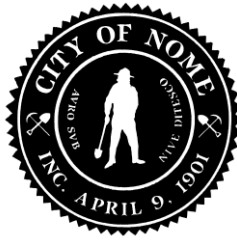


Mayor
John K. Handeland
Manager
Glenn Steckman
Clerk
Bryant Hammond



Nome City Council
Jerald Brown
Doug Johnson
Mark Johnson
Adam Martinson
Jennifer Reader
Meghan Sigvanna Topkok

**NOME COMMON COUNCIL
REGULAR MEETING AGENDA
MONDAY, APRIL 12, 2021 at 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

WORK SESSION 5:30 PM

- [A.](#) Nome Public Schools FY 2022 Draft Budget Presentation,
PAGE 4

ROLL CALL

APPROVAL OF AGENDA

APPROVAL OF MINUTES

- [A.](#) March 22, 2021 Nome Common Council Regular Meeting Minutes,
PAGE 40

COMMUNICATIONS

- [A.](#) Letter of March 24, 2021 from AMCC Education Coordinator Weston to City of Nome re: Thank You for Book Donation,
PAGE 48
- [B.](#) Memorandum of March 30, 2021 from Clerk Hammond to Nome Common Council re: Clarification on Sales Tax Policy for Permits,
PAGE 49
- [C.](#) Email of April 5, 2021 from CRS Specialist James to Executive Assistant Thompson re: Community Rating System Annual Recertification,
PAGE 50
- [D.](#) Memorandum of April 7, 2021 from Finance Director Crowe to Nome Common Council re: Request for Reallocation of Unspent NSEDC CBS Funds,
PAGE 53
- [E.](#) Letter of April 8, 2021 from AMCO to City of Nome re: Transfer of Ownership Application,
PAGE 54
- [F.](#) Letter of April 9, 2021 from AMCO to City of Nome re: Notice of Liquor License Renewal Application,
PAGE 69
- [G.](#) City of Nome FY 2022 Budget Calendar,
PAGE 70

CITIZEN'S COMMENTSNEW BUSINESS

- [A.](#) O-21-04-01 An Ordinance Amending Chapter 17.15.030 Adoption of Alaska Remote Sellers Sales Tax Code, **FIRST READING/DISCUSSION,**
PAGE 72
- [B.](#) O-21-04-02 An Ordinance Amending Chapter 2.15 and Chapter 7.15 and Chapter 15.10 to Elect City Council Members School Board Members and Utility Board Members at Large, **FIRST READING/DISCUSSION,**
PAGE 108
- [C.](#) O-21-04-03 An Ordinance Amending Chapter 7.15 to Change the Time for Filing a Declaration of Candidacy, **FIRST READING/DISCUSSION,**
PAGE 112
- [D.](#) R-21-04-01 A Resolution Authorizing the City Manager to Enter Into an Agreement with Boynton Office Systems for Leased Copier / Printer Services,
PAGE 113
- [E.](#) R-21-04-02 A Resolution Reallocating Unused Funds Originally Allocated by R-20-12-03 to Cover the Salary and Benefits for the Extensions Homeschooling Teacher of Record,
PAGE 117
- [F.](#) R-21-04-03 A Resolution in Support of Our Asian American & Pacific Islander Community Members,
PAGE 119
- [G.](#) R-21-04-04 A Resolution Authorizing the Purchase of a 2021 Ford Expedition for the Nome Police Department,
PAGE 121
- [H.](#) R-21-04-05 A Resolution Authorizing the Acceptance of a \$171,049.82 Grant from the Department of Health and Social Services to Implement Community-Driven Strategies that Support COVID-19 Related Activities,
PAGE 122

UTILITY MANAGER'S REPORT

- A. Activity Report: March 23 - April 9, 2021,
VERBAL

CITY MANAGER'S REPORT

- [A.](#) Activity Report: March 23 - April 9, 2021,
PAGE 127
- [B.](#) March Port / Capital Projects Update,
PAGE 128

CITIZEN'S COMMENTS

COUNCIL MEMBER'S COMMENTS

MAYOR'S COMMENTS AND REPORT

- A. Activity Report: March 23 - April 9, 2021,

VERBAL

EXECUTIVE SESSION

- A. Discussion on Contract Negotiations the Immediate Knowledge of Which May Adversely Impact City Finances,

VERBAL

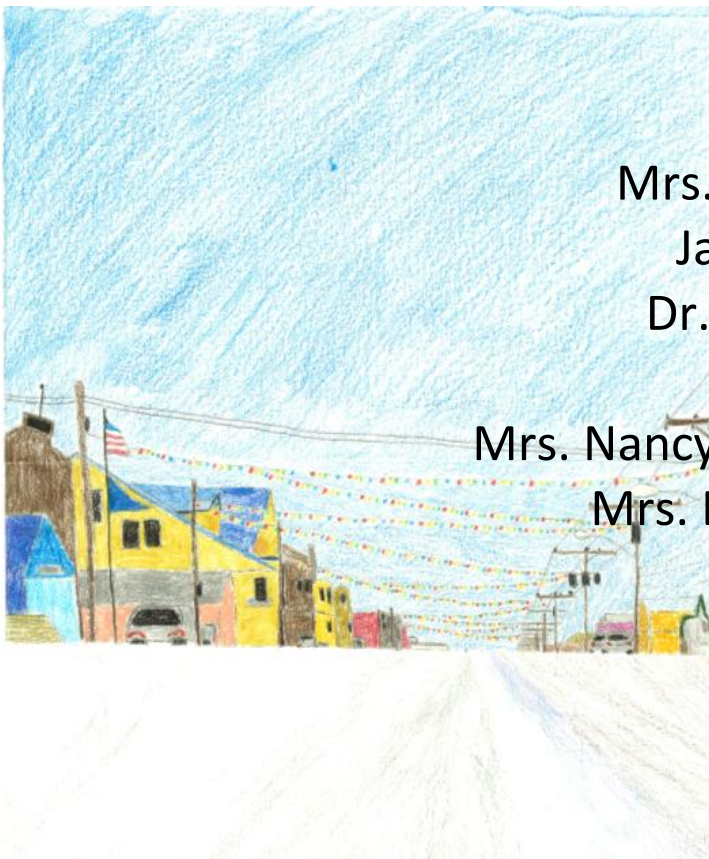
ADJOURNMENT



NOME PUBLIC SCHOOLS

FY 2022 DRAFT BUDGET

April 13, 2021



Mrs. Sandra Martinson, President

Jamie Burgess, Superintendent

Dr. Barb Amarok, Vice-President

Ms. Jill Peters, Treasurer

Mrs. Nancy Mendenhall, Board Member

Mrs. Darlene Trigg, Board Member

MISSION

Nome Public Schools, in active partnership with family and the community, educates and inspires students to become successful and responsible global citizens in an environment that represents our rich cultural diversities and local traditions.

Cover Page Artwork:
Front Street by Raina McRae, 11th grade



April 7, 2021

Members of the Board of Education
Nome Public Schools
Nome, Alaska 99762

The Nome Public Schools (District) is pleased to present you with the budget for the fiscal year 2022. The budget document is the primary document that communicates the District's plans for spending in the ensuing fiscal year, and it also details its organizational goals and objectives in monetary terms. The District is required to prepare and approve a balanced budget and submit it to the City of Nome by May 1st and to the Department of Education & Early Development by July 15th each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

In presenting the FY2022 Budget document, we may discuss the instructional, operational, and financial plans in an open forum. We believe community interaction and input between stakeholders leads to improvements benefiting the education of children at Nome Public Schools. The administration of Nome Public Schools has reviewed and discussed its plan for the FY2022 school year in terms of what can be accomplished within the bounds of a balanced budget.

Budget development and analysis is always a work in progress. Changes will occur in FY2022 when salaries, benefits, and foundation funding are finalized.

Organizational Component

The City of Nome 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 Nome Public Schools is a component unit of the City of Nome and is organized under Title 29.42.030 of Alaska Statutes as amended. The City has delegated the administrative responsibility for these functions to the Nome Public Schools Board of Education. The School Board is governed by a five-member school board with members elected by district and complemented by a non-voting student representative.

Budget Process

Alaska Statute 14.14.065. Relationship between city school district and city. The relationships between the school board of a city school district and the city council and executive or administrator are governed in the same manner as provided in AS 14.14.060. AS 14.14.060 (c) states “except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

The District’s School Board approves a budget timeline which includes opportunities for presentation to the public. Below is the FY2022 budget timeline.

FY 2022 BUDGET PROCESS AND TIMELINE

Budget Process, Timeline, Revenue Presentation, Board Sets Education & Fiscal Priorities For the District in Accordance with their Strategic Plan

BP 3100 - BUDGET – The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.

FY 2022 1st Draft Budget presented to the Board at regular meeting

January 12, 2021

FY 2022 2nd Draft presented to the Board at regular meeting

March 9, 2021

FY 2022 3rd Draft/Final Budget presented to the Board at regular meeting

April 13, 2021

FY 2022 Budget Adoption at special session

April 27, 2021

General Fund Revenues and Expenditures

Below are the assumptions used to develop the budget.

Revenue Budget

We have developed this budget based on assumptions about legislative funding for FY2022. This budget assumes that we will be flat funded at \$5,930 per base student allocation (BSA) with no cuts to Basic Need or any part of the foundation formula itself. We are budgeting for a \$3M City of Nome appropriation.

In the State of Alaska, the number of students enrolled in a district during the 20-day count period is the basis for computing the Average Daily Membership (ADM) that is used to calculate the amount of state funding provided to each district.

Revenue projection of \$14,621,311:

- ❖ Enrollment projected at 676 students
- ❖ 90% of the BSA for Correspondence students – 22 projected
- ❖ Intensive students (13 x's the BSA of \$5,930) – 16 projected
- ❖ Hold Harmless 2nd Year – 50% of Base Year
- ❖ ISER Area Cost Differential of 1.45
- ❖ Career & Technical Education (CTE) Factor – 1.015
- ❖ Special Needs Factor – 1.20
- ❖ Base Student Allocation (BSA) - \$5,930
- ❖ TRS On-Behalf and PERS On-Behalf – zero net effect against on-behalf expenditures
- ❖ City appropriation is budgeted at \$3,000,000
- ❖ Impact Aid estimated at \$35,200
- ❖ E-rate estimated with 90% discount rate on internet bills - \$725,822
- ❖ Other Revenues projected at \$385,000 (includes dorm rent, local contributions, gate fees)
- ❖ Utilize unreserved fund balance - \$422,855

Expenditure Budget

Below are the expenditure highlights and other considerations for FY2022. This budget includes:

- ❖ Annual step increases.
- ❖ A 5% increase to health insurance in anticipation of rising premiums.
- ❖ Other employer-paid benefits remain status quo – 22% for PERS & 12.56% for TRS.
- ❖ Staffing based on a combination of needs-based and overall monetary availability per revenue and expenditure assumptions.
- ❖ Transferring 1.0 Classified FTE at Nome Elementary School and 1.0 Classified FTE at Nome-Beltz Middle High School to COVID grant funds; no change to overall staffing levels but these are temporary grant funds.

Nome Elementary School

- ❖ Retained same staffing levels as FY21.
- ❖ No major changes; main increases were personnel/salary schedule-related.

Anvil City Science Academy

- ❖ Moved 0.50 FTE Sped to Nome-Beltz Middle High School;
- ❖ Moved FTE's between functions.

Nome-Beltz Middle High School


- ❖ Increased staffing by 0.50 FTE in Support Services-Students (College & Career Guide position - paid by Sitnasuak Native Corporation).
- ❖ Increased Sped Teacher staffing by 0.50 FTE.

Districtwide

- ❖ Reduced Extensions Teacher to 0.50 FTE.
- ❖ Transfer to Food Service reduced to \$75,000.
- ❖ Transfer to Pupil Transportation remains status quo.
- ❖ No transfer to CIP or Apartment funds.

We thank you for your consideration of the FY2022 budget.

Sincerely,



 Jamie Burgess
 Superintendent



 Genevieve Hollins
 Contracted CFO

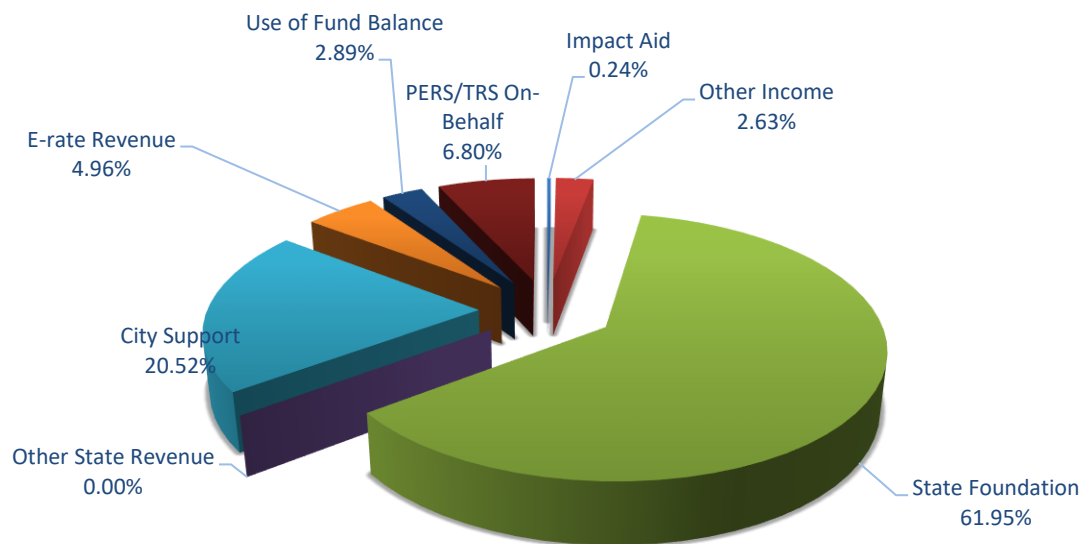
NOME PUBLIC SCHOOLS

Revenue Budget

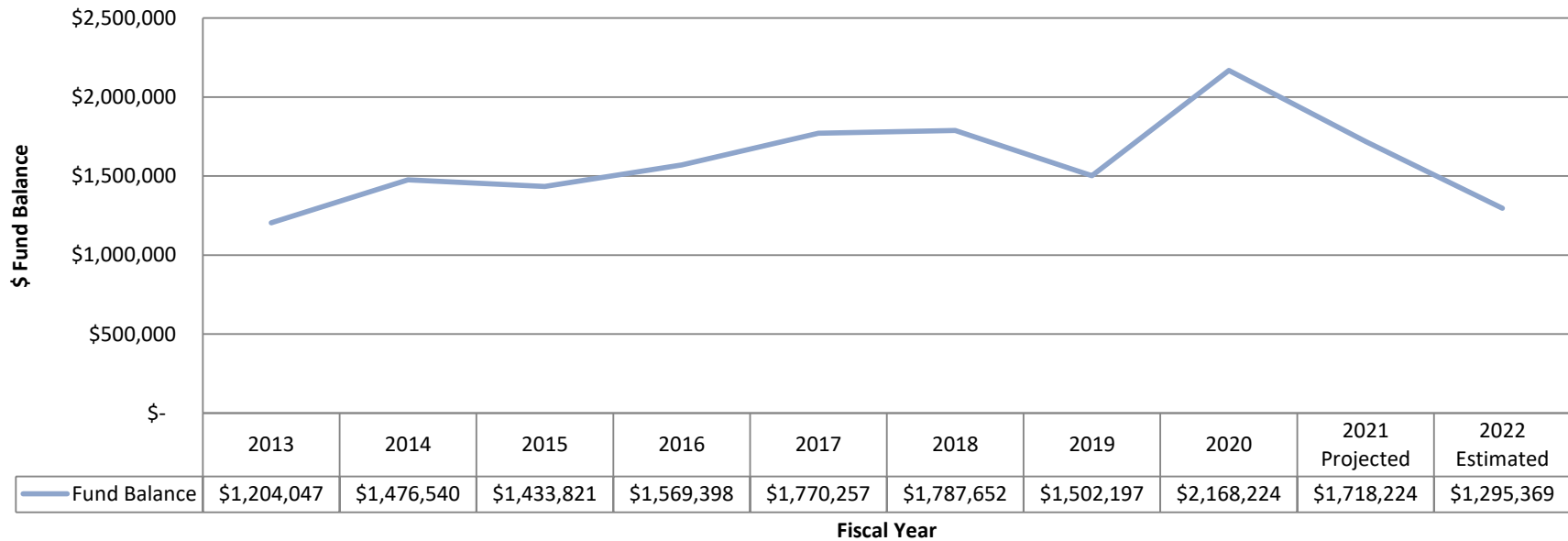
	FY2020 Actual	FY2021 Budget	FY2022 Budget	Change
<i>Enrollment Projection</i>	<i>698.10+13IN 15.25 corresp</i>	<i>633+16IN 63 corresp</i>	<i>676+16IN 22 corresp</i>	<i>+43+0IN -41</i>
FUND 100: General Operating Fund				
City Appropriation	\$ 3,000,000	\$ 3,165,000	\$ 3,000,000	\$ (165,000)
State of Alaska Foundation	8,932,079	9,136,224	9,058,292	(77,932)
One-Time Addit'l State Foundation "Grant"	202,363	-	-	-
Other State Revenue (TRS)	813,064	754,804	878,775	123,971
Other State Revenue (PERS)	106,398	126,702	115,368	(11,334)
Other State Revenue (PERS DC Forfeiture) ¹	-	50,000	-	(50,000)
Impact Aid (Federal)	60,832	80,000	35,200	(44,800)
E-rate Revenue (Federal)	576,180	722,565	725,822	3,257
Other Revenue (Fees/Gate/Rental)	375,415	347,509	385,000	37,491
Use of (Addition to) Fund Balance	(666,026)	450,000	422,855	(27,145)
FUND TOTAL	\$ 13,400,304	\$ 14,832,804	\$ 14,621,311	\$ (211,493)
 TOTAL GENERAL FUND REVENUE	 \$ 13,400,304	 \$ 14,832,804	 \$ 14,621,311	 \$ (211,493)

¹ The actual PERS DC Forfeiture used by fiscal year end will offset (decrease) PERS expenses throughout budgets and will not be recorded as Revenue. None remaining as of 03/03/2021.

NOME PUBLIC SCHOOLS Revenues by Source FY 2022



Fund Balance 10 Year History FY2013 - FY2022 Projected



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2022: \$ 1,295,369

Less Exemptions per 4 AAC 09.160(a)

Inventory (Fuel) \$ 55,000

Prepaid Items (Liab Insurance, other) \$ 250,000

Federal Impact Aid Received \$ 35,200

Fund Balance Subject to 10% Limitation **\$ 955,169**

Nonexempt fund balance as a percentage of current year expenditures:

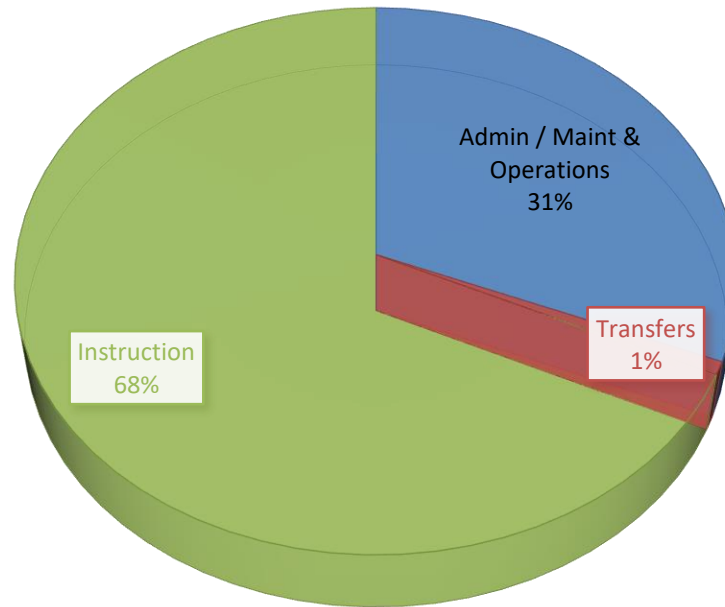
Fund Balance Subject to Limitation	\$ 955,169	=	6.58%
Current Year Expenditures (Fxs 100-700)	\$ 14,506,311		

Board Policy 3470 allows calculation of fund balance percentage based on Grand Total Fund Balance / Grand Total Expenses (including transfers)

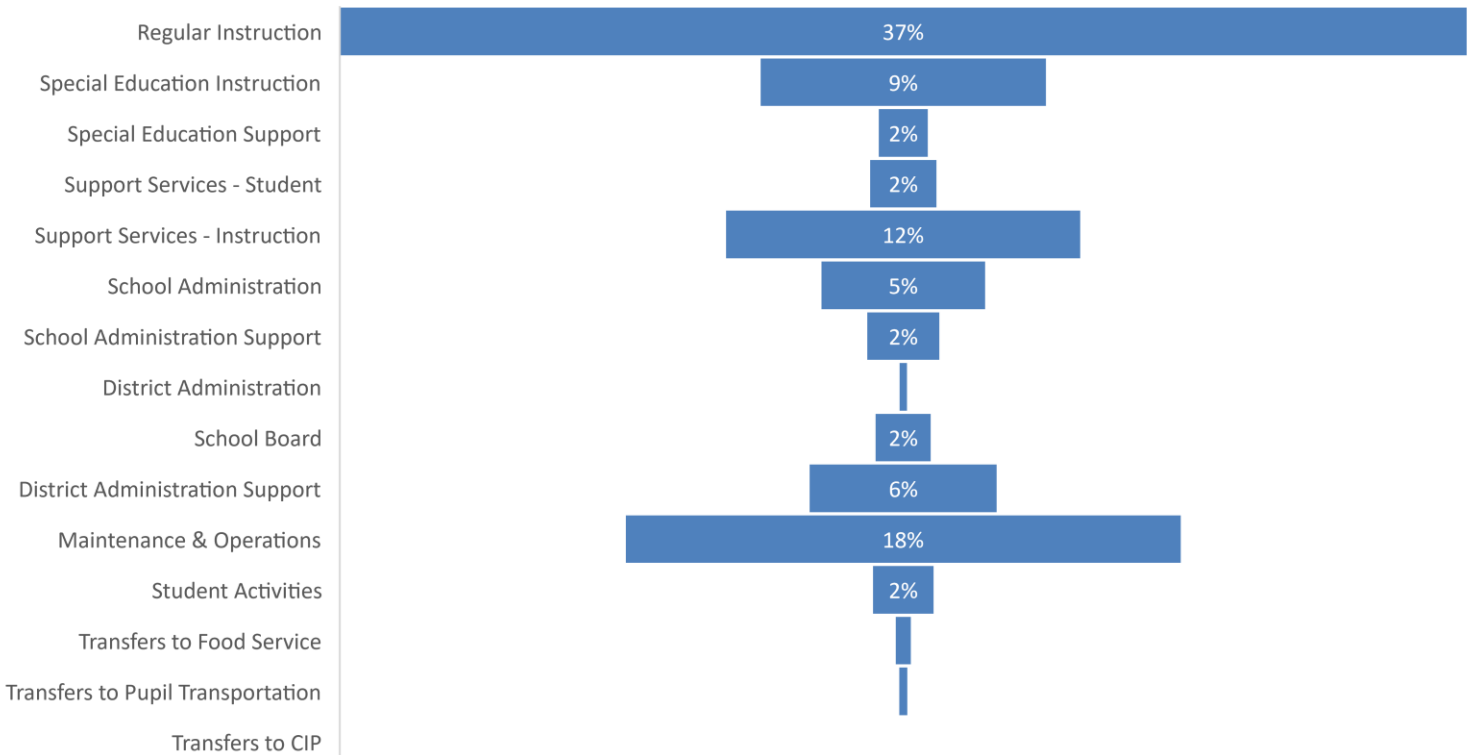
Grand Total Fund Balance	\$ 1,295,369	=	8.86%
Grand Total Current Year Expenditures	\$ 14,621,311		

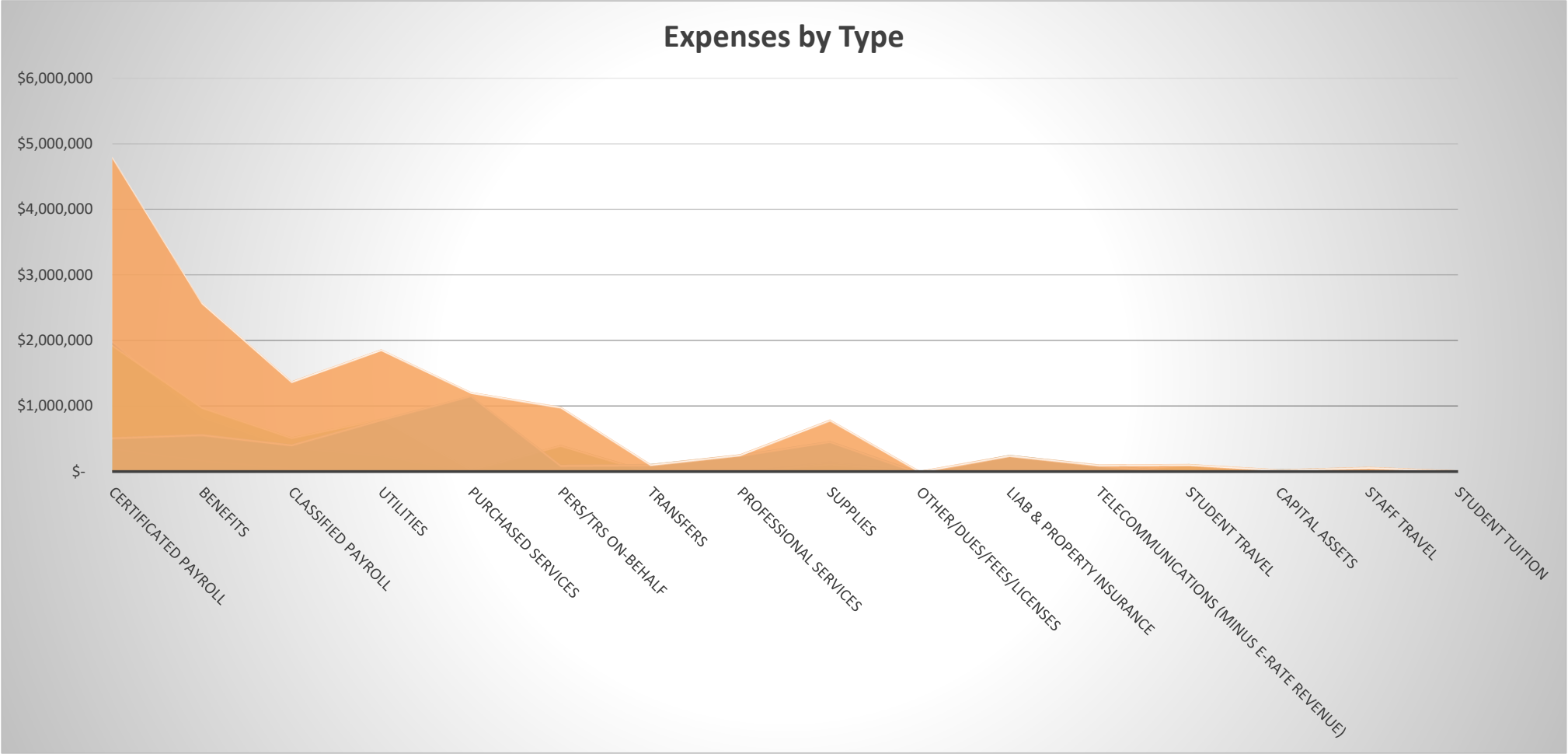
NOME PUBLIC SCHOOLS								
Expenditure Summary by Function								
FY 2022 Budget								
Function		FY2020 Actual	FY2021 Budget	FY2022 Budget	Increase (Decrease)	Percent Increase	Percent of FY 2022 Total	
100	Instruction	\$ 4,765,256	\$ 5,241,676	\$ 5,476,687	\$ 235,011	4.29%	37.46%	
200	Special Education Instruction	989,001	1,167,266	1,387,055	219,790	15.85%	9.49%	
220	Special Education Support	183,809	234,149	239,345	5,196	2.17%	1.64%	
300	Support Services - Student	403,830	366,741	324,249	(42,492)	-13.10%	2.22%	
35X	Support Services - Instruction	1,312,211	1,788,724	1,721,760	(66,964)	-3.89%	11.78%	
400	School Administration	670,305	658,762	795,981	137,219	17.24%	5.44%	
	Sub Total Instruction	\$ 8,324,414	\$ 9,457,318	\$ 9,945,077	\$ 487,759	4.90%	68.02%	
450	School Administration Support	\$ 295,181	\$ 357,656	\$ 352,138	\$ (5,518)	-1.57%	2.41%	
510	District Administration	284,738	260,773	269,178	8,405	3.12%	1.84%	
511	School Board	37,842	37,752	37,752	-	0.00%	0.26%	
55X	District Administration Support	748,827	854,746	910,000	55,254	6.07%	6.22%	
600	Maintenance & Operations	2,798,603	2,756,675	2,696,806	(59,869)	-2.22%	18.44%	
700	Student Activities	288,901	301,360	295,360	(6,000)	-2.03%	2.02%	
	Sub Total Admin/O&M	\$ 4,454,092	\$ 4,568,962	\$ 4,561,234	\$ (7,728)	-0.17%	31.20%	
	Sub Total Inst/Admin/O&M	\$ 12,778,506	\$ 14,026,280	\$ 14,506,311	\$ 480,031	3.31%	99.21%	
900	Transfers							
900..552	Transfers to Food Service	\$ 150,000	\$ 150,000	\$ 75,000	\$ (75,000)	-100.00%	0.51%	
900..553	Transfers to Pupil Transportation	40,000	40,000	40,000	-	0.00%	0.27%	
900..554	Transfers to CIP	431,798	432,500	-	(432,500)	0.00%	0.00%	
900...555	Transfers to Apartment Fund	-	184,024	-	(184,024)	0.00%	0.00%	
	Sub Total Transfers	\$ 621,798	\$ 806,524	\$ 115,000	\$ (691,524)	-601.33%	0.79%	
	Total General Fund	\$ 13,400,304	\$ 14,832,804	\$ 14,621,311	\$ (211,493)	-1.45%	100.00%	

Instruction, Admin, M&O, Transfers

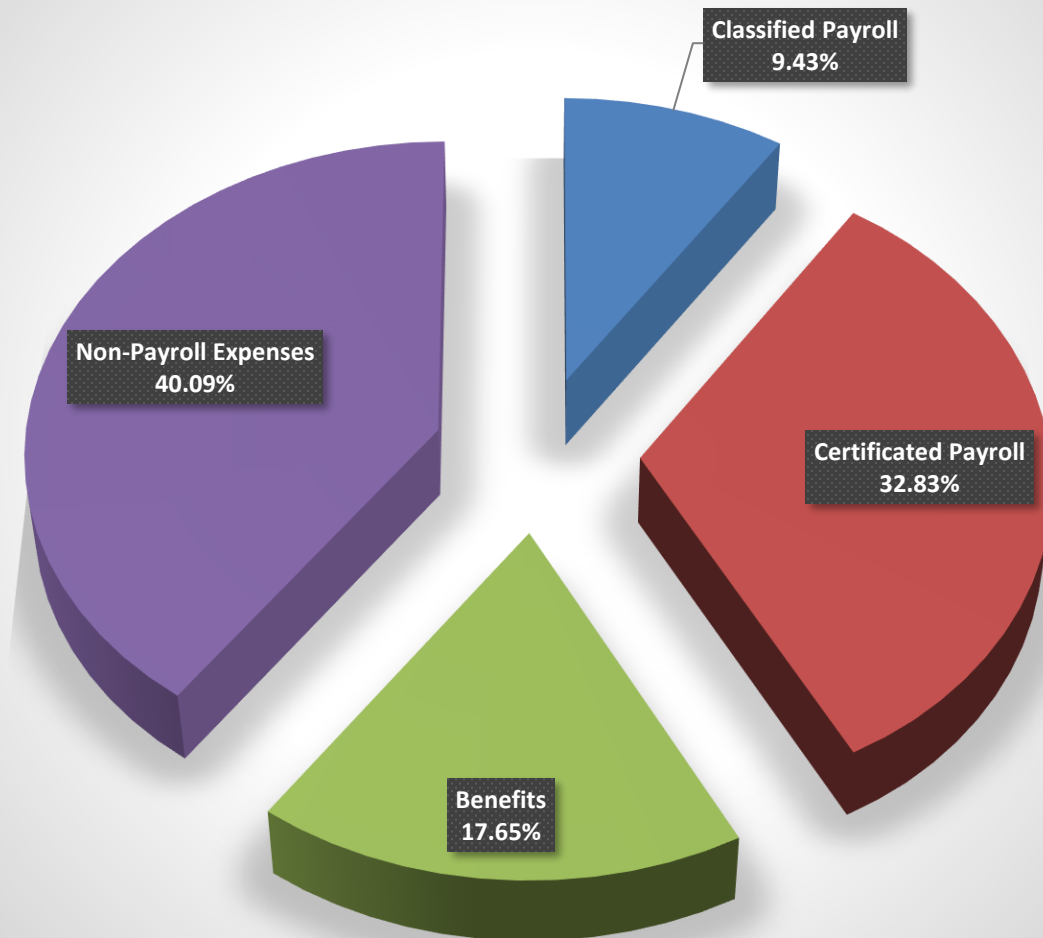


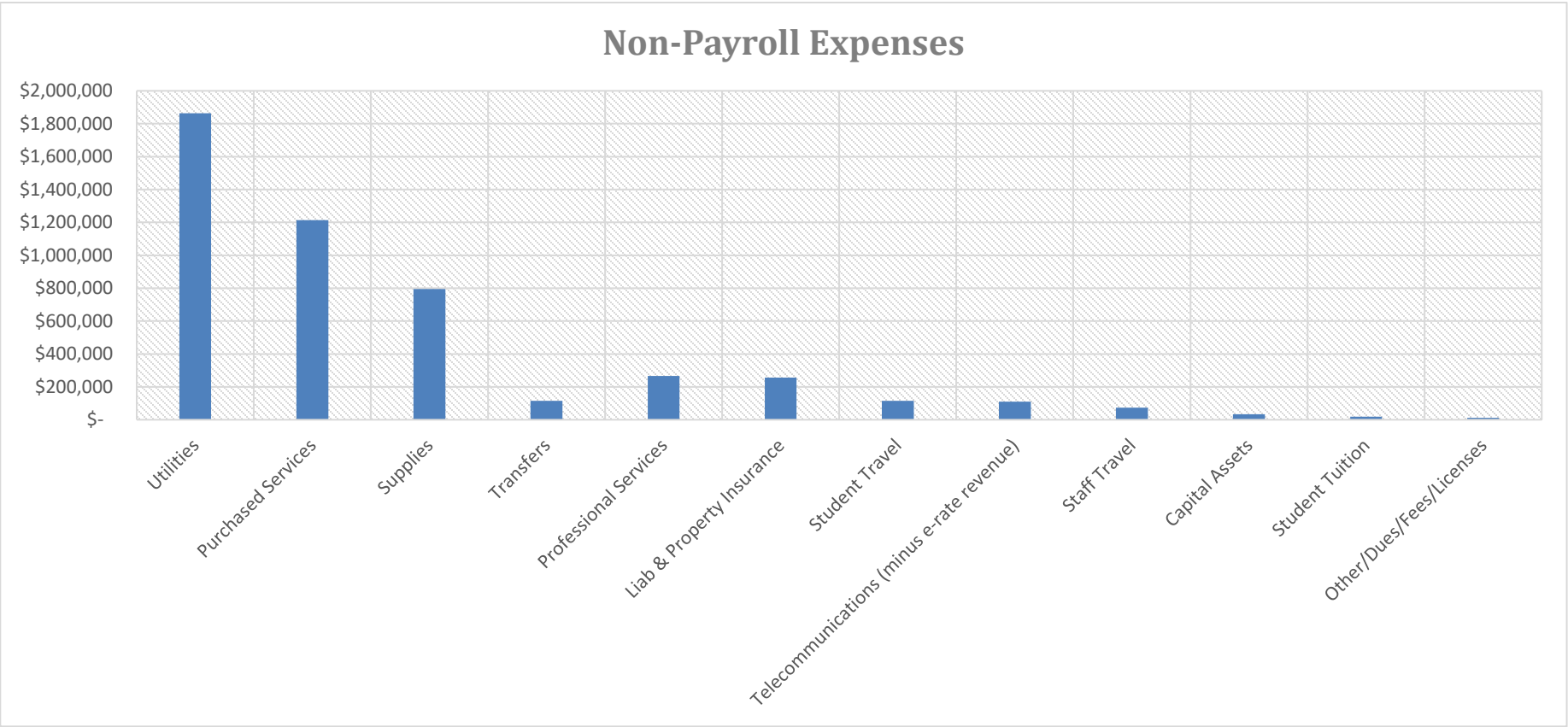
Expenditures by Function



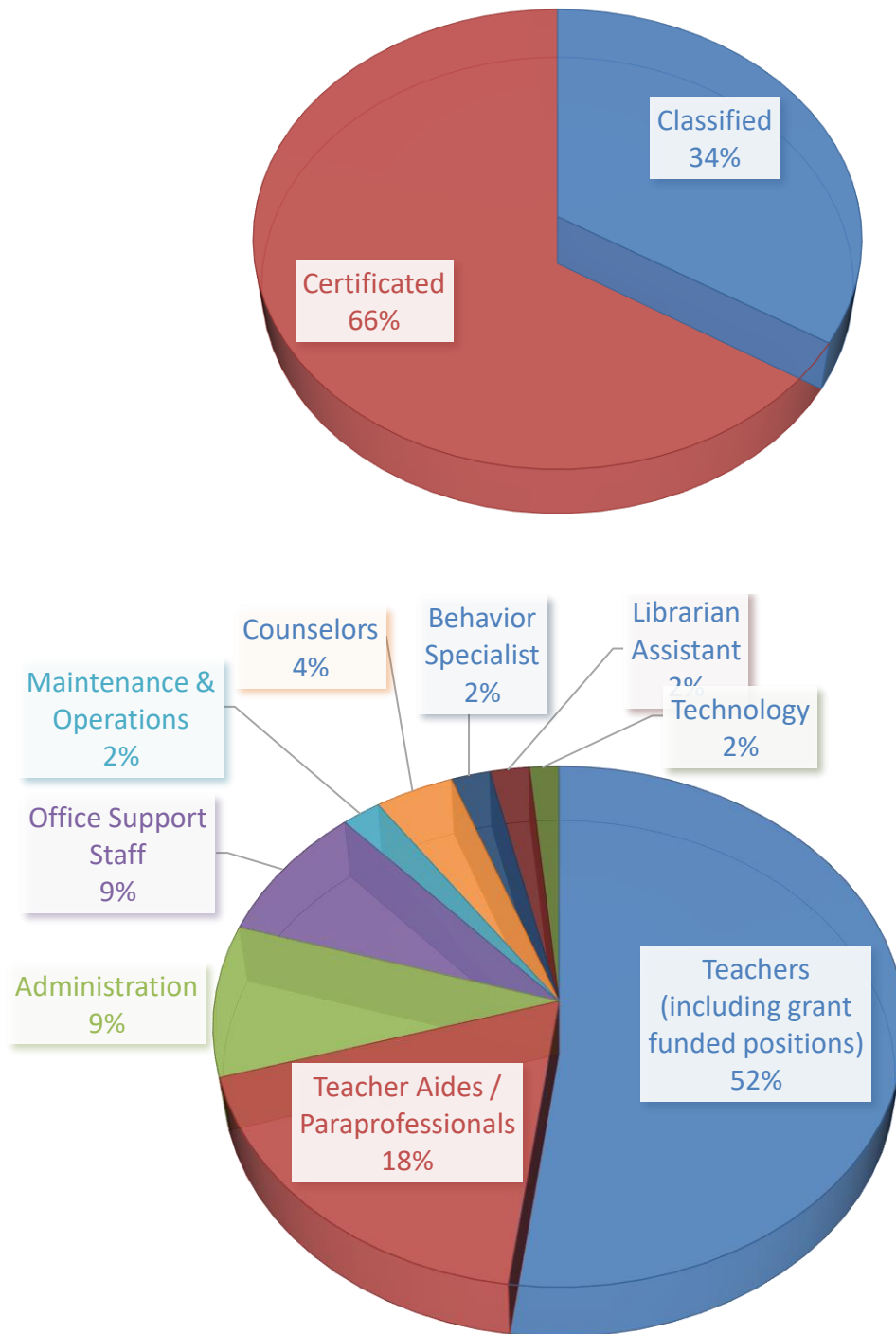


NOME PUBLIC SCHOOLS Payroll & Non-Payroll Costs FY 2022 Budget





TYPES OF EMPLOYEES





NOME ELEMENTARY

FY 2022 Budget
Location 300

	FY2021 Budget	FY2022 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,402,327	\$ 2,703,580	\$ 301,253	12.54%
200 Special Education	444,598	543,155	\$ 98,557	22.17%
320 Support Services - Students	60,648	-	\$ (60,648)	-100.00%
350 Support Services - Instruction	500	500	\$ -	0.00%
351 Improvement of Instr. Svcs.-Tech	2,600	2,600	\$ -	0.00%
352 Support Services - Library	71,420	76,963	\$ 5,543	7.76%
400 School Administration	310,467	322,004	\$ 11,537	3.72%
450 School Administration Support	139,015	145,931	\$ 6,916	4.98%
600 Operations & Maintenance	253,500	257,300	\$ 3,800	1.50%
Fund Total	3,685,074	4,052,033	366,958	9.96%
TOTAL	\$ 3,685,074	\$ 4,052,033	\$ 366,958	9.96%
# Students (PreK-5)	290.0	290.0	0.0	0.00%
# Teachers	19.3	22.3	3.0	15.56%
# Classified	8.0	9.0	1.0	12.50%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	15.0	13.0	(2.0)	-13.46%
Average Per Pupil Expenditure	\$ 12,707	\$ 13,973	\$ 1,265	9.96%

NOME PUBLIC SCHOOLS

FY 2022 Budget

Location 300 Nome Elementary

Elementary Account Code	Description	Comments	FY2021 Budget	FY2022 Budget	Change
<u>Regular Instruction</u>					
100.300.100	315 Cert-Teacher	20.29 FTE	\$ 1,408,389	\$ 1,586,852	\$ 178,463
100.300.100	316 Extra Duty		18,519	18,500	(19)
100.300.100	323 NonCert-Aides	1.00 FTE	36,713	39,377	2,664
100.300.100	329 Substitute and Temporary	155 teacher sub days	40,300	40,300	-
100.300.100	361 Health/Life Insurance		280,924	269,002	(11,922)
100.300.100	362 ESC		3,008	3,370	362
100.300.100	363 Worker's Comp		15,039	16,850	1,811
100.300.100	364 FICA		27,730	30,520	2,790
100.300.100	365 TRS		179,220	201,632	22,412
100.300.100	366 PERS		8,077	8,663	586
100.300.100	369 Employee Physicals		2,100	2,100	-
100.300.100	376 TRS On Behalf		252,242	306,104	53,862
100.300.100	377 PERS On Behalf		3,249	3,193	(56)
\$400 per Cert Teacher Plus					
100.300.100	390 Transportation Allowance	Travel Relocation	18,317	18,617	300
100.300.100	433 Telecommunications	Postage	2,000	2,000	-
(Meter Rental; copier maintenance; Advanced Ed Improvement Network)					
100.300.100	440 Other Purchased Supplies		6,500	6,500	-
100.300.100	450 Supplies/Material/Media		40,000	40,000	-
100.300.100	471 Textbooks		50,000	100,000	50,000
ATRT, MAP, DIBELS, Digital Lessons, Safari Montage					
100.300.100	475 Supplies - Tech Rel		9,000	9,000	-
100.300.100	490 Other Expenses		1,000	1,000	-
Total	100 Regular Instruction		2,402,327	2,703,580	301,253

Special Education

100.300.200	315 Cert-Teacher	2.00 FTE	128,057	165,780	37,723
100.300.200	323 NonCert-Aides	5.00 FTE	149,904	176,707	26,803
100.300.200	329 Substitutes/Temporary	23 teacher sub days	10,400	6,000	(4,400)
100.300.200	361 Health/Life Insurance		44,809	59,128	14,319
100.300.200	362 Unemployment Insurance		576	697	121
100.300.200	363 Worker's Compensation		2,884	3,485	601
100.300.200	364 FICA		14,120	16,381	2,261
100.300.200	365 TRS		16,084	20,822	4,738
100.300.200	366 PERS		32,979	38,876	5,897
100.300.200	376 TRS On Behalf		22,935	31,979	9,044
100.300.200	377 PERS On Behalf		12,880	14,331	1,451

Elementary Account Code	Description	Comments	FY2021 Budget	FY2022 Budget	Change
100.300.200	369 Empl Physicals & Pool Use		320	320	-
100.300.200	390 Travel Allowance	\$400 per Cert Teacher & Relocation Reimb	7,800	7,800	-
100.300.200	450 Supplies/Material/Media		700	700	-
100.300.200	491 Dues & Fees		150	150	-
Total	200 Special Education		444,598	543,155	98,557

Support Services - Students

100.300.300	322 Non Cert - Specialist	0.00 FTE	34,443	-	(34,443)
100.300.300	329 Substitutes/Temporary	0.00 classified sub days	1,250	-	(1,250)
100.300.300	361 Health/Life Insurance		11,180	-	(11,180)
100.300.300	362 Unemployment Insurance		69	-	(69)
100.300.300	363 Worker's Compensation	Funded from grant in FY22	345	-	(345)
100.300.300	364 FICA		2,635	-	(2,635)
100.300.300	366 PERS		7,578	-	(7,578)
100.300.300	377 PERS On Behalf		3,048	-	(3,048)
100.300.300	369 Empl Physicals & Pool Use		100	-	(100)
100.300.300	450 Supplies/Material/Media		-	-	-
Total	300 Support Services - Students		60,648	-	(60,648)

Support Services - Instruction

100.300.350	420 Staff Travel		500	500	-
Total	350 Support Services - Instruction		500	500	-

Improvement of Instructional Services - Technology

100.300.351	475 Software License	Learning A-Z, Starfall, Math	2,600	2,600	-
Total	351 Improvement of Instructional Services - Tech		2,600	2,600	-

Library Services

100.300.352	323 NonCert-Aides	1.00 FTE	34,443	37,837	3,394
100.300.352	361 Health/Life Insurance		19,795	20,784	989
100.300.352	362 Unemployment Insurance		69	76	7
100.300.352	363 Worker's Compensation		345	378	33
100.300.352	364 FICA		2,635	2,894	259
100.300.352	366 PERS		7,577	8,324	747
100.300.352	377 PERS On Behalf		3,048	3,169	121
100.300.352	450 Supplies/Material/Media		2,508	2,500	(8)
100.300.352	475 Tech Supplies - Software Licenses		1,000	1,000	-
Total	352 Support Service - Instruction - Library		71,420	76,963	5,543

School Administration

100.300.400	313 Principal	2.00 FTE	214,577	219,941	5,364
100.300.400	361 Health/Life Insurance		19,794	20,883	1,089
100.300.400	362 Unemployment Insurance	Positions: 1 Princ & 1 Asst Princ	429	440	11
100.300.400	363 Worker's Compensation		2,146	2,199	53
100.300.400	364 FICA		3,111	3,189	78
100.300.400	365 TRS		26,951	27,625	674
100.300.400	376 TRS On Behalf		38,431	42,427	3,996
100.300.400	390 Travel Allowance		-	-	-
100.300.400	420 Staff Travel		-	-	-
100.300.400	433 Communications		-	-	-
100.300.400	440 Other Purchased Services	Nome Nugget 'Back to School' Advertisement	2,000	2,000	-
100.300.400	450 Supplies/Materials/Media		100	500	400
100.300.400	490 Other Expenses		1,700	1,500	(200)
100.300.400	491 Dues & Fees	NAESP Membership x 2	1,228	1,300	72
Total	400 School Administration		310,467	322,004	11,537

Elementary Account Code	Description	Comments	FY2021 Budget	FY2022 Budget	Change
<u>School Administration Support</u>					
100.300.450	324 NonCert-Support	2.00 FTE	72,582	76,441	3,859
100.300.450	361 Health/Life Insurance		36,283	38,144	1,861
100.300.450	362 Unemployment Insurance		145	153	8
100.300.450	363 Worker's Compensation	Positions: Secretary and	725	764	39
100.300.450	364 FICA	Registrar	5,552	5,848	296
100.300.450	366 PERS		15,969	16,817	848
100.300.450	377 PERS On Behalf		6,194	6,199	5
100.300.450	440 Other Purchased Services		1,215	1,215	-
100.300.450	450 Supplies/Materials/Media		350	350	-
Total	450 School Administration Support		139,015	145,931	6,916
<u>Operations & Maintenance</u>					
100.300.600	431 Water & Sewer		16,000	16,000	-
100.300.600	432 Garbage		7,500	9,000	1,500
100.300.600	435 Fuel-Heating		80,000	80,800	800
100.300.600	436 Electricity		150,000	151,500	1,500
Total	600 Maintenance & Operations		253,500	257,300	3,800
Total	100 School Operating Fund		\$ 3,685,074	\$ 4,052,033	\$ 366,957
Total	300 Nome Elementary		\$ 3,685,074	\$ 4,052,033	\$ 366,957

Quadrant Art by Taylor Gorn, 8th Grade



ANVIL CITY SCIENCE ACADEMY

FY 2022 Budget

Location 025

	<u>FY2021 Budget</u>	<u>FY2022 Budget</u>	<u>\$ Change</u>
Fund 100: School Operating			
Function: 100 Regular Instruction	\$ 574,513	\$ 464,854	\$ (109,659)
160 Vocational Education	500	500	\$ -
200 Special Education Instruction	85,066	59,389	\$ (25,677)
351 Improvement of Instr. Svc.-Tech	468	470	\$ 2
400 School Administration	48,986	165,012	\$ 116,026
450 School Administration Support	33,952	37,816	\$ 3,864
700 Student Activities	2,000	2,000	\$ -
Fund Total	745,485	730,041	(15,444)
 TOTAL	 \$ 745,485	 \$ 730,041	 \$ (15,444)

# Students (6-8)	60.00	60.00	0.00
# Teachers	3.75	3.50	(0.25)
# Classified	2.50	1.50	(1.00)
# Administrators	0.25	1.00	0.75
Pupil / Teacher Ratio	15.00	17.14	2.14
Average Per Pupil Expenditure	\$ 12,425	\$ 12,167	\$ (257.40)

NOME PUBLIC SCHOOLS

FY 2022 Budget

Location 025 Anvil City Science Academy

Anvil City Science Academy			FY2021	FY2022	
Account Code	Description	Comments	Budget	Budget	\$ Change
Regular Instruction					
100.025.100 315	Cert-Teacher	3.50 FTE	\$ 305,968	\$ 242,568	\$ (63,401)
100.025.100 323	Teacher Aide		\$ 29,390	\$ -	\$ (29,390)
100.025.100 329	Substitute/Temporary	37.00 approx sub days	7,200	7,200	-
100.025.100 361	Health/Life Insurance		58,937	76,624	17,687
100.025.100 362	Unemployment Insurance		685	500	(185)
100.025.100 363	Worker's Compensation		3,426	2,498	(928)
100.025.100 364	FICA		7,235	4,068	(3,167)
100.025.100 365	TRS		38,430	30,466	(7,964)
100.025.100 366	PERS		6,466	-	(6,466)
100.025.100 376	TRS On Behalf		60,537	46,791	(13,746)
100.025.100 377	PERS On-Behalf		2,601	-	(2,601)
100.025.100 369	Employee Physicals		-	200	200
100.025.100 390	Transportation Allowance	(Up to \$400 per teacher)	4,800	5,100	300
100.025.100 420	Staff Travel		3,000	3,000	-
100.025.100 433	Communications		1,000	1,000	-
100.025.100 440	Other Purchased Sv (Meter Rental; copier maintenance)		2,700	2,700	-
100.025.100 450	Supplies/Material/Media		35,806	35,800	(6)
100.025.100 475	Supplies - Tech Related	Software License	6,332	6,340	8
100.025.100 510	Equipment		-	-	-
Total 100	Regular Instruction		574,513	464,854	(109,659)
Vocational Education					
100.025.160 450	Supplies/Material/Media	Voc Ed supplies & Artists in Schools	500	500	-
Total 160	Vocational Education		500	500	-
Special Education Instruction					
100.025.200 315	Cert-Teacher	0.00 FTE	12,815	-	(12,815)
100.025.200 324	Paraprofessional	1.00 FTE	37,958	32,854	(5,104)
100.025.200 329	Substitute/Temporary	6 cert sub days	500	1,040	540
100.025.200 361	Health/Life Insurance		13,975	11,739	(2,236)
100.025.200 362	Unemployment Insurance		103	68	(35)
100.025.200 363	Worker's Compensation		513	339	(174)
100.025.200 364	FICA		3,589	3,553	(36)
100.025.200 365	TRS		1,609	-	(1,609)
100.025.200 366	PERS		8,350	7,228	(1,122)
100.025.200 376	TRS On-Behalf		2,295	-	(2,295)
100.025.200 377	PERS On-Behalf		3,359	2,567	(792)
Total 200	Special Education Instruction		85,066	59,389	(25,677)

Anvil City Science Academy			FY2021	FY2022	
Account Code	Description	Comments	Budget	Budget	\$ Change
Improvement of Instructional Services - Technology					
100.025.351. 491	Dues & Fees		468	470	2
Total 351	Improvement of Instructional Svcs - Tech		468	470	2
School Administration					
100.025.400. 313	Principal	1.00 FTE	32,039	113,241	81,202
100.025.400. 316	Extra Duty Pay			-	-
100.025.400. 361	Health/Life Insurance		3,195	11,739	8,544
100.025.400. 362	Unemployment Insurance		64	226	162
100.025.400. 363	Worker's Compensation		320	1,132	812
100.025.400. 364	FICA		465	1,642	1,177
100.025.400. 365	TRS		4,024	14,223	10,199
100.025.400. 376	TRS On Behalf		7,915	21,844	13,929
100.025.400. 420	Staff Travel		-	-	-
100.025.400. 440	Other Purchased Services		350	350	-
100.025.400. 475	Supplies - Technology Related		-	-	-
100.025.400. 491	Dues & Fees	NAESP Membership	614	614	-
Total 400	School Administration		48,986	165,012	116,026
School Administration Support					
100.025.450. 324	Non-Cert Support Staff	0.50 FTE	20,302	18,766	(1,536)
100.025.450. 361	Health/Life Insurance		5,590	11,739	6,149
100.025.450. 362	Unemployment Insurance		41	38	(3)
100.025.450. 363	Worker's Compensation		203	188	(15)
100.025.450. 364	FICA		1,553	1,436	(117)
100.025.450. 366	PERS		4,466	4,129	(337)
100.025.450. 377	PERS On Behalf		1,797	1,522	(275)
Total 450	School Administration Support		33,952	37,816	3,864
Student Activities					
100.025.700. 316	Extra Duty Pay		-	-	-
100.025.700. 360	Benefits		-	-	-
100.025.700. 376	TRS On-Behalf		-	-	-
100.025.700. 420	Staff Travel	DC Trip Chaperone	2,000	2,000	-
Total 700	Student Activities		2,000	2,000	-
Total 100	School Operating Fund		745,485	730,041	(15,444)
Total 025	Anvil City Science Academy		\$ 745,485	\$ 730,041	\$ (15,444)



NOME-BELTZ MIDDLE HIGH SCHOOL



FY 2022 Budget

Location 010



	FY2021 Budget	FY2022 Budget	Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,877,221	\$ 2,056,490	\$ 179,269	9.55%
160 Career Tech Instruction	139,319	147,068	7,749	5.56%
200 Special Education	637,602	784,512	146,910	23.04%
320 Support Services - Students	306,093	324,249	18,156	5.93%
352 Library Services	62,771	67,033	4,262	6.79%
400 School Administration	299,309	308,965	9,656	3.23%
450 School Administration Support	184,689	168,391	(16,298)	-8.82%
600 Operations & Maintenance	804,940	815,440	10,500	1.30%
700 Student Activities	299,360	293,360	(6,000)	-2.00%
Fund Total	4,611,304	4,965,506	354,202	7.68%
 TOTAL	 \$ 4,611,304	 \$ 4,965,506	 \$ 354,202	 7.68%
 # Students (6-12)	283.0	283.0	0.0	0.00%
# Teachers	21.1	23.6	2.5	11.94%
# Classified	10.0	11.0	1.0	10.00%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	13.4	12.0	(1.4)	-10.67%
Average Per Pupil Expenditure	\$ 16,294.36	\$ 17,545.96	\$ 1,251.60	7.68%

NOME PUBLIC SCHOOLS

FY 2022 Budget

Location 010 Nome-Beltz Middle High School

Middle/High School				FY2021	FY2022	
Account Code	Description	Comments		Budget	Budget	Change
Regular Instruction						
100.010.100	315 Cert-Teacher	17.62 FTE		\$ 1,146,059	\$ 1,251,210	\$ 105,151
100.010.100	329 Substitute and Temporary	213 teacher sub days		32,000	32,000	-
100.010.100	361 Health/Life Insurance			165,853	185,983	20,130
100.010.100	362 Unemployment Insurance			2,357	2,566	209
100.010.100	363 Worker's Compensation			11,781	12,832	1,051
100.010.100	364 FICA			19,066	20,591	1,525
100.010.100	365 TRS			143,945	157,152	13,207
100.010.100	369 Employee Physicals			700	900	200
100.010.100	376 TRS On Behalf			203,963	241,358	37,395
100.010.100	390 Travel Allowance	\$400 per Teacher; Includes Travel Relocation		20,648	21,048	400
100.010.100	410 Professional & Tec			-	-	-
100.010.100	420 Staff Travel			-	-	-
100.010.100	433 Telecommunications			1,100	1,100	-
		(Meter Rental; copier maintenance				
100.010.100	440 Other Purchased S contract)			17,250	17,250	-
100.010.100	450 Supplies/Material/Media			40,000	40,000	-
100.010.100	471 Textbooks			25,000	25,000	-
100.010.100	475 Supplies - Tech Re	\$8,500 Apex (eLearning) & \$8,300 (Read 180)		26,000	26,000	-
100.010.100	480 Tuition & Stipends	Dual-Credit Courses through UAF NW Campus		18,000	18,000	-
		EOY activities (bowling alley rental, pool				
100.010.100	490 Other Expenses	rental)		3,000	3,000	-
100.010.100	491 Dues & Fees			500	500	-
100.010.100	510 Equipment			-	-	-
Total	100 Regular Instruction			1,877,221	2,056,490	179,268

Career and Technical

100.010.160	315 Cert-Teacher	1.00 FTE		74,032	77,780	3,748
100.010.160	329 Substitute/Temporary	Positions: 1 Career & Tech		2,000	2,000	-
		Teacher				
100.010.160	361 Health/Life Insurance			33,692	35,377	1,685
100.010.160	362 Unemployment Insurance			152	160	8
100.010.160	363 Worker's Compensation			760	798	38
100.010.160	364 FICA			1,226	1,281	55
100.010.160	365 TRS			9,298	9,769	471
100.010.160	376 TRS On Behalf			13,259	15,004	1,745
100.010.160	390 Travel Allowance			400	400	-
100.010.160	450 Supplies/Material/Media			4,500	4,500	-
100.010.160	490 Other Expenses			-	-	-
Total	160 Career and Technical			139,319	147,068	7,749

Middle/High School			FY2021	FY2022	
Account Code	Description	Comments	Budget	Budget	Change
Special Education					
100.010.200	315 Cert-Teacher	3.00 FTE	114,199	182,986	68,787
100.010.200	316 Extra Duty Pay		-	-	-
100.010.200	323 NonCert-Aides	7.00 FTE	228,354	264,015	35,661
100.010.200	329 Substitute/Temporary	Positions: 2 Sped Teachers, 7	8,000	8,000	-
100.010.200	361 Health/Life Insurance	Sped Para's	151,355	154,393	3,038
100.010.200	362 Unemployment Insurance		701	910	209
100.010.200	363 Worker's Compensation		3,506	4,550	1,044
100.010.200	364 FICA		19,737	23,462	3,725
100.010.200	365 TRS		14,343	22,983	8,640
100.010.200	366 PERS		50,238	58,083	7,845
100.010.200	369 Employee Physicals		900	600	(300)
100.010.200	376 TRS On Behalf		20,453	35,298	14,845
100.010.200	377 PERS On Behalf		19,466	20,730	1,264
		\$400 per Teacher &			
100.010.200	390 Travel Allowance	Relocation Reimb	4,300	6,450	2,150
100.010.200	420 Staff Travel	Mileage reimb	400	400	-
100.010.200	450 Supplies/Material/Media		1,500	1,500	-
100.010.200	491 Dues & Fees		150	150	-
Total	200 Special Education		637,602	784,512	146,910
Support Services - Students					
100.010.300	318 Cert-Specialist (Counselor)	2.00 FTE	123,047	123,867	820
100.010.300	322 NonCert-Specialist	1.00 FTE	66,622	70,012	3,390
		Subs for classes being			
100.010.300	329 Substitute/Temporary	taught, when ee absent	2,000	2,000	-
100.010.300	361 Health/Life Insurance		44,917	56,142	11,225
100.010.300	362 Unemployment Insurance		383	392	9
100.010.300	363 Worker's Compensation		1,916	1,959	43
100.010.300	364 FICA		7,034	7,305	271
100.010.300	365 TRS		15,455	15,558	103
100.010.300	366 PERS		14,656	15,403	747
100.010.300	376 TRS On Behalf		22,038	23,894	1,856
100.010.300	377 PERS On Behalf		5,790	5,483	(307)
100.010.300	390 Travel Allowance	\$400 per Teacher	800	800	-
100.010.300	440 Other Purchased Services	copier usage	10	10	-
100.010.300	450 Supplies/Materials/Media		1,000	1,000	-
		Nat'l Clearinghouse - student			
100.010.300	490 Other Expenses	tracker	425	425	-
Total	300 Support Services - Students		306,093	324,249	18,156
Library Services					
100.010.352	323 NonCert-Aides	1.00 FTE	32,108	35,339	3,231
100.010.352	329 Substitute/Temporary	10.00 sub days	1,602	1,602	-
100.010.352	361 Health/Life Insurance		11,224	11,225	1
100.010.352	362 Unemployment Insurance		67	74	7
100.010.352	363 Worker's Compensation		337	369	32
100.010.352	364 FICA		2,579	2,826	247
100.010.352	366 PERS		7,064	7,775	711
100.010.352	377 PERS On Behalf		2,735	2,769	34
100.010.352	440 Other Purchased Services		55	55	-
100.010.352	450 Supplies/Material/Media		4,500	4,500	-
100.010.352	475 Software License	Companion Corporation Subscription	500	500	-
Total	352 Support Services - Instruction - Library		62,771	67,033	4,262

Middle/High School			FY2021	FY2022	
Account Code	Description	Comments	Budget	Budget	Change
School Administration					
100.010.400.	313 Principal	2.00 FTE	203,646	208,737	5,091
100.010.400.	361 Health/Life Insurance		22,450	22,449	(1)
100.010.400.	362 Unemployment Insurance		408	417	9
100.010.400.	363 Worker's Compensation		2,037	2,087	50
100.010.400.	364 FICA		2,953	3,027	74
100.010.400.	365 TRS		25,578	26,217	639
100.010.400.	367 TRS On Behalf		36,473	40,265	3,792
100.010.400.	390 Relocation Reimbursement		-	-	-
100.010.400.	420 Staff Travel		-	-	-
		Nome Nugget 'Back to School'			
100.010.400.	440 Other Purchased Services	Advertisement	1,537	1,537	-
100.010.400.	450 Supplies/Materials/Media		1,000	1,000	-
100.010.400.	475 Supplies - Technology Related		-	-	-
100.010.400.	490 Other Expenses		2,000	2,000	-
100.010.400.	491 Dues & Fees	NASSP Registration x 2	1,227	1,227	-
Total	400 School Administration		299,309	308,965	9,656
School Administration Support					
100.010.450.	324 NonCert-Support	2.00 FTE	103,334	92,078	(11,256)
100.010.450.	329 Substitutes/Temporary		500	500	-
100.010.450.	361 Health/Life Insurance		36,399	36,399	(0)
100.010.450.	362 Unemployment Insurance		208	185	(23)
100.010.450.	363 Worker's Compensation		1,039	926	(113)
100.010.450.	364 FICA		7,943	7,082	(861)
100.010.450.	366 PERS		22,733	20,257	(2,476)
100.010.450.	377 PERS On Behalf		8,933	7,273	(1,660)
100.010.450.	433 Telecommunications		2,100	2,100	-
100.010.450.	440 Other Purchased Services		-	90	90
100.010.450.	450 Supplies/Materials/Media		1,500	1,500	-
Total	450 School Administration Support		184,689	168,391	(16,298)
Operations & Maintenance					
100.010.600	431 Water & Sewer		27,000	27,000	-
100.010.600	432 Garbage		20,000	23,000	3,000
100.010.600	435 Fuel-Heating		375,000	378,750	3,750
100.010.600	436 Electricity		375,000	378,750	3,750
100.010.600	440 Other Purchased Services		-	-	-
100.010.600	452 General Maintenance Supplies		500	500	-
100.010.600	458 Gas & Oil		7,440	7,440	-
100.010.600	490 Other Expenses		-	-	-
Total	600 Maintenance & Operations		804,940	815,440	10,500
Student Activity					
100.010.700	316 Extra Duty Pay	Coaches and Club Advisors	82,800	82,800	-
100.010.700	329 Substitutes and Temporary	Referees	16,000	16,000	-
100.010.700	360 Benefits: (SS, Med, ESC, WC, TRS-PERS)		12,790	12,790	-
100.010.700	367 TRS On Behalf		13,530	13,530	(0)
100.010.700	368 PERS On Behalf		-	-	-
100.010.700	410 Professional & Technical	Referee Association	8,000	8,000	-
100.010.700	420 Staff Travel		5,190	5,190	-
100.010.700	425 Student Travel	Student groups to pickup remainder of travel costs	120,900	114,900	(6,000)
100.010.700	440 Other Purchased Services	NMS Athletic Meals	20,000	20,000	-
		Outside of regular meal			
100.010.700	450 Supplies	Balls, nets, jerseys, bibs, flags, whistles, mats, etc.	13,550	13,550	-
100.010.700	458 Gas & Oil		600	600	-

Middle/High School			FY2021	FY2022	
Account Code	Description	Comments	Budget	Budget	Change
100.010.700	490	Other Expenses, Dues & Fees ASAA Due	6,000	6,000	-
Total	700	Student Activity	299,360	293,360	(6,000)
Total	100	School Operating Fund	4,611,304	4,965,506	354,201
Total	010	Middle/High School	\$ 4,611,304	\$ 4,965,506	\$ 354,201



DISTRICT WIDE

FY 2022 Budget

Location 500

		FY2021 Budget	FY2022 Budget	\$ Change
Fund 100: School Operating				
Location 500	District-Wide			
Function 100	Regular Instruction - Extension	\$ 247,797	\$ 104,195	\$ (143,602)
Function 220	Special Education - Support Services	234,149	239,345	\$ 5,196
Function 350	Support Services - Instruction	75,134	71,935	\$ (3,199)
Function 351	Support Services -Technology	1,572,331	1,498,760	\$ (73,571)
Function 354	In-service Training	3,500	3,500	\$ -
Function 511	Board of Education	37,752	37,752	\$ -
Function 510	Office of Superintendent	260,773	269,178	\$ 8,405
Function 550	District Admin Support Services	662,936	715,664	\$ 52,728
Function 553	Human Resources	191,810	194,337	\$ 2,526
Function 600	Operations & Maintenance	1,698,235	1,624,066	\$ (74,169)
Function 900	Other Financing Uses	806,524	115,000	\$ (691,524)
	Fund Total	\$ 5,790,941	\$ 4,873,731	\$ (917,210)
TOTAL		\$ 5,790,941	\$ 4,873,731	\$ (917,210)

NOME PUBLIC SCHOOLS

FY 2022 Budget

Location 500 - Districtwide

Districtwide Dept. Account Code	Description	Comments	FY2021 Budget	FY2022 Budget	\$ Change
Regular Instruction - Extensions					
100.500.140.. 315	Cert Teacher	0.50 FTE Teacher on Assignment	52,034	35,834	(16,201)
100.500.140.. 324	Support Staff	0.00 FTE Assistant	16,883	-	(16,883)
100.500.140.. 361	Health/Life Insurance		141	99	(42)
100.500.140.. 362	Unemployment Insurance		137	72	(65)
100.500.140.. 363	Worker's Compensation		689	358	(331)
100.500.140.. 364	FICA		2,046	520	(1,526)
100.500.140.. 365	TRS		6,535	4,501	(2,034)
100.500.140.. 366	PERS		3,714	-	(3,714)
100.500.140.. 376	TRS On Behalf		12,426	6,912	(5,514)
100.500.140.. 377	PERS On-Behalf		1,992	-	(1,992)
100.500.140.. 440	Other Purchased Services	Advanced Ed Accreditation Svcs Contains \$2300 allotment x 22	1,600	1,600	-
100.500.140.. 450	Supplies/Material/Media	students; \$2,500 addtl	148,400	53,100	(95,300)
100.500.140.. 475	Supplies - Tech Related	MAP License Renewal	1,200	1,200	-
Total 140	Regular Instruction - Extensions		247,797	104,195	(143,602)
Special Education Instruction - Support Svcs					
100.500.220.. 314	Cert - Director	1.00 FTE	82,335	84,393	2,058
100.500.220.. 324	Support Staff	1.00 FTE	43,086	35,793	(7,293)
100.500.220.. 361	Health/Life Insurance		43,305	54,751	11,446
100.500.220.. 362	Unemployment Insurance		250	240	(10)
100.500.220.. 363	Worker's Compensation		1,254	1,202	(52)
100.500.220.. 364	FICA		4,490	3,962	(528)
100.500.220.. 365	TRS		10,341	10,600	259
100.500.220.. 366	PERS		9,479	7,875	(1,604)
100.500.220.. 369	Employee Physical		250	250	-
100.500.220.. 376	TRS On Behalf		14,746	16,279	1,533
100.500.220.. 377	PERS On Behalf		3,813	3,000	(813)
100.500.220.. 390	Relocation Reimbursement		3,500	3,500	-
100.500.220.. 420	Staff Travel		-	-	-
100.500.220.. 440	Other Purchased Services		-	-	-
100.500.220.. 450	Supplies	test forms, curriculum	2,800	3,000	200
100.500.220.. 475	Supplies - Tech Related		14,000	14,000	-
100.500.220.. 491	Dues & Fees		500	500	-
100.500.220.. 510	Equipment	Powerschool License & Subscript.	-	-	-
Total 220	Special Education Instruction - Support Svcs		234,149	239,345	5,196
Support Services-Instruction					
100.500.350.. 314	Cert - Director	0.29 FTE	25,668	26,310	642
100.500.350.. 316	Extra Duty	DW Professional Development Position: 1 Dir of Fed Programs (71% sal/ben funded by CAP)	30,000	30,000	-
100.500.350.. 361	Health/Life Insurance		1,665	1,748	83

Districtwide Dept.

Account Code	Description	Comments	FY2021 Budget	FY2022 Budget	\$ Change
100.500.350.. 362	Unemployment Insurance		51	53	2
100.500.350.. 363	Worker's Compensation		257	263	6
100.500.350.. 364	FICA		372	381	9
100.500.350.. 365	TRS		3,224	3,305	81
100.500.350.. 376	TRS On Behalf		4,597	5,075	478
100.500.350.. 390	Travel Allowance		-	-	-
100.500.350.. 420	Staff Travel		-	-	-
100.500.350.. 440	Other Purchased Services	UAA Alaska Statewide Mentor Project	2,000	2,000	-
100.500.350.. 450	Supplies/Material/Media		300	300	-
100.500.350.. 475	Supplies - Tech Related		500	500	-
100.500.350.. 490	Other Expenses		6,000	1,500	(4,500)
100.500.350.. 491	Dues & Fees		500	500	-
Total 350	Support Services - Instruction		75,134	71,935	(3,199)

Support Services - Technology

100.500.351.. 318	Cert - Specialist	0.5 FTE	38,122	38,654	532
100.500.351.. 321	Non-Cert - Director/Coordin	1.0 FTE	88,644	94,064	5,420
100.500.351.. 322	Non-Cert - Specialist	1.0 FTE	66,194	71,339	5,145
100.500.351.. 361	Health/Life Insurance	Positions: 1 Tech Director, 1 Systems	16,910	18,213	1,303
100.500.351.. 362	Unemployment Insurance	Administrator & 1 50% Tech Specialist	386	408	22
100.500.351.. 363	Worker's Compensation		1,929	2,041	112
100.500.351.. 364	FICA		12,398	13,214	816
100.500.351.. 365	TRS		4,788	4,855	67
100.500.351.. 366	PERS		34,065	36,388	2,323
100.500.351.. 376	TRS On Behalf		6,828	7,456	628
100.500.351.. 377	PERS On Behalf		13,597	13,511	(86)
100.500.351.. 390	Relocation Reimbursement		-	-	-
100.500.351.. 420	Staff Travel	ASTE	7,890	7,890	-
		Offset by E-Rate Revenue (90%			
100.500.351.. 433	Communications	Reimb Internet)	913,229	823,478	(89,751)
100.500.351.. 440	Other Purchased Services		200	200	-
100.500.351.. 450	Supplies/Material/Media		11,152	11,150	(2)
		School Mgmt & Content Software;			
100.500.351.. 475	Supplies - Tech Related	Staff & Student Devices	322,298	322,200	(98)
100.500.351.. 491	Dues & Fees		-	-	-
100.500.351.. 510	Equipment		33,701	33,700	(1)
Total 351	Support Services - Technology		1,572,331	1,498,760	(73,570)

In-service Training

100.500.354.. 410	Professional Services		2,500	2,500	-
100.500.354.. 450	Supplies		1,000	1,000	-
Total 354	Staff Inservice		3,500	3,500	-

Districtwide Dept.

Account Code	Description	Comments	FY2021 Budget	FY2022 Budget	\$ Change
Office of Superintendent					
100.500.510.. 311	Cert-Superintendent 1.00 FTE		123,600	127,308	3,708
100.500.510.. 361	Health/Life Insurance		34,237	35,949	1,712
100.500.510.. 362	Unemployment Insurance		247	255	8
100.500.510.. 363	Worker's Compensation		1,236	1,273	37
100.500.510.. 364	FICA		1,792	1,846	54
100.500.510.. 365	TRS		15,524	15,990	466
100.500.510.. 376	TRS On Behalf		22,137	24,558	2,421
100.500.510.. 390	Transportation Allowance		-	-	-
100.500.510.. 410	Professional & Technical Services		4,000	4,000	-
100.500.510.. 414	Legal Services		20,000	20,000	-
100.500.510.. 420	Staff Travel		20,000	20,000	-
100.500.510.. 450	Supplies/Material/Media		500	500	-
100.500.510.. 490	Other		500	500	-
100.500.510.. 491	Dues & Fees	CEERenewal \$14K, AK Staff Dev Network, AASA	17,000	17,000	-
Total 510	Office of Superintendent		260,773	269,178	8,405
Board of Education					
100.500.511.. 410	Professional & Technical Ser	AASB Board Development Nov AASB Annual Conf (3); Dec Winter	4,000	4,000	-
100.500.511.. 420	Staff Travel	Boardsmanship (2); Feb Leg Fly-In (2)	15,000	15,000	-
100.500.511.. 445	Insurance & Bond Premiums		225	225	-
100.500.511.. 450	Supplies/Material/Media	Boardbook & supplies AASB Annual Dues \$10,177; AASB Online	3,500	3,500	-
100.500.511.. 491	Dues & Fees	\$4,850	15,027	15,027	-
100.500.511.. 510	Equipment		-	-	-
Total 511	Board of Education		37,752	37,752	-
District Admin Support Service					
100.500.550.. 324	Non-Cert - Support Staff 3.00 FTE		165,989	187,212	21,223
100.500.550.. 361	Health/Life Insurance	Positions: 1 Payroll Spec., 1	45,473	60,119	14,646
100.500.550.. 362	Unemployment Insurance	AP/Receiving/Purchasing, 1 Admin. Asst.	332	374	42
100.500.550.. 363	Worker's Compensation		1,660	1,872	212
100.500.550.. 364	FICA		12,698	14,322	1,624
100.500.550.. 366	PERS	\$110,000 salary floor from FY2008 not met (lesser expenditures in FY21)	109,018	151,187	42,169
100.500.550.. 369	Employee Benefits		735	735	-
100.500.550.. 377	PERS On Behalf		14,050	15,183	1,133
100.500.550.. 410	Professional & Technical Ser	Black Mtn and Frontline Education Software Support	46,100	22,860	(23,240)
100.500.550.. 412	Auditing & Accounting Svcs	AKEBS & Annual Audit Services	179,000	182,000	3,000
100.500.550.. 420	Staff Travel		3,000	3,000	-
100.500.550.. 433	Communications		-	-	-
100.500.550.. 440	Other Purchased Services	AS400 Hosting/Storage	6,500	6,500	-
100.500.550.. 441	Rentals	Pitney Bowes machine	1,970	2,000	30
100.500.550.. 445	Insurance - Liability		102,111	105,000	2,889
100.500.550.. 450	Supplies/Material/Media		12,000	12,000	-
100.500.550.. 475	Supplies - Tech Related		600	600	-
100.500.550.. 490	Other Expenses		500	500	-
100.500.550.. 491	Dues & Fees		200	200	-
100.500.550.. 495	Indirect Recovery		(39,000)	(50,000)	(11,000)
Total 550	District Admin Support Service		662,936	715,664	52,728

Districtwide Dept.
Account Code

Description

Comments

FY2021 Budget

FY2022 Budget

\$ Change

Human Resources

100.500.553.. 321	Non-Cert - Director	1.00	FTE	88,896	89,824	928
100.500.553.. 361	Health/Life Insurance			20,322	21,420	1,098
100.500.553.. 362	Unemployment Insurance			178	180	1
100.500.553.. 363	Worker's Compensation			889	898	9
100.500.553.. 364	FICA			6,801	6,872	71
100.500.553.. 366	PERS			19,557	19,761	204
100.500.553.. 377	PERS On Behalf			7,867	7,382	(485)
100.500.553. 410	Professional & Technical Ser		Digital Insurance Services	22,800	22,800	-
100.500.553.. 420	Staff Travel		2-4 Job Fairs, DEED Training	12,000	12,000	-
100.500.553.. 440	Other Purchased Services			2,000	2,000	-
100.500.553.. 450	Supplies/Material/Media			3,000	3,000	-
100.500.553.. 490	Other Expenses		Job Fair Registration Fees	2,000	2,000	-
100.500.553.. 491	Dues & Fees		ATP; RISQ EaseCentral	5,500	6,200	700
Total 553	Human Resources			191,810	194,337	2,526

Operations & Maintenance

100.500.600.. 325	NonCert-Maint/Custodial	2.00	FTE	159,039	121,636	(37,403)
100.500.600.. 329	Substitutes			15,000	2,500	(12,500)
100.500.600.. 361	Health/Life Insurance			37,374	32,810	(4,564)
100.500.600.. 362	Unemployment Insurance			348	248	(100)
100.500.600.. 363	Worker's Compensation			1,740	1,241	(499)
100.500.600.. 364	FICA			13,314	9,496	(3,818)
100.500.600.. 366	PERS			38,288	27,310	(10,978)
100.500.600.. 377	PERS On Behalf			12,282	9,054	(3,228)
100.500.600.. 369	Empl Physicals & Pool Use			2,070	2,070	-
100.500.600.. 410	Professional & Technical Services			-	-	-
100.500.600.. 420	Staff Travel		Schooldude training	600	4,000	3,400
100.500.600.. 431	Water & Sewage			14,000	14,500	500
100.500.600. 432	Garbage			8,950	9,000	50
100.500.600.. 433	Communications			6,000	6,000	-
100.500.600.. 435	Fuel for Heat		Budgeted at sites	-	-	-
100.500.600.. 436	Electricity			44,000	44,000	-
100.500.600.. 440	Other Purchased Services		NMS Maint Svcs (\$990,000 Labor/Benefits + \$160,000 Non-Personnel Costs)	1,151,000	1,150,000	(1,000)
100.500.600.. 443	Purchase Vehicle Maint			1,000	1,000	-
100.500.600.. 446	Property Insurance			145,998	148,000	2,002
100.500.600.. 450	Supplies/Material/Media			9,032	10,000	968
100.500.600.. 453	Custodial Supplies			1,000	1,000	-
100.500.600.. 458	Gas & Oil			30,200	30,200	-
100.500.600.. 490	Other Expenses			7,000	-	(7,000)
Total 600	Operations & Maintenance			1,698,235	1,624,066	(74,169)

Transfer of Funds

100.000.900.. 552	Food Service			150,000	75,000	(75,000)
100.000.900. 553	Pupil Transportation			40,000	40,000	-
100.000.900.. 554	CIP Fund		CIP major maintenance	432,500	-	(432,500)
100.000.900.. 555	Nome-Beltz Apartments			184,024	-	(184,024)
Total 900	Transfer of Funds			806,524	115,000	(691,524)

Districtwide Dept.
Account Code

Description

Comments

FY2021 Budget

FY2022 Budget

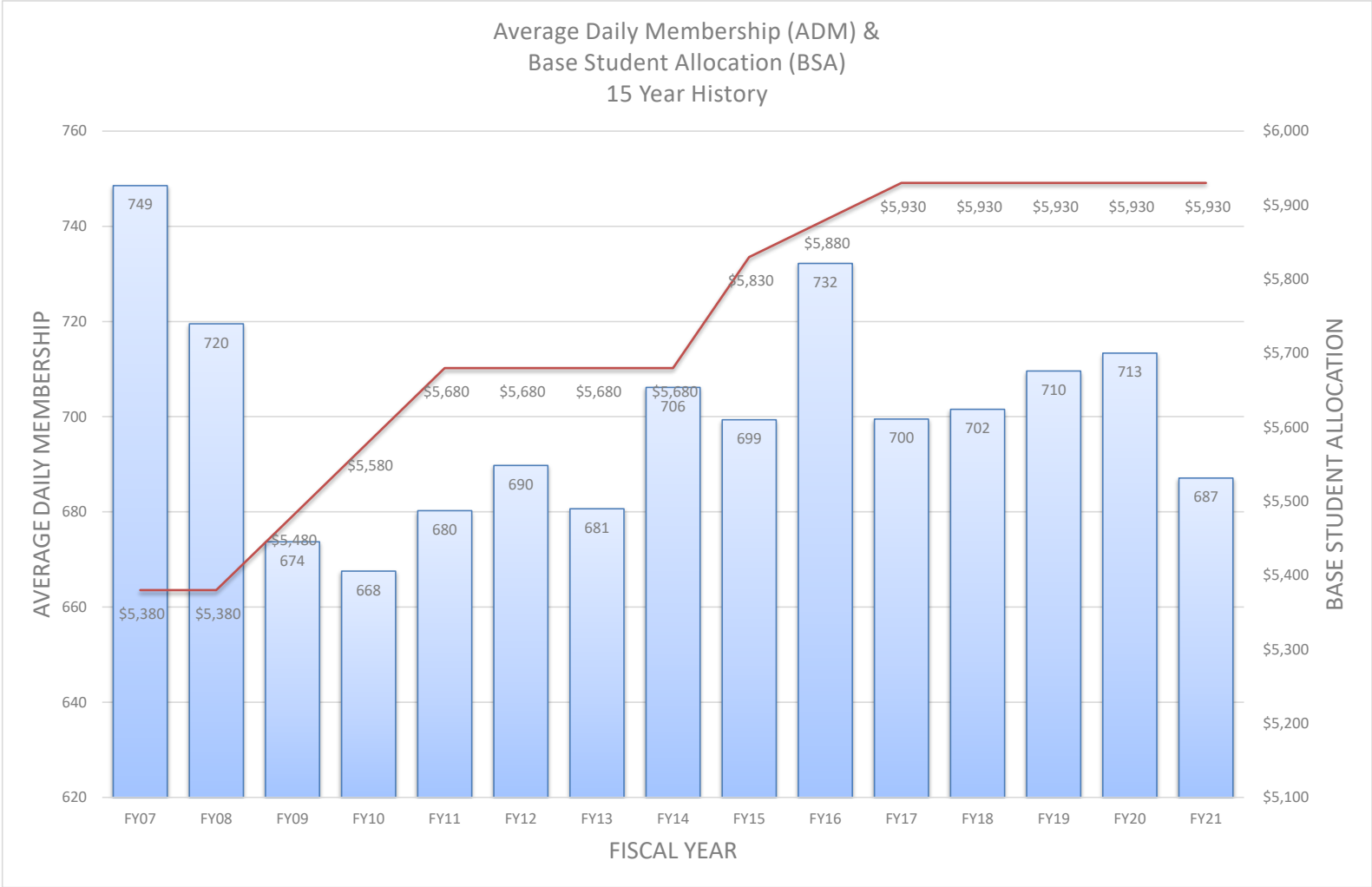
\$ Change

Total 100 General Operating Fund

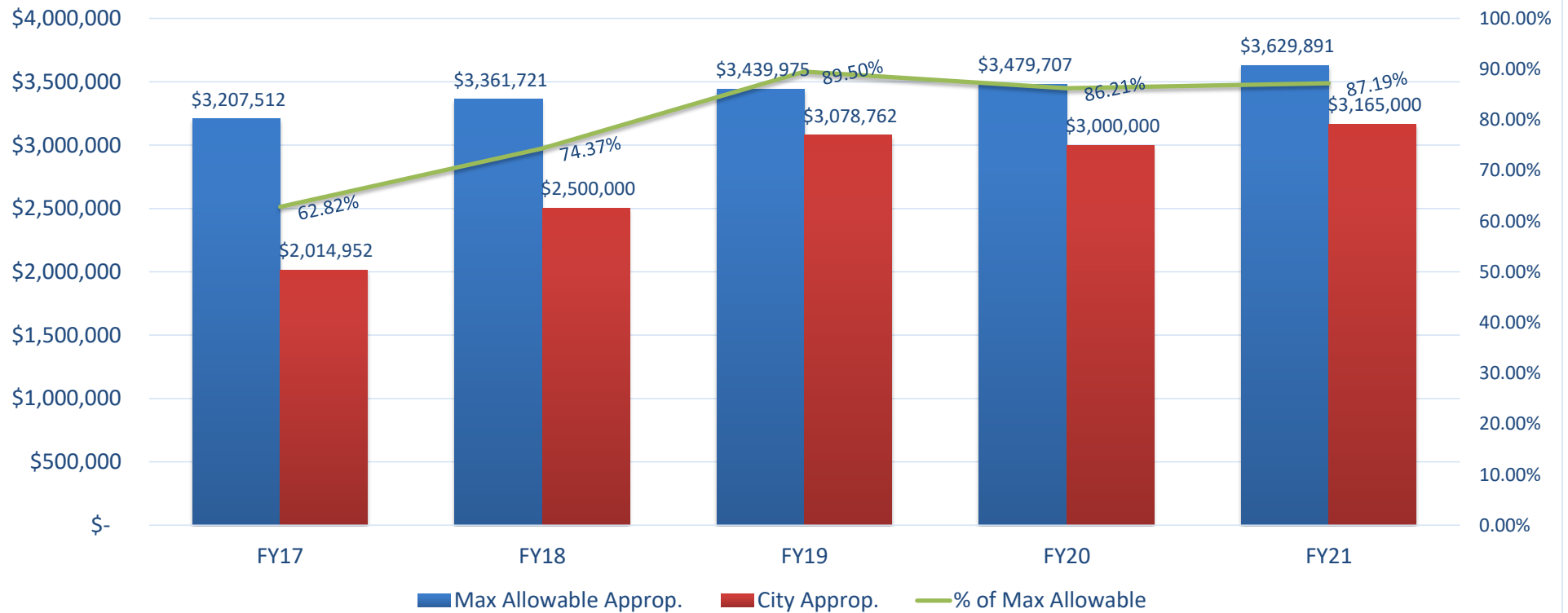
\$ 5,790,941 \$ 4,873,731 \$ (917,209)

Total District Wide

\$ 5,790,941 \$ 4,873,731 \$ (917,209)



**City Appropriation vs. Maximum Allowable
FY17 - FY21
5 Year History**

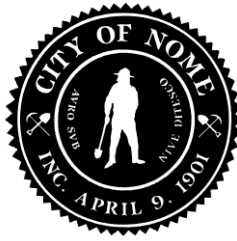


NOME PUBLIC SCHOOLS
Balance Sheet - Governmental Funds
School Operating Fund

	Year-Ended June 30, 2017	Year-Ended June 30, 2018	Year-Ended June 30, 2019	Year-Ended June 30, 2020	Estimated Year-Ended June 30, 2021	Estimated Year-Ended June 30, 2022
Assets						
Assets:						
Cash and investments	\$ 1,963,331	\$ 4,163,933	\$ 7,506,928	\$ 7,085,416	\$ 6,635,416	\$ 6,212,561
Accounts receivable	212,592	354,749	4,602	604,326	605,000	605,000
Due from other funds	319,934	423,145	324,637	512,160	500,000	500,000
Due from gaming	-	-	379	-	-	-
Inventories	47,155	54,969	55,694	50,569	55,000	55,000
Prepaid items	353,693	358,737	213,724	359,069	250,000	250,000
Total assets	\$ 2,896,705	\$ 5,355,533	\$ 8,105,964	\$ 8,611,540	\$ 8,045,416	\$ 7,622,561
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 350,432	\$ 142,296	\$ 147,191	\$ 144,417	\$ 150,000	\$ 150,000
Accrued payroll liabilities	775,521	1,083,936	918,109	346,847	600,000	600,000
Unearned revenue	495	18,986	18,986	18,986	18,986	18,986
Due to other funds	-	2,157,503	5,254,732	5,637,833	5,263,206	5,263,206
Due to student activities	-	165,160	264,749	295,233	295,000	295,000
Total liabilities	1,126,448	3,567,881	6,603,767	6,443,316	6,327,192	6,327,192
Fund balances:						
Nonspendable	400,848	413,706	269,418	409,638	305,000	305,000
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Unassigned	1,369,409	1,373,946	1,232,779	1,758,586	1,413,224	990,369
Total fund balances	1,770,257	1,787,652	1,502,197	2,168,224	1,718,224	1,295,369
Total liabilities and fund balances	\$ 2,896,705	\$ 5,355,533	\$ 8,105,964	\$ 8,611,540	\$ 8,045,416	\$ 7,622,561

Please Note: FY21-FY22 data depends on timing of when bills are paid. Ultimately, the District's General Fund holds around \$2M between nonspendable and fund balance. In addition, the monies flowing through the special revenue funds are recorded in the financials in the General Fund cash account with offsetting transaction in Due to other funds liability account.

Mayor
John K. Handeland
Manager
Glenn Steckman
Clerk
Bryant Hammond



Nome City Council
Jerald Brown
Doug Johnson
Mark Johnson
Adam Martinson
Jennifer Reader
Meghan Sigvanna Topkok

Item A.

**NOME COMMON COUNCIL
REGULAR MEETING MINUTES
MONDAY, MARCH 22, 2021 at 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

ROLL CALL

Members Present: Brown (telephonic); M. Johnson; D. Johnson; Martinson (telephonic); Reader (telephonic); Topkok (telephonic);

Members Absent:

Also Present: Zoe Okleasik, Youth Representative (late); Glenn Steckman, City Manager; Bryant Hammond, Clerk; Nickie Crowe, Finance Director (telephonic); Joy Baker, Port Director; Mike Heintzelman; NPD Chief; Bob Pruckner, NPD Deputy Chief; Ken Morton, Assistant Utility Manager

In the audience:

APPROVAL OF AGENDA

A motion was made by C. D. Johnson and seconded by C. M. Johnson to approve the agenda.

A motion was made by C. M Johnson and seconded by C. D. Johnson to amend the agenda by adding R-21-03-06 under New Business.

Discussion:

- Port Director Baker explained the reasoning for adding R-21-03-06.
- Council Member Brown asked if it was time sensitive.
- Port Director explained the matter has been under review for several weeks and the Corps was looking to move forward.

At the roll call:

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

Nay:

Abstain:

The motion to amend **CARRIED.**

Returning to the main motion

A motion was made by C. D. Johnson and seconded by C. M. Johnson to remove O-21-03-02 and O-21-03-03 from the agenda for discussion at a work session sometime prior to the April 12, 2021 Regular Meeting.

At the roll call:

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

Nay:

Abstain:

The motion to amend **CARRIED.**

Returning to the main motion

At the roll call:

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

Nay:

Abstain:

The motion, as amended, **CARRIED.**

APPROVAL OF MINUTES

A. March 8, 2021 Nome Common Council Regular Meeting Minutes.

B. March 16, 2021 Nome Common Council Special Meeting Minutes.

A motion was made by C. D. Johnson and seconded by C. M. Johnson to approve the March 8, 2021 and March 16, 2021 minutes.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED.**

COMMUNICATIONS

- A. Memo of March 17, 2021 from Clerk Hammond to Nome Common Council re: Council Determination of Disposition of Untimely Filed Senior Property Tax Exemption Forms.

A motion was made by C. Reader and seconded by C. Brown to authorize the Clerk to accept the applications as if timely filed.

Discussion:

- Clerk Hammond gave a brief explanation.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

- B. Letter of March 19, 2021 from AMCO to City of Nome re: Notice of Liquor License Renewal Application - Airport Pizza.
- Chief Heintzelman noted no issues with Airport Pizza and NPD.
- C. Certificate of Recognition from the US Census Bureau for the City of Nome re: Participation in the 2020 Census Community Partnership and Engagement Program.
- D. City of Nome FY2022 Budget Calendar.

CITIZEN'S COMMENTS

**COMMENTS MAY BE SUBMITTED IN PERSON AT THE MEETING
OR VIA EMAIL PRIOR TO NOON ON MARCH 22ND TO
BHAMMOND@NOMEALASKA.ORG**

1. Clerk Hammond read an email from Sara Germain with Fish and Game concerning the department's response to a rabies outbreak in Nome.

UNFINISHED BUSINESS

- A. O-21-03-01 An Ordinance Amending Nome Code of Ordinances Chapter 2.10 Acquisition and Disposal of Real Property.

A motion was made by C. Reader and seconded by C. Brown to substitute O-21-03-01-S for O-21-03-01.

Discussion:

- Mayor Handeland explained the substitution and referred the Council to the Attorney's memo in the packet.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

For the purposes of holding a public hearing, the Council recessed at 7:24 PM.

The Council reconvened at 7:25 PM.

A motion was made by C. M. Johnson and seconded C. D. Johnson to adopt O-21-03-01-S.

Discussion:

- Council Member Brown asked a clarifying question about section C and suggested an amendment of the time period in section e to 180 days.
- Council Member Doug Johnson asked if there was a reason not to do so.

A motion was made by C. Brown and seconded by C. Topkok to amend the time period in section 2.10.050 (e) from 90 days to 180 days.

At the roll call:

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

Nay:

Abstain:

The motion to amend **CARRIED**.

Returning to the main motion

At the roll call:

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

Nay:

Abstain:

The motion, as amended, **CARRIED**.

NEW BUSINESS

- A. R-21-03-05 A Resolution Approving a Contract with Altman, Rogers & Co. for Audit Services for the Fiscal Year 2021.

A motion was made by C. M. Johnson and seconded by C. D. Johnson to adopt R-21-03-05.

Discussion:

- Council Member Reader asked when the City would go out to bid, explaining she thought it was supposed to have happened.
- Mayor Handeland explained the City intended to go out to bid, but the pandemic affected the timing in such a way that it didn't happen on the timeline needed this year.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

- B. R-21-03-06 A Resolution Authorizing the City of Nome to Enter Into a Cost-Share Agreement with the U.S. Army Corps of Engineers (USACE) For the Design of the General Navigation Features for the Port of Nome Navigation Improvements.

A motion was made by C. M. Johnson and seconded by C. D. Johnson to adopt R-21-03-06.

Discussion:

- Port Director Baker explained the cost sharing agreement and financing for the agreement. She explained its a two year agreement and that the funding was already designated from a grant. She noted the City is only a few steps away from construction.
- Mayor Handeland thanks the AK CODEL for their assistance in finding the funding
- Council Member Brown asked for clarification on which grant the funds would come from.
- Mayor Handeland explained it came from the legislative grant from a few years prior.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

UTILITY MANAGER'S REPORT

A. Activity Report: March 9 - 19, 2021.

- Assistant Utility Manager Ken Morton discussed the update process to the Utility's spill prevention plan, explained the summer's fuel purchase, gave an update on the line crews summer plans, and gave an explained Perry Saito was on his way to lineman school. Calvin Ojenan resigned and Jerry West was promoted into the foreman role on the water/sewer side. He finished by explaining the Utility was researching opportunities to bring someone up to Nome for CDL tests.

CITY MANAGER'S REPORT

A. Activity Report: March 9 - 19, 2021.

- Acting City Manager Leeper notified the Council of an incoming storm. He gave further detail on the team coming to address the foxes and asked that pet owners tie up their animals.
- Council Member Reader asked for clarification on the \$150,000 reserve account for maintenance expenses.
- Port Director Baker explained the motion concerning the reserve account, the financial position of the Port, and the status of the maintenance reserve account.

B. February 18, 2021 Nome Port Commission Regular Meeting Minutes.

CITIZEN'S COMMENTS

**COMMENTS MAY BE SUBMITTED IN PERSON AT THE MEETING
OR VIA EMAIL PRIOR TO NOON ON MARCH 22ND TO
BHAMMOND@NOMEALASKA.ORG**

None given

COUNCIL MEMBER'S COMMENTS

1. Council Member Brown asked when the work session to discuss the election ordinances would be held and stated he preferred sometime in next two weeks.
2. Council Member Doug Johnson – no comments.
3. Council Member Mark Johnson discussed the audio upgrades in Council Chambers and agreed with Jerald on the election ordinances being discussed in a work session in the two week.
4. Council Member Martinson – no comments.

5. Council Member Reader concurred on the work session. She explained she enjoyed the Winterfest posts and would like to see it held again in the future and that she was jealous she missed the fireworks.
6. Council Member Topkok echoed the Council's sentiments on the work session being held sometime in the next two weeks. She thanked staff for putting the ordinances together. She stated Qiksiksrautiqqatlu piqpakkutiqaqatlu Asian American-nun and translated the Inupiaq as Let's show respect and love to the Asian American community and requested a resolution supporting the Asian American community. Council Member Topkok noted she enjoyed winter fest saying she participated in the snow sculpture competition.
7. Youth Representative Okleasik discussed an incident where Police Officers on duty were not wearing masks while assisting someone and expressed concern over them not wearing masks.

MAYOR'S COMMENTS AND REPORT

- A. Activity Report: March 9 - 19, 2021.
 - Mayor Handeland asked that citizens comments be included in the work session on the election ordinances. He suggested April 5th at 6pm for the work session to discuss citizens comments and election ordinance.
- B. Reappointment of Gay Sheffield to Nome Port Commission Seat "F."

Mayor Handeland describes Ms. Sheffield's contributions to the Port Commission and recommended her reappointment.

A motion was made by C. Reader and seconded by C. Martinson to confirm Mayor Handeland's reappointment.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

EXECUTIVE SESSION

n/a

ADJOURNMENT

Hearing no objections, the Nome Common Council adjourned at 7:59 PM.

APPROVED and **SIGNED** this 12th day of April, 2021

John K. Handeland
Mayor

ATTEST:

BRYANT HAMMOND
Clerk

RECEIVED
MAR 26 2021
CITY OF NOME
CLERKS DEPARTMENT

March 24, 2021

Dear Nome City,

What a welcome gift AMCC received yesterday, with the generous donation of new paperback Alaska books through the City of Nome, the City Manager, and the Kegoayah Kozga Public Library Director.

The selections were well thought out and a welcome addition to the Anvil Mountain Corrections Library.

The books were placed on the library cart going into the quads today, and they were the first books selected by the residents.

Thank you again for your support of the community-wide book donation efforts at AMCC.

Best regards,

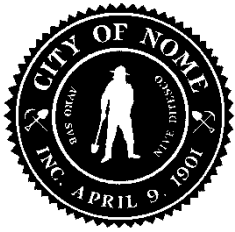
Deb Weston



DEBRA WESTON
Education Coordinator

Alaska Department of Corrections
PO Box 730 • Nome, AK 99762
Office: (907) 443-8812 Ext 232 • Fax: (907) 443-5195
debra.weston@alaska.gov

SAFER ALASKA
BUILDING STRONGER COMMUNITIES



Memorandum

To: Nome Common Council
From: Bryant Hammond, City Clerk
Date: March 30, 2021
RE: Clarification on Sales Tax for Permits

NCO 17.10.020(c)(1) provides an exception to sales tax for services and construction materials for actual use and either consumption or absorption in a construction project for which a building permit has been issued.

In practice, building and remodel permits have garnered a sales tax exception under NCO 17.10.020(c) 1. The Clerk's Office keeps and distributes a list of building and remodel permits to Grizzly Building Supply, Builders Industrial, and companies that may be performing work in relation to a building or remodel permit and has done so since before 2015.

The question of whether or not a Mechanical/Electrical permit was covered under the exception came up on March 30th. While the Clerk's Office has historically only published building and remodel permits for the purposes of tax exemption, there exists an incongruity between code and practice. Building permits are the sole permits named in code, yet the Clerk's Offices treats remodel permits the same as building permits for tax exception purposes.

The Clerk's Office asks for Council clarification on whether the following permits should garner an exception to sales tax and whether a code change is required to specify such:

- Mechanical / Electrical
- Excavation / Fill
- Demolition
- Move

Cheryl Thompson

From: James, Melissa <Melissa.James@verisk.com>
Sent: Monday, April 5, 2021 1:21 PM
To: Cheryl Thompson; Glenn Steckman
Cc: Alvelo, Teresa; Pilkenton, Roxanne
Subject: 2021 CRS Recertification Acknowledgment – Nome, AK #020069

Caution! This message was sent from outside your organization.

Dear CRS Coordinator:

Congratulations! I have reviewed your submittal and found everything to be in order. This concludes your annual CRS recertification.

You have reported that you have had no development in your SFHA and no construction certificates during the reporting period. Every year from now on, your reporting period for your construction certificates will be from February 1 to January 31 (recertification due date to recertification due date). If you need to only report on those certificates received up through January 15th each year because it helps you organize and prepare them for the February 1st recertification date, that is understandable and acceptable. The next year you will start at February 1 again for reporting purposes.

Should you have any questions, please do not hesitate to contact me, or your CRS Specialist.

Sincerely,

Melissa James, CFM
CRS Resource Specialist
New Orleans, LA
502.386.5258
Melissa.James@Verisk.com
verisk.com | [LinkedIn](#) | [Twitter](#) | [YouTube](#)



This email is intended solely for the recipient. It may contain privileged, proprietary or confidential information or material. If you are not the intended recipient, please delete this email and any attachments and notify the sender of the error.

CRS Activity 510
Progress Report on Implementation of Credited Plan

Date this Report was Prepared: 3/2/2020, Updated 1/25/2021

Name of Community: City of Nome

Name of Plan: City of Nome, Alaska -Hazard Mitigation Plan Update 2/1/2017

Progress Report prepared by: Cheryl Thompson

Date of Adoption of Plan: 1/3/2017 or 2/1/2017

5 Year CRS Expiration Date: October 1, 2022

1. How can a copy of the original plan or area analysis report be obtained:

The plan is on the City of Nome website, listed under: "Disaster, Hazard and Flood Plans". There are also copies available at City Hall.

2. Describe how this evaluation report was prepared and how it was submitted to the governing body, released to the media, and made available to the public:

Nome's City Planner worked with the City Planning Commission in advertised, open public meetings. When the plan was ready it was accepted by the Planning Commission by Resolution 2017-1. It was then accepted by the Common Council by Resolution 17-01-03. The local newspaper and often radio station attend these meetings and report on them. Minutes of these meetings are also submitted to the Common Council during their publicized meetings and these are reported on also.

This Evaluation Report was prepared by reviewing our Hazard Mitigation Plan and judging what parts we had worked on in the last year to complete the plan. This Evaluation will be presented to the City Council and the Planning Commission at their next public meetings. It will also be placed on the City's website and notice of that will be made to the public via our two local radio stations and our local newspaper.

3. Provide a description of the implementation of each recommendation or action item in the action plan or area analysis report, including a statement on how the project was implemented or not implemented during the previous year:

FLD #1 City owned buildings were covered by flood insurance where necessary.

FLD #2 We did pursue and achieved a lower CRS ranking during our 5-year re-certification.

FLD #3 & #4 were not achieved. The City did not fund an engineering evaluation to flood-proof vulnerable structures or bring a flood proofing workshop to Nome.

FLD #5 With a new, better trained Building Inspector on board, we are even more serious on ensuring that all new construction or more than 50% remodel projects in the flood-plain, adhere to elevations that are required.

FLD #6 Some Nome Joint Utility lines have been relocated that are in the flood-plain and more will be moved as construction projects continue.

FLD #7 Money was applied for and appropriated to repair and reinforce Nome's Seawall within the last 5 years. This is Nome's major form of flood protection as our flooding dangers stem from ocean wave surges and high winds over a long fetch of ocean.

4. Discuss why any objectives were not reached or why implementation is behind schedule:

The City of Nome is mostly built right along the sea coast and most of it is old construction. The costs to flood-proof these old buildings would not really be practical versus the cost to raze and rebuild new structures properly if/when it becomes necessary.

5. What are the recommendations for new projects or revised recommendations?

The City is actively enforcing elevations and proper building methods going forward. We are also requiring Elevation Certificates before and after construction completion, which wasn't always done and we have informed the main surveyor in this area that he has to put the elevation of the mechanicals (furnace, water heater, etc.) on the Certificates. Our one Repetitive Loss property has been raised above grade, since the time that it was flooded in 2004 and 2005. I believe we should encourage the property owner to get a new Elevation Certificate and see where it is at compared to the regulations. This past summer 2020, due to so many Covid-19 difficulties, this property was not addressed. It is still much improved from its state in 2004 and 2005. The City Building Inspector intends to have a conversation with the current owner going forward.

Mayor
John K. Handeland

Manager
Glenn Steckman

Clerk
Bryant Hammond



Nome Common Council Item D.
Jerald Brown
Mark Johnson
Doug Johnson
Adam Martinson
Jennifer Reader
Meghan Sigvanna Topkok

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

MEMORANDUM

Date: April 7, 2021

To: Nome Common Council & Glenn Steckman, City Manager

From: Nickie Crowe, Finance Director *NCC*

Subject: Request for Reallocation of Unspent NSEDC CBS Funds

In the 2017, 2018 End-year, and 2019 End-year NSEDC CBS funding, there is \$23,999.93 in unspent funds. The funds breakdown as follows:

2017 CBS -	\$ 2,346.04
2018 End-year CBS -	\$ 1,847.64
2019 End-year CBS-	<u>\$19,806.25</u>
	\$23,999.93

I recommend these funds be reallocated to the Hockey Rink project, which is due to be underway in the Summer of 2021. I discussed this reallocation with NSEDC and received positive feedback. NSEDC requires the minutes and motion to amend reflect what is being amended, by how much, and to what project.

Currently, there is \$57,457.04 allocated to the Hockey Rink project. Approving this reallocation of funds will make the new total allocation \$81,456.97.



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community and Economic Development

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

Item E.

April 8, 2021

City of Nome

VIA Email: bhammond@nomealaska.org

License Type:	Package Store	License Number:	903
Licensee:	Carr-Gottstein Foods Co.		
Doing Business As:	Hanson Trading Co.		
Premises Address:	415 Bering Street		

☐ New Application

☒ Transfer of Ownership Application

☐ Transfer of Location Application

☐ Transfer of Controlling Interest Application

We have received a completed application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under AS 04.11.480.

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable. To protest the application referenced above, please submit your protest within 60 days and show proof of service upon the applicant.

AS 04.11.491 – AS 04.11.509 provide that the board will deny a license application if the board finds that the license is prohibited under as a result of an election conducted under AS 04.11.507.

AS 04.11.420 provides that the board will not issue a license when a local governing body protests an application on the grounds that the applicant's proposed licensed premises are located in a place within the local government where a local zoning ordinance prohibits the alcohol establishment, unless the local government has approved a variance from the local ordinance.

Sincerely,

Glen Klinkhart, Director

amco.localgovernmentonly@alaska.gov



Alaska Alcoholic Beverage Control Board

Form AB-02: Premises Diagram

What is this form?

A detailed diagram of the proposed licensed premises is required for all liquor license applications, per AS 04.11.260 and 3 AAC 304.185. Your diagram must include dimensions and must show all entrances and boundaries of the premises, walls, bars, fixtures, and areas of storage, service, consumption, and manufacturing. If your proposed premises is located within a building or building complex that contains multiple businesses and/or tenants, please provide an additional page that clearly shows the location of your proposed premises within the building or building complex, along with the addresses and/or suite numbers of the other businesses and/or tenants within the building or building complex.

The second page of this form is not required. Blueprints, CAD drawings, or other clearly drawn and marked diagrams may be submitted in lieu of the second page of this form. The first page must still be completed, attached to, and submitted with any supplemental diagrams. An AMCO employee may require you to complete the second page of this form if additional documentation for your premises diagram is needed.

This form must be completed and submitted to AMCO's main office before any license application will be considered complete.

Yes No

I have attached blueprints, CAD drawings, or other supporting documents in addition to, or in lieu of, the second page of this form.



Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Carr-Gottstein Foods Co.	License Number:	903		
License Type:	Package Store				
Doing Business As:	Hanson Trading Co.				
Premises Address:	415 Bering Street				
City:	Nome	State:	AK	ZIP:	99762



Alaska Alcoholic Beverage Control Board

Form AB-02: Premises Diagram

Alcohol and Marijuana Control
550 W 7th Avenue, Suite 100

Anchorage, AK 99501

alcohol.licensing@alaska.gov

<https://www.commerce.alaska.gov/web/amco>

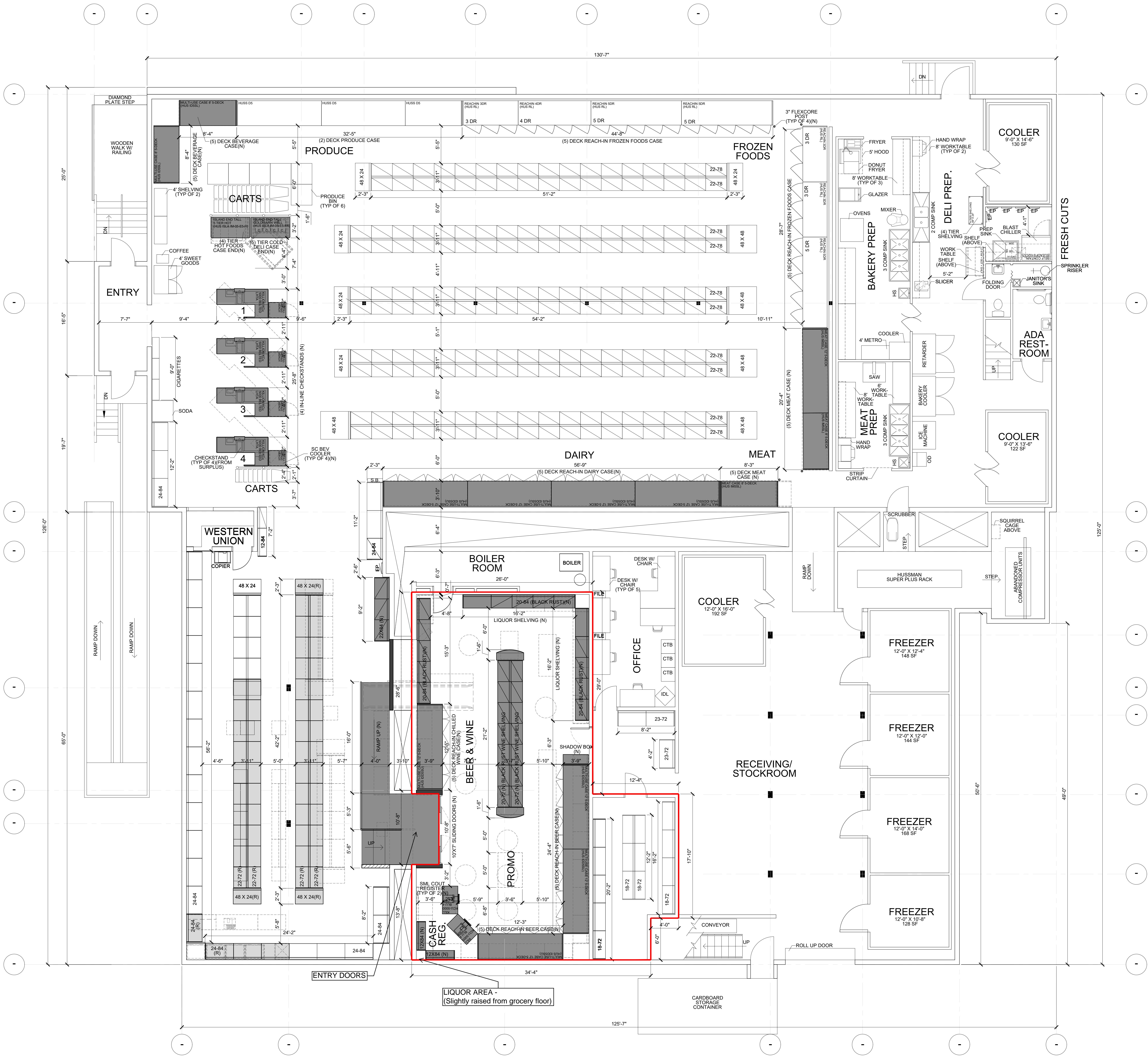
Phone: 907.269.0350

Item E.

Section 2 – Detailed Premises Diagram

Clearly indicate the boundaries of the premises and the proposed licensed area within that property. Clearly indicate the interior layout of any enclosed areas on the proposed premises. Clearly identify all entrances and exits, walls, bars, and fixtures, and outline in red the perimeter of the areas designated for alcohol storage, service, consumption, and manufacturing. Include dimensions, cross-streets, and points of reference in your drawing. You may attach blueprints or other detailed drawings that meet the requirements of this form.

See Attached .



REVISION NOTES

PRODUCE: REPLACED 18" BEVERAGE CASE
SOUTHERN FROZEN FOODS ARE DOOR. ALL
DOORS ARE TO BE REMAINED

ALL LVL. CUT 1/2" DIA.

LEGEND

NEW / SURPLUS

RELOCATED

EXISTING

REMOVED

STATUS LABELS

N NEW

R RELOCATED

S SURPLUS

HANSON CO.

NOME

415 BERING STREET

NOME, AK

STORE PLANNER: S.K. LIU

DATE: 11-10-2020

BUILDING SIZE: 21,921 SF

WALKER JOB SIZE: 16,325 SF

DRAWING SCALE: 3/16"=1'-0"

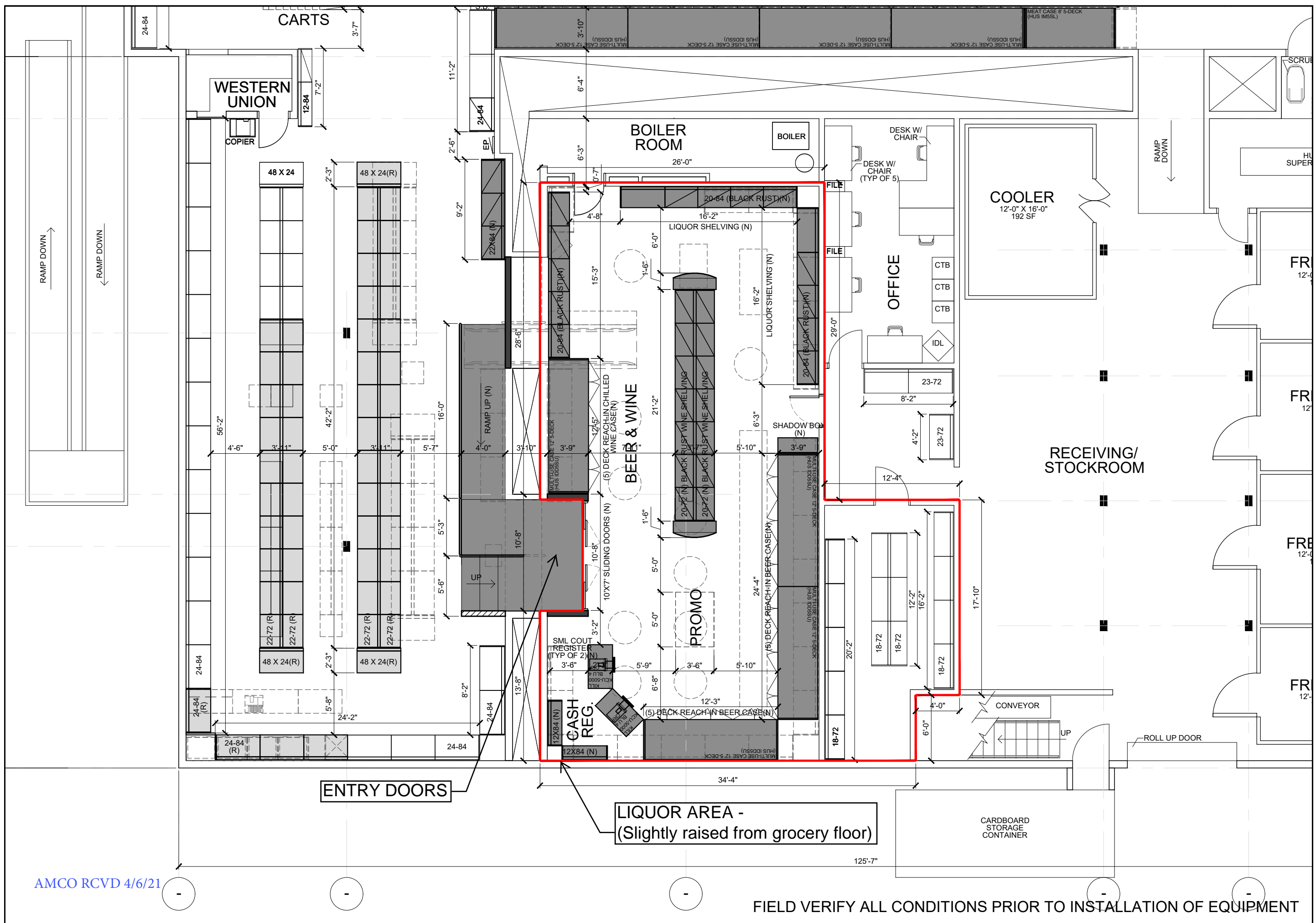
01835

SHEET TITLE

FIXTURE PLAN

SHEET NO.

Q1.1



HANSON CO. NOME ---- 415 BERING STREET NOME, AK	SHEET NO.	
	Q1.1	58
SHEET TITLE		
FIXTURE PLAN		
STORE PLANNER:	S.K. LIU	
CONCEPT DATE:	11-10-2020	
BUILDING SIZE:	21,921 SF	
SALESFLOOR SIZE:	16,325 SF	
DRAWING SCALE:	1/8"=1'-0"	
	STORE:	01835
	Item E.	

Google Maps Hansen Trading Co.



Imagery ©2021 CNES / Airbus, Maxar Technologies, Map data ©2021 50 ft



Hansen Trading Co.

4.8 ★★★★★ 4 reviews

Grocery store



Directions



Save



Nearby

Send to your
phone

Share



415 Bering St, Nome, AK 99762



Open now: 7:30AM–10PM



(907) 443-5454



GH2R+8V Nome, Alaska



Claim this business

Add missing information


<https://www.google.com/maps/place/Hansen+Trading+Co./@64.5005212,-165.4078857,249m/data=!3m1!1e3!4m5!3m4!1s0x57311bc6890669e7:0xb6...>

North



South

AMCO

JAN 19 2021



Alaska Alcoholic Beverage Control Board

Form AB-01: Transfer License Application

What is this form?

This transfer license application form is required for all individuals or entities seeking to apply for the transfer of ownership and/or location of an existing liquor license. Applicants should review **Title 04 of Alaska Statutes** and **Chapter 304 of the Alaska Administrative Code**. All fields of this form must be completed, per AS 04.11.260, AS 04.11.280, AS 04.11.290, and 3 AAC 304.105.

This form must be completed and submitted to AMCO's main office, along with all other required forms and documents, before any license application will be considered complete.

Section 1 – Transferor Information

Enter information for the **current** licensee and licensed establishment.

Licensee:	Krier, Inc.	License #:	903		
License Type:	Package Store	Statutory Reference:	AS 04.11.150		
Doing Business As:	Polar Liquor Store				
Premises Address:	224 Front Street				
City:	Nome	State:	Alaska	ZIP:	99762
Local Governing Body:	City of Nome				

Transfer Type:

- ☒ Regular transfer
☐ Transfer with security interest
☐ Involuntary retransfer

OFFICE USE ONLY

Complete Date:		Transaction #:	100036361
Board Meeting Date:		License Years:	
Issue Date:		BRE:	



Alaska Alcoholic Beverage Control Board

Form AB-01: Transfer License Application

Section 2 – Transferee Information

Enter information for the **new** applicant and/or location seeking to be licensed.

Licensee:	Carr-Gottstein Foods Co.				
Doing Business As:	Hanson Trading Co.				
Premises Address:	415 Bering Street				
City:	Nome	State:	AK	ZIP:	99762
Community Council:	None				

Mailing Address:	PO Box 29096 MS 6531				
City:	Phoenix	State:	AZ	ZIP:	85038-9096

Designated Licensee:	Gary Morton				
Contact Phone:	(208) 395-5394	Business Phone:	(208) 395-5394		
Contact Email:	gary.morton@albertsons.com				

Seasonal License? Yes ☐ No ☒ If "Yes", write your six-month operating period: _____

Section 3 – Premises Information

Premises to be licensed is:

☒ an existing facility ☐ a new building ☐ a proposed building

The next two questions must be completed by beverage dispensary (including tourism) and package store applicants only:

What is the distance of the shortest pedestrian route from the public entrance of the building of your proposed premises to the outer boundaries of the nearest school grounds? Include the unit of measurement in your answer.

.8 miles - Nome Elementary School

What is the distance of the shortest pedestrian route from the public entrance of the building of your proposed premises to the public entrance of the nearest church building? Include the unit of measurement in your answer.

331 feet - Our Savior's Lutheran Church



Alaska Alcoholic Beverage Control Board

Form AB-01: Transfer License Application

Section 4 – Sole Proprietor Ownership Information

This section must be completed by any sole proprietor who is applying for a license. Entities should skip to Section 5.

If more space is needed, please attach a separate sheet with the required information.

The following information must be completed for each licensee and each affiliate (spouse).

This individual is an: ☐ applicant ☐ affiliate

Name:					
Address:					
City:		State:		ZIP:	

This individual is an: ☐ applicant ☐ affiliate

Name:					
Address:					
City:		State:		ZIP:	

Section 5 – Entity Ownership Information

This section must be completed by any entity, including a corporation, limited liability company (LLC), partnership, or limited partnership, that is applying for a license. Sole proprietors should skip to Section 6.

If more space is needed, please attach a separate sheet with the required information.

- If the applicant is a corporation, the following information must be completed for each *stockholder who owns 10% or more* of the stock in the corporation, and for each *president, vice-president, secretary, and managing officer*.
- If the applicant is a limited liability organization, the following information must be completed for each *member with an ownership interest of 10% or more*, and for each *manager*.
- If the applicant is a partnership, including a limited partnership, the following information must be completed for each *partner with an interest of 10% or more*, and for each *general partner*.

Entity Official:	SSI-AK Holdings, Inc.				
Title(s):	Shareholder	Phone:	(925) 226-5000	% Owned:	100
Address:	11555 Dublin Canyon Rd.				
City:	Pleasanton	State:	CA	ZIP:	94588



Alaska Alcoholic Beverage Control Board

Form AB-01: Transfer License Application

Entity Official:	Vivek Sankaran				
Title(s):	President	Phone:	(208) 395-6700	% Owned:	0
Address:	250 E Parkcenter Blvd.				
City:	Boise	State:	ID	ZIP:	83706

Entity Official:	Laura Donald				
Title(s):	Asst. Secretary	Phone:	(208) 395-4511	% Owned:	0
Address:	250 E Parkcenter Blvd.				
City:	Boise	State:	ID	ZIP:	83706

Entity Official:	Juliette Pryor				
Title(s):	Secretary	Phone:	(208)395-4409	% Owned:	0
Address:	250 E Parkcenter Blvd.				
City:	Boise	State:	ID	ZIP:	83706

This subsection must be completed by any applicant that is a corporation or LLC. Corporations and LLCs are required to be in good standing with the Alaska Division of Corporations (DOC) and have a registered agent who is an individual resident of the state of Alaska.

DOC Entity #:	10023528	AK Formed Date:	9/16/2014	Home State:	Delaware
Registered Agent:	Delores Owen	Agent's Phone:	(907) 463-8227		
Agent's Mailing Address:	9360 Glacier Highway, Suite 202				
City:	Juneau	State:	AK	ZIP:	99801

Residency of Agent:

Yes No

Is your corporation or LLC's registered agent an individual resident of the state of Alaska?





Alaska Alcoholic Beverage Control Board

Form AB-01: Transfer License Application

Entity Official:	Gary Morton				
Title(s):	Vice President/Treasurer	Phone:	(208) 395-5394	% Owned:	0
Address:	250 E. Parkcenter Blvd.				
City:	Bosie	State:	ID	ZIP:	83706

Entity Official:					
Title(s):		Phone:		% Owned:	
Address:					
City:		State:		ZIP:	

Entity Official:					
Title(s):		Phone:		% Owned:	
Address:					
City:		State:		ZIP:	

This subsection must be completed by any applicant that is a corporation or LLC. Corporations and LLCs are required to be in good standing with the Alaska Division of Corporations (DOC) and have a registered agent who is an individual resident of the state of Alaska.

DOC Entity #:		AK Formed Date:		Home State:	
Registered Agent:			Agent's Phone:		
Agent's Mailing Address:					
City:		State:		ZIP:	

Residency of Agent:

Yes No

Is your corporation or LLC's registered agent an individual resident of the state of Alaska?

☐ ☐



Alaska Alcoholic Beverage Control Board

Form AB-01: Transfer License Application

Section 6 – Other Licenses

Ownership and financial interest in other alcoholic beverage businesses:

Yes No

Does any representative or owner named as a transferee in this application have any direct or indirect financial interest in any other alcoholic beverage business that does business in or is licensed in Alaska?



If "Yes", disclose which individual(s) has the financial interest, what the type of business is, and if licensed in Alaska, which license number(s) and license type(s):

SSI-AK Holdings, Inc., as sole shareholder, has a financial interest in all Alaska liquor licenses owned by Carr-Gottstein Foods Co., as listed on Exhibit A.

Section 7 – Authorization

Communication with AMCO staff:

Yes No

Does any person other than a licensee named in this application have authority to discuss this license with AMCO staff?



If "Yes", disclose the name of the individual and the reason for this authorization:

Jill McLeod and Michele Rupp - Dorsey & Whitney LLP



Alaska Alcoholic Beverage Control Board

Form AB-01: Transfer License Application

Section 8 – Transferor Certifications

Additional copies of this page may be attached, as needed, for the controlling interest of the current licensee to be represented.

I declare under penalty of perjury that the undersigned represents a **controlling interest** of the current licensee. I additionally certify that I, as the current licensee (either the sole proprietor or the controlling interest of the currently licensed entity) have examined this application, approve of the transfer of this license, and find the information on this application to be true, correct, and complete.

Signature of transferor

Patrick J. Krier, President

Printed name of transferor

Subscribed and sworn to before me this 7 day of December, 2020.

Signature of Notary Public

Notary Public in and for the State of Alaska.

My commission expires: 5/29/2024

Signature of transferor

Printed name of transferor

Subscribed and sworn to before me this _____ day of _____, 20____.

Signature of Notary Public

Notary Public in and for the State of _____.

My commission expires: _____



Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board

Form AB-01: Transfer License Application

Section 9 – Transferee Certifications

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

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



I certify that all proposed licensees have been listed with the Division of Corporations.



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



I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check the identification of a patron will complete an approved alcohol server education course, if required by AS 04.21.025, and, while selling or serving alcoholic beverages, will carry or have available to show a current course card or a photocopy of the card certifying completion of approved alcohol server education course, if required by 3 AAC 304.465.



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



As an applicant for a liquor license, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 304, and that this application, including all accompanying schedules and statements, is true, correct, and complete.

DocuSigned by:

Gary Morton

7457B42C240642D

Signature of transferee

Gary Morton, Vice President

Printed name

Subscribed and sworn to before me this 4th day of December, 2020.

Signature of Notary Public



Notary Public in and for the State of Idaho

My commission expires: 01/29/21

FORM AB-01 EXHIBIT A
STATE OF ALASKA LIQUOR LICENSES OWNED BY CARR-GOTTSTEIN FOODS CO.

Lic#	Name Business	Location		Owner
287	Crow Creek Mercantile #1839	Hightower Road	Girdwood	Carr-Gottstein Foods Co.
778	Oaken Keg Spirit Shop #1821	301 N Santa Claus Lane	North Pole	Carr-Gottstein Foods Co.
792	Oaken Keg #1802	1340 Gambell Street	Anchorage	Carr-Gottstein Foods Co.
793	Oaken Keg #1805	1650 W Northern Lights Blvd	Anchorage	Carr-Gottstein Foods Co.
799	Oaken Keg Spirit Shop #1809	5600 Debarr Road	Anchorage	Carr-Gottstein Foods Co.
1336	Oaken Keg Spirit Shop #1843	3678 College Road	Fairbanks	Carr-Gottstein Foods Co.
1397	Oaken Keg #1812	4000 W Dimond Blvd	Anchorage	Carr-Gottstein Foods Co.
1464	Oaken Keg #1807	11409 Business Park Blvd	Eagle River	Carr-Gottstein Foods Co.
1799	Oaken Keg #1813	1501 E Huffman Road	Anchorage	Carr-Gottstein Foods Co.
2094	Oaken Keg #1817	7731 E Northern Lights Blvd	Anchorage	Carr-Gottstein Foods Co.
2098	Oaken Keg #1739	644 W. Evergreen Ave.	Palmer	Carr-Gottstein Foods Co.
2266	Oaken Keg #1811	595 E Parks Hwy	Wasilla	Carr-Gottstein Foods Co.
3218	Oaken Keg #1808	10576 Kenai Spur Hwy	Kenai	Carr-Gottstein Foods Co.
3507	Oaken Keg Spirit Shop #1820	3033 Vintage Blvd	Juneau	Carr-Gottstein Foods Co.
4334	Oaken Keg #2728	Mile 1.5 Seward Highway	Seward	Carr-Gottstein Foods Co.
4361	Oaken Keg #1818	2417 Tongass Ave.	Ketchikan	Carr-Gottstein Foods Co.



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of Commerce,
Community,
and Economic Development**

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

April 9, 2021

LGB City of Nome

Via Email: bhammond@nomealaska.org

Re: Notice of Liquor License Renewal Application

License Number	DBA	Type	City	Borough	Community Council
1319	Arctic Natie Brotherhood Club	Club	Nome	Unorganized Borough	NONE

We have received a completed renewal application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under AS 04.11.480.

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable.

To protest the application referenced above, please submit your written protest within 60 days, and show proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before a meeting of the local governing body.

Sincerely,

Glen Klinkhart, Director

amco.localgovernmentonly@alaska.gov

**FY 2022 BUDGET CALENDAR**

Date	Description
January 25	Distribute FY 2022 Budget Calendar to Council
February 8	Council Regular Meeting – 1 st reading of FY 2021 Budget Amendments
February 12	Budget instructions and worksheets are distributed by Finance Director to Department Heads
February 12	Administration distributes Goals & Accomplishments templates to Department Heads
February 12	Request for Staffing/Personnel templates are distributed by Payroll to Department Heads
February 22	Council work session to discuss City budget priorities for FY 2022
February 22	Council Regular Meeting – 2 nd reading of FY2021 Budget Amendments
March 3	Department Heads submit completed Staffing/Personnel requests
March 3	Department Heads submit completed budget worksheets to Finance and Goals & Accomplishments to Administration
March 15	Notice of Assessment sent by City Clerk to Real and Personal Property Owners
Mar 30 - Apr 2	School Administration meets with City Manager and Finance Director on NPS final draft FY 2022 budget
Mar 30 - Apr 2	Department Heads meet with City Manager and Finance Director on draft Goals & Accomplishments and preliminary FY 2022 Budget
April 12	Council joint work session #1 with School Board on FY 2022 School Budget
April 26	Council work session #2 on FY 2022 City Budgets
April 29	Council work session #3 on FY 2022 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 5-7	Board of Equalization

**FY 2022 BUDGET CALENDAR – CONT'D**

Date	Description
May 10	Council Work Session #4 on FY 2022 City Budgets
May 17	Council Work Session #5 on FY 2022 City Budgets (if needed)
May 20	Administration/Finance submits proposed FY 2022 City Budgets for 1 st reading
May 21	Final day for Department Heads to submit Purchase Orders for FY 2021
May 24	Council Regular Meeting – 1 st reading of FY 2022 City Budgets
May 24	School appropriation set by Nome City Council (NCO 2.25.070) “By May 31 st , 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”
June 14	Council Regular Meeting – 2 nd reading of FY 2022 City Budgets
June 14	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 15	Tax bills sent
July 1	Budget implementation and monitoring

1st Reading: April 12, 2021
 2nd Reading: April 26, 2021

Presented By:
 City Clerk

Action Taken:
 Yes____
 No____
 Abstain____

**CITY OF NOME
 ORDINANCE NO. O-21-04-01**

**AN ORDINANCE AMENDING CHAPTER 17.15.030 ADOPTION OF ALASKA REMOTE
 SELLERS SALES TAX CODE**

WHEREAS, the City of Nome is a member of the Alaska Remote Seller Sales Tax Commission (Commission); and,

WHEREAS, from time to time, the Commission Board of Directors updates the Uniform Remote Seller Sales Tax Code to address issues that arise in the administration of the code; and,

WHEREAS, the City of Nome adopted the January 6, 2020 edition of the Uniform Remote Seller Sales Tax Code by reference through O-20-02-01 on March 9, 2020; and,

WHEREAS, the Commission adopted an updated edition to the Uniform Remote Sellers Sales Tax Code on February 24, 2021;

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

Section 1. Amendment of section 17.15.030 Section 17.15.030 of the Code of Ordinances of Nome, Alaska is hereby amended to read as follows [additions are underlined, deletions are overstruck]:

17.15.030 Adoption of Alaska Remote Sellers Sales Tax Code

The city adopts by reference the ~~January 6, 2020~~, February 24, 2021 Edition of all provisions of the Alaska Remote Sellers Sales Tax Code (including the definitional section included in NCO Section 17.15.020 and definitions included in NCO Section 17.10.180) and that portion of the supplemental definitions thereto not included in NCO Section 17.10.180.

Section 2. Amendment of section 17.10.180. The definitions of “Marketplace Facilitator”, “Physical Presence”, “Remote Seller” and “Resale of Services” in Section 17.10.180 of the Nome Code of Ordinances are hereby amended to read as follows: [deleted language is struck and new language underlined]

17.10.180 Definitions.

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

(1) Directly or indirectly, through one or more affiliated persons in any of the following:

(A) Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;

(B) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;

(C) Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or

(D) Software development or research and development activities related to any of the activities described in (b) of this subsection (3), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and

(2) In any of the following activities with respect to the seller's products:

(A) Payment processing services;

(B) Fulfillment or storage services;

(C) Listing products for sale;

(D) Setting prices;

(E) Branding sales as those of the marketplace facilitator;

(F) Order taking;

(G) Advertising or promotion; or

(H) Providing customer service or accepting or assisting with returns or exchanges.

"Physical presence" for purposes of section .040 of the Alaska Remote Sellers Uniform Sales Tax Code means a remote seller or marketplace facilitator who establishes any one or more of the following within a ~~local~~ taxing member jurisdiction:

(1) Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the ~~local~~ taxing member jurisdiction;

(2) Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the ~~local taxing member~~ jurisdiction or engages in activities in this state that are significantly associated with the seller's ability to establish or maintain a market for its products in this state.

(3) Provides services or holds inventory within the boundaries of the ~~local taxing member~~ jurisdiction.

(4) Rents or Leases property located within the boundaries of the ~~local taxing member~~ jurisdiction.

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

"Remote Seller" means a seller or marketplace facilitator making sales of goods or services for delivery delivered within the State of Alaska, without having a physical presence in ~~a taxing the member jurisdiction, in~~ which delivery is being made. ~~or conducting business between taxing jurisdictions, when sales are made by internet, mail order, phone or other remote means. A marketplace facilitator shall be considered the remote seller for each sale facilitated through its marketplace.~~

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

Section 3. Amendment of section 17.15.020 Section 17.15.020 of the Code of Ordinances of Nome, Alaska is hereby amended to read as follows [additions are underlined, deletions are overstruck]:

17.15.020 Definitions

A. When not clearly otherwise indicated by the context, the following words and phrases, as used in this chapter, have the following meanings:

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

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

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

“Delivery Charges” means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing.

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

“Goods for resale” means:

(1) The sale of goods by a manufacturer, wholesaler or distributor to a retail vendor; sales to a wholesale or retail dealer who deals in the property sold, for the purpose of resale by the dealer.

(2) Sales of personal property as raw material to a person engaged in manufacturing components for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of, a product manufactured for sale by the manufacturer.

(3) Sale of personal property as construction material to a licensed building contractor where the property sold becomes part of the permanent structure.

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

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

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

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

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

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

(1) When the product is not received or paid for by the purchaser at a business location of a remote seller in a ~~Taxing~~ Member Jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the remote seller or marketplace facilitator.

(2) When the product is received or paid for by a purchaser who is physically present at a business location of a Remote Seller in a ~~Taxing~~ Member Jurisdiction the sale is considered to have been made in the ~~Taxing~~ Member Jurisdiction where the purchaser is present even if delivery of the product takes place in another ~~Taxing~~ Member Jurisdiction. Such sales are reported and tax remitted directly to the ~~Taxing~~ Member Jurisdiction not to the Commission.

(3) When the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service.

~~(34)~~ For products or services transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer.

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

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

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

“Services” means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise into a member jurisdiction ~~(but excluding any that are rendered physically within the taxing jurisdiction outside the taxing jurisdiction,~~ including but not limited to:

(1) Professional services;

(2) Services in which a sale of property or product may be involved, including property or products made to order;

(3) Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;

(4) The sale of transportation services;

(5) Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;

(6) Advertising, maintenance, recreation, amusement, and craftsman services.

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

Section 4. Amendment of section 17.10.100(c) Section 17.10.100(c) of the Code of Ordinances of Nome, Alaska is hereby amended to read as follows [additions are underlined]:

17.10.100 Penalties and interest.

(c) Regardless of whether any taxes were due, the penalty for late filing of the sales tax return shall be twenty-five dollars per month until a total of one-hundred dollars (\$100) has been reached.

Section 5. Effective Date. This ordinance is effective upon passage.

APPROVED and **SIGNED** the 26th day of April, 2021.

JOHN K. HANDELAND, Mayor

ATTEST:

BRYANT HAMMOND, City Clerk

CHANDLER, FALCONER, MUNSON & CACCIOLA, LLP

Attorneys At Law
Suite 302
911 West Eighth Avenue
Anchorage, Alaska 99501
Telephone: (907) 272-8401
Facsimile: (907) 274-3698
bcf@bcfaklaw.com

MEMORANDUM

TO: Bryant Hammond
City Clerk
City of Nome



FROM: Brooks W. Chandler
City Attorney

RE: Adoption of Updates to Alaska Remote Sellers Sales Tax Code

DATE: April 8, 2021

This memorandum summarizes the draft of the sales tax ordinance which will fulfill Nome's obligation to update the Alaska Remote Seller Sales Tax Code ("Uniform Code") adopted in 2020. The City is obligated to adopt these updates by the terms of the Alaska Intergovernmental Remote Sellers Sales Tax Agreement if the City wishes to remain a member of the Commission.

The draft ordinance adopts the updated version of the Uniform Code by changing NCO 17.15.030 to reference the 2021 version. Section 1 of the ordinance makes this change.

Some definitions included in NCO 17.15.020 were changed by the 2021 version of the Remote Sellers Sales Tax Code. The changes to these definitions are made in Section 3 of the ordinance.

Council may recall that to ensure uniformity in application of definitions to on line and "brick and mortar" sellers many Uniform Code definitions were incorporated into NCO 17.10.180

Bryant Hammond
April 8, 2021
Page 2

last year. Four of those definitions were changed by the Commission in 2021. Section 2 of the draft ordinance make those changes.

The 2021 version also adopted a late filing penalty for late filed returns. To ensure consistency between penalties applied to local sellers and remote sellers an identical penalty should be added to Chapter 17.10. This is done in Section 4 of the ordinance.

The “meat” of the changes in the Remote Sellers Sales Tax Code are reflected in the redlined version of that code not in this ordinance. Many of these are relatively minor wording changes. The Commission has prepared an explanation of the changes. There is no need to repeat that explanation in this memorandum. I was involved in reviewing and commenting on drafts of the proposed changes before they were enacted. I did not perceive any significant downside in the changes for Nome.

Adoption of codes by reference is allowed under state law subject to special procedures. AS 29.25.040. At least five copies of the Code must be available to the public for a period of 15 days before the public hearing on the ordinance. The hearing notice must say where the public can review the Code that is being adopted by reference.

The deadline for adoption of the latest version of the Uniform Remote Sellers Sales Tax Code is June 4, 2021. Let me know if there are any questions about the draft ordinance.

MEMORANDUM

Client: Alaska Municipal League

Date: March 2, 2021

From: Matt Mead
Karl Kaufman

Re: Remote Sales Taxation of Services

The current definition of “Services” in the Uniform Remote Seller Sales Tax Code (the Code) has been updated by the Commission to eliminate the risk that the Code’s Services definition inadvertently discriminates against remote sellers.

1. The Current Definition of Services

The changes to the Uniform Code are as follows (additions are in blue and underlined font and deletions are in ~~strikethrough~~ font):

“Services” means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise into a member jurisdiction ~~outside the taxing jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction,~~ including but not limited to:

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

“Services” means all services of every manner and description, which are

The prior definition of “services” raised questions under the U.S. Supreme Court’s Internal Consistency Doctrine established as part of the Commerce Clause discrimination test.

2. The Internal Consistency Doctrine.

The United States Supreme Court has held that a tax violates the Commerce Clause of the United States Constitution if it “discriminates against interstate commerce.” According to the Supreme Court, discrimination “simply means differential treatment of in-state and out-of-state economic interests that benefits the former and burdens the latter.” One aspect of the discrimination test is called the “internal consistency doctrine.”

Under the internal consistency doctrine, a tax must be structured so that if every State were to impose an identical tax, no multiple taxation would result.”¹ In other words, if every State were to adopt the Code, would a tax result in multiple states on the same sale? Consider the following example:

Accounting Firm A is located in Seattle and provides audit services to a client in a member jurisdiction. Under the internal consistency doctrine, we assume that every state has adopted the Code. If Washington adopted the Code’s prior definition of “Services” (as described above), the accounting firm would be taxed twice:

- First, Accounting Firm A would be taxed by Washington on the audit services it physically rendered within Washington.
- Second, Accounting Firm A would be taxed by the Alaska member jurisdiction on the remote audit services it delivered into that member jurisdiction.

In contrast, if Accounting Firm B was located in an Alaska member jurisdiction, it would only be taxed once on the provision of audit services.

The prior version of the “Services” definition is internally inconsistent because, if every state were to adopt the Code, an interstate service provider would be taxed twice while an Alaska service provider (making sales only in Alaska) would be taxed once.

¹ The Commerce Clause also requires a tax to be “fairly apportioned”—meaning that state may tax only its fair share of a multi-interstate transaction. The internal consistency doctrine is separately analyzed under the apportionment test.



The driving concern here is that the prior definition of Services results in alternate taxes. (For example, if a seller is a remote seller of services delivering into Alaska, it is taxed on a destination-basis but if a seller is an Alaska seller of services, it is taxed on an origin basis.) A number of cases throughout the United States have struck down alternated taxes under the internal consistency doctrine.

For example, a New York State sales tax on services with alternate taxable events was struck down due to the internal consistency doctrine. New York imposed a sales tax on the gross receipts from the service of (i) picking up, (ii) transporting, and (iii) disposing of waste. The tax applied if any one of the three alternate taxable events occurred. The New York Tax Appeals Tribunal considered a case where the taxpayer's waste was picked up in New York and transported to Arkansas, where it was disposed by incineration.

The tribunal struck down the tax under the internal consistency doctrine. The tribunal observed that, on the assumption that every state had adopted New York's scheme, "Arkansas could also impose a tax on both the transportation and waste treatment charges paid by petitioner." The scheme would thereby subject the taxpayer to twice the tax imposed on an operation occurring only within New York with an identical volume of gross receipts.

3. Conclusion

The Commission amended the Code to clearly define remote Services so as to be taxed to the place of destination. This change is intended to resolve the risk that the Code inadvertently discriminates against remote sellers.





To: ARSSTC Members

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Re: Uniform Code Updates – March 2021

Over the months of December & January, Commission staff met weekly with representatives from member jurisdictions to discuss and work through numerous code updates that Commission staff have been accumulating over the last year. Many of these needed updates are more clerical in nature, but several are more substantive and will have a clear impact on the Commission and/or member jurisdictions.

Following is a breakdown of the more substantive updates that were agreed upon by the Code Update Working Group, including a brief justification / background of why the update is being recommended.

At its February 24, 2021 meeting, the ARSSTC Board of Directors formally approved the proposed updates to the Uniform Code.

Code Section	Description	Justification / Background
Section 040(A)	Threshold calculation updated to include current year, not just previous calendar year.	Not as limiting a timeframe since there are now two time windows to be examined in determining threshold.
Section 050	Was the old Section 230; renamed section to more accurate description; included language for local sale.	No change to the original intent of this section. Section title better describes goal of section and inclusion of “local sale” better describes the type of transaction. “Local Sale” was also added as a new definition.
Section 080 A & B	Remove registration requirement for marketplace sellers who only sell on marketplaces.	Tax would already be collected by the marketplace, the seller would have nothing to report. Versions of this can be found in other states. Added affidavit requirement.
Section 080 (H)	Member jurisdiction business license clarification	Add language explaining that registration as remote seller satisfies jurisdiction business license requirements, but only if seller does not have physical presence in jurisdiction. Common question from sellers.
Section 090 (B)	Allow for annual filing frequency, dependent on member jurisdiction code allowances.	Will be modifying filing frequency change policy to only grant annual if no taxable sales.
Section 110 (A)	Clarifies rounding language	Specifies that only gross sales and exempt sales should be rounded.
Section 120 (C)	Interest on refund requests	Specifies that the Commission will not pay interest on refund requests.



Section 170 (A)	Late Filing fee language	Update late filing fee to max out at 4 months, same as penalty in C.
Section 170 (F)	Penalty Waivers	The code specifies the timeframe in which a waiver can be requested and limits the waiver to one a year. Waiver policy will be developed to fine-tune the number of waivers allowed and the circumstances that will qualify for a waiver.
Section 180	Remote Reseller Certificate	Codifies the existence of the remote reseller certificate
Section 240	Penalty cleanup / clarification	Paragraph A was added to defer to member jurisdiction penalties if the member penalty is different. Removed old paragraph E on late filing fees since that is a duplicate of Section 170.
Section 260	Savings Clause	Provides discrimination protection.
Section 270 – Definitions		
	Local sale	Used in Section 050
	Marketplace	Used in conjunction with definition of marketplace seller, for purposes of Section 080
	Marketplace Seller	For purposes of Section 080
	Point of Delivery	Added paragraph C specific to POD for services
	Remote Seller	Cleaned up definition to focus on a seller making sales into jurisdiction where the seller does not have physical presence. Applies to both in-state & out of state sellers.
	Services	Updated definition to specify any service provided which is delivered into a member jurisdiction.

Other Changes throughout the Uniform Code

- Throughout the code the use of the term jurisdiction was updated to focus on either taxing jurisdiction or member jurisdiction. These definitions were updated such that taxing jurisdiction is just a jurisdiction in Alaska with a sales tax. Member jurisdiction is a taxing jurisdiction that has adopted the Uniform Code.
- Sections 100(C), 130(C), 150(E), and 200 were all standardized for a 3-year timeframe, instead of the varying years.



To: ARSSTC Members

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Re: Uniform Code Updates Adoption Process-March 2021

At its February 24th meeting, the ARSSTC Board of Directors approved the proposed updates to the Uniform Remote Seller Sales Tax code. Under the Intergovernmental Agreement, which all member jurisdictions passed by resolution, any updates or amendments to the Uniform Code must be adopted by member jurisdictions within 120 days of passage by the ARSSTC Board.

As you may recall, member jurisdictions were given the option of either adopting the Uniform Code in its entirety or adopting the Uniform Code by reference when the member first adopted the Uniform Code. The method by which a member originally adopted the Uniform Code will dictate what steps the member must now take to adopt these updates.

Original Adoption by Reference

A number of members originally adopted the Uniform Code by reference, with a clause similar to *"as the code currently exists, and as may hereafter be amended"*. If you are a member that originally adopted the Uniform Code in this manner, you do not need to take any additional action to adopt these Uniform Code updates.

With that said, I found that several members adopted some modifications to their local sales tax code to better align with some of the provisions of the Uniform Code. If you still desire full alignment between your local sales tax code and the Uniform Code, you will want to examine these updates to check for continued alignment.

Original Adoption in its entirety

A majority of members originally adopted the Uniform Code in its entirety, adding the full text of the Uniform Code to their Code of Ordinances. These members will need to adopt the Uniform Code updates in the same manner within 120 days of passage by the ARSSTC Board as explained above.

Members who adopted modifications to their local sales tax code for better alignment with the original Uniform Code should review these updates to check for continued alignment in those desired areas.

Once your local governing body has adopted the updates, please forward a signed copy of the adopting ordinance to the ARSSTC for our records.

ADDENDUM A
REMOTE SELLER SALES TAX CODE & COMMON DEFINITIONS

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

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

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

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

WHEREAS, the [insert name of municipality] has entered into a cooperative agreement with other local governments called the Alaska ~~Intergovernmental~~ Remote Seller Sales Tax Agreement (“the Agreement”); and

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

NOW, THEREFORE, it is enacted as follows:

Chapter __ of the [fill in name] Code of Ordinances is hereby amended by adopting a new Chapter __ to read as follows:

Sales Made by Remote Sellers: The Alaska Remote Sellers Sales Tax Code is an ordinance prepared by the Alaska Remote Seller Sales Tax Commission and hereby adopted by reference.

ALASKA REMOTE SELLER SALES TAX CODE

SECTION 010 – Interpretation

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

SECTION 020 – Title to Collected Sales Tax

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

SECTION 030 – ~~Imposition~~ Collection – Rate

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

SECTION 040 – Obligation to Collect Tax - Threshold Criteria

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

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

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

SECTION 06~~50~~ – No Retroactive Application

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

SECTION 07~~60~~ – Payment and Collection

Pursuant to this Code, taxes imposed shall be due and paid by the buyer to the remote seller or marketplace facilitator at the time of the sale of property or product or date service is rendered,

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

SECTION 0870 – Remote Seller and Marketplace Facilitator Registration Requirement

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

SECTION 0980 – Tax Filing Schedule

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

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

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

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

SECTION 09100 – Estimated Tax

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

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

- B. Sales taxes may also be estimated, based on any information available, whenever the Commission has reasonable cause to believe that any information on a sales tax return is not accurate.
- C. A remote seller's or marketplace facilitator's tax liability under this Code may be determined and assessed for a period of ~~six~~three (63) years after the date the return was filed or due to be filed with the Commission. No civil action for the collection of such tax may be commenced after the expiration of the ~~six~~three (63-) year period except an action for taxes, penalties and interest due from those filing periods that are the subject of a written demand or assessment made within the ~~six~~(6-)three (3) year period, unless the remote seller or marketplace facilitator waives the protection of this section.
- D. The Commission shall notify the remote seller or marketplace facilitator, in writing, that the Commission has estimated the amount of sales tax that is due from the remote seller or marketplace facilitator. The Commission shall serve the notice on the remote seller or marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's place of business, or by mailing the notice by certified mail, return receipt requested, to the remote seller's or marketplace facilitator's last known mailing address. A remote seller or marketplace facilitator who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.
- E. The Commission's estimate of the amount of sales tax that is due from a remote seller or marketplace facilitator shall become a final determination of the amount that is due unless the remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of the estimated tax:
 - 1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs and other charges due; or
 - 2. Files a written notice with the Commission appealing the estimated tax amount in accordance with the appeal procedures, under the provisions of section .160 of this chapter.-
 - 3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:
 - a. The identity of the remote seller or marketplace facilitator is in error;
 - b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or
 - c. The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.
- F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars (\$50) for each calendar month or partial month for which the amount of sales tax that is due has been determined.

SECTION 1010 – Returns – Filing Contents

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

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

SECTION 1420 – Refunds

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

SECTION 1320 – Amended Returns

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

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

SECTION 1~~430~~ – Extension of Time to File Tax Return

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

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

SECTION 1~~540~~ – Audits

- A. Any remote seller or marketplace facilitator who has registered with the Commission, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the remote seller or marketplace facilitator in order to determine whether appropriate amounts of sales tax revenue have been collected by the remote seller or marketplace facilitator and remitted to the Commission.
- B. The Commission is not bound to accept a sales tax return as correct. The Commission may make an independent investigation of all retail sales or transactions conducted within the State or ~~member~~~~taxing~~ jurisdiction.
- C. The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the Commission for the purpose of auditing any return filed under this chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.
- D. In addition to the information required on returns, the Commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.
- E. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the Commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the Commission adjusts the return within ~~three-two~~ (23) years of the original due date for the return.
- F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the Commission may conduct investigations, hearings

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

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

SECTION 1650 – Audit or Estimated Tax protest

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

seller or marketplace facilitator.

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

SECTION 1760 – Penalties and Interest for Late Filing

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

SECTION 180 – Remote Reseller Certificate of Exemption

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

SECTION 1970 – Repayment Plans

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

- i. The remote seller or marketplace facilitator agrees to pay a minimum of ten percent (10%) down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.
- ii. The remote seller or marketplace facilitator agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.
- iii. Interest at a rate of fifteen percent (15%) per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.
- iv. If the remote seller or marketplace facilitator is a corporation or a limited liability entity, the remote seller or marketplace facilitator agrees to provide a personal guarantee of the obligations under the repayment plan.
- v. The remote seller or marketplace facilitator agrees to pay all future tax bills in accordance with the provisions of this chapter.
- vi. The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the Commission at the time the repayment plan is signed. The remote seller or marketplace facilitator shall be responsible for the cost of recording the tax lien.

D. If a remote seller or marketplace facilitator fails to pay two (2) or more payments ~~as required by~~ in accordance with the terms of the repayment plan agreement, the remote seller or marketplace facilitator shall be in default and the entire amount owed at the time of default shall become immediately due. The Commission will send the remote seller or marketplace facilitator a notice of default. The Commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.

SECTION ~~20180~~ – Remote Seller or Marketplace Facilitator Record Retention

Remote sellers or marketplace facilitators shall keep and preserve suitable records of all sales made and such other books or accounts as may be necessary to determine the amount of tax which the remote seller or marketplace facilitator is obliged to collect. Remote sellers or marketplace facilitators shall preserve suitable records of sales for a period of ~~six~~ three (63) years from the date of the return reporting such sales, and shall preserve for a period of ~~six~~ three (63) years all documentation supporting exempted sales invoices of goods ~~and merchandise or services purchased for resale~~, and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes which the remote seller or marketplace facilitator was obliged to collect under this chapter.

SECTION ~~210490~~ – Cessation or Transfer of Business

- A. A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, assigns, gifts or otherwise transfers ~~or assigns~~ (collectively, a “transfer”) the majority of their business interest, including to a creditor or secured party, shall make a final sales tax return within thirty (30) days after the date of such conveyance.
- B. At least ten (10) business days before any such transfersale is completed, the remote seller or marketplace facilitator shall send to the Commission, by approved

communication (email confirmation, certified first-class mail, postage prepaid) a notice that the remote seller's or marketplace facilitator's interest is to be conveyed and shall include the name, address and telephone number of the person or entity to whom the interest is to be conveyed.

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

over the Commission's sales tax lien.

- K. Upon termination, dissolution or abandonment of a ~~corporate~~ business entity, any officer having control or supervision of sales tax funds collected, or who is charged with responsibility for the filing of returns or the payment of sales tax funds collected, shall be personally liable for any unpaid taxes, interest, administrative costs and penalties on those taxes if such ~~person/officer~~ willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director, ~~member, or general partner~~ of the ~~entity/corporation~~ shall be jointly and severally liable for unpaid amounts. The ~~person/officer~~ shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility or duty to act for the corporation. This section does not relieve the ~~entity/corporation~~ of other tax liabilities or otherwise impair other tax collection remedies afforded by law.
- L. A remote seller or marketplace facilitator who terminates the business without the benefit of a purchaser, successor or assign shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the remote seller or marketplace facilitator shall pay a penalty of one hundred dollars (\$100), plus an additional penalty of twenty-five dollars (\$25) for each additional thirty- (30-) day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six (6) additional periods.

SECTION 2209 – Use of Information on Tax Returns

- A. Except as otherwise provided in this chapter, all returns, reports and information required to be filed with the Commission under this Code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:
 - 1. Employees and agents of the Commission and ~~member/taxing~~ jurisdiction whose job responsibilities are directly related to such returns, reports and information;
 - 2. The person supplying such returns, reports and information; and
 - 3. Persons authorized in writing by the person supplying such returns, reports and information.
- B. The Commission will release information described in subsection A of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.
- C. Notwithstanding subsection A of this section, the following information is available for public inspection:
 - 1. The name and address of sellers and marketplace facilitators;
 - 2. Whether a business is registered to collect taxes under this chapter;
 - 3. The name and address of businesses that are sixty (60) days or more delinquent in filing returns or in remitting sales tax, or both filing returns and remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed.
- D. The Commission may provide the public statistical information related to sales tax collections, provided that no information identifiable to a particular remote seller or marketplace facilitator is disclosed.
- E. Nothing contained in this section shall be construed to prohibit the delivery to a person, or their duly authorized representative, of a copy of any return or report filed by them,

nor to prohibit the publication of statistics so classified as to prevent the identification of particular buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state or the United States concerned with the enforcement of tax laws.

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

SECTION 24~~30~~ – Violations

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

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

SECTION 2420 – Penalties for Violations

A. In the event that a penalty provided below is different from the same penalty in a member jurisdiction's sales tax code, the penalty prescribed in the member jurisdiction's sales tax code will apply.

A.B. A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the Commission pursuant to this Code is subject to a penalty of five hundred dollars (\$500).

B.C. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the Commission or ~~taxing member~~ jurisdiction is subject to a penalty of five hundred dollars (\$500).

C.D. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of five hundred dollars (\$500).

D.E. ~~Any remote seller or marketplace facilitator who fails to file a return by the due date required under this chapter, regardless of whether any taxes were due for the reporting period for which the return was required, shall be subject to a penalty of twenty five dollars (\$25) for the first sales tax return not timely filed. The filing of an incomplete return shall be treated as the filing of no return.~~

E.F. A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the Commission a penalty equal to three (3) times any deficiency found or estimated by the Commission with a minimum penalty of five hundred dollars (\$500).

F.G. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the Commission is guilty of an infraction and subject to a penalty of five hundred dollars (\$500) per record.

G.H. Misuse of an exemption card is a violation and subject to a penalty of fifty dollars (\$50) per incident of misuse;

H.I. Nothing in this chapter shall be construed as preventing the Commission from filing and maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a remote seller or marketplace facilitator. The Commission may also recover attorney's fees in any action against a delinquent remote seller or marketplace facilitator.

~~SECTION 230 – Sellers with a physical presence in the taxing jurisdiction.~~

SECTION 2540 – Remittance of Tax; Remote Seller Held Harmless

- A. Any remote seller or marketplace facilitator that collects and remits sales tax to the Commission as provided by law may use an electronic database of state addresses that is certified by the Commission pursuant to subsection (C) of this section to determine the member jurisdictions to which tax is owed.
- B. Any remote seller or marketplace facilitator that uses the data contained in an electronic database certified by the Commission pursuant to subsection (C) of this section to determine the jurisdictions to which tax is owed shall be held harmless for any tax, charge, or fee liability to any member taxing jurisdiction that otherwise would be due solely as a result of an error or omission in the database.
- C. Any electronic database provider may apply to the Commission to be certified for use by remote sellers or marketplace facilitators pursuant to this section. Such certification shall be valid for three years. In order to be certified, an electronic database provider shall have a database that satisfies the following criteria:
 1. The database shall designate each address in the state, including, to the extent practicable, any multiple postal address applicable to one location and the taxing jurisdictions that have the authority to impose a tax on purchases made by purchasers at each address in the state.
 2. The information contained in the electronic database shall be updated as necessary and maintained in an accurate condition. In order to keep the database accurate, the database provider shall provide a convenient method for member taxing jurisdictions that may be affected by the use of the database to inform the provider of apparent errors in the database. The provider shall have a process in place to promptly correct any errors brought to the provider's attention.

SECTION 260 – Savings Clause

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

SECTION 2750 – Definitions

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

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

whom a service is furnished.

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

“Delivery Charges” means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing.

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

“Goods for resale” means:

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

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

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

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

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

- (a) Directly or indirectly, through one or more affiliated persons in any of the following:
 - (i) Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;
 - (ii) Owning or operating the infrastructure, electronic or physical, or technology that

brings buyers and remote sellers together;

(iii) Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or

(iv) Software development or research and development activities related to any of the activities described in (b) of this subsection ~~(3)~~, if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and

(b) In any of the following activities with respect to the seller's products:

(i) Payment processing services;

(ii) Fulfillment or storage services;

(iii) Listing products for sale;

(iv) Setting prices;

(v) Branding sales as those of the marketplace facilitator;

(vi) Order taking;

(vii) Advertising or promotion; or

(viii) Providing customer service or accepting or assisting with returns or exchanges.

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

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

"Monthly" means occurring once per calendar month.

"Nonprofit organization" means a business that has been granted tax-exempt status by the Internal Revenue Service ~~(IRS); means an association, corporation, or other organization where no part of the net earnings of the organization inures to the benefit of any member, shareholder, or other individual, as certified by registration with the IRS.~~

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

"Physical presence" ~~for purposes of section .050~~ means a seller who establishes any one or more of the following within a ~~member local taxing~~ jurisdiction:

1. Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the ~~member local taxing~~ jurisdiction;
2. Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the ~~member local taxing~~ jurisdiction; ~~or engages in activities in this state that are significantly associated with the seller's ability to establish or maintain a market for its products in this state.~~
3. Provides services or holds inventory within the boundaries of the ~~member local taxing~~ jurisdiction;
4. Rents or Leases property located within the boundaries of the ~~member local taxing~~ jurisdiction.

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

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

A. When the product is not received or paid for by the purchaser at a business location of a remote seller in a ~~Member~~Member-taxing Jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller.

B. When the product is received or paid for by a purchaser who is physically present at a business location of a Remote Seller in a ~~Member~~Member-Taxing Jurisdiction the sale is considered to have been made in the ~~Member~~Member-Taxing Jurisdiction where the purchaser is present even if delivery of the product takes place in another ~~Member~~Member-Taxing Jurisdiction. Such sales are reported and tax remitted directly to the ~~Member~~Member-Taxing Jurisdiction not to the Commission.

~~B.C.~~ When the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service.

~~C.D.~~ For products or services transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer.

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

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

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

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

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

- A. Taking possession of property or product;
- B. Making first use of services;

C. Taking possession or making first use of digital goods, whichever comes first.

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

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

“**Remote seller**” means a seller or marketplace facilitator making sales of goods or services for delivery delivered within the State of Alaska, without having a physical presence in at the member ~~taxing jurisdiction in which delivery is being made, or conducting business between taxing jurisdictions, when sales are made by internet, mail order, phone or other remote means.~~ A marketplace facilitator shall be considered the remote seller for each sale facilitated through its marketplace.

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

“**Sale**” or “**retail sale**” means any transfer of property or product or any provision of service(s) for consideration for any purpose other than for resale.

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

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

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

“**Services**” means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise outside into the a member ~~taxing jurisdiction (but excluding any that are rendered physically within the taxing jurisdiction,~~ including but not limited to:

- A. Professional services;
- B. Services in which a sale of property or product may be involved, including property or products made to order;
- C. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical,

telephone services and repair, natural gas, cable or satellite television, and Internet services;

- D. The sale of transportation services;
- E. Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;
- F. Advertising, maintenance, recreation, amusement, and craftsman services.

“**Tax cap**” means a maximum taxable transaction.

“**Taxing jurisdiction**” means a local government in Alaska that has a sales tax. ~~that has a sales tax and is a member of the Alaska Remote Sellers Sales Tax Commission.~~

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

SECTION 2860 – Supplemental Definitions

For purposes of this Chapter, the Commission shall may promulgate Supplemental Definitions that are incorporated into this Remote Seller Sales Tax Code, provided they are not in conflict with or contrary to definitions set forth in the general sales tax ordinance of the member jurisdiction. Supplemental Definitions are available at www.arsstc.org. Provisions of the Supplemental Definitions that are amended, deleted, or added prior to or after the effective date of the latest amendment to this chapter shall be applicable for purposes of this chapter on the effective date provided for such amendments, deletions, or additions, including retroactive provisions.

1st Reading: April 12, 2021
 2nd Reading: April 26, 2021

Presented By:
 City Clerk

Action Taken:
 Yes____
 No____
 Abstain____

**CITY OF NOME
 ORDINANCE NO. O-21-04-02**

**AN ORDINANCE AMENDING CHAPTER 2.15 AND CHAPTER 7.15 AND CHAPTER
 15.10 TO ELECT CITY COUNCIL MEMBERS SCHOOL BOARD MEMBERS AND
 UTILITY BOARD MEMBERS AT LARGE**

WHEREAS, Section 2.15.010 of the Nome Code of Ordinances currently requires candidates for seats on the city council to run for designated seats at large; and,

WHEREAS, Nome has experienced decreased interests in running for local office; and,

WHEREAS, A system of designated seats is less compelling given that all elected officials represent the entire community at large; and,

WHEREAS, It is in the public interest to change from a designated seat system to an at large system in hopes of increasing the number of Nome residents who seek to hold public office;

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

Section 1. Amendment of Section 2.15.010. Section 2.15,010 of the Code of Ordinances of Nome, Alaska is hereby amended to read as follows [deletions are overstruck]:

2.15.010 Composition and powers.

The legislative power of the city and all other powers reasonably implied are vested in the city council. The city council is composed of six members elected by the voters ~~for designated seats~~ on an at-large basis.

Section 2. Amendment of Subsection 7.15.030. Subsection 7.15,030 of the Code of Ordinances of Nome, Alaska is hereby amended to read as follows [additions are underlined, deletions are overstruck]:

7.15.030 ~~Designated seats~~ Candidates Elected at Large.

Candidates for city council, school board and utility board shall file for election by the municipal voters at large. Municipal voters may cast votes for as many candidates for city council, school board and utility board as there are seats to be filled. ~~but for seats designated alphabetically commencing with the seats vacated in October, 1978 and continuing thereafter until each seat has received an alphabetical designation. No person may file for more than one seat within the same office.~~

Section 3. Amendment of Subsection 7.25.140. Subsection 7.25.140 of the Code of Ordinances of Nome, Alaska is hereby amended to read as follows [additions are underlined, deletions are overstruck]:

7.25.140 Insufficient Plurality.

A. No person may hold the office of mayor of Nome, ~~Nome school board, Nome joint utilities or the Nome common council~~ as a result of any election, regular or special, without receiving a majority of the votes cast for the office. A majority is defined as forty percent of the total votes cast for mayor plus at least one vote. ~~In the event that~~ If no single candidate for mayor receives a majority, the two candidates receiving the most votes in the regular election shall have a run-off election on the first Tuesday of the month following the subject election to establish a winner. In the case of a special election, the two candidates receiving the most votes shall have a run-off no more than thirty days after subsequent to the special election.

B. No person may hold the office of Nome school board, Nome joint utilities board or the Nome common council as a result of any election, other than a runoff election, without receiving a majority of the votes cast for the office. A majority is defined as forty percent of the votes cast for all candidates for a particular office divided by the number of seats to be filled plus at least one vote. If the number of candidates that receive a majority is less than the number of seats to be filled, a runoff election shall be held on the first Tuesday of the month following the subject election. The number of candidates in the runoff election shall be equal to the number of remaining seats to be filled plus one. Those runoff candidates shall be the candidates receiving the most votes in the previous election other than the candidates that received a majority. Those receiving the most votes in the runoff election shall be elected starting with the candidate receiving the most votes until all seats to be filled at any runoff election have been filled.

Section 4. Amendment of Subsection 15.10.040(a). Subsection 15.10.040(a) of the Code of Ordinances of Nome, Alaska is hereby amended to read as follows [additions are underlined, deletions are overstruck]:

15.10.040 Membership, qualifications, term and vacancies.

(a) The board shall consist of five members elected by the voters on an at large basis. A utility board member is elected for a three year term and until a successor qualifies. Each seat on the board is a separate office and shall be designated as A, B, C, D and E, respectively. Candidates for the board shall file for a particular office or seat, which shall be stated in the declaration of candidacy. The terms of office of those members of the board holding seats

~~A and B shall be two years, and the terms of office of those members of the board holding seats C, D and E shall be three years. At the first expiration of a term of a member of the board in office on the effective date of this chapter, a member shall be elected for seat A; at the second such expiration, a member shall be elected for seat B; at the third such expiration, a member shall be elected for seat C; at the fourth such expiration, a member shall be elected for seat D; at the fifth such expiration, a member shall be elected for seat E. It is the intention of this section that upon the first expiration of the term of the member elected for seat A, and in each year thereafter, two members shall be elected to the board, one for a term of three years, and one for a term of two years.~~

Section 5. No Impact on Current Terms of Office. Adoption of this ordinance shall not change the terms of office of current members of the city council, school board or utilities board.

Section 6. Effective Date. This ordinance is effective upon passage.

APPROVED and SIGNED the 26th day of April, 2021.

JOHN K. HANDELAND
Mayor

ATTEST:

BRYANT HAMMOND
City Clerk

CALCULATION OF 40% IN MULTIPLE VACANCY AT LARGE ELECTION

Vacancies	Total Votes	40% +1
2	1000	201
3	1500	201

Underlying Assumptions

500 voters each vote for the number of candidates equal to the seats to be filled.

1st Reading: April 12, 2021
 2nd Reading: April 26, 2021

Presented By:
 City Clerk

Action Taken:
 Yes____
 No____
 Abstain____

**CITY OF NOME
 ORDINANCE NO. O-21-04-03**

**AN ORDINANCE AMENDING CHAPTER 7.15 TO CHANGE THE TIME FOR FILING A
 DECLARATON OF CANDIDACY**

WHEREAS, The current deadline for filing a declaration of candidacy creates a last minute rush in printing, programming and testing ballots and ballot counting machines;

WHEREAS, It is in the public interest to avoid hasty printing, programming and testing of ballots and ballot counting machines,

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

Section 1. Amendment of Subsection 7.15.010(a). Subsection 7.15,010(a) of the Code of Ordinances of Nome, Alaska is hereby amended to read as follows [additions are underlined, deletions are overstruck]:

7.15.010 Declaration of candidacy.

(a) A candidate for election to a municipal office shall execute and file a declaration of candidacy in the office of the city clerk at least ~~twenty-one~~ thirty-five days and not exceeding ~~forty-five~~ sixty days prior to the municipal election in which the candidate seeks to be elected.

Section 2. Effective Date. This ordinance is effective upon passage.

APPROVED and SIGNED the 26th day of April, 2021.

JOHN K. HANDELAND
 Mayor

ATTEST:

BRYANT HAMMOND, City Clerk

Presented By.
Finance Director/City Clerk

Action Taken:

Yes_____

No_____

Abstain_____

CITY OF NOME, ALASKA**RESOLUTION NO. R-21-04-01**

**A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT
WITH BOYNTON OFFICE SYSTEMS FOR LEASED COPIER / PRINTER SERVICES**

WHEREAS, the City of Nome requires the use of copier / printers to conduct business and serve the public of Nome; and,

WHEREAS, the City of Nome solicited proposals under NASPO – State of Alaska contract pricing from Cannon/Boynton Office Systems, Konica Minolta, and Xerox; and,

WHEREAS, the City of Nome has leased copier / printers from Boynton Office Systems over the previous five years and Boynton Office Systems has a local contracted technician; and,

WHEREAS, Boynton Office Systems' proposal under State of Alaska contract pricing was the lowest in terms of total costs to the City of Nome; and,

WHEREAS, it is in the best interest of the City of Nome to maintain continuity of services.

NOW, THEREFORE, BE IT RESOLVED that the Nome Common Council hereby authorizes the City Manager to enter into an agreement with Boynton Office Systems for leased copier / printer services.

APPROVED and **SIGNED** this 12th day of April, 2021.

JOHN K. HANDELAND
Mayor

ATTEST:

BRYANT HAMMOND
Clerk

MAINTENANCE AGREEMENT

Item D.



551 3rd Street
Fairbanks, AK 99701
Phone# 907-457-4535
Fax# 907-452-3489
WWW.BOYNTONOFFICE.COM

Date:

Customer

City of Nome
102 Division Street
Dana Handeland
(907) 443-6621
DHandeland@nomealaska.org

Model	Serial Number	Agreement Rate	Description
Canon iR ADX DX C3725i - 6 Canon iR ADV DX C5740i - 1 Canon iR ADV DX C7770i - 1		Annual Base - \$1,500.00 CPC Rates - B&W - \$0.0089 per print/copy Color - \$0.06 per print/copy	Local Service Provided Includes: Parts, Labor, Toner, Drums & Firmware Updates. Also includes site visits for PM and supplies checks every 8 weeks.

- 1) Boynton Office Systems, Inc. will provide periodic maintenance and emergency service for the machine(s) or accessories listed on this document. Service calls under this Agreement will be made during Boynton Office Systems, Inc. normal business hours.
- 2) This agreement shall become effective upon receipt of payment of the first invoice billing, and shall continue for one full year (365 days). Payment of each invoice verifies customer acceptance of these Terms and Conditions. Boynton Office Systems, Inc. reserves the right to change its General Terms and Conditions as business conditions dictate. This agreement automatically renews on the anniversary date, and is subject to a renewal increase. A renewal invoice is considered to be adequate notification to the Customer of changes in agreement rates, terms and conditions. Payment of a renewal invoice verifies customer acceptance of any revised rates, terms and conditions.
- 3) This maintenance agreement does not cover service made necessary by accident, improper electrical service, misuse, abuse, neglect, theft, vandalism, electrical power failure or surges, fire, lightning, water or other acts of God or casualty or to repairs made necessary as a result of service by personnel other than Boynton Office Systems, Inc. including the use of any non-genuine Canon toner. Boynton Office Systems, Inc. will charge customer for repairs and parts, due to the foregoing, at the rates in effect when such service work is performed. Boynton Office Systems, Inc. will not be liable for delays or failure to perform under this agreement for causes beyond its reasonable control.
- 4) Customer will indemnify and hold harmless Boynton Office Systems, Inc., its directors, officers, employees and agents from and against any and all liability, claims, expenses, damages, causes of actions, suits or other damages and loss arising out of any acts or inactions of Customer including its employees or agents.
- 5) During the term of this Agreement, Boynton Office Systems, Inc. will provide, without charge, all replacement parts that have been worn or broken through normal operational use. Maintenance will include lubrication, adjustments, and replacement of maintenance parts deemed necessary by Boynton Office Systems, Inc. If required and covered, parts will be furnished on an exchange basis, and may be new, used or refurbished. Replaced parts become the property of Boynton Office Systems, Inc. All parts replaced due to abuse will be charged to the Customer.
- 6) Customers covered by an active service agreement are encouraged to keep one set of toner on hand as back-up. Customers should call when the back-up toner is installed for a replacement, no more than one month's usage of toner is allowed to be kept on hand.
- 7) When the original equipment manufacturer discontinues support, Boynton Office Systems, Inc. reserves the right and by written notice may cancel the agreement with 30 days' notice, furnishing service for that unit only on a "time and material" basis.
- 8) Sales taxes, where applicable, are the responsibility of the customer and are not included in this Agreement.
- 9) The period of this Agreement is from the signing of the Agreement for one (1) year. This Agreement will automatically renew at the end of this or any subsequent term, for an additional one (1) year period at normal rates adjusted for inflation but in no event will be increased by more than 10 percent per year. Either party may terminate this Agreement in writing, 30 days prior to expiration of any term.
- 10) To the maximum extent permitted by law, the total liability, of Boynton Office Systems, Inc., its directors, officers, employees and agents to Customer and/or anyone claiming by, through or under Customer for any and all actions, claims costs, damages, or loss of any kind whatsoever arising out of or in any way related to this Agreement shall be limited to the insurance proceeds payable on behalf of Boynton Office Systems, Inc. and in any event that no insurance proceeds are payable shall not exceed the aggregate total amount of ten percent of the total compensation actually paid to Boynton Office Systems, Inc. under this agreement.
- 11) No terms or conditions, expressed or implied, are authorized except as contained in this Agreement and there are no other promises or representations. This Agreement may be modified or amended only as stated herein or upon written agreement by the parties. The Customer may not assign this Agreement.
- 12) All equipment should have a correct power source that meets manufacturers' requirements. Boynton Office Systems, Inc. may insist that the circuit conform to the requirements of the National Electrical Code.
- 13) Customer agrees to pay invoices for products and services within the terms stated on the invoice in accordance with a signed sales proposal, signed sales order or purchase order. In the event Customer fails to make any payment due on the date specified on the invoice, Customer agrees to pay a late charge in addition to the payment that is otherwise due. Current late charge is 10.5% APR. A fee of \$25 shall be charged for each returned check or declined credit card charge. Customer also agrees to pay for overage charges (if any or if applicable) that may be incurred at the end of each billing cycle, plus applicable sales taxes.
- 14) In order to protect Customer's and Customer's client's confidential information and comply with applicable laws, Boynton Office Systems, Inc. strongly recommends that all data from all disk drives or magnetic media in computers and multifunction equipment be securely removed prior to the disposal of such equipment. Customer is responsible for selecting the appropriate removal standard to meet their business needs. Boynton Office Systems, Inc. is not responsible or liable for any damages that may arise from Customer's failure to comply with this provision. Boynton Office Systems, Inc. offers certain methods of data removal at chargeable rates. Data removal is not included as part of this agreement.
- 15) Transportation costs for copiers located where Boynton Office Systems, Inc. does not maintain a business office are not covered under this Agreement. Shipping costs for toner and other consumable items and travel to locations outside of Fairbanks, Barrow, Nome, Anchorage and Juneau is not included in this Agreement.
- 16) Where required to insure accurate invoicing, meter readings shall be provided by Customer at the request of Boynton Office Systems, Inc. Failure to submit meter readings in a timely manner will allow Boynton Office System, Inc., at its discretion, to estimate the meter and bill Customer accordingly, or to dispatch a technician to the Customer's location to retrieve an accurate meter reading. Each time it is necessary for a technician to be dispatched to the Customer's location to retrieve a meter reading, Customer agrees to pay Boynton Office Systems, Inc. a \$60 meter retrieval fee per machine.
- 17) In the event the payment for this contract becomes delinquent over 60 days, Boynton Office Systems, Inc. shall not be obligated to perform any maintenance or other duty under this contract until such time as the payment for the contract has been received in full.
- 18) This Agreement covers the hardware only. It does not cover your network or any printing or scanning issues arising from changes to your network. Our Systems Engineers are available to handle these issues for \$120 per hour.
- 19) This Agreement shall not be construed against any party.
- 20) Relocation of equipment is not covered under any of the terms of this Agreement and will be charged at rates in effect when work is performed. Any damages caused by relocation of equipment by personnel other than Boynton Office Systems, Inc. is billable for repair. Customer is responsible for notifying Boynton Office Systems, Inc. immediately if Customer has transferred or moved any covered equipment to a different location.
- 21) This Maintenance Agreement includes the necessary consumable items for copy machines. In respect to excessive toner usage that is included with maintenance or rental agreements, Boynton Office Systems, Inc. reserves the right to charge Customer for toner requested made during the term of this Agreement in excess of the manufacturer's specified yield for the number of copies or images run by Customer. Customers that request an expedited emergency delivery, will be charged a shipping and delivery fee.
- 22) This Agreement gives Boynton Office Systems, Inc. permission to use imageWARE Remote to obtain meter reads and diagnostic information across the network for service purposes only.

☐ Billed Monthly

☐ Billed Quarterly

☐ Billed Annually

Signature and Title of Client or Agent

Printed Name of Client of Agent

Date

Vendor proposal review-All under NASPO-State of AK contract pricing
Fleet of 8 machines throughout city buildings

Includes: return freight of existing fleet and buyout of lease (\$2782.80)

Boynton	<u>Total Lease</u>	<u>Monthly payment</u>	<u>Monthly w/click</u>	<u>Managed Services</u>	<u>B & W</u>	<u>Color</u>
Like/Like proposal NASPO # 140595	\$71,949.60	\$1,199.16	\$1,791.43	\$1500/yr plus click charge-Local technician Sub contracted via TSR-AI will be also going to Add'l cannon training	.0089 copy/print \$112.63	.06 copy/print \$479.64
Konica Minolta	<u>Total Lease</u>	<u>Monthly payment</u>		<u>Managed Services</u>	<u>B & W</u>	<u>Color</u>
NASPO GPO pricing	\$95,895.00	\$1,598.25	\$2,015.39	3 types of supplies --click charge trips charges split airfare City supply lodging/Car goldstreak chgs free for field replaceable parts \$400 or actual exp whichever is greater	0.0058 copy/print \$73.40	0.0430 copy/print \$343.74
Xerox	<u>Total Lease</u>	<u>Monthly payment</u>		<u>Managed Services</u>	<u>B & W</u>	<u>Color</u>
60 mo FMV Lease NASPO #072808000	\$84,293.40	\$1,404.89	\$1,826.69	\$265/mo 4 trips a year-\$700 credit per unused trips (\$3180 annually) + click charge	0.0068 copy/print \$86.05	0.042copy/print \$335.75
Click counts						
Monthly AVE 2019/2020	B/W	Color				
Clerk	3100	4400				
Fin	4800	272				
NPD	2300	530				
Lib/Mus	750	825				
Port	1075	1677				
Rec	<u>630</u>	<u>290</u>				
Total	12655	7994				

QUOTE VALID FOR 30 DAYS

DATE: 2/23/2021 QUOTE # SH-12-2021-REV 1**NASPO CONTRACT NUMBER 140595/PA 2020COPIERS0003**

PREPARED FOR: City of Nome
 DEPARTMENT: City Management / Information Technology
 ADDRESS: 102 Division Street - Nome, Alaska 99762
 CONTACT NAME: Dana Handeland
 CONTACT PHONE: (907) 443-6621
 CONTACT EMAIL: DHandeland@nomealaska.org

ITEM NUMBER	DESCRIPTION	QTY	PRICE	EXT PRICE
3857C002AA	imageRUNNER ADVANCE DX C3725i	6	\$ 2,400.00	\$ 14,400.00
1537C002AA	Cassette Feeding Unit-AP1	6	\$ 810.00	\$ 4,860.00
1553C001AA	Inner Finisher-K1	6	\$ 680.00	\$ 4,080.00
3284C001AA	Super G3 FAX Board-AZ1	3	\$ 445.00	\$ 1,335.00
4302C002AA	imageRUNNER ADVANCE DX C5740i	1	\$ 5,400.00	\$ 5,400.00
0609C002CA	Cassette Feeding Unit-AM1	1	\$ 800.00	\$ 800.00
0613C002AA	Staple Finisher-Y1	1	\$ 1,300.00	\$ 1,300.00
0619C002AA	Buffer Pass Unit-L1	1	\$ 150.00	\$ 150.00
0126C001AA	2/3 Hole Puncher Unit-A1	1	\$ 440.00	\$ 440.00
0166C007CA	Super G3 FAX Board-AS2	1	\$ 400.00	\$ 400.00
0167C007AA	Super G3 2nd Line Fax Board-AS2	1	\$ 275.00	\$ 275.00
3996C002AA	imageRUNNER ADVANCE DX C7770i	1	\$ 12,300.00	\$ 12,300.00
3235C001AA	Staple Finisher-AC1	1	\$ 1,700.00	\$ 1,700.00
0126C001AA	2/3 Hole Puncher Unit-A1	1	\$ 440.00	\$ 440.00
0166C007CA	Super G3 FAX Board-AS2	1	\$ 400.00	\$ 400.00
0167C007AA	Super G3 2nd Line Fax Board-AS2	1	\$ 275.00	\$ 275.00
6101AU76AA	ESP NEXT GEN PCS POWER FILTER (120V/15A) XG-PCS-15D	7	\$ 121.55	\$ 850.85
6101AU77AA	ESP NEXT GEN PCS POWER FILTER (120V/20A) XG-PCS-20D	1	\$ 125.24	\$ 125.24
	Close Existing CFS Lease 001-0711835-001 (Open Market)	1	\$ 2,317.54	\$ 2,317.54
	Freight / Installation / Removal & Disposal (Open Market)	1	\$ 5,500.00	\$ 5,500.00
			TOTAL	\$ 57,348.63

LEASE OPTIONS:	TYPE	TERM	MONTHLY PAYMENT
	FMV	60	\$ 1,199.16



BOYNTON OFFICE SYSTEMS, INC.
 Seth Hampton
 907-328-9994
 seth@boyntonoffice.com

551 3rd Street
 Fairbanks, Alaska 99701
www.boyntonoffice.com

Customer Acceptance _____ Date _____

***ALL PO'S/DO'S MUST INCLUDE THE COMPLETE NASPO CONTRACT NUMBER**
***PO/DO NEEDS TO MATCH ITEMIZED QUOTE**
***SIGNED MAINTENANCE AGREEMENT DUE NO LATER THAN THE DATE OF**
INSTALLATION OR CUSTOMER WILL BE INVOICED FOR THE TONER IN THE
AMOUNT LISTED ABOVE.
***IF LEASING, PLEASE INCLUDE THE FOLLOWING REMIT TO ADDRESS TO ALL PO'S/DO'S**
REMIT TO: Canon Financial Services
14904 Collections Center Drive
Chicago, IL 60693

***PLEASE CONFIRM THAT ADEQUATE POWER IS AVAILABLE FOR QUOTED DEVICES (SEE CONFIGURATION SHEETS)**
***PLEASE CONFIRM THAT ADEQUATE SPACE IS AVAILABLE FOR QUOTED DEVICES (SEE CONFIGURATION SHEETS)**
***QUARTERLY ACCOUNT REVIEWS TO BE SCHEDULED WITH ACCOUNT MANAGER**
***ALL TRAINING PROVIDED ON-SITE & REMOTELY BY ACCOUNT MANAGER**
***BASIC NETWORKING ASSISTANCE PROVIDED WITH INSTALLATION**
***FURTHER NETWORKING ASSISTANCE IS AVAILABLE UPON REQUEST AND MAY BE BILLABLE**
***PRICES DO NOT INCLUDE TAXES OR INSURANCE UNLESS OTHERWISE NOTED**
***BOYNTON OFFICE SYSTEMS INC. IMPOSES A SURCHARGE OF 3% ON CREDIT CARD PAYMENTS**
***IMAGEWARE REMOTE WILL BE ACTIVATED ON ALL COMPATIBLE DEVICES UNLESS OTHERWISE STATED BY THE CUSTOMER**

Presented By.
City Manager

Action Taken:
Yes____
No____
Abstain____

CITY OF NOME, ALASKA

RESOLUTION NO. R-21-04-02

**A RESOLUTION REALLOCATING UNUSED FUNDS ORIGINALLY ALLOCATED BY R-20-12-03
TO COVER THE SALARY AND BENEFITS FOR THE EXTENSIONS HOMESCHOOLING
TEACHER OF RECORD**

WHEREAS, the City of Nome allocated an additional \$60,000 in CARES Act funding to cover the costs of plexiglass partitions to limit potential student exposure to COVID-19 when Nome Public Schools opened for in-person instruction; and,

WHEREAS, Nome Public Schools has requested a reallocation of any funds not expended for the installation of plexiglass partitions to the salary and benefits for the Extensions Homeschooling Teacher of Record; and,

WHEREAS, it's in the City of Nome's interest to limit the draws on Nome Public Schools fund balance;

NOW, THEREFORE, BE IT RESOLVED that the Nome Common Council hereby authorizes the reallocation of unused funds originally allocated by R-20-12-03 to cover the salary and benefits for the Extensions Homeschooling Teacher of Record.

APPROVED and **SIGNED** this 12th day of April, 2021.

JOHN K. HANDELAND
Mayor

ATTEST:

BRYANT HAMMOND
Clerk



Nome Public Schools

PO Box 131~Nome, Alaska 99762
Phone: (907) 443-2231~Fax: (907) 443-5144

Date: April 5, 2021

To: Mayor Handeland, The Nome City Council and City Manager Glenn Steckman

Re: Re-allocation Request for CARES Act Funding

Dear Mayor Handeland, Honorable Members of the City Council, and Mr. Steckman:

Nome Public Schools would like to request that any unused funding from the CARES Act allocation dated December 14, 2020 from Resolution R-20-12-03 be permitted to be used to cover the salary and benefits for the Extensions Homeschooling Teacher of Record.

The District originally requested \$29,500 to cover the initially unbudgeted costs for an assistant for the homeschooling program due to the rapid growth of the program in response to the COVID-19 pandemic. However, as the year has progressed, the number of hours for this individual have dwindled as the initial increase in enrollment paperwork has passed, and the newer families have required less support as they became more adept in understanding how to develop and implement an educational program for their children. As a result, the amount originally requested will not be spent in full by the end of the year.

The District is requesting that the leftover funding be permitted to offset the increase for the Homeschooling Teacher of Record Position from 0.5 FTE to 1.0 FTE, which also meant the staff member became eligible to participate in the District's health insurance program, 85% of the cost of which is borne by the District. These additional costs are currently being paid out of general funds.

In light of the District's current budget already requiring a significant draw on the Fund Balance, returning unspent funds to the City will create some additional hardship for the District's future financial position. As such, we respectfully request a re-allocation of the funding as opposed to returning unspent funds for the original purpose at the end of the school year.

Thank you in advance for your consideration of our request.

Jamie S. Burgess, Superintendent

Presented By:

Youth Representative Okleasik & Council Member Topkok

Action Taken:

Yes _____

No _____

Abstain _____

CITY OF NOME, ALASKA**RESOLUTION NO. R-21-04-03****A RESOLUTION IN SUPPORT OF OUR ASIAN AMERICAN &
PACIFIC ISLANDER COMMUNITY MEMBERS**

WHEREAS, the City of Nome holds diversity, equity and inclusion as central values and actively seeks to create a welcoming environment to all people - regardless of race, religion, or place of origin; and

WHEREAS, the City of Nome stands in solidarity with our Asian American & Pacific Islander (AAPI) community and family members who are enduring an increase in hate crimes and xenophobia since the outbreak of COVID-19; and,

WHEREAS, the AAPI population is incredibly diverse with varying cultures, languages, histories, and modern day experiences, and collectively comprise roughly 10% of the state's population, making it the third largest racial group in the state; and

WHEREAS, AAPI individuals have a rich history within the State of Alaska and have made invaluable contributions to our state and local communities through creativity, hard work, and sharing of cultural knowledge systems; and

WHEREAS, the State of Alaska has historically had a complex relationship and treatment of AAPI individuals and communities, including the forced interment of AAPI individuals during World War II at Fort Richardson and in the Lower 48; and,

WHEREAS, the City of Nome is committed to working proactively to identifying class, cultural bias, and policies and practices that contribute to institutional barriers and impede equal access to opportunities for all minority populations; and,

NOW, THEREFORE BE IT RESOLVED, especially in light of recent events and attacks on AAPI individuals, communities, and businesses, the City of Nome will work to ensure that all members of our AAPI community, regardless of their background, the language they speak, or their religious beliefs, are treated with dignity and equity; and

BE IT FURTHER RESOLVED, the City of Nome re-affirms its condemnation of all racial inequity, and shall not tolerate racial discrimination or racial injustice within our

community, and shall take all steps necessary to hold our City and community accountable to these commitments.

APPROVED and **SIGNED** this 12th day of April, 2021.

JOHN K. HANDELAND, Mayor

ATTEST:

BRYANT HAMMOND, Clerk

Presented By.
City Manager

Action Taken:

Yes _____

No _____

Abstain _____

CITY OF NOME, ALASKA

RESOLUTION NO. R-21-04-04

**A RESOLUTION AUTHORIZING THE PURCHASE OF A 2021 FORD EXPEDITION FOR
THE NOME POLICE DEPARTMENT**

WHEREAS, the City of Nome (City) is served by the Nome Police Department; and,

WHEREAS, the Nome Police Department is responsible for the enforcement of law and order and the protection of life and property in the City of Nome; and,

WHEREAS, the Police Department needs reliable, modern equipment with which to adequately carry out its responsibilities; and

WHEREAS, the Nome Police Department is in need of a new patrol vehicle; and,

WHEREAS, the City of Nome wishes to ensure delivery during the 2021 barge season while at the same time complying with its procurement policy; and,

WHEREAS, the desired vehicle will cost \$53,000 plus shipping costs to Nome; and,

WHEREAS, the purchase price requires Council approval established by the City's procurement policy; and,

NOW, THEREFORE, BE IT RESOLVED that the Nome Common Council authorizes the purchase of a 2021 Ford Expedition, incurring a total cost to the City of Nome of \$53,000 plus shipping.

APPROVED and **SIGNED** this 12th day of April, 2021.

JOHN K. HANDELAND, Mayor

ATTEST:

BRYANT HAMMOND, Clerk

Presented By.
City Manager

Action Taken:
Yes____
No____
Abstain____

CITY OF NOME, ALASKA

RESOLUTION NO. R-21-04-05

A RESOLUTION AUTHORIZING THE ACCEPTANCE OF A \$171,049.82 GRANT FROM THE DEPARTMENT OF HEALTH AND SOCIAL SERVICES TO IMPLEMENT COMMUNITY-DRIVEN STRATEGIES THAT SUPPORT COVID-19 RELATED ACTIVITIES

WHEREAS, the City of Nome declared a state of emergency on March 17, 2020 due to the COVID-19 pandemic; and,

WHEREAS, the Nome Common Council has repeatedly affirmed this state of emergency and extended emergency powers to the City Manager until June 30, 2021; and,

WHEREAS, the COVID-19 pandemic has presented and continues to present the community of Nome with operational challenges; and

WHEREAS, the City of Nome applied for and received a \$171,049.82 grant from Department of Health & Social Services Division of Public Health to expand capacity for COVID-19 testing, vaccination and public health information dissemination at the Nome Airport;

NOW, THEREFORE, BE IT RESOLVED that the Nome Common Council authorizes the acceptance of the \$171,049.82 grant from the Department of Health & Social Services to implement community-driven strategies that support COVID-19 related activities.

APPROVED and **SIGNED** this 12th day of April, 2021.

JOHN K. HANDELAND, Mayor

ATTEST:

BRYANT HAMMOND, Clerk



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Health and Social Services

FINANCE AND MANAGEMENT SERVICES
Juneau Office

P.O. Box 110650
Juneau, Alaska 99811-0650
Main: 907.465.3082
Fax: 907.465.2499

Memorandum of Agreement (MOA) Between
State of Alaska - Department of Health and Social Services
Division of Public Health – COVID-19 Emergency Operations Center (DPH-EOC)
- and -
City of Nome

I. PURPOSE AND SCOPE

The purpose of this MOA is to provide funding to government entities to implement community-driven strategies that support COVID-19 related activities. These activities include improving efforts and increase access to COVID-19 testing in the community, building capacity to increase access to COVID-19 vaccine in the community and implementing strategies that decrease health inequities, as well as other COVID-19 related recovery and prevention strategies.

II. THE DPH AGREES TO:

Provide support to the community on COVID-19 vaccine administration, testing, and other COVID-19 related activities. The COVID-19 EOC Team is available to consult and provide technical assistance to government entities and to pre-approved pass-through recipients of award funding. The team will also ensure that approved activities meet the funding requirements.

III. THE CITY OF NOME AGREES TO:

Expand capacity for COVID-19 testing and vaccine administration, deliver COVID-19 related public health information at the Nome Airport, and pass through funding to community partners to provide COVID-19 safe spaces for high-risk populations.

Recipient must establish/maintain/provide electronic reporting of SARS-CoV2/COVID-19 laboratory data to CDC daily per the guidance provided by CDC (e.g., CELR). This includes all testing (e.g., positive/negative, PCR, Point-of-Care, etc.) and complete data elements (e.g., race/ethnicity) per CARES legislation and ELC performance measures.

Any additional activities not specifically stated in this MOA must be approved by the COVID-19 EOC Team prior to those activities occurring.

IV. JOINT RESPONSIBILITIES:

Both parties will make a good faith effort to communicate about any issues that might arise that will impact the timeliness of activities, reporting, or payment.

V. PERIOD OF AGREEMENT AND TERMINATION:

This agreement will terminate on March 31, 2022 and receipts must be for activities prior to this date. Funds are intended to be used to support staff time (including overtime), supplies, and other materials as needed to support COVID-19 related activities.

VI. TERMS OF PAYMENT

The State agrees to pay the City of Nome up to \$171,049.82 over the term of this agreement.

The Contractor will submit monthly invoices detailing services performed in accordance with appendix A.

The invoice must:

- reference the contractor's name, address and phone number
- reference the contract number: C0621-570-Q
- include an invoice number
- Reference the Alaska Division of Public Health – COVID Admin

The Contractor shall submit final invoices to the address specified below no later than 30 days after March 31, 2022. Failure to include the required information on the invoice may cause an unavoidable delay to the payment process. The State will pay all invoices within thirty (30) days of invoice approval by the Project Director.

Email invoices to:

covidadmin@alaska.gov

(please reference *Community MOA Reimbursement Request* in the subject line)

Notwithstanding any other provision of this contract, it is understood and agreed that the State shall withhold reimbursement at any time the Contractor fails to comply with the terms of the MOA.

VII. GRANT COMPLIANCE FROM THE FEDERAL NOTICE OF GRANT AWARD

- Recipients must comply with the Terms and Conditions of this award, all Code of Federal Regulations, and the Alaska Administrative Manual.
- In addition to the federal laws, regulations, policies, and CDC General Terms and Conditions for Non-research awards at <https://www.cdc.gov/grants/federalregulationspolicies/index.html>, the Centers for Disease Control and Prevention (CDC) hereby incorporates Notice of Funding Opportunity (NOFO) number CK19-1904 entitled "Cooperative Agreement for Epidemiology and Laboratory Capacity (ELC), which is hereby made a part of this non-research award, hereinafter referred to as the Notice of Award (NoA).
- Coronavirus Disease 2019 (COVID-19) Funds: A recipient of a grant or cooperative agreement awarded by the Department of Health and Human Services (HHS) with funds made available under the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (P.L. 116-123); the Coronavirus Aid, Relief, and Economic Security Act, 2020 (the "CARES Act") (P.L. 116-136); the Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and/or the Consolidated Appropriations Act,

2021, Division M – Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (P.L. 116-260), agrees, as applicable to the award, to: 1) comply with existing and/or future directives and guidance from the Secretary regarding control of the spread of COVID-19; 2) in consultation and coordination with HHS, provide, commensurate with the condition of the individual, COVID-19 patient care regardless of the individual's home jurisdiction and/or appropriate public health measures (e.g., social distancing, home isolation); and 3) assist the United States Government in the implementation and enforcement of federal orders related to quarantine and isolation.

- To achieve the public health objectives of ensuring the health, safety, and welfare of all Americans, Recipient must distribute or administer vaccine without discriminating on non-public-health grounds within a prioritized group. This includes, but is not limited to, immigration status, criminal history, incarceration, or homelessness. To this end, and to help achieve the public health imperative of widespread herd immunity to COVID-19, Recipient must administer or distribute vaccine to any and all individuals within a prioritized group in the same timeframe, taking into account available vaccine doses. For example, if meatpacking plant workers are a prioritized group, then all workers in that group, including undocumented immigrants, must be vaccinated to help assure that the plant is in a position to safely resume essential functions. In addition, to the extent applicable, Recipient will comply with Section 18115 of the CARES Act, with respect to the reporting to the HHS Secretary of results of tests intended to detect SARS-CoV-2 or to diagnose a possible case of COVID-19. Such reporting shall be in accordance with guidance and direction from HHS and/or CDC. HHS laboratory reporting guidance is posted at: <https://www.hhs.gov/sites/default/files/covid-19-laboratory-data-reporting-guidance.pdf>.
- Further, consistent with the full scope of applicable grant regulations (45 C.F.R. 75.322), the purpose of this award, and the underlying funding, the recipient is expected to provide to CDC copies of and/or access to COVID-19 data collected with these funds, including but not limited to data related to COVID-19 testing. CDC will specify in further guidance and directives what is encompassed by this requirement.
- This award is contingent upon agreement by the recipient to comply with existing and future guidance from the HHS Secretary regarding control of the spread of COVID-19. In addition, recipient is expected to flow down these terms to any subaward, to the extent applicable to activities set out in such subaward.

Unallowable Costs:

- Resources funded by another HSS Contract or HSS-Cares source
- Purchase of vehicles
- Reimbursement of pre-award costs
- Research
- Indirect costs associated with the award
- Food and/or water for events
- Hospital bill or insurance claims
- Clinical care (except as otherwise noted in Domain 5 and as may be provided in further guidance from CDC)
- Publicity and propaganda (lobbying):
- Other than for normal and recognized executive-legislative relationships, no funds may be used for:
 - publicity or propaganda purposes, for the preparation, distribution, or use of any material designed to support or defeat the enactment of legislation before any legislative body
 - the salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending before any legislative body
 - See Additional Requirement (AR) 12 for detailed guidance on this prohibition and additional guidance on lobbying for CDC recipients: https://www.cdc.gov/grants/documents/Anti-Lobbying_Restrictions_for_CDC_Grantees_July_2012.pdf
 - All unallowable costs cited in CDC-RFA-TP18-1802 remain in effect, unless specifically amended in this guidance, in accordance with 45 CFR Part 75 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards.

VII. CONTACT INFORMATION

DPH-EOC primary point of contact: Maria Caruso
 Division of Public Health, COVID Program Coordinator
 3601 C Street, Suite 722
 Anchorage AK 99503
 Office: 907-310-6092
 Email: maria.caruso@alaska.gov

City of Nome primary point of contact: W. Glenn Steckman III
 City of Nome, City Manager
 Office: 907-443-6600
 Email: manager@nomealaska.org

City of Nome finance contact: Nickie Crowe
 City of Nome, Finance Director
 Office: 907-443-6620
 Email: ncrowe@nomealaska.org

VIII. SIGNATURES

By signature of the below, both parties agree to the terms of this MOA.

City of Nome

By: _____ Date: _____
 W. Glenn Steckman III, City Manager, City of Nome

State of Alaska

By: _____ Date: _____
 Maria Caruso, DPH-EOC Program Coordinator

By: _____ Date: _____
 Heidi Hedberg, EOC/Unified Commander & DPH Director

By: _____ Date: _____
 Jason Grove, Procurement Manager

TO: The Mayor and City Council

FROM: Glenn Steckman

April 9, 2021

RE: Manager's Report

Animal Control:

The City working with State Wildlife officials had 35 fox trapped euthanized in and around Nome. In addition to this effort, twelve household pets were vaccinated. Another vaccination clinic is being considered.

Travel Guidelines:

Travel guidelines were amended to allow vaccinated individuals to avoid testing at the airport. While travelers are still encouraged to test, most passengers are proceeding without testing. Anecdotally, it appears 60% + of arriving passengers are vaccinated on arrival. NSHC is still requiring their employees to test at the airport.

Snow Removal:

Over 155,000 cubic yards of snow, as of last week, have been removed from city roads. Private haulers have moved an additional 64,000 cubic yards of snow to the City's snow dump facilities. With more snow coming and continuing frigid weather, city crews and private contractors may be working well into late April.

City crews will be moving snow away from areas that we anticipate possible flooding when the snow melt begins.

\$171,000 Grant:

The City secured a grant for delivery of COVID related prevention and medical services. This grant will pay for any city costs incurred at the airport, PPE material for city and business use, funding for the Community Center for housing for homeless and funds for NSHC for health equity services. Health Equity services are for those in need in our community. This grant was aimed towards municipalities.

Vaccinations:

The City will continue to work with the hospital to offer vaccinations at City Hall. This plan has worked well and the hospital requested to continue this outreach. As of Monday, 71% of the Nome population, 16 years and older, has been vaccinated.

Bering Street Repaving:

A meeting was held by ADOT for interested parties on the repaving and streetscaping of Bering St. The project is scheduled for this summer and will result in disruption of traffic flow during the construction process.



Memo

To: Glenn Steckman – City Manager
From: Joy L. Baker – Port Director *JLB*
CC: Mayor Handeland & Common Council; Port Commission
Date: March 18, 2021
Re: Monthly PD Report/Capital Projects Update – March 2021

Administrative:

Staff continue efforts with FY22 budget preparation, capital projects planning, collections, impounds, tuning up stats, grant reporting and application and reconciling work-in-kind expenses with the Corps. The Port Commission will have a Regular Meeting on Thursday, 18 Mar 2021 to discuss the status of port-related projects, including identifying the best onshore locations to dispose of dredge spoils from the CAP 107 harbor project, along with the Port expansion – both are Corps cost-share projects.

Causeway:**Arctic Deep Draft Port – Modification Feasibility Study (MFS):**

The Alaska District has obtained their federal share of the Preconstruction, Engineering & Design (PED) funds from the FY21 Army Corps Work Plan budget. The City's cost-share of \$900K for the General Navigation Features (GNF) is being funded by an FY19 state legislative grant.

A Design Agreement and associated certification documents for the PED phase are currently being executed between the City and the Corps. Once signed, this document will inform the initiation of the design project team and scheduling of a charrette in April/May to gather input on the selected design alternative.

- Anyone with questions on this project can call 907-304-1905 or email jbaker@nomealaska.org, and further info on the project study is located on the Port of Nome page at www.nomealaska.org.

Sediment at Causeway Bridge:

Alaska Marine Excavation is scheduled to begin their annual maintenance dredging in early June 2021. The option for the removal of the sediment at the Causeway Bridge has been exercised by the contractor, with the scope of work and schedule being confirmed at the end of March. (All federal funds)

Anode Replacement Project:

Global Diving & Salvage is in the process of procuring materials and equipment, and lining out personnel to get mobed to the site and start the work in May. Harbormaster is coordinating with the project manager to ensure minimal interference with vessel traffic. (This project is funded by F21 P&H Budget)

Harbor:Inner Harbor CAP 107 Study (Deepen/Widen the Inner Basin):

This project continues to move forward with monthly team meetings and sidebar discussions to capture data needed for the economic, environmental, cultural, real estate, hydraulics and planning to formulate the feasibility report. City staff and consultants remain engaged with the project team to ensure accuracy of the data and supporting information needed to justify the project. (A state legislative grant supports the City's cost-share requirement.)

Concrete Launch Ramp Replacement Project:

The efforts to obtain additional funds from EDA were successful, along with an increased contribution from the City for a total of \$377K, and the existing \$300K NSEDC grant allocated to the project, the Launch Ramp project was awarded by the Council on 16 Mar 2021 to STG Inc. The contractor is busy submitting required documents in order to execute the contract in the next few days so materials can be ordered for meeting the first barge sailings.

Snake River Moorage & Vessel Haulout Facility:

The Council approved an application to the USDOT INFRA grant program on 16 Mar 2021, in conjunction with a combined commitment of in-kind services and cash equal to 20% of the application. The cash contribution includes a \$200K commitment from Nome Eskimo Community (NEC) as a co-applicant to the project. We are thankful that NEC continues to support our project application to grow the facility. We also have numerous support letters from organizations like; SNC and NSEDC, along with most our main cargo, gravel and fuel operators.

Port Industrial Pad:West Nome Tank Farm (Property Conveyance):

The City awaits response from the USAF regarding their discussions with ADEC on land use controls and long-term access agreements relating to the property conveyance. We anticipate a teleconference with the USAF and environmental agencies in the next few months to resolve any concerns in the conveyance agreement.

Port Rd. Improvements (ADOT Project cost-shared with City/Port):

Under contract to ADOT, PDC Engineers is working to update the final draft of the drawings in order for ADOT to circulate for the last stakeholder review. Documents will be provided to the Commission when received.
