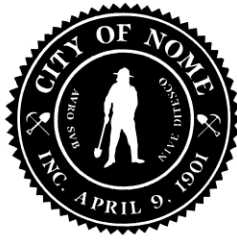


Mayor
John K. Handeland

City Manager
Lee Smith

City Clerk/Treasurer
Dan Grimmer



Nome Common Council
Kohren Green
Scot Henderson
Mark Johnson
Maggie Miller
Adam Martinson
Cameron Piscoya

NOME COMMON COUNCIL
WORK SESSION MEETING AGENDA
MONDAY, MAY 05, 2025 at 5:30 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

[A.](#) General Fund Balance Sheet as of March 31, 2025,

PAGE 2

[B.](#) ARSSTC Email re: Fees,

PAGE 6

[C.](#) May 2, 2025 Public Engagement Survey on the FY26 Budget,

PAGE 9

PUBLIC COMMENTS

ADJOURNMENT

CITY OF NOME
BALANCE SHEET
MARCH 31, 2025

Item A.

GENERAL FUND

ASSETS

11.1000.0000	CASH - COMBINED CASH FUND	3,932,520.09
11.1011.0000	CASH IN BANK SWEEP ACCOUNT	.00
11.1011.0001	CASH IN BANK OPERATING	.00
11.1011.0002	CASH IN BANK PAYROLL SWEEP	.00
11.1011.9999	CASH ON HAND	.00
11.1020.0000	PETTY CASH - CITY HALL	200.00
11.1020.0001	PETTY CASH REC & POOL FACILITY	500.00
11.1020.0002	RECEIPTS IN TRANSIT	.00
11.1020.0003	PETTY CASH - MUSEUM	100.00
11.1030.0513	KEYTRUST AMLIP PERS RESERVE	.00
11.1030.0515	KEYTRUST AMLIP LANDFILL	1,372,972.13
11.1030.0516	KEYTRUST AMLIP MIELKE	376,445.06
11.1030.0517	KEYTRUST AMLIP SELF INSURANCE	.00
11.1030.0518	KEY TRUST AMLIP CARES\$	2.55
11.1030.0800	WELLS FARGO PERS CD	.00
11.1030.0801	WELLS FARGO SELF INSURANCE CD	.00
11.1030.0802	WELLS FARGO LANDFILL CD	600,691.32
11.1030.0803	WELLS FARGO GEN FUND RESERVE	857,783.34
11.1030.0820	PIPER SANDLER SELF INSURANCE CD	1,175,421.26
11.1030.0821	PIPER SANDLER&CO PERS CD	589,740.26
11.1030.0822	PIPER SANDLER & CO LANDFILL CD	601,771.36
11.1030.0823	PIPER SANDLER GF RESERVE CD	1,153,766.09
11.1030.0840	PRO EQUITY TVI PERS RESERVE CD	473,041.43
11.1030.0841	PRO EQUITY TVI LANDFILL CD	1,155,734.70
11.1030.0842	PRO EQUITY TVI GF RESERVE CD	2,153.15
11.1051.0000	SALES & BED TAX RECEIVABLES	.00
11.1051.0001	ALLOWANCE UNCOLLECTIBLES	(16,792.83)
11.1051.0005	DELINQUENT SALES TX PALMER	.00
11.1051.0006	DELINQUENT SALES TAX	(445.18)
11.1051.0007	DELINQUENT SALES TX PROMISENOTE	.00
11.1051.0048	REAL PROPERTY - UNAPPLIED PMT	(50,938.21)
11.1051.0049	REAL PROPERTY AR	(65.53)
11.1051.0050	EST UNCOLLECT REAL PROPERTY TX	.00
11.1051.2010	1992-2010 REAL TAX RECEIVABLE	.00
11.1051.2011	REAL TAXES RECEIVABLE 2011	.00
11.1051.2012	REAL TAXES RECEIVABLE 2012	.00
11.1051.2013	PY REAL PROPERTY TX RECEIVABLE	224,660.55
11.1052.0048	PERSONAL PRP TX-UNAPPLIED PMT	(8,341.41)
11.1052.0049	PERSONAL PROPERTY AR	.00
11.1052.0050	EST UNCOLL PERSONAL PRP TAX	(172,575.38)
11.1052.0098	PERSONAL PRPTX RECEIVABLE 1998	199.98
11.1052.0099	PERSONAL PRPTX RECEIVABLE 1999	215.23
11.1052.2000	PERSONAL PRPTX RECEIVABLE 2000	488.40
11.1052.2001	PERSONAL PRPTX RECEIVABLE 2001	333.90
11.1052.2002	PERSONAL PRPTX RECEIVABLE 2002	732.67
11.1052.2003	PERSONAL PRPTX RECEIVABLE 2003	1,164.02
11.1052.2004	PERSONAL PRPTX RECEIVABLE 2004	713.24
11.1052.2005	PERSONAL PRPTX RECEIVABLE 2005	622.60
11.1052.2006	PERSONAL PRPTX RECEIVABLE 2006	1,629.12
11.1052.2007	PERSONAL PRPTX RECEIVABLE 2007	2,719.09
11.1052.2008	PERSONAL PRPTX RECEIVABLE 2008	2,615.00
11.1052.2009	PERSONAL PRPTX RECEIVABLE 2009	1,861.84
11.1052.2010	PERSONAL PRPTX RECEIVABLE 2010	792.75
11.1052.2011	PERSONAL PRPTX RECEIVABLE 2011	690.00
11.1052.2012	PERSONAL PRPTX RECEIVABLE 2012	1,087.85

CITY OF NOME
BALANCE SHEET
MARCH 31, 2025

Item A.

GENERAL FUND

11.1052.2013	PY PERSONAL TAXES RECEIVABLE	155,895.21	
11.1060.0001	DEFERRED COMPENSATION EMPOWER	1,351,496.39	
11.1060.0002	DEFERRED COMPENSTN MISSIONSQUA	1,678,143.41	
11.1060.0003	HARTFORD ANNUITY ASSETS	.00	
11.1310.0000	DUE FROM OTHER FUNDS	.00	
11.1310.0003	DUE FROM STATE ALASKA, FED GOV	.00	
11.1310.0006	DUE FROM PHS	.00	
11.1310.0007	DUE FROM BLM	.00	
11.1310.0010	DUE FROM PORT OPERATING	.00	
11.1310.0012	DUE FROM NOME JOINT UTILITY	3,200.00	
11.1310.0013	DUE FROM NOME PUBLIC SCHOOLS	(1,000.00)	
11.1310.0023	DUE FROM SPECIAL REVENUE FUND	.00	
11.1310.0024	DUE FROM CAPITAL PROJECTS FUND	.00	
11.1310.0025	DUE FROM SCHOOL DEBT SVC FUND	.00	
11.1330.0000	MISCELLANEOUS ACCTS RECEIVABLE	32,353.87	
11.1330.0003	ACCOUNTS RECEIVABLE - LEASES	350,272.72	
11.1330.0005	AMBULANCE ACCOUNTS RECEIVABLE	2,199.00	
11.1330.0006	NJUS NOTE RECEIVABLE	.00	
11.1330.0016	SEC \$ GOLDHILL TUTIT INIAT	600.00	
11.1410.0000	INVENTORY - BUILDING MATERIALS	.00	
11.1750.0002	PREPAID HEALTH INSURANCE	.00	
11.1750.0003	PREPAID ITEMS	25,615.04	
11.1750.0004	PREPAYMENT MAJOR SUBDIV BOND	.00	
11.1750.0005	PROPERTY TX LEVY SUBSEQUENT YR	4,863,522.62	
	TOTAL ASSETS		20,746,508.70

CITY OF NOME
BALANCE SHEET
MARCH 31, 2025

Item A.

GENERAL FUND

LIABILITIES AND EQUITY

LIABILITIES

11.2020.0000	VOUCHERS PAYABLE	90,108.27	
11.2020.0002	ACCOUNTS PAYABLE	.00	
11.2020.0003	EMPLOYEE INSURANCE PAYABLE	.00	
11.2020.0004	EMPLOYEE RETIREMENT PAYABLE	643,844.97	
11.2020.0005	FEDERAL INCOME TAXES PAYABLE	.00	
11.2020.0006	FICA/MEDICARE TAXES PAYABLE	.00	
11.2020.0007	DEFERRED COMPENSATION PAYABLE	3,029,639.80	
11.2020.0009	EMPLOYEE UNION DUES PAYABLE	.00	
11.2020.0010	EMPLOYEE SAVINGS PLAN PAYABLE	.00	
11.2020.0011	EMPLOYEE 457 PAYABLE	.00	
11.2020.0012	EMPLOYEE WAGE ATTCHMT PAYABLE	.00	
11.2020.0013	HEALTH INSURANCE PAYABLE	.00	
11.2020.0014	LIFE INSURANCE PAYABLE	.00	
11.2020.0015	AFLAC PAYABLE	.00	
11.2030.0001	COMP ABSENCES SHORT TERM	.00	
11.2030.0012	LOAN PAYABLE	.00	
11.2080.0000	DUE TO OTHER FUNDS	.00	
11.2080.0002	DUE TO SCHOOL DEBT SVC FUND	.00	
11.2080.0003	DUE TO SPECIAL REVENUE FUND	43,241.98	
11.2080.0004	DUE TO PORT OPERATING FUND	.00	
11.2080.0006	DUE TO NOME JOINT UTILITY	.00	
11.2080.0007	DUE TO CAPITAL PROJECTS FUND	.00	
11.2160.9999	ACCRUED PAYROLL	.00	
11.2220.0000	DEFERRED REV PROPERTY TAXES	267,392.12	
11.2220.0001	DEFERRED REVENUE - AMBULANCE	16,457.32	
11.2220.0002	DEFERRED REVENUE - OTHER	.00	
11.2220.0003	DEFERRED INFLOWS - LEASES	321,346.49	
11.2430.0000	ENCUMBRANCE CONTROL	.00	
11.2430.0001	RESERVE FOR ENC CURRENT YEAR	.00	
11.2430.0003	DEFERRED REV SUBSEQUENT YEARS	4,863,522.62	
11.2430.0010	UNEXP GRANTS,DONATIONS,CONTRIB	.00	
11.2430.0011	PREPAID LAND, BLDG LEASES/RENT	.00	
11.2430.0012	PREPAID PROPERTY TAXES	.00	
TOTAL LIABILITIES			9,275,553.57

FUND EQUITY

11.2710.0000	FUND BALANCE	11,432,065.28	
11.2710.0001	FUND BALANCE - MIELKE \$\$	.00	
11.2710.0010	EXPENDITURE CONTROL	.00	
11.2710.0020	REVENUE CONTROL	.00	
11.2710.0030	OP FUND ESTIMATED INCOME	18,791,158.33	
11.2710.0031	OP FUND APPROPRIATIONS	(18,791,158.33)	
REVENUE OVER EXPENDITURES - YTD		38,889.85	
BALANCE - CURRENT DATE			11,470,955.13
TOTAL FUND EQUITY			11,470,955.13

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

20,746,508.70

RE: External Email ARSSTC monthly remittance - March 2025

Kara Johnson <kara@akml.org>

Tue 4/29/2025 9:07 AM

Inbox

To: Nickie Crowe <NCrowe@nomealaska.org>;

Cc: Dan Grimmer <DGrimmer@nomealaska.org>; Lee Smith <LSmith@nomealaska.org>;

1 attachments (2 MB)

GovOS processes for jurisdictions 4.20.21.pdf;

Hi Nickie,

GovOS is the filing platform we use for sales tax collection. Sellers upload a single excel file with gross and exempted sales for each jurisdiction and then the program calculates the sales tax, timely filing discount, late fee, penalty, and interest as applicable. A seller pays a single payment per filing. We run reports to see how the sales tax is distributed based on the reporting.

<https://arsstc.munirevs.com/>

The emails ncrowe@nomealaska.org, bhammond@nomealaska.org and bsoske@nomealaska.org can access the system. I have attached an overview of the different reports a jurisdiction user can run, but honestly, it is easier for you to ask us questions about filings than try to find the info yourselves.

TTR (now called ATR) is the tax map. We work with them to create the tax matrix which is based on the jurisdiction's municipal sales tax code. The matrix is approved upon joining the Commission. A user can type in any address to see the sales tax rate for that location. The tax map also displays a general overview of the tax rules and specific information regarding exemption categories.

<https://alaska.ttr.services/>

Here is a guide about how to use the tax map: <https://arsstc.org/wp-content/uploads/2021/05/ARSSTC-How-to-Use-TTR-Tax-Map-Look-Up.pdf>

For buyers outside a tax district, they can enter their address and export a document that shows \$0 tax at their location and they can give that to companies to prove their tax rate.



Nome, AK

64.5005909, -165.4086406
Jurisdiction Code: 9059

General Merchandise (Tangible...

See details or change product/service

Tax Rate

5.00%



Current



Overview



Question



Export

Tax Rate Details

Alaska	
Sales Tax	No Tax
Nome (Census Tract)	
Sales Tax	No Tax
Nome	
Sales Tax (9059)	5.00%

Overview

Select a row from the matrix below to get a breakdown of the overview.

Alaska Overview

Nome (Census Tract) Overview

Nome Overview

QUESTION	ANSWER
What date range does the sales tax rate apply to?	Jan-Dec.
Answer: Jan-Dec. Explanation: The sales tax rate is effective January through December in Nome. The seasonal sales tax rate of 7% was repealed effective October 4, 2022.	
+ Is there a sales tax cap on a single item?	Limited
+ Is there a sales tax cap on a single service?	No
+ Is there a sales tax cap on a transaction?	No
+ Minimum Amount	No
+ Tax Free Days	No
+ Trade-in Credits	Does Not Reduce Sales Price
+ Is there a seasonal sales tax rate?	No
+ What date range does the seasonal sales tax rate apply to?	N/A

Alaska Sales Tax Lookup

nome

Nome, AK

64.5005909, -165.4086406

Jurisdiction Code: 9059

General Merchandise (Tangible...

See details or change product/service

Tax Rate

5.00%

Current

Overview

Question

Export

Tax Rate Details

Alaska

Sales Tax

No Tax

Nome (Census Tract)

Sales Tax

No Tax

Nome

Sales Tax (9059)

5.00%

Products & Services List

Select an item from the matrix below to get a breakdown of the rate.

PRODUCT/SERVICE	SALES TAX RATE
— General Merchandise (Tangible Personal Property)	5.00%
Answer: Taxable	
Explanation: N/A	
+ Adult Care	5.00%
+ Advertising	5.00%
+ Agent Commissions	5.00%
+ Agricultural Products	5.00%
+ Air Charter	No Tax
+ Arts and Crafts	5.00%
+ Assisted Living	5.00%
+ ATVs	5.00% ⓘ
+ Aviation Fuel	5.00%
+ Banking and Financial Services	No Tax
+ Boats	5.00%

The Commission is the Alaska Remote Seller Sales Tax Commission (ARSSTC). The Commission charges an overhead that covers the financial obligations to run the program. This covers the contact with the Alaska Municipal League (AML) which ARSSTC hired to implement the sales tax collection. This fee also covers any additional costs such as filing platform upgrades. The budget for ARSSTC (which is based on this monthly fee) is set by the Board of Directors and will be discussed further at our next board meeting. Here is the packet from the last meeting, budget discussions start on page 8: https://arsstc.org/wp-content/uploads/2025/04/ARSSTC_Board_Meeting_4.16.25_Packet.pdf

Let me know if you need more information,

Kara Johnson
Statewide Municipal Sales Tax Administrator
One Sealaska Plaza, Suite 302, Juneau AK 99801
Direct (907) 790-5303 or Cell (907) 419-8884
Remote Seller Sales Tax Portal: <https://arsstc.munirevs.com/>
Local Sales Tax Filing Portal: <https://amstp.munirevs.com/>

From: Nickie Crowe <NCrowe@nomealaska.org>

8

5/2/2025, 10:06 AM

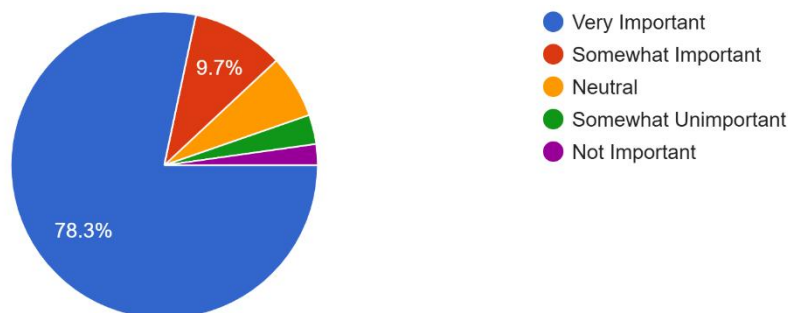


CITY OF NOME PUBLIC ENGAGEMENT SURVEY ON THE 2026 BUDGET 5/2/2025

This survey was conducted April 30-May 2, 2025. There were 226 responses.

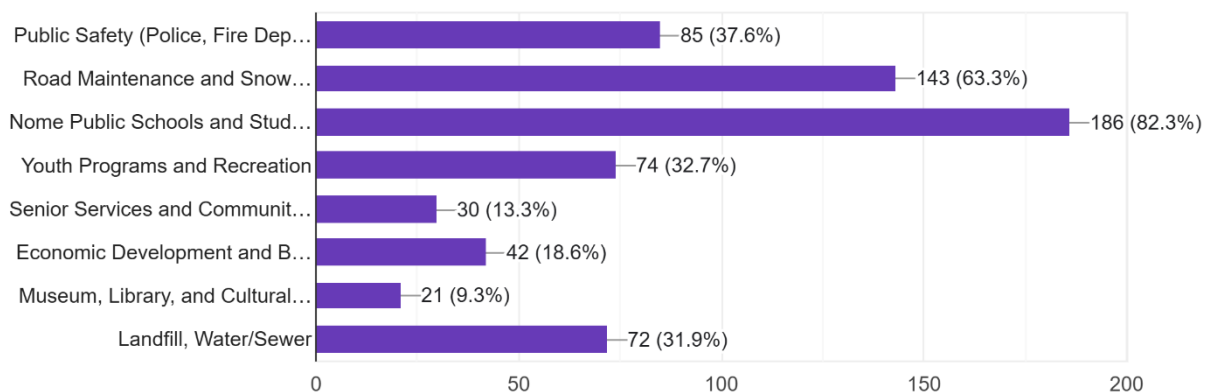
How important is it to maintain or increase funding for Nome Public Schools?

226 responses



Which of the following should be the highest priority for local funding? (Select up to 3)

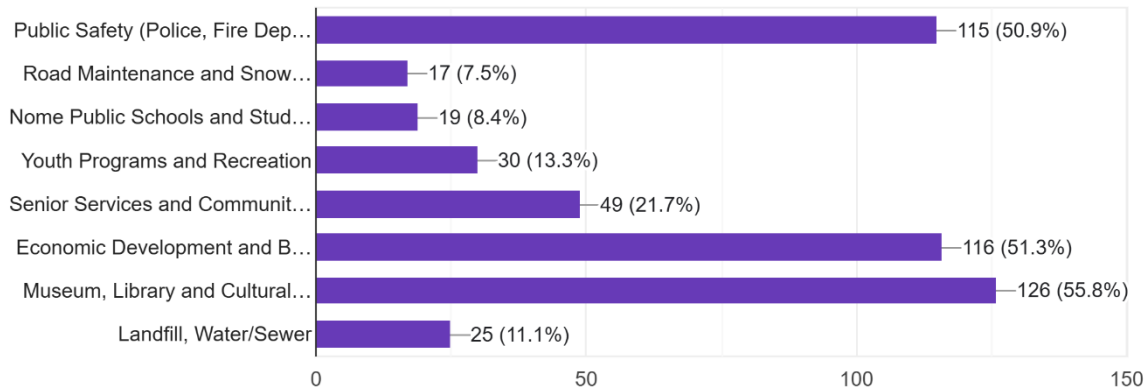
226 responses





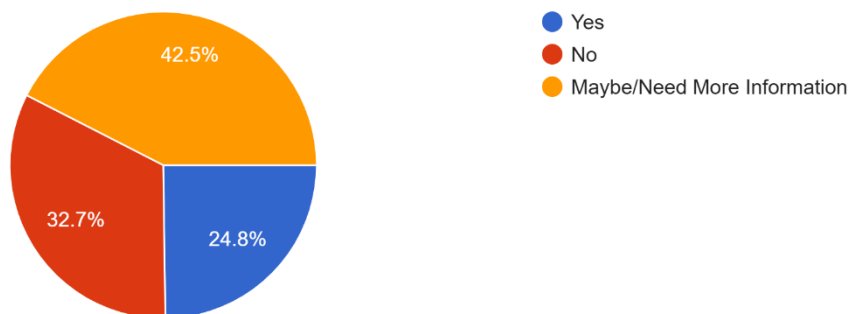
If the City must reduce spending, which areas would you prefer to see reduced? (Select all that apply)

226 responses



Would you support a small increase in property tax to fund essential services (like schools or public safety)?

226 responses





Would you support a small increase in sales tax to fund essential services (like schools or public safety)?

226 responses

