeholder
11.6700.9124	Clean Up Nome	-	-	-	-	-	-	-	
11.6700.9210	Land Sale/Swap/Clean/Transfer	1,955.94	3,267.23	211,658.95	13,281.49	7,500.00	24,500.00	8,768.00	Utilities @ 504 Warren Place, Ins \$768
11.6700.9211	Vacate City-Owned Property	(573.20)	-	-	-	-	-	-	
11.6700.9213	Special Items	397.00	-	-	-	-	-	-	
11.6700.9491	Schl Fence, NACTEC Ins, Boiler	3,953.55	4,791.71	5,597.00	6,258.50	5,750.00	6,350.00	7,399.00	\$563 NACTEC Alarm & Sprinkler Inspection, \$6836 Bldg Insurance
11.6700.9492	School Other	-	9,880.00	-	-	-	-	-	
11.6700.9900	Budget Savings	-	-	-	-	(500,000.00)	-	(650,000.00)	Salary & Benefits: Grant allocations, vacancies
11.6700.9901	Budget Adjustment	-	-	-	-	-	-	(39,639.00)	Energy Savings
<b>Total Non-Departmental:</b>		<b>3,166,183.49</b>	<b>3,167,845.72</b>	<b>3,571,290.10</b>	<b>2,229,786.95</b>	<b>2,984,820.32</b>	<b>3,539,145.32</b>	<b>2,989,306.16</b>	
<b>Transfers - Interfunds</b>									
11.6888.8810	Transfers Out - Debt Service	455,900.00	453,875.00	226,142.46	-	288,250.00	127,392.00	123,804.18	Transfer to Fund 12 - School Bond Payments Less Net Projected SOA Reimbursement
11.6888.8812	Transfers Out - PWR Rev %	-	-	-	-	-	78,750.00	70,000.00	Assigned to the purchase of a new CAT 160M
11.6888.8815	Transfers Out - Ambulance Rev	-	-	-	-	52,500.00	52,500.00	50,000.00	Assigned to the purchase of a new ambulance
11.6888.8818	Transfers Out - Vehicle Replacement	-	-	33,316.83	-	155,000.00	288,944.24	185,000.00	Transfer to Fund 14 - Vehicle Replacement
11.6888.8820	Transfers Out - Other Funds	13,045.12	314,325.00	50,682.40	-	756,616.00	703,958.00	459,895.00	Transfer to Fund 14 - CP - \$414,500, Transfer to Fund 13 \$45,395 for Mus/IMLS Grant Cost Share
<b>Total Transfers - Interfunds:</b>		<b>468,945.12</b>	<b>768,200.00</b>	<b>310,141.69</b>	<b>-</b>	<b>1,252,366.00</b>	<b>1,251,544.24</b>	<b>888,699.18</b>	
<b>Fund Balance Contribution</b>									
11.6999.9999	Contribution to Fund Balance	-	-	-	-	-	-	-	
<b>Total General Fund Expense:</b>		<b>12,316,062.92</b>	<b>12,155,426.35</b>	<b>14,238,502.86</b>	<b>12,030,044.54</b>	<b>16,623,545.20</b>	<b>17,323,753.12</b>	<b>17,039,422.90</b>	

1<sup>st</sup> Reading: May 22, 2023  
2<sup>nd</sup> Reading: June 12, 2023

Presented By:  
City Manager

Action Taken:  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**ORDINANCE NO. O-23-06-02**

**AN ORDINANCE TO ESTABLISH, APPROVE, AND ADOPT THE FY 2024 CITY OF NOME SCHOOL DEBT SERVICE FUND BUDGET**

**SECTION 1.**

This is a non-Code ordinance.

**SECTION 2.**

**WHEREAS**, through duly authorized ordinances the Nome Common Council, Alaska authorized the sale of general obligation school bonds; and,

**WHEREAS**, the city needs positive and separate financial accountability and control of these funds; and,

**NOW, THEREFORE, BE IT ORDAINED** by the Nome Common Council that a separate and distinct City of Nome School Debt Service Fund be established to account for expenditures associated with school bond principal and interest payments; and,

**BE IT FURTHER ORDAINED** that the attached FY 2024 City of Nome School Debt Service Fund Budget is hereby approved in the sum of **\$646,063.00** and appropriations restricted to specific accounts as indicated.

**APPROVED** and **SIGNED** the 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
**Mayor**

**ATTEST:**

\_\_\_\_\_  
**JEREMY JACOBSON,**  
**Deputy City Clerk**

FY2024 Proposed Budget School Renovation & Repairs		F20 Actuals	F21 Actuals	F22 YTD Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-05 F23 Approved Budget	O-23-02-05 F23 Approved Amended Budget	O-23-06-05 F24 Proposed Budget	Budget Notes
<b>School Renovation &amp; Repairs Revenue</b>									
15.3393.0015	Contribution,School Roof Reimb	130,533.70	57,334.00	5,595.17	-	1,910,715.00	1,910,715.00	1,910,715.00	Reimbursed by NPS
15.3393.2000	NSEDC Outside Entity Funding				100,000.00		100,000.00		
15.3888.8810	Transfers In - Debt Service	154,903.22	182,939.01	-	-	-	532,118.00	370,313.00	
15.3888.8820	Transfers In - Other Funds						200,000.00		
	<b>Total SRR Revenue:</b>	<b>285,436.92</b>	<b>240,273.01</b>	<b>5,595.17</b>	<b>100,000.00</b>	<b>1,910,715.00</b>	<b>2,742,833.00</b>	<b>2,281,028.00</b>	
<b>School Renovation &amp; Repairs Expense</b>									
15.6222.1101	Salaries - Admin/Maintenance	-	-	-	-	-	-	-	
15.6222.1820	Engineering/Architectural Svcs	123,058.00	74,293.00	4,556.25	-	72,398.00	72,398.00	72,398.00	NPS Roof Repair & Replacement Design Services: Bristol Est \$14,183, MCG \$58,215
15.6222.1870	Other Professional/Contract Sv	378.92	-	-	124.82	-	500.00	500.00	ADEC NES
15.6222.1940	Advertising	-	505.75	1,038.92	-	-	-	-	
15.6222.3031	Office Supplies	-	-	-	-	-	-	-	
15.6222.7000	School Bond Construction	162,000.00	165,474.26	-	-	1,838,317.00	1,838,317.00	1,838,317.00	NBHS Roof Repair & Replacement Construction + Project Contingency
15.6222.7001	NES Boiler/Gym Floor Expenses	-	-	-	-	-	-	-	
15.6222.7002	Pool Expenses	-	-	-	503,450.00	-	503,450.00	151,035.00	HS Pool Mechanical & Sanitation Upgrade
15.6222.7003	NPS Special Projects						328,168.00	218,778.00	ADA Entrance Security Project
15.6999.9999	Contingency	-	-	-	-	-	-	-	
	<b>Total SRR Expense:</b>	<b>285,436.92</b>	<b>240,273.01</b>	<b>5,595.17</b>	<b>503,574.82</b>	<b>1,910,715.00</b>	<b>2,742,833.00</b>	<b>2,281,028.00</b>	

1<sup>st</sup> Reading: May 22, 2023  
2<sup>nd</sup> Reading: June 12, 2023

Presented By:  
City Manager

Action Taken:  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**ORDINANCE NO. O-23-06-03**

**AN ORDINANCE TO ESTABLISH, APPROVE, AND ADOPT THE FY 2024 CITY OF NOME SPECIAL REVENUE FUND BUDGET**

**SECTION 1.**

This is a non-Code ordinance.

**SECTION 2.**

**WHEREAS**, the Nome Common Council has approved the acceptance of municipal grants and other special funds appropriated by the U.S. Government, State of Alaska, and other agencies; and,

**WHEREAS**, the city needs positive and separate financial accountability and control of these funds; and,

**NOW, THEREFORE, BE IT ORDAINED** by the Nome Common Council that a separate and distinct City of Nome Special Revenue Fund be established to account for revenues and expenditures for grants, contracts and agreements which the city accepts for purposes other than direct operational and administrative expenditures in the City of Nome General Fund Budget; and,

**BE IT FURTHER ORDAINED** that the attached FY 2024 City of Nome Special Revenue Fund Budget is hereby approved in the sum of **\$1,748,429.50** and appropriations restricted to specific accounts as indicated.

**APPROVED** and **SIGNED** the 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
**Mayor**

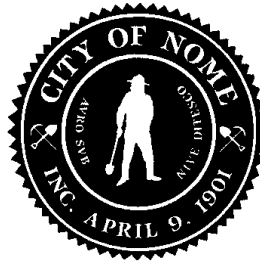
**ATTEST:**

\_\_\_\_\_  
**JEREMY JACOBSON,**  
**Deputy City Clerk**

**Mayor**  
John Handeland

**City Manager**  
Glenn Steckman

**City Clerk**  
Bryant Hammond



**Nome Common Council**  
Mark Johnson  
Doug Johnson  
Adam Martinson  
M. Sigvanna Tapqaq  
Scot Henderson  
Cameron Piscoya

102 Division Street - P.O. Box 281  
Nome, Alaska 99762  
(907) 443-6663  
Fax (907) 443-5349

**MEMORANDUM**

**Date:** May 18, 2023  
**To:** Nome Common Council & Glenn Steckman, City Manager  
**From:** Nickie Crowe, Finance Director  
**Subject:** FY24 Special Revenue Fund Budget Changes

The following provides a list of changes to the Special Revenue Fund budget since the May 8, 2023 Presentation

Special Revenue Fund	Budget Adjustment Increase/ (Decrease)	Description of Budget Changes
<b>Special Revenue Fund Revenue</b>		
FEMA Disaster Recovery	(500,000.00)	Decrease in estimated DR-4672 revenue due to changes in expense listed below
<b>Total FY24 Budget Changes</b>	<b>\$ (500,000.00)</b>	
<b>Special Revenue Fund Expense</b>		
DR-4672 FEMA Disaster Recovery		
Professional Services CAT A Debris Removal	(550,000.00)	Decreased due to dredging quantities / now estimating at 4,000 cy
CAT C - Roads & Bridges	50,000.00	Increased for DR-4672 Project: Causeway Road + 3 Docks to cover material needed
<b>Total FY24 Budget Changes</b>	<b>\$ (500,000.00)</b>	



FY2024 Proposed Budget Special Revenue Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-03 F23 Approved Budget	O-23-02-03 F23 Approved Amended Budget	O-23-06-03 F24 Proposed Budget	Budget Notes
<b>Special Revenue Fund Revenue</b>									
13.3001.0001	Clara Mielke Richards Estate	4,373.57	45.13	438.95	33,079.47	3,300.00	36,000.00	15,000.00	Est Interest @ 4.5%
13.3001.0002	Nome Library Foundation \$	-	-	-	-	-	-	-	
13.3001.0003	Alaska Coastal Mgmt 2011	-	-	-	-	-	-	-	
13.3001.0004	E911 Surcharge, Approp Fnd Bal	86,795.18	98,561.28	102,072.93	56,239.55	95,000.00	95,000.00	95,000.00	
13.3001.0005	Fed Emergency Mgmt Assist	-	-	-	-	-	-	-	
13.3001.0006	MOA DOT Law Enforce Airport	-	-	-	-	-	-	-	
13.3001.0007	Public Library Assistance	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	
13.3001.0008	SOA Grants, Tech Assist - Mus	9,000.00	-	10,396.00	-	108,017.00	108,017.00	105,015.00	IMLS Museum Cares Act Grant
13.3001.0009	Emergency Svs Nome LEPC	-	-	-	-	-	-	-	
13.3001.0010	Training, SART, Trips Reimb	12,538.00	107,624.00	11,476.00	4,034.00	10,000.00	10,000.00	10,000.00	AST SART Reimb
13.3001.0011	NSEDC Community Benefit Share	1,044,727.13	-	200,000.00	797,253.00	200,000.00	997,253.00	100,000.00	NSEDC CBS
13.3001.0012	FEMA NVFD/NVAD Training	-	-	-	-	-	-	-	
13.3001.0013	NSEDC - Pool Lessons Grant	-	-	-	-	-	-	-	
13.3001.0014	12DC405 Sprinkler/Fire Alarm	-	-	-	-	-	-	-	
13.3001.0015	Rasmuson Foundation/Donate6453	-	-	-	-	-	-	-	
13.3001.0016	NSEDC - CSO	-	-	-	-	-	-	-	
13.3001.0017	NSEDC - Rural Fire Protection	-	-	-	-	-	-	-	
13.3001.0018	NEC - IMLS Grant	8,255.56	11,744.44	8,500.00	1,500.00	-	1,500.00	-	
13.3001.0019	NSEDC Community Employmt Prgm	5,464.81	1,093.32	4,973.03	3,580.95	8,000.00	8,000.00	10,000.00	Awarded \$17,760: 4.1.23-12.31.23
13.3001.0020	NPD NSHC SART IHS Grant	-	-	-	-	-	-	-	
13.3001.0021	Bullet Proof Vest Partnership	-	-	-	-	-	-	-	
13.3001.0022	SOA Dept of Ed Grants - Lib	3,046.96	11,109.90	5,977.00	1,634.20	1,250.00	2,500.00	2,500.00	Continuing Education Grant
13.3001.0023	National Park Service Pass-Thr	-	240.00	442.50	-	-	-	-	
13.3001.0024	CLG Historic Preservation Grnt	730.00	11,256.00	-	-	-	-	-	
13.3001.0025	Highway Safety - TraCs Equip	-	7,864.00	-	-	-	-	-	
13.3001.0026	Public Safety Grant - CESF	-	51,993.87	-	-	-	-	-	
13.3001.0027	State Homeland Security(SHSP)	-	-	14,571.00	29,767.40	40,110.00	29,767.40	-	
13.3001.0028	NSEDC - Outside Entity Funding (OEF)	-	-	-	-	100,000.00	-	-	
13.3001.2011	Gala Reception, Events Contrib	-	-	-	-	-	-	-	
13.3001.4050	FEMA Storm	-	-	-	-	-	-	-	
13.3001.4051	DHS FEMA Hazard Mitigation	-	-	-	-	-	-	-	
13.3002.0001	FEMA - Disaster Recovery	122,326.00	161,668.07	-	-	-	249,153.00	1,255,202.50	
13.3003.0001	Coronavirus Relief Funds - CARES	831,811.92	4,662,350.25	185,094.95	-	-	-	-	
13.3004.0001	MOA SOA DHSS COVID-19 EOC	-	33,860.71	137,189.11	62,259.41	68,549.87	68,549.87	103,317.00	C0622-584-Q Amendment #1 \$103,317
13.3005.0001	American Rescue Plan - ARP	-	-	-	200,000.00	-	200,000.00	-	
13.3006.0001	American Rescue Plan - Non-UGLG	-	-	-	-	-	-	-	
13.3888.8830	Transfers In - General Fund	11,654.12	17,657.12	5,927.64	-	23,519.00	23,519.00	45,395.00	Mus CARES ACT Cost Share \$45,395
13.3999.9999	Fund Balance Appropriation	-	-	-	-	-	72,457.13	-	
<b>Total SRF Revenue:</b>		<b>2,147,723.25</b>	<b>5,184,068.09</b>	<b>694,059.11</b>	<b>1,196,347.98</b>	<b>664,745.87</b>	<b>1,908,716.40</b>	<b>1,748,429.50</b>	

FY2024 Proposed Budget Special Revenue Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-03 F23 Approved Budget	O-23-02-03 F23 Approved Amended Budget	O-23-06-03 F24 Proposed Budget	Budget Notes
<b>Special Revenue Fund Expense</b>									
13.6001.0001	Clara Mielke Richards Est	7,000.00	12,959.19	20,000.00	-	3,300.00	36,000.00	15,000.00	
13.6001.0002	Nome Library Foundation \$	-	-	-	-	-	-	-	
13.6001.0003	Alaska Coastal Mgmt 2011	-	-	-	-	-	-	-	
13.6001.0004	E911 Surcharge, Approp Fnd Bal	8,087.16	7,193.80	21,259.85	-	95,000.00	95,000.00	95,000.00	
13.6001.0005	FED Emergency Mgmt Assist	-	-	-	-	-	-	-	
13.6001.0006	MOA DOT Law Enforce Airport	-	-	-	-	-	-	-	
13.6001.0007	Public Library Assistance	7,000.00	7,000.00	7,000.00	6,315.11	7,000.00	7,000.00	7,000.00	
13.6001.0008	SOA Grants, Tech Assist - Mus	9,230.78	-	16,323.64	10,896.99	131,536.00	131,536.00	150,410.00	CARES Act Grant \$105,015 Salary & Benefit Cost Share \$45,395
13.6001.0009	Emerg Svs Nome LEPC	-	-	-	-	-	-	-	
13.6001.0010	Training, SART, Trips Reimb	17,538.00	107,624.00	11,476.00	6,942.00	10,000.00	10,000.00	10,000.00	SART Expenses
13.6001.0011	NSEDC Community Benefit Share	928,631.05	246,629.07	24,792.21	810,036.65	200,000.00	869,710.13	100,000.00	
13.6001.0012	FEMA NVFD/NVAD Training	-	-	-	-	-	-	-	
13.6001.0013	NSEDC - Pool Lessons Grant	-	-	-	-	-	-	-	
13.6001.0014	12DC405 Sprinkler/Fire Alarm	-	-	-	-	-	-	-	
13.6001.0015	Rasmuson Foundation/Donate6453	-	-	-	-	-	-	-	
13.6001.0016	NSEDC - CSO	-	-	-	-	-	-	-	
13.6001.0017	NSEDC - Rural Fire Protection	-	-	-	-	-	-	-	
13.6001.0018	NEC - IMLS Grant	8,255.56	11,744.44	8,500.00	1,500.00	-	1,500.00	-	
13.6001.0019	NSEDC Community Employ Prgm	5,464.81	1,093.32	4,973.03	6,558.95	8,000.00	8,000.00	10,000.00	Awarded \$17,760: 4.1.23-12.31.23
13.6001.0020	NPD NSHC SART IHS Grant	-	-	-	-	-	-	-	
13.6001.0021	Bullet Proof Vest Partnership	-	-	-	-	-	-	-	
13.6001.0022	SOA Dept of Ed Grants - Lib	3,046.96	12,185.70	5,977.00	1,600.26	1,250.00	2,500.00	2,500.00	Continuing Education Grant
13.6001.0023	National Park Service Pass-Thr	-	240.00	442.50	-	-	-	-	
13.6001.0024	CLG Historic Preservation Grnt	12,153.34	24,200.00	-	-	-	-	-	
13.6001.0025	Highway Safety - TraCs Equip	-	11,501.32	-	-	-	-	-	
13.6001.0026	Public Safety Grant - CESF	-	51,993.87	-	-	-	-	-	
13.6001.0027	State Homeland Security(SHSP)	-	-	14,571.00	29,767.40	40,110.00	29,767.40	-	
13.6001.0028	NSEDC - Outside Entity Funding (OEF)	-	-	-	-	100,000.00	-	-	
13.6001.2011	Gala Reception,Events Contrib	-	-	-	-	-	-	-	
13.6001.4050	FEMA Storm	-	-	-	-	-	-	-	
13.6001.4051	DHS FEMA Hazard Mitigation	-	-	-	-	-	-	-	
<b>Subtotal:</b>		<b>1,006,407.66</b>	<b>494,364.71</b>	<b>135,315.23</b>	<b>873,617.36</b>	<b>596,196.00</b>	<b>1,191,013.53</b>	<b>389,910.00</b>	

FY2024 Proposed Budget Special Revenue Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-03 F23 Approved Budget	O-23-02-03 F23 Approved Amended Budget	O-23-06-03 F24 Proposed Budget	Budget Notes
<b>Special Revenue Fund - FEMA Disaster Recovery</b>									
13.6002.1101	Salaries - CAT A Debris Removal	7,862.58	13,882.05	-	11,499.08	-	11,500.00	150,000.00	DR-4672 FEMA Public Assistance
13.6002.1102	Salaries - Support Staff	-	-	-	-	-	-	-	Estimated Project Expenses
13.6002.1103	Salaries - Category Z	-	8,257.08	2,862.54	1,982.45	-	-	20,000.00	More info pending inspections
13.6002.1201	Salaries OT-CAT A Debris Remv	50,769.22	5,654.83	-	26,543.65	-	26,544.00	45,000.00	
13.6002.1202	Salaries OT-CAT B Protect Meas	-	-	-	2,169.09	-	2,170.00	-	
13.6002.1207	Salaries OT-Cat Z	-	1,134.36	-	-	-	-	-	
13.6002.1411	Accrued Personal Leave	-	-	-	6,672.75	-	6,673.00	40,205.00	
13.6002.1421	Health Insurance	3,200.23	1,978.51	49.40	8,103.14	-	8,067.00	60,200.00	
13.6002.1431	Life Insurance	31.60	71.86	0.30	1.33	-	2.00	1,505.00	
13.6002.1441	FICA/Medicare	4,485.30	2,182.96	219.00	3,556.16	-	3,405.00	16,447.50	
13.6002.1451	ESC	-	1,567.73	-	953.02	-	954.00	5,095.50	
13.6002.1461	PERS	11,253.56	2,421.34	45.08	8,952.53	-	8,517.00	47,300.00	
13.6002.1471	Workers' Comp Insurance	27.17	2,275.28	-	2,212.15	-	2,213.00	9,449.50	
13.6002.1870	Professional Services	27,266.50	2,893.40	-	72,608.92	-	72,609.00	250,000.00	Dredging at East Ramp/South Wall + Pre & Post Surveys + Resurface of East & South Docks
13.6002.1880	ProfSvcs-CAT A Debris Removal	-	-	-	-	-	-	80,000.00	
13.6002.1885	ProfSvcs-CAT E PW Buildings/Eq	-	-	-	6,411.65	-	2,640.00	-	
13.6002.2071	Operating Supplies	10,452.57	5,433.42	-	9,069.67	-	9,070.00	-	
13.6002.2072	Emergency Shelter Expenses	-	-	-	4,094.26	-	4,095.00	-	
13.6002.4000	Equipment Use	-	118,409.78	-	-	-	75,000.00	75,000.00	
13.6002.6000	CAT C - Roads & Bridges	-	-	-	-	-	-	150,000.00	River Street Storm Drain Clean & Replace if needed / West F Street & River Street Road Materials / Cswy Road + 3 Docks
13.6002.6005	CAT D - Water	-	-	-	-	-	-	5,000.00	Seawall Materials: Cobble/Armor
13.6002.6010	CAT E - Buildings	-	-	-	-	-	-	300,000.00	Mini Convention Center, Visitor's Center, Garco, Equipment Repairs, Swanberg Dredge
13.6002.8030	Equipment Purchases	6,977.27	8,144.50	-	15,957.29	-	15,694.00	-	
<b>FEMA Subtotal:</b>		<b>122,326.00</b>	<b>174,307.10</b>	<b>3,176.32</b>	<b>180,787.14</b>	<b>-</b>	<b>249,153.00</b>	<b>1,255,202.50</b>	

FY2024 Proposed Budget Special Revenue Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-03 F23 Approved Budget	O-23-02-03 F23 Approved Amended Budget	O-23-06-03 F24 Proposed Budget	Budget Notes
<b>Special Revenue Fund - CARES</b>									
13.6003.1101	Salaries - Public Safety	352,022.38	586,171.05	9,710.67	-	-	-	-	
13.6003.1102	Salaries - Support Staff	149,333.59	195,895.76	-	-	-	-	-	
13.6003.1201	Overtime - Public Safety	39,037.98	67,724.47	-	-	-	-	-	
13.6003.1202	Overtime - Support Staff	-	44,651.78	-	-	-	-	-	
13.6003.1421	Health Insurance	54,145.86	252,440.30	2,214.03	-	-	-	-	
13.6003.1431	Life Insurance	532.67	1,444.63	-	-	-	-	-	
13.6003.1441	FICA/Medicare	41,313.13	68,411.28	742.87	-	-	-	-	
13.6003.1451	ESC	8,606.27	5,068.95	-	-	-	-	-	
13.6003.1461	PERS	114,649.44	188,428.27	2,136.35	-	-	-	-	
13.6003.1471	Workers' Comp Insurance	11,221.29	16,315.42	276.94	-	-	-	-	
13.6003.1870	Professional Services	351.00	8,110.50	1,695.00	-	-	-	-	
13.6003.5000	Public Health	22,395.31	346,978.75	25,463.24	-	-	-	-	
13.6003.5100	Medical	7,783.70	136,561.05	-	-	-	-	-	
13.6003.5200	Economic Support	-	1,541,548.16	143,955.85	-	-	-	-	
13.6003.5300	Telework Capabilities	4,659.02	270,748.99	-	-	-	-	-	
13.6003.5400	Food Programs / Other	-	19,950.89	-	-	-	-	-	
13.6003.5500	Distance Learning	-	133,600.00	-	-	-	-	-	
13.6003.5700	CARES Phase V-Economic Support	-	778,300.00	(1,100.00)	-	-	-	-	
13.6003.8030	Machinery & Equipment	25,760.28	-	-	-	-	-	-	
<b>CARES Subtotal:</b>		<b>831,811.92</b>	<b>4,662,350.25</b>	<b>185,094.95</b>	-	-	-	-	
<b>Special Revenue Fund - MOA SOA DHSS COVID-19 EOC</b>									
13.6004.1101	Salaries - COVID 19 Mitigation	-	7,800.77	2,814.49	-	-	-	-	
13.6004.1201	Salaries - Overtime	-	6,146.20	10,373.38	-	-	-	-	
13.6004.1421	Health Insurance	-	2,058.20	4,538.66	-	-	-	-	
13.6004.1431	Life Insurance	-	2.88	20.46	-	-	-	-	
13.6004.1441	FICA/Medicare	-	1,047.29	1,005.20	-	-	-	-	
13.6004.1451	ESC	-	324.79	312.55	-	-	-	-	
13.6004.1461	PERS	-	2,299.44	2,861.72	-	-	-	-	
13.6004.1471	Workers' Comp Insurance	-	76.52	42.73	-	-	-	-	
13.6004.1940	Advertising	-	-	18,067.60	-	-	-	-	
13.6004.2071	Supplies: PPE	-	-	19,190.42	-	-	-	-	
13.6004.5000	Health Equity	-	6,018.03	23,643.83	-	-	-	-	
13.6004.7020	Utilities - Airport Tent	-	8,086.59	29,619.22	-	-	-	-	
13.6004.8030	Equipment	-	-	24,698.85	68,549.87	68,549.87	68,549.87	103,317.00	NRC Kitchen \$32,816, Tables & Chairs \$59,801, Siren Replacement \$10,700
<b>MOA SOA DHSS Subtotal:</b>			<b>33,860.71</b>	<b>137,189.11</b>	<b>68,549.87</b>	<b>68,549.87</b>	<b>68,549.87</b>	<b>103,317.00</b>	

FY2024 Proposed Budget Special Revenue Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-03 F23 Approved Budget	O-23-02-03 F23 Approved Amended Budget	O-23-06-03 F24 Proposed Budget	Budget Notes
<b>Special Revenue Fund - American Rescue Plan Act: ARPA</b>									
13.6005.3000	Housing Support				200,000.00		200,000.00	-	
<b>ARPA Subtotal:</b>				-	<b>200,000.00</b>	-	<b>200,000.00</b>	-	
<b>Transfers Out</b>									
13.6888.8820	Transfers Out - Other Funds			85,360.71	-	-	200,000.00	-	
13.6888.8830	Transfers Out - General Fund	-	-	-	-	-	-	-	
<b>Transfers Out Subtotal:</b>		-	-	<b>85,360.71</b>	-	-	<b>200,000.00</b>	-	
<b>Total SRF Expense:</b>		<b>1,960,545.58</b>	<b>5,364,882.77</b>	<b>546,136.32</b>	<b>1,322,954.37</b>	<b>664,745.87</b>	<b>1,908,716.40</b>	<b>1,748,429.50</b>	

1<sup>st</sup> Reading: May 22, 2023  
2<sup>nd</sup> Reading: June 12, 2023

Presented By:  
City Manager

Action Taken:  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**ORDINANCE NO. O-23-06-04**

**AN ORDINANCE TO ESTABLISH, APPROVE, AND ADOPT THE FY 2024 CITY OF NOME CAPITAL PROJECTS FUND BUDGET**

**SECTION 1.**

This is a non-Code ordinance.

**SECTION 2.**

**WHEREAS**, the Nome Common Council has approved the acceptance of municipal grants and other special funds appropriated by the U.S. Government, State of Alaska, and other agencies; and,

**WHEREAS**, the city needs positive and separate financial accountability and control of these funds; and,

**NOW, THEREFORE, BE IT ORDAINED** by the Nome Common Council that a separate and distinct City of Nome Capital Projects Fund be established to account for revenues and expenditures which the city accepts and appropriates for various capital projects and for purposes other than direct operational and administrative expenditures in the City of Nome General Fund Budget; and,

**BE IT FURTHER ORDAINED** that the attached FY 2024 City of Nome Capital Projects Fund Budget is hereby approved in the sum of **\$1,881,500** and appropriations restricted to specific accounts as indicated.

**APPROVED** and **SIGNED** the 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
**Mayor**

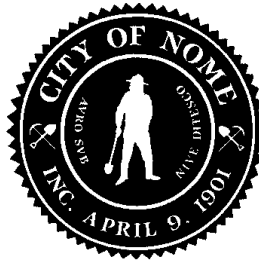
**ATTEST:**

\_\_\_\_\_  
**JEREMY JACOBSON,**  
**Deputy City Clerk**

**Mayor**  
John Handeland

**City Manager**  
Glenn Steckman

**City Clerk**  
Bryant Hammond



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Mark Johnson  
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**MEMORANDUM**

**Date:** May 18, 2023  
**To:** Nome Common Council & Glenn Steckman, City Manager  
**From:** Nickie Crowe, Finance Director  
**Subject:** FY24 Capital Projects Fund Budget Changes

The following provides a list of changes to the Capital Projects Fund budget since the May 8, 2023 Presentation

Capital Projects Fund	Budget Adjustment Increase/ (Decrease)	Description of Budget Changes
<b>Capital Projects Fund Revenue</b>		
Transfer In - Net PWR GF Int Rev %	(55,000.00)	Adjusted to 25% of GF General Interest allocated to save for the CAT 160M Grader / Transfer now = \$70,000
Transfer In - Net Ambulance Revenue %	(2,500.00)	Adjusted to 40% of GF Net Ambulance Revenue allocated to save for the Ambulance / Transfer now = \$50,000
<b>Total FY24 Budget Changes</b>	<b>\$ (57,500.00)</b>	
<b>Capital Projects Fund Expense</b>		
Vehicle Purchase - Ambulance	(2,500.00)	Decreased to match with Net Ambulance Revenue Allocation - to set aside funds for the purchase of a new ambulance
Heavy Equipment Purchase	(55,000.00)	Decreased to match with General Interest Revenue Allocation - to set aside funds for the purchase of the Cat 160M Grader
<b>Total FY24 Budget Changes</b>	<b>\$ (57,500.00)</b>	

FY2024 Proposed Budget Capital Projects Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-04 F23 Approved Budget	O-23-02-04 F23 Approved Amended Budget	O-23-06-04 F24 Proposed Budget	Budget Notes
<b>CPF Revenue</b>									
14.3010.0001	Nome Eskimo Mtnc Roads	50,000.00	-	50,000.00	-	50,000.00	50,000.00	-	
14.3406.0001	12DC406 Richard Foster Bldg	-	-	-	-	-	-	-	
14.3501.0001	Contribution to NPS 18 Plex	-	25,695.00	387.50	4,066.50	59,184.00	59,184.00	42,000.00	Reimbursement from NPS
14.3601.0001	Sale of Vehicles - Replmnt Program	-	-	20,175.07	-	20,000.00	20,000.00	20,000.00	
14.3701.0002	Coronavirus Local Fiscal Recovery Fund	-	-	188,695.26	-	104,923.00	171,722.00	1,100,000.00	ARPA \$\$ - NRC Heat & Vent
14.3701.0011	Contribution to SCC Fire Alarm	-	-	-	-	25,000.00	25,000.00		SCC Contribution
14.3888.8812	Transfer in - Net PWR Rev %						78,750.00	70,000.00	GF Transfer - Assign 25% General Interest to CAT 160M
14.3888.8815	Transfer In - Net Ambulance Revenue %	-	-	-	-	52,500.00	52,500.00	50,000.00	GF Transfer - Assign 40% to save for Ambulance
14.3888.8818	Transfer In - Vehicle Replacement Fund	-	-	33,316.83	-	155,000.00	288,944.24	185,000.00	\$105k Vehicle Replacement Funds, EMS multi purpose hose truck \$80k
14.3888.8820	Transfer In - Other Funds			85,360.71					
14.3888.8830	Transfer In - General Fund	1,391.00	296,667.88	44,754.76	-	733,097.00	680,439.00	414,500.00	Transfer from General Fund
	<b>Total CPF Revenue:</b>	<b>51,391.00</b>	<b>322,362.88</b>	<b>422,690.13</b>	<b>4,066.50</b>	<b>1,199,704.00</b>	<b>1,426,539.24</b>	<b>1,881,500.00</b>	
<b>CPF Expense</b>									
14.6011.0001	Nome Eskimo Mtnc Roads	50,000.00	-	50,000.00	-	50,000.00	50,000.00	-	
14.6406.0001	12DC406 Richard Foster Bldg	-	-	-	-	-	-	-	
<b>NPS 18 Plex</b>									
14.6501.1820	NPS 18 Plex - Engineering		25,695.00	387.50	58,796.50	59,184.00	59,184.00	42,000.00	Bristol Task Order #44 - Contract Amt
14.6501.2071	NPS 18 Plex - Operating		173.46	-	-	-	-	-	
14.6501.7020	NPS 18 Plex - Utilities		2,717.76	404.34	176.47	500.00	500.00	-	
14.6501.8010	NPS 18 Plex - Land/Buildings		199,277.73	-	4,135.00	-	4,135.00	-	
<b>Vehicle Replacement Program</b>									
14.6601.0001	Vehicle Purchase - Police	1,391.00	89,554.00	53,491.90	242,490.06	120,000.00	189,006.16	60,000.00	1 Ford Pick up
14.6601.0002	Vehicle Purchase - PWKS				111,595.00	110,000.00	111,595.00	-	
14.6601.0003	Vehicle Purchase - EMS				-	65,000.00	80,000.00	80,000.00	MultiPurposeHoseTruck \$80,000
14.6601.0004	Vehicle Purchase - Admin				49,938.08	-	49,938.08	65,000.00	1 Ford Expedition
14.6601.0005	Vehicle Purchase - Ambulance					52,500.00	52,500.00	50,000.00	
<b>CPF Expense Continued:</b>									
14.6701.0001	MCC Heat & Vent Upgrades	-	-	1,848.69	-	-	-	-	
14.6701.0002	NRC Heat & Vent Upgrades	-	-	188,695.26	156,017.20	104,923.00	171,722.00	-	
14.6701.0003	PWKS Heat & Vent Upgrades	-	-	1,848.68	-	-	-	-	
14.6701.0004	City Hall Heat & Vent Upgrades	-	-	85,360.71	88,048.85	74,597.00	88,125.00	1,100,000.00	Estimated Construction
14.6701.0005	NRC Locker Room Upgrades	-	-	-	-	-	-	-	
14.6701.0006	Ice Rink Design & Construction	-	4,944.93	-	-	-	-	-	\$62,456.97 available through 2021 NSEDC funds/ Reallocation - Fund 13
14.6701.0009	NVFD Concrete Replacement	-	-	24,910.00	-	-	-	-	
14.6701.0010	City Hall Fire Alarm Upgrades	-	-	-	-	60,000.00	60,000.00	-	
14.6701.0011	SCC Fire Alarm Upgrades	-	-	15,743.05	83,090.93	100,000.00	79,377.00	-	
14.6701.0012	Morgue Upgrades	-	-	-	-	5,000.00	5,000.00	-	
14.6701.0013	Police Camera Upgrades	-	-	-	86,857.00	78,000.00	86,857.00	-	



FY2024 Proposed Budget Capital Projects Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-04 F23 Approved Budget	O-23-02-04 F23 Approved Amended Budget	O-23-06-04 F24 Proposed Budget	Budget Notes
14.6701.0014	Equip Purchase - Public Works	-	-	-	27,609.17	240,000.00	200,000.00	35,000.00	Snow Bucket for Skid steer \$20,000, Sander \$15,000
14.6701.0015	Heavy Equipment Purchase	-	-	-	-	80,000.00	78,750.00	70,000.00	Cat 160M - Placeholder - Save toward purchase
14.6701.0016	NPD 911 & Radio Comm Sys Upgrd	-	-	-	54,525.00		59,850.00	-	
14.6701.0017	Camera Upgrades - Recreation Center							82,000.00	
14.6701.0018	OSJ Flooring							50,000.00	
14.6701.0019	Steadman Park							75,000.00	ADEC Requirement
14.6701.0020	Police Impound Storage							60,000.00	Required for Accreditation
14.6701.0021	NVFD Improvements							62,500.00	Replace 2 Bay Doors
14.6701.0022	Landfill Equipment							50,000.00	Side-By-Side UTV \$15,000; Mad Vac Portable Litter Vacuum \$35,000
14.6888.8830	Transfers Out - General Fund	-	-	-	-	-	-	-	
<b>Total CPF Expense:</b>		<b>51,391.00</b>	<b>322,362.88</b>	<b>422,690.13</b>	<b>963,279.26</b>	<b>1,199,704.00</b>	<b>1,426,539.24</b>	<b>1,881,500.00</b>	

1<sup>st</sup> Reading: May 22, 2023  
2<sup>nd</sup> Reading: June 12, 2023

Presented By:  
City Manager

Action Taken:  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**ORDINANCE NO. O-23-06-05**

**AN ORDINANCE TO ESTABLISH, APPROVE, AND ADOPT THE FY 2024 CITY OF NOME CONSTRUCTION CAPITAL PROJECTS FUND BUDGET**

**SECTION 1.**

This is a non-Code ordinance.

**SECTION 2.**

**WHEREAS**, through duly authorized ordinances the Nome Common Council, Alaska authorized the sale of general obligation school bonds; and,

**WHEREAS**, the city needs positive and separate financial accountability and control of these funds; and,

**NOW, THEREFORE, BE IT ORDAINED** by the Nome Common Council that a separate and distinct City of Nome Construction Capital Projects Fund be established to account for revenues and expenditures associated with school-related construction, renovation, repairs and major installation projects; and,

**BE IT FURTHER ORDAINED** that the attached FY 2024 City of Nome Construction Capital Projects Fund Budget is hereby approved in the sum of **\$2,281,028** and appropriations restricted to specific accounts as indicated.

**APPROVED** and **SIGNED** the 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
**Mayor**

**ATTEST:**

\_\_\_\_\_  
**JEREMY JACOBSON,**  
**Deputy City Clerk**

FY2024 Proposed Budget School Renovation & Repairs		F20 Actuals	F21 Actuals	F22 YTD Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-05 F23 Approved Budget	O-23-02-05 F23 Approved Amended Budget	O-23-06-05 F24 Proposed Budget	Budget Notes
<b>School Renovation &amp; Repairs Revenue</b>									
15.3393.0015	Contribution,School Roof Reimb	130,533.70	57,334.00	5,595.17	-	1,910,715.00	1,910,715.00	1,910,715.00	Reimbursed by NPS
15.3393.2000	NSEDC Outside Entity Funding				100,000.00		100,000.00		
15.3888.8810	Transfers In - Debt Service	154,903.22	182,939.01	-	-	-	532,118.00	370,313.00	
15.3888.8820	Transfers In - Other Funds						200,000.00		
	<b>Total SRR Revenue:</b>	<b>285,436.92</b>	<b>240,273.01</b>	<b>5,595.17</b>	<b>100,000.00</b>	<b>1,910,715.00</b>	<b>2,742,833.00</b>	<b>2,281,028.00</b>	
<b>School Renovation &amp; Repairs Expense</b>									
15.6222.1101	Salaries - Admin/Maintenance	-	-	-	-	-	-	-	
15.6222.1820	Engineering/Architectural Svcs	123,058.00	74,293.00	4,556.25	-	72,398.00	72,398.00	72,398.00	NPS Roof Repair & Replacement Design Services: Bristol Est \$14,183, MCG \$58,215
15.6222.1870	Other Professional/Contract Sv	378.92	-	-	124.82	-	500.00	500.00	ADEC NES
15.6222.1940	Advertising	-	505.75	1,038.92	-	-	-	-	
15.6222.3031	Office Supplies	-	-	-	-	-	-	-	
15.6222.7000	School Bond Construction	162,000.00	165,474.26	-	-	1,838,317.00	1,838,317.00	1,838,317.00	NBHS Roof Repair & Replacement Construction + Project Contingency
15.6222.7001	NES Boiler/Gym Floor Expenses	-	-	-	-	-	-	-	
15.6222.7002	Pool Expenses	-	-	-	503,450.00	-	503,450.00	151,035.00	HS Pool Mechanical & Sanitation Upgrade
15.6222.7003	NPS Special Projects						328,168.00	218,778.00	ADA Entrance Security Project
15.6999.9999	Contingency	-	-	-	-	-	-	-	
	<b>Total SRR Expense:</b>	<b>285,436.92</b>	<b>240,273.01</b>	<b>5,595.17</b>	<b>503,574.82</b>	<b>1,910,715.00</b>	<b>2,742,833.00</b>	<b>2,281,028.00</b>	

1<sup>st</sup> Reading: May 22, 2023  
2<sup>nd</sup> Reading: June 12, 2023

Presented By:  
City Manager

Action Taken:  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**ORDINANCE NO. O-23-06-06**

**AN ORDINANCE TO ESTABLISH, APPROVE, AND ADOPT THE FY 2024 CITY OF NOME  
PORT OF NOME FUND BUDGET**

**SECTION 1.**

This is a non-Code ordinance.

**SECTION 2.**

**WHEREAS**, the City of Nome has established a port and the Nome Port Commission; and,

**WHEREAS**, the city needs positive and separate financial accountability and control of the funds generated by the Port of Nome; and,

**NOW, THEREFORE, BE IT ORDAINED** by the Nome Common Council that a separate and distinct City of Nome Port of Nome Fund be established to account for revenues and expenditures of the Port of Nome and which are other than direct operational and administrative expenditures in the City of Nome General Fund Budget; and,

**BE IT FURTHER ORDAINED** that the attached FY 2024 City of Nome Port of Nome Fund Budget is hereby approved in the sum of \$2,187,650 and appropriations restricted to specific accounts as indicated.

**APPROVED** and **SIGNED** the 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
**Mayor**

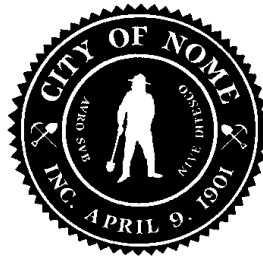
**ATTEST:**

\_\_\_\_\_  
**JEREMY JACOBSON,**  
**Deputy City Clerk**

**Mayor**  
John Handeland

**City Manager**  
Glenn Steckman

**City Clerk**  
Bryant Hammond



**Nome Common Council**  
Mark Johnson  
Doug Johnson  
Adam Martinson  
M. Sigvanna Tapqaq  
Scot Henderson  
Cameron Piscoya

102 Division Street - P.O. Box 281  
Nome, Alaska 99762  
(907) 443-6663  
Fax (907) 443-5349

**MEMORANDUM**

**Date:** May 18, 2023  
**To:** Nome Common Council & Glenn Steckman, City Manager  
**From:** Nickie Crowe, Finance Director  
**Subject:** FY24 Port Operating Fund Budget Changes

The following provides a list of changes to the Port Operating Fund budget since the May 8, 2023 Presentation

Port Operating Fund	Budget Adjustment Increase/ (Decrease)	Description of Budget Changes
<b>Port Operating Fund Revenue</b>		
No Changes		
<b>Total FY24 Budget Changes</b>	\$ -	
<b>Port Operating Expense</b>		
<b>Port Causeway</b>		
Salary & Benefits	(166.92)	Decrease in Worker's Compensation Rates
Operating	(57.80)	Decrease to Boat Insurance, Estimated 10% Increase/Rate remained flat
<b>Harbor Facility</b>		
Salary & Benefits	(64.00)	Decrease in Worker's Compensation Rates
<b>Industrial Park Facility</b>		
Salary & Benefits	(19.20)	Decrease in Worker's Compensation Rates
Operating	502.10	Increase to Garco Property Insurance
<b>Port Admin</b>		
Salary & Benefits	(1,539.79)	Decrease in Worker's Compensation Rates
Operating	326.90	Increase to Vehicle Insurance \$226.90, Rate Remained flat, however removing 2005 Trailblazer + Adding 2013 Expediiton / Increase to Harbor Office Insurance \$100
<b>Transfers - Interfunds</b>		
Transfer Out - Other Funds	1,018.71	Increase to Transfer of Revenue Surplus to Port Capital Projects
<b>Total FY24 Budget Changes</b>	\$ -	

FY2024 Proposed Budget Port Operating Fund	F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-06 F23 Approved Budget	O-23-02-06 F23 Approved Amended Budget	O-23-06-06 F24 Proposed Budget	Budget Notes
<b>Port Operating Fund Revenue</b>								
<b>Causeway Facility</b>								
80.3111.2001	Causeway Dockage	69,135.69	91,619.29	99,217.71	63,058.45	110,000.00	95,000.00	Increased cruise ship traffic
80.3111.2002	Causeway Wharfage - Dry	213,029.94	251,664.21	229,428.73	244,660.64	185,000.00	275,000.00	300,000.00 1st contractor barges June 2024
80.3111.2003	Causeway Wharfage - Fuel	270,305.32	283,497.24	263,841.12	279,952.07	275,000.00	290,000.00	325,000.00 Increased deliveries to support contractors
80.3111.2004	Causeway Wharfage - Gravel	148,879.11	256,664.62	662,389.98	239,646.49	650,000.00	260,000.00	260,000.00 Brice to Shish - 50k tons
80.3111.2005	Causeway Storage Rental	8,464.07	9,702.81	4,002.35	14,373.86	5,000.00	18,000.00	18,000.00 Contractors storing containerized freight instead of trucking it back and forth
80.3111.2006	Causeway Utility Sales	8,804.21	10,762.55	9,688.43	5,711.07	15,000.00	21,000.00	21,000.00 Ship H2O Increase Cruise Ships/ Research Vessels
80.3111.2007	Causeway Misc Term Revenue	82,253.00	23,244.06	20,386.08	40,246.72	100,000.00	70,000.00	60,000.00 Increased cruise traffic - line handling & security
80.3111.2008	Leases, Rentals, Land, Bldgs	-	-	-	-	-	-	-
80.3111.2009	Sale of Property & Assets	-	-	-	-	-	-	-
80.3111.2010	Passenger & Facility Fees	-	-	-	6,044.50	-	6,250.00	8,000.00 Estimated 2000 PAX numbers
80.3111.2073	Resale: Spill Supplies	-	-	-	-	-	2,000.00	2,000.00
	<b>Total Causeway Facility:</b>	<b>800,871.34</b>	<b>927,154.78</b>	<b>1,288,954.40</b>	<b>893,693.80</b>	<b>1,340,000.00</b>	<b>1,035,250.00</b>	<b>1,089,000.00</b>
<b>CPV Excise Tax</b>								
80.3112.1001	CPV Excise Tax	2,345.00	-	-	6,465.00	-	4,690.00	5,000.00 Rough estimate
<b>Harbor Facility</b>								
80.3211.1001	Harbor Seasonal Dock Permit	113,339.88	123,269.94	138,146.71	109,615.55	130,000.00	130,000.00	140,000.00 Expecting more mining vessels.
80.3211.2001	Harbor Dockage	79,379.49	58,063.76	51,951.05	65,221.35	75,000.00	75,000.00	82,000.00
80.3211.2002	Harbor Wharfage - Dry	101,510.65	65,785.36	155,531.56	100,575.64	130,000.00	150,000.00	135,000.00 Estimated
80.3211.2003	Harbor Wharfage - Fuel	55,964.84	61,191.34	58,824.36	58,735.97	60,000.00	65,000.00	75,000.00 Increase harbor tankage use
80.3211.2004	Harbor Wharfage - Gravel	18,070.94	940.94	6,698.64	2,533.39	20,000.00	25,000.00	15,000.00
80.3211.2005	Harbor Storage Rental	23,927.92	54,417.80	52,362.20	43,616.17	65,000.00	71,000.00	65,000.00 June storage
80.3211.2006	Harbor Utility Sales	5,061.84	5,278.14	5,948.29	6,547.15	6,500.00	7,500.00	7,500.00
80.3211.2007	Harbor Misc Term Revenue	5,266.00	-	475.77	11,164.65	2,500.00	15,000.00	15,000.00 Increased Harbor Cruise Traffic Security
80.3211.2008	Leases, Rentals, Land, Bldgs	35,644.76	38,236.57	37,237.36	35,728.24	36,633.65	36,633.65	37,000.00
80.3211.2009	Sale of Property & Assets	-	-	-	-	-	-	-
80.3211.2010	Passenger & Facility Fees	-	-	-	3,321.50	-	3,500.00	6,000.00 Increased Cruise PAX numbers
80.3211.2073	Resale: Spill Supplies	-	-	-	1,860.00	-	2,000.00	2,000.00
	<b>Total Harbor Facility:</b>	<b>438,166.32</b>	<b>407,183.85</b>	<b>507,175.94</b>	<b>438,919.61</b>	<b>525,633.65</b>	<b>578,633.65</b>	<b>579,500.00</b>
<b>Cape Nome Quarry</b>								
80.3311.2001	Quarry Dockage	-	-	-	-	-	-	-
80.3311.2002	Quarry Wharfage - Dry	-	-	-	-	-	-	-
80.3311.2003	Quarry Wharfage - Fuel	-	-	-	-	-	-	-
80.3311.2004	Quarry Wharfage - Gravel	-	-	-	-	-	-	-
80.3311.2005	Quarry Storage Rental	-	-	-	-	-	-	-
80.3311.2007	Quarry Misc Term Revenue	-	-	-	-	-	-	-
80.3311.2008	Leases, Rentals, Land, Bldgs	-	-	-	-	-	-	-
	<b>Total Cape Nome Quarry:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Industrial Park Facility</b>								
80.3411.2001	Westside Tank Farm Rental	-	-	-	-	-	-	-
80.3411.2005	Industrial Park Storage Rental	225,145.19	235,635.87	238,915.33	260,749.39	250,000.00	277,700.00	285,000.00 New large mining setup operations
80.3411.2008	Leases, Rentals, Land, Bldgs	194,887.20	222,095.45	188,359.38	141,495.38	215,000.00	130,000.00	140,000.00
80.3411.2009	Sale of Property & Assets	-	-	-	-	-	-	-
80.3411.2073	Resale: Spill Supplies	-	-	-	-	-	1,500.00	1,500.00
	<b>Total Industrial Park Facility:</b>	<b>420,032.39</b>	<b>457,731.32</b>	<b>427,274.71</b>	<b>402,244.77</b>	<b>465,000.00</b>	<b>407,700.00</b>	<b>426,500.00</b>

FY2024 Proposed Budget Port Operating Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-06 F23 Approved Budget	O-23-02-06 F23 Approved Amended Budget	O-23-06-06 F24 Proposed Budget	Budget Notes
<b>Other Misc Revenue</b>									
80.3511.0001	Copies, Fax, Pubs, Film Lcns	900.00	1,395.48	1,031.06	347.79	1,000.00	1,000.00	1,000.00	
80.3511.0002	Banking / NSF Check Fee	35.00	-	-	-	25.00	25.00	50.00	
80.3511.0003	Credit Card Service Fees	-	206.90	-	-	-	-	-	
80.3511.0004	Resale-Hats,Charts,Apparel	3,405.25	1,266.40	1,077.60	1,473.78	3,000.00	3,600.00	2,000.00	
80.3511.0005	Other Port Revenue	2,104.10	26,844.30	7,469.04	28,527.50	5,000.00	10,000.00	7,500.00	F23 Includes \$20k USACE Refund Check for Environmental Baseline Survey - Airforce Tank Farm.
<b>Total Other Misc Revenue:</b>		<b>6,444.35</b>	<b>29,713.08</b>	<b>9,577.70</b>	<b>30,349.07</b>	<b>9,025.00</b>	<b>14,625.00</b>	<b>10,550.00</b>	
<b>Interest Earnings</b>									
80.3611.2001	Interest Earnings Port Op	9,670.90	13,445.96	12,865.91	15,393.10	10,000.00	14,000.00	13,500.00	
80.3611.2002	Interest Earnings Causeway	761.43	2,564.91	1,624.15	3,391.18	2,000.00	2,500.00	2,500.00	
80.3611.2003	Investment Earnings	40,991.80	12,561.56	497.98	11,867.39	7,500.00	15,000.00	17,500.00	
80.3611.2004	Interest Earnings - Leases	-	-	27,793.30	-	-	26,600.00	26,600.00	GASB 87
<b>Total Interest Earnings:</b>		<b>51,424.13</b>	<b>28,572.43</b>	<b>42,781.34</b>	<b>30,651.67</b>	<b>19,500.00</b>	<b>58,100.00</b>	<b>60,100.00</b>	
<b>Contributions / Other</b>									
80.3711.0001	StAK Employer On-Behalf PERS	22,405.76	16,367.72	26,857.38	-	15,000.00	15,000.00	15,000.00	
80.3711.0002	Other Contributions	1,977.27	-	-	-	2,000.00	2,000.00	2,000.00	
<b>Total Contributions Other:</b>		<b>24,383.03</b>	<b>16,367.72</b>	<b>26,857.38</b>	<b>-</b>	<b>17,000.00</b>	<b>17,000.00</b>	<b>17,000.00</b>	
<b>Events</b>									
80.3811.0001	Conference Registration	-	-	-	-	29,000.00	72,540.63	-	
80.3811.0002	Sponsor Fee	-	-	-	-	50,000.00	-	-	
80.3811.0003	Exhibitor Fee	-	-	-	-	50,000.00	-	-	
80.3811.0004	Other	-	-	-	-	15,490.70	-	-	
<b>Total Events</b>						<b>144,490.70</b>	<b>72,540.63</b>	<b>-</b>	
<b>Transfers - Interfunds</b>									
80.3888.8820	Transfers In - Other Funds	-	-	-	-	-	-	-	
80.3888.8830	Transfers In - General Fund	-	-	-	-	-	-	-	
<b>Total Transfers - Interfunds:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Revenue before Fund Balance:</b>		<b>1,743,666.56</b>	<b>1,866,723.18</b>	<b>2,302,621.47</b>	<b>1,802,323.92</b>	<b>2,520,649.35</b>	<b>2,188,539.28</b>	<b>2,187,650.00</b>	
<b>Fund Balance Appropriation</b>									
80.3899.9997	PON Use of Fund Bal Carry Frwd	-	-	-	-	-	-	-	
80.3899.9999	Port of Nome Use Fund Balance	-	-	-	-	1,068,345.31	534,881.17	-	
<b>Total Fund Balance Appropriation:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,068,345.31</b>	<b>534,881.17</b>	<b>-</b>	
<b>Total Port Operating Revenue</b>		<b>1,743,666.56</b>	<b>1,866,723.18</b>	<b>2,302,621.47</b>	<b>1,802,323.92</b>	<b>3,588,994.66</b>	<b>2,723,420.45</b>	<b>2,187,650.00</b>	

FY2024 Proposed Budget Port Operating Fund	F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-06 F23 Approved Budget	O-23-02-06 F23 Approved Amended Budget	O-23-06-06 F24 Proposed Budget	Budget Notes
<b>Port Operating Fund Expense</b>								
<b>Causeway Facility</b>								
80.6111.1101 Salaries - Causeway Maint	486.15	1,811.71	1,962.18	-	2,000.00	2,000.00	2,000.00	
80.6111.1102 Salaries - Causeway Operations	13,129.94	4,456.14	4,099.92	9,037.51	10,000.00	12,000.00	10,000.00	
80.6111.1103 Salaries - Causeway Admin	22,453.37	17,062.78	19,649.94	10,417.22	23,024.54	23,024.54	25,863.11	Finance Allocation Split between Cswy & Admin
80.6111.1411 Accrued Personal Leave - Cswy	6,743.13	4,347.97	3,346.10	2,947.38	2,500.00	4,000.00	5,482.06	
80.6111.1421 Health Insurance - Cswy	8,662.91	6,198.11	6,176.78	4,575.29	7,564.75	7,564.75	9,572.72	
80.6111.1431 Life Insurance - Cswy	11.85	11.02	39.59	99.30	60.82	117.61	68.69	
80.6111.1441 FICA/Medicare - Cswy	2,766.21	1,786.11	1,996.86	1,488.35	2,679.38	2,832.38	2,896.53	
80.6111.1451 ESC - Causeway	854.62	551.05	157.60	214.19	284.40	331.80	897.36	
80.6111.1461 PERS - Cswy	10,219.06	7,042.33	7,299.21	4,280.12	7,705.40	8,145.40	8,329.88	
80.6111.1471 Workers' Comp Ins - Cswy	1,182.82	590.73	419.13	1,570.78	872.78	1,570.78	751.80	
80.6111.1481 Amortized Inflows/Outflows	-	-	-	-	-	-	-	
80.6111.1520 Vehicle/Boat Insurance	504.65	605.48	578.00	578.00	578.00	578.00	578.00	Guardian Boat, Tuff Boat 18C Skiff - 50% Shared with Harbor
80.6111.1530 Property/Building Insurance	27,665.00	33,645.00	34,236.50	37,013.84	37,013.84	37,013.84	40,715.22	
80.6111.1802 Prof Svcs - High Mast Lights	-	-	-	-	-	-	-	
80.6111.1803 Prof Svcs - Middle Dock	-	-	-	-	-	-	-	
80.6111.1804 Prof Svcs - Arctic Deep Draft	-	-	-	-	-	-	-	
80.6111.1810 Audit/Accounting	15,573.71	13,735.87	14,725.47	13,831.88	15,000.00	15,000.00	19,700.00	Base Fee % 13692, \$6000 State Compliance
80.6111.1820 Engineering/Architectural Svcs	11,920.00	6,213.20	(4,979.95)	8,790.00	30,000.00	30,000.00	30,000.00	Placeholder for unexpected in-house
80.6111.1830 Legal Services	117.00	-	-	-	2,000.00	2,000.00	5,000.00	Potential P3 Agreements
80.6111.1840 Survey/Appraisal Services	-	-	-	-	500.00	12,500.00	12,500.00	Potential Topo for fuel line agreements + dredging surveys
80.6111.1870 Other Professional/Contract Sv	4,631.50	7,912.45	15,567.32	5,874.50	15,000.00	15,000.00	25,000.00	Dredging dock berthing areas
80.6111.2010 Communications	-	-	-	-	-	-	-	
80.6111.2012 Computer Network/Hardware/Soft	-	-	-	-	-	-	-	
80.6111.2040 Uniform/Clothing	-	-	128.39	667.49	500.00	2,000.00	2,000.00	Rain Gear / Gloves / Boots
80.6111.2071 Operating Supplies	1,035.93	87.93	2,428.70	1,198.80	2,000.00	2,000.00	2,000.00	Misc. Pigs, gaskets, fittings, epoxy paint
80.6111.2073 Resale: Spill Supplies	-	-	-	1,928.07	-	-	2,500.00	
80.6111.4010 Gas & Oil Supplies	136.23	-	-	-	500.00	500.00	500.00	
80.6111.4020 Boat/Hvy Eq Parts & Supply	590.72	453.39	77.84	-	500.00	500.00	500.00	Guardian hydraulic generator service/repair/parts
80.6111.4030 Boat/Hvy Eq Maintenance	658.54	217.99	-	-	2,000.00	3,000.00	3,000.00	Guardian winch line replacement and deck maint.
80.6111.4040 Vehicle/Boat Regis & Permits	-	-	-	-	-	-	-	
80.6111.4050 Small Tools & Equipment	87.48	1,909.98	300.00	580.73	2,000.00	2,000.00	2,000.00	Water Trailer new hose and fittings
80.6111.4060 Tools & Eq Repair & Maint	-	735.15	2,482.42	141.00	2,000.00	2,000.00	2,000.00	Pigs, gaskets, fittings, drip pans
80.6111.4080 Road Maintenance Materials	9,934.00	-	-	15,708.33	25,000.00	25,000.00	25,000.00	3" material - Stock Piles depleted
80.6111.4090 Docks & Foundations	-	1,004.77	-	-	25,000.00	25,000.00	25,000.00	Repairs and/or Maintenance (damage, material loss, deterioration)
80.6111.4100 Fuel Lines Maintenance	34,363.58	11,745.01	3,711.17	9,807.50	30,000.00	30,000.00	35,000.00	15k hydro all 3 Lines / CP Testing \$5,888, Plan for Potential Repair Work \$15k (Split with IP)
80.6111.7005 Building Maintenance Contracts	-	-	-	-	-	-	-	
80.6111.7010 Bldg Maint Materials & Supply	188.63	-	-	100.00	2,500.00	2,500.00	2,500.00	Bathroom upgrade - Door, seat, fixtures, paint
80.6111.7011 Janitorial Services & Supplies	-	-	-	-	-	-	-	



FY2024 Proposed Budget Port Operating Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-06 F23 Approved Budget	O-23-02-06 F23 Approved Amended Budget	O-23-06-06 F24 Proposed Budget	Budget Notes
80.6111.7020	Causeway Utilities	-	-	-	-	-	-	-	
80.6111.7021	Utilities - Electric	2,571.61	1,744.25	1,741.90	3,312.95	2,500.00	5,000.00	3,000.00	
80.6111.7022	Utilities - Water	-	-	-	-	-	-	-	
80.6111.7023	Utilities - Sewer	1,500.00	1,550.00	1,750.00	1,050.00	1,400.00	1,400.00	1,400.00	\$350 ea x 4 pumps July, Aug, Sept, Oct
80.6111.7024	Utilities - Garbage	4,628.28	2,664.10	2,802.77	4,863.75	3,500.00	7,500.00	4,000.00	
80.6111.7025	Utilities - Heat	-	-	-	-	-	-	-	
80.6111.7026	Utilities - Resale	767.54	-	2,052.16	-	5,000.00	5,000.00	5,000.00	
80.6111.7510	Debt Interest Payment	153,859.82	148,314.34	142,539.93	92,122.05	150,000.00	150,000.00	135,000.00	
80.6111.7520	Depreciation	-	-	-	-	-	-	-	
80.6111.7550	Bad Debt	-	-	-	-	-	-	-	
80.6111.8030	Machinery & Equipment	-	-	-	-	15,000.00	15,000.00	15,000.00	Shared Project Traffic Control (PWKS)
<b>Total Causeway Facility:</b>		<b>337,244.28</b>	<b>276,396.86</b>	<b>265,289.93</b>	<b>232,199.03</b>	<b>426,183.91</b>	<b>452,079.10</b>	<b>464,755.37</b>	

FY2024 Proposed Budget Port Operating Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-06 F23 Approved Budget	O-23-02-06 F23 Approved Amended Budget	O-23-06-06 F24 Proposed Budget	Budget Notes
<b>CPV Operating &amp; Maintenance</b>									
80.6112.1101	Salaries - Operations		-	-	-	-	-	-	
80.6112.1102	Salaries - Maintenance		-	-	-	-	-	-	
80.6112.1103	Salaries - Admin		-	-	-	-	-	-	
80.6112.1411	Accrued Annual Leave		-	-	-	-	-	-	
80.6112.1421	Health Insurance		-	-	-	-	-	-	
80.6112.1431	Life Insurance		-	-	-	-	-	-	
80.6112.1441	FICA/Medicare		-	-	-	-	-	-	
80.6112.1461	PERS		-	-	-	-	-	-	
80.6112.1471	Workers' Comp Insurance		-	-	-	-	-	-	
80.6112.1820	Engineering		-	-	-	-	-	-	
80.6112.1870	Professional Services		-	-	-	-	-	-	
80.6112.2071	Operating Supplies		-	-	2,767.60	-	4,690.00	5,000.00	Placeholder
80.6112.7005	Building Maintenance Contracts		-	-	-	-	-	-	
80.6112.7010	Materials & Supplies		-	-	-	-	-	-	
<b>Total CPV Op &amp; Mtn:</b>		-	-	-	<b>2,767.60</b>	-	<b>4,690.00</b>	<b>5,000.00</b>	

FY2024 Proposed Budget Port Operating Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-06 F23 Approved Budget	O-23-02-06 F23 Approved Amended Budget	O-23-06-06 F24 Proposed Budget	Budget Notes
<b>Harbor Facility</b>									
80.6211.1101	Salaries - Harbor	10,742.57	2,629.86	3,050.37	165.80	5,000.00	3,000.00	5,000.00	Road Repairs
80.6211.1411	Accrued Personal Lv - Harbor	1,563.04	548.20	570.42	28.19	500.00	500.00	935.00	
80.6211.1421	Health Insurance - Harbor	2,742.01	805.86	804.50	54.42	1,268.03	744.99	1,349.44	
80.6211.1431	Life Insurance - Harbor	25.11	5.13	1.45	0.36	10.18	6.14	8.30	
80.6211.1441	FICA/Medicare - Harbor	880.02	209.00	233.32	12.69	382.50	229.50	382.50	
80.6211.1451	ESC - Harbor	198.09	69.48	72.30	3.57	118.50	71.10	118.50	
80.6211.1461	PERS - Harbor	3,258.90	823.16	903.44	36.45	1,100.00	660.00	1,100.00	
80.6211.1471	Workers' Comp Ins - Harbor	630.23	197.14	170.44	355.39	348.00	348.00	302.00	
80.6211.1481	Amortized Inflows/Outflows	-	-	-	-	-	-	-	
80.6211.1520	Vehicle/Boat Insurance	504.66	605.47	578.00	578.00	578.00	578.00	635.80	Guardian Boat, Tuff Boat 18C Skiff - 50% Shared with Causeway
80.6211.1530	Property/Building Insurance	20,152.00	23,445.00	24,036.50	26,735.86	26,735.86	26,735.86	29,409.45	
80.6211.1802	Prof Svcs - Barge High Ramp	-	-	-	-	-	-	-	
80.6211.1803	Prof Svcs - Snake River	-	-	-	-	-	-	-	
80.6211.1807	Prof Svcs - Seawall Repairs	-	-	-	-	-	-	-	
80.6211.1820	Engineering/Architectural Svcs	9,162.50	628.50	1,938.25	207.50	20,000.00	20,000.00	20,000.00	Placeholder for unexpected in-house
80.6211.1870	Other Professional/Contract Sv	9,981.74	7,036.02	9,231.29	7,719.82	25,000.00	25,000.00	25,000.00	Survey of berthing areas, potential dredging
80.6211.2010	Communications	-	-	-	-	-	-	-	
80.6211.2040	Uniform/Clothing	-	85.77	95.62	667.51	500.00	2,200.00	2,200.00	PPE Split
80.6211.2071	Operating Supplies	1,904.38	443.96	2,054.62	485.49	3,000.00	6,000.00	6,000.00	Fittings, hoses
80.6211.2073	Resale: Spill Supplies	-	-	-	15,424.58	-	-	20,000.00	
80.6211.4010	Gas & Oil Supplies	136.24	29.48	-	-	500.00	500.00	500.00	
80.6211.4020	Boat/Hvy Eq Parts & Supply	50.87	478.65	77.84	-	1,000.00	1,000.00	1,000.00	
80.6211.4030	Boat/Hvy Eq Maintenance	573.36	217.99	-	-	2,000.00	2,000.00	2,000.00	Annual service and unexpected maint
80.6211.4040	Vehicle/Boat Regis & Permits	10.00	-	-	-	10.00	10.00	10.00	
80.6211.4050	Small Tools & Equipment	1,355.65	2,865.99	300.00	580.74	2,500.00	2,500.00	2,500.00	
80.6211.4080	Road Maintenance Materials	9,934.00	-	-	15,708.33	15,000.00	20,000.00	20,000.00	Need surfacing material, stockpile almost depleted.
80.6211.4090	Docks & Foundations	6,017.42	-	-	-	15,000.00	15,000.00	15,000.00	Repairs and/or Maintenance (damage, material loss, deterioration)
80.6211.4100	Fuel Lines Maintenance	-	-	-	-	1,500.00	1,500.00	1,500.00	
80.6211.7005	Building Maintenance Contracts	-	-	-	-	-	-	-	
80.6211.7010	Bldg Maint Materials & Supply	1,177.37	101.20	1,769.50	245.43	5,000.00	5,000.00	5,000.00	
80.6211.7011	Janitorial Services & Supplies	-	-	-	-	-	-	-	
80.6211.7020	Harbor Utilities	-	-	-	-	-	-	-	
80.6211.7021	Utilities - Electric	4,526.21	4,790.42	5,159.87	5,378.73	5,500.00	7,000.00	7,000.00	
80.6211.7022	Utilities - Water Meter	3,742.32	3,481.92	3,390.16	2,604.00	3,500.00	3,500.00	3,500.00	
80.6211.7023	Utilities - Sewer	4,348.04	2,443.04	2,643.04	3,019.78	4,000.00	4,000.00	4,000.00	
80.6211.7024	Utilities - Garbage	5,860.51	8,924.85	5,827.09	9,529.99	7,500.00	9,600.00	7,500.00	
80.6211.7025	Utilities - Heat	2,775.99	1,776.70	1,894.37	2,889.16	3,000.00	3,000.00	3,000.00	
80.6211.7520	Depreciation	-	-	-	-	-	-	-	
80.6211.7560	Payment in Lieu of Tax	18,377.45	18,377.45	16,984.20	16,984.20	16,984.20	16,984.20	15,568.85	Based on 11 mills (Value 1,415,350)
80.6211.8010	Land/Buildings	-	-	-	-	-	-	-	
80.6211.8030	Machinery & Equipment	-	-	-	-	15,000.00	15,000.00	15,000.00	Placeholder
	<b>Total Harbor Facility:</b>	<b>120,630.68</b>	<b>81,020.24</b>	<b>81,786.59</b>	<b>109,415.99</b>	<b>182,535.27</b>	<b>192,667.79</b>	<b>215,519.84</b>	

FY2024 Proposed Budget Port Operating Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-06 F23 Approved Budget	O-23-02-06 F23 Approved Amended Budget	O-23-06-06 F24 Proposed Budget	Budget Notes
<b>Cape Nome Facility</b>									
80.6311.1101	Salaries - Cape Nome	-	-	-	-	-	-	-	
80.6311.1411	Accrued Personal Lv -Cape Nome	-	-	-	-	-	-	-	
80.6311.1421	Health Insurance - Cape Nome	-	-	-	-	-	-	-	
80.6311.1431	Life Insurance - Cape Nome	-	-	-	-	-	-	-	
80.6311.1441	FICA/Medicare - Cape Nome	-	-	-	-	-	-	-	
80.6311.1451	ESC - Cape Nome	-	-	-	-	-	-	-	
80.6311.1461	PERS - Cape Nome	-	-	-	-	-	-	-	
80.6311.1471	Workers' Comp Ins - Cape Nome	-	-	-	-	-	-	-	
80.6311.1820	Engineering/Architectural Svcs	-	-	-	-	1,000.00	1,000.00	1,000.00	
80.6311.1830	Legal Services	-	-	-	-	500.00	500.00	500.00	
80.6311.1870	Other Professional/Contract Sv	-	-	-	-	1,000.00	1,000.00	1,000.00	
80.6311.1940	Advertising	-	-	-	-	-	-	-	
80.6311.2010	Communications	-	-	-	-	-	-	-	
80.6311.7520	Depreciation	-	-	-	-	-	-	-	
80.6311.8020	Building/Grounds Improvements	-	-	-	-	-	-	-	
	<b>Total Cape Nome Facility:</b>	-	-	-	-	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	

FY2024 Proposed Budget Port Operating Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-06 F23 Approved Budget	O-23-02-06 F23 Approved Amended Budget	O-23-06-06 F24 Proposed Budget	Budget Notes
<b>Industrial Park Facility</b>									
80.6411.1101	Salaries - Industrial Park	1,343.93	-	826.62	-	1,500.00	1,500.00	1,500.00	
80.6411.1411	Accrued Personal Leave - IP	251.31	-	154.57	-	280.50	280.50	280.50	
80.6411.1421	Health Insurance - IP	353.86	-	418.66	-	380.41	380.41	404.83	
80.6411.1431	Life Insurance - IP	2.96	-	2.53	-	3.05	3.05	2.49	
80.6411.1441	FICA/Medicare - IP	102.81	-	63.26	-	114.75	114.75	114.75	
80.6411.1451	ESC - Industrial Park	31.85	-	19.59	-	35.55	35.55	35.55	
80.6411.1461	PERS - IP	380.74	-	244.86	-	330.00	330.00	330.00	
80.6411.1471	Workers' Comp Ins - IP	101.33	-	42.77	104.40	104.40	104.40	90.60	
80.6411.1481	Amortized Inflows/Outflows	-	-	-	-	-	-	-	
80.6411.1530	Property/Building Insurance	916.00	1,129.00	1,460.00	1,889.00	1,889.00	1,889.00	2,580.00	
80.6411.1820	Engineering/Architectural Svcs	990.00	-	18,772.50	2,231.25	25,000.00	25,000.00	25,000.00	Permitting
80.6411.1830	Legal Services	-	-	-	-	-	-	-	
80.6411.1870	Other Professional/Contract Sv	3,710.00	-	31,447.50	-	10,000.00	20,000.00	20,000.00	Surveys/ sampling
80.6411.1940	Advertising	-	-	-	-	-	-	-	
80.6411.2071	Operating Supplies	-	147.66	285.72	-	500.00	500.00	500.00	
80.6411.2073	Resale: Spill Supplies	-	-	-	1,928.08	-	-	2,500.00	
80.6411.4050	Small Tools & Equipment	-	396.44	299.99	141.00	1,000.00	1,000.00	1,000.00	
80.6411.4080	Road Maintenance Materials	9,934.01	-	-	15,708.34	15,000.00	16,000.00	16,000.00	Need surfacing material, stockpile almost depleted.
80.6411.4100	Fuel Lines Maintenance	38,800.57	8,827.10	2,944.00	9,807.50	30,000.00	30,000.00	30,000.00	Hydro / UT Gauging Split
80.6411.7005	Building Maintenance Contracts	-	-	-	-	-	-	-	
80.6411.7010	Bldg Maint Materials & Supply	466.50	-	111.01	-	500.00	500.00	500.00	
80.6411.7011	Janitorial Services & Supplies	-	-	-	-	-	-	-	
80.6411.7020	Utilities	-	-	-	-	-	-	-	
80.6411.7021	Utilities - Electric	3,642.51	4,207.23	4,734.30	4,693.47	4,500.00	4,500.00	5,000.00	
80.6411.7023	Utilities - Sewer	1,500.00	1,550.00	1,750.00	1,400.00	1,400.00	1,400.00	1,400.00	
80.6411.7520	Depreciation	-	-	-	-	-	-	-	
80.6411.7560	Payment in Lieu of Taxes	53,934.40	53,934.40	49,783.20	49,765.20	49,765.20	49,765.20	45,618.10	Based on 11 mills (Value 4,147,100)
80.6411.8030	Machinery & Equipment	-	11.39	-	2,930.50	15,000.00	15,000.00	15,000.00	Placeholder
	<b>Total Industrial Park Facility:</b>	<b>116,462.78</b>	<b>70,203.22</b>	<b>113,361.08</b>	<b>90,598.74</b>	<b>157,302.86</b>	<b>168,302.86</b>	<b>167,856.82</b>	

FY2024 Proposed Budget Port Operating Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-06 F23 Approved Budget	O-23-02-06 F23 Approved Amended Budget	O-23-06-06 F24 Proposed Budget	Budget Notes
<b>Port Admin Office</b>									
80.6711.1101	Salaries - Port Admin	80,220.80	75,560.70	78,024.40	72,913.15	106,497.00	96,243.52	91,806.53	1 Port Director (ptn expensed in CP)
80.6711.1102	Salaries - Port Staff	198,129.99	201,860.66	226,172.83	187,537.32	253,636.97	272,163.68	303,992.61	1 Hrbrmstr 12mo, 1 HM Asst 6 mo, 1 Purchasing Manager shared with Public Works, 1 FT Acctg Tech , 1 Temp Dockwatch, (20% Shared Cost with Finance, 12% IT)
80.6711.1201	Salaries - Overtime	9,915.44	7,077.97	8,939.88	7,850.25	5,000.00	10,000.00	7,500.00	
80.6711.1301	Stipends - Port Commission	3,360.00	3,280.00	3,280.00	1,680.00	3,360.00	3,360.00	3,360.00	
80.6711.1411	Accrued Personal Lv - Port Adm	11,831.90	6,649.86	4,399.03	2,335.09	6,321.97	6,321.97	5,402.98	
80.6711.1421	Health Insurance - Port Adm	48,589.29	48,368.99	48,433.84	38,031.32	49,958.39	57,641.57	100,954.12	
80.6711.1431	Life Insurance - Port Adm	348.60	315.94	364.62	404.46	376.14	545.31	655.41	
80.6711.1441	FICA/Medicare - Port Adm	22,639.76	21,794.58	23,963.77	20,469.07	27,932.75	29,126.79	30,852.38	
80.6711.1451	ESC - Port Admin	2,240.06	751.78	-	(81.49)	500.00	500.00	500.00	
80.6711.1461	PERS - Port Adm	(45,171.39)	49,373.96	81,414.13	47,127.05	75,011.97	72,774.91	83,539.88	
80.6711.1471	Workers' Comp Ins - Port Adm	13,261.16	9,944.49	4,940.54	8,890.98	8,384.82	8,384.82	7,827.17	
80.6711.1481	Amortized Inflows/Outflows	-	-	-	-	-	-	-	
80.6711.1520	Vehicle/Boat Insurance	3,007.00	3,007.00	2,447.00	2,641.00	2,641.00	2,641.00	3,132.00	2002 F350 Flatbed, 2012 GMC Sierra, 2014 F250 Crew Cab, 2013 Ford Expedition
80.6711.1530	Property/Building Insurance	246.00	498.00	647.00	800.00	800.00	800.00	1,068.00	
80.6711.1810	Audit/Accounting	15,573.70	13,735.87	14,725.47	17,831.87	15,000.00	19,000.00	18,000.00	Base Fee % 13962 + GASB 87 & 96
80.6711.1820	Engineering/Architectural Svcs	5,981.00	-	-	1,516.50	30,000.00	30,000.00	30,000.00	Onshore Renderings / Design Drawings
80.6711.1830	Legal Services	13,685.50	1,993.50	5,914.50	2,779.00	10,000.00	10,000.00	15,000.00	Onshore P3 Agreements
80.6711.1850	Lobbying	106,989.38	104,250.00	115,011.91	103,750.00	123,750.00	123,750.00	108,750.00	LCIA \$63,750 / WWS \$45,000
80.6711.1870	Other Professional/Contract Sv	29,373.56	28,455.44	44,315.64	40,732.00	40,000.00	40,000.00	115,500.00	12% GCS IT Managed Svcs \$15355, Canon, Caselle, GCSIT, Arctic Fire & Security, Grant Writing/P3 Support \$25000, Rate Study \$30000, Onshore Development Plan \$35000.
80.6711.1940	Advertising	1,381.75	2,809.20	1,961.80	782.00	1,500.00	1,000.00	1,000.00	
80.6711.1950	Buildings/Land Rental	6,875.00	7,200.00	4,441.00	7,775.00	9,000.00	9,000.00	11,700.00	\$900 x 6mo, \$1050 x 6 mo
80.6711.2010	Communications	3,708.67	3,462.17	3,445.05	2,642.02	4,100.00	4,100.00	4,100.00	
80.6711.2012	Computer Network/Hardware/Soft	6,349.11	3,097.23	1,286.90	8,063.27	4,000.00	7,500.00	7,500.00	Port office computer replacement
80.6711.2020	Dues & Memberships	560.00	205.00	185.00	527.88	500.00	500.00	500.00	
80.6711.2030	Travel, Training & Related Cost	18,886.80	2,320.70	12,060.55	12,363.39	17,500.00	20,000.00	16,500.00	
80.6711.2070	Office Supplies	1,653.50	734.73	906.03	1,346.04	1,500.00	1,800.00	1,800.00	
80.6711.2071	Operating Supplies	3,262.58	2,988.93	3,994.53	5,989.95	2,500.00	7,000.00	5,000.00	
80.6711.2073	Resale Supplies	2,195.16	4,206.81	3,287.66	5,639.54	10,000.00	25,000.00	8,000.00	Hoodies, T-shirts
80.6711.3010	Sponsorship/Donation/Contrib	2,500.00	-	10,500.00	-	2,500.00	2,500.00	2,500.00	
80.6711.4010	Gas & Oil Supplies	5,247.17	3,770.04	4,896.45	7,362.17	3,500.00	8,500.00	8,000.00	
80.6711.4020	Vehicle Parts & Supply	4,702.31	4,754.87	1,545.31	3,720.24	5,000.00	5,000.00	5,000.00	2012 GMC tow hitch / bumper
80.6711.4030	Vehicle Maintenance	4,894.52	180.50	-	-	5,000.00	5,000.00	5,000.00	
80.6711.4040	Vehicle/Boat Regis & Permits	30.00	10.00	40.00	10.00	50.00	50.00	50.00	
80.6711.7010	Bldg Maint Materials & Supply	2,463.05	831.15	1,600.00	245.75	7,500.00	10,000.00	15,000.00	Leaking Port Office/ bathroom upgrade/Laser 530. Laser 301 for Front Office
80.6711.7011	Janitorial Services & Supplies	126.82	245.23	2,000.67	-	1,000.00	500.00	500.00	
80.6711.7500	Debt Principal Payment	-	-	-	-	-	-	-	
80.6711.7510	Interest Payment	-	-	-	-	-	-	-	
80.6711.7520	Depreciation	-	-	-	-	-	-	-	
80.6711.7530	Cash - Over/Short	-	-	0.05	(91.00)	-	-	-	
80.6711.7540	Banking/Credit Card Fees	368.24	4.90	-	-	150.00	150.00	300.00	
80.6711.7550	Bad Debt	20,428.56	12,564.58	22,527.47	-	2,500.00	2,500.00	5,000.00	
80.6711.8030	Machinery & Equipment	-	-	-	-	-	-	-	
<b>Total Port Admin Office:</b>		<b>605,854.99</b>	<b>626,304.78</b>	<b>737,673.03</b>	<b>613,583.82</b>	<b>836,971.01</b>	<b>893,353.57</b>	<b>1,025,291.08</b>	

FY2024 Proposed Budget Port Operating Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-06 F23 Approved Budget	O-23-02-06 F23 Approved Amended Budget	O-23-06-06 F24 Proposed Budget	Budget Notes
<b>Events - AAHPA Conference September 2022</b>									
80.6811.1101	Salaries - Events				-	21,691.60	-	-	
80.6811.1105	Salaries - Temporary				-	12,500.00	-	-	
80.6811.1201	Salaries - Overtime				-	5,000.00	-	-	
80.6811.1421	Health Insurance - Events				-	4,592.61	-	-	
80.6811.1431	Life Insurance - Events				-	33.68	-	-	
80.6811.1441	FICA/Medicare - Events				-	2,998.16	-	-	
80.6811.1461	PERS - Events				-	5,872.15	-	-	
80.6811.1471	Worker's Comp - Events				-	602.50	-	-	
80.6811.1870	Professional Services				6,260.00	18,000.00	6,260.00	-	
80.6811.1940	Advertising				-	3,000.00	-	-	
80.6811.2071	Operating Supplies				17,831.64	30,000.00	17,831.64	-	
80.6811.2078	Program Supplies				41,637.71	12,000.00	41,637.71	-	
80.6811.2080	Logistics				-	28,500.00	-	-	
80.6811.2085	Sponsor Expenses				5,145.68		5,145.68	-	
80.6811.2088	Sponsor Expenses -Scholarships				1,665.60		1,665.60	-	
	<b>Total Events:</b>	-	-	-	<b>72,540.63</b>	<b>144,790.70</b>	<b>72,540.63</b>	-	
	<b>Total Expense before Transfers</b>	<b>1,180,192.73</b>	<b>1,053,925.10</b>	<b>1,198,110.63</b>	<b>1,121,105.81</b>	<b>1,750,283.75</b>	<b>1,786,133.95</b>	<b>1,880,923.11</b>	
<b>Transfers - Interfunds</b>									
80.6888.8820	Transfers Out - Other Funds	1,188,174.51	138,022.17	2,539,227.79	-	1,838,710.91	937,286.50	306,726.89	Transfer to CPF for Non Grant Projects \$117,500 / Transfer Revenue Surplus to Capital Projects Fund \$189,226
<b>Contribution to Fund Balance</b>									
80.6999.9999	Contribution to Fund Balance	-	-	-	-	-	-	-	
	<b>Total Port Operating Expense</b>	<b>2,368,367.24</b>	<b>1,191,947.27</b>	<b>3,737,338.42</b>	<b>1,121,105.81</b>	<b>3,588,994.66</b>	<b>2,723,420.45</b>	<b>2,187,650.00</b>	

1<sup>st</sup> Reading: May 22, 2023  
2<sup>nd</sup> Reading: June 12, 2023

Presented By:  
City Manager

Action Taken:  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**ORDINANCE NO. O-23-06-07**

**AN ORDINANCE TO ESTABLISH, APPROVE AND ADOPT THE FY 2024 CITY OF NOME PORT OF NOME CAPITAL PROJECTS FUND BUDGET**

**SECTION 1.**

This is a non-Code ordinance.

**SECTION 2.**

**WHEREAS**, the Nome Common Council has approved the acceptance of municipal grants and other special funds appropriated by the U.S. Government, State of Alaska, and other agencies; and,

**WHEREAS**, the city needs positive and separate financial accountability and control of these funds; and,

**NOW, THEREFORE, BE IT ORDAINED** by the Nome Common Council that a separate and distinct City of Nome Capital Projects Fund be established to account for revenues and expenditures which the city accepts and appropriates for various capital projects and for purposes other than direct operational and administrative expenditures in the City of Nome General Fund Budget; and,

**BE IT FURTHER ORDAINED** that the attached FY 2024 City of Nome Port of Nome Capital Projects Fund Budget is hereby approved in the sum of **\$177,636,726.89** and appropriations restricted to specific accounts as indicated.

**APPROVED** and **SIGNED** the 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
**Mayor**

**ATTEST:**

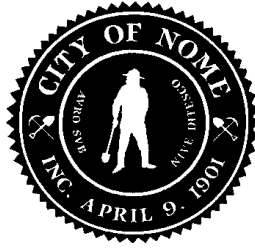
\_\_\_\_\_  
**JEREMY JACOBSON,**  
**Deputy City Clerk**



**Mayor**  
John Handeland

**City Manager**  
Glenn Steckman

**City Clerk**  
Bryant Hammond



**Nome Common Council**  
Mark Johnson  
Doug Johnson  
Adam Martinson  
M. Sigvanna Tapqaq  
Scot Henderson  
Cameron Piscoya

102 Division Street - P.O. Box 281  
Nome, Alaska 99762  
(907) 443-6663  
Fax (907) 443-5349

**MEMORANDUM**

**Date:** May 18, 2023  
**To:** Nome Common Council & Glenn Steckman, City Manager  
**From:** Nickie Crowe, Finance Director  
**Subject:** FY24 Port Capital Projects Fund Budget Changes

The following provides a list of changes to the Port Capital Projects Fund budget since the May 8, 2023 Presentation

Port Capital Projects Fund	Budget Adjustment Increase/ (Decrease)	Description of Budget Changes
<b>Port Capital Projects Fund Revenue</b>		
23-DC-005 Arctic Deep Draft	100,300,000.00	Project Partnering Agreement estimated execution August 2024
Transfers In - Other Funds	1,018.71	Increase to Transfer In due to increase in revenue surplus from Port Operating
<b>Total FY24 Budget Changes</b>	<b>\$ 100,301,018.71</b>	
<b>Port Capital Projects Fund Expense</b>		
23-DC-005 Arctic Deep Draft Port	100,300,000.00	Project Partnering Agreement estimated execution August 2024 / Funds marked for Construction - Once PPA is signed, then grant funds will be paid out.
Contribution to Fund Balance	1,018.71	Increase to Contribution to Fund Balance due to changes in Port Operating; this transfer is to save for future capital projects
<b>Total FY24 Budget Changes</b>	<b>\$ 100,301,018.71</b>	

FY2024 Proposed Budget Port Capital Projects Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-07 F23 Approved Budget	O-23-02-07 F23 Approved Amended Budget	O-23-06-07 F24 Proposed Budget	Budget Notes
<b>Port Grants &amp; Awards - Revenue</b>									
85.3811.0002	15-DC-112 Port Improvements	-	-	-	-	-	-	-	
85.3811.0003	13-GO-012 Port Design, Constr	-	-	-	-	-	-	-	
85.3811.0005	14-DC-108 - Port Improvements	-	-	-	-	-	-	-	
85.3811.0006	NSEDC Middle Dock	-	-	-	-	-	-	-	
85.3811.0007	EDA Causeway Middle Dock	-	-	0.08	-	-	-	-	
85.3811.0008	DOT 13-HG-010 Repairs, Upgrade	-	-	-	-	-	-	-	
85.3811.0009	FEMA Port Security Grant	-	-	-	-	-	-	-	
85.3811.0010	DR-4050-AK PW17 Cape Nome	-	-	-	-	-	-	-	
85.3811.0012	DR-4672-AK PW Cape Nome	-	-	-	-	-	4,000,000.00	4,000,000.00	FEMA Public Assistance Program
85.3811.0020	17-DC-005 Arctic DDP Design	166,212.40	40,058.10	29,443.69	-	-	-	-	
85.3811.0021	19-DC-008 Support Design ADDP	152,357.66	403,105.02	834,699.42	117,344.60	350,000.00	209,837.90	-	
85.3811.0023	NOAA-AOOS Weather Camera	-	-	-	-	-	-	-	
85.3811.0025	23-DC-005 Arctic Deep Draft	-	-	-	-	-	150,300,000.00	150,300,000.00	Grant Funds
85.3811.0026	23-DC-006 Deep Draft Port	-	-	-	868,026.89	-	25,000,000.00	23,000,000.00	Grant Funds
85.3811.0050	NSEDC Hbr Concrete Ramp Repair	-	202,629.33	97,370.67	-	-	-	-	
85.3811.7100	EDA Harbor Launch Ramp Repair	34,813.12	407,045.46	1,686,409.97	-	-	22,718.59	-	
85.3811.9000	Port Security Grant	-	-	-	-	-	-	30,000.00	Grant Funds
								-	
85.3888.8820	Transfers In - Other Funds	1,188,174.51	138,022.17	2,539,227.79	-	1,838,710.91	937,286.50	306,726.89	Transfer IN for Non Grant Projects \$117,500 / Transfer Port Op Revenue Surplus to Capital Projects Fund \$189,226
	<b>Total Port Grants &amp; Awards Rev:</b>	<b>1,541,557.69</b>	<b>1,190,860.08</b>	<b>5,187,151.62</b>	<b>985,371.49</b>	<b>2,188,710.91</b>	<b>180,469,842.99</b>	<b>177,636,726.89</b>	
<b>Port Grants &amp; Awards - Expense</b>									
85.6811.1100	DR-4050-AK PW17 Cape Nome	-	-	-	-	-	-	-	
85.6811.1200	DR-4672-AK PW Cape Nome	-	-	-	61,000.00	-	4,000,000.00	4,000,000.00	FEMA Public Assistance Program
85.6811.1421	Health Insurance - Port Grants	-	-	-	339.92	-	-	-	
85.6811.1431	Life Insurance - Port Grants	-	-	-	3.74	-	-	-	
85.6811.1441	FICA/Medicare - Port Grants	-	-	-	231.94	-	-	-	
85.6811.1461	PERS - Port Grants	-	-	-	667.04	-	-	-	
85.6811.2000	15-DC-112 Port Improvements	-	-	-	-	-	-	-	
85.6811.2100	19-DC-008 Support Design ADDP	513.82	898.97	530,130.04	166,456.14	350,000.00	168,457.17	-	
85.6811.2150	19-DC-008 Local Service Fac	-	-	200,000.00	-	-	-	-	
85.6811.2155	LSFs - Port Contribution	-	-	1,693,393.95	141,930.00	1,483,814.00	567,744.00	-	
85.6811.2200	17-DC-005 Arctic DDP Design	166,212.40	40,058.10	29,443.69	-	-	-	-	
85.6811.2250	ADDP - Port Contribution	-	-	5,470.23	-	-	-	-	
85.6811.2300	19DC008 Hbr CAP107 FeasStudy	151,843.84	402,206.05	104,569.38	11,529.18	-	41,380.73	-	
85.6811.2400	NOAA-AOOS Weather Camera	-	-	-	-	-	-	-	
85.6811.2500	23-DC-005 Arctic Deep Draft	-	-	-	-	-	150,300,000.00	150,300,000.00	Grant Funds
85.6811.2600	23-DC-006 Deep Draft Port	-	-	-	1,915,431.53	-	25,000,000.00	23,000,000.00	Grant Funds
85.6811.3000	13-GO-012 Causeway Deep Water	-	-	-	-	-	-	-	
85.6811.3100	13-GO-012 Causeway Middle Dock	-	-	-	-	-	-	-	
85.6811.3200	13-GO-012 Harbor Repairs, Upgr	-	-	-	-	-	-	-	
85.6811.3300	13-GO-012 Harbor High Ramp	-	-	-	-	-	-	-	
85.6811.3400	13-GO-012 Seawall	-	-	-	-	-	-	-	
85.6811.3500	13-GO-012 Thornbush TractA Dev	-	-	-	-	-	-	-	
85.6811.5000	14-DC-108 Port Improvements	-	-	-	-	-	-	-	
85.6811.6000	NSEDC Middle Dock	-	-	-	-	-	-	-	
85.6811.7000	EDA Causeway Middle Dock	-	-	-	-	-	-	-	

FY2024 Proposed Budget Port Capital Projects Fund		F20 Actuals	F21 Actuals	F22 Actuals	F23 YTD Actuals @ 4.30.23	O-22-06-07 F23 Approved Budget	O-23-02-07 F23 Approved Amended Budget	O-23-06-07 F24 Proposed Budget	Budget Notes
85.6811.7100	EDA Harbor Launch Ramp Repair	43,516.40	466,288.66	2,315,870.70	33,573.09	-	33,365.59	-	
85.6811.7900	Harbor Launch Ramp Rpr NSEDC \$		202,629.33	97,370.67	-	-	-	-	
85.6811.8000	DOT 13-HG-010 Repairs, Upgrade	-	-	-	-	-	-	-	
85.6811.8001	Grant Match Port Contribution	-	8,074.72	14,261.12	3,246.73	-	4,000.00	-	
85.6811.8002	Barge Ramp Lighting Improvmts	-	-	-	-	-	-	-	
85.6811.8003	Garco Bldg Lighting Improvmts	-	-	-	-	-	-	-	
85.6811.8004	Bridge Fuel Line Replacements	-	-	-	-	-	-	-	
85.6811.8005	Concrete Barge Ramp Repairs NSEDC	-	-	-	-	-	-	-	
85.6811.8006	Port Waste Reception Facility	-	-	-	-	5,000.00	5,000.00	1,500.00	Anticipated consultant costs for grants and permit req's
85.6811.8007	Snake River Moorage Project	-	-	-	-	-	-	-	
85.6811.8008	DOT/Port Road Improvements	-	-	29,892.60	196,861.50	196,862.91	196,861.50	-	This Project is being pushed to F26/F27
85.6811.8009	WestGold Dock Emergency Repair	1,047,109.23	-	-	-	-	-	-	
85.6811.8010	Ramp Deadman Anchor Project	-	-	-	-	-	-	-	
85.6811.8011	Cswy Docks - Replace Anodes	300.00	46,709.15	110,000.26	-	-	-	-	
85.6811.8012	Fish Dock - Replace Anodes	-	23,995.10	56,633.30	-	-	-	-	
85.6811.8013	IP Fuel Line Repairs	132,062.00	-	-	-	-	-	-	
85.6811.8014	Cswy Mid & WG Dock Repairs	-	-	-	-	-	-	-	
85.6811.8015	High Mast Lights	-	-	-	50,330.42	78,034.00	78,034.00	30,000.00	Contract finalize/inspect installation - powerup connection
85.6811.8016	Thornbush IP - Drainage	-	-	115.60	176,975.00	75,000.00	75,000.00	16,000.00	in-house labor/equipment rental
85.6811.9000	Port Security Grant	-	-	-	-	-	-	30,000.00	Matching grant placeholder
85.6811.9500	Vehicle Purchase	-	-	-	-	-	-	70,000.00	SUV (will update when quote is received)
85.6888.8820	Transfers Out - Other Funds	-	-	-	-	-	-	-	
85.6999.9999	Contribution to Fund Balance	-	-	-	-	-	-	189,226.89	Savings for Future Capital Needs
	<b>Total Port Grants &amp; Awards Exp:</b>	<b>1,541,557.69</b>	<b>1,190,860.08</b>	<b>5,187,151.54</b>	<b>2,758,576.23</b>	<b>2,188,710.91</b>	<b>180,469,842.99</b>	<b>177,636,726.89</b>	

**Presented By.**  
Finance Director

**Action Taken:**  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**RESOLUTION NO. R-23-06-01**

**A RESOLUTION ASSIGNING FORTY (40) PERCENT OF THE GENERAL FUND AMBULANCE NET REVENUE TO THE CAPITAL PROJECTS FUND FOR THE FUTURE PURCHASE OF A NEW AMBULANCE**

**WHEREAS**, the City of Nome maintains a volunteer ambulance department to respond to residents' and visitors' emergencies; and,

**WHEREAS**, the purchase of a new ambulance requires a significant outlay of funds; and,

**WHEREAS**, the Nome Common Council wishes to allocate a portion of ambulance department revenue towards the purchase of a new ambulance so as to be ready to replace an ambulance when required;

**NOW, THEREFORE, BE IT RESOLVED** by the Nome Common Council that forty (40) percent of net ambulance revenue (ambulance fees less adjustments) shall be assigned to the capital projects fund for the future purchase of a new ambulance.

**APPROVED** and **SIGNED** this 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
Mayor

**ATTEST:**

\_\_\_\_\_  
**BRYANT HAMMOND**  
Clerk

**Presented By.**  
Finance Director

**Action Taken:**  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**RESOLUTION NO. R-23-06-02**

**A RESOLUTION ASSIGNING TWENTY-FIVE (25) PERCENT OF GENERAL FUND GENERAL INTEREST EARNED TOWARD THE PURCHASE OF A CAT 160M GRADER**

**WHEREAS**, the City of Nome maintains a general fund to cover the costs of services provided to the citizens of Nome; and,

**WHEREAS**, the general fund is kept in an interest-bearing account at Wells Fargo; and,

**WHEREAS**, the Nome Common Council wishes to allocate a portion of the interest earned on funds maintained in the general fund; and,

**WHEREAS**, the portion of interest allocated shall be transferred annually to the capital projects fund at fiscal year-end;

**NOW, THEREFORE, BE IT RESOLVED** by the Nome Common Council that twenty-five (25) percent of interest earned on funds maintained in the general fund be allocated to the purchase of a CAT 160M grader and kept in the capital projects fund until such time as the grader can be purchased.

**APPROVED** and **SIGNED** this 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
Mayor

**ATTEST:**

\_\_\_\_\_  
**JEREMY JACOBSON**  
Deputy Clerk

**Presented By.**  
City Manager

**Action Taken:**  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**RESOLUTION NO. R-23-06-03**

**A RESOLUTION SETTING THE CITY OF NOME MILL RATE FOR CALENDAR YEAR 2023**

**WHEREAS**, Alaska Statute 29.45.240 requires that a municipality shall annually determine by resolution the rate of levy; and,

**WHEREAS**, the 2023 mill rate shall be used to determine revenues in the FY 2024 budgets.

**NOW, THEREFORE, BE IT RESOLVED** by the Nome Common Council that the mill rate for 2023 shall be set at 11 mills.

**APPROVED** and **SIGNED** this 12<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
Mayor

**ATTEST:**

\_\_\_\_\_  
**BRYANT HAMMOND**  
Clerk

**Presented By.**  
Finance Director

**Action Taken:**  
Yes \_\_\_  
No \_\_\_  
Abstain \_\_\_

**CITY OF NOME, ALASKA**

**RESOLUTION NO. R-23-06-04**

**A RESOLUTION ADOPTING THE RESULTS OF THE FISCAL YEAR 2022 AUDIT PERFORMED BY ALTMAN, ROGERS & CO.**

**WHEREAS**, the City of Nome, as a municipality of the State of Alaska, is required to undergo an annual audit of its finances and financial practices; and,

**WHEREAS**, Altman, Rogers & Co. has successfully performed audit services for the City of Nome since 2008; and,

**WHEREAS**, the City of Nome adopted Resolution R-22-01-03 approving a contract with Altman, Rogers & Co. for audit services for fiscal years 2022, 2023, & 2024; and

**WHEREAS**, Altman, Rogers, & Co. completed the contracted services and issued an opinion on June 6, 2023;

**NOW, THEREFORE, BE IT RESOLVED** that the Nome Common Council hereby adopts the results of the fiscal year 2022 audit performed by Altman, Rogers & Co. and authorizes the release of the City of Nome’s audited financial statements for fiscal year 2022.

**APPROVED** and **SIGNED** this 12<sup>th</sup> day of June 2023.

\_\_\_\_\_  
**JOHN K. HANDELAND**  
Mayor

**ATTEST:**

\_\_\_\_\_  
**BRYANT HAMMOND**  
Clerk

CITY OF NOME, ALASKA  
Letter to the Governing Board  
Year Ended June 30, 2022



CITY OF NOME, ALASKA

Letter to the Governing Board

Year Ended June 30, 2022

Month XX, 2022

Members of the Council  
City of Nome, Alaska  
Nome, Alaska

We have audited the financial statements of the governmental activities, the business-type activity, the Nome Public Schools discretely presented component unit, each major fund and the aggregate remaining fund information of City of Nome, Alaska (the City) for the year ended June 30, 2022, which collectively comprise the City's basic financial statements. We did not audit the financial statements of Nome Joint Utility System, which is a discretely presented component unit. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards, Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 9, 2022. Professional standards also require that we communicate to you the following information related to our audit.

#### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Nome, Alaska are described in Note 1 to the Financial Statements. During 2022, as discussed in Note (15) to the financial statements, City of Nome, Alaska changed accounting policies related to the financial reporting for leases by lessees and lessors as required by GASB statement No.87. There was no effect of the accounting change on the beginning of the year balances reported in the Statement of Net Position. We noted no transactions entered into by City of Nome, Alaska during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

#### All Opinion Units:

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the calculation of the lease receivable and deferred outflows of resources is based on an estimated incremental borrowing rate for the present value calculation of the lease receipts. We evaluated the key factors and assumptions used to develop the present value calculation in determining that it is reasonable in relation to the financial statements as a whole.

Government-Wide and Business-Type Opinion Units:

Management's estimate of the useful lives and depreciation of assets is based upon the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimates of the City's proportionate share of the collective net pension and OPEB liabilities/assets and related deferred outflows and inflows of resources are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System. The amortization of these deferrals is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the City's proportionate share of the collective net pension and OPEB liabilities and deferred outflows and inflows of resources and related amortization in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of the calculation of the right use asset and lease liability is based on an estimated incremental borrowing rate for the present value calculation of the lease payments. We evaluated the key factors and assumptions used to develop the present value calculation in determining that it is reasonable in relation to the financial statements as a whole.

Government-Wide Opinion Unit:

Management's uses estimates for the closure and post-closure costs of the landfill. These estimates are based on engineering surveys. We evaluated the key factors and assumptions used to develop the estimation for the closure of the landfill to determine its reasonableness in relation to the financial statements taken as a whole.

Financial Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### Disagreements with Management

For the purposes of this letter a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of the audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated Month XX, 2023.

#### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Internal Control Matters

See Compliance Reports for definition and descriptions of deficiencies, significant deficiencies, material weaknesses and any reported findings.

#### Accounting Assistance

As part of our engagement we drafted the basic financial statements of the City from the City's accounting records; however, management of the City was involved in the drafting process and retains responsibility for the basic financial statements.

#### Other Matters/Supplementary Information Accompanying the Financial Statements

We applied certain limited procedures to the Management Discussion and Analysis, the Budgetary Comparison Schedule, Schedules of City's Proportionate Share of the Net Pension and OPEB Liabilities/Assets and Schedules of City's Contributions and notes to the required supplementary information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the "Supplementary Information" which includes Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances, Schedule of Expenditures of Federal Awards and notes to the schedule, Schedule of State Financial Assistance and notes to the schedule which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Major Issues Discussed with Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the use of the members of the Council and management of City of Nome, Alaska and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Anchorage, Alaska

**CITY OF NOME, ALASKA**

**Management Discussion and Analysis, Basic  
Financial Statements, Required Supplementary Information,  
Supplementary Information and  
Compliance Section  
(With Independent Auditor's Report Thereon)**

**Year Ended June 30, 2022**

**REVISED DRAFT**  
FOR DISCUSSION PURPOSES ONLY

CITY OF NOME, ALASKA

Management Discussion and Analysis, Basic  
Financial Statements, Required Supplementary Information,  
Supplementary Information and  
Compliance Section  
(With Independent Auditor's Report Thereon)

Year Ended June 30, 2022

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### **Independent Auditor's Report**

Members of the City Council  
City of Nome, Alaska  
Nome, Alaska

### **Disclaimer of Opinion and Unmodified Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Nome, Alaska (the City) as of and for the year ended June 30, 2022, and the related notes to the financial statements. We were not engaged to audit the financial statements of the aggregate discretely presented component units. These financial statements collectively comprise the City of Nome, Alaska's basic financial statements as listed in the table of contents.

#### Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-type Activities	Unmodified
Aggregate Discretely Presented Component Units	Disclaimer
General Fund	Unmodified
Port Facility Enterprise Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

#### Disclaimer of Opinion on the Aggregate Discretely Presented Component Units

Because of the significance of the matter described in the Basis for Disclaimer of Opinion and Unmodified Opinions section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the aggregate discretely presented component units of the City of Nome, Alaska. Accordingly, we do not express an opinion on these financial statements.

#### Unmodified Opinions on Governmental Activities, Business-type Activities, Each Major Fund, and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Nome, Alaska, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Disclaimer of Opinion and Unmodified Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Nome, Alaska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified audit opinions.

### **Matter Giving Rise to Disclaimer of Opinion on the Aggregate Discretely Presented Component Units**

The financial statements of the Nome Joint Utility System have not been audited, and we were not engaged to audit the Nome Joint Utility System financial statements as part of our audit of the City of Nome, Alaska's basic financial statements. Nome Joint Utility System's financial activities are included in the City of Nome, Alaska's basic financial statements as a part of the aggregate discretely presented component unit and represent 84 percent, 93 percent, and 47 percent of the assets, net position, and revenues, respectively, of the City of Nome, Alaska's aggregate discretely presented component units.

### **Emphasis of Matter**

#### *Change in Accounting Principle*

As discussed in Note (15) to the financial statements, in 2022, the City implemented GASB Statement No. 87, *Leases*, which established standards of accounting and financial reporting for leases by lessees and lessors. The requirements of this Statement apply to financial statements of all state and local governments.

The new standard requires the City to recognize certain lease assets and liabilities for leases. It establishes a single model for lease accounting based on the underlying principle that leases are financings of the right to use an underlying asset for a period of time. Under this Statement, a lessee is required to recognize a liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about the City's leasing activities. Our opinion is not modified with respect to this matter.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Nome, Alaska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Because of the matter described in the Basis for Disclaimer of Opinion and Unmodified Opinions section, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the aggregate discretely presented component units. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Nome, Alaska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Nome, Alaska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-15, the budgetary comparison schedules on page 58, the Schedules of City's Share of Net Pension and OPEB Liabilities and Assets and Contributions for the Public Employees' Retirement System on pages 59-62, and the related notes to required supplementary information on pages 63-64, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The information listed in the table of contents as "Supplementary Information", which includes Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances, and the Schedule of Expenditures of Federal Awards and notes to the schedule as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*; and Schedule of State Financial Assistance and related notes as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated Month XX, 2023 on our consideration of City of Nome, Alaska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Nome, Alaska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Nome's internal control over financial reporting and compliance.

Anchorage, Alaska  
Month XX, 2023

# MANAGEMENT DISCUSSION AND ANALYSIS

**City of Nome, Alaska**  
**Management Discussion and Analysis**  
**For the Year Ended June 30, 2022**

This section of the City of Nome, Alaska's annual financial report provides a narrative overview and analysis by the City management of the financial activities of the City of Nome for the fiscal year ended June 30, 2022. It is designed to focus on significant financial issues, provide an overview of the City's financial activities, highlight changes in the City's financial position, identify material changes from the original budget, and explain any specific issues or concerns. This discussion and analysis should be read in conjunction with the City's financial statements, which follows this section.

**Financial Highlights**

- At June 30, 2022, the City's assets and deferred outflows (net position) exceeded its liabilities and deferred inflows by \$95,992,419. Of this amount, \$7,868,580 in unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position decreased by 320,462, or less than 1%, from the prior fiscal year's amount. The governmental activities net position decreased by \$1,879,209 (3.1%) and the business-type activities net position increased by \$1,558,747 (4.2%).
- As of June 30, 2022, the City's governmental funds, excluding business-type activities, reported combined ending fund balances of \$16,771,474, representing a decrease of \$322,721 compared to the prior year.
- Total general revenues accounted for \$12,564,152 (66.01%) of total revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$6,469,774 (33.99%) of total revenues of \$19,033,926.
- The governmental fund balance is comprised of Non-spendable, Restricted, Committed, Assigned and Unassigned classifications. At the end of the year, unassigned fund balance for the General Fund was \$9,431,863 or 66.2% of total General Fund expenditures and transfers.
- The City's total outstanding long-term debt decreased by \$1,121,349 due to scheduled debt repayments during the year; this includes the net pension and OPEB liabilities.
- In September 2021, the City agreed to borrow funds from Wells Fargo Bank through the issuance of a Revenue Anticipation Note for \$3.8 million at .95% interest per annum to finance the purchase of diesel fuel for Nome Joint Utility System (NJUS). NJUS is obligated and makes direct payment to Wells Fargo Bank as principal and interest become due. The Note was paid over 10 equal installments and fully repaid in 2022. Subsequently in September 2022, NJUS through the City, sold a \$7,650,000 Revenue Anticipation Note to Northrim Bank to finance the 2022-2023 fuel requirements. The Note bears an annual interest of 3% and will be repaid in 10 equal installments. NJUS pledged utility revenues as security for the Note.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements, which include the government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves. The basic financial statements include two kinds of statements that present different views of the City's activities.

- *Government-wide financial statements* provide both short-term and long-term information about the City's overall financial status.
- *Fund financial statements* focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements. The *Fund financial statements* include the governmental fund statements which tell how basic services, such as, City Administration, Public Safety, Public Works, etc., were financed in the short-term as well as what remains for future spending. Proprietary fund statements offer short-term and long-term financial information about the activities the government operates like a business, such as the Port and Harbor.

The financial statements include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by three sections (1) required supplementary information, (2) additional supplementary information on individual fund activity, and (3) compliance reports.

<b>Illustration A-1</b>			
<b>Major Features of City of Nome's Government-wide and Fund Financial Statements</b>			
	<b>Government-wide Statements</b>	<b>Fund Statements</b>	
		<b>Governmental Funds</b>	<b>Proprietary Funds</b>
Scope	Entire City government	The activities of the City that are not proprietary, such as police, fire and public works	Activities the City operates similar to private businesses such as port & harbor
Required financial statements	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures and changes in fund balance	Statement of net position Statement of revenue, expenditures and changes in net position Statement of cash flows
Accounting basis and measurement of focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

Illustration A-1 summarizes the major features of the City's financial statements. The remainder of this overview section of the management's discussion and analysis explains the structure and contents of each of the statements.



### **Government-wide Financial Statements**

The Government-wide financial statements are intended to provide a comprehensive look at all financial activities of the City. These statements summarize the City's overall financial condition and contain both short-term and long-term information about the City's entity-wide finances, similar to a private-sector business. Both of the Government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). These statements can be located as listed on the table of contents of this document.

The **statement of net position** presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may indicate the improvement or deterioration of the City's financial position.

The **statement of activities** presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The *governmental activities* of the City of Nome, which accounts for all of the City's basic services, include legislative, administrative, city clerk, police, animal control, fire, ambulance, public works, parks and recreation, swimming pool, museum, library, visitor center, education, and deferred compensation plans. The *business-type activities* of the City include the port facilities.

The Government-wide financial statements include two component units, known as Nome Public Schools and Nome Joint Utility System. Both are legally separate entities for which the City is financially accountable. Financial information for the component units are reported separately from the financial information presented for the primary government itself.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Nome, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements provide more detailed information about the City's funds, focusing on its most significant or "major" funds – not the City as a whole. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

- **Governmental Funds:** Most of the City's basic services are included in governmental funds. Unlike the Government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental fund financial statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

Because the focus of governmental funds is narrower than that of the Government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the Government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Nome, Alaska maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements*.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with its budget.

- *Proprietary Funds*: When the City charges customers for the services it provides – both to outside customers and to other units of the City – these services are generally reported in the proprietary funds. Proprietary funds are reported in the same manner in the Statement of Net Position and the Statement of Activities. The City maintains one type of proprietary funds.
  - *Enterprise Funds*: are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an Enterprise Fund to account for its port facilities.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information presenting the combining statements displaying the non-major governmental funds.

## **Government-Wide Financial Analysis**

### **Statement of Net Position**

Over time, net position may serve as a useful indicator of a government's financial position. At June 30, 2022, the City's assets and deferred outflows exceeded its liabilities and deferred inflows by \$95,992,419, representing a net decrease of \$320,462 from the prior year. Of this amount, \$7,868,580 in unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

**City of Nome, Alaska**  
**Management Discussion and Analysis, Continued**

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By far the largest portion of the City's net position (90.26%) reflects its net investments in capital assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

<b>2022</b>				
	Governmental	Business-type		
	Activities	Activities	Eliminations	Total
Current and other assets	\$ 23,159,751	1,400,902	(2,125,631)	22,435,022
Long-term and capital assets	51,718,367	45,194,326	-	96,912,693
Total assets	74,878,118	46,595,228	(2,125,631)	119,347,715
Deferred outflows of resources	916,591	142,541	-	1,059,132
Current liabilities	1,554,842	3,332,490	(2,125,631)	2,761,701
Long-term liabilities	7,416,332	4,059,665	-	11,475,997
Total liabilities	8,971,174	7,392,155	(2,125,631)	14,237,698
Deferred inflows of resources	9,245,245	931,485	-	10,176,730
<b>Net position</b>				
Net investment in capital assets	46,549,452	40,090,655	-	86,640,107
Restricted for E-911 surcharge	653,234	-	-	653,234
Restricted for CPV Tax	-	11,060	-	11,060
Restricted for causeway	-	819,438	-	819,438
Unrestricted	10,375,604	(2,507,024)	-	7,868,580
Total net position	57,578,290	38,414,129	-	95,992,419
Total Liab, Def Inf, Net Position	\$ 75,794,709	46,737,769	(2,125,631)	120,406,847

<b>2021</b>				
	Governmental	Business-type		
	Activities	Activities	Eliminations	Total
Current and other assets	\$ 22,525,452	1,967,610	(821,036)	23,672,026
Long-term and capital assets	50,073,433	41,466,613	-	91,540,046
Total assets	72,598,885	43,434,223	(821,036)	115,212,072
Deferred outflows of resources	999,752	149,551	-	1,149,303
Current liabilities	850,906	2,235,117	(821,036)	2,264,987
Long-term liabilities	8,579,443	4,417,769	-	12,997,212
Total liabilities	9,430,349	6,652,886	(821,036)	15,262,199
Deferred inflows of resources	4,710,789	75,506	-	4,786,295
<b>Net position</b>				
Net investment in capital assets	48,314,215	36,972,514	-	85,286,729
Restricted for E-911 surcharge	572,421	-	-	572,421
Restricted for CPV Tax	-	11,060	-	11,060
Restricted for causeway	-	818,995	-	818,995
Unrestricted	10,570,863	(947,187)	-	9,623,676
Total net position	59,457,499	36,855,382	-	96,312,881
Total Liab, Def Inf, Net Position	\$ 73,598,637	43,583,774	(821,036)	116,361,375

**City of Nome, Alaska**  
**Management Discussion and Analysis, Continued**

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A small portion of the City's net position (approximately 1.5% in 2022) represents resources that are subject to external restrictions on how they may be used. Such restrictions are for the restricted assets for commercial passenger vessel tax (CPV), causeway operations, and the E-911 surcharge program. The remaining balance of unrestricted net position of \$7,868,580 may be used to meet the government's ongoing obligation to citizens and creditors.

**Statement of Activities**

The following condensed table of changes in net position displays the revenues and expenses for the current and prior year.

	Change in Net Position					
	2022			2021		
	Governmental Activities	Business- type Activities	Total	Governmental Activities	Business- type Activities	Total
Revenues:						
Program revenues:						
Charges for services	850,895	2,210,456	3,061,351	867,746	1,809,216	2,676,962
Operating grants and contributions	529,416	(13,595)	515,821	5,258,184	16,368	5,274,552
Capital grants and contributions	244,678	2,647,924	2,892,602	83,029	1,052,837	1,135,866
General revenues:						
Property taxes	4,325,492		4,325,492	4,318,657	-	4,318,657
Penalties and interest	90,084		90,084	77,186	-	77,186
Sales tax	6,519,157		6,519,157	5,904,993	-	5,904,993
Bed tax	185,671		185,671	118,589	-	118,589
Fines and forfeitures	1,871		1,871	1,801	-	1,801
Payment in lieu of taxes	377,097		377,097	374,736	-	374,736
Rentals and royalties	149,214		149,214	271,266	-	271,266
Investment earnings	39,397	42,781	82,178	78,640	28,573	107,213
Grants not restricted to specific programs	678,978		678,978	659,125	-	659,125
Gain on sale of assets/equipment				46,120	-	46,120
Transfer capital asset from component unit	106,156		106,156	-	-	-
Other				21	-	21
Total revenues	\$ 14,098,106	4,887,566	18,985,672	18,060,093	2,906,994	20,967,087

(continued)

**City of Nome, Alaska**  
**Management Discussion and Analysis, Continued**

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	Change in Net Position					
	2022			2021		
	Governmental Activities	Business- type Activities	Total	Governmental Activities	Business- type Activities	Total
<b>Expenses:</b>						
Legislative	182,046		182,046	205,540	-	205,540
Administrative	1,070,239		1,070,239	1,431,916	-	1,431,916
Information technology	259,174		259,174	431,048	-	431,048
Planning and engineering	123,610		123,610	148,982	-	148,982
City clerk	556,690		556,690	554,060	-	554,060
Police	3,401,353		3,401,353	4,342,329	-	4,342,329
Animal control	41,093		41,093	51,874	-	51,874
EMS	720,653		720,653	933,782	-	933,782
Public works	2,558,135		2,558,135	3,752,825	-	3,752,825
Recreation center	746,576		746,576	805,671	-	805,671
Swimming pool	78,185		78,185	77,973	-	77,973
Museum	641,580		641,580	681,960	-	681,960
Library	473,756		473,756	537,020	-	537,020
Visitor center	214,258		214,258	264,318	-	264,318
Education	4,139,804		4,139,804	5,212,673	-	5,212,673
Non-departmental	750,119		750,119	3,297,448	-	3,297,448
Unallocated interest	20,044		20,044	25,470	-	25,470
Port	-	3,328,819	3,328,819	-	3,281,185	3,281,185
Total expenses	15,977,315	3,328,819	19,306,134	22,754,889	3,281,185	26,036,074
Change in net position	(1,879,209)	1,558,747	(320,462)	(4,694,796)	(374,191)	(5,068,987)
Net position, beginning of year	59,457,499	36,855,382	96,312,881	64,152,295	37,229,573	101,381,868
Net position, end of year	\$ 57,578,290	38,414,129	95,992,419	59,457,499	36,855,382	96,312,881

As reflected in the table above, the City's overall net position decreased by \$320,462 in 2022. Governmental activities in 2022 decreased the City's net position by \$1,879,209.

The primary sources of revenue from governmental activities are sales tax and property tax revenue, which amounted to \$6,519,157 and \$4,325,492 respectively, an increase of 10% in sales tax and a decrease of less than 1% in property tax, from 2021. The increase in sales tax is attributed to inflation, as well as the Alaska Remote Sellers' collection. The decrease in property tax revenue was attributed to value changes in the tax roll.

Expenses in the governmental activities decreased in 2022 by \$6,729,320 from the prior year. In 2021, expenses were much higher due to grant funding for the mitigation of the COVID-19 Pandemic (FEMA & CARES).

The City's governmental activities expenses are predominately related to Public Safety (25.8%), Education (25.9%), Public Works (16%), and General Government (13.7%) or 81.4% of total governmental activities expenses.

Business-type activities in 2022 increased the City's net position by \$1,558,747 due to local, state, and federal contributions to port upgrades and improvements.

### **Financial Analysis of the Government's Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

#### ***Governmental Funds***

The City of Nome's governmental funds focus on near-term inflows, outflows, and balances of spendable resources available at the end of the year. Such information is useful in assessing whether the City is generating sufficient revenues in the current year to pay current-year obligations. However, it does not indicate whether there are sufficient funds available to cover long-term operations. The level of unassigned fund balance is an important indicator of the amount of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2022 the City's governmental funds reported combined ending fund balances of \$16,771,474, a decrease of \$322,721 over the prior year. Of this amount \$7,355,426 is non-spendable, restricted, committed, or assigned for specific purposes. \$9,416,048 is available for spending at the government's discretion.

The General Fund is the chief operating fund of the City. The fund balance of the City's General Fund decreased by \$490,205 in 2022 compared to an increase of \$1,015,940 in 2021.

The General Fund's fund balance must be able to meet unforeseen needs and emergencies, as well as future spending needs. The City's fund balance policy is to maintain unassigned fund balance in a range equal to 10% to 50% of the General Fund operating expenditures. At June 30, 2022, the unassigned fund balance of the General Fund was \$9,431,863 which is 65.03% of the total General Fund balance compared to 66.22% in 2021.

As a measure of the General Fund's liquidity, both unassigned fund balance and total fund balance may be compared to total fund expenditures. Unassigned fund balance represents 67.62% of total General Fund expenditures at June 30, 2022 compared to 87.09% at June 30, 2021.

#### ***Proprietary Fund***

The City's proprietary fund provides the same type of information found in the government-wide financial statements.

The Port of Nome Fund's total net position was \$38,414,129 in 2022, an increase of \$1,558,747 from 2021, while the unrestricted net position is a deficit of \$2,507,024 compared to a deficit of \$947,187 in 2021.

### **General Fund Budgetary Highlights**

- General Fund expenditures exceeded revenues by \$527,778 before transfers, and after transfers between funds were accounted for, there was a net decrease in fund balance of \$490,205.
- Overall, actual revenues were \$506,138 more than budgeted while actual expenditures and transfers were \$355,621 less than budgeted, which is primarily due to a reduction in hours in certain buildings due to COVID-19, staff turnover creating vacancies, as well as encountering challenges in filling open positions.
- Actual sales tax revenue exceeded budgeted revenue by \$512,157. Usage fees were in decline, primarily due to COVID, and did not meet budgeted estimates by \$335,763. Actual Bed Tax revenues were \$25,671 greater than budgeted amounts.

### **Capital Assets and Debt Administration**

#### ***Capital Assets***

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2022 amounts to \$91,134,603 net of accumulated depreciation, a increase of \$966,714 over last year. Major capital asset events during the current fiscal year included the following:

- Capital projects completed:
  - Acquisition of 2021 F-150 Truck
  - Acquisition of 20' Conveyor Tire Shredder
  - Acquisition of Morgue Casket Lift
  - Acquisition of Ambient Air Dryer for NVFD
  - Major Repair to 2012 F450 Ambulance
  - Acquisition of Rhino Post Driver
  - Mini Convention Center Renovation
  - Concrete Replacement @ NVFD
  - Acquisition of Art for the museum – paintings, block print
  - Upgrades for phone system, IT side cars
  - Port Anode Project complete
- Ongoing projects:
  - Deep water port study and design
  - Port Waste Facility feasibility study
  - Harbor Launch Ramp Repair
  - DOT/Port Road Improvements
  - Nome Recreation Center/Emergency Shelter Heater & Ventilation Upgrades
  - City Hall Heat & Ventilation Upgrades
  - Covered ice hockey rink facility
  - Nome-Beltz High School Roof

**City of Nome, Alaska**  
**Management Discussion and Analysis, Continued**

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	<b>2022</b>			<b>2021</b>		
	Governmental	Business-type	Total	Governmental	Business-type	Total
	Activities	Activities		Activities	Activities	
Land	\$ 7,368,689	6,618,242	13,986,931	7,426,728	6,618,242	14,044,970
Tideland patent	-	736,400	736,400	-	736,400	736,400
Buildings	37,320,982	61,166	37,382,148	39,462,891	74,823	39,537,714
Small Boat Harbor	-	2,647,724	2,647,724	-	2,808,683	2,808,683
Causeway	-	3,721,704	3,721,704	-	4,436,270	4,436,270
Quarry Jetty	-	1,220,579	1,220,579	-	1,416,715	1,416,715
Cape Nome Quarry	-	3,352,291	3,352,291	-	3,508,800	3,508,800
C-cell dock/WG	-	1,766,896	1,766,896	-	1,979,626	1,979,626
Vehicles, trucks and trailers	561,524	-	561,524	637,131	-	637,131
Assets other than buildings	991,120	-	991,120	985,024	-	985,024
Other	157,846	14,776,877	14,934,723	190,876	15,329,333	15,520,209
Machinery and equipment	360,203	38,256	398,459	406,830	43,039	449,869
Right to Use Asset	24,178	-	24,178	-	-	-
Construction in progress	800,890	8,609,036	9,409,926	482,442	3,624,036	4,106,478
<b>Total capital assets</b>	<b>\$ 47,585,432</b>	<b>43,549,171</b>	<b>91,134,603</b>	<b>49,591,922</b>	<b>40,575,967</b>	<b>90,167,889</b>

Additional information on the City's capital assets can be found in note 5 on pages 37 through 39 of this report.

**Debt Administration**

**Long-Term Debt** – At the end of the current fiscal year, the City of Nome, Alaska had total bonded debt outstanding of \$4,469,817. This entire amount is backed by the full faith and credit of the City. The remainder of the City's debt represents loans, compensated absences and landfill closure and post-closure costs and Net Pension and OPEB liability.

The following table displays the long-term debt for the current year.

	Governmental		Business-type		Total	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
General obligation bonds, including premium	\$ 1,011,301	1,277,707	-	-	1,011,301	1,277,707
Revenue bonds	-	-	3,458,516	3,603,453	3,458,516	3,603,453
Compensated absences	515,111	445,516	-	-	515,111	445,516
Landfill post closure care costs	1,406,612	1,384,801	-	-	1,406,612	1,384,801
Landfill loan	-	-	-	-	-	-
Net pension and OPEB Liability	4,733,308	5,472,419	752,015	814,316	5,485,323	6,286,735
	<b>\$ 7,666,332</b>	<b>8,580,443</b>	<b>4,210,531</b>	<b>4,417,769</b>	<b>11,876,863</b>	<b>12,998,212</b>



During the current fiscal year, the City's total debt decreased by \$1,120,349 as a result of debt scheduled repayments and changes to the Net pension and OPEB liability. Additional information on the City of Nome, Alaska's long-term debt can be found in Note 6 on pages 39-41 of this report.

**Economic Factors and Next Year's 2023 Budgets and Rates**

- Inflation, as well as a significant increase in gas and heating oil costs were considered as part of the 2023 budget process.
- Sales tax remains the primary source of revenue for the General Fund accounting for approximately 49.6% of total budgeted revenues. This amount was levied for the operation and maintenance activities in the General Fund, and to fund education and capital improvements not associated with the enterprise funds.
- The City continues with the expansion and construction and improvements to the port facilities.

These various factors were taken into consideration in the development of the FY 2023 budget. Major aspects of the adopted FY 2023 budget include:

- Overall revenue in the General Fund (before fund balance appropriation) is projected to increase by \$2,558,051 while overall expenditure and transfers are projected to increase by \$2,976,324. There is a fund balance appropriation of \$1,831,003 from savings to balance the budget of \$16,623,545.
- The property tax rate mill rate stayed the same at 12 mills (1 mill is approximately 392,105). This amount was levied to fund education at \$3,000,000 and to continue the increased funding for public safety.
- Sales tax rate is 5% year round. The 2% seasonal sales tax was voted down in the October 2022 election. Bed tax remains at 6%. The Port Tariff rates will be reviewed in January 2023 based on the Anchorage CPI. If necessary, additional rate changes, as well as language adjustments may take place in March/April 2023.
- Capital improvements include the purchase of an EMS used Multi-purpose hose truck, two police vehicles, a building maintenance cargo van, morgue improvements, heat and ventilation improvements at the Recreation Center and City Hall, police camera upgrades, City Hall and Senior Citizen's Center fire alarm upgrades, and the purchase of public works equipment: ice breaker, boom lift, and Bucket for 966F.

**Requests for Information**

This financial report is designed to provide a general overview of the City of Nome, Alaska's finances for all interested parties. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following:

Finance Department  
City of Nome  
P.O. Box 281  
Nome, Alaska 99762  
Email: [finance@nomealaska.org](mailto:finance@nomealaska.org)

# BASIC FINANCIAL STATEMENTS

REVISED DRAFT  
FOR DISCUSSION PURPOSES ONLY

CITY OF NOME, ALASKA  
Statement of Net Position  
Government-Wide Financial Statements  
June 30, 2022

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Eliminations	Totals	Nome Public Schools	Nome Joint Utility System
<b>Assets and Deferred Inflows of Resources</b>						
<b>Current assets:</b>						
Cash and investments	\$ 14,933,705	736,372	-	15,670,077	8,329,728	667,907
<b>Receivables:</b>						
Property taxes, net	4,756,881	-	-	4,756,881	-	-
Sales and bed taxes	771,214	-	-	771,214	-	-
Accounts receivable, net	-	179,551	-	179,551	59,519	1,245,294
State of Alaska and federal government	79,093	400,824	-	479,917	1,083,586	-
Unbilled revenues	-	-	-	-	-	607,409
Other, net	213,749	-	-	213,749	-	1,410,752
Leases	104,941	84,165	-	189,096	438,182	-
Inventory	-	-	-	-	39,430	5,389,325
Prepaid items	41,863	-	-	41,863	773,849	110,763
Internal balances	2,125,631	-	(2,125,631)	-	-	-
<b>Due from component units:</b>						
Nome Joint Utility System	132,674	-	-	132,674	-	-
Other assets	-	-	-	-	-	1,467,064
<b>Noncurrent assets:</b>						
<b>Restricted assets:</b>						
Cash and investments	-	819,438	-	819,438	-	-
Lease receivable	460,901	485,128	-	946,029	-	-
Long-term notes receivable, due within one year	-	-	-	-	-	-
Long-term notes receivable, due in more than one year	-	-	-	-	-	-
<b>Capital assets:</b>						
Not being depreciated	8,507,116	15,963,678	-	24,470,794	-	5,344,477
Net of depreciation and amortization	39,078,316	27,585,493	-	66,663,809	1,145,596	71,121,238
Investment in ARECA	-	-	-	-	-	2,087,721
Net pension and OPEB assets	3,672,034	340,589	-	4,012,623	5,136,794	-
<b>Total assets</b>	<b>74,878,118</b>	<b>46,595,228</b>	<b>(2,125,631)</b>	<b>119,347,715</b>	<b>17,006,684</b>	<b>89,451,950</b>
<b>Deferred outflows of resources</b>						
Pension and OPEB deferrals	916,591	142,541	-	1,059,132	1,243,321	129,018
Deferred charges	-	-	-	-	-	908,831
Loss on refunding bonds	-	-	-	-	-	15,227
<b>Total assets and deferred outflows of resources</b>	<b>\$ 75,794,709</b>	<b>46,737,769</b>	<b>(2,125,631)</b>	<b>120,406,847</b>	<b>18,250,005</b>	<b>90,505,026</b>
<b>Liabilities and Deferred Inflows of Resources</b>						
<b>Current liabilities:</b>						
Accounts payable	\$ 389,112	426,795	-	815,907	352,102	846,017
Accrued payroll	160,671	-	-	160,671	418,453	169,645
Accrued payroll liabilities	57,319	-	-	57,319	263,479	220,731
Accrued interest payable	-	46,436	-	46,436	-	60,128
Unearned revenue	673,061	-	-	673,061	651,370	-
Internal balances	-	2,125,631	(2,125,631)	-	-	-
Deposits payable	-	-	-	-	-	179,637
Prepaid lease revenue	-	582,762	-	582,762	-	-
Fuel loan payable	-	-	-	-	-	2,663,403
Lease liability	24,679	-	-	24,679	-	-
Long-term debt due within one year	281,406	150,866	-	432,272	-	894,050
<b>Noncurrent liabilities:</b>						
Long-term debt due in more than one year	2,136,507	3,307,650	-	5,444,157	-	9,454,715
Net pension and OPEB liabilities	4,733,308	752,015	-	5,485,323	4,368,309	415,681
Compensated absences	515,111	-	-	515,111	108,396	-
<b>Total current and noncurrent liabilities</b>	<b>8,971,174</b>	<b>7,392,155</b>	<b>(2,125,631)</b>	<b>14,237,698</b>	<b>6,162,109</b>	<b>14,904,007</b>
<b>Deferred inflows of resources</b>						
Taxes levied for a future year	4,705,267	-	-	4,705,267	-	-
Leases	552,552	552,010	-	1,104,562	433,861	-
Pension and OPEB deferrals	3,987,426	379,475	-	4,366,901	5,727,145	1,081,264
<b>Total deferred inflows of resources</b>	<b>9,245,245</b>	<b>931,485</b>	<b>-</b>	<b>10,176,730</b>	<b>6,161,006</b>	<b>1,081,264</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>18,216,419</b>	<b>8,323,640</b>	<b>(2,125,631)</b>	<b>24,414,428</b>	<b>12,323,115</b>	<b>15,985,271</b>
<b>Net Position:</b>						
Net investment in capital assets	46,549,452	40,090,655	-	86,640,107	1,145,596	71,476,654
Restricted for general fund reserve	-	-	-	-	503,137	1,108,564
Restricted for insurance reserve	-	-	-	-	-	125,500
Restricted for debt service	-	-	-	-	-	233,000
Restricted for E-911 surcharge	653,234	-	-	653,234	-	-
Restricted for causeway operations	-	819,438	-	819,438	-	-
Restricted for commercial passenger vessel tax	-	11,060	-	11,060	-	-
Restricted for scholarships and school programs	-	-	-	-	-	-
Unrestricted	10,375,604	(2,507,024)	-	7,868,580	4,278,157	1,576,037
<b>Total net position</b>	<b>57,578,290</b>	<b>38,414,129</b>	<b>-</b>	<b>95,992,419</b>	<b>5,926,890</b>	<b>74,519,755</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 75,794,709</b>	<b>46,737,769</b>	<b>(2,125,631)</b>	<b>120,406,847</b>	<b>18,250,005</b>	<b>90,505,026</b>

The notes to the financial statements are an integral part of this statement.

REVISED DRAFT  
FOR DISCUSSION PURPOSES ONLY

## CITY OF NOME, ALASKA

## Statement of Activities

## Government-Wide Financial Statements

Year Ended June 30, 2022

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Nome Public Schools	Nome Joint Utility System
					Governmental Activities	Business-type Activities	Total		
<b>Primary government:</b>									
Governmental activities:									
Legislative	\$ 182,046	200	(69)	-	(181,915)	-	(181,915)	-	-
Administrative	1,070,239	11,509	(20,792)	-	(1,079,522)	-	(1,079,522)	-	-
Information technology	259,174	-	(931)	-	(260,105)	-	(260,105)	-	-
Planning and engineering	123,610	58,310	(1,807)	-	(67,107)	-	(67,107)	-	-
City clerk	556,690	-	(10,585)	-	(567,275)	-	(567,275)	-	-
Police	3,401,353	102,923	(43,701)	-	(3,342,131)	-	(3,342,131)	-	-
Animal control	41,093	4,090	-	-	(37,003)	-	(37,003)	-	-
Emergency Services	720,653	107,070	48,511	-	(565,072)	-	(565,072)	-	-
Public works	2,558,135	329,805	(14,891)	50,000	(2,193,021)	-	(2,193,021)	-	-
Recreation center	746,576	200,991	(11,119)	188,695	(368,009)	-	(368,009)	-	-
Swimming pool	78,185	29,741	-	-	(48,444)	-	(48,444)	-	-
Museum	641,580	5,589	6,345	-	(629,646)	-	(629,646)	-	-
Library	473,756	667	21,986	-	(451,103)	-	(451,103)	-	-
Visitor center	214,258	-	-	-	(214,258)	-	(214,258)	-	-
Education	4,139,804	-	60,623	5,983	(4,073,198)	-	(4,073,198)	-	-
Non-departmental	750,119	-	495,646	-	(254,473)	-	(254,473)	-	-
Unallocated interest	20,044	-	-	-	(20,044)	-	(20,044)	-	-
Total governmental activities	15,977,315	850,895	529,416	244,678	(14,352,326)	-	(14,352,326)	-	-
Business-type activities:									
Port	3,328,819	2,210,456	(13,595)	2,647,924	-	1,515,966	1,515,966	-	-
Total primary government	\$ 19,306,134	3,061,351	515,821	2,892,602	(14,352,326)	1,515,966	(12,836,360)	-	-
Component Unit:									
Nome Public Schools	\$ 15,475,628	238,755	2,510,010	22,266	-	-	(12,704,597)	-	-
Nome Joint Utility System	18,637,792	13,106,728	659,824	226,339	-	-	-	(2,644,901)	-
Total component units	\$ 32,113,420	13,345,483	3,169,834	248,605	-	-	(12,704,597)	(2,644,901)	-
General revenues:									
Taxes:									
Property taxes					\$ 4,325,492	-	4,325,492	-	-
Sales taxes					6,519,157	-	6,519,157	-	-
Payments in lieu of taxes					377,097	-	377,097	-	-
Penalties and interest					90,084	-	90,084	-	-
Bed taxes					185,671	-	185,671	-	-
Fines and forfeitures					1,871	-	1,871	-	-
Grants and contributions not restricted to specific programs					678,978	-	678,978	8,889,798	-
E-rate revenue					-	-	-	794,449	-
Investment earnings					39,397	42,781	82,178	11,074	1,102
Appropriation from City of Nome					-	-	-	3,000,000	-
Rentals and royalties					149,214	-	149,214	-	-
Other					-	-	-	311,223	252,911
Capital assets transferred to the City					106,156	-	106,156	(106,156)	-
Total general revenues					12,473,117	42,781	12,515,898	12,900,388	254,013
Change in net position					(1,879,209)	1,558,747	(320,462)	195,791	(2,390,888)
Net position, beginning of year					59,457,499	36,855,382	96,312,881	5,731,099	76,910,643
Net position, end of year					\$ 57,578,290	38,414,129	95,992,419	5,926,890	74,519,755

The notes to the financial statements are an integral part of this statement.

## CITY OF NOME, ALASKA

## Governmental Funds

## Balance Sheet

June 30, 2022

	Major Fund		Total Governmental Funds
	General Fund	Other Governmental Funds	
<u>Assets</u>			
Cash and investments	\$ 13,551,949	1,381,756	14,933,705
Receivables:			
Property tax levies due in subsequent year	4,474,733	-	4,474,733
Delinquent taxes, net of \$121,949 allowance for doubtful accounts	282,148	-	282,148
Sales and bed taxes	771,214	-	771,214
State of Alaska and federal government	45,949	33,144	79,093
Other, net of \$47,950 allowance for doubtful accounts	197,505	16,244	213,749
Lease receivable	565,842	-	565,842
Prepaid items	41,863	-	41,863
Due from other funds:			
General Fund	-	2,177,746	2,177,746
Port Fund	2,125,631	-	2,125,631
Other Governmental Funds	609,110	-	609,110
Due from component units - Nome Joint Utility System	132,674	-	132,674
Total assets	\$ 22,798,618	3,608,890	26,407,508
<u>Liabilities, deferred inflows of resources, and fund balances</u>			
Liabilities:			
Accounts payable	\$ 321,844	67,268	389,112
Accrued payroll	160,671	-	160,671
Accrued payroll liabilities	57,319	-	57,319
Due to other funds:			
General Fund	-	609,110	609,110
Other Governmental Funds	2,177,746	-	2,177,746
Unearned revenue	8,583	664,478	673,061
Total liabilities	2,726,163	1,340,856	4,067,019
Deferred inflows of resources:			
Taxes levied for a future year	4,705,267	-	4,705,267
Leases	552,552	-	552,552
Unavailable revenues	311,196	-	311,196
Total deferred inflows of resources	5,569,015	-	5,569,015
Total liabilities and deferred inflows of resources	8,295,178	1,340,856	9,636,034
Fund balances:			
Non-spendable -			
Prepaid items	41,863	-	41,863
Restricted -			
E-911 surcharge	-	653,234	653,234
Committed -			
Community projects	-	106,096	106,096
Assigned:			
Debt service	-	819,852	819,852
Self insurance/ equipment replacement	1,060,126	-	1,060,126
Clara Mielke Richards estate	333,203	-	333,203
PERS	971,113	-	971,113
Landfill	2,665,272	704,667	3,369,939
Unassigned	9,431,863	(15,815)	9,416,048
Total fund balances	14,503,440	2,268,034	16,771,474
Total liabilities, deferred inflows and fund balances	\$ 22,798,618	3,608,890	26,407,508

The notes to the financial statements are an integral part of this statement.

REVISED DRAFT  
FOR DISCUSSION PURPOSES ONLY

CITY OF NOME, ALASKA

Reconciliation of the Net Position Between the  
Government-Wide Financial Statements and Fund Financial Statements

June 30, 2022

Amounts reported as fund balances on the governmental funds	\$ 16,771,474
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds net of accumulated depreciation and amortization of \$65,019,825	47,585,432
Proportionate share of the collective net pension and OPEB liability: PERS	(4,733,308)
Proportionate share of the collective net pension and OPEB asset: PERS	3,672,034
Deferred inflows and outflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds:	
Pension and OPEB related assets in the current fiscal year are presented as deferred outflows of resources: PERS	916,591
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources: PERS	(3,987,426)
Other long-term assets, are not available to pay current year expenditures and, therefore, are deferred inflows in the funds: Property taxes	311,196
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds:	
Compensated absences	\$ (515,111)
General obligation bonds	(890,000)
Premium on general obligation bonds	(121,301)
Lease liability	(24,679)
Landfill closure and post closure care costs	<u>(1,406,612)</u>
	<u>(2,957,703)</u>
Net position of governmental activities	<u>\$ 57,578,290</u>

The notes to the financial statements are an integral part of this statement.

## CITY OF NOME, ALASKA

## Governmental Funds

## Statement of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2022

	Major Fund		Total Governmental Funds
	General Fund	Other Governmental Funds	
<b>Revenues:</b>			
Local sources:			
Taxes:			
Property taxes	\$ 4,265,185	-	4,265,185
Sales taxes	6,519,157	-	6,519,157
Payments in lieu of taxes	377,097	-	377,097
Penalties and interest	90,084	-	90,084
Bed tax	185,671	-	185,671
Charges for services:			
Licenses and permits	70,100	102,073	172,173
Usage fees	678,722	-	678,722
Fines and forfeitures	1,871	-	1,871
Investment income	39,397	-	39,397
Rental and royalties	149,214	-	149,214
Contributions	44,871	-	44,871
Other	-	217,756	217,756
Total local sources	<u>12,421,369</u>	<u>319,829</u>	<u>12,741,198</u>
Intergovernmental:			
State of Alaska	475,999	65,583	541,582
Federal sources	523,215	605,542	1,128,757
Total intergovernmental	<u>999,214</u>	<u>671,125</u>	<u>1,670,339</u>
Total revenues	<u>13,420,583</u>	<u>990,954</u>	<u>14,411,537</u>
<b>Expenditures:</b>			
Current:			
Legislative	161,297	-	161,297
Administrative	1,084,868	5,269	1,090,137
Information technology	216,556	-	216,556
Planning and engineering	131,717	-	131,717
City clerk	586,885	-	586,885
Police	3,419,977	53,883	3,473,860
Animal control	40,018	-	40,018
Emergency Services	528,818	32,449	561,267
Public works	2,521,336	1,121	2,522,457
Recreation center	721,752	-	721,752
Swimming pool	66,964	-	66,964
Museum	323,111	16,324	339,435
Library	329,493	26,450	355,943
Visitor center	224,279	-	224,279
Education	3,070,597	-	3,070,597
Non-departmental	444,839	305,280	750,119
Debt service:			
Principal	23,575	235,000	258,575
Interest	1,725	49,725	51,450
Capital outlay	50,554	428,285	478,839
Total expenditures	<u>13,948,361</u>	<u>1,153,786</u>	<u>15,102,147</u>
Excess (deficiency) of revenues over expenditures	<u>(527,778)</u>	<u>(162,832)</u>	<u>(690,610)</u>
Other financing sources (uses):			
Proceeds from sale of capital assets	299,460	20,175	319,635
Proceeds from issuance of leases	48,254	-	48,254
Transfers in	-	395,502	395,502
Transfers out	(310,141)	(85,361)	(395,502)
Net other financing sources (uses)	<u>37,573</u>	<u>330,316</u>	<u>367,889</u>
Net change in fund balance	(490,205)	167,484	(322,721)
Fund balance, beginning of year	<u>14,993,645</u>	<u>2,100,550</u>	<u>17,094,195</u>
Fund balance, ending of year	\$ <u>14,503,440</u>	<u>2,268,034</u>	<u>16,771,474</u>

The notes to the financial statements are an integral part of this statement.

REVISED DRAFT  
FOR DISCUSSION PURPOSES ONLY

## CITY OF NOME, ALASKA

Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities

Year Ended June 30, 2022

Net change in fund balance - total governmental funds	\$	(322,721)
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Amounts reported for governmental activities in the statement of activities are different because:

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

Change in the unfunded net pension and OPEB liabilities and assets: PERS	3,929,634
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Changes in deferred inflows and outflows of resources are the result of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liability PERS	(3,689,260)
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	986,743	
Depreciation and amortization expense	<u>(2,704,889)</u>	(1,718,146)

Capital assets transferred to the City by the School District did not consume current financial resources but create additional economic resources	106,156
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Governmental funds only report the revenue from the sale of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each sale or disposal. The net effect of transactions involving capital assets is to decrease net position:

Cost of assets disposed	(624,749)	
Accumulated depreciation of assets disposed	<u>230,249</u>	(394,500)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds represents change in:

Unavailable property tax revenues	60,307
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The issuance of long-term debt and accrual of compensated absences provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

Neither transaction, however, has any effect on net position:

Principal repayments on debt	235,000	
Issuance of leases	(48,254)	
Principal payments on leases	23,575	
Amortization of bond premium	31,406	
Increase in landfill post closure costs, net	(21,811)	
Compensated absences, net	<u>(70,595)</u>	<u>149,321</u>

Change in net position of governmental activities	\$	<u>(1,879,209)</u>
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The notes to the financial statements are an integral part of this statement.



## CITY OF NOME, ALASKA

## Port Facility Enterprise Fund

## Balance Sheet

June 30, 2022

Assets and Deferred Outflows of Resources

Current assets:	
Unrestricted:	
Cash and cash equivalents	\$ 736,372
Accounts receivable, net of \$107,123 allowance for doubtful accounts	179,551
Lease receivable	84,155
Due from the State of Alaska and federal government	400,824
Total unrestricted current assets	<u>1,400,902</u>
Non-current assets:	
Restricted assets:	
Cash and cash equivalents	819,438
Lease receivable	485,128
Capital assets:	
Not being depreciated	15,963,678
Depreciated, net	27,585,493
Net pension and OPEB assets	340,589
Total non-current assets	<u>45,194,326</u>
Total assets	<u>46,595,228</u>
Deferred outflows of resources-	
Pension and OPEB deferrals	142,541
Total assets and deferred outflows of resources	<u>\$ 46,737,769</u>
<u>Liabilities, Deferred Inflows of Resources and Net Position</u>	
Current liabilities:	
Accounts payable	\$ 426,795
Accrued interest payable	46,436
Due to General Fund	2,125,631
Bonds payable - current portion	150,866
Total current liabilities	<u>2,749,728</u>
Non-current liabilities:	
Prepaid lease revenue	582,762
Bonds payable	3,307,650
Net pension and OPEB liabilities	752,015
Total non-current liabilities	<u>4,642,427</u>
Total liabilities	<u>7,392,155</u>
Deferred inflows of resources:	
Leases	552,010
Pension and OPEB deferrals	379,475
Total deferred inflows of resources	<u>931,485</u>
Total liabilities and deferred inflows of resources	<u>8,323,640</u>
Net position:	
Net investment in capital assets	40,090,655
Restricted for causeway debt	819,438
Restricted for commercial passenger vessel tax	11,060
Unrestricted	(2,507,024)
Total net position	<u>38,414,129</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 46,737,769</u>

The notes to the financial statements are an integral part of this statement.

REVISED DRAFT  
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## CITY OF NOME, ALASKA

## Port Facility Enterprise Fund

## Statement of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2022

Operating revenues:		
Causeway facility	\$	1,288,954
Harbor facility		507,176
Industrial park facility		427,275
Bad debt		(22,527)
Other		9,578
Total operating revenues		<u>2,210,456</u>
Operating expenses:		
Direct expenses:		
Causeway facility		118,228
Harbor facility		81,224
Industrial park facility		77,725
Total direct expenses		<u>277,177</u>
General and administrative expenses:		
Other		<u>659,666</u>
Total operating expenses, excluding depreciation		<u>936,843</u>
Depreciation:		
Causeway facility		1,199,050
Harbor facility		651,662
Quarry terminal facility		352,645
Industrial park facility		46,079
Total depreciation		<u>2,249,436</u>
Total operating expenses		<u>3,186,279</u>
Operating (loss)		<u>(975,823)</u>
Non-operating income (expenses):		
Interest income		42,781
Interest expense		(142,540)
State of Alaska on-behalf payments		(13,595)
Total non-operating income (expense)		<u>(113,354)</u>
(Loss) before capital contributions		(1,089,177)
Capital contributions		<u>2,647,924</u>
Change in net position		1,558,747
Net position, beginning of year		<u>36,855,382</u>
Net position, end of year	\$	<u><u>38,414,129</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF NOME, ALASKA  
 Port Facility Enterprise Fund  
 Statement of Cash Flows  
 Year Ended June 30, 2022

Cash flows provided (used) by operating activities:	
Receipts from customers and users	\$ 2,176,114
Payments to employees	(554,356)
Payments to vendors	(665,206)
Net cash provided by operating activities	<u>956,552</u>
Cash flows provided (used) by noncapital financing activities:	
Internal activity - payments to/from other funds	<u>1,304,595</u>
Cash flows provided (used) by capital and related financing activities:	
Principal paid on debt	(144,937)
Interest paid on debt	(144,487)
Capital contributions	2,879,154
Acquisition of capital assets	(5,222,638)
Net cash (used) by capital and related financing activities	<u>(2,632,908)</u>
Cash flows provided by investing activities:	
Interest income	<u>42,781</u>
Net change in cash and cash equivalents	(328,980)
Cash and cash equivalents, beginning of year	<u>1,884,790</u>
Cash and cash equivalents, end of year	<u>\$ 1,555,810</u>
Composed of:	
Unrestricted cash and cash equivalents	\$ 736,372
Restricted cash and cash equivalents	819,438
	<u>\$ 1,555,810</u>
Reconciliation of change in net assets to cash provided by operating activities:	
Operating (loss)	\$ (975,823)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	2,249,436
Bad debt expense	22,527
Noncash expense - PERS on-behalf	(13,595)
Changes in assets and liabilities that provided (used) cash:	
Accounts receivable	49,908
Prepays	500
Accounts payable	(249,364)
Prepaid lease revenue	(106,777)
Net pension and OPEB assets	(268,938)
Pension and OPEB deferred outflows	7,010
Net pension and OPEB liabilities	(62,301)
Pension and OPEB deferred inflows	303,969
Net cash provided by operating activities	<u>\$ 956,552</u>

The notes to the financial statements are an integral part of this statement.

## Notes to Financial Statements

Year Ended June 30, 2022

**(1) Summary of Significant Accounting Policies****(a) *General***

The City of Nome, Alaska, the (City) was incorporated in 1901 as a first-class city under the laws of the Territory of Alaska. The City operates under council-manager form of government and performs municipal duties allowed by Alaska Statutes and as directed by its residents.

The financial results of the recurring activities performed directly by the City (which include public safety, roads and building maintenance and improvements, swimming pool, administration, planning and zoning, public library, museum and recreation) are accounted for in the funds of the City. As discussed in the following paragraphs, the City delegates certain functions to other organizations.

**(b) *Reporting Entity***

Water, sewer and electrical utility service provided to area residents is a function of the City delegated to the Nome Joint Utility System (Utility System), a legal subdivision of the City in accordance with Alaska Statute 29.43.340. The City has the authority for approval of all budgets, rates, acquisition and disposal of all real property. Ownership of the utility plant is with the Utility System. The accounts and financial transactions of the Utility System are maintained separate from those of the City and are included herein. Financial statements of the Utility System can be obtained by contacting the Utility Management at P.O. Box 70, Nome, Alaska 99762.

Public education provided to area residents is a function of the City delegated to the Nome Public Schools (City School), a legal subdivision of the City, in accordance with Alaska Statute 29.43.030. The City has the authority for approval of all budgets, rates, acquisition and disposal of all real property. Maintenance of the building improvements and equipment is with the City School. The accounts and financial transactions of the City School are maintained separate from those of the City and are included in the financial statements. Financial statements of the City School can be obtained by contacting the City School at P.O. Box 131, Nome, Alaska 99762.

In conformity with accounting principles generally accepted in the United States, the financial data of all potential component units included in the financial reporting entity meet the criteria for discrete presentation. These units included in a separate column to emphasize that they are legally separate from the City. Each potential component unit issues separate financial statements and has a June 30 year-end, except for the Utility System, which has a December 31 year-end.

## Notes to Financial Statements, Continued

**(c) Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been eliminated from the total columns in the statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

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

Deferred inflows of resources are the acquisition of fund balance/net assets by the City that are applicable to a future reporting period. Deferred outflows of resources are the consumption of fund balance/net assets by the City that are applicable to a future reporting period.

Separate financial statements are provided for governmental funds and proprietary funds. The major individual governmental funds and major individual enterprise fund are reported as separate columns in the fund financial statements. All other funds are presented in a single column as "other governmental funds".

**(d) Measurement Focus, Basis of Accounting, and Basis of Presentation**

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

## Notes to the Financial Statements, Continued

Taxes, charges for services, intergovernmental revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other receipts such as licenses, permits and fees become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of a receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants, including capital grants, recognize revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and when revenues are considered to be available and measurable, which is considered to be within 12 months of the end of the current fiscal period.

The City reports the following major governmental fund:

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

The City reports the following major proprietary fund:

- *The Port Facility Enterprise Fund* accounts for the operations of the Nome Port Facility.

Additionally, the City reports the following fund types:

- *Special Revenue Funds* – accounts for revenue sources that are legally restricted or committed to expenditure for specific purposes.
- *Debt Service Fund* – accounts for and reports financial resources that are restricted, committed, or assigned to expenditures for principal and interest
- *Capital Project Funds* – accounts for the acquisition of the capital assets or construction of major capital projects not being financed by proprietary funds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services for the causeway facility, harbor facility, and industrial park facility. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenue recognition of capital contributions are based on the requirements of the expenses. Revenue recognition of capital contributions are based on the requirements of the Governmental Accounting Standards Board Codification N50 Non-exchange Transactions.

## Notes to the Financial Statements, Continued

**(e) Estimates**

In preparing the financial statements, management of the City is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements and revenues and expenditures/expenses for the period. Actual results could differ from those estimates.

**(f) Cash and Investments**

The City's investments have maturities between less than one year to five years, and are reported at fair value in the accompanying financial statements.

The City participates in the Alaska Municipal League Investment Pool (AMLIP) and invests in certificates of deposits insured by the Federal Depository Insurance Corporation (FDIC) or secured by eligible collateral held by a third party in the City's name. AMLIP is not SEC registered and is unrated. Alaska Statute 37.23 establishes regulatory oversight of the pool. The law sets forth numerous requirements regarding authorized investments and reporting. The pool is incorporated in the State of Alaska as a nonprofit corporation and reports to its Board of Directors. Alaska Statute 37.23.050 requires the retention of an investment manager.

The AMLIP manager is required to produce monthly disclosure statements to the pool. The pool has also retained an investment advisor to monitor the performance of the investment manager and to ensure compliance with investment policies. All participation in the pool is voluntary. The pool must maintain a dollar weighted average maturity of 90 days or less, and only purchase instruments having remaining maturities of 397 days or less. On a monthly basis, the investments in the pool are reviewed for fair value by an independent pricing service. The pool meets the standards for reporting investments at amortized cost with regard to portfolio requirements including maturity, quality, diversification, liquidity, and shadow price. There are no restrictions or limitations on withdrawals from AMLIP. As of June 30, 2022, the fair value of the investments in AMLIP approximates the amortized cost at which they are reported. The fair value of the investments in AMLIP is the same as the value of our AMLIP units. The Pool was rated a principal stability rating of AAAm by Standard & Poor's (S&P). Stand-alone financial statements can be obtained by writing to the Alaska Permanent Capital Management by visiting [www.amlip.org](http://www.amlip.org).

**(g) Restricted Assets**

Restricted assets consist of assets that must be used for the Port facilities causeway as required by bond indentures. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

**(h) Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "internal balances" on the statement of the net position and as "advances to/from other funds" in the fund statements.

## Notes to the Financial Statements, Continued

All outstanding current balances between funds are reported as "due to/from other funds" in the fund statements. These balances represent the numerous transactions that occur during the course of operations between individual funds for goods provided or services rendered. On the statements of cash flows for proprietary funds, these are treated as cash and cash equivalent transactions.

All trade and property tax receivables are shown net of an allowance for doubtful receivables. The allowance for doubtful receivables is an estimate of the amount uncollectible based on past experience.

**(i) Capital Assets**

Capital assets, which include property, buildings, vehicles and equipment are reported in the applicable governmental or business-type activities columns in the governmental-wide financial statements and proprietary fund financial statements. Capital assets are defined by the City as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed and depreciated on a straight-line basis.

Donated capital assets or capital assets received in exchange are recorded at their estimated acquisition value at the date of donation or exchange. Interest incurred during construction is not capitalized.

All capital assets acquired or constructed for general government and school purposes are reported as expenditures in the fund that finances the asset acquisition.

Property, plant, and equipment of the City is depreciated using the straight-line method over the estimated life of the assets as follows:

	<u>Life in years</u>
Causeway	40
Infrastructure (C-Cell docks)	18-36
Improvements not buildings	5-40
Quarry jetty	40
Building	5-30
Machinery and equipment	5-10
Vehicles	3-10

**(j) Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused personal leave benefits. All personal leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**(k) Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred. In the governmental fund financial statements bond premiums and discounts, as well as bond issuance costs, are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on



## Notes to the Financial Statements, Continued

debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**(l) Pensions and Other Post-Employment Benefits (OPEB)**

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

**(m) Unbilled Revenue**

The Utility System's billing for the sale of electrical energy and water consumption reflects metered energy and water sold through varying dates ending prior to the end of the monthly and annual accounting periods. The Utility System estimates and records the revenue earned for the sale of electrical energy and water consumption from the last billing through the end of the accounting period.

**(n) Unearned Revenues**

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met are recorded as unearned revenue.

**(o) Prepaid Lease Revenue**

The City received advanced payment on a 35-year lease of land it owns. Revenue is recognized in the Port Fund each year for the payment related to the lease, with deferral of revenue recognized as prepaid lease revenue.

**(p) Fund Balances**

In the Fund Financial Statements, fund balance includes five classifications for fund balance as follows:

**Non-spendable Fund Balance** – Amounts that are legally or contractually required to be maintained intact (such as the corpus of an endowment fund) or amounts that are not in a spendable form (such as inventory, prepaid expenses, long-term receivables). Such constraint is binding until the legal or contractual requirement is repealed or the amounts become spendable.

**Restricted Fund Balance** – Amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions, or by enabling legislation. Such constraint is binding unless modified or rescinded by external body, laws, or regulation.

**Committed Fund Balance** – Includes amounts that can be used only for the specific purposes determined by a formal action of the City's Council in the form of an ordinance or resolution. Commitments may be changed or lifted by the Council taking the same formal action that imposed the constraint originally.

## Notes to the Financial Statements, Continued

Assigned Fund Balance – Fund Balance comprises amounts intended to be used by the City for specific purposes: intent can be expressed by the Council or by the management, having been designated such authority. Such constraint is binding unless modified or eliminated by the Council or Management. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.

Unassigned Fund Balance – Fund balance is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Positive unassigned amounts will be reported only in the Operating Fund. If another governmental fund, other than the General Fund, has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund.

The order of spending, regarding the restricted and unrestricted fund balance when an expenditure is incurred for which both restricted and unrestricted fund balance is available, should first reduce restricted fund balance and then unrestricted fund balance. The order of spending regarding unrestricted fund balance is that committed amounts should be reduced first, followed by the assigned amounts, and then the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Compliance with the provisions of the Fund Balance Classification Policy are reviewed as part of the annual budget adoption process. The City Manager reports to the Council as close to the end of the year as possible the anticipated year-end fund balance or deficit. The Council takes appropriate action to commit or assign, or otherwise allocate prior year fund balances as a part of the budget planning process.

The City's Special Revenue Funds are used to account for administration, police, public works, library and museum programs that are restricted or committed.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to assign that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, Capital Project Funds and Port Facility Enterprise Fund. Encumbrances outstanding at year end, if any, are reported in assigned fund balances since they do not constitute expenditures or liabilities. The amount of encumbrances, if significant, are disclosed in the Notes to the Basic Financial Statements as commitments.

**(q) Net Position**

Government-wide net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consists of assets that are restricted by the City's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors. The City has restricted net position that consists of amounts restricted for causeway operations, commercial passenger vessel tax, and E-911 surcharges.
- Unrestricted – all other net position is reported in this component.

## Notes to the Financial Statements, Continued

**(r) Statement of Cash Flows**

The City follows the Governmental Accounting Standards Board Codification P80. This statement established standards for reporting cash flows of Proprietary Funds. For purposes of the Statement of Cash Flows, the City has defined cash as the demand deposits and all investments maintained in the cash management pool, regardless of maturity period, since the various funds use the cash management pool essentially as a demand deposit account.

**(s) Deferred Compensation**

The City offers their employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or an unforeseeable emergency.

**(t) Retirement Plans**

All full-time employees and certain permanent part-time employees of the City participate in the State of Alaska Public Employees' Retirement System (PERS).

The City has adopted GASB Codification P20, *Accounting for Pensions by State and Local Governmental Employers* and GASB Codification P50, *Accounting and Financial Reporting by Employers for Postretirement Benefits Other Than Pension*. GASB Codification P20 and P50 establish uniform standards for the measurement, recognition, and display of pension and postretirement health and expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of the state and local governmental employers.

**(u) Risk Management**

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The City's insurance is on a claims basis.

Coverage is as follows:

<u>Type of coverage</u>	<u>Limits of coverage</u>	<u>Deductible</u>
Property	\$1,000,000,000 including sublimits as scheduled	500,000 to 100,000
Commercial blanket bond – employee dishonesty	100,000 up to 500,000	1,000
Workers' compensation	Statutory benefits	-
General, auto, public officials' and police liability:		
Excess limits	10,250,000	10,000
Employment related practices	10,250,000	-

## Notes to the Financial Statements, Continued

Claims on insurance have not exceeded coverage's in any of the last three years.

(v) **Fair Value of Financial Instruments**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable, and (5) other current liabilities. The carrying amounts reported in the balance sheet and Statement of Net Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities, except for the City of Nome's investments.

The carrying amount of notes receivable and notes payable approximates fair value for those financial instruments with interest at variable rates, as those rates approximate current market rates for notes with similar maturities and credit quality.

(w) **Leases**

*Lessee*

The City is a lessee for non-cancellable leases of buildings and recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. The lease liabilities are recognized with an initial, individual value of \$5,000 or more or immaterial component leases that aggregate to a total value of \$5,000 or more. At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset. If a lease contains a purchase option that the City has determined is reasonably certain of being exercised, the lease asset is amortized over the estimated useful life of the underlying asset. Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- a. The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the current borrowing rate is used as the discount rate for leases.
- b. The lease term includes the non-cancellable period of the lease; the term of the lease contract, including options to extend, must be more than 12 months. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a re-measurement of its leases and will re-measure the lease asset, liability, lease receivable, and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

*Lessor*

The City is a lessor for non-cancellable leases and recognizes a lease receivable and a deferred inflow of resources in the financial statements. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- a. The City uses its current borrowing rate as the discount rate for leases.
- b. The lease term includes the non-cancellable period of the lease; the term of the lease contract, including options to extend, must be more than 12 months. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable

**(2) Property Taxes**

Property taxes attach as an enforceable lien on property. Taxes are levied on the assessed value of taxable property as of January 1. Pursuant to Alaska Statute 29.53.170, the City establishes the mill rate on or before June 15. Tax bills mailed prior to July 1 are payable in two installments on July 31 and October 31. City property tax revenues are recognized in the fiscal year in which they become collectable. At June 30, 2022 the real and personal property tax levy of \$4,705,267 is reflected as deferred inflows of resources in the General Fund.

At June 30, 2022, property tax receivables included the following:

2022 real and personal property taxes due in fiscal year 2023	\$ 4,705,267
Real and personal property taxes currently past due	<u>403,652</u>
	5,108,919
Less:	
Estimated allowance for doubtful collections	121,504
Pre-payment of property taxes due in fiscal year 2023	<u>230,534</u>
	\$ <u>4,756,881</u>

**(3) Cash and Short-Term Investments**

Reconciliation to the City's June 30, 2022 financial statements follows:

Petty cash	\$	2,040
Demand deposits		8,055,486
Investments measured at amortized cost:		
Money Market		518,522
Certificate of deposit		6,365,001
AMLIP		<u>1,548,465</u>
	\$	<u>16,489,515</u>
Governmental activities	\$	14,933,705
Business-type activities		<u>1,555,810</u>
	\$	<u>16,489,515</u>

**(a) Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Fair values of interest rate-sensitive instruments may be affected by the creditworthiness of the issuer, prepayment options, relative values of alternative investments, the liquidity of the instrument, and other general market conditions. The City manages interest rate risk by allocating certain percentages of the portfolio over specified time period, and generally holds investments for less than five years, which minimizes the sensitivity of fair value to changes in market interest rates. The City has no formal policy that limits investment maturities relating to a specific deposit or interest rate risk.

The City of Nome's investments at June 30, 2022 consisted of non-negotiable certificates of deposit, money market funds, and investment in the Alaska Municipal League Investment Pool (AMLIP), which are all valued at amortized cost and not subject to interest rate risk.

**(b) Credit Risk**

Statutes authorize the City to invest in obligations of the United States, the State of Alaska and its political subdivisions, savings accounts, certificates of deposit, bankers' acceptances, repurchase agreements, and such other legal security instruments. The City code requires all investments to be collateralized and/or insured.

**(c) Custodial Credit Risk – Deposits**

The City maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is reported on the balance sheet as "Cash and cash equivalents" or amounts "due to/from other funds."

The City's bank accounts are insured by the Federal Depository Insurance Corporation (FDIC) to a maximum of \$250,000 per official custodian. U.S. Treasury obligations, which are held by Bank of New York in a Tri-party collateral agreement with Wells Fargo, the pledging financial institution's agent, in the City's name, collateralize the remaining bank balances.

**(d) Custodial Credit Risk – Investments**

For an investment, this is a risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no debt securities exposed to custodial credit risk at June 30, 2022.

**(e) Fair Value Measurement**

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

The City's investments in certificates of deposit, money market funds, and investment in the Alaska Municipal League Investment Pool are all valued at amortized cost and the City does not have any recurring fair value measurements at June 30, 2022.

**(4) Receivables**

Receivables as of year-end for the government's individual major funds and non-major funds, and business type activities, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Other Governmental Funds	Total Governmental Funds	Port Facility Enterprise Fund	Total
Receivables:					
Property tax	\$ 4,878,830	-	4,878,830	-	4,878,830
Sales and bed tax	771,214	-	771,214	-	771,214
State of Alaska and Federal Government	45,949	33,144	79,093	400,824	479,917
Accounts - unrestricted	-	-	-	286,674	286,674
Lease receivable	565,842	-	565,842	569,283	1,135,125
Other	245,455	16,244	261,699	-	261,699
Gross receivables	6,507,290	49,388	6,556,678	1,256,781	7,813,459
Less: allowance for uncollectibles	169,899	-	169,899	107,123	277,022
Net total receivables	\$ 6,337,391	49,388	6,386,779	1,149,658	7,536,437

The City reports deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows of resources and unearned revenue reported in the governmental funds were as follows:

	General Fund	Other Governmental Funds	Total	Port Facility Enterprise Fund	Total
Taxes levied for a future year – deferred inflows	\$ 4,705,267	-	4,705,267	-	4,705,267
Unavailable taxes receivable – deferred inflows	249,236	-	249,236	-	249,236
Unavailable other receivables – deferred inflows	61,960	-	61,960	-	61,960
Unavailable leases – deferred inflows	552,552	-	552,552	552,010	1,104,562
Unearned revenues	8,583	664,478	673,061	-	673,061

**(5) Capital Assets**

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance at July 1, 2021	Increases and transfers	Decreases and transfers	Balance at June 30, 2022
Governmental activities:				
Capital assets not being depreciated:				
Land - general government	\$ 6,703,528	336,461	394,500	6,645,489
Land - schools	723,200	-	-	723,200
Artwork	307,970	29,567	-	337,537
Construction in progress	482,442	318,448	-	800,890
Total	<u>8,217,140</u>	<u>684,476</u>	<u>394,500</u>	<u>8,507,116</u>
Capital assets being depreciated:				
Buildings - general government	42,322,222	37,461	-	42,359,683
Buildings - schools	50,043,910	-	-	50,043,910
Vehicles, trucks and trailers	7,146,920	123,069	157,187	7,112,802
Assets other than buildings	2,133,638	132,079	-	2,265,717
Machinery and equipment	1,340,240	47,764	8,800	1,379,204
Office machinery and equipment	933,040	17,496	64,262	886,274
Right to use asset	-	50,554	-	50,554
Total	<u>103,919,970</u>	<u>408,423</u>	<u>230,249</u>	<u>104,098,144</u>
Less accumulated depreciation and amortization:				
Buildings - general government	15,393,419	1,252,865	-	16,646,284
Buildings - schools	37,509,822	926,505	-	38,436,327
Vehicles, trucks and trailers	6,509,789	198,676	157,187	6,551,278
Assets other than buildings	1,456,584	155,550	-	1,612,134
Machinery and equipment	933,410	94,391	8,800	1,019,001
Office machinery and equipment	742,164	50,526	64,262	728,428
Right to use asset	-	26,376	-	26,376
Total	<u>62,545,188</u>	<u>2,704,889</u>	<u>230,249</u>	<u>65,019,828</u>
Total capital assets, being depreciated and amortized, net	<u>41,374,782</u>	<u>(2,296,466)</u>	<u>-</u>	<u>39,078,316</u>
Governmental activities	<u>\$ 49,591,922</u>	<u>(1,611,990)</u>	<u>394,500</u>	<u>47,585,432</u>



## Notes to the Financial Statements, Continued

	Balance at July 1, 2021	Increases and transfers	Decreases and transfers	Balance at June 30, 2022
<b>Business-type activities:</b>				
Capital assets not being:				
depreciated				
Land	\$ 6,618,242	-	-	6,618,242
Tideland patent	736,400	-	-	736,400
Construction in progress	3,624,036	5,222,638	237,638	8,609,036
Total	<u>10,978,678</u>	<u>5,222,638</u>	<u>237,638</u>	<u>15,963,678</u>
Capital assets being depreciated:				
Small boat harbor	5,380,529	-	-	5,380,529
Causeway	28,582,663	-	-	28,582,663
Cape Nome Quarry	3,912,724	-	-	3,912,724
Buildings	413,928	-	-	413,928
Machinery and equipment	410,818	30,386	-	441,204
Quarry Jetty	3,831,791	-	-	3,831,791
C-Cell dock-North	1,713,000	-	-	1,713,000
C-Cell dock-South	1,704,749	-	-	1,704,749
Westgold Dock	1,496,997	-	-	1,496,997
Other	20,969,787	237,638	-	21,207,425
Total	<u>68,416,986</u>	<u>268,024</u>	<u>-</u>	<u>68,685,010</u>
Less accumulated depreciation:				
Small boat harbor	2,571,846	160,958	-	2,732,805
Causeway	24,146,393	714,566	-	24,860,959
Cape Nome Quarry	403,924	156,509	-	560,433
Buildings	339,105	13,658	-	352,762
Machinery and equipment	367,779	35,168	-	402,948
Quarry Jetty	2,415,076	196,136	-	2,611,212
C-Cell dock-North	1,370,499	61,833	-	1,432,332
C-Cell dock-South	1,405,650	51,098	-	1,456,747
Westgold Dock	158,971	99,800	-	258,771
Other	5,640,454	790,094	-	6,430,548
Total	<u>38,819,697</u>	<u>2,279,820</u>	<u>-</u>	<u>41,099,517</u>
Total capital assets, being depreciated, net	<u>29,597,289</u>	<u>(2,011,796)</u>	<u>-</u>	<u>27,585,493</u>
Business-type activities	<u>\$ 40,575,967</u>	<u>3,210,842</u>	<u>237,638</u>	<u>43,549,171</u>

\* Accumulated depreciation additions for machinery and equipment include \$30,386 of transfers from Governmental Activity for fully depreciated assets.

## Notes to the Financial Statements, Continued

Depreciation and amortization expense was charged to the departments and functions of the primary government as follows:

## Governmental activities:

Legislative	\$ 21,062
Administrative	12,019
Information technology	56,044
City clerk	17,335
Police	307,789
Animal control	1,075
Emergency Services	261,367
Public works	368,885
Recreation center	74,729
Swimming pool	11,221
Museum	355,876
Library	146,163
Education	1,069,207
Visitor Center	<u>2,117</u>
Total governmental activities	\$ <u>2,704,889</u>

## Business-type activities:

Port	\$ <u>2,249,436</u>
Total primary government	<u>4,954,325</u>

**(6) Long-Term Debt****(a) Changes in long-term debt follows:**

	Balance at July 1, 2021	Additions	Reductions	Balance at June 30, 2022	Due within one year
Governmental activities:					
Compensated absences	\$ 444,516	642,419	571,824	515,111	-
General obligation bonds	1,125,000	-	235,000	890,000	250,000
Premium on general obligation bonds	152,707	-	31,406	121,301	31,406
Landfill closure and postclosure costs	1,384,801	42,536	20,725	1,406,612	-
Net pension and OPEB liabilities	5,472,419	-	739,111	4,733,308	-
Total governmental activities	\$ <u>8,579,443</u>	<u>684,955</u>	<u>1,598,066</u>	<u>7,666,332</u>	<u>281,406</u>
Business-type activities:					
Revenue bonds	\$ 3,603,453	-	144,937	3,458,516	150,866
Net pension and OPEB Liability	814,316	-	62,301	752,015	-
Total business - type activities	\$ <u>4,417,769</u>	<u>-</u>	<u>207,238</u>	<u>4,210,531</u>	<u>150,866</u>

## Notes to the Financial Statements, Continued

A summary of long-term bonded debt serviced directly by the City Port Facility Enterprise Fund at June 30, 2022 follows:

Year ending June 30	1986 Series A Port Revenue Bonds	
	Principal	Interest
2023	\$ 150,866	138,558
2024	157,037	132,386
2025	163,462	125,961
2026	170,149	119,274
2027	177,110	112,313
2028-2032	1,000,349	446,769
2033-2037	1,222,412	224,706
2038-2040	417,131	17,007
	<u>\$ 3,458,516</u>	<u>1,316,974</u>

The 1986 Series A Port Revenue Bond covenants require the City to establish, maintain and collect rates and charges for port services that will provide revenues each calendar year equal to at least 1.5 times the amount required each such calendar year to pay the principal and interest on these bonds and all port revenue bonds which may have an equal lien on the revenues of the port facility or moneys in the Port Facilities Revenue Fund, after necessary port operating and maintenance expenses have been paid but before depreciation. The covenants also required the establishment of certain accounts and funds to facilitate the repayment of this bond.

In early 2009, the City accepted NOAA's last offer, which includes repayment of the loan principal beginning January 1, 2009 at 4.05% for 30 years, with interest being deferred for the first 5 years and partially deferred for the second 5 years.

The 1986 Series A Port Revenue Bond covenants require the City to establish and maintain a reserve account from funds collected in the Port Facility Revenue Fund.

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## Notes to Financial Statements, Continued

A summary of long-term bonded debt serviced directly by the City's government activities at June 30, 2022 follows:

Year ending June 30	2012		2015	
	School G.O. Bonds		School G.O. Bonds	
	Principal	Interest	Principal	Interest
2023	\$ 140,000	10,000	110,000	28,250
2024	130,000	3,250	120,000	22,500
2025	-	-	120,000	16,500
2026	-	-	125,000	10,375
2027	-	-	45,000	6,125
2028-2029	-	-	100,000	5,000
	\$ 270,000	13,250	620,000	88,750

Year ending June 30	Total		
	Principal	Interest	Total
2023	\$ 250,000	38,250	288,250
2024	250,000	25,750	275,750
2025	120,000	16,500	136,500
2026	125,000	10,375	135,375
2027	45,000	6,125	51,125
2028-2029	100,000	5,000	105,000
	\$ 890,000	102,000	992,000

In May 2012, the City issued \$1,180,000 of 2012 Series A General Obligation Refunding Bonds to advance refund \$1,245,000 of principal for the outstanding general obligation bonds, 2004 Series B. The bond was issued with a premium of \$201,256. For the year ended June 30, 2022, the City amortized \$16,772, leaving \$33,536 in unamortized premiums. The \$1,245,000 of 2004 Series B bonds are considered to be defeased and the liability for these bonds has been removed from the financial statements. The bonds have been fully refunded.

In February 2015, the City issued \$750,000 of 2015 Series one General Obligation Refunding Bonds to advance refund \$815,000 of principal for the outstanding general obligation bonds, 2006 Series A. The bond was issued with a premium of \$114,399. The City also issued 2015 Series One General Obligation Refunding Bonds to advance refund \$400,000 of principal for the outstanding general obligation bonds, 2009-2. The bond was issued with a premium of \$75,801. For the year ended June 30, 2022 the City amortized \$8,803 and \$5,831 leaving \$52,781 and \$34,984, respectively, of unamortized premiums. The \$815,000 of 2006 Series A bonds and the \$400,000 of 2009-2 bonds are considered to be defeased and the liability for these bonds has been removed from the financial statements. The bonds have been fully refunded.

#### **Utility System Bond Ordinance Requirements**

The Utility System is required to comply with various requirements established by the bond ordinance relating to each of the issues, including periodic payments to the trustees to cover principal and interest payments due the next year (bond redemption reserves).

Notes to the Financial Statements, Continued

**(7) Leases**

- (a) **Lease Receivable:** The City has entered into agreements to lease property to third parties. The leases range in term from nine to twenty-two years. The City received approximately \$234,590 in lease payments for the year ended June 30, 2022. The lease receivable at June 30, 2022 was \$1,135,125. The City has deferred inflows of resources associated with the leases that will be recognized as revenue over the lease term. At June 30, 2022 the deferred inflows of resources was \$1,104,562.
- (b) **Lease Liability:** The City has entered into a lease for the use of a building. The City is required to make principal and interest payments for this lease in the amount of \$27,600 for the year ended June 30, 2022. The City uses an interest rate of 5% for its lease calculations. The lease is amortized over the lease term. The value of the lease liability at June 30, 2022 was \$24,679. The accumulated amortization at June 30, 2022 was \$26,376.

The future principal and interest lease payments as of June 30, 2022, were as follows:

Fiscal Year	Principal	Interest	Total
2023	\$ 24,679	621	25,300

**(8) Interfund Receivables, Payables and Transfers**

**(a) Interfund Receivables and Payables**

A summary of interfund receivables and payables at June 30, 2022 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 609,110
General Fund	Port Facility Enterprise Fund	2,125,631
Other Governmental Funds	General Fund	2,177,746
Total primary government		\$ <u>4,912,487</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made

**(b) Interfund Transfers**

A summary of interfund transfers in and out of June 30, 2022 is as follows:

<u>Transfer in:</u>	<u>Transfer out:</u>		<u>Total</u>
	<u>General Fund</u>	<u>Other Governmental Funds</u>	
Other Governmental Funds	\$ 310,141	85,361	395,502

Notes to the Financial Statements, Continued

There were transfers from the General Fund to the Debt Service Fund to cover scheduled bond payments, the School Renovation and Repairs Fund to cover capital expenditures, the NPS 18-Plex Fund to cover capital expenditures, the Equipment and Upgrades Fund to cover capital expenditures, and the Art Acquisition Fund to cover operating expenditures. There was a transfer from the NSEDC Community Benefits Share Fund to the Equipment and Upgrades Fund to cover capital outlays.

**(9) Employee Retirement Systems and Plans**

The City follows *Governmental Accounting Standards Board (GASB) Codification P20, Accounting for Pensions by State and Local Governmental Employees* and *GASB Codification P50, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. *GASB Codification P20* and *GASB Codification P50* establish uniform standards for the measurement, recognition, and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

All full-time employees and certain permanent part-time employees of the City participate in the State of Alaska Public Employees' Retirement System (PERS). In addition to the pension plan, PERS also administers other post-employment benefit (OPEB) plans.

The system is governed by the Alaska Retirement Management Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee.

*Summary of Significant Accounting Policies.* The financial statements for PERS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

PERS acts as the common investment and administrative agencies for the following multiple-employer plans:

Plan Name	Type of Plan
Defined Benefit Pension Plan (DB)	Cost-sharing, Defined Benefit Pension
Defined Contribution Pension Plan (DC)	Defined Contribution Pension
Defined Benefit Other Postemployment Benefits (OPEB):	
Occupational Death and Disability Plan	Cost-sharing, Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Cost-sharing, Defined Benefit OPEB
Retiree Medical Plan	Cost-sharing, Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement Plan	Defined Contribution OPEB

## Notes to the Financial Statements, Continued

**Other Postemployment Benefit Plans (OPEB)***Occupational Death and Disability Plan (ODD)*

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2022 the employer contribution rate is 0.31%.

Membership in the plan consisted of the following at June 30, 2021 (latest available report):

Membership	PERS
Active plan members	24,481
Participating employers	151

*Alaska Retiree Healthcare Trust Plan (ARHCT)*

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2021 (latest available information) employer contributions were 7.43% of annual payroll. Membership in the plan consisted of the following at June 30, 2021 (latest report available):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	36,704
Inactive plan members entitled to but not yet receiving benefits	5,112
Inactive plan members not entitled to benefits	10,366
Active plan members	10,066
Total plan membership	<u>62,248</u>

*Retiree Medical Plan (RMP)*

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2022 employer contributions were 1.07%. Membership in the plan consists of the following at June 30, 2021 (latest available report):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	67
Inactive plan members entitled to but not yet receiving benefits	2,082
Inactive plan members not entitled to benefits	16,249
Active plan members	24,481
Total plan membership	<u>42,879</u>

## Notes to the Financial Statements, Continued

*Healthcare Reimbursement Arrangement Plan*

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the plan. Membership in the plan consists of the following at June 30, 2021 (latest available report):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	113
Inactive plan members entitled to but not yet receiving benefits	2,082
Inactive plan members not entitled to benefits	16,249
Active plan members	24,481
Total plan membership	42,925

**Investments**

The Board is the investment oversight authority of the system's investments. As the fiduciary, the Board has the statutory authority to invest the assets under the Prudent Investor Rule. Fiduciary responsibility for the Board's invested assets is pursuant to AS 37.10.210.390.

State of Alaska Department of Treasury provides staff for the Board. Treasury has created a pooled environment by which it manages investments of the Board. Additionally, Treasury manages a mix of Pooled Investment Funds and Collective Investment Funds for the DC Participant-directed Pension plans under the Board's fiduciary responsibility.

**Rate of Return**

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual weighted rate of return, net of investment expense, for the year ended June 30, 2021 (latest available report) for the DB Plan for PERS is 29.77%, for the ARHCT plan is 30.00%, for the ODD Plan is 29.55%, and for the RMP is 29.54%.

For additional information on securities lending, interest rates, credit risks, foreign exchange, derivatives, fair value, and counterparty credit risks, see the separately issued report on the Invested Assets of the State of Alaska Retirement and Benefits Plans at:

<http://treasury.dor.alaska.gov/armb/Reports-and-Policies/Annual-Audited-Financial-Schedules.aspx>.

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## Notes to the Financial Statements, Continued

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS plan:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.63%
Global Equity (non-U.S.)	5.41%
Aggregate Bonds	0.76%
Opportunistic	4.39%
Real Assets	3.16%
Private Equity	9.29%
Cash Equivalents	0.13%

*Discount Rate:* The discount rate used to measure the total pension and OPEB liabilities and assets is 7.38%, which represents a decrease of 0.00% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 2.18% as of June 30, 2021.

*Employer and Other Contribution Rates.* There are several contribution rates associated with the pension and healthcare contributions and related liabilities. These amounts are calculated on an annual basis.

*Employer Effective Rate:* This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS participating wages, including those wages attributable to employees in the defined benefit plan.

*ARM Board Adopted Rate:* This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

*On-behalf Contribution Rate:* This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute an on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

## Notes to the Financial Statements, Continued

**GASB Rate:** This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board* (GASB). Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.38% discount rate.

Employer Contribution rates for the year ended June 30, 2022 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
<b>PERS:</b>			
Pension	15.54%	21.27%	8.11%
OPEB	6.46%	8.84%	0%
Total PERS contribution rates	22.00%	30.11%	8.11%

**Termination Costs:** If the City decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular City function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The City must pay to have a termination study completed. The purpose of the study is to calculate the City's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The City must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS Administrator. For fiscal year 2022 the past service rate for PERS is 18.31%.

**Actuarial Assumptions:** The total pension and OPEB liabilities on June 30, 2021 (latest available) were determined by an actuarial valuation as of June 30, 2019 which was rolled forward to the measurement date June 30, 2021. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017.

Investment return / discount rate	7.38% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 2.5% per year Productivity – 0.25% per year
Payroll growth	2.75% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 2.5% annually.
Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, 100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement.

## Notes to the Financial Statements, Continued

Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 91% of male and 96% of female rates of RP-2014 health annuitant table with MP-2017 generational improvement.
Total turnover	Based upon the 2013-2017 actual withdrawal experience.
Disability	Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others.
Disability	Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others.
Retirement	Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date.
Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.
Healthcare cost trend rates	Pre-65 medical: 6.5% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Prescription drugs: 7.5% grading down to 4.5% EGWP: 7.5% grading down to 4.5%.

As a result of the latest experience study, the Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. In addition to the changes in assumptions resulting from the experience study, the following assumption changes related to the ARHCT plan have been made since the prior valuation:

1. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect the repeal of the Cadillac Tax.

## Notes to the Financial Statements, Continued

The changes of assumptions from the latest experience study created substantial deferred outflows of resources attributable to the City, as well as an OPEB benefit recognized by the City for the State's proportionate share of OPEB plan expense attributable to the City. In some instances the reduction of revenues and expenses reported for the State's proportionate share of OPEB plan expense attributable to the City creates a net negative Pension/OPEB expense (net pension/OPEB benefit) which results in negative operating grants and contributions for certain functions reported on the Statement of Activities.

**Alaska Public Employee Retirement System (PERS) – Defined Benefit Plan (DB)**

*Plan Description.* The City participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The Plan was established and is administered by the State of Alaska, Department of Administration. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at: <http://doa.alaska.gov/drb/pers>.

*Pension Benefits.* All tier employee benefits vest with five years of credited service. There are three tiers of employees based on entry date. Tier I employees enrolled prior to July 1, 1986, with five or more years of credited service are entitled to annual pension benefits beginning at normal retirement age 55 or early retirement age 50. For Tier II and III employees enrolled after June 30, 1986, but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. All tier employees with 30 or more years of credited service may retire at any age and receive a normal benefit.

The PERS defined benefit is closed to new hires enrolled on or after July 1, 2006. New hires after this date participate in the PERS defined contribution plan (DC) described later in these notes.

Currently there are 150 employers participating in PERS defined benefit plan and 151 participating in PERS defined contribution and OPEB plans.

The DB Plan's membership consisted of the following at June 30, 2021 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	36,704
Inactive plan members entitled to but not receiving benefits	5,112
Inactive members not entitled to benefits	10,366
Active plan members	<u>10,066</u>
Total DB plan membership	<u>62,248</u>

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for peace officers/firefighters members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. The PERS pays a minimum benefit of \$25 per month for each year of service when the calculated benefit is less.

Notes to the Financial Statements, Continued

The percentage multipliers for peace officers/firefighters are 2% for the first ten years of service and 2.5% for all service over 10 years. The percentage multipliers for all other participants are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Post-employment healthcare benefits are provided without cost to all members first enrolled before July 1, 1986. Members first enrolled after June 30, 1986, but before July 1, 2006, and who have not reached age 60 may elect to pay for major medical benefits.

*Post Retirement Pension Adjustments.* Post retirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient’s base benefit, including past PRPAs, times:

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered the PERS before July 1, 1986, if the CPI increases and the financial condition of the fund will permit an increase. In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

*Funding Policy.* In April 2008 the Alaska Legislature passed legislation which statutorily capped the employer contribution, established a state funded “on-behalf” contribution, and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan (DC) described later in these footnotes. The state legislature capped the rate at 22%, with the State contributing an on-behalf payment for the difference between the actuarial contribution and the cap.

*Salary Floor.* During the 25<sup>th</sup> legislation session, Senate Bill 125 passed, which established a June 30, 2008 salary floor under AS 39.35.255(a)(2). The salary floor is the total base salaries paid by an employer to active employees of the system as of the fiscal year ending June 30, 2008. The statute requires the Division of Retirement and Benefits (Division) to collect employer contributions at a minimum based on FY 2008 base salaries.

*Employee Contribution Rate.* The City’s PERS active members are required to contribute 6.75%.

Employer contributions for the year ended June 30, 2022, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 564,034	104,777	668,811

**Public Employees Retirement Plans**

For the year ended June 30, 2022 the State of Alaska contributed \$345,492 (100% pension cost) on-behalf of the City, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2021 to a total of (\$174,854), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

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## Notes to the Financial Statements, Continued

*Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 2022, the City reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the City. The amount recognized by the City as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the City were as follows:

Defined Benefit:	Pension
City's proportionate share of the net pension liability	\$ 5,485,323
State's proportionate share of the net pension liability	743,512
Total	<u>\$ 6,228,835</u>
	OPEB
City's proportionate share of the ARHCT OPEB (asset)	\$ (3,849,775)
State's proportionate share of the ARHCT OPEB (asset)	(507,030)
Total	<u>\$ (4,356,805)</u>
City's proportionate share of the ODD OPEB (asset)	<u>\$ (107,378)</u>
City's proportionate share of the RMP OPEB (asset)	<u>\$ (55,470)</u>
Total City's share of net pension and OPEB liabilities and assets	<u>\$ 1,472,700</u>

The net pension and OPEB liabilities and assets were measured as of June 30, 2021, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The City's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2023 through FY2039, as determined by projections based on the June 30, 2021 valuation.

The City's proportionate share and changes in the pension and OPEB liabilities and assets were as follows:

	June 30, 2020 Measurement	June 30, 2021 Measurement	Change
Pension	0.10628%	0.14952%	0.04324%
OPEB:			
ARHCT	0.10630%	0.15007%	0.04377%
ODD	0.26399%	0.24364%	(0.02035%)
RMP	0.21242%	0.20665%	(0.00577%)

## Notes to the Financial Statements, Continued

Based on the measurement date of June 30, 2021, the City recognized pension and OPEB expense of \$1,816,873 and (\$1,583,355), respectively, for the year ended June 30, 2022. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(24,301)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(2,163,123)
Changes in proportion and differences between City contributions and proportionate share of contributions	363,089	-
City contributions subsequent to the measurement date	564,034	-
Total	\$ <u>927,123</u>	<u>(2,187,424)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(40,429)
Changes of assumptions	-	(145,483)
Net difference between projected and actual earnings on OPEB plan investments	-	(1,801,489)
Changes in proportion and differences between City contributions and proportionate share of contributions	-	(52,086)
City contributions subsequent to the measurement date	54,445	-
Total	\$ <u>54,445</u>	<u>(2,039,487)</u>
	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(29,328)
Changes of assumptions	-	(816)
Net difference between projected and actual earnings on OPEB plan investments	-	(17,218)
Changes in proportion and differences between City contributions and proportionate share of contributions	3,961	(5,631)
City contributions subsequent to the measurement date	14,071	-
Total	\$ <u>18,032</u>	<u>(52,993)</u>

## Notes to the Financial Statements, Continued

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,124	(2,638)
Changes of assumptions	17,241	(32,966)
Net difference between projected and actual earnings on OPEB plan investments	-	(49,625)
Changes in proportion and differences between City contributions and proportionate share of contributions	1,906	(1,768)
City contributions subsequent to the measurement date	36,261	-
Total	\$ 59,532	(86,997)

\$564,034 and \$104,777 are reported as deferred outflows of resources related to pension and OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2022, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2022	\$ (163,892)	(660,031)	(9,565)	(13,641)
2023	(495,487)	(414,877)	(9,553)	(13,663)
2024	(535,980)	(445,491)	(9,734)	(14,164)
2025	(628,976)	(519,088)	(10,308)	(15,745)
2026	-	-	(5,509)	(1,840)
Thereafter	-	-	(4,363)	(4,673)
Total	\$ (1,824,355)	(2,039,487)	(49,032)	(63,726)

For the year ended June 30, 2022, the City recognized \$1,807,942 and (\$88,394) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

*Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate:* The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

	1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability	\$ 8,124,527	5,485,323	3,268,053
Net OPEB ARHCT (asset)	\$ (2,517,695)	(3,849,775)	(4,955,968)
Net OPEB ODD (asset)	\$ (102,820)	(107,378)	(111,008)
Net OPEB RMP liability (asset)	\$ 36,204	(55,470)	(124,711)



## Notes to the Financial Statements, Continued

*Sensitivity of the City's proportionate share of the Net OPEB liability and assets to changes in the healthcare cost trend rates.* The following present the City's proportionate share of the net OPEB liability (asset), as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB ARHCT (asset)	\$ (5,085,462)	(3,849,775)	(2,358,623)
Net OPEB ODD (asset)	\$ NA	(107,378)	NA
Net OPEB RMP liability (asset)	\$ (134,623)	(55,470)	52,381

**Alaska Public Employee Retirement System (PERS) – Defined Contribution Plan (DC)**

*Plan Description and Funding Requirements.* Cities and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.07% for the retiree medical plan (DB), 0.31% and 0.68% (peace officers) for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

The City contributed \$262,183 for the year ended June 30, 2022, which included forfeitures of \$21,134 which have been applied as employer contributions.

**(10) Landfill Closure and Post Closure Costs**

State and Federal laws and regulations require the City to place a final cover on its landfill sites when they stop accepting waste to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post closure costs will be paid only near or after the date that the landfills stop accepting waste, the City reports a portion of these closure and post closure costs as a long-term liability at June 30, 2022, based on the landfill capacities used as of that date. The \$1,406,612 amount reported to date is based on the use of 59.17% of the Center Creek Landfill prior to closure, 100% of the Center Creek Monofill, and 100% of the Beam Road Landfill. Total estimated costs of closure and post closure for these landfills total \$2,453,971 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post closure costs in 2007. The City closed the old landfill and opened the new landfill in September 1996. Actual costs may change due to inflation, deflation, changes in technology, or changes in laws and regulations.

## Notes to the Financial Statements, Continued

State and Federal regulations (18 AAC 60.398 and 40 CFR 258.74, respectively) require the City to provide financial assurances for future closure and post closure costs. There are a number of allowable mechanisms available. The City uses the local government financial test assurance mechanism to be in compliance with regulations. Future inflation costs and additional costs that might arise from changes in closure and post closure requirements are covered by charges to future landfill users, taxpayers, or both.

**(11) Litigation**

The City, in normal course of its activities, is involved in various claims and litigation. In the opinion of management, the disposition of these matters is not expected to have a material adverse effect on the financial statements of the City. The City may have insurance coverage for these matters.

**(12) Contingent Liabilities**

The City receives numerous grants, which are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement for expenditures disallowed under the terms of the grant. Management believes that such disallowances, if any, would not be material.

**(13) Subsequent Accounting Pronouncements**

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 99 *Omnibus 2022*. Multiple effective dates.
- GASB 100 *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. Effective for fiscal years beginning after June 15, 2023. Multiple effective dates.
- GASB 101 *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023.

Statement 94 is not expected to have any significant impact on the financial statements of the City.

GASB Statement No. 96 will improve financial reporting by establishing a definition for Subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

## Notes to the Financial Statements, Continued

GASB Statement No. 99 will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

Effective Date: The requirements of this Statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

GASB Statement No. 101 unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

**(14) Related Parties**

The City received payments for landfill fees, PILT and Smartnet renewal in the amount of \$422,402, and had receivable at year end of \$165,313 from Nome Joint Utility. During the year the city made a required contribution of \$3,000,000 to Nome Public Schools. The City also made payments to multiple companies owned by City Council members during the normal course of business totaling \$127,066.

**(15) New Accounting Pronouncement**

In 2022, the City implemented GASB Statement No. 87, Leases, which established standards of accounting and financial reporting for leases by lessees and lessors. The requirements of this Statement apply to financial statements of all state and local governments.

## Notes to the Financial Statements, Continued

The new standard requires the City to recognize certain lease assets and liabilities for leases. It establishes a single model for lease accounting based on the underlying principle that leases are financings of the right to use an underlying asset for a period of time. Under this Statement, a lessee is required to recognize a liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about the City's leasing activities.

As a result of adopting this new accounting pronouncement, there were no changes in beginning of year net position or fund balance. The City recognized the following amounts in financial statements with regard to leases:

Statement of Net Position:	<u>Governmental Activities</u>
Capital assets	\$ 50,554
Accumulated amortization	26,376
Lease liabilities	24,679
Lease receivable	565,842
Deferred inflow of resources	552,552
Balance Sheet - Governmental Funds:	<u>General Fund</u>
Lease receivable	\$ 565,842
Deferred inflow of resources	552,552
Statement of Net Position:	<u>Business-type Activities</u>
Lease receivable	\$ 569,283
Long-term debt – leases	552,010
Balance Sheet- Enterprise Funds:	<u>Port Facility Fund</u>
Lease receivable	\$ 569,283
Lease liability	552,010

## REQUIRED SUPPLEMENTARY INFORMATION

**REVISED DRAFT**  
FOR DISCUSSION PURPOSES ONLY

CITY OF NOME, ALASKA

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Original and Final Budgeted Amounts and Actual

Year Ended June 30, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget- Positive (Negative)
<b>Revenues:</b>			
Local sources:			
Taxes:			
Property taxes	\$ 4,310,091	4,265,185	(44,906)
Sales taxes	6,007,000	6,519,157	512,157
Payments in lieu of taxes	372,844	377,097	4,253
Penalties and interest	85,250	90,084	4,834
Bed tax	160,000	185,671	25,671
Charges for services:			
Licenses and permits	83,545	70,100	(13,445)
Usage fees	1,014,485	678,722	(335,763)
Fines and forfeitures	4,625	1,871	(2,754)
Investment income	8,250	39,397	31,147
Rental and royalties	168,032	149,214	(18,818)
Contributions	54,100	44,871	(9,229)
Total local sources	<u>12,268,222</u>	<u>12,421,369</u>	<u>153,147</u>
Intergovernmental:			
State of Alaska	123,008	475,999	352,991
Federal sources	523,215	523,215	-
Total revenues	<u>12,914,445</u>	<u>13,420,583</u>	<u>506,138</u>
<b>Expenditures:</b>			
Current:			
Legislative	163,356	161,297	2,059
Administrative	1,089,683	1,084,868	4,815
Information technology	282,925	216,556	66,369
Planning and engineering	161,321	131,717	29,604
City clerk	611,656	586,885	24,771
Police	3,312,354	3,419,977	(107,623)
Animal control	43,894	40,018	3,876
Emergency Services	593,364	528,818	64,546
Public works	2,475,176	2,521,336	(46,160)
Recreation center	760,106	721,752	38,354
Swimming pool	92,922	66,964	25,958
Museum	334,380	323,111	11,269
Library	331,948	329,493	2,455
Visitor center	230,258	224,279	5,979
Education	3,070,147	3,070,597	(450)
Non-departmental	448,872	444,839	4,033
Debt service:			
Principal	-	23,575	(23,575)
Interest	-	1,725	(1,725)
Capital outlay	-	50,554	(50,554)
Total expenditures	<u>14,002,362</u>	<u>13,948,361</u>	<u>54,001</u>
Excess of revenues over expenditures	(1,087,917)	(527,778)	560,139
Other financing sources (uses):			
Proceeds from sale of capital assets	299,460	299,460	-
Proceeds from issuance of leases	-	48,254	48,254
Transfers out	(611,761)	(310,141)	301,620
Net other financing sources (uses)	<u>(312,301)</u>	<u>37,573</u>	<u>349,874</u>
Net change in fund balance	\$ <u>(1,400,218)</u>	(490,205)	<u>910,013</u>
Fund balance, beginning of year		<u>14,993,645</u>	
Fund balance, ending of year		\$ <u>14,503,440</u>	

See accompanying notes to Required Supplementary Information.

CITY OF NOME, ALASKA

Schedule of City's Proportionate Share of the Net Pension Liability

Public Employees' Retirement System (PERS)

June 30, 2022

Year	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0713%	\$ 3,324,880	\$ 3,063,690	\$ 6,388,570	\$ 4,256,768	78.11%	62.37%
2016	0.1062%	\$ 5,152,410	\$ 138,151	\$ 5,290,561	\$ 3,091,332	166.67%	63.96%
2017	0.1269%	\$ 7,091,710	\$ 893,136	\$ 7,984,846	\$ 3,016,750	235.08%	59.55%
2018	0.1051%	\$ 5,432,839	\$ 2,023,811	\$ 7,456,650	\$ 3,057,182	177.74%	63.37%
2019	0.1127%	\$ 5,599,916	\$ 1,619,291	\$ 7,219,207	\$ 3,169,595	176.68%	65.19%
2020	0.1055%	\$ 5,775,101	\$ 2,292,576	\$ 8,067,677	\$ 3,130,982	184.45%	63.42%
2021	0.1063%	\$ 6,271,667	\$ 2,595,580	\$ 8,867,247	\$ 3,666,977	171.03%	61.61%
2022	0.1495%	\$ 5,485,323	\$ 743,512	\$ 6,228,835	\$ 3,956,041	138.66%	74.46%

See accompanying notes to Required Supplementary Information.

CITY OF NOME, ALASKA

Schedule of City's Proportionate Share of the Net OPEB Liability (Asset)

Public Employees' Retirement System (PERS)

June 30, 2022

Year	City's Proportion of the Net OPEB Liability (Asset)		City's Proportionate Share of the Net OPEB Liability (Asset)		State of Alaska Proportionate Share of the Net OPEB Liability (Asset)		Total Net OPEB Liability (Asset)		City's Covered Payroll		City's Proportionate Share of the Net OPEB Liability as a Percentage of the Total OPEB Liability (Asset)		Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	
	Proportion of the Net OPEB Liability (Asset)	City's Proportionate Share of the Net OPEB Liability (Asset)	City's Proportionate Share of the Net OPEB Liability (Asset)	City's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	City's Covered Payroll	City's Covered Payroll	City's Proportionate Share of the Net OPEB Liability as a Percentage of the Total OPEB Liability (Asset)	City's Proportionate Share of the Net OPEB Liability as a Percentage of the Total OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>														
2018	0.1051%	\$ 887,886	\$ 887,886	\$ 331,346	\$ 331,346	\$ 1,219,232	\$ 1,219,232	\$ 3,057,182	29.04%	\$ 3,057,182	29.04%	89.68%	89.68%	
2019	0.1126%	\$ 1,155,990	\$ 1,155,990	\$ 335,315	\$ 335,315	\$ 1,491,305	\$ 1,491,305	\$ 3,169,595	36.47%	\$ 3,169,595	36.47%	88.12%	88.12%	
2020	0.1054%	\$ 156,336	\$ 156,336	\$ 62,178	\$ 62,178	\$ 218,514	\$ 218,514	\$ 3,130,982	4.99%	\$ 3,130,982	4.99%	98.13%	98.13%	
2021	0.1063%	\$ (481,197)	\$ (481,197)	\$ (199,957)	\$ (199,957)	\$ (681,154)	\$ (681,154)	\$ 3,666,977	-13.12%	\$ 3,666,977	-13.12%	106.15%	106.15%	
2022	0.1501%	\$ (3,849,775)	\$ (3,849,775)	\$ (507,030)	\$ (507,030)	\$ (4,356,805)	\$ (4,356,805)	\$ 3,956,041	-97.31%	\$ 3,956,041	-97.31%	135.54%	135.54%	
<b>Occupational Death and Disability (ODD):</b>														
2018	0.2018%	\$ (28,631)	\$ (28,631)	\$ -	\$ -	\$ (28,631)	\$ (28,631)	\$ 3,057,182	-0.94%	\$ 3,057,182	-0.94%	212.97%	212.97%	
2019	0.2141%	\$ (41,590)	\$ (41,590)	\$ -	\$ -	\$ (41,590)	\$ (41,590)	\$ 3,169,595	-1.31%	\$ 3,169,595	-1.31%	270.62%	270.62%	
2020	0.2409%	\$ (58,407)	\$ (58,407)	\$ -	\$ -	\$ (58,407)	\$ (58,407)	\$ 3,130,982	-1.87%	\$ 3,130,982	-1.87%	297.43%	297.43%	
2021	0.2640%	\$ (71,965)	\$ (71,965)	\$ -	\$ -	\$ (71,965)	\$ (71,965)	\$ 3,666,977	-1.96%	\$ 3,666,977	-1.96%	283.80%	283.80%	
2022	0.2436%	\$ (107,378)	\$ (107,378)	\$ -	\$ -	\$ (107,378)	\$ (107,378)	\$ 3,956,041	-2.71%	\$ 3,956,041	-2.71%	374.22%	374.22%	
<b>Retiree Medical Plan (RMP):</b>														
2018	0.1303%	\$ 10,523	\$ 10,523	\$ -	\$ -	\$ 10,523	\$ 10,523	\$ 891,245	1.18%	\$ 891,245	1.18%	93.98%	93.98%	
2019	0.2141%	\$ 27,249	\$ 27,249	\$ -	\$ -	\$ 27,249	\$ 27,249	\$ 603,292	4.52%	\$ 603,292	4.52%	88.71%	88.71%	
2020	0.1997%	\$ 47,783	\$ 47,783	\$ -	\$ -	\$ 47,783	\$ 47,783	\$ 452,109	10.57%	\$ 452,109	10.57%	83.17%	83.17%	
2021	0.2124%	\$ 15,068	\$ 15,068	\$ -	\$ -	\$ 15,068	\$ 15,068	\$ 1,011,932	1.49%	\$ 1,011,932	1.49%	92.23%	92.23%	
2022	0.2067%	\$ (55,470)	\$ (55,470)	\$ -	\$ -	\$ (55,470)	\$ (55,470)	\$ 1,085,723	-5.11%	\$ 1,085,723	-5.11%	115.10%	115.10%	

See accompanying notes to Required Supplementary Information.

REVISED DRAFT  
FOR DISCUSSION PURPOSES ONLY

Item D.



CITY OF NOME, ALASKA  
 Schedule of City's Contributions (Pensions)  
 Public Employees' Retirement System (PERS)

June 30, 2022

Year	Contractually Required Contribution		Contributions Relative to the Contractually Required Contribution		City's Covered Payroll	Contributions as a Percentage of Covered Payroll
	Contractually Required Contribution	Contractually Required Contribution	Contribution Deficiency (Excess)	Contribution Deficiency (Excess)		
2015	\$ 284,388	\$ (284,388)	\$ -	\$ -	3,091,332	9.20%
2016	\$ 276,563	\$ (276,563)	\$ -	\$ -	3,016,750	9.17%
2017	\$ 320,169	\$ (320,169)	\$ -	\$ -	3,057,182	10.47%
2018	\$ 368,291	\$ (368,291)	\$ -	\$ -	3,169,595	11.62%
2019	\$ 357,431	\$ (353,150)	\$ 4,281	\$ 4,281	3,130,982	11.42%
2020	\$ 381,045	\$ (382,442)	\$ (1,397)	\$ (1,397)	3,666,977	10.39%
2021	\$ 508,632	\$ (510,166)	\$ (1,534)	\$ (1,534)	3,956,041	12.86%
2022	\$ 564,034	\$ (564,034)	\$ -	\$ -	4,231,791	13.33%

See accompanying notes to Required Supplementary Information.

REVISED DRAFT  
 FOR DISCUSSION PURPOSES ONLY

CITY OF NOME, ALASKA

Schedule of City's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
2018	\$ 104,974	\$ (104,974)	\$ -	\$ 3,169,595	3.31%
2019	\$ 129,124	\$ (129,124)	\$ -	\$ 3,130,982	4.12%
2020	\$ 152,200	\$ (152,200)	\$ -	\$ 3,666,977	4.15%
2021	\$ 69,955	\$ (69,955)	\$ -	\$ 3,956,041	1.77%
2022	\$ 54,445	\$ (54,445)	\$ -	\$ 4,231,791	1.29%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ 5,344	\$ (5,344)	\$ -	\$ 3,169,595	0.17%
2019	\$ 9,836	\$ (9,836)	\$ -	\$ 3,130,982	0.31%
2020	\$ 11,577	\$ (11,577)	\$ -	\$ 3,666,977	0.32%
2021	\$ 12,995	\$ (12,995)	\$ -	\$ 3,956,041	0.33%
2022	\$ 14,071	\$ (14,071)	\$ -	\$ 4,231,791	0.33%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 24,963	\$ (24,963)	\$ -	\$ 603,292	4.14%
2019	\$ 23,439	\$ (23,439)	\$ -	\$ 452,109	5.18%
2020	\$ 37,891	\$ (37,891)	\$ -	\$ 1,011,932	3.74%
2021	\$ 38,354	\$ (38,354)	\$ -	\$ 1,085,723	3.53%
2022	\$ 36,261	\$ (36,261)	\$ -	\$ 1,191,741	3.04%

See accompanying notes to Required Supplementary Information.

## Notes to Required Supplementary Information

June 30, 2022

**1. General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget and Budgetary Accounting**

The Nome Common Council (Council) is required to review or enact through the passage of a resolution or ordinance the budgets for the City, School City and Utility System prior to each entity's fiscal year-end, June 30 for the City and School City and December 31 for the Utility System. The City's operating budget is prepared by the City Manager in the spring proceeding the fiscal year to which it relates and is submitted to the Council for enactment. The operating budget includes proposed expenditures and the proposed means of financing them. The School City's budget is prepared by the Superintendent of Schools in the spring proceeding the fiscal year to which it relates. It is submitted to the Nome City School Board for review and approval and then to the Council for purposes of passing the resolution setting the contribution for the fiscal year. The Utility System's operating budget is prepared by the Utility System manager in the fall preceding the fiscal year to which it relates. It is submitted to the Nome Joint Utility System Board for review and approval and then to the Council for passage.

The City Manager, the Nome City School Board and the Nome Joint Utility System Board are authorized to transfer budgeted amounts within any fund or department; however, any revisions that alter the total expenditures of any fund or department must be approved by the Council. Formal budgetary integration is employed as a management control device during the year for the City's and School City's General Fund, Special Revenue Funds and the City's Capital Projects Funds and Port Facility Enterprise Fund. All budgets are adopted on a basis of accounting consistent with accounting principles generally accepted in the United States of America, and all lapse at year-end except for budgets related to the Debt Service Fund, Capital Projects Funds and Special Revenue Funds. Budgeted amounts are presented as originally adopted or as amended by the Council for the General Fund and are prepared on the modified accrual basis of accounting.

The following had expenditures in excess of appropriations in the General Fund for the year ended June 30, 2022:

Police	107,623
Public Works	46,160
Education	450
Debt Service	25,300
Capital Outlay	50,554

Excess expenditures in General Fund were funded by available revenue and fund balance.

## Notes to Required Supplementary Information, Continued

**2. Public Employees' Retirement System****Schedule of District's Proportionate Share of Net Pension and OPEB Liability (Asset)**

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

***Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021:***

There were no changes in actuarial methods since the prior valuation.

***Changes in Assumptions Since the Prior Valuation – June 30, 2020 to June 30, 2021:***

- Pension - Healthcare claim costs are updated annually. Retired member contributions were updated to reflect the 5% decrease from CY20 to CY21. The amounts included in the normal cost for administrative expenses were changed from \$7,223,000 to \$7,625,000 for pension, and from \$4,934,000 to \$5,531,000 for healthcare (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.
- OPEB ODD and RMP- Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$1,000 to \$16,000 for occupational death and disability, and from \$20,000 to \$24,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

***Changes in Benefit Provisions Since the Prior Valuation – June 30, 2020 to June 30, 2021:***

There were no changes in benefit provisions since the prior valuation.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the District will present only those years for which information is available.

**Schedule of District Contributions (Pension) and (OPEB)**

The table valuation date is June 30, 2020 which was rolled forward to June 30, 2021. Actuarially determined contribution rates are calculated as of June 30<sup>th</sup>, two years prior to the fiscal year in which contributions are reported.

# SUPPLEMENTARY INFORMATION

CITY OF NOME, ALASKA  
Other Governmental Funds  
Combining Balance Sheet

June 30, 2022

	Special Revenue Funds										Total	
	E-911 Surcharge	State of Alaska DHSS	NPD SART	NSEDC Community Benefits Share	State Homeland Security	Institute of Museum and Library Services Grant	NSEDC Community Employment Program	Public Library Assistance	FEMA Pandemic	Art Acquisition		
<b>Assets</b>												
Cash and short-term investments	\$ -	-	-	-	-	-	-	-	-	-	-	-
Receivables:												
Federal	-	15,174	5,284	-	8,505	-	-	-	-	3,596	-	32,559
State of Alaska	-	-	-	-	-	-	-	-	-	-	-	-
Other	12,981	-	-	-	-	-	1,112	-	-	-	-	14,093
Due from other funds	640,253	-	-	162,617	-	1,500	-	-	215	1,581	-	806,166
Total assets	\$ 653,234	\$ 15,174	\$ 5,284	\$ 162,617	\$ 8,505	\$ 1,500	\$ 1,112	\$ -	\$ 215	\$ 5,177	\$ -	\$ 852,818
<b>Liabilities and Fund Balances</b>												
Liabilities:												
Accounts payable	\$ -	-	1,032	56,521	-	-	-	-	215	5,177	-	62,945
Unearned revenue	-	-	-	-	-	1,500	-	-	-	-	-	1,500
Due to other funds	-	15,174	4,252	-	8,505	-	1,112	-	-	-	-	44,858
Total liabilities	\$ -	\$ 15,174	\$ 5,284	\$ 56,521	\$ 8,505	\$ 1,500	\$ 1,112	\$ -	\$ 215	\$ 5,177	\$ -	\$ 109,303
Fund balances:												
Restricted -												
E-911 surcharge	653,234	-	-	-	-	-	-	-	-	-	-	653,234
Committed -												
Community projects	-	-	-	106,096	-	-	-	-	-	-	-	106,096
Assigned:												
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Landfill	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	\$ 653,234	\$ -	\$ -	\$ 106,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,815)	\$ 743,515
	\$ 653,234	\$ 15,174	\$ 5,284	\$ 162,617	\$ 8,505	\$ 1,500	\$ 1,112	\$ -	\$ 215	\$ 5,177	\$ -	\$ 852,818

(Continued)

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REVISED DRAFT FOR DISCUSSION PURPOSES ONLY

CITY OF NOME, ALASKA  
Other Governmental Funds

Combining Balance Sheet, Continued

	Capital Project Funds							Total Other Governmental Funds
	Debt Service Fund	Landfill	NPS 18-Plex	American Rescue Plan	Equipment and Upgrades	School Renovation and Repairs	Total	
<b>Assets</b>								
Cash and short-term investments	\$ 1,381,756	-	-	-	-	-	-	1,381,756
Receivables:								
Federal	-	-	-	-	-	-	-	32,559
State of Alaska	585	-	-	-	-	-	-	585
Other	-	-	388	-	-	1,763	2,151	16,244
Due from other funds	-	704,667	30	662,978	3,905	-	1,371,580	2,177,746
Total assets	\$ 1,382,341	704,667	418	662,978	3,905	1,763	1,373,731	3,608,890
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable	-	-	418	-	3,905	-	4,323	67,268
Unearned revenue	-	-	-	662,978	-	-	662,978	664,478
Due to other funds	562,489	-	-	-	-	1,763	1,763	609,110
Total liabilities	562,489	-	418	662,978	3,905	1,763	669,064	1,340,856
Fund Balances:								
Restricted -								
E-911 surcharge	-	-	-	-	-	-	-	653,234
Committed -								
Community projects	-	-	-	-	-	-	-	106,096
Assigned:								
Debt service	819,852	-	-	-	-	-	-	819,852
Landfill	-	704,667	-	-	-	-	704,667	704,667
Unassigned	-	-	-	-	-	-	-	(15,815)
Total fund balances	819,852	704,667	-	-	-	-	704,667	2,268,034
	\$ 1,382,341	704,667	418	662,978	3,905	1,763	1,373,731	3,608,890

Item D.

DRAFT  
FOR OFFICIAL PURPOSES ONLY

CITY OF NOME, ALASKA  
Other Governmental Funds

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances

Year Ended June 30, 2022

	Special Revenue Funds							NSEDC Community Benefits Share
	E-911 Surcharge	State of Alaska DHSS	CARES Act	State Homeland Security	National Park Service	NPD SART		
<b>Revenues:</b>								
Local sources:								
Charges for services	\$ 102,073	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	200,000
Intergovernmental:								
State of Alaska	-	137,189	-	14,571	443	11,476	-	-
Federal sources	-	-	185,095	-	-	-	-	-
Total revenues	102,073	137,189	185,095	14,571	443	11,476	-	200,000
<b>Expenditures:</b>								
Current:								
Administrative	-	-	2,093	-	-	-	-	-
Police	21,260	-	15,081	6,066	-	11,476	-	-
Emergency services	-	-	23,944	8,505	-	-	-	-
Public works	-	-	1,121	-	-	-	-	-
Museum	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Non-departmental	-	137,189	142,856	-	443	-	-	24,792
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	21,260	137,189	185,095	14,571	443	11,476	-	24,792
Excess (deficiency) of revenues over expenditures	80,813	-	-	-	-	-	-	175,208
Other financing sources (uses):								
Proceeds on sale of capital assets	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(85,361)
Transfers in	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(85,361)
Net change in fund balances	80,813	-	-	-	-	-	-	89,847
Fund balances, beginning of year	572,421	-	-	-	-	-	-	16,249
Fund balances, end of year	653,234	-	-	-	-	-	-	106,096

(Continued)

REVISED DRAFT  
FOR DISCUSSION PURPOSES ONLY



CITY OF NOME, ALASKA  
Other Governmental Funds

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances, Continued

	Special Revenue Funds							Total	Debt Service Fund
	Art Acquisition	NSEDC Community Employment Program	Public Library Assistance	FEMA Pandemic	Institute of Museum and Library Services Grant				
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	102,073	-	-
Other	6,800	4,973	-	-	-	-	211,773	-	-
Intergovernmental:									
State of Alaska	-	-	7,000	-	-	-	7,000	58,583	-
Federal sources	3,596	-	5,977	-	8,500	-	366,847	-	-
Total revenues	10,396	4,973	12,977	-	8,500	-	687,693	58,583	-
Expenditures:									
Current:									
Administrative	-	-	-	3,176	-	-	5,269	-	-
Police	-	-	-	-	-	-	53,883	-	-
Emergency services	-	-	-	-	-	-	32,449	-	-
Public works	-	-	-	-	-	-	1,121	-	-
Museum	16,324	-	-	-	-	-	16,324	-	-
Library	-	4,973	12,977	-	8,500	-	26,450	-	-
Non-departmental	-	-	-	-	-	-	305,280	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	235,000	-
Interest	-	-	-	-	-	-	-	49,725	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	16,324	4,973	12,977	3,176	8,500	-	440,776	284,725	-
Excess (deficiency) of revenues over expenditures	(5,928)	-	-	(3,176)	-	-	246,917	(226,142)	-
Other financing sources (uses):									
Proceeds on sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(85,361)	-	-
Transfers in	5,928	-	-	-	-	-	5,928	226,142	-
Total other financing sources (uses)	5,928	-	-	-	-	-	(79,433)	226,142	-
Net change in fund balances	-	-	-	(3,176)	-	-	167,484	-	-
Fund balances, beginning of year	-	-	-	(12,639)	-	-	576,031	819,852	-
Fund balances, end of year	-	-	-	(15,815)	-	-	743,515	819,852	-

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(Continued)

CITY OF NOME, ALASKA

Other Governmental Funds

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances, Continued

	Capital Project Funds							Total Other Governmental Funds
	Landfill	School Renovation and Repairs	NPS 18-Plex	Nome Eskimo Roads	American Rescue Plan	Equipment and Upgrades	Total	
<b>Revenues:</b>								
Local sources:								
Charges for services	-	-	-	-	-	-	-	102,073
Other	-	5,595	388	-	-	-	5,983	217,756
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	65,583
Federal sources	-	-	-	50,000	188,695	-	238,695	605,542
Total revenues	-	5,595	388	50,000	188,695	-	244,678	990,954
<b>Expenditures:</b>								
Current:								
Administrative	-	-	-	-	-	-	-	5,269
Police	-	-	-	-	-	-	-	53,883
Emergency services	-	-	-	-	-	-	-	32,449
Public works	-	-	-	-	-	-	-	1,121
Museum	-	-	-	-	-	-	-	16,324
Library	-	-	-	-	-	-	-	26,450
Non-departmental	-	-	-	-	-	-	-	305,280
Debt service:								
Principal	-	-	-	-	-	-	-	235,000
Interest	-	-	-	-	-	-	-	49,725
Capital outlay	-	5,595	792	50,000	188,695	183,203	428,285	428,285
Total expenditures	-	5,595	792	50,000	188,695	183,203	428,285	1,153,786
Excess (deficiency) of revenues over expenditures	-	-	(404)	-	-	(183,203)	(183,607)	(162,832)
Other financing sources (uses):								
Proceeds on sale of capital assets	-	-	-	-	-	20,175	20,175	20,175
Transfers out	-	-	-	-	-	-	-	(85,361)
Transfers in	-	-	404	-	-	163,028	163,432	395,502
Total other financing sources (uses)	-	-	404	-	-	183,203	183,607	330,316
Net change in fund balances	-	-	-	-	-	-	-	167,484
Fund balances, beginning of year	704,667	-	-	-	-	-	704,667	2,100,550
Fund balances, end of year	704,667	-	-	-	-	-	704,667	2,267,034

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CITY OF NOME, ALASKA  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

Federal Grant Title	Pass Through/ Grant Number	Federal Assistance Listing Number	Total Grant Award	Federal Expenditures
U.S. Department of the Interior:				
Direct -				
Cultural Resource Management	P16AC00333	15.946	\$ 28,000	443
Passed through the State of Alaska, Department of Commerce, Community, and Economic Development -				
Payment in lieu of taxes	None	15.226	523,215	523,215
Passed through Nome Eskimo Community -				
Tribal Transportation Program	MOA	15.033	50,000	50,000
Total U.S. Department of the Interior			601,215	573,658
U.S. Department of Justice:				
Passed through State of Alaska, Department of Public Safety:				
SART	None	16.588	11,476	11,476
U.S. Department of Health and Human Services -				
Passed through State of Alaska, Department of Health and Social Services -				
COVID-19 Emergency Operations Center	C0621-570-Q	93.323	171,050	137,189
U.S. Department of the Treasury -				
Passed through State of Alaska, Department of Commerce, Community, and Economic Development:				
COVID-19 Coronavirus Relief Fund	20-CRF-146	21.019	5,679,072	185,095
COVID-19 ARPA	AK0090	21.027	1,700,834	188,695
Total U.S. Department of Treasury			7,379,906	373,790
U.S. Department of Homeland Security -				
Passed through the State of Alaska, Division of Homeland Security and Emergency Management -				
COVID-19 Pandemic Response	EMW-2020-SS-00012-S01	97.067	46,176	14,571
U.S. Department of Commerce -				
Direct -				
Nome Inner Harbor Launch Ramp Repair	07-01-07499	11.300	2,276,467	1,686,410
U.S. Department of Museum and Library Services -				
Passed through the State of Alaska, Department of Education and Early Development -				
COVID-19 Public Access Internet Devices	LS-250194-OLS-21	45.310	5,977	5,977
Passed through Nome Eskimo Community:				
Native American and Native Hawaiian Library Services	NAB-250352-OLS-21	45.311	10,000	8,500
National Leadership Grant	CAGML-248165-OMLS-21	45.312	119,267	3,596
Total U.S. Department of Museum and Library Services			135,244	18,073
Total expenditures of federal awards			\$ 10,621,534	2,815,167
Reconciliation from Federal Financial Assistance				
to Federal sources revenues, Exhibit D-1:				
			\$ 2,815,167	
Above expenditures, per schedule			(1,686,410)	
Less: Capital Contributions, Port Facility Enterprise Fund			\$ 1,128,757	
Total Federal sources revenue Exhibit D-1			\$ 1,128,757	

See accompanying notes to the schedule.

## CITY OF NOME, ALASKA

## Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

**Note 1. General**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the basic financial statements of the City.

**Note 2. Basis of Accounting**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 3. Reporting Entity**

The City, for purpose of the Schedule of Expenditures of Federal Awards, includes all the funds of the primary government as defined by GASB Codification, Section 2100, *The Financial Reporting Entity*. It does not include the component units of the City: The Nome Public Schools and the Nome Joint Utility System. These component units also receive Federal assistance, but separately satisfy the audit requirements of the Uniform Guidance, if applicable.

**Note 4. Subrecipients**

No federal funds were passed through to subrecipients.

CITY OF NOME, ALASKA  
 Schedule of State Financial Assistance  
 Year Ended June 30, 2022

<u>Grant Title</u>	<u>Pass Through/ Grant Number</u>	<u>Total Grant Award</u>	<u>Expenditures</u>
Department of Commerce, Community and Economic Development:			
* Support for Design of Arctic Deep Draft Port	19-DC-008	\$ 1,600,000	834,699
Arctic Deep Draft Port Design	17-DC-005	<u>1,600,000</u>	<u>29,444</u>
Total Department of Commerce, Community and Economic Development		<u>3,200,000</u>	<u>864,143</u>
Department of Education and Early Development:			
Debt Reimbursement	None	58,583	58,583
OWL Internet - Library	OWL1774601	2,040	2,040
Public Library Assistance	PLA-22-NOME-LARIVIERE	<u>7,000</u>	<u>7,000</u>
Total Department of Education and Early Development		<u>67,623</u>	<u>67,623</u>
Total State Financial Assistance		<u>\$ 3,267,623</u>	<u>931,766</u>
Reconciliation from State Financial Assistance to State of Alaska revenues, Exhibit D-1:			
Above expenditures, per schedule		\$ 931,766	
Add: Community revenue sharing		121,290	
Add: General Fund PERS on behalf funding		318,635	
Add: Motor Vehicle Tax		34,034	
Less: Capital Contributions, Port Facility Enterprise Fund		<u>(864,143)</u>	
Total State of Alaska revenue Exhibit D-1		<u>\$ 541,582</u>	

See accompanying notes to the schedule

## CITY OF NOME, ALASKA

## Notes to Schedule of State Financial Assistance

Year Ended June 30, 2022

**Note 1. General**

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of the City under programs of the State of Alaska for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirement of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the basic financial statements of the City.

**Note 2. Basis of Accounting**

The accompanying Schedule of State Financial Assistance is presented using the modified-accrual basis of accounting, which is described in note 1 to the City's basic financial statements.

**Note 3. Reporting Entity**

The City, for purposes of the Schedule of State Financial Assistance, includes all the funds of the primary government as defined by GASB Codification, Section 2100, *The Financial Reporting Entity*. It does not include the component units of the City: the Nome Public Schools and the Nome Joint Utility System. These component units also receive state financial assistance, but separately satisfy the audit requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, if applicable.

**Note 4. Subrecipients**

No State funds were passed through to subrecipients.

**Note 5. Major Programs**

\* Denotes a major program for compliance audit purposes.

# COMPLIANCE REPORTS

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

**Independent Auditor's Report**

Members of the City Council  
City of Nome, Alaska  
Nome, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the Nome Public Schools discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Nome, Alaska, as of and for the year ended June 30, 2022 and the related notes to the financial statements which collectively comprise the City of Nome, Alaska's basic financial statements, and have issued our report thereon dated Month XX, 2022. The financial statements of the Nome Joint Utility System have not been audited, and we were not engaged to audit the Nome Joint Utility System financial statements as part of our audit of the City of Nome, Alaska's basic financial statements and our report disclaims an opinion on the aggregate discretely presented component units.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Nome, Alaska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Nome, Alaska's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Nome, Alaska's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Nome, Alaska’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anchorage, Alaska  
Month XX, 2023

**Report on Compliance For Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance**

**Independent Auditor's Report**

Members of the City Council  
City of Nome, Alaska  
Nome, Alaska

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Nome, Alaska's compliance with the types of compliance requirements identified as subject to an audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Nome, Alaska's major federal programs for the year ended June 30, 2022. City of Nome, Alaska's major federal programs are identified in the summary of auditor's results section of the accompanying Federal Schedule of Findings and Questioned Costs.

City of Nome, Alaska's basic financial statements include the operations of Nome Public Schools and Nome Joint Utility System, component units, which expended \$2,746,246 and \$0, respectively, in federal awards which are not included in City of Nome, Alaska's Schedule of Expenditures of Federal Awards for the year ended June 30, 2022. Our audit, described below, did not include the operations of Nome Public Schools because the organizational unit was subjected to a separate audit performed in accordance with the Uniform Guidance, and Nome Joint Utility System because the organizational unit engaged other auditors to perform an audit.

In our opinion, City of Nome, Alaska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Nome, Alaska and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Nome, Alaska's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Nome, Alaska's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Nome, Alaska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Nome, Alaska's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Nome, Alaska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Nome, Alaska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Nome, Alaska's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as items 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on City of Nome, Alaska's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. City of Nome, Alaska's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2022-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on City of Nome, Alaska's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. City of Nome, Alaska's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Members of the City Council  
City of Nome, Alaska

Item D.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Anchorage, Alaska  
Month XX, 2022

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Is a going concern emphasis-of-matter paragraph included in the audit report?      Yes   X   No

Internal control over financial reporting:  
Material weakness(es) identified?      Yes   X   No  
Significant deficiency(ies) identified?      Yes   X   None reported

Noncompliance material to financial statements noted?      Yes   X   No

Federal Awards

Internal control over major programs (2 CFR 200.516 (a)(1)):  
Material weakness(es) identified?      Yes   X   No  
Significant deficiency(ies) identified?   X   Yes      None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516 (a)(2))?      Yes   X   No

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, 2 CFR 200.516(a)(3) or (4)?      Yes   X   No

Identification of major programs:  
ALN Number(s)/Cluster Name of Federal Program or Cluster  
11.300 Investments for Public Works and Economic Development Facilities

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?   X   Yes      No

## Federal Schedule of Findings and Questioned Costs, Continued

**Section II – Financial Statement Findings**

The City of Nome, Alaska did not have any findings that related to the financial statements.

**Section III – Federal Award Findings and Questioned Costs**

<b><u>Finding 2022-001:</u></b>	<b><u>Late Reporting and Noncompliance with Reporting Requirements:</u></b>
<b>Federal Agency:</b>	<b>U.S. Department of Commerce</b>
<b>Federal Program:</b>	<b>11.300 Investments for Public Works and Economic Development Facilities</b>
<b>Grant Number:</b>	<b>07-01-07499</b>
<b>Award Year:</b>	<b>2022</b>
<b>Type of Finding:</b>	<b>Significant Deficiency/Noncompliance</b>
<b>Opinion:</b>	<b>Unmodified</b>
<b>Condition:</b>	The City did not adhere to the Uniform Guidance requirement of submitting the reporting package within the earlier of 30 days after receipt of the audit report, or nine months plus any extensions after the end of the audit period, (i.e. the FAC Report was not submitted timely.)
<b>Criteria:</b>	The Uniform Guidance requires that the reporting package be submitted within the earlier of nine months, plus any extensions, after year end or 30 days after the report issuance in accordance with the provisions of 2 CFR part 200, subpart F, section 200.512.
<b>Context:</b>	The FAC report was not submitted within the required time period.
<b>Cause:</b>	Due to delays in the audit of Nome Joint Utilities (Component Unit) the City was unable to complete the audit within the required reporting timeline.
<b>Effect:</b>	The City is not in compliance with Uniform Guidance reporting requirements.
<b>Questioned Costs:</b>	None.
<b>Recommendation:</b>	Nome Joint Utilities should complete their audit in a more timely manner so the City can comply with their reporting requirements.
<b>Management Response:</b>	Management concurs with this finding. See Corrective Action Plan.

**Report on Compliance for Each Major State Program and on Internal Control over Compliance Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits**

**Independent Auditor's Report**

Members of the City Council  
City of Nome, Alaska  
Nome, Alaska

**Report on Compliance for Each Major State Program**

We have audited the City of Nome, Alaska's compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplement* that could have a direct and material effect on each of the City of Nome, Alaska's major state programs for the year ended June 30, 2022. The City of Nome, Alaska's major state programs are identified in the accompanying Schedule of State Financial Assistance.

City of Nome, Alaska's basic financial statements include the operations of Nome Public Schools and Nome Joint Utility System, component units, which expended \$9,365,843 and \$0, respectively in state awards which are not included in City of Nome, Alaska's Schedule of state Financial Assistance for the year ended June 30, 2022. Our audit, described below, did not include the operations of Nome Public Schools because the organizational unit was subjected to a separate audit performed in accordance with the *State of Alaska Audit Guide and Compliance Supplement* and the Nome Joint Utility System because the organizational unit engaged other auditors to perform an audit.

In our opinion, City of Nome, Alaska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements in the State of Alaska Audit Guide. Our responsibilities under those standards and the State of Alaska Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.



Members of the City Council  
City of Nome, Alaska

We are required to be independent of City of Nome, Alaska and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of City of Nome, Alaska's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of Nome, Alaska's state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Nome, Alaska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and State of Alaska Audit Guide requirements will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Nome, Alaska's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State of Alaska Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Nome, Alaska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Nome, Alaska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of Alaska requirements, but not for the purpose of expressing an opinion on the effectiveness of City of Nome, Alaska's internal control over compliance. Accordingly, no such opinion is expressed.

Members of the City Council  
City of Nome, Alaska

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State of Alaska. Accordingly, this report is not suitable for any other purpose.

Anchorage, Alaska  
Month XX, 2022

CITY OF NOME, ALASKA

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

Yes  No

Significant deficiency(ies) identified?

Yes  None reported

Noncompliance material to financial statements noted?

Yes  No

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified?

Yes  No

Significant deficiency(ies) identified?

Yes  None reported

Type of auditor’s report issued on compliance  
for major programs:

Unmodified

**Section II – Financial Statement Findings**

The City of Nome, Alaska did not have any findings that related to the financial statements.

**Section III – State Award Findings and Questioned Costs**

The City of Nome, Alaska did not have any findings that related to state awards.

**CLIENT LETTERHEAD**

Corrective Action Plan

June 30, 2022

**Federal Award Findings**

**Finding 2022-001**

**Late Reporting and Noncompliance with Reporting Requirements**

**Name of Contact Person:** Nickie Crowe, Finance Director

**Corrective Action Plan:** The City of Nome will communicate with Nome Joint Utility System (NJUS) by July 1 of each year requesting their confirmation on the schedule for the completion of JNUS' audited financial statements not later than November 30. The City of Nome and NJUS will communicate monthly on the status of the NJUS Audited Financials until the target date of November 30 of each year is met. If NJUS fails to communicate, the Nome Common Council will be notified immediately so that new action can be taken to ensure the City of Nome is compliant on future audits.

**Proposed Completion Date:** November 30, 2023

TO: The Mayor and Common Council

FROM: Glenn Steckman

RE: City Manager's report

June 12, 2023

**Spring Clean-up:**

First, thanks to all who directly participated in the annual spring clean-up. Twenty-two truck loads of items were picked up by DPW staff as part of the U-Call/We-Haul. There were 131 visits to the Mono-fill by residents. Eleven vehicles were also picked up and removed to the Mono-fill.

For Saturday's clean-up challenge, seven trucks were filled by residents cleaning up the town. Five children each won a bicycle from this event.

I want to thank Hanson's, Northwest Commercial, NSEDC, and NJUS for sponsoring the event. KICY for having volunteers to manage the truck sites for trash on Saturday. KNOM and KICY for promoting the event. And, last but not least, the Bering Straits Lion Club for providing food and refreshments.

We had fifty plus children and adults at OSJ for the prize drawings at 4pm Saturday.

**2023/2024 Budget:**

I am requesting that you support an 11mil tax rate for real and personal property. Even with this mil rate, I am also recommending that you allow me to find an additional \$250,000.00 cuts in the budget. The projected general fund contribution with these recommended changes will be \$1,672,776.46.

**Port Man Camp Development:**

I am requesting a work session to revisit that the proposal of seeking a private sector response on the development of a man camp for the port expansion.

At a later meeting when the parameters of an RFP were being discussed for private sector involvement, ideas were presented that there may be a short-term benefit to the city but more importantly a long-term benefit. By the city using its own land, it would allow the city to use it as a credit towards our cost share, have a private developer improve it. This would us to have several acres of improved land for future development.

I am requesting more discussion of this before a city RFP is issued.

**XYZ Building Smoke and Fire System:**

This past week installation of the new smoke and fire alarm system of the XYZ began. Despite delays in the supply system, parts for the project finally arrived in Nome. The project should be completed in the next few days.

**Visitor Center improvements:**

Improvements to the facility are finally wrapping up. Much of the new furniture has been installed. Flags are on display from the ceiling and exhibits are being updated. The Carrie M. McClain Museum will also be curating an exhibit at the center.

**Carrie M. McClain Museum:**

The hours at the museum will be expanded for the summer. The museum will be open from 10am to 4:30pm Monday thru Friday and Noon to 4pm on Saturday.

**Update on fire at DPW:**

A structural engineer, hired by AML/JIA, was in Nome to review the damage to the building's rafters. The damage to the rafters was found after the sheet rock was removed. And, we are still waiting on the rafter damage report and the final cost estimates to repair the damages.

**NACTEC Building:**

Bristol Engineering is developing the bid specs to repair and repaint the NACTEC building exterior. While this is a city owned building, the cost of the repairs and repainting will be paid for by the Bering Sea School District as part of the management agreement.

**City Dock:**

With winter weather finally receding, city crews were out repairing the docks from damage due to Typhoon Merbok. The first barge will for the season will be arriving this Sunday. The first cruise ship is expected July 18<sup>th</sup>. The cost of this project is being covered by FEMA funds

**East End Park:**

As the snow has receded, Public Works staffed discovered that East End Park was severely damaged as the result of Typhoon Merbok. At least 300 cubic yards of debris will need to be removed, the parking lot repaired and park items fixed or replaced.

While the property is leased to the Rotary Club, this more than what they expected. The city will partner with the Rotary in returning the park to safe and useable status.

**AML/JIA:**

The AML/JIA sent a safety advisor to look at three city owned buildings to help us address items to prevent future loss and improve employee safety. Based on the review, city staff are removing potential trip hazards, stopping the use of power strips, marking doors such as storage and non-exits.

**Homeless encampments:**

City staff is seeing a surge in homelessness as the weather improves. Part of that is due to folks arriving in Nome with no pre-secured housing or believing that it is allowable to camp in Nome.

West Beach has seen the summer return of homeless encampments. To address this, the NPD has stepped up patrolling on West Beach with their side by side. This will be an issue of ongoing enforcement.

**ATV Safety Month:**

The NPD has started their ATV safety campaign on educating residents in the proper and legal use of ATVs in Nome. Residents are already contacting the NPD about the program and where they can access helmets for passengers.

**ORCA 23:**

A statewide emergency response exercise will take place in Nome and then Kotzebue from June 12-14, 2023. The exercise in Nome will last approximately 24 hours and take place at the Alaska Army National Guard Aviation facility. An Air National Guard C-17 Globemaster III aircraft will be part of the exercise.



# Memo

To: Glenn Steckman – City Manager  
 From: Joy L. Baker – Port Director *JLB*  
 CC: Mayor Handeland & Common Council; Port Commission  
 Date: June 9, 2023  
 Re: Monthly PD Report/Capital Projects Update – June 2023

## **Administrative:**

Port staff have undergone necessary training and/or refreshing for the 2023 seasonal operations. Vessel operations have begun, with office staff updating customer files, notification preferences, and routine expectations. Field staff are coordinating with Public Works for installation of removable infrastructure, and maintenance, and with users on best practices for operating in-water and onshore to prevent drips and spills, prevent incidents and enhance safety. All field staff are now properly equipped with the required Transportation Worker's Identification Credential (TWIC) to manage and control secure and restricted areas as part of the Marine Transportation Security Act (MTSA), facilitated by the USCG.

## **Causeway:**

### Arctic Deep Draft Port – Nome Modifications Pre-Construction Engineering & Design (PED):

The comment period for NOAA's National Marine Fisheries Service (NMFS) Incidental Hazard Authorization (IHA) permit for the project, ended on 1 June 2023. Some comments received, questioned the thoroughness of the Corps' tribal consultation and notification efforts, one requesting a specific meeting for gathering subsistence input, and ideas on more permit stipulations that will address and protect marine mammals beyond the standard NMFS requirements during construction. Although the Corps and City still anticipate approval of this required permit sometime in August 2023, the current focus is for the Corps/City to continue working with the agency to address concerns raised during the comment period, which are essentially beyond those in which NMFS will provide responses direct to the commenters.

Execution of the Project Partnership Agreement (PPA) is extended until the IHA permit has been approved by NMFS. In the meantime, the City has received the draft document, and it is currently under review by City Administration and legal. To reiterate, the PPA does in fact reflect a cost-share modification to 90/10% as required by law.

The Corps intends to schedule another meeting in Nome on the project, which may occur in Aug or Sep 2023, but the actual schedule has not yet been determined. Once info is available, the City will share with Nome media and an ad will be placed in the newspaper.

### Local Service Facilities (LSF) Design Integration:

The City's designers have finished addressing Corps reviewer comments on the 95% LSF drawings and specs, but will now take another 2-3 weeks to incorporate construction options assigned by the Corps. Once modified drawings are reviewed by the Corps, the entire project team will move toward 100% completion of design and specs, which will then be compiled into a bid package, presently scheduled to be released in October 2023



Causeway Bridge Repairs and Sediment Under Bridge:

*The Corps is still preparing a contract solicitation to be released in the summer of 2023, with work now pushed out to the summer of 2024. Sediment that has accumulated under and west of the bridge is being folded into the new Maintenance Dredging solicitation in Fall 2023 for the 2024-2026 contract.*

Arctic Port Reception Facility – Solid Waste Disposal (Incinerator):

*New funding opportunities are being evaluated for this project.*

**Harbor:**Inner Harbor CAP 107 Study (Deepen/Widen the Inner Basin):

*The City continues to make monthly inquiries on the status of this project, with District reporting they are awaiting direction from Corps HQ on how to proceed.*

**Port Industrial Pad:**West Nome Tank Farm (WNTF) - Property Conveyance:

Delays in the USAF's process of conveying the WNTF property to the City continue. Therefore, this issue has, once again, been brought to the attention of the Alaska Congressional Delegation, who share this City's disappointment and frustration in the amount of time that has elapsed since NDAA 2015 passed into law, authorizing conveyance of the property to the City. We hope to see movement in the coming weeks, based on CODEL efforts.

Thornbush Laydown Site Development (TBS):

*Dredge spoils from the port expansion and inner harbor project have been given clearance by two ADEC programs (Solid Waste and Contaminated Sites), to be disposed of in the undeveloped 9-acre portion of this property. The spoils will require dewatering before serving as a hardened base layer to the specified fill and surfacing to complete development of the 18-acre parcel.*

Dredge spoils currently on site, and excavated from previous Snake River development, are scheduled to be spread by Public Works in June. This will form a base layer in a portion of the adjacent unfilled area on the TBS pad. Material received from the state's ex work on Bering Street last year, will be utilized as needed for surfacing new areas, as well as address depressions in the previously built pad due to subsidence.

Port Rd. Improvements (ADOT Project cost-shared with City/Port):

*This state STIP project has been postponed to 2026/27 to avoid road construction conflicting with the heavier truck traffic during the port expansion. There is ongoing discussion regarding maintenance work in 2023.*

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*Italics reflects no change in project information from previous report.*

Additional details available upon request.