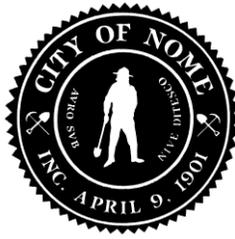


Mayor
John K. Handeland
Manager
Glenn Steckman
Clerk
Bryant Hammond



Nome City Council
Jerald Brown
Scot Henderson
Doug Johnson
Mark Johnson
Adam Martinson
Meghan Sigvanna Topkok

NOME COMMON COUNCIL
WORK SESSION & REGULAR MEETING AGENDA
MONDAY, JANUARY 24, 2022 at 5:30 / 7:00 PM
COUNCIL CHAMBERS IN CITY HALL

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

WORK SESSION – 5:30 PM

- A. Presentation of FY2022 Audit by Don Hanni, Altman, Rogers & Co.,
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ROLL CALL

APPROVAL OF AGENDA

APPROVAL OF MINUTES

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- B. January 10, 2022 Nome Common Council Regular Meeting Minutes,
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- C. January 17, 2022 Nome Common Council Special Meeting Minutes,
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- B. Memo of January 19, 2022 re: Untimely Filed Tax Exemptions,
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- C. Letter of January 19, 2022 from Manager Steckman to AMCO Director Klinkhart re: North West Company Inc Package Store License #775,
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- D. Letter of January 20, 2022 from Chuck Fagerstrom to Whom it May Concern re: Protest Quick Stop Liquor License,
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- E. Memorandum of January 21, 2022 from Clerk Hammond to Nome Common Council re: Request for Interest and Penalty Waiver - Dredge 7 Inn,
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- E. City of Nome FY2023 Budget Calendar,

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- [A.](#) O-22-01-01 An Extension of a Local Emergency Authorizing the Nome Common Council to Direct the City Manager Take Necessary Actions to Reduce the Impact and Spread of COVID-19 Throughout the City of Nome,

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- [B.](#) R-21-07-03 A Resolution Approving the Historic Preservation Plan,

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- [A.](#) R-22-01-02 A Resolution Adopting the Results of the Fiscal Year 2021 Audit Performed by Altman, Rogers & Co.,

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- [B.](#) R-22-01-03 A Resolution Authorizing the City Manager to Develop and Enter into an Agreement with Altman, Rogers & Co. for Audit Services for Fiscal Years 2022, 2023, & 2024,

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- [C.](#) R-22-01-04 A Resolution Authorizing the City Manager to Execute Contract Amendment No. 2 with PND Engineers, Inc., to Facilitate 65% Design Level of the Local Service Facilities Within the Port of Nome Modifications Project and Arctic Port Expansion,

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- [D.](#) R-22-01-05 A Resolution Endorsing Projects for the City of Nome's 2022 State Legislative Priorities,

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VERBALCITY MANAGER'S REPORT

- A. Activity Report: January 11 - 21, 2022,

VERBAL

- [B.](#) January 2022 PD Report / Capital Projects Update,

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- [C.](#) September 15, 2021 Nome Port Commission Rescheduled Regular Meeting Minutes,

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- [D.](#) November 18, 2021 Nome Port Commission Rescheduled Regular Meeting Minutes,

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- [E.](#) December 16, 2021 Nome Port Commission Regular Meeting Minutes,

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- [H.](#) Rec Center Quarterly Report,
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- [I.](#) Finance Department Quarterly Report,
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- [I.](#) Nome Visitors' Center Quarterly Report,
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- [M.](#) NVFD Quarterly Report,
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CITIZEN'S COMMENTS

COUNCIL MEMBER'S COMMENTS

MAYOR'S COMMENTS AND REPORT

- A. Activity Report: January 11 - 21, 2022,
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- B. Reappointment of Ken Hughes to Seat G of the Nome Planning Commission,
VERBAL

EXECUTIVE SESSION

ADJOURNMENT

Mayor
John K. Handeland

Manager
Glenn Steckman

Deputy City Clerk
Jeremy Jacobson



Nome City Council Item A.
Jerald Brown
Doug Johnson
Mark Johnson
Adam Martinson
Scot Henderson
Meghan Sigvanna Topkok

**NOME COMMON COUNCIL
REGULAR MEETING MINUTES
MONDAY, DECEMBER 13, 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 - 5:15PM

Nome Public Schools Update - 5:15 PM

Housing First Presentation by Nome Community Center - 6:00 PM

- A. Nome Public Schools (NPS) FY23 Budget Timeline
- B. Nome Public Schools (NPS) Covid Funding Update
- C. Nome Community Center (NCC) - Housing First Project

ROLL CALL

Members Present: Jerald Brown; Scot Henderson; Doug Johnson; Mark Johnson; Adam Martinson(virtual); Sigvanna Topkok (virtual)

Members Absent:

Also Present: John K. Handeland, Mayor; Glenn Steckman, City Manager; Jeremy Jacobson, Deputy Clerk; Mike Heintzelman, NPD Chief; Bob Pruckner, NPD Deputy Chief; Nickie Crowe (Teams); Joy Baker (Teams)

APPROVAL OF AGENDA

A motion was made by C. D. Johnson and seconded by C. Henderson to approve the agenda as presented.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

APPROVAL OF MINUTES

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

A motion was made by C. M. Johnson and seconded by C. Brown to approve the November 8, 2021 minutes.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

COMMUNICATIONS

- A. Letter of October 29, 2021 from City Planner Bechtol to Manager Steckman re: Contract Termination.
- Mayor Handeland gave notification of Eileen Bechtol's termination of contract as City Planner, effective December 15, 2021, thanking her for her services to the City of Nome and its residents.
- B. Letter of November 10, 2021 from NSEDC to Mayor Handeland re: 2021 NSEDC Community Benefit Share.
- Mayor Handeland thanked NSEDC for its 2021 approval of \$200,000 from the Community Benefits Share (CBS) fund. Mayor Handeland noted the Council's last budget actions with several projects typically run through the CBS fund now apart of the regular budget. Mayor Handeland suggested revisiting the topic at a later meeting.
- C. Email of November 12, 2021 from Tim LaPierre to Nome Common Council re: Tax Forgiveness.

A motion was made by C. M. Johnson and seconded by C. D. Johnson to approve the request from Mr. LaPierre to forgive any taxes and close his tax account.

Discussion:

- C. M. Johnson inquired into any additional information from the Clerk's office beyond the letter request, noting no value specified in the taxpayer's request.

- Mayor Handeland speculated a Conex container of nominal value.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

- D. Letter of November 15, 2021 from Alaska Business Development Center to City of Nome re: Volunteer Tax & Loan Program.

A motion was made by C. Brown and seconded by C. Henderson to approve the request for \$1500 to the Alaska Business Development Center - Volunteer Tax and Loan Program.

At the roll call:

Aye: D. Johnson, M. Johnson, Martinson, Topkok, Brown,
Henderson

Nay:

Abstain:

The motion **CARRIED**.

- E. Letter of November 22, 2021 from AMCO to City of Nome re: Nome Liquor Store License Renewal.

- C. Henderson inquired into the process reviewing the liquor licensing, to which Mayor Handeland addressed.
- City Manager Steckman noted ongoing discussions between the City and the package-stores. Suggesting a work session scheduled.
- Mayor Handeland suggested passing all non-package-store liquor licenses, bringing back to the agenda both package-store liquor license renewals for discussion at a subsequent meeting. No objections were made.

- F. Letter of November 23, 2021 from AMCO to City of Nome re: Alaska Commercial Company Liquor License Renewal.

- Council Member Henderson inquired into the process of reviewing the liquor licensing, to which Mayor Handeland explained.
- City Manager Steckman noted ongoing discussions between the City and the package-stores. Suggesting a work session scheduled.
- Mayor Handeland suggested passing all non-package-store liquor licenses, bringing back to the agenda both package-store liquor license renewals for discussion at a subsequent meeting. No objections were made.

- G. Letter of November 30, 2021 from AMCO to City of Nome re: Nome Nugget Inn Liquor License Renewal.
- Mayor Handeland suggested passing all non-package-store liquor licenses, bringing back to the agenda both package-store liquor license renewals for discussion at a subsequent meeting. No objections were made.
- H. Letter of November 30, 2021 from AMCO to the City of Nome re: Bering Sea Bar and Grill Liquor License Renewal.
- Mayor Handeland suggested passing all non-package-store liquor licenses, bringing back to the agenda both package-store liquor license renewals for discussion at a subsequent meeting. No objections were made.
- I. Letter of December 2, 2021 from AMCO to City of Nome re: VFW Post 9569 Liquor License Renewal.
- Mayor Handeland suggested passing all non-package-store liquor licenses, bringing back to the agenda both package-store liquor license renewals for discussion at a subsequent meeting. No objections were made.
- J. Letter of December 7, 2021 from AMCO to City of Nome re: Polar Bar Liquor License Renewal.
- Mayor Handeland suggested passing all non-package-store liquor licenses, bringing back to the agenda both package-store liquor license renewals for discussion at a subsequent meeting. No objections were made.
- K. Letter of December 7, 2021 from AMCO to City of Nome re: Nome Nugget Inn Liquor License Application.
- Mayor Handeland suggested passing all non-package-store liquor licenses, bringing back to the agenda both package-store liquor license renewals for discussion at a subsequent meeting. No objections were made.
- L. Alaska Dept. of Fish & Game (ADFG) - Rabies and Foxes Flyer.
- Council Member Brown inquired into regulations trapping fox with firearms within City limits.
 - City Manager recalled trappers used the previous year and the possibility of use of services this year.

CITIZEN'S COMMENTS

1. Mayor Handeland gave recognition to Nome Police Department's Communications Officer II, Jessica Saclamana, 10 years of service.
2. Resident Thomas Vaden opined the City was not taking care of the homeless situation to satisfactory levels.

UNFINISHED BUSINESS

A. R-21-07-03 A Resolution Approving the Historic Preservation Plan.

A motion was made by C. Brown and seconded by C. Henderson to postpone further consideration of R-21-07-03 until the 1st regular meeting of January.

Discussion:

- City Manager Steckman described the Planning Commission's review of Austin Ahmasuk's comments at their last meeting, stating the plan meets SHPO requirements and is ready for the City Council's approval.
- Council Member M. Johnson inquired into a timeline for approval.
- City Manager Steckman opined the plan met all requirements. Stating the Planning Commission did not feel the comments added to the plan or document itself, and the Commission recommended the plan moving forward to the City Council. City Manager Steckman noted the Preservation Plan refers to physical, existing structures within Nome and, for this reason, denied specific federal grants applications.
- Mayor Handeland acknowledged the adoption of the document was one of the requirements from another grant the City would be applying for additional funding.
- Council Member Topkok stated her dismay there was not more information given concerning the indigenous pioneers and the history untold.
- Council Member D. Johnson inquired into the Council making changes themselves.
- Mayor Handeland suggested revisiting at the next meeting, after additional text submitted for consideration to either the Planning Commission or City Council.
- City Manager Steckman noted the City Planner position vacancy and requested all suggestions be submitted directly to himself for the time being.
- Council Member M. Johnson praised Mr. Ahmasuk's input, opining approval.
- Mayor Handeland suggested confirmation of the scope of the Preservation Plan.
- City Manager Steckman described in detail the Planning Commission's process of reviewal of Mr. Ahmasuk's comments for the City Council, noting the Planning Commission's approval afterward.
- Mayor Handeland read aloud the purpose statement for the Council.
- Council Member Topkok reaffirmed her unease with the current Preservation Plan.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

NEW BUSINESS

- A. R-21-12-01 A Resolution Authorizing the City Manager to Enter into an Agreement with MyGov for the Provision of Permit Process Management Software Services.

A motion was made by C. M. Johnson and seconded by C. D. Johnson to adopt R-21-12-01.

A motion was made by C. Brown and seconded by C. Henderson to amend R-21-12-01 to add "and asset".

Discussion:

- City Manager Steckman detailed how MyGov permitting software came forward for consideration. City Manager Steckman described the benefits to proceeding with MyGov permitting software.
- Mayor Handeland noted an amendment to add "and asset", following permit process, to "permit process management software services".

At the roll call:

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

Nay:

Abstain:

The motion to amend **CARRIED**.

Returning to the main motion

At the roll call:

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

Nay:

Abstain:

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

- B. R-21-12-02 A Resolution Designating John K. Handeland as Acting City Manager for December 23, 2021 to January 4, 2022.

A motion was made by C. M. Johnson and seconded by C. D. Johnson to adopt R-21-12-02.

Discussion:

- City Manager Steckman described rotating management staff through the holiday season for reasons designating Mayor Handeland as Acting City Manager in place of his absence.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

- C. R-21-12-03 A Resolution to Name the Parties Qualified to Sign Depository Pledge Agreements, Orders for Payment, Warrants, and/or Checks Against the City of Nome Accounts.

A motion was made by C. Henderson and seconded by C. M. Johnson to adopt R-21-12-03.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

UTILITY MANAGER'S REPORT

- A. Activity Report: November 9 - December 9, 2021.
- Nome Joint Utility System Assistant Manager Ken Morton noted the oil discharge contingency plan (5-yrs) had been updated through Nov. 2026. Nome is in its final contract year with fuel supplier Vitus and in the process of requesting new proposals from fuel suppliers. Noting NSEDC had approved grant funds to pressurize the Moonlight Springs water transmission and staff updates.

CITY MANAGER'S REPORT

- A. Activity Report: November 9 - December 9, 2021.
- City Manager Steckman noted Eileen Bechtol - City Planner, termination of contract, and potential obstacles filling the duties. He thanked Nome Volunteer Fire Department and NJUS for their efforts in placing Christmas decorations and lights around the town. He noted declining Covid-19 cases in the region, bids scheduled for auditing services, NPD automobiles placed on order, and the Nome Rec Center's

boiler system had been installed and thoroughly inspected by various outfits. City Manager Steckman described various events coming to Nome which would have an economic impact (Iditarod - 50th celebration). Noting continuation of snow removal planning meetings.

- Council Member D. Johnson inquired into the City Council's role in assisting with the City Planner position being filled.
- City Manager Steckman stated waiting on costs and reevaluation of an outline of the job description after talking with various circles.

B. December Port Director / Capital Projects Update.

- City Manager Steckman noted Port Report available.
- Mayor Handeland thanked Port Director Joy for her report. No other comments were made.

C. F22 Finance Report.

- Mayor Handeland noted financial statements provided and a late January/early February meeting.

CITIZEN'S COMMENTS

1. Citizen Randy Harper inquired into development projects on the horizon.
2. Peter Louie at Nome Nugget introduced himself as a new member of their team.

COUNCIL MEMBER'S COMMENTS

1. Council Member D. Johnson noted the new decorations around town.
2. Council Member M. Johnson described undesirable occurrences witnessed at the Nome Post office. He referenced citizen Thomas Vaden's comments earlier, noting behaviors such as arguing and cussing at the Front St. properties building.
3. Council Member Martinson had no comments.
4. Council Member Topkok expressed her gratitude towards everyone, happy holidays, and thanked the snow removal crew.
5. Council Member Brown recalled in a previous meeting, methods to create more community input in council member meetings. He spoke of diversity, varying perspectives, and term limits. He opined action before time lapses, as had in the past. He noted seasonal sales tax a pertinent topic of discussion, but not before replacing it with another source of funds to take place of seasonal sales tax.
 - City Manager Steckman proposed a meeting with City Council, Finance Director Nickie Crowe, and management regarding City funds, payer options, among various topics.

6. Council Member Henderson thanked Rhonda Schneider and the Nome Community Center efforts to develop a program for addressing the homeless population. He inquired into Front St setbacks and the status of the Planning Commission work.
- City Manager Steckman noted the Planning Commission would be looking into setbacks either February or March.

MAYOR'S COMMENTS AND REPORT

- A. Activity Report: November 9 - December 9, 2021.
- Mayor Handeland noted Air Force land conveyance meeting with the Governor. The Nome Youth Facility is available for sale; opening bids start at \$90,000. He noted a strong position to reopen the facility for the community's benefit. Mayor Handeland suggested a meeting at the start of the year to go over the Front St. properties issues mentioned by citizen Thomas Vaden.
- B. Reappointment of Shane Smithhisler to Seat "A" of the Nome Port Commission.

A motion was made by C. Henderson and seconded by C. M. Johnson to reappoint Shane Smithhisler to Seat "A" of the Nome Port Commission.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

- C. Appointment of Drew McCann to Seat "D" of the Nome Port Commission.

A motion was made by C. Henderson and seconded by C. M. Johnson to appoint Drew McCann to Seat "D" of the Nome Port Commission.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

- D. Appointment of Jennifer Dean-Johnson to Seat "F" of the Nome Public Safety Advisory Commission.

A motion was made by C. M. Johnson and seconded by C. Henderson to appoint Jennifer Dean-Johnson to Seat "F" of the Nome Public Safety Advisory Commission.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

EXECUTIVE SESSION

- A. Discussion of Legal and Personnel Matters the Immediate Knowledge of Which May Have Adverse Impacts on City of Nome Finances.

A motion was made by C. Henderson and seconded by C. D. Johnson to enter into an executive session to discuss matters the immediate knowledge of which could adversely impact City finances.

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

City Council entered into executive session at 8:57 PM.

The City Council came out of executive session at 9:17 PM.

ADJOURNMENT

Hearing no objections, the Council adjourned at 9:22 PM.

APPROVED and **SIGNED** this 24th day of January, 2022

JOHN K. HANDELAND

Mayor

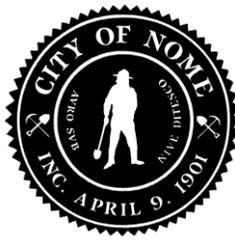
ATTEST:

BRYANT HAMMOND
Clerk

Mayor
John K. Handeland

Manager
Glenn Steckman

Clerk
Bryant Hammond



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

**NOME COMMON COUNCIL
REGULAR MEETING MINUTES
MONDAY, JANUARY 10, 2022 at 7:15 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: Jerald Brown; Scot Henderson; Mark Johnson; Sigvanna Topkok

Members Absent: Doug Johnson (excused); Adam Martinson (excused)

Also Present: John K. Handeland, Mayor; Paris Hebel, Youth Representative; Glenn Steckman, City Manager; Bryant Hammond, Clerk (telephonic); Joy Baker, Port Director (telephonic); Nickie Crowe, Finance Director (telephonic)

In the audience: Diana Haecker, Nome Nugget; Peter Loewi, Nome Nugget; Rhonda Schneider, Nome Community Center; Chuck Fagerstrom; Cole Cushman

APPROVAL OF AGENDA

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

At the roll call:

Aye: Henderson; M. Johnson; Topkok; Brown

Nay:

Abstain:

The motion **CARRIED**.

CITIZEN'S COMMENTS

1. Rhonda NCC gave an update on the housing first project, noting that they'd signed an agreement with the developer, created an LLC to run the project through, are nearly complete with a funding request through AFHC. She noted that the 1.5 million award

from Murkowski's Office was very helpful in keeping the momentum going. She noted the NCC has put forward \$100,000 to the project. She let the Council know that she had plans, that were recently finalized, if anyone wanted to review them. She discussed community partners and letters of support that had already been gathered. She discussed the housing shortage in Nome and opened herself for questions.

2. Chuck Fagerstrom spoke against the housing first project, opining that Nome couldn't afford it financially or socially. He thought the new building would become a modern slum that helps individuals that don't appreciate it. He thought that it wasn't Nome's place to be a cure all. He suggested units that would fit a single mother with two children would be more appropriate. He went on to also suggest a safe place for teenagers might be better for Nome.
3. Cole Cushman, speaking as a resident, discussed the housing first project, opining that the model worked for individuals but not for communities. He noted cities up and down the west coast have actually increased homelessness through their housing first projects. He noted moving the population to another place would just bring the issues to the other place as well.

NEW BUSINESS

- A. O-22-01-01 An Extension of a Local Emergency Authorizing the Nome Common Council to Direct the City Manager Take Necessary Actions to Reduce the Impact and Spread of COVID-19 Throughout the City of Nome, **FIRST READING/DISCUSSION.**

A motion was made by C. Topkok and seconded by C. Brown to advance O-22-01-01.

Discussion:

- Manager Steckman discussed the presence of the omicron variant in Nome and the recommendation of the leadership team and NSHC to approve the ordinance. He discussed the contagiousness of the variant and asked the Council to advance the ordinance so that the City would have the tools to address the emergency should it arise. He discussed the at-home test kits, saying they were available at City Hall and through the Chamber of Commerce.
- Council Member Mark Johnson asked how the home test kits worked.
- Manager Steckman discussed how they worked and how results should be reported as well as the Chamber and City's outreach. He discussed the availability of facemasks at City Hall as well.
- Council Member Mark Johnson clarified the City had no current mandates and was currently only encouraging safe practices. The ordinance would be a tool used if there was another spike in cases.
- Council Members Henderson and Mark Johnson discussed logistics in determining when mandates might be enacted. He expressed concern that Nome had been under

emergency order for two years and suggested he might be more likely to support a 90 day extension over a 6 month extension.

At the roll call:

Aye: M. Johnson; Topkok; Brown; Henderson

Nay:

Abstain:

The motion **CARRIED**.

B. R-22-01-01 A Resolution Allocating \$200,000 to the Nome Community Center Housing First Project.

A motion was made by C. Topkok and seconded by C. Brown to adopt R-22-01-01.

Discussion:

- Council Member Mark Johnson expressed concern over \$200,000 coming out of City general fund without a majority of the community knowing about the vote. He opined that he didn't feel confident the community support was there.
- Council Member Topkok opined that people probably supported the project, thinking that people who support things don't necessarily come down to discuss. She noted the Community Center needed an answer by tomorrow, as they were submitting the funding request either way.
- Ms. Schneider said that it was important that the City supported it, even if it wasn't financial support. She discussed a market study that NCC paid for that documented the housing shortage she discussed earlier. She discussed the letters of support garnered thus far, as well as the ongoing discussion with the AK Mental Health Trust about housing first since 2009. She discussed maintenance requirements, arguing it wouldn't be a slum and gave more history on the project.
- Manager Steckman explained the project was discussed at the December 6, 2021 Public Safety Advisory Commission meeting and garnered their full support. He discussed different aspects of the project, opining the project would provide an opportunity to get 15 individuals off the street and transitioned out of that lifestyle.
- Council Member Henderson discussed the numbers behind the project, noting that the City only had to put up 2 percent of a \$10 million project building 15 small units. Moreover, the model was theoretically self sustaining. He asked if the finished project would be paying taxes or contributing PILOT.
- Manager Steckman said he hasn't discussed the PILOT issue yet with Ms. Schneider.
- Council Member Henderson opined the City should be providing incentives for projects that address community issues such as this one. He praised NCC's track record in regards to Munaqsri.
- Ms. Schneider discussed design considerations with regards to ADA, size, the funding model, and definitions of homelessness and vulnerability.

At the roll call:

Aye: M. Johnson; Topkok; Brown; Henderson

Nay:

Abstain:

The motion **CARRIED**.

UTILITY MANAGER'S REPORT

A. Activity Report: December 11, 2021 - January 7, 2022.

- Assistant Manager Morton gave his verbal report highlighting testing, fuel pricing contracts, and energy production .
- He discussed the recent storm and icing it caused on the lines resulting in the worst power outage in years. He praised the line crew's adept handling of the issues.

CITY MANAGER'S REPORT

A. Activity Report: December 11, 2021 - January 7, 2022.

- Manager Steckman thanked the snow removal crews for their efforts over the holidays. He thanked the Mayor for sitting in for him over his vacation. He discussed upcoming events that will be bringing visitors to town and opined the City would be ready when the events began.
- He discussed the 12/13 meeting where a hold was placed on the approval of package store licenses. He noted there might be a meeting on January 18th regarding the issue if the Council wished.
- Council Member Topkok noted that she teaches during evenings, but would be available beforehand.
- Council Member Henderson discussed the rules and opined that the community should weigh in on the subject. He appreciated Manager Steckman's scheduling of a meeting. He discussed the Bethel City Council's activity surrounding alcohol issues there.
- Council Member Topkok suggested a number of other organizations that should be involved.
- The Council discussed the logistics of getting other relevant organizations involved.

CITIZEN'S COMMENTS

1. Chuck Fagerstrom noted that after hearing Rhonda Schneider's presentation, he had changed his mind and felt the Council made the right decision in approving the resolution of support for the NCC housing first project.

COUNCIL MEMBER'S COMMENTS

1. Council Member Topkok opined she was glad the Council was having a conversation about alcohol.

2. Council Member Brown noted more precipitation in December than at any other time on record. He gave kudos to the City crew for handling the snow, as well as the private contractors who assisted. He discussed garbage collection and the new ownership, staffing, and management and asked if the City had any control over the extra bag fee. Council Member Brown suggested the City discuss it with the management of Alaska Waste. He noted people were upset with being hit with extra bag fees after the company missed picking up their trash the week before.
3. Council Member Henderson recognized NPD for national law enforcement day on January 9th. He expressed appreciation for Rhonda Schneider, Chuck Fagerstrom and Cole Cushman for coming in and giving suggestions. He praised the NJUS line crew for their amazing job and admitted he depended so much on the line crew that he didn't even know if his generator had gas in it.
4. Council Member Mark Johnson thanked Rhonda Schneider, Chuck Fagerstrom and Cole Cushman for their participation in the meeting. He thanked the road crew, suggesting they were heading in the right direction. He acknowledged the request for a staff mechanic and suggested it be discussed in the budget process.

MAYOR'S COMMENTS AND REPORT

- A. Activity Report: December 11, 2021 - January 7, 2022.
 - Mayor Handeland thanked the fire crew for assisting with the fireworks on New Year's Eve, opining it lifted people's spirits.
 - He discussed the housing first project, noting it was a bite out of the apple, finally. He hoped it will work in Nome, opining it would be a good investment regardless.

EXECUTIVE SESSION

- A. Discussion of Matters the Immediate Knowledge of Which Could Have Adverse Effects on City of Nome Finances.

A motion was made by C. M. Johnson and seconded by C. Henderson to enter into executive session to discuss matters the immediate knowledge of which could have adverse effects on City of Nome finances.

At the roll call:

Aye: Topkok; Brown; Henderson; M. Johnson

Nay:

Abstain:

The motion **CARRIED**.

The Council entered into executive session at 8:46 PM.

The Council came out of executive session at 9:00 PM.

ADJOURNMENT

Hearing no objections, the Council adjourned at 9:00 PM.

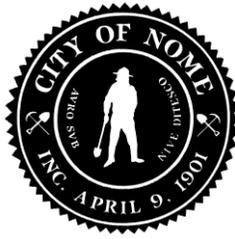
APPROVED and **SIGNED** this 24th day of January, 2022

JOHN K. HANDELAND
Mayor

ATTEST:

BRYANT HAMMOND
Clerk

Mayor
John K. Handeland
Manager
Glenn Steckman
Clerk
Bryant Hammond



Nome City Council Item C.
Jerald Brown
Doug Johnson
Mark Johnson
Adam Martinson
Scot Henderson
Meghan Sigvanna Topkok

**NOME COMMON COUNCIL
WORK SESSION & SPECIAL MEETING MINUTES
MONDAY, JANUARY 17, 2022 at 7:12 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: Jerald Brown; Scot Henderson; Doug Johnson (Teams); Mark Johnson; Adam Martinson (Teams); Sigvanna Topkok

Members Absent:

Also Present: John K. Handeland, Mayor; Paris Hebel, Youth Representative; Glenn Steckman, City Manager; Bryant Hammond, Clerk; Bob Pruckner, NPD Deputy Chief; Nickie Crowe, Finance Director (Teams)

In the audience: Diana Haecker, Nome Nugget; Rhonda Schneider; Scott Crowe; Julius Rankin; Ken Morton; Paul G. Kosto; Shoni Evans; Thmoas Vaden; Drew McCann; David Jones; Chuck Fagerstrom; James Ventress; Walter Picket; Mike McNally

APPROVAL OF AGENDA

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

At the roll call:

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

Nay:

Abstain:

The motion **CARRIED**.

CITIZENS' COMMENTS

Mayor Handeland acknowledged the five written comments that were included in the meeting packet, as well as three late communications.

1. Drew McCann, Director of the Visitor Center, read his letter opining it would be better for Nome if the Council were to reduce opportunities to purchase alcohol. He noted a majority of calls for police and EMS involved alcohol. He discussed trash problems and the tendency for parents to keep their kids away from Front St. He described the difference in atmosphere between working at Wells Fargo on one end of Front St and the Visitor Center on the other end. He asked the Council to protest the renewal of the Quickstop license asking what the benefit was of the current state of Front St to the community of Nome.
2. Paul Kosto, associated with the Chamber of Commerce, NPD, NVFD, and the Local Emergency Planning Board, discussed the years of discussions surrounding the topic of public inebriation, describing the issue as an elephant to be eaten one bite at a time and that the solution starts with individual accountability. He suggested more organizations spending time on Front St, gradually taking bites out of the elephant. He noted his past opposition to Council action singling out any one business. He gave an example detailing the amount of sales of red cap vodka, noting that it was the store's job to sell and maximize profits. He discussed the location of the red cap vodka in the Quickstop and suggested the need for change for the community.
3. James Ventress, associate pastor at the Covenant Church, gave an impact statement regarding public inebriation's effect on the community's youth. He discussed the arrests, public drunkenness, fights and other displays of debauchery that the youth of the community witness on Front St. on a regular basis. He called it significant because some have seen similar behavior at home. He noted a negative change over the past several months, citing breaking up sexual activity or people defecating on Church property. He discussed people passing out on the back deck of the church or beneath the church. He attributed the debauchery to the ready availability of red cap vodka across the street at the Quickstop and asked that the Council take steps to limit the availability of liquor on Front Street.
4. Walter Pickett, general manager of AC in Alaska, thanked the citizens for voicing their concern and the Council for listening. He noted the issue wasn't exclusive to Nome. He introduced his two local store managers, who discussed their efforts to address the problem.
5. Julius Rankin, the manager of Front St Quickstop, discussed his law enforcement background and work at the Bethel sobering center. He discussed his cooperation with the NPD on not selling to people with conditions. He discussed pandemic related restrictions and AC's cooperation with the City of Nome and efforts to reduce the amount of liquor being sold to individuals at one time. He highlighted his regard for the law and rules surrounding the purchase of alcohol, discussing throwing out inebriated individuals. He refuted the criticism that there was little observation of customers in Quickstop,

describing his directives to employees on when to refuse sales. He noted runners, or people who purchase for others, as a major issue in Nome and discussed refusing sales to runners. He noted help from Elders in getting inebriated individuals to leave and discussed denied-purchasers going to Hanson's and getting served there.

6. Mike McNally, AC Manager, discussed enforcement of rules, corroborating Julius' statements, noting now is the strictest. He called the last month the month he saw the most disturbing behavior. He noted the 2017 burning of Polaris and the impacts of COVID on inebriation in Nome. He discussed the availability of COVID relief funds and the housing of people who may have addiction issues near the Quickstop. He noted that most of the liquor that is being purchased by people with issues is bottom shelf liquor. He noted their competitor opened with bottom shelf liquor at a significant discount to AC. He opined that community has stepped back from personal responsibility.
7. Walter Pickett summarized the two local managers' statements noting that the AC Corporation's invested hundred of thousands of dollars in that facility and that AC wouldn't get the return they expected. He noted AC would likely close the facility without the liquor sales, displacing jobs and leaving another vacant storefront on Front St. He suggested the problem would move up to Hanson's instead. He explained that half of AC's alcohol sales evaporated since November, noting that Hanson's presents another option and a cheaper one at that. He pointed out that convenience customers would go to Bonanza and Hanson's would see an increase in alcohol sales as potential positives. He discussed options he saw, as an outsider. He saw limiting hours and quantity as options. He suggested possibly limiting percentage of alcohol by package or putting local option to a vote. He suggested the City consider purchasing the license and operating the package store themselves.
8. David Jones, née Csiki, discussed the degrading of Front St. into a 24 carat skid row. He called the City of Nome the worst neighbor he's ever had. He opined that Quickstop was trying, but they couldn't control the alcohol once it left the door. He asked how the City was going to develop a international port when they can't control Front St. He noted a letter from his attorney was forthcoming and that something needs to change.
9. Chuck Fagerstrom hoped the Council would consider allowing community members to submit a letter prior to Friday. He opined today's action would affect the City's future and we need to be strong. He called the effort a many step operation, noting the well being of Nome was at stake. He opined the City has lost control of Front St. and asked how many deaths occurred on the golden beaches due to alcohol. He noted the second step was to protest the second licensee of a package store. He asked the Council to think of the impact of alcohol and drugs on our youth. He opined a City-operated package store would produce tremendous benefits, using the profits for student activities or other constructive purposes.

Mayor Handeland noted the following communications, for the record:

- Wade Harrison suggested suspending the license for 6 months to see what happens.

- Lagneux commented on the process.
- Mary Jo Schaaf suggested granting the license as protesting won't make the problem disappear.
- Daniel Hobbes asked for an increase in challenges to get alcohol, noting there will never be enough.
- Pastor Zidell noted trash and debauchery but opined closing quickstop wouldn't stop the issue.
- Kristine McRae expressed concern about relocating the issue to OSJ park.
- Linda Steiger noted the area underneath Mayor Handeland's house has become a gathering place with trash and feces, saying he doesn't spend enough time at home.

NEW BUSINESS

A. Discussion and Recommendations on Quick Stop's Package Goods License Renewal Application.

PAGE 2 Nome Liquor #775 Package Store Renewal Notice

PAGE 3 Nome Liquor #775 Complete Renewal Packet

PAGE 13 2019 EMS Calls to Front St.

PAGE 24 2020 EMS Calls to Front St.

PAGE 31 2021 EMS Calls to Front St.

PAGE 39 2017 - 2021 NPD Statistics Quick Stop

PAGE 41 Submitted Public Comment on Quick Stop License Renewal

- Mayor Handeland summarized the packet and said that citizens can contact the ABC Board directly, should they so choose.
- Council Member Henderson noted Mr. Pickett's comments, insinuating that Bonanza would benefit. He noted that Bonanza doesn't have any liquor licenses and couldn't understand how the two were connected. He asked Mayor Handeland if he noted any conflict and if he should be allowed to participate.
- Mayor Handeland allowed his participation.
- Council Member Henderson expressed appreciation for all the comments, but also expressed concern over the amount of blame that was leveled and felt that the City of Nome was being threatened. He was hoping for more than just blame, more suggestions as to how to address the problem. He reiterated the process' purpose was to give the community the opportunity to provide input on how a liquor license impacted a community. He noted the numbers were staggering. He noted Bethel protested a second package store license on the basis of 100 calls, 1/10 of what Nome is experiencing. He refuted the arguments that the problem will move and agreed with Ken Morton's statements that it was a supply and demand problem. He discussed the corporatization of Nome's liquor stores noting the availability of liquor has increased. He argued that the liquor stores and NPD would be better able to manage the problem if there were only two stores. He stated his opposition to government imposing on private business, but when the issues of trash and feces and debauchery are as rife as they are, then it's time for the local government to step

in and address it. He suggested the Council protest the license, saying its the obligation of the Council to address the issue.

- Council Member Topkok opined that alcohol / drug abuse are symptoms of larger problems and that the root causes were not being addressed in the conversation. She wasn't sure protesting the license would address the issue and noted the problem would just move. She urged the Council to look to address the deeper causes. She noted the need for a treatment center that was culturally sensitive. She noted she was leaning toward protesting, based on the community input.
- Council Member Brown noted he was brought up understanding that alcohol was evil but noted past heavy drinking, but never to the point of alcoholism. He agreed that historical trauma played a big role in alcoholism, comparing the situation in Alaska to Australia. He noted his general opposition to alcohol and stated he was in favor of protesting the license. He cited the police calls, among other things, as reasonable justification and suggesting the action would have an impact on Front St. He stated he was in favor of protesting the other licenses when they come up for renewal.
- Council Member Doug Johnson opined such action was kneejerk stating that moving it would only move the problem somewhere else. He suggested this was not the correct avenue at the moment. He noted the Council's predilection for tangents and not ever getting to a reasonable solution. He felt the topic needed more concerted and educated discussion, saying he was not likely to vote Yes to a protest.
- Council Member Martinson opined protesting was not a solution in and of itself. He suggested having another solution ready if the City were to protest.
- Council Member Mark Johnson discussed his research into similar problems in other communities. He noted limiting the availability is one such way of addressing the problem. He expressed appreciation for AC's investment on Front St, noting there wasn't much other investment. He thanked Walter for coming in person and the efforts from Mike and Julius. He discussed the past vibrancy of Front St and noted businesses helping "police" the traffic on Front St. He lamented the decrease of community service officers and knowing police officers by name due to frequent patrols. He expressed concern of moving the problem, but agreed with Scot in that the problem was partially due to the number of places to hide and drink. He expressed concern over the expansion of cheap rot gut liquor in place of the smaller cheap bottles. He suggested the City consider some of Walter's suggestion of limiting hours, alcohol percentage, and quantities and agreed Nome would likely not vote to go damp. He called the situating the Public Safety Building and the Museum away from downtown as a mistake and suggesting increasing patrols of CSOs lending a hand rather than issuing a fine.
- Mayor Handeland discussed the reasons for the delay of the meeting. He expressed concern over the process to insure the process is proper. He expressed concern over protesting in an uneducated, knee jerk manner. He suggested putting a blanket ordinance on hours as a reasonable preliminary step. He noted the ongoing nature of the discussion of alcohol abuse with other partners in the community and the baby step manner in addressing the issue; he expressed interest in seeing something happen now, though said he was uncomfortable with fixing blame solely on AC. He

described actions taken by AC, but still seeing people start get to the Visitor Center and begin the party. He noted the ongoing discussion blaming clerks at Quickstop on Facebook. I asked for the opportunity to work with businesses before going down a road that would likely end in court.

- Manager Steckman suggested AC put additional security at the store and take responsibility for cleaning up the its environs. He noted NPD was looking at bringing back an additional CSO and possibly even 3. He suggested AC volunteer such action at the meeting tonight.
- Council Member Brown expressed doubt at how long such good faith efforts might last. He suggested the conversation tonight was indicative of why nothing has got done over the past 20 years. He opined a motion wouldn't likely pass tonight but suggested the City Manager incorporate his suggestions in a letter to AMCO while the Council works towards ordinance-based solutions. He noted four areas of improvement to keep them honest: one bottle per day, no service to intoxicated isseus, dealing with runners, and maintaining a no-sale list.
- Council Member Mark Johnson agreed with Manager Steckman that a security guard at AC might help. He asked if the City could request a limitation on a certain alcohol percentage.
- Council Member Brown suggested the letter suggest a limit on percentage of alcohol for all package stores in town as part of the protest.
- Council Member Henderson recalled previous failed attempts to rein in the liquor industry and noted that, while people discussed process, he asked for the work session in December and it didn't happen until the last minute. He expressed frustration at the process, saying that given enough time this council could talk itself out of anything. He lamented the desire for a silver bullet solution, while talking and doing nothing because the suggestions weren't enough. He asked if the AC business model, which might look good to executives in Canada, was good for Nome, for which the Council was directly responsible. He argued the protest was not a knee jerk reaction, but a well thought out position. He suggested a protest would have a significant impact, sending a message of what the community will accept. He suggested a concrete action this time.
- Council Member Mark Johnson reiterated the suggestion of limiting the percentage of alcohol. He reiterated his concern of moving the problem from one place to another.
- Council Member Henderson characterized moving liquor sales to the grocery stores as increasing the difficulty of purchasing alcohol and forcing competition in dealing with the issue better.
- Mayor Handeland didn't agree with the argument that people are scared to vote against the liquor industry, as it's not what it used to be. He noted the fiscal notes that accompany state bills in the legislature and suggested something similar for this issue.
- Council Member Brown disagreed, noting that the Council makes fiscal decisions without such information regularly. He argued the issue was more of a social one, one with negative impacts to other business aside from the Quickstop.

- Youth Representative Hebel noted the sheer numbers of calls—25% of the calls to four buildings—one of which is a liquor store, while the City is already over the limit of liquor stores imposed by the board, that it doesn't make any sense to him why the Council wouldn't vote.

A motion was made by C. Henderson and seconded by C. Topkok to protest the renewal of the AC package store license on Front St. for the reason of the extraordinary number of police and EMS calls to that location.

Discussion:

- Council Member Topkok added stifling other economic activity on Front St. as reason to protest the renewal of the license.

A motion was made by C. M. Johnson to amend the main motion was adding stipulations applying limitations on the quantity of liquor sold.

The motion was withdrawn by C. M. Johnson.

Returning to the main motion

At the roll call:

Aye: Topkok; Brown; Henderson

Nay: D. Johnson; M. Johnson; Martinson; Handeland

Abstain:

The motion **FAILED**.

A motion was made by C. M. Johnson and seconded by C. Brown to recommend approval of the renewal application with the following conditions: sales limited to one bottle per customer, bottles of hard liquor can be no larger than 750ml, and AC must provide additional security at its Front St. location.

At the roll call:

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

Nay: Henderson

Abstain:

The motion **CARRIED**.

- Council Member Brown opined the Council shouldn't let the issue die now and needs to begin working on the series of ordinances .
- The Council decided to meet on February 2, 2022 with the attorney to discuss next steps.

ADJOURNMENT

Hearing no objections, the Council adjourned at 10:22 PM.

APPROVED and **SIGNED** this 24th day of January, 2022

JOHN K. HANDELAND
Mayor

ATTEST:

BRYANT HAMMOND
Clerk



STATE OF ALASKA

PRESS RELEASE

For Immediate Release: Jan. 6, 2022

State offering free radon test kits for National Radon Action Month

(Fairbanks, AK) – January is National Radon Action Month and the Division of Geological & Geophysical Surveys (DGGs) is offering free radon test kits to Alaskans to test their homes for the colorless, odorless, cancer-causing gas.

Radon gas is the second leading cause of lung cancer in the United States, according to the U.S. Surgeon General. Radon is a radioactive gas that originates from certain types of bedrock found commonly throughout Alaska and the United States. Radon enters buildings through cracks and gaps in the foundation, where it tends to collect and concentrate indoors, especially when buildings are sealed against cold winter temperatures. Radon is only detectable through specific air testing. Winter is the best time to test since it's when indoor radon concentrations are highest and when we spend the most time indoors.

“In addition to cold temperatures and darkness, the COVID-19 pandemic is forcing Alaskans to spend even more time indoors over the winter, making it particularly important to know the radon gas concentration in your home and ensure a safe living environment,” said Jennifer Athey, a geologist with DGGs’ Alaska Radon Program. “Radon exposure is especially risky to people who smoke and may cause lung cancer, even in non-smokers, within five to 30 years.”

The DGGs publishes an online map of radon prevalence throughout the state of Alaska. This interactive map may be found at <https://maps.dggs.alaska.gov/radon/>. Through this program, DGGs hopes to improve regional knowledge to better inform Alaskans of the risks of radon in their local areas.

“The radon map helps homeowners to know where radon has been found in Alaska so far,” said Athey. “However, all Alaskans are encouraged to test their homes for radon, as any home with a foundation in contact with the ground can concentrate this hazardous gas.”

To request a free radon testing kit or get more information about radon testing or home repairs, visit the DGGs “Radon in Alaska” webpage at

<https://dggs.alaska.gov/hazards/radon.html>. Fill out the online questionnaire or contact Sam Knapp at sam.knapp@alaska.gov or 907-799-6924 to request a kit.

Item A.

As part of its radon awareness program, the DGGs last month organized the Alaska Radon Poster Contest for Alaska youth aged nine to 14 years old to help educate Alaskans about the risks of radon. Children competed to produce the most informative, original, and eye-catching poster as a fun and educational way to raise awareness about radon throughout the state, said Athey. Submissions could be hand-drawn or digital and needed to convey radon-related information such as origins, health risks, testing, or home mitigation in a visual format.

First place in the contest went to Leo Tape from Randy Smith Elementary School in Fairbanks, with second place going to his sister, Sophia Tape, from Pearl Creek Elementary School. Lucy Roush of Pearl Creek Elementary School was awarded third place. The top three entries received prizes that included gift certificates to Michaels arts and crafts store. Leo Tape's winning poster will be entered in the National Radon Poster Contest to be judged this month.

In addition to DGGs, the sponsors of the Alaska Radon Poster Contest included the University of Alaska Fairbanks (UAF) Cooperative Extension Service, the American Lung Association in Alaska, and the National Extension Healthy Homes Partnership.

To see this year's winning entries, please visit <https://dggs.alaska.gov/outreach/radon-poster.html>. To see entries and results from the National Radon Poster Contest in January 2022, visit <http://www.radonleaders.org/>.

The Alaska Radon Program is funded by the U.S. Environmental Protection Agency's State Indoor Radon Grant to Alaska's Department of Environmental Conservation, Division of Air Quality. The grant is implemented through a partnership of DGGs and UAF's Cooperative Extension Service.

CONTACT: Jennifer Athey, 907-451-5028, jennifer.athey@alaska.gov; Sam Knapp, 907-799-6924, sam.knapp@alaska.gov; or Alaska Radon Hotline (Art Nash), 1-800-478-8324



Date: January 19, 2022
From: Bryant Hammond, City Clerk
Subject: Council Determination of Disposition of Untimely Filed Sales Tax Exemption Forms

BACKGROUND & JUSTIFICATON:

The City Clerk’s office is in receipt of a Sales Tax Exemption Application which was not submitted by the December 1, 2021 deadline. The late application is as follows:

St. Joseph’s Church (sales tax exemption) Received 1/18/2021

St. Joseph’s Church has qualified for sales tax exemption in the past under NCO 17.10.030(b)(1) and to my knowledge the circumstances have not changed.

In accordance with the Nome Code of Ordinances, Section 17.20.030(a), ”the City Council for good cause shown may waive the claimant’s failure to make timely application for the exemption year and authorize the assessor to accept the application as if timely filed”.

If the Council should determine the application as timely, then the Clerk shall consider the application for tax exemption.

RECOMMENDATION:

We ask that the Council determine if the above application for sales tax exemption should be considered as timely.



January 19, 2022

Mr. Glen Klinkhart
Director
State of Alaska
Alcohol & Marijuana Control Office
550 W. 7th Ave
Suite 1600
Anchorage, AK 99501

Via Regular Mail and Electronic Mail

Re: License No.: 775
Licensee: The North West Company [International] Inc.
D/B/A: Nome Liquor Store
License Type: Package Store

Dear Ms. Klinkhart:

This letter constitutes the City of Nome's recommendation that the above-referenced license be renewed subject to the following conditions:

1. Licensee shall employ and have on site (including the outside area immediately adjacent to 303 W. Front St.) security personnel (at least one person on duty during all operating hours).
2. Licensee shall not sell alcoholic beverages (other than beer or wine) in containers larger than .75 liter.
3. Licensee shall limit sales of alcoholic beverages to a single sale per person per day.
4. Licensee shall not sell that single person more than one container of alcoholic beverages (other than beer or wine) per sale.

These recommendations are made pursuant to AS 04.11.480(c). The basis for the recommendations is the high frequency of public intoxication observed immediately outside the licensee's premises and the unacceptable conduct resulting from that intoxication. Enclosed are summary statistics compiled by the City of Nome Police Department covering a period from 2017 through 2021. The Nome Police Department is responding either to calls at the licensed premises or the immediate vicinity between 953 and 1056 times per year. Of these 500-600 calls each year are



either directly to 303 W. Front Street or to the Nome Visitors Center next door at 301 W Front Street.

The calls to the liquor store include responding to assaults and ambulance calls. The volume of responses to a single liquor store demands action intended to reduce the staggering amount of public intoxication that can be directly traced to sales from the licensed premises. The City believes that limits on the quantities and frequency of alcohol purchases as well as the presence of on site security is a reasonable condition to impose on the licensee in the name of public safety and the general welfare of Nome residents.

Please take these recommendations under consideration and advise me when the public hearing is scheduled. In advance, thank you for your attention to this request.

Sincerely,

CITY OF NOME

By:


Glenn Steckman
City Manager
City of Nome

cc: The North West Company (w/ enclosure)
Nome City Council (w/o enclosure)



City of Nome Police Department

Michael Heintzelman
Chief of Police

To whom it may concern,

Here is a statistical overview at the Nome Quick Stop area, you can see a five year analysis using the location of Nome Visitor Center, Nome Quick Stop, Bering Sea Restaurant/Bar, and Nugget Inn Hotel.

| Year | Total Calls at 303 W Front Street Nome Quick Stop | Total Calls using 301 W Front Street Nome Visitor Center | Total Calls using 305 W Front Street Bering Sea Restaurant | Total Calls using 315 W Front Street Nome Nugget Inn | TOTALS FOR THE YEAR |
|------|---|--|--|--|---------------------------|
| 2021 | 125 | 396 | 24 | 453 | 998 |
| 2020 | 136 | 485 | 31 | 301 | 953 |
| 2019 | 165 | 460 | 67 | 364 | 1056 |
| 2018 | 181 | 333 | 31 | 511 | 1056 |
| 2017 | 165 | 307 | 124 | 320 | 916 |

As you can see the total amount of call volume of police requested assistance or call for service per year alone in that immediate area. On average using 1,000 calls a year in that area Nome Police Department responds to the scene around 2.7 or ~ 3 times a day.

What type of calls? Specifically looking at 303 W Front St (Quick Stop) see below. This will give you a general idea.

2021 DATA for ONLY 303 W FRONT ST

Ambulance Requests – 25
 Animal Related – 1
 Assault Misd – 11
 Agency Assist – 7
 Public Assist – 3
 Court Doc Service – 1
 Custodial Interference – 1
 Disorderly Conduct – 9
 Disturbance – 4
 DUI – 1
 Intoxicated Person – 28
 Harassment – 2
 Information – 9
 AS 4 Violations – 2
 MIP – 1
 Misd Other – 1

January 20, 2022

Subject: Protest Quick Stop Liquor License.

To Whom it may concern:

A call comes in on the pager: "Medic Request for a person who is breathing and unresponsive", at some location on Front Street Nome, on the seawall or the beach. Many times our EMS volunteers cannot respond promptly. The risk is great during freezing conditions for death or loss of limb or hypothermia for the passed-out individual.

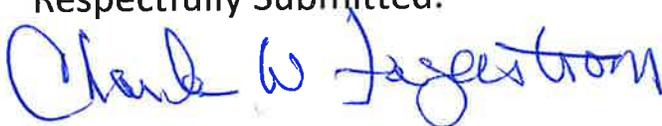
Please refer to the Nome Police report showing emergency calls to different locations. The number are outrageously high.

The homeless street individuals have no place to relieve themselves, where do they go? Anywhere! This can result in a health hazard.

As I (We) understand for every three thousand residences one alcohol package license is allowed. Nome population is approximately 3,500 with three licensed alcohol stores. One or two licenses should be denied, starting with the Quick Stop.

I (We) strongly protest the Quick Stop alcohol package store license.

Respectfully Submitted.





MEMORANDUM

DATE: January 21, 2022

TO: Nome Common Council

FROM: Bryant Hammond, City Clerk

SUBJECT: Request for Interest and Penalty Waiver – Dredge 7 Inn

Attached you will find correspondence detailing the levy of penalties and interest due to a missed sales tax payment during the summer of 2021. The exact figures have been redacted; per NCO 17.10.085, sales tax information is proprietary and shall be kept confidential.

As you may or may not know, Ms. Martinson handled the majority of paperwork and finances for Dredge 7 Inn. The failure to file was not noticed by either the City of Nome or Dredge 7 Inn until reconciling the sales tax AR at the end of the calendar year.

City staff do not have the authority to grant such a request. As such, the request is hereby presented to the Nome Common Council for final determination.

From: [DJ Martinson](#)
To: [Dana Handeland](#); [Bryant Hammond](#); johnh@njus.org
Subject: Re: July 2021 return
Date: Friday, January 7, 2022 3:16:34 PM

Caution! This message was sent from outside your organization.

Good Afternoon Dana,

Thank you for taking the time to clarify and help us understand this process better, as a family we have made every effort to learn and become proficient at the tasks which Judy completed so naturally. We regret any delinquencies up to this point, and wish to know if there are any other outstanding returns under either Dredge No. 7 Inn.

On January 4th, in an email from Alyssa on behalf of Dredge No. 7 Inn, we requested that the City of Nome waive the 15% interest fees for both sales & bed tax. Considering the reliable and consistent revenue stream history from Dredge No. 7 Inn, Judy's passing on August 8, and most importantly that we were not notified of this missing month sales tax until January 2022, we would assume this request, or just One month of interest fees to be more than reasonable. Please reconsider and advise.

Thank you,

Jessa Martinson-Labinski

On Fri, Jan 7, 2022 at 1:49 PM Dana Handeland <DHandeland@nomealaska.org> wrote:

Doug,

Thanks for locating the missing return. Alyssa came in on the 5th and paid [REDACTED] for the sales and bed tax which is correct. However, the amount paid for being late calculated as follows:

Sales tax Penalty –over 3 mo-20% [REDACTED] plus 15% interest [REDACTED] = [REDACTED]

Bed tax Penalty—over 3mo 20% [REDACTED] plus 15% interest [REDACTED] = [REDACTED]

Total for late filing is [REDACTED]

Alyssa made a payment of [REDACTED] toward these late fees leaving a balance due of [REDACTED]

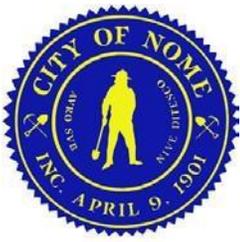
I have included the City Clerk, Bryant Hammond, on this email if you have any additional

questions that I can't field myself.

Thanks again,

Dana Handeland

City of Nome

**FY 2023 BUDGET CALENDAR**

| Date | Description |
|----------------|---|
| January 24 | Distribute FY 2023 Budget Calendar to Council |
| January 28 | Administration distributes Goals & Accomplishments templates to Department Heads |
| January 28 | Budget instructions and worksheets are distributed by Finance Director to Department Heads |
| January 28 | Request for Staffing/Personnel templates are distributed by Payroll to Department Heads |
| February 28 | Council work session to discuss City budget priorities for FY 2023 |
| March 4 | Department Heads submit completed Staffing/Personnel requests |
| March 4 | 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 28 - Apr 1 | School Administration meets with City Manager and Finance Director on NPS final draft FY 2023 budget |
| Mar 28 - Apr 1 | Department Heads meet with City Manager and Finance Director on draft Goals & Accomplishments and preliminary FY 2023 Budget |
| April 11 | Council joint work session #1 with School Board on FY 2023 School Budget |
| April 25 | Council work session #2 on FY 2023 City Budgets |
| April 28 | Council work session #3 on FY 2023 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 4-6 | Board of Equalization |



FY 2023 BUDGET CALENDAR – CONT'D

| Date | Description |
|-------------|---|
| May 9 | Council Work Session #4 on FY 2023 City Budgets |
| May 16 | Council Work Session #5 on FY 2023 City Budgets (if needed) |
| May 20 | Administration/Finance submits proposed FY 2023 City Budgets for 1 st reading |
| May 23 | Council Regular Meeting – 1 st reading of FY 2023 City Budgets |
| May 23 | 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” |
| May 23 | 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 13 | Council Regular Meeting – 2 nd reading of FY 2023 City Budgets |
| June 15 | Tax bills sent |
| July 1 | Budget implementation and monitoring |

1st Reading : January 10, 2022

2nd Reading: January 24, 2022

Presented by:

City Manager

Action Taken:

Yes____

No____

Abstain____

**CITY OF NOME, ALASKA
ORDINANCE NO. O-22-01-01**

AN EXTENSION OF A LOCAL EMERGENCY AUTHORIZING THE NOME COMMON COUNCIL TO DIRECT THE CITY MANAGER TAKE NECESSARY ACTIONS TO REDUCE THE IMPACT AND SPREAD OF COVID-19 THROUGHOUT THE CITY OF NOME

WHEREAS, on March 17, 2020 the Nome Common Council adopted Emergency Ordinance O-20-07, authorizing the City Manager to take necessary actions to reduce the impact and spread of Covid-19 in the City of Nome; and,

WHEREAS, on May 15, 2020 the Nome Common Council adopted Emergency Ordinance O-20-05-03, extending the previous authorization of the City Manager to take necessary actions to reduce the impact and spread of Covid-19 in the City of Nome; and

WHEREAS, on July 13, 2020 the Nome Common Council adopted Emergency Ordinance O-21-07-01, extending the previous authorization of the City Manager to take necessary actions to reduce the impact and spread of Covid-19 in the City of Nome; and

WHEREAS, on July 27, 2020 the Nome Common Council adopted Ordinance No. O-21-07-02 extending the previous authorization of the City Manager to take necessary actions to reduce the impact and spread of Covid-19 in the City of Nome; and

WHEREAS, on September 27, 2021 the Nome Common Council adopted Ordinance No. O-21-09-01 extending the previous authorization of the City Manager to take necessary actions to reduce the impact and spread of Covid-19 in the City of Nome; and

WHEREAS, the City of Nome Emergency Operations Plan (“EOP”), approved by Resolution No. R-11-09-05, recognizes that for emergency management organization in disaster emergencies may require the City to operate in a manner different from normal, day-to-day routines; and,

WHEREAS, the EOP provides guidance for preparedness, protection, response and recovery from emergencies that occur in or near the community of Nome, said Plan has been activated, and the City Manager is designated as Incident Commander (“IC”) to operate under a Unified Command (“UC”) structure; and,

WHEREAS, the IC is currently convening the UC on a regular basis, allowing for coordination of resources and responses, and the collective input of existing local government, agencies and resources and selected volunteer and private resources within the City to develop and implement the City’s response and management of this disaster;

WHEREAS, the Norton Sound Health Corporation has recommended the current declaration of emergency be extended and;

WHEREAS, the Nome Common Council finds to provide for timely response to situational development, it is prudent and in the best interest of the citizens of Nome to extend the authorization of emergency authority it granted to the City Manager through O-21-09-01 through June 30, 2022.

NOW, THEREFORE, IT IS HEREBY ORDAINED by the Nome Common Council as follows:

SECTION 1. Classification. This is a non-Code temporary ordinance.

SECTION 2. Legislative Findings and Declaration of Emergency. The council adopts by reference the Whereas clauses contained in Emergency Ordinances O-20-07, O-20-05-03, O-21-07-01, O-21-07-02, O-20-10-01, O-21-06-08 and O-21-09-01 and declares that the coronavirus threat and impact are and remain a public health emergency.

SECTION 3. Authorization of Emergency Authority.

1. In addition to any other powers conferred on the Nome Common Council by law, in order to prepare and position city resources in order to reduce the impact and spread of the coronavirus, the Nome Common Council acting through the City Manager and subject to subsequent Council ratification as set forth in Section 3 below is authorized to:

- (a) Suspend the provisions of any regulatory ordinance prescribing procedures for the conduct of City business, or the orders or regulations of any City department, if compliance with the provisions of the statute, order, or regulation would prevent, substantially impede, or delay action necessary to cope with the emergency;
- (b) Use all the resources of City government as reasonably necessary to cope with the emergency;
- (c) Transfer personnel or alter the functions of City departments for the purpose of performing or facilitating the performance of emergency management;

(d) Control ingress to and egress from an affected area, the movement of persons within the area, and the occupancy of premises in it.

2. At all times when orders made and promulgated pursuant to this declaration of emergency shall be in effect, they shall supersede all existing ordinances, orders, rules, and regulations insofar as the latter may be inconsistent therewith.

3. The City Manager shall report to the City Council at the next meeting, whether it be regularly scheduled or a special session, on actions taken, under authority conferred in section 1 above, that were found necessary and prudent to address this emergency, including those which were promulgated by Emergency Order or Mandate. The City Council may by motion ratify or vacate any or all actions or provide direction to the City Manager for rescinding or amendment.

4. Should the City Manager become unable to fulfill these duties, the order of succession for acting as City Manager shall be the Nome Joint Utility Manager, and then City Clerk.

5. Enforcement: Violation of any order made and promulgated by the city manager pursuant to this declaration of emergency shall be a minor offense subject to a penalty of five hundred dollars per offense plus the state surcharge required by AS 12.55.039 and 29.25.074.

SECTION 4. Effective Date. This ordinance is effective upon adoption and expires on midnight June 30, 2022 unless otherwise rescinded or extended by the Nome Common Council.

APPROVED and SIGNED the 24th day of January, 2022.

John Handeland
Mayor

ATTEST:

Bryant Hammond
City Clerk

Presented By:
Historic Preservation Commission

Action Taken:
Yes _____
No _____
Abstain _____

CITY OF NOME, ALASKA

RESOLUTION NO. R-21-07-03

A RESOLUTION APPROVING THE HISTORIC PRESERVATION PLAN

WHEREAS, the Nome Planning Commission has been designated as the Historic Preservation Commission; and,

WHEREAS, Preserving the history and physical remains of a community provides important links to the past. The City of Nome has taken steps toward historic preservation in past action; and,

WHEREAS, in 2018 the City of Nome became a Certified Local Government (CLG) as approved by the Alaska State Historic Preservation Officer. This designation made Nome eligible for certain historic preservation programs and for funding of preservation activities; and,

WHEREAS, the CLG received a grant to prepare an Historic Preservation Plan; and,

WHEREAS, the CLG hired Gary Gillette, architect, to prepare a plan that met with the State Office of Historic Preservation requirements; and,

WHEREAS, the Historic Preservation Commission reviewed the draft plan at several Planning Commission meetings in 2021; and,

WHEREAS, the draft plan was presented to the public at the regular Planning Commission meetings and at an Open House on May 25, 2021; and,

WHEREAS, the Historic Preservation Commission approved the attached plan at its Rescheduled Regular Meeting of June 22, 2021; and

WHEREAS, the Historic Preservation Commission received and responded to further comments over the summer and fall of 2021 and recommends the Nome Common Council adopt the attached plan.

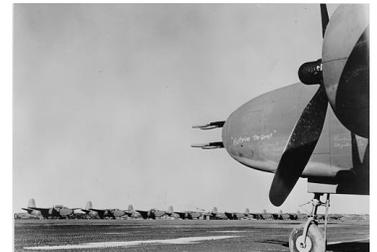
NOW, THEREFORE, BE IT RESOLVED that the Nome Common Council supports the Historic Preservation Commission and approves the Historic Preservation Plan.

APPROVED and **SIGNED** this 24th day of January, 2022.

John Handeland, Mayor

ATTEST:

Bryant Hammond, Clerk



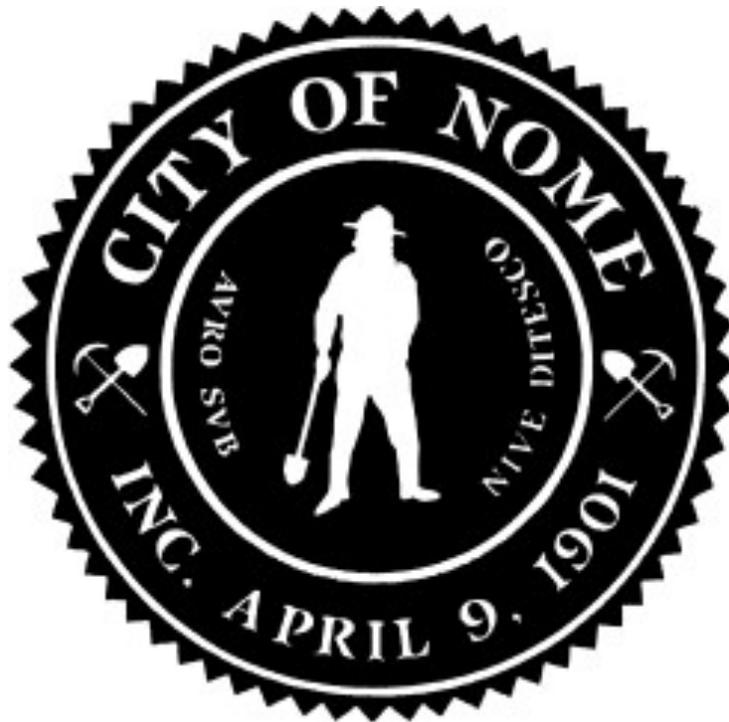
CITY OF NOME, ALASKA HISTORIC PRESERVATION PLAN

Prepared by
Gary H. Gillette, Architect
For the
Nome Historic Preservation Commission

HISTORIC PRESERVATION PLAN

for

NOME, ALASKA



Prepared by
Gary H. Gillette, Architect
For
The City of Nome, Alaska

June 28, 2021

The preparation of this plan has been financed by the City of Nome and with federal funds from the Department of the Interior, National Park Service, and through the assistance of the State of Alaska Office of History and Archaeology. Contents and opinions expressed do not necessarily reflect the views or policies of the Department of the Interior or the State of Alaska, nor does the mention of trade names or commercial products constitute endorsement or recommendation.

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CITY OF NOME, ALASKA

MAYOR

John K. Handeland

COMMON COUNCIL

Jerald Brown

Doug Johnson

Mark Johnson

Adam Martinson

Jennifer Reader

Meghan Sigvanna Topkok

PLANNING and HISTORIC PRESERVATION COMMISSION

Kenneth Hughes III – Chair

Colleen Deighton

Sara Lizak

Mathew Michels

John Odden

Carol Piscoya

Gregory Smith

HISTORIC PRESERVATION COMMISSION

EX OFFICIO PROFESSIONALS

Charlie Lean – Historian

Gary Gillette – Historical Architect

Julie Raymond-Yukoubian - Archaeologist

CITY MANAGER

Glenn Steckman

Cheryl Thompson – Executive Assistant

CITY PLANNER

Eileen Bechtol, AICP

Bechtol Planning and Development

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EXECUTIVE SUMMARY

The City of Nome was incorporated as an Alaskan first-class city in 1901 - one hundred and twenty years ago. Physical evidence uncovered in 2005 indicates an indigenous settlement within the city boundaries occurred at least two hundred years prior to Nome becoming a city. It is also known that indigenous people hunted, fished, and gathered in the surrounding areas since time immemorial.

People, events, stories, customs, and physical remains (sites, buildings, structures, objects) represent the history and legacy of Nome. History is important for understanding the community's past and guiding its future. It contributes to the community's unique personality and character thereby adding to the quality of life in this special location between the vast Bering Sea and the upland tundra of northwest Alaska.

Background

Preserving the history and physical remains of a community provides important links to the past. The City of Nome has taken steps toward historic preservation in past actions.

In 1975 the Nome Common Council adopted an ordinance that supported historic preservation. The ordinance set the first steps to be taken, including the identification of historic resources; designation of significant historic resources as historical landmarks; and maintenance of a catalogue of city landmarks.

The *Nome Comprehensive Plan 2020* was adopted in 2012 to help shape the character of the community and its quality of life. Its mission was to promote new development opportunities while maintaining and enhancing existing elements of the community that make Nome unique and define its heritage and identity. Within the Comprehensive Plan are goals, objectives, and strategies to promote and capitalize on Nome's unique history.

In 2018 the City of Nome became a Certified Local Government (CLG) as approved by the Alaska State Historic Preservation Officer. This designation made Nome eligible for certain historic preservation programs and for funding of preservation activities.

The City of Nome received a CLG grant in 2018 for Phase I of the development of an historic preservation plan. The grant was specifically to solicit public input for development of the historic preservation plan. A follow-up grant was awarded in 2019 to complete Phase II of the plan’s development. The city contracted with Gary H. Gillette, Architect to perform the work.

Purpose

The purpose of the Nome Historic Preservation Plan is to guide efforts for identification, preservation, and protection of valuable historic and cultural resources of the Nome community. The plan is intended to educate the public of the value and importance of Nome’s history and influence future development to be sensitive to historic and cultural resources.

The plan states a vision of a future for Nome that celebrates, preserves and shares its unique past. The plan establishes goals and objectives that the community has determined to be important for historic preservation. It defines implementing actions that will serve as a road map for future activities with an eye toward achieving the preservation goals.

Historic Preservation Plan Application

The City of Nome, Alaska is a recognized political entity with specific boundaries as set by the State of Alaska. This historic preservation plan along with its goals, objectives, and implementing actions applies to historic properties within the city boundaries and are enforceable by city ordinances and codes.

Some historical information contained in this plan reference historic events and properties that are outside the specific city boundaries thus are not subject to ordinances and codes established and enforced by the city. However, these historic events and properties mentioned in the plan may have had significant impacts on the history and culture of the city thus included for a better understanding of Nome’s unique past.

The city is encouraged to engage with owners of historic properties outside the city boundaries for support and assistance in preserving these places that are significant to Nome’s history.

Recommendations

The preservation plan identifies a number of recommendations that should be implemented to assure that Nome’s past is clearly supported by the community and demonstrates a desire to protect important historic resources. These recommendations include the following:

- Adopt and Implement the Historic Preservation Plan
- Review and Update the Historic Preservation Ordinance (76-10-1)
- Update the Nome Comprehensive Plan
- Periodically Review and Update the Historic Preservation Plan

INTRODUCTION to HISTORIC PRESERVATION

In 1966 the National Historic Preservation Act was adopted by the United States Congress. The National Park Service (NPS) was charged with implementing the programs outlined in the act. NPS describes historic preservation as follows:

“Historic preservation is a conversation with our past about our future. It provides us with opportunities to ask, "What is important in our history?" and "What parts of our past can we preserve for the future?" Through historic preservation, we look at history in different ways, ask different questions of the past, and learn new things about our history and ourselves. Historic preservation is an important way for us to transmit our understanding of the past to future generations.”

“Our nation's history has many facets, and historic preservation helps tell these stories. Sometimes historic preservation involves celebrating events, people, places, and ideas that we are proud of; other times it involves recognizing moments in our history that can be painful or uncomfortable to remember.”

Historic preservation includes the process of identifying, preserving, and protecting sites, districts, buildings, structures, or objects which reflect elements of a community’s cultural, social, economic, political, archaeological or architectural history. This history is important because it links to specific times, places and events that were significant milestones in the past. Revisiting preserved elements of a community’s past provides a sense of place, and maintains continuity between the past and the present.

What is Historic?

The generally accepted threshold of establishing an historic resource is its age of 50 years or greater. The NPS evaluation criteria for listing a resource on the National Register of Historic Places is a good reference for use in the evaluation and determination of the significance of an historic property within the national, state, or local community.

Properties of historic significance possess integrity of location, design, setting, materials, workmanship, feeling, and association, and:

1. That are associated with events that have made a significant contribution to the broad patterns of our history; or
2. That are associated with the lives of persons significant in our past; or
3. That embody the distinctive characteristics of a type, period, or method of construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or
4. That have yielded, or may be likely to yield, information important in prehistory or history.

Historic resources (districts, sites, buildings, structures, and objects) that meet one of the above criteria are considered significant in a community's history and worthy of preservation and are the focus of the Vision, Goals, and Objectives of the Nome Historic Preservation Plan.

Benefits of Historic Preservation

The history of a community contributes to its personality. Preserving this personality through its history, historic properties, and culture gives a community its unique character. Historic preservation provides a link to the roots of the community and its people. It adds to the quality of life making for a more livable community.

Historic preservation is beneficial to the community in many ways:

- Cultural - a community is richer for having the tangible presence of past eras and historic styles. It benefits from traditional languages, customs, rituals, events and other cultural activities.
- Economical - a community benefits from increased property values and tax revenues when historic buildings are protected and made the focal point of revitalization and when the community is attractive to visitors seeking heritage tourism opportunities.

- Social - a community benefits when citizens take pride in its history and culture through mutual concern for the protection of the historic building fabric, sites, and cultural customs and practices.
- Developmental - a community benefits from having a concerted and well-defined planning approach for the protection of historic buildings while accommodating healthy growth.
- Environmental - a community benefits when historic buildings are recycled (restored or rehabilitated) rather than demolished and disposed of in the community landfill.
- Educational - a community benefits through teaching local heritage and the understanding of the past and the resultant cultural respect by its citizens.

Importance of Historic Preservation Planning

Historic preservation efforts can be influenced by national, state, and local factors: social; political; economic; legal; and other influences. These influences can come from private enterprises and/or public agencies. Successful preservation planning recognizes these influences and establishes goals, objectives, standards, and incentives to resolve conflicts between various parties in reaching consensus within the community.

Historic preservation planning is important for the following reasons:

- A. To clearly state goals of preservation in the community.
- B. To inform developers in advance how the community wants to grow and what the community wants to protect.
- C. To assure consistency between various government policies that affect the community’s historic resources.
- D. To educate and inform citizens about their heritage and its value to the community.

- E. To create an agenda for preservation activities and a framework to protect historic resources.
- F. To comprehensively address issues relating to tourism, zoning, traffic patterns, development patterns, and design that might adversely affect historic preservation goals.
- G. To encourage economic development through the preservation of historic resources.
- H. To strengthen the political understanding of and support for historic preservation policies.

Activities Affecting Historic Resources

- Tourism: Heritage tourism is a growing sector of the tourism industry. Increased use of a historic resource through tourism development may have detrimental impacts to the property. Care should be taken to control the level of use and impacts to assure the integrity of the property is maintained. The balance between preservation and sharing the resource is critical as protection may be dependent on the economic benefits that tourism brings.
- New Development: As communities grow, pressure arises for new and larger buildings to meet the needs of the overall community and its businesses and its residents. New development in and around historic buildings, districts, sites, and neighborhoods can dilute the overall historic character by compromising the scale and fabric of the area. Additions and remodeling of existing buildings can have a negative impact to the overall character of the district if they are not done in a sensitive manner.

Developing and adopting local design guidelines for new development projects that might negatively impact historic resources is an important tool for preserving the overall character of historic properties. Guidelines need to allow new buildings to reflect their own time but should identify general characteristics that would enhance the historic neighborhood rather than detract from the established architectural character.

- Demolition: Often buildings are demolished to make way for new development. This practice may have major impacts to the character of historic buildings, districts, sites, and neighborhoods. In many cases demolition is not as cost effective as rehabilitation of existing buildings.

Communities should investigate offering financial assistance for preservation activities through grants, low interest loans, and tax incentives that would encourage developers to consider renovation rather than demolition of historic properties. Typically, renovation of existing buildings provides economic benefits to the community through increased local labor and materials purchases. In remote communities such as Nome there may be a cost advantage to preserve materials and avoid the cost of shipping in new materials.

- Maintenance: Buildings in general, require periodic repair and maintenance. Neglecting maintenance needs of historic buildings may lead to their destruction over time. Maintenance that is delayed often results in being too costly to reverse in later years. Relatively simple tasks such as keeping roofing intact to not allow water intrusion and the inevitable rot that would occur will preserve buildings for the future. Protecting wood elements with paint or preservative treatment will prolong materials.

Unique Events Affecting Historic Resources in Nome

Sometimes unforeseen events can impact the history and historic resources of an area. Nome suffered fire and storm damage that erased much of the historic building fabric of the main downtown area. These events caused new design considerations for roadways and distances between buildings that are significantly different than the original construction practices. The new design standards significantly changed the character of the original community, especially in the downtown business areas.

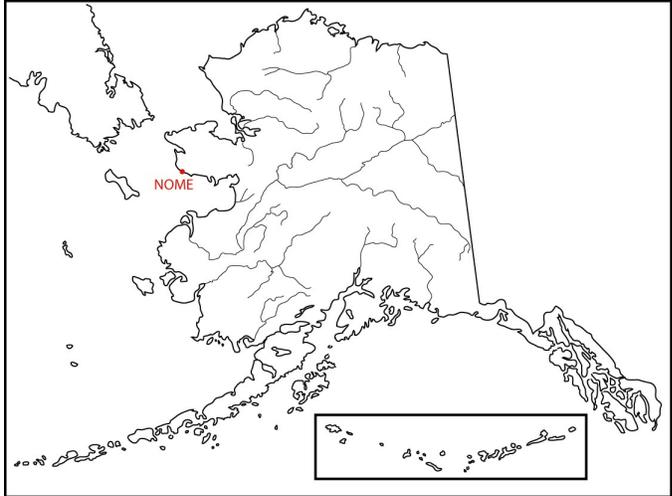
Often, buildings that were spared by the fire or storm events were moved for reuse at other sites. In other cases, such as occurred with the closing of Marks Air Force Base, buildings were moved to recycle or reuse for other purposes. Moving an historic resource from its original location may reduce its historic integrity. While this practice is not preferred in historic preservation efforts, it does serve to preserve important historic resources when other options are not available.

LOCATION and SETTING

Location

The City of Nome is located on the southwestern edge of the Seward Peninsula along the coast of Norton Sound of the Bering Sea. It is approximately 550 miles northwest of Anchorage and 102 miles south of the Arctic Circle.

Nome is a regional hub of commerce, education, transportation, and tribal and federal government services for much of northwest Alaska.

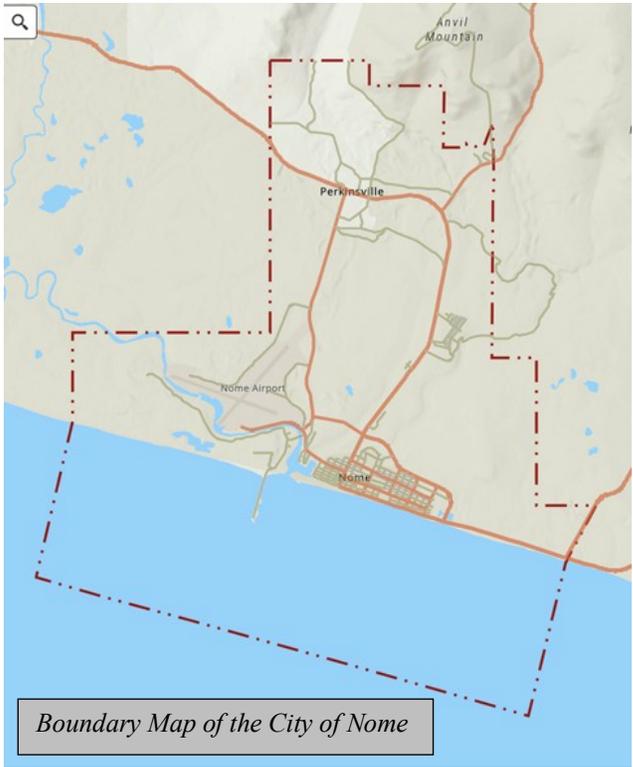


Setting

The Seward Peninsula features rolling hills and flat lowlands cut by meandering streams and containing thousands of lakes and bogs. The area is in the transitional climate zone, receiving about 18 inches of rain and 56 inches of snowfall per year. Average temperatures range from -3 to +65 degrees Fahrenheit. The climate is influenced by both maritime and continental conditions. Maritime conditions dominate in the summer, while in the winter, conditions shift to a mostly continental climate. The area is known for numerous intense storms, particularly during the fall months. Storms usually arrive from the southwest, although intense storms can also come from the south and southeast.

City of Nome

The City of Nome became an Alaskan first-class city on April 9, 1901. The city has a total area of 21.6 square miles, of which 12.5 square miles is land and 9.1 square miles is water. The population of Nome has waned since the peak of early gold rush years. The 1900 census reported a population of 12,488. The 2010 census established the population at 3,598 and in 2018 the population was estimated to be 3,866.



Nome’s local government is a Mayor / Manager administration. The executive power of the city is vested in the Mayor. The Mayor presides at meetings of the Common Council. Although the Mayor may take part in the discussion of a matter before the Common Council, the Mayor may not vote except in the case of a tie. The Mayor acts as ceremonial head of the City government, executes official documents on authorization of the Common Council, and is responsible for additional duties and powers prescribed by Alaska law.

The Mayor and Common Council employs a City Manager who serves as the Chief Administrative Officer for the City by providing management and policy direction as established by the Common Council. The City Manager is responsible for the overall supervision and coordination of City operations, which includes managing the multimillion-dollar annual budget for 13 departments, plus capital programs.

The city has a seven-member Planning Commission appointed by the Mayor. The Commission oversees the preparation and implementation of the Comprehensive Plan; land use regulations; coastal management program; platting regulations and serves as the Platting Board; considers and acts on variances and conditional uses; and other duties as prescribed by the Common Council.

The Common Council has adopted legislation that designates the Planning Commission as the official Historic Preservation Commission.

HISTORIC CONTEXT

Introduction

Nome has a rich heritage spanning from the earliest indigenous inhabitants to the modern-day community. A tool to understanding a community's history is to organize it into "historic contexts." An historic context is based on historic/cultural themes; geographical areas; and chronological periods.

Contexts describe the significant broad patterns of development in an area that may be represented by historic properties. As historic resources are identified they should be categorized within the historic contexts that relate to a community's history.

The State of Alaska's Historic Preservation Plan identifies themes and time periods that are useful in setting the appropriate contexts for Nome's historic resources.

Pre-History:

- First Inhabitants, Time Immemorial Prior to Contact (Mid 1700s).

Historic periods:

- Russian America, 1741-1867
- Early American Alaska, 1867-1897
- Gold Rush Era, 1897-1912
- Post Gold Rush, 1912-1939
- WWII and the Cold War Era, 1941-1959
- Statehood, Earthquake, and Oil Era, 1959 to present

Within these state-wide themes and time periods, historic contexts may be identified that are specific to Nome. Information about the occupancy and development of Nome provides a clearer picture of the overall history of the community. Some broad themes span various time periods. The following discussion identifies significant contexts that relate to historic resources identified in Nome.

First Inhabitants

- First Inhabitants, Time Immemorial Prior to Contact (Mid 1700s).

It is believed that the first people came to Alaska around 15,000 years ago across the Bering Land Bridge connecting with Siberian Russia. Ultimately these people migrated throughout northern Alaska and Canada. Although their lifestyle was primarily nomadic there is evidence of at least seasonal settlements near present-day Nome, one of which was an Inupiaq Eskimo settlement site at Cape Nome. The site is now a protected archaeological resource.

A relatively recent archaeological discovery indicates a more permanent Inupiat settlement was located at the mouth of the Snake River, which lies within the City of Nome boundaries. The settlement, known in Inupiat as Sitnasuak (NOM-00025), was uncovered during construction work in 2005-2006 to improve navigation to the Nome harbor. Two semi-subterranean houses and a trash midden dating back to 1700 were excavated and recovered tools, pottery, carvings, and animal bones. This discovery documents that indigenous people were in Nome prior to the Gold Rush.

Gold Seekers

- Early American Alaska, 1867-1897
- Gold Rush Era, 1897-1912

Since 1865, when gold was first discovered in the streams and coastal beaches of the Seward Peninsula, the area has been known for gold extraction. In 1898 gold was discovered about three miles north of present-day Nome along the banks of Anvil Creek. The discovery by the “Three Lucky Swedes” (Jafet Lindeberg, Eric Lindblom, and John Brynteson) set off one of the most famous gold rushes in American history.

Gold was also found in 1899 along the sandy beaches around the mouth of the Snake River that fed into the Bering Sea. With gold discoveries in the Nome area prospectors and suppliers arrived in droves. The spring of 1900 saw thousands of pioneers arriving from the ports of Seattle, Portland, and San Francisco setting off the great Alaska Gold Rush. Almost overnight this isolated area was transformed into a tent city of prospectors, gamblers, claim jumpers, saloonkeepers, lawyers, and prostitutes.

In short time, vessels arrived from southern ports with building materials and workers to craft a new community upland of the gold-laden beaches. The need for quickly erected buildings to serve the growing community meant there was no time to analyze the local climate and environmental conditions. The new residents brought with them the styles and forms of buildings they were accustomed to in their former communities. The lineup of buildings created narrow streets with wooden walkways.

Early photographs of Nome show bustling scenes with narrow streets, wooden walkways, and rows of buildings much like those erected in early mining towns of the western United States. Commercial businesses and government facilities were mainly located along Front Street (parallel to the beach) and Steadman Street (perpendicular to the beach). Most commercial buildings featured residential uses on the upper floors in the form of hotels, apartments, and rooms for prostitution. Family residences were located inland from the bustling scene of Front Street.

The only remaining commercial building of that early era is the Discovery Saloon (NOM-00042). It is located on Lomen Avenue at the west end of town along with a number of residential buildings from that era. Other historic resources include Alaska Gold Powerhouse, Anvil Creek Gold Discovery Site (NOM-00021) and Erik Lindbloom Placer Claim (NOM-00038).

Religious Influence

Religious influences through missions and churches occurred throughout Alaska's history including within and surrounding Nome. As additional research is undertaken it likely will be found that religious influences occurred during multiple theme and time periods. The most notable remaining church building in Nome, known at this time, is the Old St. Joseph's Church. Other buildings identified in past surveys include the Methodist Church (NOM-00035) and Methodist Rectory. Additional resources may exist and come to light in future historic building surveys as proposed by this preservation plan.

Old St. Joseph's Church

■ Gold Rush Era, 1897-1912

As early as 1899 when Nome was a fledging gold rush tent city, some Catholic priests were organizing a small following. Two Jesuits, Fr. Louis Jadquet, a Belgian, and Fr. John Van der Pol, a Hollander, arrived in Nome in April 1901 to further a church presence. They officially established a church on July 4, 1901 and later on November 17, 1901 dedicated it to Saint Joseph. It became the westernmost Roman Catholic church in the United States.

The church building presented an impressive silhouette dominating the town skyline. It had a tall steeple with large cross lined with rows of electric lights. The cross could be seen for miles around and often served as a beacon for travelers during blizzards, a common occurrence along Alaska's coast.

In 1944 part of the bell tower and the spire were removed from the church for safety reasons. The building was sold in 1945 to the U.S. Smelting and Mining Company and converted to a warehouse. A second church building was constructed two blocks south of the old location. It was dedicated on Easter Sunday in 1946. This church was replaced in 1993, with a modern facility at the corner of Steadman and West King Place. This third and present Saint Joseph church was dedicated on March 19, 1994.

In 1995 the original church building was donated to the City of Nome by the U.S. Smelting and Mining Company. It was moved in 1996 to its current location. The setting of the church is within a city park known as Anvil City Square. The church has been restored to its original 1901 appearance, including the reconstruction of the bell tower and spire. The building now serves as community center.

The architectural style of the Old St. Joseph Church is Late 19th and 20th Century Revivals – Late Gothic Revival. It was listed on the National Register of Historic Places in 2000.

Reindeer Herders

■ Post Gold Rush, 1912-1939

Nome's reindeer industry began with Dr. Sheldon Jackson, a pioneer missionary and educator. His plan was to develop reindeer herding as a viable industry for the local Natives. Jafet Lindeberg, one of the "Three Lucky Swedes" originally came to the Nome area as a reindeer herder.

The Lomen Company, founded by brothers Carl and Alfred Lomen, began developing a large-scale commercial reindeer enterprise in 1914. The peak reindeer years were from 1927 to 1930 when the Lomen Company and the Office of Indian Affairs, Reindeer Service, sold millions of pounds of reindeer meat throughout the United States. The reindeer market crashed as political and advertising endeavors of powerful cattlemen and sheep ranchers were able to thwart the vision of a great reindeer industry. The Lomen herding operations ceased after 1937 when passage of the Reindeer Act phased out white ownership of reindeer herds. Though Native herding continued it was much less in scale than originally envisioned.

There are some remaining sites, buildings, and structures utilized during the reindeer breeding period. These include the Lomen Commercial Company Warehouse and BIA Building 402 or Reindeer House (NOM-00156).

Major Health Events

Nome suffered from global, national, and local health events over time. Two specific events, listed here, had tragic terminal results impacting many communities throughout the area. The global COVID/19 pandemic is sure to be identified as a significant historic health event in future community discussions.

Spanish Flu

■ Post Gold Rush, 1912-1939

"A rapidly erupting pandemic. Repeated public reminders of safe hygiene practices. Travel limited. Indefinite quarantines. Schools closed for weeks on end. Governors begging the federal government for help. An insufficient rescue package from Congress. Passengers caught on ships. Orders to wear masks and

instructions to make them. Businesses struggling. A rancorous partisan federal election. Dead bodies piling up.” (Quoted from Gastineau Heritage News). Thinking 2020/21 COVID-19 pandemic? Think again to the Spanish Flu pandemic of 1918.

The 1918 worldwide flu pandemic had significant impacts to Alaskan Natives including indigenous people in and around Nome. “By the time the 1918 flu virus burned out on the Seward Peninsula it had claimed some 750 lives, the majority of them Alaska Natives. Hundreds of children were left orphaned (The Nome Nugget).”

From the Sitnasuak Native Corporation website; “Sitnasuak Native Corporation (Sitnasuak), in partnership with community organizations, is glad to announce October 1, 2018 as the dedication date for the Sitnasuanmiut Qunjuwit.

This qunjuwit (Inupiaq for gravesite or cemetery) memorializes the indigenous people who are peacefully laid to rest at this site located in Nome, Alaska. The cemetery has been known as the “Sea View Cemetery” and “Eskimo Cemetery” in the past. During the 1918 global flu pandemic, at least 170 Sitnasuanmiut (People of Sitnasuaq) who perished in Nome were buried at this cemetery site in a mass grave. There are other mass grave sites throughout the Bering Strait Region that reflect the impact of the flu pandemic among our Alaska Native people.”

Serum Run

■ Post Gold Rush, 1912-1939

In the winter of 1924–1925, Curtis Welch was the only doctor in Nome. He, along with four nurses served the town and the surrounding communities. Several months earlier, Welch had placed an order for more diphtheria antitoxin after discovering that the hospital's entire batch had expired. However, thereplacement shipment did not arrive before the port was closed by ice for the winter, and more could not be shipped in to Nome until spring.

After treating an increasing number of cases of what was thought to be tonsillitis four children died. Since Welch had not been able to perform autopsy of the deceased, he became increasingly concerned about diphtheria as the cause of death.

By mid-January 1925, Welch officially diagnosed the first cases of diphtheria. Realizing that an epidemic was imminent, Welch called Mayor George Maynard to arrange an emergency town council meeting. The council immediately implemented a quarantine. The following day, on January 22, 1925, Welch sent radio telegrams to all other major towns in Alaska alerting them of public health risk and he also sent one to the U.S. Public Health Service in Washington, D.C. asking for assistance.

Despite the quarantine, there were over 20 confirmed cases of diphtheria and at least 50 more at risk by the end of January. Without antitoxin, it was expected that in the surrounding region's population of around 10,000 people would be severely impacted. Recalling the Spanish Flu pandemic of 1918, which wiped out about 50 percent of the native population of Nome, and 8 percent of the native population of Alaska, prompted quick action to get hold of diphtheria antitoxin

A proposal to set up a dogsled relay consisting of two fast team was developed. One team would start at Nenana and the other at Nome – meeting at Nulato to exchange the antitoxin. The Norwegian Leonhard Seppala was chosen for the 630-mile round trip from Nome to Nulato and back. A proposal to fly the serum into Nome from Fairbanks was nixed as no planes had previously flown that route in the harsh winter months.

In all there were 20 mushers and dog teams that completed the relay. The teams travelled day and night until they handed off the package to Seppala at Nulato. Together, the teams covered the 674 miles in 127 ½ hours, which was considered a world record. The run was made in extreme subzero temperatures with near-blizzard conditions and hurricane-force winds. The delivery of the serum fought off the feared epidemic. The death toll from diphtheria in Nome is officially listed as 5 to 7, but Welch later estimated there were probably at least 100 additional cases among the Native population in the area but outside the city. Forty-three new cases were diagnosed in 1926, but they were easily managed with a fresh supply of serum.

In 1973 Nome became the ending point of the 1,049-mile Iditarod Trail Sled Dog Race of which the latter part of its route was used in the serum run.

Military Presence

Since the United States acquired Alaska there has been some level of military presence to maintain law and order throughout the territory. As World War II

escalated, extensive military facilities were developed in Alaska. This military presence was also observed in Nome. Three specific events and facilities are identified here of which identifiable historic buildings and structures remain in Nome and the surrounding area.

World War II Build-Up

- WWII and the Cold War Era, 1941-1959

In 1940, rumors spread that the Russians were building an air and submarine base on Big Diomed Island just 150 miles northwest of Nome. The rumors proved untrue but they may have helped convince Congress to fund a military build-up in Alaska. Construction of an air base at Nome began in the summer of 1941. The military facilities were built on the spoils of gold dredging where the tailings provided firm foundations for buildings, roads, and landing strips. After the base was decommissioned in 1955 it became Nome’s municipal airport. Many of the military buildings were made available for subsequent uses. Some of these buildings were moved to downtown Nome for use as storage, workshops, and other uses. A grouping of former military single family residential buildings was moved to Spokane Street in Nome and used as rental units.

U.S. Lend-Lease Program

- WWII and the Cold War Era, 1941-1959

In the decades following World War I, many Americans were wary of becoming involved in another costly international conflict. As conflicts began in Europe, isolationist members of Congress pushed through a series of laws limiting how the United States could respond including the supply of materials and weapons. President Franklin D. Roosevelt committed the United States to materially aiding the opponents of fascism, but, under existing U.S. law, allies had to pay for its arms purchases from the United States with cash, popularly known as cash-and-carry.

By the summer of 1940, British prime minister, Winston Churchill was warning that his country could not pay cash for war materials much longer. The Lend-Lease Act of 1941 stated that the U.S. government could lend or lease, rather than sell, war supplies to any nation deemed “vital to the defense of the United States.” Under this policy, the United States was able to

supply military aid to its foreign allies during World War II while still remaining officially neutral in the conflict. Most importantly, passage of the Lend-Lease Act enabled a struggling Great Britain to continue fighting against Germany virtually on its own until the United States entered World War II late in 1941.

By the end of 1941, the lend-lease policy was extended to include other U.S. allies, including the Soviet Union. Due to its strategic location, the City of Nome served a critical role in the Lend/Lease program. Approximately 8,000 aircraft flew through Nome to the Russian front.

The Alaska-Siberian supply route was shorter and less dangerous than sea routes. Aircraft was flown from Great Falls, Montana, through Whitehorse, Canada and into Fairbanks. There they were painted with a red soviet star and turned over to Russian pilots. The pilots would refuel and make repairs in Nome before completing their journey.

Remnants of a 1944-era WWII T-Hangar, representing the Lend/Lease history is located about three miles outside Nome on Teller Road. Some enthusiasts hope to restore the building and create an aviation museum so that this fascinating part of Nome's history can be preserved.

White Alice Communications System

- **WWII and the Cold War Era, 1941-1959**

Conceived in the 1950s to improve communications across Alaska the White Alice Communications System (WACS) was built by the U.S. Air Force beginning in 1955 and became operational in 1958. A series of giant antenna structures were built in several locations including Anvil Mountain outside Nome. The construction brought some economic benefits to the area for a brief period. The large steel antenna structures of the WACS facility remain at the site. Although they are not within the boundaries of the City of Nome, the large structures present a striking landmark visible from Nome across the treeless tundra landscape.

Alberta Schenck and the Dream Theatre Incident 1944-1945

Alberta Schenck was born in Nome, Alaska, on June 1, 1928, to Albert Schenck, a white army veteran of World War I. Her mother was Mary Pushruk Schenck of native Inupiat heritage. She was born into an era when the indigenous peoples of Alaska were subjected to segregated practices that often left non-white children without an education for lack of facilities. Some segregated business establishments advertised that all their employees were white.

Alaska Dream Theatre incident

When Alberta was a high school girl in 1944, she had a part-time job ushering at the Alaska Dream Theatre in Nome, where part of her job was to make sure non-white patrons sat in their designated segregated area. She eventually registered a complaint with the theatre's manager and was fired. Alberta's response became an opinion article on March 3, 1944, in the *Nome Nugget* newspaper. She returned later with a white date, and the two of them sat in the "Whites Only" section. She and her army sergeant date refused to move when the manager demanded she move to the non-white section. The theater manager contacted the local police who arrested Schenck and placed her in jail for one night. Schenck's arrest rallied the local Inupiat community, who staged a protest at the theater until her release from jail the next day.

Anti-discrimination legislation

Indignant and determined not to be deterred, she wrote a letter to Alaska Governor Ernest Gruening and related the incident to him. The prior year, the Governor had seen his anti-discrimination bill be defeated in the Territorial Legislature. Her letter inspired the Governor to have the bill re-introduced in the Territorial Legislature, during which her experience was cited on the floor of the legislature. He answered her letter vowing that no one would again receive that kind of treatment in Alaska. The re-introduced bill passed both houses of the legislature and was signed into law as the Alaska Equal Rights Act of 1945 on February 16, 1945.

In 2011, Alberta Schenck Adams was inducted into the Alaska Women's Hall of Fame. **Source:** https://en.wikipedia.org/wiki/Alberta_Schenck_Adams

The Dream Theater burned down in the 1960s. The Historic Commission will pursue erecting a storyboard in Nome illustrating Ms. Schenck's bravery.

King Island Residents Move to Nome

■ Statehood, Earthquake, and Oil Era, 1959 to present

King Island is located approximately 90 miles from Nome in the Bering Straits. King Island was located and named by Captain James Cook in 1778. The island is considered to be one of the harshest environments in the world yet for thousands of years, a community of Inupiat people lived, survived, and thrived there. The village site on King Island which is located on the south side facing Russia, is called Ukivok (OO-Q-Vok). According to the State of Alaska Department of Community and Regional Affairs, in 1937 there were 190 residents, 45 houses, a Catholic church, and a school in the village.

In 1959, the Bureau of Indian Affairs decided to close the school on the island which ultimately led families to seek education opportunities on the mainland.

In the early 1960's, social and economic pressures and opportunities persuaded island residents to relocate to Nome. In Nome, King Islanders have maintained a distinct community identity. Former residents visited King Island in the spring and summer months to hunt walrus, pursue other subsistence activities, and maintain dwellings.

Although vacant most of the year, King Island is recognized as a distinct village corporation under the Alaska Native Claims Settlement Act (ANCSA), has an operative IRA Council, and conducts itself as a community organization based in Nome, Alaska. The King Island Native Corporation has 206 shareholders and owns several businesses.

Transportation

- First Inhabitants, Time Immemorial Prior to Contact, Mid 1700s.
- Russian America, 1741-1867
- Early American Alaska, 1867-1897
- Gold Rush Era, 1897-1912
- Post Gold Rush, 1912-1939
- WWII and the Cold War Era, 1941-1959
- Statehood, Earthquake, and Oil Era, 1959 to present

Transportation is a broad subject that spans all historic themes and time periods and which may include all movement from person powered to machine powered methods. The importance of this discussion is in understanding historic transportation trends and how transportation influenced the historic development of Nome. This understanding is important for relating identified historic resources to the overall history of Nome.

Access to and around Nome can be categorized into three basic routes: Land; Water; and Air. The following discusses the influence of transportation on the historic development of the city and connection to surrounding areas.

Land Access

The Bering Land Bridge is recognized as the primary land access route for indigenous people from Siberia to Alaska. The primary mode of transportation was pedestrian and may have been supplemented with dogs. People and dog pulled sleds were likely used to transport goods and belongings on the trek. Sometimes people embarked on journeys with unconventional transportation means simply for the challenge or to join the swarms of people seeking their fortune. Such is the case of those who ventured out on wheeled bicycles. In February 1900, Ed Jesson left Dawson arriving in Nome several weeks later. In March of that year Max Hirshberg did the same trek by bicycle. His chain broke east of Nome so he rigged up a sail for the last leg of the venture.

Roads

Nome cannot be reached by road from Anchorage or other population centers of Alaska, but it is the hub for a regional network of roads that provide access to various villages, mines, and resource development sites eastward to Council, northwest to Teller, and north to Taylor. This road system is critical for connection and supplying needs of outlying communities. The main roads outside the city boundaries are maintained by the State of Alaska Department of Transportation and Public Facilities.

Railroads

Private rail lines were developed primarily to transport supplies and materials to area mining operations. In 1900 the Wild Goose Railroad was created by the Wild Goose Mining Company. Track was laid from Nome to the terminus at Anvil

City. The trains ran only from spring to November. In 1903 the Wild Goose Railroad was reorganized as the Nome Arctic Railway. In 1906 it was bought by The Seward Peninsula Railway and was ultimately acquired by the State of Alaska but it never resumed operations. In 1953 the railroad was reopened as The Curly Q Line which was outfitted for tourist operations but lasted only until 1955.

During the gold rush frenzy, the Western Alaska Construction Company was organized for the purpose of constructing the Council City & Solomon River Railroad (CC&SRR). The current Nome-Council Highway turns inland at the ghost town of Solomon, an old mining town where an abandoned railroad train known locally as the “Last Train to Nowhere” is located.

The engines of the CC&SRR were originally used in New York City on elevated lines in 1881. They were shipped to Alaska in 1903 to serve the miners along this line to Nome.

The remains of the railroad at Mile 31 of the Nome-Council Highway are comprised of three locomotives, two flat cars and a boiler. The site was listed as an historic district on the National Register of Historic Places in 2001.

Water Access

Water access has been important to Nome throughout the years. Baidarkas (enclosed skinned kayaks) and *Umiaks* (open skinned boats) were used by early inhabitants for basic transportation from one location to another and for hunting expeditions. The original vessels were made of wood and skins but have evolved to more modern materials of wood, aluminum, fiberglass, and high-tech composites. These single and multiple passenger vessels continue to provide transportation for recreation, hunting, and ceremonial activities.

Once word got out about the gold discoveries, stampedeers began arriving overland from the Klondike but the greatest number of prospectors arrived by steamships from Seattle, Portland, and San Francisco. The beaches of Nome did not offer deep water access so ships anchored offshore and people came ashore by small vessels. The water access allowed materials and supplies for the prospectors mining needs and for development of the new town.

The area at the mouth of the Snake River provided deeper water for the development of a port and harbor. Construction of Nome’s original jetties began in 1919 and were complete by 1923. A seawall protecting Nome was constructed

in the early 1950s and a 3,000 ft. armor stone causeway was built in 1985. The Corps of Engineers continued improvements to the port in 2006 adding an approximately 3,000-foot-long breakwater east of the existing Causeway. During this project remains of two semi-subterranean houses and a trash midden dating back to 1700 were discovered as mentioned above.

Nome's port was and continues to be an important regional transshipment hub for many Western Alaska communities that rely on the port for movement of heating oil and gasoline, construction supplies, non-perishable food, gravel, and other cargo. The port is strategically positioned to serve national, state, regional, and local needs as it is poised to play an increasingly important role in a changing sea access to the Arctic.

Air Access

Air flights began in Nome as early as 1901 when Leonard, Prince of the Air, launched a balloon and drifted out to sea while performing trapeze acts. He parachuted to the sea where a boat was waiting to pluck him from the cold water. In 1905, Professor Nemo rose above Nome in a balloon as part of a May carnival. The first airplane built in Alaska was in 1911 by Professor Henry Peterson but after a number of attempts it never left the ground.

In August 1923 four Army biplanes, travelling cross country from New York City, circled Nome and landed at Fort Davis outside the city. In 1925 Noel Wein made the first commercial flight into Nome from Fairbanks. He later began Wein Alaska Airways in 1927 providing weekly flights to Fairbanks.

By 1939 Nome had five year-round commercial air operators (Wein Alaska Airlines, Mirow Air Service, Ferguson Airways, Northern Cross, Pacific Alaska Airways – a subsidiary of Pan American). Today Nome is primarily served by regular, scheduled jet service by Alaska Airlines.

The Nome Airport features a 6,000-foot main runway and a 5,576-foot crosswind runway. The airport occupies what was once Marks Air Force Base. There is also a small airstrip known as Nome City Field which offers a 1,950-foot-long gravel runway.

There are a number of historic buildings that remain in Nome that were connected to the history air access. These include a building used by Wein Alaska Airways and recycled buildings from Marks Air Force Base.

PUBLIC PARTICIPATION

Development of the Nome Historic Preservation Plan was completed in two phases. Phase I conducted public outreach to gather information from Nome residents.

The work of Phase I consisted of a public outreach process that included individual and small group meetings; a written survey; an on-line survey; and a community wide public meeting. This effort was led by Monica Pellegrino Faix, AICP, who served Nome as the City Planner at the time.

The outreach effort culminated in a final report titled *City of Nome Historic Preservation Plan Phase I – Public Outreach* dated October 15, 2019 (Appendix I). The report acknowledges input received during the public outreach process:

“This report was made possible with the open and honest input of Nome residents, the hard-working members of the Historic Preservation Commission, and the support and funding by the City of Nome; the Department of the Interior, National Park Service; and the State of Alaska Office of History and Archaeology.”

During the public process of Phase I, a list of historic properties was generated and included in the report. The list contained historic properties within the City of Nome boundaries; historic properties outside Nome; and certain historic events that influenced Nome history.

For Phase II of the historic preservation plan three lists were created: Historic Properties of Nome (Attachment A); Historic Properties Outside Nome (Attachment B); and Historic Events of Nome (Attachment C). The provisions of this historic preservation plan would apply only to those historic properties within the boundaries of Nome. While there are historic properties outside the city that have connection and importance to Nome they are not within the city’s governmental jurisdiction. The third list identifies significant historic events that may be important to understanding the history of Nome.

PRESERVATION VISION and GOALS

The City of Nome has a Comprehensive Plan that was adopted by the Common Council in 2012. The plan identifies goals, objectives, and strategies for future development of the community. Specific goals, objectives, and strategies relating to historic and cultural preservation are listed below.

Quality of Life Goal, Social Environment: A welcoming, culturally diverse community with opportunities for all residents and visitors that encourages arts and cultural activities as a catalyst for education, communication, economic development and social programs.

Objective 5. Capitalize on Nome's unique history

Objective 6. Promote cultural activities, music and arts.

Economic Development Goal, Business Support and Development: A quality of life and financial climate that encourages businesses to stay in Nome, start up, expand or relocate to Nome.

Objective 9. Capitalize on the potential for increasing the visitor industry.

Strategies: Promote Nome's unique history; Advertise cultural activities that could draw people to Nome.

Based on these references to historic preservation in the Comprehensive Plan and public input received as part of Phase I of the Historic Preservation Plan process, an overall historic preservation vision statement was crafted for Nome.

With this historic preservation vision, a number of goals were developed that will serve to guide the community for its preservation efforts into the future.

Historic Preservation Vision Statement

Nome is a place defined by its diverse history and culture that is understood, celebrated, preserved, and shared with locals and visitors alike.

Historic Preservation Goals

G-1: *Identify, evaluate, and protect the historic and cultural resources of Nome, Alaska.*

This goal seeks to preserve primarily physical evidence of Nome’s history throughout the various historic contexts important to historic development within the boundaries of the City of Nome.

G-2: *Increase public awareness of the value and importance of Nome’s history and its historic and cultural resources.*

This goal seeks to educate the community of Nome and the general public of the unique and significant aspects of Nome’s past.

G-3: *Preserve and protect the unique culture of Nome’s Native people including buildings, sites, traditions, lifestyle, language, and history.*

This goal seeks to highlight the Native peoples of Nome and their particular influence on the historic and current culture of the overall character and traditions of Nome.

G-4: *Promote heritage tourism which enhances and accurately represents Nome’s unique history and culture.*

This goal seeks to assure that the unique history and culture of Nome is represented to the visiting public in a manner that is respectful and accurate in its presentation.

The historic preservation goals presented here are broad in their scope and meant to guide actions of the community in its efforts to maintaining the unique quality of Nome’s history and culture. The following section expands on the goals presented with objectives and implementing actions that when accomplished will fulfil the goals identified as important to the community.

IMPLEMENTATION OF THE PLAN

Strategy for Preservation

Strategies for implementing the preservation plan should include programs to document and protect the community's historic resources; educational programs to increase the public's knowledge, understanding, and appreciation of the community's past; programs and guidelines for maintaining and enhancing the historic features of the community; and programs to encourage and assist owners of historic properties to retain their historic integrity.

Other strategies may include working jointly with groups and organizations which, through their own programs, may educate the community about historic preservation and actively work toward preserving and recognizing historic and cultural resources.

Objectives and Implementing Actions

This section of the plan features objectives and implementing actions which support the overall vision and goals of historic preservation in Nome. The implementing actions offer strategies and/or specific tasks which, when completed, would meet the goals and objectives of the plan.

When specific tasks are identifiable, they are included within the implementing actions. Other actions may require further development and therefore no specific tasks are presented at this time.

Supporting Goal 1: *Identify, evaluate, and protect the historic and cultural resources of Nome, Alaska.*

Objective 1: Update and expand past efforts to identify historic resources of Nome.

Implementing Actions:

- A. Establish a survey program to identify historic districts, sites, structures, buildings, and objects of Nome. This program should provide for gathering input from local citizens who may have particular

historical knowledge; photos; documents; or other sources of information that would enhance the record of historic resources in the community.

- B. Maintain the list of historic resources through a computer database that provides easy access for professionals and citizens for research and general knowledge of the community.
- C. Develop and implement a use and access policy for historic preservation information especially that which is sensitive to protect the particular resources.

Objective 2: Evaluate, categorize, and recognize significant historic resources in the community and officially acknowledge such resources and their owners for retention of historic integrity and contribution to historic preservation.

Implementing Actions:

- A. Develop criteria for conducting historic preservation assessments that acknowledge preservation and appropriate maintenance efforts that protect historic resources.
- B. Develop and adopt criteria for local designation of historically significant districts, buildings, sites, structures, and objects. Recognize such resources with a public honor program through interpretive signage, plaques, or other methods.
- C. Prepare nominations to list significant historic Nome properties on the National Register of Historic Places. Listing may provide opportunities for grant funding to restore and maintain these historic properties.

Objective 3: Identify appropriate measures to protect significant historic and cultural resources.

Implementing Actions:

- A. Develop design standards and guidelines to follow when proposed projects involve or impact historic buildings, structures, and sites.

- B. Establish a special review process through the Historic Preservation Commission to consider potential impacts to historic and cultural resources caused by proposed development projects and utilize historic preservation education: standards and guidelines; and financial assistance and incentives to resolve conflicts to eliminate or lessen detrimental impacts to historic resources.
- C. Establish a special review process for evaluating and mitigating potential impacts from tourism on historic and cultural resources.
- D. Investigate measures to assure that appropriate consideration has been given to the impacts of demolition or moving proposals for significant historic buildings and structures.

Objective 4: Encourage and assist owners of significant historic properties to maintain their original architectural character.

Implementing Actions:

- A. Establish a clearinghouse of design information to assist owners of historic properties when making changes to their buildings, structures, and sites.
- B. Develop design guidelines for use by owners of historic properties to suggest methods of construction which retain the original architectural character of the property.
- C. Adopt tax incentives and appropriate code provisions which encourage maintaining the architectural character of historic buildings.
- D. Investigate and develop local funding programs that will assist owners of historic buildings in retaining the historic architectural character of their buildings.
- E. Work with owners of historic properties to comply with Americans with Disabilities Act while retaining important historic features of their buildings.

Supporting Goal 2: *Increase public awareness of the value and importance of Nome’s history and its historic and cultural resources.*

Objective 5: Educate and inform the general public about Nome’s unique history and Native heritage.

Implementing Actions:

- A. Work with schools, other agencies, and private groups to educate the younger generations about the significance of Nome’s history and culture and the importance of historic preservation.
- B. Develop on-line information which features the history of the community; explains the importance and value of historic preservation; includes historic preservation legislation and ordinances; and includes the Historic Preservation Plan.
- C. Investigate and develop a variety of media formats, such as video, Internet, social media, and written publications to educate the community about the history of Nome and importance of historic preservation.

Objective 6: Develop interpretive materials throughout the community to inform the public about Nome’s history and Native heritage.

Implementing Actions:

- A. Work with local interest groups to document and interpret Nome’s history and Native culture.
- B. Support the development of exhibits, educational brochures, and interpretive signs which establish an appreciation and understanding of Nome’s rich ethnic diversity and history.
- C. Develop and install interpretive signs and exhibits within the community that convey the value and importance of the historic resources of Nome.

Supporting Goal 3: *Preserve and protect the unique culture of Nome’s Native people including buildings, sites, traditions, lifestyle, language, and history.*

Objective 7: Provide a means for understanding and appreciating the traditional culture of Nome’s Native community members.

Implementing Actions:

- A. Support a Native Studies Program in city schools.
- B. Involve Natives in telling the Native history of Nome.
- C. Work with Native organizations to educate the community at large of the value and importance of the Native customs and culture.
- D. Support the development of interpretive exhibits at the Carrie M. McLain Memorial Museum depicting the local Native culture.
- E. Work with Native organizations to document and promote use of traditional place names throughout the community.

Supporting Goal 4: *Promote heritage tourism which enhances and accurately represents Nome’s unique history and culture*

Objective 8: Promote accurate depictions by the visitor industry of Nome’s unique history and Native heritage.

Implementing Actions:

- A. Support the development of educational programs for tour vendors about the history and culture of Nome.
- B. Develop a recognition program for tour vendors who demonstrate the ability to deliver accurate depictions of Nome’s history and Native heritage.

PRESERVATION ACCOMPLISHMENTS

The City of Nome has taken steps in past legislation and actions to promote historic preservation. The following actions demonstrates that the City of Nome values its historic and cultural resources and desires to protect them for future generations.

Heritage Ordinance

On November 10, 1975 the Nome Common Council (Council) adopted Ordinance 76-10-1 (see Appendix II). The ordinance established the Nome Historical District; created an Historical Landmark Preservation Commission (HLPC); and identified duties for the HLPC. Those duties were to advise the Council in the identification of structures and areas of historic importance; make recommendations for inclusion of those structures and areas be designated as historical landmarks; to maintain a catalog of those historic landmarks; and to review and recommend to the Council on all development activities that might change the exterior landmark properties. The ordinance also gave the Council authority to object to and delay demolition or removal of historic structures in order to attempt salvaging the structure “in some agreeable manner.”

Comprehensive Plan

In 2012 the Common Council adopted a Comprehensive Plan that contained some specific goals, objectives, and strategies relating to historic and cultural preservation. These are as follows:

Quality of Life Goal, Social Environment: A welcoming, culturally diverse community with opportunities for all residents and visitors that encourages arts and cultural activities as a catalyst for education, communication, economic development and social programs.

- Objective 5. Capitalize on Nome’s unique history
- Objective 6. Promote cultural activities, music and arts.

Economic Development Goal, Business Support and Development: A quality of life and financial climate that encourages businesses to stay in Nome, start up, expand or relocate to Nome.

- Objective 9. Capitalize on the potential for increasing the visitor industry.

Strategies: Promote Nome’s unique history; Advertise cultural activities that could draw people to Nome.

Historic Preservation Commission

The Nome Common Council amended the powers and authority of the Planning Commission to add duties as the Nome Historic Preservation Commission(HPC). The first tasks of the new HPC would be to: 1. Develop a local historic preservation plan; 2. Review and make recommendations about local projects that might affect properties identified in the historic preservation plan; and 3. Review nominations to the National Register of Historic Places for properties with its jurisdiction.

Certified Local Government

On April 24, 2018 the Alaska State Historic Preservation Officer (SHPO) designated the City of Nome as a Certified Local Government (CLG) under provisions of the National Historic Preservation Act of 1966 as amended.

The CLG program assists local governments in the developing historic preservation ordinances and plans; conducting surveys; developing context statements; creating local designation guidelines and procedures; identifying economic incentives; training preservation commissions; and protecting significant local properties.

A CLG is eligible: To apply for certain federal Historic Preservation Funds; to participate directly in National Register of Historic Places program by reviewing and commenting on local nominations prior to the Alaska Historic Commission review; and for technical assistance, including workshops, conferences and travel grants to attend national preservation conferences.

Historic Preservation Plan – Phase I

A primary task of the Historic Preservation Commission (HPC) was to develop a Historic Preservation Plan (HPP) for Nome. With a grant from the Alaska Office of History and Archaeology (OHA) the HPC began development of the HPP. Due to funding availability the planning process was divided into phases. Phase I – Public Outreach was completed in October 2019. The planning process was led by Monica Pellegrino Faix, AICP, a planner under contract to the City of Nome. She orchestrated a public process to inform and gather input from the general

public about what was important to residents regarding the history and culture of Nome. The process culminated with a written report (Appendix I) which was to be used as guidance for the final planning document.

Historic Preservation Plan – Phase II

The City of Nome received a CLG grant from OHA to continue the development of the Historic Preservation Plan. The City contracted with Gary H. Gillette, Architect to prepare the planning documents which are expected to be complete by July 2021.

RECOMMENDATIONS

Nome has numerous significant historic resources that are valuable to the community and should be protected and preserved. A number of preservation activities have taken place previously by individuals and local government. A concerted effort should be made to assure the long-term protection and preservation of these resources enhancing the cultural and economic benefits for the community.

Following are recommendations that should be undertaken as soon as possible in order to assure protection of important historic resources of Nome.

Adopt and Implement the Historic Preservation Plan

The Historic Preservation Plan is currently under development and is scheduled to be completed by July 2021. The plan should proceed through a public process that includes the Historic Preservation Commission with recommendations as appropriate for adoption by the Nome Common Council as an official plan of the city and as part of the overall Comprehensive Plan.

Once adopted the Historic Preservation Commission should prioritize implementing actions identified in the Historic Preservation Plan and begin measures to fulfilling the goals and objectives of the plan.

Review and Update the Historic Preservation Ordinance

Nome has an existing ordinance (Ordinance 76-10-1) that establishes a Landmark Preservation Commission charged with identifying historic resources; recommending significant structures and areas for landmark designation; and maintaining a catalog of city landmarks and areas. It is not clear of the status of this ordinance and to what level these provisions were implemented. The ordinance should be reviewed and updated to reflect the recent appointment of the Historic Preservation Commission which could implement the provisions identified in the ordinance.

Update the Nome Comprehensive Plan

The Nome Comprehensive Plans is currently in the process of being updated. It is important the Comprehensive Plan acknowledge the importance of historic and cultural resources to the community. The plan should support the Nome Historic Preservation Commission and its efforts to implement the Historic Preservation Plan.

Periodic Review and Update of the Historic Preservation Plan

The Nome Historic Preservation Plan will be an effective policy instrument as long as it meets the need and desires of the community. It is important that the plan be reviewed periodically to determine if the plan is meeting its goals and objectives. The Certified Local Government program requires that an annual report of historic preservation activities be submitted to the Alaska Office of History and Archaeology (Appendix III)

During the preparation of the CLG Annual Report, the Nome Historic Preservation Commission would have an opportunity to discuss and review the status and effectiveness of the Historic Preservation Plan. If necessary, adjustments to the plan may be considered and developed such that the plan continues to offer guidance into the future.

ATTACHMENTS and APPENDICES

Attachment A: List of Historic Properties of Nome, Alaska

Attachment B: List of Historic Properties Outside Nome, Alaska

Attachment C: List of Historic Events, Persons, & Milestones of Nome, Alaska

Appendix I: Report of Historic Preservation Plan Phase I – Public Outreach

Appendix II: Historic Preservation Ordinance

Appendix III: Certified Local Government Annual Report Form

Appendix IV: Glossary of Terms

Appendix V: References, Repositories and Resources

ATTACHMENT A

LIST OF HISTORIC PROPERTIES WITHIN NOME, ALASKA

This list of historic properties includes those within the City of Nome boundaries and thereby subject to the codes and ordinances of the city. The list was compiled from past work including: *Nome Survey Project* by Kim Hunter, 1982; review of materials at Carrie M. McLain Memorial Museum; *Historical Walking Tour of Nome, Alaska* produced by the Nome Convention and Visitor Bureau; and the *Alaska Historic Resources Survey* of the Alaska Office of History and Archaeology.

This list is a valuable tool for historic preservation as discussed in the Historic Preservation Plan. It is based on information obtained at a specific point in time. As new information is discovered the list should be updated and reissued in order that the information is as pertinent as possible.

The list is incorporated into this plan as an attachment such that when updates are made, the attachment may be approved as a separate item without the entire plan needing to be re-approved.

List of Historic Properties Within City of Nome, Alaska

June 25, 202

Item B.

| Name | Other Name | Location | Date of Construction | Context | Property Type | Architectural Style | National Register | National Landmark | AHRS No. |
|---|---|---------------------|----------------------|---------|---------------|---------------------|-------------------|-------------------|-----------|
| 500 Lomen Avenue | | Lot 10A, Blk 26 | 1904 | D | 4 | | | | NOM-00143 |
| A.J. Guinan House | Lomen Commercial Company | Lot 8, Blk 23 | ca. 1906 | D | | | | | |
| Alaska Gold Powerhouse | | | | D | 2 | i | | | |
| Alaska Telephone & Telegraph Company | | Lot 68, Blk 30 | ca. 1906 | D | 3 | | | | |
| Alaska Territorial Guard | Major Marvin "Muktuk" Marston Statue | | | | | | | | |
| Alfred J. Daly House | Mason/Bockman/Scott House | Lot 1, Blk 66 | ca. 1906 | D | 4 | | | | |
| Andrew Ottosen House | | Lots 12, 13, Blk 13 | 1909 | D | 4 | | | | |
| Anvil Creek Gold Discovery Site | | | | | | | Y-1 | Y | NOM-00021 |
| APOK Building | | Lot 12, Blk 48 | | | | | | | NOM-00173 |
| Arthur Kelliher House | | Lot 42, Blk 65A | ca. 1915 | E | 4 | | | | |
| B.B. Mozee House | | Lot 61, Blk 30 | ca. 1906 | D | 4 | | | | |
| Belmont Point Cemetery | | | | | | | | | |
| Beringia | Bering Land Bri | | | | | | | | |
| BIA Building 401 | | Lot 88, Blk 30 | 1914 | D | 4 | | | | |
| BIA Denton Hospital for the Insane | | | | | | | | | |
| Brock House | | Lot 3A, Blk 73A | | | | | | | NOM-00174 |
| C.J. Loman House | | Lot 6A, blk 22 | ca. 1901 | D | 4 | | | | |
| CAA Housing | FAA Housing | Lot 6, Blk 62/63 | ca. 1941 | F | 5 | | | | |
| Captain John Braun | "Dollhouse" / Silverman House | Lot 6, Blk G | ca. 1910 | D | 4 | | | | |
| Carrie McLain House | Mielke House / Salenius House | Lot 45, Blk 57 | 1900 | D | 4 | | | | NOM-00032 |
| Catholic Hospital | | | 1906 | D | 6 | | | | NOM-00033 |
| Charles and Esther Birdsall Darling House | Tolbert and Vallie Scott House | Lot 3, Blk 50 | ca. 1906 | D | 4 | | | | |
| Chauncey G. Cowden House | William Moore House | Lots 9, 10, Blk 25 | ca. 1903 | D | 4 | | | | |
| Detention Hospital Building | Maynard Columbus Hospital / Reindeer Building | Lots 66, Blk 30 | 1914 | E | 13 | | | | NOM-00144 |
| Discovery Saloon | | Lot 18A, Blk26 | 1901 | D | 3 | b | Y-3 | | NOM-00042 |
| Ditch Line | | | | | | | | | NOM-00142 |
| Dream Theater | | | | | | | | | |
| Dredge #6 | | | | | | | | | |
| Edward Anderson House | | Lot 22, Blk 21 | ca. 1914 | E | 4 | | | | |
| Eli Nicholi House | | Lot 31, Blk 29 | 1910 | D | 4 | | | | |
| Episcopal Church Rectory | | Lot 17, Blk 66 | 1899 | D | 7 | | | | |
| Erik Lindbloom Placer Claim | | | | | | | Y-1 | | NOM-00038 |
| Erik O. Lindblom House | | Lot 13, Blk 26 | 1899 | D | 4 | h | | | NOM-00034 |
| Esther Birdsall Darling / Scott House | | Lot 1A, Blk 50 | ca. 1906 | D | 4 | | | | |
| Fish Camps | | | | | | | | | |
| Former Norton Sound Regional Hospital | Maynard McDougall Memorial Hospital | | 1948 | F | 13 | | | | NOM-00152 |
| Ft. Davis Guardhouse | Nome Nugget Building | Lot 1, Blk D | ca. 1901 | D | 11 | f | | | NOM-00083 |
| Galleher House | | Lots 20, 21, Blk29 | | | 4 | | | | |
| Glacier Creek Road | | | | | | | | | |
| Hammon Consolidated Gold Fields Bridge | | | | | | | | | |
| Hammon Consolidated Gold Fields Complex | | | | | | | | | |
| Hammon Consolidated Gold Fields Drill | | | | | | | | | |

List of Historic Properties Within City of Nome, Alaska

June 25, 202

Item B.

| | | | | | | | | | |
|---|------------------------|--------------------|----------|---|----|---|-----|--|-----------|
| Hammon Consolidated Gold Fields Housing | | | | | | | | | |
| Historic Mining Equipment on Seawall | | | | | | | | | |
| Iditarod Trail | | | | | | | | | |
| Ira Orton House | Stevenson House | Lot 7, Blk 22 | 1904 | D | 4 | b | | | |
| Jacob Berger House | Sally Carrighar House | Lot 12B, Blk 52A | 1904 | D | 4 | b | Y-3 | | NOM-00018 |
| Jimmy Doolittle House | | Lot 6, Blk 26 | | | 4 | | | | |
| John H. Dunn House | Bjorstad/Gelzer House | Lot 5, Blk 50 | ca. 1906 | D | 4 | | | | |
| Johnny Tesack Cottage | | Lot 10, Blk 26 | 1905 | D | 4 | | | | |
| Joseph C. Brown House | | Lot 5, Blk 22 | ca. 1906 | D | 4 | | | | |
| King Island Community | East End Neighborhood | | | | | | | | |
| Lavina Wallace Young Center | | | | | | | | | |
| Leonhard Seppala House | | Lot 36, Blk 29 | ca. 1909 | D | 4 | | | | |
| Lighterage Building | | | | | | | | | |
| Little Creek Railroad Station | | | | | | | | | |
| Lomen Commercial Company Warehouse | | Lot 2, Blk 7 | ca. 1905 | D | 3 | | | | |
| Marks Field | Nome Municipal Airport | | 1941 | F | 11 | k | | | NOM-00105 |
| Methodist Church | | | | | | | | | NOM-00035 |
| Methodist Rectory | | Lot 27, Blk 27 | | | | | | | |
| Michael J. Walsh House | McGivney/Gervais House | Lot 18, Blk 51 | ca. 1905 | D | 4 | | | | |
| Munz Airfield | | | | | | | | | |
| Nagozruk House | | Lot 8, Blk 108 | | | | | | | NOM-00171 |
| Nels Swanberg House | | Lot 33, Blk 66 | ca. 1906 | D | 4 | | | | |
| Nerland House | | Lot 8, Blk 52 | ca. 1910 | D | 4 | | | | |
| Nick Ezukameow House | | | | | | | | | |
| Nolan House | | | | | | | | | |
| Nome Assembly of God Church | 405 Bering Street | | | | | | | | NOM-00310 |
| Nome Beach Site | | | | | | | | | NOM-00085 |
| Nome Cemetery | | | | | | | | | NOM-00176 |
| Nome Nugget Inn | 315 Front Street | | | | | | | | NOM-00309 |
| Nome Post Office | | Lot 4, Blk J | | | | | | | |
| Nome Public Warehouse Company | Warm Storage Warehouse | Lot 36, Blk 67 | ca. 1906 | D | 3 | | | | |
| Nome Skin Sewers Association | | Lots 9, 10, Blk 55 | ca. 1942 | F | 3 | | | | |
| Nome Town Square | | | | | | | | | |
| Nurses' Residence | | Lot 1, Blk 53 | ca. 1906 | D | 5 | | | | |
| NWS Nome Garage/Shop | | Nome Airfield | | | 12 | | | | NOM-00122 |
| NWS Nome Residence B-1 | | Nome Airfield | | | 5 | | | | NOM-00121 |
| NWS Nome Residence B-2 | | Nome Airfield | | | 5 | | | | NOM-00120 |
| NWS Nome Upper Air Facility | | | ca. 1950 | F | 12 | k | | | NOM-00119 |
| Old Federal Building | | Lot 5, Blk C | 1936 | E | 12 | | | | NOM-00168 |
| Old Nome Power Plant | | Lots 7-12, Blk 136 | | | | | | | NOM-00224 |
| Old Nome Red Light District | | | | | | | | | |
| Old Red Hangar at Icy View | | | | | | | | | |
| Old St. Joseph's Catholic Church | | Lot 1A, Blk 52A | 1901 | D | 7 | a | Y-3 | | NOM-00040 |
| Original Town Marker | | | | | | | | | |

List of Historic Properties Within City of Nome, Alaska

June 25, 202

Item B.

| | | | | | | | | | |
|------------------------------|---------------------------|----------------------|----------|---|----|---|-----|---|-----------|
| Otto Halla House | Herman Hoop House | Lot 15, Blk 25 | ca. 1903 | D | 4 | | | | |
| Parson House | | Lot 7A, Blk 94 | | | | | | | NOM-00170 |
| Pioneer Mining Company Vault | | Lot 13, Blk 25 | | | 14 | | | | |
| Quonset Hut - 1 | | Lot 15B, Blk 92 | | | | | | | NOM-00207 |
| Quonset Hut - 2 | | Lot 21, Blk 91 | | | | | | | NOM-00214 |
| R.B. & P. Milroy House | W.F. & E. Baldwin House | Lot 28, Blk 67 | ca. 1906 | D | 4 | | | | |
| R.E. Trentgrove House | O'Conner House | Lot 11, Blk 55 | ca. 1905 | D | 4 | | | | |
| Reindeer House | BIA Building 402 | Lot 3, Blk 16 | 1934 | E | 4 | e | | | NOM-00156 |
| Richard O. Lee House | | Lot 2, Blk 66 | 1906 | D | 4 | | | | |
| Roald Amundsen Bust | | | | | | | | | |
| Scotty Alan House | | Lot 18, Blk 31 | | | 4 | | | | |
| Seawall | | Nome Waterfront | 1949 | F | 14 | k | | | |
| Sitnasauarmiut Qunuwit | Cemetery | | | | | | | | |
| Sitnasuak | Inupiat House/Midden Site | Mouth of Snake River | ca. 1700 | B | 1 | k | | | NOM-00025 |
| Snake River Spit Site | | | | | | | | | NOM-00146 |
| Swanberg Dredge | | | | | | | Y-3 | | NOM-00114 |
| Umiak Frame | | | | | | | | | |
| Wales Site | | | | | | | Y-2 | Y | |
| Wein Aircraft Hangar | Red Hanger | Nome Airfield | 1927 | E | 9 | j | | | NOM-00031 |
| Wild Goose Railroad | Nome Arctic Railway | | | | | | | | |
| Wild Goose Railroad Building | | Lot 33A, Blk 67 | 1910 | D | 9 | h | | | |
| William H. Bard House | | Lot 8A, Blk 53 | 1906 | D | 4 | c | | | |
| William J. Rowe Building | | Lot 17, Blk 14 | ca. 1903 | D | 3 | | | | |
| World War II - F Hanger | | | | | | | | | |
| World War II - Hospital | | | | | | | | | |
| World War II - T Hanger | | | | | | | | | |

List of Historic Properties City of Nome, Alaska LEGEND

| Identifier | Period of Significance | Context |
|------------|------------------------|-----------------------------|
| A | 10,000 BP - 5,000 BP | First Inhabitants |
| B | 5,000 BP - 1741 | First Inhabitants |
| C | 1741 - 1867 | Russian America |
| D | 1867 - 1912 | Gold Rush Era |
| E. | 1912 - 1939 | Post Gold Rush |
| F. | 1941 - 1959 | World War II and Cold War |
| G. | 1959 - Present | Statehood, Earthquake & Oil |

| Property Types |
|-----------------------------------|
| 1. Archaeological Sites |
| 2. Mining Sites and Ruins; |
| 3. Commercial Buildings |
| 4. Residential - Single Family |
| 5. Residential - Multi-Family |
| 6. Civic Buildings |
| 7. Religious and Social Buildings |
| 8. Education Buildings |
| 9. Transportation |
| 10. Recreation |
| 11. Military |
| 12. Government |
| 13. Medical |
| 14. Structure |

| Architectural Style |
|------------------------|
| a. Late Gothic Revival |
| b. Queen Anne |
| c. Prairie |
| d. Bungalow |
| e. National Folk |
| e. Modern Movement |
| f. Commercial |
| g. Craftsman |
| h. No Designated Style |
| i. Industrial |
| j. Utilitarian |
| k. Not Applicable |

| National Register Status | |
|--------------------------|---------------------|
| No | Blank |
| Yes | Y-1: Site |
| | Y-2: District |
| | Y-3: Individual |
| | Y-4: Multi-Property |

| National Landmark Status | |
|--------------------------|-------|
| No | Blank |
| Yes | Y |

ATTACHMENT B

LIST OF HISTORIC PROPERTIES OUTSIDE NOME, ALASKA

This list of historic properties includes those outside the City of Nome boundaries and therefore not subject to the codes and ordinances of the city. The list was compiled from past work including: *Nome Survey Project* by Kim Hunter, 1982; review of materials at Carrie M. McLain Memorial Museum; *Historical Walking Tour of Nome, Alaska* produced by the Nome Convention and Visitor Bureau; and the *Alaska Historic Resources Survey* of the Alaska Office of History and Archaeology.

This list is a valuable tool for historic preservation as discussed in the Historic Preservation Plan. It is based on information obtained at a specific point in time. As new information is discovered the list should be updated and reissued in order that the information is as pertinent as possible.

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List of Historic Properties Outside City of Nome, Alaska

June 25, 2021

Item B.

| Name | Other Name | Location | Date of Construction | Context | Property Type | Architectural Style | National Register | National Landmark | AHRS No. |
|---|---------------------|----------|----------------------|---------|---------------|---------------------|-------------------|-------------------|-----------|
| Beringia | Bering Land Bridge | | | | | | | | |
| BIA Unalakleet School | | | | | | | | | |
| Cape Nome Mining District Discovery Sites | | | | | | | Y-1 | Y | NOM-00098 |
| Cape Nome Roadhouse | | | | | | | Y-3 | | |
| Cape Nome Villages | | | | | | | | | |
| Glacier Creek Road | | | | | | | | | |
| Council City & Solomon River Railroad | | | | | | | Y-1 | | |
| Dexter Roadhouse | | | | | | | | | NOM-00001 |
| Ditch Lines | | | | | | | | | |
| Dredge 5 | | | | | | | | | |
| Fairhaven Ditch | | | | | | | Y-1 | | |
| Fish Camps | | | | | | | | | |
| Fort Davis | | | | | | | | | NOM-00002 |
| Fort St. Michael | | | | | | | Y-2 | | |
| Gambell Sites | | | | | | | Y-2 | | |
| Gold Strike Site | | | | | | | | | |
| Iditarod Trail | | | | | | | | | |
| Iyatayet Site | | | | | | | Y-1 | Y | |
| Kaillosauk | | | | | | | | | NOM-00027 |
| Little Creek Railroad | | | | | | | | | |
| Nagoluk | | | | | | | | | NOM-00026 |
| Norge Storage Site | | | | | | | Y-1 | | |
| Pilgrim Hot Springs | Kruzgamepa | | | | | | Y-1 | | |
| Quonset Huts | | | | | | | | | |
| Snow Creek Placer Claim #1 | | | | | | | Y-1 | | NOM-00039 |
| Solomon Roadhouse | | | | | | | Y-3 | | |
| St. Michael Redoubt Site | | | | | | | Y-1 | | |
| Teller Mission Orphanage | | | | | | | Y-3 | | |
| Umiak Frames | | | | | | | | | |
| Wales Sites | | | | | | | Y-2 | Y | |
| White Alice Site | | | | | | | | | |
| Wild Goose Railroad | Nome Arctic Railway | | | | | | | | |

**List of Historic Properties
City of Nome, Alaska
LEGEND**

| Identifier | Period of Significance | Context |
|------------|------------------------|-----------------------------|
| A | 10,000 BP - 5,000 BP | First Inhabitants |
| B | 5,000 BP - 1741 | First Inhabitants |
| C | 1741 - 1867 | Russian America |
| D | 1867 - 1912 | Gold Rush Era |
| E. | 1912 - 1939 | Post Gold Rush |
| F. | 1941 - 1959 | World War II and Cold War |
| G. | 1959 - Present | Statehood, Earthquake & Oil |

| Property Types |
|-----------------------------------|
| 1. Archaeological Sites |
| 2. Mining Sites and Ruins; |
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| 4. Residential - Single Family |
| 5. Residential - Multi-Family |
| 6. Civic Buildings |
| 7. Religious and Social Buildings |
| 8. Education Buildings |
| 9. Transportation |
| 10. Recreation |
| 11. Military |
| 12. Government |
| 13. Medical |
| 14. Structure |

| Architectural Style |
|------------------------|
| a. Late Gothic Revival |
| b. Queen Anne |
| c. Prairie |
| d. Bungalow |
| e. National Folk |
| e. Modern Movement |
| f. Commercial |
| g. Craftsman |
| h. No Designated Style |
| i. Industrial |
| j. Utilitarian |
| k. Not Applicable |

| National Register Status | |
|--------------------------|---------------------|
| No | Blank |
| Yes | Y-1: Site |
| | Y-2: District |
| | Y-3: Individual |
| | Y-4: Multi-Property |

| National Landmark Status | |
|--------------------------|-------|
| No | Blank |
| Yes | Y |

ATTACHMENT C

LIST OF HISTORIC, EVENTS, PERSONS, AND MILESTONES OF NOME, ALASKA

This is a list of historic events, persons, and milestones that were significant in the development of the City of Nome. The list was compiled from historic records and comments received during Phase I of the development of this historic preservation plan.

This list is a valuable tool for understanding the history and historic development of Nome. It is based on information obtained at a specific point in time. As new information is discovered the list should be updated and reissued in order that the information is as pertinent as possible.

The list is incorporated into this plan as an attachment such that when updates are made, the attachment may be approved as a separate item without the entire plan needing to be re-approved.

Historic Events, Persons, and Milestones of Nome, Alaska

June 25, 2024

Item B.

| Event | Period of Significance | Context |
|---|------------------------|---------|
| Abenson Flight Through Nome | | |
| Ada Blackjack | | |
| AFN and ANCSA Economic Influence of the Region | | |
| Alaska - Siberia Friendship Flight | | |
| Alaska Anti-Discrimination Act of 1945 - Nome's Role | | |
| First Torah in Alaska Came to Nome | | |
| Hans Mirow Air Service | | |
| Historical Trauma and Colonization of Indigenous People | | |
| Labor Movement In Alaska Began in Nome | | |
| Last Shot in the Civil War Fired Off Diomode | | |
| Lend Lease Program | | |
| Lingverg Flight Through Nome | | |
| Little Sisters of Jesus | | |
| Mary Sinrock | | |
| Northwest Passage Travel | | |
| Reindeer Herding | | |
| Relocation of King Island Community | | |
| Serum Run | | |
| Spanish Flu | | |
| Women Suffrage | | |
| Wyatt Erp in Nome | | |

APPENDIX I

HISTORIC PRESERVATION PLAN – PHASE I



City of Nome Historic Preservation Plan Phase 1 - Public Outreach

Historic Preservation Commission
October 15, 2019
Prepared by Monica Pellegrino Faix, A

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* This publication has been financed by the City of Nome with Federal funds from the Department of the Interior, National Park Service, and through the assistance of the State of Alaska Office of History and Archaeology. Contents and opinions expressed do not necessarily reflect the views or policies of the Department of the Interior or the State of Alaska, nor does the mention of trade names or commercial products constitute endorsement or recommendation.

Photo Credit: Library of Congress

INTRODUCTION

The National Park Service says it best - **Preservation of historic and cultural sites and resources is a conversation with our past about our future.** It provides us with opportunities to ask, "What is important in our history?" and "What parts of our past can we preserve for the future?" The historic preservation public input process in Nome endeavored to look at broadly at historic preservation, and ask questions of the past and the future, in order to learn about the community priorities and steps forward.

Nome has a rich history, and in 2018 the State Historic Preservation Office designated Nome as a Certified Local Government. This established the formation of the Nome Historic Preservation Commission, which was placed within the Nome Planning Commission. The first role of this new commission is to develop a Historic Preservation Plan for Nome.

The Historic Preservation Plan development was divided into two phases. Phase 1, the subject of this report, conducted public outreach to gather information from Nome residents. Phase II will start later in 2019, and will create and complete the Historic Preservation Plan report, and incorporate information gathered during the public outreach.

The Historic Preservation Plan development is following the Secretary of Interior's Standards for Preservation Planning. The goals are to:

- Identify and inventory the location and condition of historic and cultural sites and resources within and nearby the City of Nome.
- Develop 'historic & cultural contexts,' to organize and group historic & cultural sites and resources by culture, location, event, and/or time.
- Identify and rank historic and cultural preservation goals.
- Coordinate with other state and local planning efforts.
- Identify ways to resolve conflicts about historic & cultural preservation issues.

This report was made possible with the open and honest input of Nome residents, the hard working Historic Planning Commission, and the support and funding provided by the City

of Nome, the Department of the Interior, National Park Service, and at the State of Alaska Office of History and Archaeology. *

PUBLIC OUTREACH PROCESS

Public input was gathered in individual and small group meetings, through a paper and online survey, and in a public meeting. Participants were encouraged to think broadly about historic preservation as historic and cultural sites and resources, including important buildings, objects, landscapes, districts, cultural and archaeological sites, and locations of significant events. Participants were asked to identify places or events, seen or unseen, and within the City of Nome or nearby, if they have influenced Nome's history, including:

- Places that have meaning as told through oral history, or archeological sites.
- Important buildings that are extant as well as those that were lost to fire, flood or deterioration over time.
- Places that were locations of significant events important in Nome's history.
- Locations that memorialize events or periods of time that were, and may remain, painful or uncomfortable, but are part of what Nome is today.

The Historic Preservation Plan process was as important as the outcome. Efforts were made to reach out to audiences that reflected the diverse population of Nome, and to be respectful of all contributions.

SURVEY and PUBLIC MEETING and INDIVIDUAL MEETINGS

Participants were asked the following questions in the survey, public meeting, and individual meetings:

- What people, places, stories, and events are important in Nome's history?
- What should be the top priorities for historic and cultural preservation efforts?
- What parts of Nome's past can we preserve for the future, recognizing both things we are proud of, and history that can be painful or uncomfortable?
- What buildings, landscapes, trails, cultural sites and landmarks in Nome are important to you?

- Is Nome doing too much or not enough to preserve and promote our historic sites and cultural resources?
- Is Nome doing too much or not enough to preserve and promote Alaska Native / Indigenous historic sites and cultural resources? What do you think are the benefits to Nome of historic and cultural preservation?
- What concerns do you have about historic and cultural preservation?

The survey and public meeting announcement were disseminated widely via flyer postings, distribution to organizations, Nome Post and Nome Rant Facebook groups, Nome Announce list serve, an ad in the Nome Nugget, and a KNOM radio interview. The survey was open for 2 months and had 33 respondents. The public meeting was held on June 5, 2019 and had about 15 attendees. An article in the Nome Nugget reported on the public meeting.

Individual Meetings took place with 10 stakeholders representing themselves and various organizations, including: the City of Nome, the Museum and Library Commission, the Nome Visitor Center, Kawerak, Inc., Katirvik Cultural Center, Nome Eskimo Community, and the Alaska Mining Association.

FINDINGS

The input received was reviewed and synthesized into seven (7) findings.

1) Themes arose to develop in to more fully developed historic contexts. A historic context is an organizational format that groups information about related historic properties based on theme, geographic limits and/or chronological period. The historic context is the cornerstone of the preservation planning process. The goal of preservation planning is to identify, evaluate, register and treat the full range of properties representing each historic context, rather than only one or two types of properties.

- Alaska Native/Indigenous
- Gold Rush
- Military
- Transportation (aviation, dog mushing & Iditarod, railroad, umiaqs, commercial whaling)
- Land and Nature
- Religious
- Russia relationship
- Civil and labor rights
- Exploration

2) Nome’s history has been predominantly interpreted as a Gold Rush history. Most respondents indicated that there are other historic contexts that weave a varied and interesting history, but these have been overshadowed by the Gold Rush. The focus on Gold Rush is represented in the National Register listings. Of the 23 sites on the Seward Peninsula and Norton Sound, 13 are related to the Gold Rush, six to Alaska Native sites, three to the Military, and one to Transportation.

3) Alaska Native sites and resources are under identified, under recognized, and undervalued. Most participants recognized this as a problem and an opportunity, with some voicing stronger concern than others. There has been a pattern in the US, and globally, of colonizers and non-Native people being the ones to interpret Indigenous history, so it is no surprise this also occurred in Nome, and it remains a current issue. For example, nearly everyone participating in the 1:1 interviews, and many survey respondents, brought up the divide that occurred regarding co-housing the Carrie M. McLain Memorial Museum and the Katirvik Cultural Center in mid 2000, and the handling of the archeological artifacts found at the current location of the port, also in mid 2000.

4) The City of Nome is inextricably linked to the Seward Peninsula. Historic and cultural sites and resources in the City should be considered and placed in the context of the region.

5) Some participants identified economic concerns. These focused on the additional cost to taxpayers and potentially exacerbating Nome’s already high cost of living and/or the diversion of funds from other critical needs. In addition, some respondents indicated that the focus on history and historic

“Where do we see the rich history of the Native people in this town?”

Survey respondent

“We can and should preserve authentic not commemorative history.”

Survey respondent

“I want us to tell our whole story. Right now people only know Nome as the gold mining town, but the majority of our residents are Tribal members who are the descendants of Nome’s first residents. Their ancestor’s stories are almost never told. What was life like for them? What challenges did they face? We need to have the help of the Katirvik Cultural Center staff with Kawerak and the four Tribes in Nome to tell that story.”

Survey respondent

preservation is sufficiently addressed by the city run Carrie M. McLain Memorial Museum, and the Kawerak run Katirvik Cultural Center.

6) Much of Nome’s history is not visible owing to many factors: the indigenous history that did not leave substantial built evidence; several widespread town fires; natural disasters; and long term economic struggles along with the exorbitant cost of building supplies that has impacted the ability to maintain buildings and sites. Therefore, interpretation and programming opportunities are very important and greatly needed. Interpretation ideas presented included a walking tour, video, material at the Visitor Center and on their website, interpretive signage, and place naming.

7) Enhanced focus on the varied historic contexts were identified to have many positive impacts. Participants felt strongly that the historic sites and cultural resources were points of local pride. At the same time, many stated that locals don’t necessarily know all of Nome’s history or prominence. Potential tourism opportunities and the opportunity improve the physical condition of historic structures and Front Street were cited as a welcome positive impacts. In the case of the Alaska Native history, it was pointed out that improved recognition will help focus on greater equity.

“Locals can have pride in their history, and tourists can see the benefit from an enriched experience to tell their friends about and encourage more to want to come see our homelands.”

- Survey respondent

“Capture the deep variety of all walks of life that have called Nome their home and patchwork a collage of all the historic ties that make Nome the diverse and friendly location that we live in. Our common thread is the helpfulness and spirit of volunteerism that keeps us moving forward.”

- Survey respondent

LIST of SITES

The original list of historic sites had 89 locations and events identified in and around Nome. These were aggregated from the following resources:

- Nome Certified Local Government Application (City Inventory section), 2018
- Historic Buildings of Nome, Past, Present and Future by Gary Gillette, 2008
- Nome Coastal District Resource (Historic Resources section), 2003
- Study of Historic Nome by Kim Hunter, 1985

With the ideas generated from this public outreach work, the total locations and events currently identified (in Nome and the Seward Peninsula) now total 127, with 99 located in Nome. The current list should be considered a work in progress. It is attached as an addendum to this report.

CONCLUSION and NEXT STEPS

This historic preservation work has been the start of a conversation and an opportunity. The input generously provided by the community forms the backbone of the Phase 2 work to create the Historic Preservation Plan.

The next steps should continue using an inclusive process that honors all knowledge from Nome's diverse community and stakeholders.

Early early action steps identified by participants to celebrate the varied and interesting history of Nome and its people, include usage of Native place names in signage, updating the City logo, creation of an updated walking tour, creation a video, and installation of interpretive signage.

"...You need to make sure that everyone who is interested has a seat at the table! Don't rush this process - take it slow and make sure all voices are heard. Lots of organizations in town have a lot of documented information about Nome and the surrounding area that could be utilized..."

- Survey respondent

Nome Historic Properties
 October 15, 2019
 * Work in Progress

Item B.

| Name/Event | City | Seward Peninsula | National Register | Military | Alaska Native | Gold/Gold Rush | Transportation | Land & Nature | Religious | Russia Relationship | Civil and Labor Rights | Exploration |
|---|------|------------------|-------------------|----------|---------------|----------------|----------------|---------------|-----------|---------------------|------------------------|-------------|
| Abenson flight through Nome | | | | | | | X | | | | | |
| AFN and ANCSA influence changing economic landscape of the region | X | X | | | X | | | | | | | |
| Alaska Anti-Discrimination Act of 1945 - Nome's role | X | | | | X | | | | | | | |
| Alaska Gold Powerhouse | X | | | | | X | | | | | | |
| Alaska Telephone & Telegraph Company | X | | | | | X | | | | | | |
| Alaska Territorial Guard - Major Marvin "Muktuk" Marston statue | X | X | | X | | | | | | | | |
| Allan, Scotty House | X | | | | | | X | | | | | |
| Amundsen, Roald Bust | X | | | | | | X | X | | | | |
| Anderson, Edward House | X | | | | | | | | | | X | |
| Anvil Creek Gold Discovery Site | X | | X | | | X | | | | | | |
| Archeological discovery - Inupiat houses (2) /trash midden dated AD 1700 was unearthed 2005 & 2006 during port construction | X | | | | X | | | | | | | |
| Bard, William H. House | X | | | | | | | | | | | |
| Barger/Carrighar/Heyolt House | X | | | | | | | | | | | |
| Belmont Point Cemetery | X | | | | | | | | | | | |
| Berger, Jacob House | X | | X | | | X | | | | | | |
| Beringia – Bering Land Bridge | X | X | | | | | | X | | | | |
| Blackjack, Ada | X | | | | X | | | | | | | X |
| Braum, Captain John "Doll house" | X | | | | | | | | | | | |
| Brown House | X | | | | | | | | | | | |
| Bureau of Indian Affairs Unalakleet School | | X | X | | X | | | | | | | |
| CAA/FAA Housing | | | | X | | | | | | | | |
| Cape Nome Mining District Discover Sites | X | | X | | | X | | | | | | |
| Cape Nome Roadhouse | | X | | | | | X | | | | | |
| Cape Nome villages | | | | | | | | | | | | |
| Council City and Solomon River Railroad | | X | X | | | X | X | | | | | |
| Cowden, Chauncey G. House | X | | | | | | | | | | | |
| Daly, Alfred J. /Bockman, Helen House | X | | | | | | | | | | | |
| Detention Hospital for the Insane / Bureau of Indian Affairs | X | | | | X | | | | | | | |
| Discovery Saloon | X | | X | | | X | | | | | | |
| Distant Early Warning, or DEW line/Alice Mountain | X | X | | X | | | | | | X | | |
| Ditch lines | X | X | | | | X | | | | | | |
| Doolittle, Jimmy Home | X | | X | X | | | | | | | | |
| Dream Theatre | X | X | | | X | | | | | | X | |
| Dredge 5 and 6 | | | | | | X | | | | | | |

Nome Historic Properties
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Item B.

| Name/Event | City | Seward Peninsula | National Register | Military | Alaska Native | Gold/Gold Rush | Transportation | Land & Nature | Religious | Russia Relationship | Civil and Labor Rights | Exploration |
|--|------|------------------|-------------------|----------|---------------|----------------|----------------|---------------|-----------|---------------------|------------------------|-------------|
| Dunn/Bjorstad/Gelzer House | x | | | | | | | | | | | |
| Episcopal Church Rectory | x | | | | | | | | x | | | |
| Eric Lindbloom Placer Claim | x | | x | | | x | | | | | | |
| Esther Birdsall Darling House/Scott House | x | | | | | | | | | | | |
| Ezukameow, Nick House | x | | | | | | | | | | | |
| Fairhaven Ditch | | x | x | | | x | | | | | | |
| First Torah in Alaska came to Nome | x | | | | | | | | x | | | |
| Fish Camps | x | x | | | x | | | | | | | |
| Fort St. Michael | | x | x | x | | x | | | | | | |
| Friendship Flight - Alaska:Siberia | | | | | | | | | | x | | |
| Ft Davis Guardhouse / Nome Nugget | x | | | x | | | | | | | | |
| Galleher home | x | | | | | | | | | | | |
| Gambell Sites | | x | x | | x | | | | | | | |
| Glacier Creek Road (original) | | x | | | | x | | | | | | |
| Gold strike site | | | | | | x | | | | | x | |
| Hammon Consolidated Gold Fields - Keystone Drill | x | | | | | x | | | | | | |
| Hammon Consolidated Gold Fields Bridge | x | | | | | x | | | | | | |
| Hammon Consolidated Gold Fields Complex | x | | | | | x | | | | | | |
| Hammon Consolidated Gold Fields Housing | x | | | | | x | | | | | | |
| Historical trauma and colonization of indigenous people | x | x | | | x | | | | | | | |
| Iditarod Trail | x | | | | | | x | | | | | |
| Iyatayet Site | | x | x | | x | | | | | | | |
| Kelliher, Arthur House | x | | | | | | | | | | | |
| King Island community - relocation to Nome & original site in Nome | x | | | | x | | | | | | | |
| Kittilsen/Halla/Hoop House | x | | | | | | | | | | | |
| Labor movement in Alaska started in Nome | | | | | | x | | | | | x | |
| Last shot in the civil war fired off Diomode | | x | | x | | | | | | | | |
| Lavinia Wallace Young Center | x | | | | | | | | | | | |
| Lee, Richard O.House | x | | | | | | | | | | | |
| Lend Lease Program | x | x | | x | | | | | | x | | |
| Lighterage Building | x | | | | | | | | | | | |
| Lindbergh flight through Nome - 1931 flight to the "Orient" | | | | | | | x | | | | | |
| Little Creek Railroad Station | x | | | | | | x | | | | | |
| Little Sisters of Jesus - religious order | x | | | | | | | | x | | | |
| Lomen Commercial Company Office / A.F. Guinan | x | x | | | | x | | | | | | |

Nome Historic Properties
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 * Work in Progress

Item B.

| Name/Event | City | Seward Peninsula | National Register | Military | Alaska Native | Gold/Gold Rush | Transportation | Land & Nature | Religious | Russia Relationship | Civil and Labor Rights | Exploration |
|---|------|------------------|-------------------|----------|---------------|----------------|----------------|---------------|-----------|---------------------|------------------------|-------------|
| Lomen Commercial Company Warehouse | x | | | | | x | | | | | | |
| Lomen, G.J., Home | x | | | | | x | | | | | | |
| Marks Air Force Base (formerly Marks Air Field) | x | | | x | | | | | | | | |
| Maynard-McDougall Memorial Hospital | x | | | | | | | | | | | |
| McGivney, John/Walsh, Michael House | x | | | | | | | | | | | |
| McLain, Carrie House | x | | | | | | | | | | | |
| Methodist Rectory | x | | | | | | | | x | | | |
| Milroy/Baldwin House | x | | | | | | | | | | | |
| Mirow Air Service and owner Hans Mirow | | | | | | | x | | | | | |
| Mozee, B.B. House | x | | | | | | | | | | | |
| Munz Airfield | x | | | x | | | x | | | | | |
| Nerland Home | x | | | | | | | | | | | |
| Nicholi, Eli House | x | | | | | | | | | | | |
| Nolan House | x | | | | | | | | | | | |
| Nome Beach Site | x | | | | | | | | | | | |
| Nome Post Office | x | | | | | | | | | | | |
| Nome Skin Sewer Sewers Association | x | | | | x | | | | | | | |
| Norge Storage Site | | x | x | | | | | | | | | x |
| Northwest Passage Travel | | | | | | | x | | | | | x |
| Nurse's Residence | x | | | | | | | | | | | |
| Old Federal Buiding | x | | | | | | | | | | | |
| Old mining equipment on the seawall | | | | | | x | | | | | | |
| Old Nome Red Light District | x | | | | | | | | | | | |
| Old Railroad Warehouse | x | | | | | | x | | | | | |
| Old Red Hangar at Icy View | x | | | | | | x | | | | | |
| Old St. Joseph's Catholic Church | X | | X | | | x | | | x | | | |
| Original Town Marker | x | | | | | x | | | | | | |
| Ottosen, Andrew Home | x | | | | | | | | | | | |
| Outdoor community/town square gather space | x | | | | | | | | | | | |
| Pilgrim Hot Springs - Kruzgamepa | | X | X | x | x | x | | | | | | |
| Pioneer Mining Company Safe | x | | | | | x | | | | | | |
| Quonset Huts | x | | | x | | | | | | | | |
| Railway roundhouse | x | | | | | | x | | | | | |
| Reindeer and Reindeer herding | x | x | | | x | | | | | | | |
| Rowe, William J. Building | x | | | | | | | | | | | |

Nome Historic Properties
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Item B.

| Name/Event | City | Seward Peninsula | National Register | Military | Alaska Native | Gold/Gold Rush | Transportation | Land & Nature | Religious | Russia Relationship | Civil and Labor Rights | Exploration |
|---|------|------------------|-------------------|----------|---------------|----------------|----------------|---------------|-----------|---------------------|------------------------|-------------|
| Schenck Adams, Alberta (and Dream Theatre) | x | | | | x | | | | | | x | |
| Seawall | x | | | | | | | | | | | |
| Seppala, Leonhard House | x | | | | | | x | | | | | |
| Serum Run | | | | | | | X | | | | | |
| Sinrock Mary | x | x | | | x | | | | | | | |
| Sitnasaurjmiut Qurjuwit (Cemetery) | x | | | | x | | | | | | | |
| Snow Creek Placer Claim #1 | | X | X | | | x | | | | | | |
| Solomon Roadhouse | | x | x | | | x | | | | | | |
| St. Michael Redoubt Site | | x | x | | | | | | | x | | |
| Stevenson/Orton House | x | | | | | x | | | | | | |
| Swanberg Dredge | X | | x | | | x | | | | | | |
| Swanberg Home | x | | | | | x | | | | | | |
| Teller Mission Orphanage | | x | x | | x | | | | | | | |
| Tesack, Johnny Cottage | x | | | | | | | | | | | |
| Trail behind Icy View to show what land looks like after mining | | | | | | x | | x | | | | |
| Trails behind Windmill Hill, around King Mt, Monument Trail, Corduroy Hwy, Solomon, Grand Central River, Nuuk | | | | | | | | x | | | | |
| Transportation by boat history - skin boat, miners, whaling. | x | | | | | | x | | | | | |
| Trengrove/O'Connor House | x | | | | | | | | | | | |
| U.S. Location Monument #1 | x | | | | | | | | | | | |
| Umiak frames | x | | | | x | | x | | | | | |
| Wales Sites | | X | X | | x | | | | | | | |
| Warm storage warehouse | x | | | | | | | | | | | |
| Wild Goose Railroad (Nome Arctic Railway) | x | x | | | | x | x | | | | | |
| Women (white) suffrage - voted in the 1 st election in Nome | x | | | | | | | | | | x | |
| World War II Hospital at base of Anvil Mountain (part of Lend Lease) | x | | | x | | | | | | x | | |
| World War II-F Hangar | x | | | x | | | | | | | | |
| World War II-T Hangar (part of Lend Lease Program) | x | | | x | | | | | | | | |
| Wyatt Earp history - Wyatt Earp's house on the Dexter Bypass | | | | | | x | | | | | | |

APPENDIX II

HISTORIC PRESERVATION ORDINANCE

ORDINANCE 76-10-1

A.1 ORDINANCE 01: THE CITY OF NOME, ALASKA: PROVIDING FOR SAFEGUARD OF THE HERITAGE OF THE CITY BY PRESERVING ITS CULTURAL, SOCIAL, ECONOMIC, POLITICAL AND ARCHITECTURAL HISTORY: TO PROMOTE THE USE OF THE NOME HISTORIC DISTRICT FOR THE EDUCATION, PLEASURE AND WELFARE OF THE CITIZENS AND VISITORS OF THE CITY: AND TO FOSTER CIVIC BEAUTY.

SECTION 1. The establishment of the Nome Historical District **which** shall consist of all lots within the city limits of the City of Nome.

SECTION 2. Create an Historical Landmark Preservation **Commission.** There shall be nine (9) persons on the Commission **appointed by** the Mayor with the approval of the City Council. Such **membership is** to be selected from citizens dedicated to the proposition that the historical and cultural foundations of the City should be preserved as a living part of our community life and development in order to give a sense of orientation to the people of Nome.

SECTION 3. Power and duties of the Historical Landmark Preservation Commission. The Commission shall have the duties and be empowered to:

- a. Act in an advisory capacity to City Council in the identification of all structures and areas within **the** City that are of cultural, historical or geographical importance in the Heritage of the City or **region.**
- b. **Recommend** to the City Council that those structures and **areas** of significant importance be designated as historical landmarks.
- c. Develop and maintain a catalog of City landmarks and areas.

SECTION 4. It shall be mandatory for a property owner whose property is listed on the catalog of City landmarks and areas to submit **to the** Historical Landmark Preservation Commission proposed exterior **plans** before construction, alteration, moving or demolition of any structure in the Nome Historic District. It **shall be** unlawful to proceed with any construction, alteration, moving or demolition of any structure in the Nome Historic District without formal approval of the City Council.

Ordinance 76-10-1

page 2

SECTION 5. If Council objects to the demolition or removal of an Historic Structure, Council may hold up demolition or removal for 14 days, in order for Council to make an attempt to salvage the structure in some agreeable manner;

NOI THEREFORE BE IT RESOLVED by the City Council of the City of Nome, Alaska, that the Nome Historic District is hereby established for the education, pleasure and welfare of the citizens and visitors of the City of Nome, and to foster civic beauty.

Dated this 14th, day of Sept 1975 at Nome, Alaska.

CITY OF NOME, ALASKA

Roe Renshaw
Roe Renshaw, Mayor

Attest:

H. L. Hensley
H. L. Hensley, City Clerk

APPENDIX III

**CERTIFIED LOCAL GOVERNMENT
ANNUAL REPORT FORM**

Annual Certified Local Government Report

The *Alaska Certified Local Government Historic Preservation Program State Guidelines* call for each Certified Local Government (CLG) to submit an annual report of its activities to the Alaska Office of History and Archaeology for the past calendar year (January 1- December 31). The purpose of the annual report is to provide information on the local government's historic preservation activities. This information helps the Office of History and Archaeology to evaluate local CLG programs and to be aware of the activities of the historic preservation commissions around the state. Please complete the following questions and provide any additional information in attachments. If you do not wish to use the form please be sure all questions are addressed in your report.

Name of CLG:

Date of Report:

Prepared by:

A. LOCAL PRESERVATION ORDINANCES:

1. Have there been any new ordinances, amendments or proposed amendments made to the local historic preservation ordinance? If yes, please attach.

Yes No

2. Have there been any changes or proposed changes regarding historic preservation to the local comprehensive plan? If yes, please attach.

Yes No

B. LOCAL HISTORIC PRESERVATION COMMISSION:

1. Please list the current members of the historic preservation commission noting the disciplines they fill (archaeologist, historian, architect/historical architect, Alaska Native, and general).

2. Have there been any new members appointed to your commission?

Yes No

3. If yes, please attach a resume for any *new* professional members (archaeologist, historian, architectural historian or architect), and a short statement of occupation and expertise for any *new* non-professional members.

3. Are there any vacancies on the commission?

Yes No

5. If yes, list the positions that are vacant noting duration and efforts to fill them.

6. Please provide us with the dates of commission meetings.

7. Please attach copies of your meeting minutes for the year.

Attached Not Attached

8. Please list any CLG or historic preservation related training sessions or workshops attended by commission members and staff.

C. SURVEY AND INVENTORY OF HISTORIC PROPERTIES:

1. Has your CLG conducted any local surveys in the past year? *If you answer yes please complete questions 2-4.*

Yes No

2. Please summarize the survey activity, including the number and types of surveys conducted and the total amount of acreage covered. *If you provide this information in an attachment please note below.*

3. How many historic properties were recorded and reported to the Alaska Heritage Resources Survey (AHRS)?

4. Please provide, in an attached document, a summary of the results of each survey conducted, including type of resources recorded, the number of new sites or structures recorded, the number of properties investigated during the survey, and the number of volunteers and property owners involved.

5. Do local government staff and non-staff researchers use the local cultural resources inventory?

Yes No

6. If yes, please provide an estimate of how often and by which users your inventory is used.

D. PRESERVATION PLANNING ACTIVITIES:

1. Are you currently working on writing or updating your local preservation plan?

Yes No

2. If yes, please provide us with a brief summary of your progress writing or updating your local preservation plan.

3. If you have an adopted preservation plan how are you implementing the plan's goals and objectives?

E. NATIONAL REGISTER PROGRAM PARTICIPATION:

1. Has your commission evaluated any properties for listing in the National Register of Historic Places in the past year? *If you answer yes please complete questions 2-5.*

Yes No

2. Please provide a list of names and locations of historic properties evaluated.

3. Please list the dates of public hearings or regularly scheduled meetings at which the public had the opportunity to comment on the nomination(s).

4. Please explain how the commission arranged for review of the nomination by a qualified historian, archaeologist, architect or historical architect if not represented on the commission.

F. PROTECTION OF HISTORIC PROPERTIES:

1. Does your commission or staff review local projects for impacts on cultural resources?
 Yes No
2. If yes, how many local projects were reviewed in the past year?
3. Please provide a summary or list of the types of local projects reviewed that impacted or had the potential to impact historic properties.
4. Has your CLG participated in any Section 106 consultations?
5. If yes, what were the projects and did you participate, through consultation, in the development of Memorandums of Agreements or Programmatic Agreements, to resolve any adverse effects to historic resources within your community?

G. PUBLIC PRESERVATION EDUCATION PROJECTS:

1. Has your CLG conducted any public education projects addressing historic preservation in the past year?
 Yes No
4. If yes, please list them.

H. HISTORIC PRESERVATION GRANT ACTIVITIES:

1. Did your CLG apply for and receive any CLG Historic Preservation Fund grants in the past year?
 Yes No

2. If yes, please provide a list of grants applied for and received.
3. Please list and briefly describe of other (non-CLG Historic Preservation Fund) preservation grants applied for and received.

I. OTHER PRESERVATION ACTIVITIES:

1. Please summarize any other local events, projects or achievements involving historic resources in the community.

J. UPDATED CONTACT INFORMATION:

1. Please provide us with the following contact information so we can insure our records are up to date:

COMMISSION STAFF

Name:

Title:

Address:

Phone number:

Email:

COMMISSION CHAIR

Name:

Phone number:

Email:

ADDITIONAL CLG/COMMISSION CONTACT

Name:

Title:

Phone number:

Email:

For clarification or more information about the annual report requirements, please contact Maria Lewis, CLG Coordinator at the Alaska Office of History and Archaeology at (907) 269-8717 or maria.lewis@alaska.gov. Annual reports can be mailed to the Office of History & Archaeology, 550 W 7th Ave Suite 1310, Anchorage, Alaska 99501-3565 or emailed to maria.lewis@alaska.gov.

APPENDIX IV

GLOSSARY OF TERMS

GLOSSARY OF TERMS

Following is a selection of terms that relate to historic architecture and the principles and practice of historic preservation.

Adaptive Reuse – Refers to the recycling of an old building for use other than that for which it was originally constructed.

Arch – A curved construction usually spanning an opening or used for decorative purposes.

Asphalt shingles – A type of roofing material composed of layers of saturated felt, cloth, or paper, and coated with a tar or asphalt substance and granules.

Bay Window – A window or set of windows, which project out from a wall, forming an alcove or small space in a room.

Bracket – A supporting member for a projecting element or shelf, sometimes in the shape of an inverted “L” and sometimes as a solid piece or a triangular truss.

Building – A resource created principally to shelter any form of human activity, such as a house.

Capital – The topmost member, usually decorated, of a column or pilaster.

Clapboards – Narrow, horizontal, overlapping wooden boards, usually thicker along the bottom edge, that form the outer skin of the walls of many wood frame houses. The exposed surface of the boards ranges from 4 to 6 inches in older buildings.

Column – A slender upright structure generally consisting of a cylindrical shaft, a base, and a capital.

Contributing Resource – A building, site, structure, or object that adds to the significance of a historic property.

Corbel – A projection or one of a series of projections, each stepped progressively farther forward with height; anchored in a wall, story, column, or chimney; used to support an overhanging member above.

Cornice – The exterior trim of a structure at the meeting of the roof and wall.

Cross Gable – A building where there are two gable roof forms perpendicular to each other forming a cross in plan.

Divided Light Window – A window with the glass divided into small panes.

Dormer – A structure projecting from a sloping roof usually housing a window or ventilating louver.

Double Hung Window – A window having two vertically sliding sashes each closing a different part of the window.

Eaves – The lower edge of a sloping roof; that part of a roof of a building, which projects beyond the wall.

Eyebrow Dormer – A low dormer on the slope of a roof. It has no sides the roofing being carried over it in a low arch or wave line.

Façade – Front or principal face of a building. Any side of a building that faces a street or other open space.

False Front – A front wall, which extends beyond the sidewalls of a building to create a more imposing facade.

Fascia – A flat board with a vertical face that forms the trim along the edge of a flat roof, or along the horizontal, or eaves sides of a pitched roof.

Fenestration – The arrangement and design of windows in a building.

Form – The overall shape of a structure.

Front Gable – A gabled roof form building where the front of the building is on the gable end.

Gable – The vertical triangular portion of the end of a building having a double-sloping roof, from the level of the cornice or eaves to the ridge of the roof.

Glazing – Fitting glass into windows and doors.

Head – The top horizontal member over a door or window opening.

Hip on Gable Roof – The end of a roof when it is formed into a shape intermediate between a gable and a hip.

Hip Roof – A roof, which slopes upward from all four sides of a building, requiring a hip rafter at each corner.

Historic Context – information about historic trends and properties grouped by an important theme in the prehistory or history of a community, State, or the nation during a particular period of time.

Historic District – A significantly concentration of sites, buildings, structures or objects united historically or aesthetically by plan or physical development.

Historic Integrity – the authenticity of a property’s historic identity, evidenced by the survival of physical characteristics that existed during the property’s historic or prehistoric period.

Historic Property – a district, site, building, structure or object significant in American history, architecture, engineering, archeology, or culture at a national, State, or local level.

Historic Significance – the importance of a property to the history, architecture, archeology, engineering, or culture of a community, State, or the nation.

In-Kind Replacement – To replace a feature of a building with materials of the same characteristics, such as material, texture, color, etc.

Inventory – a list of historic properties determined to meet specified criteria of significance.

Lap Siding – See “clapboards.”

Mass – The physical size and bulk of a structure.

National Register Criteria – the established criteria for evaluating the eligibility of properties for inclusion in the National Register of Historic Places.

Non-contributing Resource – A building, site, structure, or object that does not add to the historic significance of a property.

Overhang – The projection of an upper story or roof beyond the story immediately below

Palladian Window – A window of large size divided by columns or piers resembling pilasters into three lights, the middle one of which is usually wider than the others and is sometimes arched.

Parapet – A low wall used along the edge of a roof.

Pediment – In classical architecture, the triangular gable end of the roof above the horizontal cornice often filled with sculpture. In later work, a surface used ornamentally over doors or windows, usually triangular but may be curved.

Pilaster – A support treated architecturally as a column, with a base, shaft, and capital that is attached to a wall surface.

Property Type – a grouping of individual properties based on a set of shared physical or associative characteristics.

Pyramidal Roof – A roof hipped equally on all sides so as to have a pyramidal form.

Rafter – Any of the beams that slope from the ridge of a roof to the eaves and serve to support the roof.

Rake – A board or molding along the sloping edge of a gable.

Return – The continuation of a molding, projection, member, or cornice in a different direction usually at a right angle.

Roof Crest – A wall or decorative element along the ridge of a roof.

Rose Window – A large circular medieval window containing tracery disposed in a radial manner.

Shape – The general outline of a building or its façade.

Shed Dormer – A dormer whose eave line is parallel to the eave line of the main roof instead of being gabled.

Shed Roof – A roof slope having only one sloping plane.

Side Gable – A gabled roof form building where the front of the building is on the side.

Siding – The narrow horizontal or vertical wood boards that form the outer face of the walls in a traditional wood frame house. The term is also more loosely used to describe any material that can be applied to the outside of a building as a finish.

Sill – The lowest horizontal member in a frame or opening for a window or door.

Soffit – The underside of a structural part, as of a beam, arch, or rafter tails.

Stile – A vertical piece in a panel or frame, as of a door or window.

Streetscape – The character of the street, or how elements of the street form a cohesive environment.

Tower – A building characterized by its relatively great height.

Transom – A window located above a door or window.

Turret – A diminutive tower characteristically corbelled from a corner.

Vernacular Architecture – A mode of building based on regional forms and materials.

Window Parts – The moving units of a window are known as sashes and move within the fixed frame. The sash may consist of one large pane of glass or may be subdivided into smaller panes by thin members called muntins or glazing bars. Sometimes larger window divisions called mullions are used.

APPENDIX V

REFERENCES, REPOSITORIES & RESOURCES

REFERENCES, REPOSITORIES & RESOURCES

References

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2020 A Year That Most Juneauites Were Not Sorry to Have Behind Them,
Gastineau Heritage News, Published by the Gastineau Channel
Historical Society

Repositories

Alaska and Polar Regions Collections, Elmer E. Rasmuson Library, University
of Alaska Fairbanks

Alaska State Library, Historical Collections, Juneau, Alaska

Anchorage Museum at Rasmuson Center, Library and Archives, Anchorage,
Alaska

Carrie M. McLain Memorial Museum, Nome, Alaska

City of Nome Assessor Files

Resources

Advisory Council on Historic Preservation
1100 Pennsylvania Avenue NW, Suite 803
Washington, DC 20004
Phone: (202) 606-5803
Web: www.achp.gov

Alaska Office of History and Archeology
550 W. 7th Avenue, Suite 1310
Anchorage, Alaska 99501-3565
Phone: (907) 269-8721
Web: www.dnr.state.ak.us/parks/oha

Alaska State Historic Preservation Office
Judith E. Bittner, State Historic Preservation Officer
550 W. 7th Avenue, Suite 1310
Anchorage, Alaska 99501-3565
Phone: (907) 269-8721
Web: www.dnr.state.ak.us/parks/oha

National Alliance of Preservation Commissions
325 South Lumpkin Street
Founders Garden House
Athens, Georgia 30602
Phone: (706) 542-4731
Web: www.sed.uga.edu/pso/programs/napc/napc.htm

National Center for Preservation Technology and Training
645 University Parkway
Natchitoches, LA 71457
Phone: (318) 356-7444
Web: www.ncptt.nps.gov

National Park Service Cultural Programs
Web: www.nps.gov/history/whatwedo.htm

National Register of Historic Places
Web: www.nps.gov/history/nr/index.htm

National Trust for Historic Preservation
1785 Massachusetts Avenue NW
Washington, DC 20036-2117
Phone: (202) 588-6000
Web: www.preservationnation.org

Preserve America
Web: www.preserveamerica.gov

Preservation Action
National Building Museum
401 F Street, Room 324
Washington, DC 20001
Phone: (202) 637-7873
Web: www.preservationaction.org

Presented By.
Finance Director

Action Taken:
Yes ___
No ___
Abstain ___

CITY OF NOME, ALASKA

RESOLUTION NO. R-22-01-02

A RESOLUTION ADOPTING THE RESULTS OF THE FISCAL YEAR 2021 AUDIT PERFORMED BY ALTMAN, ROGERS & CO.

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

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

WHEREAS, the City of Nome adopted Resolution R-21-03-05 approving a contract with Altman, Rogers & Co. for audit services for fiscal year 2021; and

WHEREAS, Altman, Rogers, & Co. completed the contracted services and issued an opinion on January 20, 2022;

NOW, THEREFORE, BE IT RESOLVED that the Nome Common Council hereby adopts the results of the fiscal year 2021 audit performed by Altman, Rogers & Co. and authorizes the release of the City of Nome’s audited financial statements for fiscal year 2021.

APPROVED and **SIGNED** this 24th day of January, 2022.

JOHN K. HANDELAND
Mayor

ATTEST:

BRYANT HAMMOND
Clerk

CITY OF NOME, ALASKA
Letter to the Governing Board
Year Ended June 30, 2021

CITY OF NOME, ALASKA
Letter to the Governing Board
Year Ended June 30, 2021

Month XX, 2022

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

We have audited the financial statements of the governmental activities, the business-type activity, the Nome Public Schools discretely presented component unit, each major fund and the aggregate remaining fund information of City of Nome, Alaska (the City) for the year ended June 30, 2021, which collectively comprise the City's basic financial statements. We did not audit the financial statements of Nome Joint Utility System, which is a discretely presented unit. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards, Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 5, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies and Transactions

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As discussed in Note 14, to the financial statements, city changed accounting policies related to Fiduciary activities, Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, and No. 97 97 Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans in 2021. As a result of these standards the City has determined its Deferred Compensation Plan no longer meets the criteria for reporting as a fiduciary fund and accordingly the City is no longer reporting a Fiduciary Fund. We noted no transactions entered into by City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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

All Opinion Units:

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

Government-Wide and Business-Type Opinion Units:

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

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

Government-Wide Opinion Unit:

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

Financial Disclosures

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated Month XX, 2022.

REVISED DRAFT
FOR DISCUSSION PURPOSES ONLY

Management Consultations with Other Independent Accountants

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

Internal Control Matters

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

Accounting Assistance

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

Other Matters/Supplementary Information Accompanying the Financial Statements

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

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

Major Issues Discussed with Management Prior to Retention

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

Restriction on Use

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

Sincerely,

Anchorage, Alaska

REVISED DRAFT
FOR DISCUSSION PURPOSES ONLY

CITY OF NOME, ALASKA

Management Discussion and Analysis,
Basic Financial Statements, Required Supplementary Information,
Additional Supplementary Information and
Compliance Reports

Year Ended June 30, 2021

CITY OF NOME, ALASKA

Management Discussion and Analysis,
Basic Financial Statements, Required Supplementary Information,
Additional Supplementary Information and
Compliance Reports

Year Ended June 30, 2021

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the Nome Public Schools discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Nome, Alaska, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Nome's basic financial statements as listed in the table of contents. We did not audit the financial statements of Nome Joint Utility System, which is a discretely presented component unit.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Nome Joint Utility System, which is a discretely presented component unit of the reporting entity, which represents 43 percent, 44 percent, and 28 percent, respectively, of the assets, net position and revenues of the total reporting entity. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the City of Nome, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Nome, Alaska, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 14 to the financial statements, in 2021 the City adopted new accounting guidance, GASB Statement No. 84, Fiduciary Activities and GASB Statement No. 97 Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. Statement No. 84 established criteria for identifying fiduciary activities and the reporting requirements of said fiduciary activities. Statement No. 97 clarifies the criteria for evaluating a Section 457 plan as either a pension plan or employee benefit plan as noted in prior guidance. Furthermore, GASBS Statement No. 97 also adds or amends criteria for assessing fiduciary component units of the City in relation to previously issued accounting principles. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-15, the budgetary comparison schedules on pages XX-XX, the Schedules of City's Share of Net Pension and OPEB Liabilities and Assets and Contributions for the Public Employees' Retirement System on pages 63-66, and the related notes to required supplementary information on pages XX-XX, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Nome, Alaska's basic financial statements. The information listed in the table of contents as "Supplementary Information", which includes Other Governmental Funds: Combining Balance Sheet, Combining Statement of Revenues, Expenditures and Changes in Fund Balances is presented for purposes of additional analysis, and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The "Supplementary Information" listed above is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the "Supplementary Information" is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated Month XX, 2022 on our consideration of the City of Nome's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City of Nome's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Nome's internal control over financial reporting and compliance.

Anchorage, Alaska
Month XX, 2022

MANAGEMENT DISCUSSION AND ANALYSIS

City of Nome, Alaska
Management Discussion and Analysis
For the Year Ended June 30, 2021

This section of the City of Nome, Alaska's annual financial report provides a narrative overview and analysis by the City management of the financial activities of the City of Nome for the fiscal year ended June 30, 2021. It is designed to focus on significant financial issues, provide an overview of the City's financial activities, highlight changes in the City's financial position, identify material changes from the original budget, and explain any specific issues or concerns. This discussion and analysis should be read in conjunction with the City's financial statements, which follows this section.

Financial Highlights

- At June 30, 2021, the City's assets and deferred outflows (net position) exceeded its liabilities and deferred inflows by \$96,312,881. Of this amount, \$9,623,676 in unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position decreased by \$5,068,987, or 5%, from the prior fiscal year's amount. The governmental activities net position decreased by \$4,694,796 (7.3%) and the business-type activities net position decreased by \$374,191 (1.01%).
- As of June 30, 2021, the City's governmental funds, excluding business-type activities, reported combined ending fund balances of \$17,094,195, representing an increase of \$665,100 compared to the prior year.
- Total general revenues accounted for \$11,879,707 (56.66%) of total revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$9,087,380 (43.34%) of total revenues of \$20,967,087.
- The governmental fund balance is comprised of Non-spendable, Restricted, Committed, Assigned and Unassigned classifications. At the end of the year, unassigned fund balance for the General Fund was \$9,928,982 or 81.6% of total General Fund expenditures and transfers.
- The City's total outstanding long-term debt decreased by \$201,550 due to scheduled debt repayments during the year; this includes net pension and OPEB liability.
- In September 2020, the City agreed to borrow funds from Wells Fargo Bank through the issuance of a Revenue Anticipation Note for \$3.8 million at 1.28% interest per annum to finance the purchase of diesel fuel for Nome Joint Utility System (NJUS). NJUS is obligated and makes direct payment to Wells Fargo Bank as principal and interest become due. The Note was paid over 10 equal installments and fully repaid in 2021. Subsequently in September 2021, NJUS through the City, sold a \$3.8 million Revenue Anticipation Note to Wells Fargo Bank to finance the 2021-2022 fuel requirements. The Note bears an annual interest of .95% and will be repaid in 10 equal installments. NJUS pledged utility revenues as security for the Note.

Overview of the Financial Statements

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

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

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

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

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

Government-wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

Notes to the Financial Statements

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

Other Information

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

Government-Wide Financial Analysis

Statement of Net Position

Over time, net position may serve as a useful indicator of a government's financial position. At June 30, 2021, the City's assets and deferred outflows exceeded its liabilities and deferred inflows by \$96,312,881, representing a net decrease of \$5,068,987 from the prior year. Of this amount, \$9,623,676 in unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

By far the largest portion of the City's net position (88.5%) reflects its net investments in capital assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

City of Nome, Alaska
Management Discussion and Analysis, Continued

Item A.

2020

| | Governmental Activities | Business-type Activities | Eliminations | Total |
|--|----------------------------|-----------------------------|--------------------|--------------------|
| Current and other assets | \$ 23,967,543 | 1,935,800 | (1,735,801) | 24,167,542 |
| Long-term and capital assets | 51,087,530 | 42,366,318 | - | 93,453,848 |
| Total assets | 75,055,073 | 44,302,118 | (1,735,801) | 117,621,390 |
| Deferred outflows of resources | 949,911 | 145,266 | - | 1,095,177 |
| Current liabilities | 2,712,047 | 2,633,895 | (1,735,801) | 3,610,141 |
| Long-term liabilities | 8,750,516 | 4,507,653 | - | 13,258,169 |
| Total liabilities | 11,462,563 | 7,141,548 | (1,735,801) | 16,868,310 |
| Deferred inflows of resources | 390,126 | 76,263 | - | 466,389 |
| Net position | | | | |
| Net investment in capital assets | 49,329,733 | 37,809,234 | - | 87,138,967 |
| Restricted for E-911 surcharge | 481,054 | - | - | 481,054 |
| Restricted for causeway | - | 817,979 | - | 817,979 |
| Restricted for Police Department | - | - | - | - |
| Unrestricted | 14,341,508 | (1,397,640) | - | 12,943,868 |
| Total net position | \$ 64,152,295 | 37,229,573 | - | 101,381,868 |
| Total Liab, Def Inf, Net Position | 76,004,984 | 44,447,384 | (1,735,801) | 118,716,567 |

A small portion of the City's net position (approximately 1.5% in 2021) represents resources that are subject to external restrictions on how they may be used. Such restrictions are for the restricted assets for commercial passenger vessel tax (CPV), causeway operations, and the E-911 surcharge program. The remaining balance of unrestricted net position of \$9,623,676 may be used to meet the government's ongoing obligation to citizens and creditors.

City of Nome, Alaska
Management Discussion and Analysis, Continued

Item A.

Statement of Activities

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

| | Change in Net Position | | | | | |
|--|----------------------------|---------------------------------|-------------------|----------------------------|---------------------------------|-------------------|
| | 2021 | | | 2020 | | |
| | Governmental Activities | Business- type Activities | Total | Governmental Activities | Business- type Activities | Total |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | 867,746 | 1,809,216 | 2,676,962 | 920,716 | 1,649,408 | 2,570,124 |
| Operating grants and contributions | 5,258,184 | 16,368 | 5,274,552 | 2,038,742 | (7,890) | 2,030,852 |
| Capital grants and contributions | 83,029 | 1,052,837 | 1,135,866 | 180,534 | 353,383 | 533,917 |
| General revenues: | | | | | | |
| Property taxes | 4,318,657 | - | 4,318,657 | 4,593,119 | - | 4,593,119 |
| Penalties and interest | 77,186 | - | 77,186 | 76,290 | - | 76,290 |
| Sales tax | 5,904,993 | - | 5,904,993 | 5,755,855 | - | 5,755,855 |
| Bed tax | 118,589 | - | 118,589 | 102,533 | - | 102,533 |
| Fines and forfeitures | 1,801 | - | 1,801 | 3,508 | - | 3,508 |
| Payment in lieu of taxes | 374,736 | - | 374,736 | 381,642 | - | 381,642 |
| Rentals and royalties | 271,266 | - | 271,266 | 149,988 | - | 149,988 |
| Investment earnings | 78,640 | 28,573 | 107,213 | 154,430 | 51,424 | 205,854 |
| Grants not restricted to specific programs | 659,125 | - | 659,125 | 697,684 | - | 697,684 |
| Gain on sale of assets/equipment | 46,120 | - | 46,120 | - | - | - |
| Transfer capital asset from component unit | - | - | - | - | - | - |
| Other | 21 | - | 21 | 143,650 | - | 143,650 |
| Total revenues | \$ 18,060,093 | 2,906,994 | 20,967,087 | 15,198,691 | 2,046,325 | 17,245,016 |

(continued)

City of Nome, Alaska
Management Discussion and Analysis, Continued

Item A.

Change in Net Position

| | 2021 | | | 2020 | | |
|--|----------------------------|---------------------------------|-------------------|----------------------------|---------------------------------|-------------------|
| | Governmental Activities | Business- type Activities | Total | Governmental Activities | Business- type Activities | Total |
| Expenses: | | | | | | |
| Legislative | 205,540 | - | 205,540 | 164,895 | - | 164,895 |
| Administrative | 1,431,916 | - | 1,431,916 | 1,020,352 | - | 1,020,352 |
| Information technology | 431,048 | - | 431,048 | 253,773 | - | 253,773 |
| Planning and engineering | 148,982 | - | 148,982 | 90,684 | - | 90,684 |
| City clerk | 554,060 | - | 554,060 | 376,516 | - | 376,516 |
| Police | 4,342,329 | - | 4,342,329 | 2,741,456 | - | 2,741,456 |
| Animal control | 51,874 | - | 51,874 | 21,469 | - | 21,469 |
| EMS | 933,782 | - | 933,782 | 655,922 | - | 655,922 |
| Public works | 3,752,825 | - | 3,752,825 | 2,265,756 | - | 2,265,756 |
| Recreation center | 805,671 | - | 805,671 | 590,946 | - | 590,946 |
| Swimming pool | 77,973 | - | 77,973 | 47,915 | - | 47,915 |
| Museum | 681,960 | - | 681,960 | 595,470 | - | 595,470 |
| Library | 537,020 | - | 537,020 | 412,615 | - | 412,615 |
| Visitor center | 264,318 | - | 264,318 | 214,319 | - | 214,319 |
| Education | 5,212,673 | - | 5,212,673 | 4,171,879 | - | 4,171,879 |
| Non-departmental | 3,297,448 | - | 3,297,448 | 876,933 | - | 876,933 |
| Unallocated interest | 25,470 | - | 25,470 | 44,216 | - | 44,216 |
| Port | - | 3,281,185 | 3,281,185 | - | 3,341,908 | 3,341,908 |
| Total expenses | 22,754,889 | 3,281,185 | 26,036,074 | 14,545,116 | 3,341,908 | 17,887,024 |
| Increase (decrease) in net position | (4,694,796) | (374,191) | (5,068,987) | 653,575 | (1,295,583) | (642,008) |
| Net position, beginning of year | 64,152,295 | 37,229,573 | 101,381,868 | 63,498,720 | 38,525,156 | 102,023,876 |
| Net position, end of year | \$ 59,457,499 | 36,855,382 | 96,312,881 | 64,152,295 | 37,229,573 | 101,381,868 |

As reflected in the table above, the City's overall net position decreased by \$5,068,987 in 2021. Governmental activities in 2021 decreased the City's net position by \$4,694,796.

The primary sources of revenue from governmental activities are sales tax and property tax revenue, which amounted to \$5,904,993 and \$4,318,657 respectively, an increase of 2.6% in sales tax and a decrease of 6% in property tax, from 2020. The decrease in property tax revenue was attributed to the mill rate decreasing from 13 to 12 mills, as well as other value changes in the tax roll.

Expenses in the governmental activities increased in 2021 by \$8,209,773 from the prior year. The increase in expense was due to expenses for the mitigation of the COVID-19 Pandemic (FEMA & CARES). Additionally, the ACSA restroom project was complete (\$370,858), NPD purchased two 2019 F-150 4x4 Super-cab trucks (\$90,945).

The City's governmental activities expenses are predominately related to Public Safety (23.41%), Education (22.91%), Public Works (16.49%), Non-Departmental (14.49%), and General Government (12.18%) or 89.48% of total governmental activities expenses.

Business-type activities in 2021 decreased the City's net position by \$374,191. The Port Harbor Launch Ramp Repair has a 68% EDA, 32% Match - \$668,918 in expense. The Anode replacement project was not grant funded - \$70,704 in expense.

Financial Analysis of the Government's Funds

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

Governmental Funds

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

At June 30, 2021 the City's governmental funds reported combined ending fund balances of \$17,094,195, an increase of \$665,100 over the prior year. Of this amount \$7,177,852 is non-spendable, restricted, committed, or assigned for specific purposes. \$9,916,343 is available for spending at the government's discretion.

The General Fund is the chief operating fund of the City. The fund balance of the City's General Fund increased by \$1,015,940 in 2021 compared to an increase of \$460,072 in 2020.

The General Fund's fund balance must be able to meet unforeseen needs and emergencies, as well as future spending needs. The City's fund balance policy is to maintain unassigned fund balance in a range equal to 10% to 50% of the General Fund operating expenditures. At June 30, 2021, the unassigned fund balance of the General Fund was \$9,928,982 which is 66.22% of the total General Fund balance compared to 62.34% in 2020.

As a measure of the General Fund's liquidity, both unassigned fund balance and total fund balance may be compared to total fund expenditures. Unassigned fund balance represents 87.09% of total General Fund expenditures at June 30, 2021 compared to 73.50% at June 30, 2020.

Proprietary Fund

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

The Port of Nome Fund's total net position was \$36,855,382 in 2021, a decrease of \$374,191 from 2020 while the unrestricted net position shows a deficit of \$947,187 compared to a deficit of \$1,397,640 in 2020.

General Fund Budgetary Highlights

- General Fund revenues exceeded expenditures by \$1,738,020 before transfers, and after transfers between funds were accounted for, there was a net increase in fund balance of \$1,015,940.
- Overall, actual revenues were \$188,969 more than budgeted while actual expenditures and transfers were \$780,851 less than budgeted, which is primarily due to building closures due to COVID 19, staff turnover creating vacancies, as well as encountering challenges in filling open positions.
- Actual sales tax revenue exceeded budgeted revenue by \$399,993. Rental & Royalties exceeded budgeted revenue by \$111,824. Actual Penalty & Interest revenues were \$19,436 greater than budgeted amounts.

Capital Assets and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2021 amounts to \$90,167,889 net of accumulated depreciation, a decrease of \$2,420,633 over last year. Major capital asset events during the current fiscal year included the following:

- Capital projects completed:
 - Completion of the ACSA Restroom Renovation
 - Acquisition of two 2019 F-150 Super Cab Trucks
 - Acquisition of Polygraph system
 - Acquisition of 2 - 24 Port Fiber Switches
 - Acquisition of Can-Am 2021 Defender
 - Major Repair to 2003 F350 Ambulance
 - Acquisition of Air Paks, Cylinders, Valves for EMS
 - Acquisition of TIG Welder
 - Acquisition of 2 Integrity DST Cross Trainers
 - Acquisition of medical equipment Pwrpro Cot, Defibrillator, Autopulse
 - Upgrades for phone system, AV work
 - Fuel Line Repair completion, Multi Sensor cameras

City of Nome, Alaska
Management Discussion and Analysis, Continued

Item A.

- Ongoing projects:
 - Deep water port study and design
 - Port Waste Facility feasibility study
 - Harbor Launch Ramp Repair
 - DOT/Port Road Improvements
 - Covered ice hockey rink facility
 - Anode Replacement: Cswy & Fish Docks
 - Nome-Beltz High School Roof

| | 2021 | | | 2020 | | |
|-------------------------------|----------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| | Governmental | Business- | Total | Governmental | Business- | Total |
| | Activities | type Activities | | Activities | Activities | |
| Land | \$ 7,426,728 | 6,618,242 | 14,044,970 | 7,426,728 | 6,618,242 | 14,044,970 |
| Tideland patent | - | 736,400 | 736,400 | - | 736,400 | 736,400 |
| Buildings | 39,462,891 | 74,823 | 39,537,714 | 41,299,250 | 88,481 | 41,387,731 |
| Small Boat Harbor | - | 2,808,683 | 2,808,683 | - | 2,969,641 | 2,969,641 |
| Causeway | - | 4,436,270 | 4,436,270 | - | 5,150,836 | 5,150,836 |
| Quarry Jetty | - | 1,416,715 | 1,416,715 | - | 1,612,851 | 1,612,851 |
| Cape Nome Quarry | - | 3,508,800 | 3,508,800 | - | 3,665,309 | 3,665,309 |
| C-cell dock/WG | - | 1,979,626 | 1,979,626 | - | 2,192,357 | 2,192,357 |
| Vehicles, trucks and trailers | 637,131 | | 637,131 | 695,858 | - | 695,858 |
| Assets other than buildings | 985,024 | | 985,024 | 835,334 | - | 835,334 |
| Other | 190,876 | 15,329,333 | 15,520,209 | 76,155 | 16,080,847 | 16,157,002 |
| Machinery and equipment | 406,830 | 43,039 | 449,869 | 265,541 | 47,821 | 313,362 |
| Construction in progress | 482,442 | 3,624,036 | 4,106,478 | 437,729 | 2,389,142 | 2,826,871 |
| Total capital assets | \$ 49,591,922 | 40,575,967 | 90,167,889 | 51,036,595 | 41,551,927 | 92,588,522 |

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

Debt Administration

Long-Term Debt – At the end of the current fiscal year, the City of Nome, Alaska had total bonded debt outstanding of \$4,881,160. This entire amount is backed by the full faith and credit of the City. The remainder of the City's debt represents loans, compensated absences and landfill closure and post-closure costs and Net Pension and OPEB liability.

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

| | Governmental | | Business-type | | Total | |
|---|---------------------|------------------|------------------|------------------|-------------------|-------------------|
| | Activities | | Activities | | | |
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| General obligation bonds, including premium | \$ 1,277,707 | 1,706,862 | - | - | 1,277,707 | 1,706,862 |
| Revenue bonds | - | - | 3,603,453 | 3,742,693 | 3,603,453 | 3,742,693 |
| Compensated absences | 445,516 | 422,001 | - | - | 445,516 | 422,001 |
| Landfill post closure care costs | 1,384,801 | 1,357,392 | - | - | 1,384,801 | 1,357,392 |
| Landfill loan | - | 50,001 | - | - | - | 50,001 |
| Net pension and OPEB Liability | 5,472,419 | 5,163,325 | 814,316 | 757,488 | 6,286,735 | 5,920,813 |
| | \$ 8,580,443 | 8,699,581 | 4,417,769 | 4,500,181 | 12,998,212 | 13,199,762 |

During the current fiscal year, the City's total debt decreased by \$201,550 as a result of debt scheduled repayments during the year. There was an increase in the net pension and OPEB liability. Additional information on the City of Nome, Alaska's long-term debt can be found in note 6 on pages 39-41 of this report.

Economic Factors and Next Year's 2022 Budgets and Rates

- The impact of COVID-19 remains ongoing. There have been periodic business closures or occupancy reductions, city building closures, and disruptions across the workforce. These issues will most likely continue into the future as we work to mitigate COVID-19.
- Sales tax remains the primary source of revenue for the General Fund accounting for approximately 45% of total budgeted revenues. This amount was levied for the operation and maintenance activities in the General Fund, and to fund education and capital improvements not associated with the enterprise funds.
- The City continues with the expansion and construction and improvements to the port facilities.

These various factors were taken into consideration in the development of the FY 2022 budget. Major aspects of the adopted FY 2022 budget include:

- Overall revenue in the General Fund (before fund balance appropriation) is projected to decrease by \$366,233 while overall expenditure and transfers are projected to increase by \$697,991. There is a fund balance appropriation of \$1,567,729.38 from savings is to balance the budget of \$13,647,220.39.
- The property tax rate mill rate stayed the same at 12 mills (1 mill is approximately 360,788). This amount was levied to fund education at \$3,000,000 and to continue the increased funding for public safety.
- Sales tax rate remains at 5% from September to April and 7% from May to August. Bed tax remains at 6%. The Port Tariff will increase via the Anchorage CPI in January 2022. The Port Tariff is being reviewed for language change and rate changes, which will be implemented in March/April 2022, if approved.
- Capital improvements include the purchase of an EMS used Multi-purpose hose truck, a police vehicle, and an admin vehicle for Dignitaries.

Requests for Information

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

Finance Department
City of Nome
P.O. Box 281
Nome, Alaska 99762
Email: finance@nomealaska.org

BASIC FINANCIAL STATEMENTS

CITY OF NOME, ALASKA
Statement of Net Position
Government-Wide Financial Statements
June 30, 2021

| | Primary Government | | | Component Units | | |
|--|-------------------------|--------------------------|------------------|--------------------|---------------------|---------------------------|
| | Governmental Activities | Business-type Activities | Eliminations | Totals | Nome Public Schools | Nome Joint Utility System |
| Assets and Deferred Inflows of Resources | | | | | | |
| Current: | | | | | | |
| Cash and investments | \$ 15,854,086 | 1,065,795 | - | 16,919,881 | 7,614,395 | 810,313 |
| Receivables: | | | | | | |
| Property taxes, net | 4,455,516 | - | - | 4,455,516 | - | - |
| Sales and bed taxes | 905,220 | - | - | 905,220 | - | - |
| Accounts receivable, net | - | 269,259 | - | 269,259 | - | 1,178,601 |
| State of Alaska and federal government | 163,404 | 632,056 | - | 795,460 | 1,797,558 | - |
| Unbilled revenues | - | - | - | - | - | 516,907 |
| Other, net | 208,918 | - | - | 208,918 | 9,899 | 1,098,989 |
| Inventory | - | - | - | - | 53,751 | 4,994,866 |
| Prepaid items | 41,737 | 500 | - | 42,237 | 633,176 | 120,731 |
| Internal balances | 821,036 | - | (821,036) | - | - | - |
| Due from component units: | | | | | | |
| Nome Joint Utility System | 75,535 | - | - | 75,535 | - | - |
| Other assets | - | - | - | - | - | 1,467,064 |
| Noncurrent assets: | | | | | | |
| Restricted assets: | | | | | | |
| Cash and investments | - | 818,995 | - | 818,995 | - | - |
| Capital assets: | | | | | | |
| Not being depreciated | 8,217,140 | 10,978,678 | - | 19,195,818 | - | 2,506,589 |
| Depreciated, net | 41,374,782 | 29,597,289 | - | 70,972,071 | 1,369,600 | 77,007,525 |
| Investment in ARC | - | - | - | - | - | 1,984,829 |
| Net pension and OPEB assets: | 481,511 | 71,651 | - | 553,162 | 895,637 | - |
| Total assets | <u>72,598,885</u> | <u>43,434,223</u> | <u>(821,036)</u> | <u>115,212,072</u> | <u>12,374,016</u> | <u>91,686,414</u> |
| Deferred outflows of resources | | | | | | |
| Pension and OPEB deferrals | 999,752 | 149,551 | - | 1,149,303 | 1,242,530 | 309,705 |
| Deferred charges | - | - | - | - | - | 1,383,477 |
| Loss on refunding bonds | - | - | - | - | - | 20,314 |
| Total assets and deferred outflows of resources | <u>\$ 73,598,637</u> | <u>43,583,774</u> | <u>(821,036)</u> | <u>116,361,375</u> | <u>13,616,546</u> | <u>93,399,910</u> |
| Liabilities and Deferred Inflows of Resources | | | | | | |
| Current: | | | | | | |
| Accounts payable | \$ 487,838 | 676,159 | - | 1,163,997 | 541,795 | 489,733 |
| Line of credit | - | - | - | - | - | - |
| Accrued payroll | 123,334 | - | - | 123,334 | 199,698 | 155,629 |
| Accrued payroll liabilities | 44,606 | - | - | 44,606 | - | 213,894 |
| Accrued interest payable | - | 48,383 | - | 48,383 | - | 59,176 |
| Unearned revenue | 195,128 | - | - | 195,128 | 634,625 | - |
| Internal balances | - | 821,036 | (821,036) | - | - | - |
| Deposits payable | - | - | - | - | - | 242,676 |
| Prepaid services | - | 689,539 | - | 689,539 | - | - |
| Fuel loan payable | - | - | - | - | - | 2,664,502 |
| Long-term debt due within one year | 235,000 | 144,937 | - | 379,937 | - | 894,050 |
| Noncurrent liabilities: | | | | | | |
| Long-term debt due in more than one year | 2,427,508 | 3,458,516 | - | 5,886,024 | - | 9,432,151 |
| Net pension and OPEB liability | 5,472,419 | 814,316 | - | 6,286,735 | 5,777,761 | 2,120,498 |
| Compensated absences | 444,516 | - | - | 444,516 | 109,108 | - |
| Total current and noncurrent liabilities | <u>9,430,349</u> | <u>6,652,886</u> | <u>(821,036)</u> | <u>15,262,199</u> | <u>7,262,987</u> | <u>16,272,309</u> |
| Deferred inflows of resources | | | | | | |
| Taxes levied for a future year | 4,329,462 | - | - | 4,329,462 | - | - |
| Pension and OPEB deferrals | 381,327 | 75,506 | - | 456,833 | 622,460 | 216,958 |
| Total deferred inflows of resources | <u>4,710,789</u> | <u>75,506</u> | <u>-</u> | <u>4,786,295</u> | <u>622,460</u> | <u>216,958</u> |
| Total liabilities and deferred inflows of resources | <u>14,141,138</u> | <u>6,728,392</u> | <u>(821,036)</u> | <u>20,048,494</u> | <u>7,885,447</u> | <u>16,489,267</u> |
| Net Position: | | | | | | |
| Net investment in capital assets | 48,314,215 | 36,972,514 | - | 85,286,729 | 1,369,600 | 71,714,816 |
| Restricted for general fund reserve | - | - | - | - | - | 1,108,564 |
| Restricted for insurance reserve | - | - | - | - | - | 125,500 |
| Restricted for debt service | - | - | - | - | - | 233,000 |
| Restricted for E-911 surcharge | 572,421 | - | - | 572,421 | - | - |
| Restricted for Commercial Passenger Vessel Tax | - | 11,060 | - | 11,060 | - | - |
| Restricted for causeway operations | - | 818,995 | - | 818,995 | - | - |
| Restricted for scholarships and school programs | - | - | - | - | 534,528 | - |
| Unrestricted | 10,570,863 | (947,187) | - | 9,623,676 | 3,826,971 | 3,728,763 |
| Total net position | <u>59,457,499</u> | <u>36,855,382</u> | <u>-</u> | <u>96,312,881</u> | <u>5,731,099</u> | <u>76,910,643</u> |
| Total liabilities, deferred inflows of resources, and net position | <u>\$ 73,598,637</u> | <u>43,583,774</u> | <u>(821,036)</u> | <u>116,361,375</u> | <u>13,616,546</u> | <u>93,399,910</u> |

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

CITY OF NOME, ALASKA
Statement of Activities
Government-Wide Financial Statements
Year Ended June 30, 2021

| | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | | | |
|--|----------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|---------------------|---------------------|---------------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | | Component Units | |
| | | | | | Governmental Activities | Business-type Activities | Total | Nome Public Schools | Nome Joint Utility System |
| Primary government: | | | | | | | | | |
| Governmental activities: | | | | | | | | | |
| Legislative | \$ 205,540 | 160 | 111,333 | - | (94,047) | - | (94,047) | - | - |
| Administrative | 1,431,916 | 18,339 | 488,563 | - | (925,014) | - | (925,014) | - | - |
| Information technology | 431,048 | - | 113,660 | - | (317,388) | - | (317,388) | - | - |
| Planning and engineering | 148,982 | 65,279 | 1,506 | - | (82,197) | - | (82,197) | - | - |
| City clerk | 554,060 | - | 10,962 | - | (543,098) | - | (543,098) | - | - |
| Police | 4,342,329 | 105,411 | 1,229,312 | - | (3,007,606) | - | (3,007,606) | - | - |
| Animal control | 51,874 | 5,185 | - | - | (46,689) | - | (46,689) | - | - |
| Emergency Services | 933,782 | 238,713 | 218,611 | - | (476,458) | - | (476,458) | - | - |
| Public works | 3,752,825 | 334,871 | 248,306 | - | (3,169,648) | - | (3,169,648) | - | - |
| Recreation center | 805,671 | 88,457 | 13,204 | - | (704,010) | - | (704,010) | - | - |
| Swimming pool | 77,973 | 11,331 | - | - | (66,642) | - | (66,642) | - | - |
| Museum | 681,960 | - | 4,500 | - | (677,460) | - | (677,460) | - | - |
| Library | 537,020 | - | 43,018 | - | (494,002) | - | (494,002) | - | - |
| Visitor center | 264,318 | - | - | - | (264,318) | - | (264,318) | - | - |
| Education | 5,212,673 | - | 225,000 | 83,029 | (4,904,644) | - | (4,904,644) | - | - |
| Non-departmental | 3,297,448 | - | 2,550,209 | - | (747,239) | - | (747,239) | - | - |
| Unallocated interest | 25,470 | - | - | - | (25,470) | - | (25,470) | - | - |
| Total governmental activities | 22,754,889 | 867,746 | 5,258,184 | 83,029 | (16,545,930) | - | (16,545,930) | - | - |
| Business-type activities: | | | | | | | | | |
| Port | 3,281,185 | 1,809,216 | 16,368 | 1,052,837 | - | (402,764) | (402,764) | - | - |
| Total primary government | \$ 26,036,074 | 2,676,962 | 5,274,552 | 1,135,866 | (16,545,930) | (402,764) | (16,948,694) | - | - |
| Component Unit: | | | | | | | | | |
| Nome Public Schools | \$ 14,180,219 | 210,475 | 2,755,708 | 370,976 | - | - | - | (10,843,060) | - |
| Nome Joint Utility System | 16,504,501 | 12,618,630 | (650,282) | - | - | - | - | - | (4,536,153) |
| Total component units | \$ 30,684,720 | 12,829,105 | 2,105,426 | 370,976 | - | - | - | (10,843,060) | (4,536,153) |
| General revenues: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Property taxes | - | - | - | - | \$ 4,318,657 | - | 4,318,657 | - | - |
| Sales taxes | - | - | - | - | 5,904,993 | - | 5,904,993 | - | - |
| Payments in lieu of taxes | - | - | - | - | 374,736 | - | 374,736 | - | - |
| Penalties and interest | - | - | - | - | 77,186 | - | 77,186 | - | - |
| Bed taxes | - | - | - | - | 118,589 | - | 118,589 | - | - |
| Fines and forfeitures | - | - | - | - | 1,801 | - | 1,801 | - | - |
| Grants and contributions not restricted to specific programs | - | - | - | - | 659,125 | - | 659,125 | 9,148,961 | - |
| E-rate revenue | - | - | - | - | - | - | - | 828,036 | - |
| Investment earnings | - | - | - | - | 78,640 | 28,573 | 107,213 | - | 1,508 |
| Appropriation from City of Nome | - | - | - | - | - | - | - | 3,225,000 | - |
| Rentals and royalties | - | - | - | - | 271,266 | - | 271,266 | - | - |
| Gain on sale of assets | - | - | - | - | 46,120 | - | 46,120 | - | 13,897 |
| Other | - | - | - | - | 21 | - | 21 | 447,864 | 861,150 |
| Total general revenues | - | - | - | - | 11,851,134 | 28,573 | 11,879,707 | 13,649,881 | 876,555 |
| Change in net position | - | - | - | - | (4,694,796) | (374,191) | (5,068,987) | 2,806,821 | (3,659,598) |
| Net position, beginning of year | - | - | - | - | 64,152,295 | 37,229,573 | 101,381,868 | 2,924,278 | 80,570,241 |
| Net position, end of year | \$ 59,457,499 | 36,855,382 | 96,312,881 | 5,731,099 | 59,457,499 | 36,855,382 | 96,312,881 | 5,731,099 | 76,910,643 |

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

CITY OF NOME, ALASKA

Governmental Funds

Balance Sheet

June 30, 2021

| Assets | Major Funds | | | Total Governmental Funds |
|---|-----------------|---|--------------------------------|--------------------------------|
| | General Fund | CARES Act Special Revenue Fund | Other Governmental Funds | |
| Cash and investments | \$ 14,471,746 | - | 1,382,340 | 15,854,086 |
| Receivables: | | | | |
| Property tax levies due in subsequent year | 4,208,566 | - | - | 4,208,566 |
| Delinquent taxes, net of \$105,403 allowance for doubtful accounts | 246,950 | - | - | 246,950 |
| Sales and bed taxes | 905,220 | - | - | 905,220 |
| State of Alaska and federal government | 10,128 | - | 153,276 | 163,404 |
| Other, net of \$39,950 allowance for doubtful accounts | 197,066 | - | 11,852 | 208,918 |
| Prepaid items | 41,737 | - | - | 41,737 |
| Due from other funds: | | | | |
| General Fund | - | 186,114 | 1,452,727 | 1,638,841 |
| Port Fund | 821,036 | - | - | 821,036 |
| Other Governmental Funds | 725,624 | - | - | 725,624 |
| Due from component units- | | | | |
| Nome Joint Utility System | 75,535 | - | - | 75,535 |
| Total assets | \$ 21,703,608 | 186,114 | 3,000,195 | 24,889,917 |
| <u>Liabilities, deferred inflows of resources, and fund balances</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | 312,789 | 1,028 | 174,021 | 487,838 |
| Accrued payroll | 123,334 | - | - | 123,334 |
| Accrued payroll liabilities | 44,606 | - | - | 44,606 |
| Due to other funds: | | | | |
| General Fund | - | - | 725,624 | 725,624 |
| Other Governmental Funds | 1,452,727 | - | - | 1,452,727 |
| CARES Act | 186,114 | - | - | 186,114 |
| Unearned revenue | 10,042 | 185,086 | - | 195,128 |
| Total liabilities | 2,129,612 | 186,114 | 899,645 | 3,215,371 |
| Deferred inflows of resources: | | | | |
| Taxes levied for a future year | 4,329,462 | - | - | 4,329,462 |
| Unavailable revenues | 250,889 | - | - | 250,889 |
| Total deferred inflows of resources | 4,580,351 | - | - | 4,580,351 |
| Total liabilities and deferred inflows of resources | 6,709,963 | 186,114 | 899,645 | 7,795,722 |
| Fund balances: | | | | |
| Non-spendable- | | | | |
| Prepaid items | 41,737 | - | - | 41,737 |
| Restricted- | | | | |
| E-911 surcharge | - | - | 572,421 | 572,421 |
| Committed- | | | | |
| Community projects | - | - | 16,249 | 16,249 |
| Assigned: | | | | |
| Debt service | - | - | 819,852 | 819,852 |
| Self insurance/ equipment replacement | 1,059,363 | - | - | 1,059,363 |
| Clara Mielke Richards estate | 332,764 | - | - | 332,764 |
| PERS | 970,280 | - | - | 970,280 |
| Landfill | 2,660,519 | - | 704,667 | 3,365,186 |
| Unassigned | 9,928,982 | - | (12,639) | 9,916,343 |
| Total fund balances | 14,993,645 | - | 2,100,550 | 17,094,195 |
| Total liabilities, deferred inflows and fund balances | \$ 21,703,608 | 186,114 | 3,000,195 | 24,889,917 |

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

CITY OF NOME, ALASKA

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

Year Ended June 30, 2021

| | | |
|---|----|--------------------|
| Amounts reported as fund balances on the governmental funds | \$ | 17,094,195 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds net of accumulated depreciation of \$59,878,880 | | 49,591,922 |
| Proportionate share of the collective net pension and OPEB liability: PERS | | (5,472,419) |
| Proportionate share of the collective net pension and OPEB asset: PERS | | 481,511 |
| Deferred inflow and outflow of resources are the result of timing differences in the actuarial report: | | |
| Pension and OPEB related assets in the current fiscal year are presented as deferred outflows of resources: PERS | | 999,752 |
| Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources: PERS | | (381,327) |
| Other long-term assets, are not available to pay current year expenditures and, therefore, are deferred inflows in the funds: Property taxes | | 250,889 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds: | | |
| Compensated absences | \$ | (444,516) |
| General obligation bonds | | (1,125,000) |
| Premium on general obligation bonds | | (152,707) |
| Landfill loan | | - |
| Landfill closure and post closure care costs | | <u>(1,384,801)</u> |
| | | <u>(3,107,024)</u> |
| Net position of governmental activities | \$ | <u>59,457,499</u> |

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

CITY OF NOME, ALASKA

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2021

| | Major Funds | | | Total Governmental Funds |
|--|----------------------|---|--------------------------------|--------------------------------|
| | General Fund | CARES Act Special Revenue Fund | Other Governmental Funds | |
| Revenues: | | | | |
| Local sources: | | | | |
| Taxes: | | | | |
| Property taxes | \$ 4,564,707 | - | - | 4,564,707 |
| Sales taxes | 5,904,993 | - | - | 5,904,993 |
| Payments in lieu of taxes | 374,736 | - | - | 374,736 |
| Penalties and interest | 77,186 | - | - | 77,186 |
| Bed tax | 118,589 | - | - | 118,589 |
| Charges for services: | | | | |
| Licenses and permits | 77,339 | - | 98,561 | 175,900 |
| Usage fees | 691,846 | - | - | 691,846 |
| Fines and forfeitures | 1,801 | - | - | 1,801 |
| Investment income | 78,640 | - | - | 78,640 |
| Rental and royalties | 271,266 | - | - | 271,266 |
| Contributions | 35,856 | - | - | 35,856 |
| Other | 21 | - | 122,417 | 122,438 |
| Total local sources | <u>12,196,980</u> | <u>-</u> | <u>220,978</u> | <u>12,417,958</u> |
| Intergovernmental: | | | | |
| State of Alaska | 432,345 | - | 72,784 | 505,129 |
| Federal sources | 508,874 | 4,662,350 | 293,282 | 5,464,506 |
| Total intergovernmental | <u>941,219</u> | <u>4,662,350</u> | <u>366,066</u> | <u>5,969,635</u> |
| Total revenues | <u>13,138,199</u> | <u>4,662,350</u> | <u>587,044</u> | <u>18,387,593</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Legislative | 134,206 | 111,222 | - | 245,428 |
| Administrative | 684,281 | 468,476 | 27,482 | 1,180,239 |
| Information technology | 345,773 | 110,006 | - | 455,779 |
| Planning and engineering | 103,819 | - | 24,200 | 128,019 |
| City clerk | 475,007 | - | - | 475,007 |
| Police | 2,263,085 | 1,008,347 | 262,993 | 3,534,425 |
| Animal control | 40,905 | - | - | 40,905 |
| Emergency Services | 406,767 | 216,955 | 56,711 | 680,433 |
| Public works | 2,339,205 | 194,484 | 4,469 | 2,538,158 |
| Recreation center | 613,155 | - | - | 613,155 |
| Swimming pool | 51,880 | - | - | 51,880 |
| Museum | 235,536 | - | - | 235,536 |
| Library | 263,215 | 6,311 | 32,023 | 301,549 |
| Visitor center | 211,788 | - | - | 211,788 |
| Education | 3,079,672 | 225,000 | - | 3,304,672 |
| Non-departmental | 101,134 | 2,321,549 | 281,695 | 2,704,378 |
| Debt service: | | | | |
| Principal | 50,001 | - | 390,000 | 440,001 |
| Interest | 750 | - | 63,875 | 64,625 |
| Capital outlay | - | - | 562,636 | 562,636 |
| Total expenditures | <u>11,400,179</u> | <u>4,662,350</u> | <u>1,706,084</u> | <u>17,768,613</u> |
| Excess (deficiency) of revenues over expenditures | <u>1,738,020</u> | <u>-</u> | <u>(1,119,040)</u> | <u>618,980</u> |
| Other financing sources (uses): | | | | |
| Proceeds from sale of capital assets | 46,120 | - | - | 46,120 |
| Transfers in | - | - | 951,139 | 951,139 |
| Transfers out | (768,200) | - | (182,939) | (951,139) |
| Net other financing sources (uses) | <u>(722,080)</u> | <u>-</u> | <u>768,200</u> | <u>46,120</u> |
| Net change in fund balance | 1,015,940 | - | (350,840) | 665,100 |
| Fund balance, beginning of year | <u>13,977,705</u> | <u>-</u> | <u>2,451,390</u> | <u>16,429,095</u> |
| Fund balance, ending of year | <u>\$ 14,993,645</u> | <u>-</u> | <u>2,100,550</u> | <u>17,094,195</u> |

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

CITY OF NOME, ALASKA

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

Year Ended June 30, 2021

| | | | |
|---|----|--------------------|--------------------|
| Net change in fund balance - total governmental funds | | \$ | 665,100 |
| Amounts reported for governmental activities in the statement of activities are different because: | | | |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds: | | | |
| Change in the unfunded net pension and OPEB liability and assets: | | | |
| PERS | | | 172,417 |
| Changes in deferred inflows and outflows of resources are the result of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liability | | | |
| PERS | | | 58,640 |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: | | | |
| Capital outlay | \$ | 1,283,333 | |
| Depreciation expense | | <u>(2,728,006)</u> | (1,444,673) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds represents change in: | | | |
| Unavailable property tax revenues | | | (4,575,512) |
| The issuance of long-term debt and accrual of compensated absences provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position: | | | |
| Principal repayments | | 440,001 | |
| Amortization of bond premium | | 39,155 | |
| Increase in landfill post closure costs, net | | (27,409) | |
| Compensated absences, net | | <u>(22,515)</u> | <u>429,232</u> |
| Change in net position of governmental activities | \$ | | <u>(4,694,796)</u> |

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

CITY OF NOME, ALASKA

Port Facility Enterprise Fund

Balance Sheet

June 30, 2021

Assets and Deferred Outflows of Resources

Current assets:

Unrestricted:

| | |
|--|------------------|
| Cash and cash equivalents | \$ 1,065,795 |
| Accounts receivable, net of \$84,595 allowance for doubtful accounts | 269,259 |
| Prepays | 500 |
| Due from the State of Alaska and federal government | 632,056 |
| Total unrestricted current assets | <u>1,967,610</u> |

Non-current assets:

Restricted assets:

| | |
|---------------------------|---------|
| Cash and cash equivalents | 818,995 |
|---------------------------|---------|

Capital assets:

| | |
|-----------------------|------------|
| Not being depreciated | 10,978,678 |
| Depreciated, net | 29,597,289 |

Net pension and OPEB assets:

| | |
|--|--------|
| | 71,651 |
|--|--------|

| | |
|--------------------------|-------------------|
| Total non-current assets | <u>41,466,613</u> |
|--------------------------|-------------------|

Deferred outflows of resources-

Pension and OPEB deferrals

| | |
|--|---------|
| | 149,551 |
|--|---------|

| | |
|---|----------------------|
| Total assets and deferred outflows of resources | <u>\$ 43,583,774</u> |
|---|----------------------|

Liabilities, Deferred Inflows of Resources and Net Position

Current liabilities:

| | |
|---------------------------------|------------------|
| Bonds payable - current portion | \$ 144,937 |
| Accounts payable | 676,159 |
| Accrued interest payable | 48,383 |
| Due to General Fund | 821,036 |
| Prepaid lease revenue | 689,539 |
| Total current liabilities | <u>2,380,054</u> |

Non-current liabilities:

| | |
|--------------------------------|------------------|
| Bonds payable | 3,458,516 |
| Net pension and OPEB liability | 814,316 |
| Total liabilities | <u>6,652,886</u> |

Deferred inflows of resources-

Pension and OPEB deferrals

| | |
|--|--------|
| | 75,506 |
|--|--------|

| | |
|---|------------------|
| Total liabilities and deferred inflows of resources | <u>6,728,392</u> |
|---|------------------|

Net position:

| | |
|--|-------------------|
| Net investment in capital assets | 36,972,514 |
| Restricted for Causeway debt | 818,995 |
| Restricted for Commercial Passenger Vessel Tax | 11,060 |
| Unrestricted | (947,187) |
| Total net position | <u>36,855,382</u> |

| | |
|---|----------------------|
| Total liabilities, deferred inflows of resources and net position | <u>\$ 43,583,774</u> |
|---|----------------------|

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

CITY OF NOME, ALASKA

Port Facility Enterprise Fund

Statement of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2021

| | |
|--|----------------------|
| Operating revenues: | |
| Causeway facility | \$ 927,155 |
| Harbor facility | 407,183 |
| Industrial park facility | 457,731 |
| Bad debt | (12,565) |
| Other | 29,712 |
| Total operating revenues | <u>1,809,216</u> |
| Operating expenses: | |
| Direct expenses: | |
| Causeway facility | 128,081 |
| Harbor facility | 81,019 |
| Industrial park facility | 70,202 |
| Total direct expenses | <u>279,302</u> |
| General and administrative expenses: | |
| Other | <u>613,742</u> |
| Total operating expenses, excluding depreciation | <u>893,044</u> |
| Depreciation: | |
| Causeway facility | 1,190,007 |
| Harbor facility | 651,563 |
| Quarry terminal facility | 352,645 |
| Industrial park facility | 45,612 |
| Total depreciation | <u>2,239,827</u> |
| Total operating expenses | <u>3,132,871</u> |
| Operating (loss) | <u>(1,323,655)</u> |
| Non-operating income (expenses): | |
| Interest income | 28,573 |
| Interest expense | (148,314) |
| State of Alaska on-behalf payments | 16,368 |
| Total non-operating income (expense) | <u>(103,373)</u> |
| (Loss) before capital contributions | (1,427,028) |
| Capital contributions | <u>1,052,837</u> |
| Change in net position | (374,191) |
| Net position, beginning of year | <u>37,229,573</u> |
| Net position, end of year | <u>\$ 36,855,382</u> |

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

CITY OF NOME, ALASKA

Port Facility Enterprise Fund

Statement of Cash Flows

Year Ended June 30, 2021

| | |
|---|---------------------|
| Cash flows provided (used) by operating activities: | |
| Receipts from customers and users | \$ 1,748,286 |
| Payments to employees | (493,297) |
| Payments to vendors | 133,629 |
| Net cash provided by operating activities | <u>1,388,618</u> |
| Cash flows provided (used) by noncapital financing activities: | |
| Internal activity - payments to/from other funds | <u>(914,765)</u> |
| Cash flows provided (used) by capital and related financing activities: | |
| Principal paid on debt | (139,240) |
| Interest paid on debt | (150,183) |
| Capital contributions | 649,585 |
| Acquisition of capital assets | <u>(1,263,867)</u> |
| Net cash (used) by capital and related financing activities | <u>(903,705)</u> |
| Cash flows provided by investing activities: | |
| Interest income | <u>28,573</u> |
| Net increase in cash and cash equivalents | (401,279) |
| Cash and cash equivalents at beginning of year | <u>2,286,069</u> |
| Cash and cash equivalents at end of year | <u>\$ 1,884,790</u> |
| Composed of: | |
| Unrestricted cash and cash equivalents | \$ 1,065,795 |
| Restricted cash and cash equivalents | 818,995 |
| | <u>\$ 1,884,790</u> |
| Reconciliation of change in net assets to cash provided by operating activities: | |
| Operating (loss) | \$ (1,323,655) |
| Adjustments to reconcile operating loss to net cash provided by operating activities: | |
| Depreciation | 2,239,827 |
| Bad debt expense | 12,565 |
| Noncash expense - PERS on-behalf | 16,368 |
| Changes in assets and liabilities that provided (used) cash: | |
| Accounts receivable | (55,419) |
| Prepays | 941 |
| Accounts payable | 535,932 |
| Prepaid lease revenue | (18,076) |
| Net pension and OPEB asset | (64,179) |
| Pension and OPEB deferred outflows | (4,285) |
| Net pension and OPEB liability | 49,356 |
| Pension and OPEB deferred inflows | <u>(757)</u> |
| Net cash provided by operating activities | <u>\$ 1,388,618</u> |

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

Notes to Financial Statements

Year Ended June 30, 2021

(1) Summary of Significant Accounting Policies**(a) *General***

The City of Nome, Alaska, Alaska (City) was incorporated in 1901 as a first-class city under the laws of the Territory of Alaska. The City operates under council-manager form of government and performs municipal duties allowed by Alaska Statutes and as directed by its residents.

The financial results of the recurring activities performed directly by the City (which include public safety, roads and building maintenance and improvements, swimming pool, administration, planning and zoning, public library, museum and recreation) are accounted for in the funds of the City. As discussed in the following paragraphs, the City delegates certain functions to other organizations.

(b) *Reporting Entity*

Water, sewer and electrical utility service provided to area residents is a function of the City delegated to the Nome Joint Utility System (Utility System), a legal subdivision of the City in accordance with Alaska Statute 29.43.340. The City has the authority for approval of all budgets, rates, acquisition and disposal of all real property. Ownership of the utility plant is with the Utility System. The accounts and financial transactions of the Utility System are maintained separate from those of the City and are included herein. Financial statements of the Utility System can be obtained by contacting the Utility Management at P.O. Box 70, Nome, Alaska 99762.

Public education provided to area residents is a function of the City delegated to the Nome Public Schools (City School), a legal subdivision of the City, in accordance with Alaska Statute 29.43.030. The City has the authority for approval of all budgets, rates, acquisition and disposal of all real property. Maintenance of the building improvements and equipment is with the City School. The accounts and financial transactions of the City School are maintained separate from those of the City and are included in the financial statements. Financial statements of the City School can be obtained by contacting the City School at P.O. Box 131, Nome, Alaska 99762.

In conformity with accounting principles generally accepted in the United States, the financial data of all potential component units included in the financial reporting entity meet the criteria for discrete presentation. These units included in a separate column to emphasize that they are legally separate from the City. Each potential component unit issues separate financial statements and has a June 30 year-end, except for the Utility System, which has a December 31 year-end.

Notes to Financial Statements, Continued

(c) Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been eliminated from the total columns in the statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Deferred inflows of resources are the acquisition of fund balance/net position by the City that are applicable to a future reporting period. Deferred outflows of resources are the consumption of fund balance/net position by the City that are applicable to a future reporting period.

Separate financial statements are provided for governmental funds and proprietary funds. The major individual governmental funds and major individual enterprise fund are reported as separate columns in the fund financial statements. All other funds are presented in a single column as "other governmental funds".

(d) Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Notes to the Financial Statements, Continued

Taxes, charges for services, intergovernmental revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other receipts such as licenses, permits and fees become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of a receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants, including capital grants, recognize revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and when revenues are considered to be available and measurable, which is considered to be within 12 months of the end of the current fiscal period.

The City reports the following major governmental funds:

- *The General Fund* is the government's primary operating fund. It allows for all financial resources of the general government, except those required to be accounted for in another fund.
- *The Cares Act Fund* is a special revenue fund which accounts for revenues provided by the Coronavirus Aid, Relief and Economic Security Act.

The City reports the following major proprietary fund:

- *The Port Facility Enterprise Fund* accounts for the operations of the Nome Port Facility.

Additionally, the City reports the following fund types:

- *Special Revenue Funds* – accounts for revenue sources that are legally restricted or committed to expenditure for specific purposes.
- *Debt Service Fund* – accounts for and reports financial resources that are restricted, committed, or assigned to expenditures for principal and interest
- *Capital Project Funds* – accounts for the acquisition of the capital assets or construction of major capital projects not being financed by proprietary funds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services for the causeway facility, harbor facility, and industrial park facility. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenue recognition of capital contributions are based on the requirements of the expenses. Revenue recognition of capital contributions are based on the requirements of the Governmental Accounting Standards Board Codification N50 Non-exchange Transactions.

Notes to the Financial Statements, Continued

(e) Estimates

In preparing the financial statements, management of the City is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements and revenues and expenditures/expenses for the period. Actual results could differ from those estimates.

(f) Cash and Investments

The City's investments have maturities between less than one year to five years, and are reported at fair value in the accompanying financial statements.

The City participates in the Alaska Municipal League Investment Pool (AMLIP) and invests in certificates of deposits insured by the Federal Depository Insurance Corporation (FDIC) or secured by eligible collateral held by a third party in the City's name. AMLIP is not SEC registered and is unrated. Alaska Statute 37.23 establishes regulatory oversight of the pool. The law sets forth numerous requirements regarding authorized investments and reporting. The pool is incorporated in the State of Alaska as a nonprofit corporation and reports to its Board of Directors. Alaska Statute 37.23.050 requires the retention of an investment manager.

The AMLIP manager is required to produce monthly disclosure statements to the pool. The pool has also retained an investment advisor to monitor the performance of the investment manager and to ensure compliance with investment policies. All participation in the pool is voluntary. The pool must maintain a dollar weighted average maturity of 90 days or less, and only purchase instruments having remaining maturities of 397 days or less. On a monthly basis, the investments in the pool are reviewed for fair value by an independent pricing service. The pool meets the standards for reporting investments at amortized cost with regard to portfolio requirements including maturity, quality, diversification, liquidity, and shadow price. There are no restrictions or limitations on withdrawals from AMLIP. As of June 30, 2021, the fair value of the investments in AMLIP approximates the amortized cost at which they are reported. The fair value of our investments in AMLIP is the same as the value of our AMLIP units. The Pool was rated a principal stability rating of AAAM by Standard & Poor's (S&P). Stand-alone financial statements can be obtained by writing to the Alaska Permanent Capital Management by visiting www.amlip.org.

(g) Restricted Assets

Restricted assets consist of assets that must be used for the Port facilities causeway as required by bond indentures. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

(h) Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "internal balances" on the statement of the net position and as "advances to/from other funds" in the fund statements.

Notes to the Financial Statements, Continued

All outstanding current balances between funds are reported as “due to/from other funds” in the fund statements. These balances represent the numerous transactions that occur during the course of operations between individual funds for goods provided or services rendered. On the statements of cash flows for proprietary funds, these are treated as cash and cash equivalent transactions.

All trade and property tax receivables are shown net of an allowance for doubtful receivables. The allowance for doubtful receivables is an estimate of the amount uncollectible based on past experience.

(i) Capital Assets

Capital assets, which include property, buildings, vehicles and equipment are reported in the applicable governmental or business-type activities columns in the governmental-wide financial statements and proprietary fund financial statements. Capital assets are defined by the City as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed and depreciated on a straight-line basis.

Donated capital assets or capital assets received in exchange are recorded at their estimated acquisition value at the date of donation or exchange. Interest incurred during construction is not capitalized.

All capital assets acquired or constructed for general government and school purposes are reported as expenditures in the fund that finances the asset acquisition.

Property, plant, and equipment of the City is depreciated using the straight-line method over the estimated life of the assets as follows:

| | <u>Life in years</u> |
|-------------------------------|----------------------|
| Causeway | 40 |
| Infrastructure (C-Cell docks) | 36-18 |
| Improvements not buildings | 40-5 |
| Quarry jetty | 40 |
| Building | 25-5 |
| Machinery and equipment | 10-5 |
| Vehicles | 10-5 |

(j) Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused personal leave benefits. All personal leave pay is accrued when incurred in the governmental-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Notes to Financial Statements, Continued

(k) Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the governmental fund financial statements bond premiums and discounts, as well as bond issuance costs, are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(l) Pensions and Other Post-Employment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pension and OPEB plans, and pension and OPEB expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and additions to/from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported in fair value.

(m) Unbilled Revenue

The Utility System's billing for the sale of electrical energy and water consumption reflects metered energy and water sold through varying dates ending prior to the end of the monthly and annual accounting periods. The Utility System estimates and records the revenue earned for the sale of electrical energy and water consumption from the last billing through the end of the accounting period.

(n) Unearned Revenues

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met are recorded as unearned revenue.

(o) Prepaid Lease Revenue

The City received advanced payment on a 35-year lease of land it owns. Revenue is recognized in the Port Fund each year for the payment related to the lease, with deferral of revenue recognized as prepaid lease revenue.

Notes to the Financial Statements, Continued

(p) Fund Balances

In the Fund Financial Statements, fund balance includes five classifications for fund balance as follows:

Nonspendable Fund Balance – Amounts that are legally or contractually required to be maintained intact (such as the corpus of an endowment fund) or amounts that are not in a spendable form (such as inventory, prepaid expenses, long-term receivables). Such constraint is binding until the legal or contractual requirement is repealed or the amounts become spendable.

Restricted Fund Balance – Amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions, or by enabling legislation. Such constraint is binding unless modified or rescinded by external body, laws, or regulation.

Committed Fund Balance – Includes amounts that can be used only for the specific purposes determined by a formal action of the City's Council in the form of an ordinance or resolution. Commitments may be changed or lifted by the Council taking the same formal action that imposed the constraint originally.

Assigned Fund Balance – Fund Balance comprises amounts intended to be used by the City for specific purposes: intent can be expressed by the Council or by the management, having been designated such authority. Such constraint is binding unless modified or eliminated by the Council or Management. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.

Unassigned Fund Balance – Fund balance is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Positive unassigned amounts will be reported only in the Operating Fund. If another governmental fund, other than the General Fund, has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund.

The order of spending, regarding the restricted and unrestricted fund balance when an expenditure is incurred for which both restricted and unrestricted fund balance is available, should first reduce restricted fund balance and then unrestricted fund balance. The order of spending regarding unrestricted fund balance is that committed amounts should be reduced first, followed by the assigned amounts, and then the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Compliance with the provisions of the Fund Balance Classification Policy are reviewed as part of the annual budget adoption process. The City Manager reports to the Council as close to the end of the year as possible the anticipated year-end fund balance or deficit. The Council takes appropriate action to commit or assign, or otherwise allocate prior year fund balances as a part of the budget planning process.

The City's Special Revenue Funds are used to account for administration, police, public works, library and museum programs that are restricted or committed.

Notes to the Financial Statements, Continued

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to assign that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds and Port Facility Enterprise Fund. Encumbrances outstanding at year end, if any, are reported in assigned fund balances since they do not constitute expenditures or liabilities. The amount of encumbrances, if significant, are disclosed in the Notes to the Basic Financial Statements as commitments.

(q) Net Position

Government-wide net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consists of assets that are restricted by the City's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors. The City has restricted net position that consists of amounts of restricted for causeway debt, and E-911 surcharges.
- Unrestricted – all other net position is reported in this category.

(r) Statement of Cash Flows

The City follows the Governmental Accounting Standards Board Codification P80. This statement established standards for reporting cash flows of Proprietary Funds. For purposes of the Statement of Cash Flows, the City has defined cash as the demand deposits and all investments maintained in the cash management pool, regardless of maturity period, since the various funds use the cash management pool essentially as a demand deposit account.

(s) Deferred Compensation

The City offers their employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or an unforeseeable emergency.

(t) Retirement Plans

All full-time employees and certain permanent part-time employees of the City participate in the State of Alaska Public Employees' Retirement System (PERS).

The City has adopted GASB Codification P20, *Accounting for Pensions by State and Local Governmental Employers* and GASB Codification P50, *Accounting and Financial Reporting by Employers for Postretirement Benefits Other Than Pension*. GASB Codification P20 and P50 establish uniform standards for the measurement, recognition, and display of pension and postretirement health and expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of the state and local governmental employers.

Notes to the Financial Statements, Continued

(u) Risk Management

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The City's insurance is on a claims basis.

Coverage is as follows:

| <u>Type of coverage</u> | <u>Limits of coverage</u> | <u>Deductible</u> |
|---|---|--------------------|
| Property | \$1,000,000,000 including sublimits as scheduled | 500,000 to 100,000 |
| Commercial blanket bond – employee dishonesty | 100,000 up to 500,000 | 1,000 |
| Workers' compensation | Statutory benefits | - |
| General, auto, public officials' and police liability: | | |
| Excess limits | 10,250,000 | 10,000 |
| Employment related practices | 10,250,000 | - |

Claims on insurance have not exceeded coverage's in any of the last three years.

(v) Fair Value of Financial Instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable, and (5) other current liabilities. The carrying amounts reported in the balance sheet and Statement of Net Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities, except for the City of Nome's investments.

The carrying amount of notes receivable and notes payable approximates fair value for those financial instruments with interest at variable rates, as those rates approximate current market rates for notes with similar maturities and credit quality.

Notes to the Financial Statements, Continued

(2) Property Taxes

Property taxes attach as an enforceable lien on property. Taxes are levied on the assessed value of taxable property as of January 1. Pursuant to Alaska Statute 29.53.170, the City establishes the mill rate on or before June 15. Tax bills mailed prior to July 1 are payable in two installments on July 31 and October 31. City property tax revenues are recognized in the fiscal year in which they become collectable. At June 30, 2021 the real and personal property tax levy of \$4,329,462 is reflected as deferred inflows of resources in the General Fund.

At June 30, 2021, property tax receivables included the following:

| | | |
|---|----|------------------|
| 2021 real and personal property taxes due in fiscal year 2022 | \$ | 4,329,462 |
| Real and personal property taxes currently past due | | <u>352,353</u> |
| | | 4,681,815 |
| Less: | | |
| Estimated allowance for doubtful collections | | 105,403 |
| Pre-payment of property taxes due in fiscal year 2022 | | <u>120,896</u> |
| | \$ | <u>4,455,516</u> |

(3) Cash and Short-Term Investments

Reconciliation to the City's June 30, 2021 financial statements follows:

| | | |
|-----------------------------|----|-------------------|
| Petty cash | \$ | 1,800 |
| Demand deposits | | 9,120,508 |
| Amortized Cost Investments: | | |
| Money Market | | 753,464 |
| Certificate of deposit | | 6,120,000 |
| AMLIP | | <u>1,743,104</u> |
| | \$ | <u>17,738,876</u> |
| Governmental activities | \$ | 15,854,086 |
| Business type activities | | <u>1,884,790</u> |
| | \$ | <u>17,738,876</u> |

(a) *Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Fair values of interest rate-sensitive instruments may be affected by the creditworthiness of the issuer, prepayment options, relative values of alternative investments, the liquidity of the instrument, and other general market conditions. The City manages interest rate risk by allocating certain percentages of the portfolio over specified time period, and generally holds investments for less than five years, which minimizes the sensitivity of fair value to changes in market interest rates. The City has no formal policy that limits investment maturities relating to a specific deposit or interest rate risk.

The City of Nome's investments at June 30, 2021 consisted of non-negotiable certificates of deposit, money market funds, and investment in the Alaska Municipal League Investment Pool (AMLIP), which are all valued at amortized cost and not subject to interest rate risk.

Notes to the Financial Statements, Continued

(b) Credit Risk

Statutes authorize the City to invest in obligations of the United States, the State of Alaska and its political subdivisions, savings accounts, certificates of deposit, bankers' acceptances, repurchase agreements, and such other legal security instruments. The City code requires all investments to be collateralized and/or insured.

(c) Custodial Credit Risk – Deposits

The City maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is reported on the balance sheet as "Cash and cash equivalents" or amounts "due to/from other funds."

The City's bank accounts are insured by the Federal Depository Insurance Corporation (FDIC) to a maximum of \$250,000 per official custodian. U.S. Treasury obligations, which are held by Bank of New York in a Tri-party collateral agreement with Wells Fargo, the pledging financial institution's agent, in the City's name, collateralize a portion the remaining bank balances. At June 30, 2021 \$551,975 was considered uninsured.

(d) Custodial Credit Risk – Investments

For an investment, this is a risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no debt securities exposed to custodial credit risk at June 30, 2021.

(e) Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City's investments in certificates of deposit, money market funds, and investment in the Alaska Municipal League Investment Pool are all valued at amortized cost and this the City does not have any recurring fair value measurements at June 30, 2021.

Notes to the Financial Statements, Continued

(4) Receivables

Receivables as of year-end for the government's individual major funds and non-major funds, and business type activities, including the applicable allowances for uncollectible accounts, are as follows:

| | General Fund | Other Governmental Funds | Total Governmental Funds | Business-type Activities | Total |
|---|---------------------|--------------------------------|--------------------------------|-----------------------------|------------------|
| Receivables: | | | | | |
| Property tax | \$ 4,560,919 | - | 4,560,919 | - | 4,560,919 |
| Sales and bed tax | 905,220 | - | 905,220 | - | 905,220 |
| State of Alaska and Federal Government | 10,128 | 153,276 | 163,404 | 632,056 | 795,460 |
| Accounts - unrestricted | - | - | - | 353,854 | 353,854 |
| Other | 237,016 | 11,852 | 248,868 | - | 248,868 |
| Gross receivables | <u>5,713,283</u> | <u>165,128</u> | <u>5,878,411</u> | <u>985,910</u> | <u>6,864,321</u> |
| Less: allowance for uncollectibles | 145,353 | - | 145,353 | 84,595 | 229,948 |
| Net total receivables | <u>\$ 5,567,930</u> | <u>165,128</u> | <u>5,733,058</u> | <u>901,315</u> | <u>6,634,373</u> |

The City reports deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows of resources and unearned revenue reported in the governmental funds were as follows:

| | General Funds | CARES ACT Special Revenue Fund | Total |
|---|------------------|--|-----------|
| Taxes levied for a future year – deferred inflows | \$ 4,329,462 | - | 4,329,462 |
| Unavailable taxes receivable – deferred inflows | \$ 200,699 | - | 200,699 |
| Unavailable other receivables – deferred inflows | \$ 50,190 | - | 50,190 |
| Unearned revenues | \$ 10,042 | 185,086 | 195,128 |

Notes to the Financial Statements, Continued

(5) Capital Assets

Capital asset activity for the year ended June 30, 2021, was as follows:

| | Balance at July 1, 2020 | Increases and transfers | Decreases and transfers | Balance at June 30, 2021 |
|---|----------------------------|----------------------------|----------------------------|-----------------------------|
| Governmental activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land general government | \$ 6,703,528 | - | - | 6,703,528 |
| Land-schools | 723,200 | - | - | 723,200 |
| Artwork | 276,926 | 31,044 | - | 307,970 |
| Construction in progress | 437,729 | 596,444 | 551,731 | 482,442 |
| Total | <u>8,141,383</u> | <u>627,488</u> | <u>551,731</u> | <u>8,217,140</u> |
| Capital assets being depreciated: | | | | |
| Buildings-general government | 42,322,222 | - | - | 42,322,222 |
| Buildings-schools | 49,673,051 | 370,859 | - | 50,043,910 |
| Vehicles, trucks and trailers | 6,973,655 | 217,945 | 44,680 | 7,146,920 |
| Assets other than buildings | 1,867,903 | 265,735 | - | 2,133,638 |
| Machinery and equipment | 1,143,278 | 213,980 | 17,018 | 1,340,240 |
| Office machinery and equipment | 793,983 | 139,057 | - | 933,040 |
| Total | <u>102,774,092</u> | <u>1,207,576</u> | <u>61,698</u> | <u>103,919,970</u> |
| Less accumulated depreciation: | | | | |
| Buildings-general government | 14,142,903 | 1,250,516 | - | 15,393,419 |
| Buildings-schools | 36,553,120 | 956,702 | - | 37,509,822 |
| Vehicles, trucks and trailers | 6,277,797 | 276,672 | 44,680 | 6,509,789 |
| Assets other than buildings | 1,309,495 | 147,089 | - | 1,456,584 |
| Machinery and equipment | 877,737 | 72,691 | 17,018 | 933,410 |
| Office machinery and equipment | 717,828 | 24,336 | - | 742,164 |
| Total | <u>59,878,880</u> | <u>2,728,006</u> | <u>61,698</u> | <u>62,545,188</u> |
| Total capital assets, being depreciated, net | <u>42,895,212</u> | <u>(1,520,430)</u> | <u>-</u> | <u>41,374,782</u> |
| Governmental activities | <u>\$ 51,036,595</u> | <u>(892,942)</u> | <u>(551,731)</u> | <u>49,591,922</u> |

Notes to the Financial Statements, Continued

| | Balance at July 1, 2020 | Increases and transfers | Decreases and transfers | Balance at June 30, 2021 |
|---|----------------------------|----------------------------|----------------------------|-----------------------------|
| Business-type activities: | | | | |
| Capital assets not being: | | | | |
| depreciated | | | | |
| Land | \$ 6,618,242 | - | - | 6,618,242 |
| Tideland patent | 736,400 | - | - | 736,400 |
| Construction in progress | 2,389,142 | 1,234,894 | - | 3,624,036 |
| Total | <u>9,743,784</u> | <u>1,234,894</u> | <u>-</u> | <u>10,978,678</u> |
| Capital assets being depreciated: | | | | |
| Small boat harbor | 5,380,529 | - | - | 5,380,529 |
| Causeway | 28,582,663 | - | - | 28,582,663 |
| Cape Nome Quarry | 3,912,724 | - | - | 3,912,724 |
| Buildings | 413,928 | - | - | 413,928 |
| Machinery and equipment | 394,653 | 44,680 | (28,515) | 410,818 |
| Quarry Jetty | 3,831,791 | - | - | 3,831,791 |
| C-Cell dock-North | 1,713,000 | - | - | 1,713,000 |
| C-Cell dock-South | 1,704,749 | - | - | 1,704,749 |
| Westgold Dock | 1,496,997 | - | - | 1,496,997 |
| Other | 20,940,814 | 28,973 | - | 20,969,787 |
| Total | <u>68,371,848</u> | <u>73,653</u> | <u>(28,515)</u> | <u>68,416,986</u> |
| Less accumulated depreciation: | | | | |
| Small boat harbor | 2,410,888 | 160,958 | - | 2,571,846 |
| Causeway | 23,431,827 | 714,566 | - | 24,146,393 |
| Cape Nome Quarry | 247,415 | 156,509 | - | 403,924 |
| Buildings | 325,447 | 13,658 | - | 339,105 |
| Machinery and equipment | 346,832 | 49,462 | (28,515) | 367,779 |
| Quarry Jetty | 2,218,940 | 196,136 | - | 2,415,076 |
| C-Cell dock-North | 1,308,666 | 61,833 | - | 1,370,499 |
| C-Cell dock-South | 1,354,552 | 51,098 | - | 1,405,650 |
| Westgold Dock | 59,171 | 99,800 | - | 158,971 |
| Other | 4,859,967 | 780,487 | - | 5,640,454 |
| Total | <u>36,563,705</u> | <u>2,284,507</u> | <u>(28,515)</u> | <u>38,819,697</u> |
| Total capital assets, being depreciated, net | <u>31,808,143</u> | <u>(2,210,854)</u> | <u>-</u> | <u>29,597,289</u> |
| Business-type activities | <u>\$ 41,551,927</u> | <u>(975,960)</u> | <u>-</u> | <u>40,575,967</u> |

* Accumulated depreciation additions for machinery and equipment include \$44,680 of transfers from Governmental Activity for fully depreciated assets.

Notes to the Financial Statements, Continued

Depreciation and amortization expense was charged to the departments and functions of the primary government as follows:

Governmental activities:

Depreciation:

| | | |
|------------------------|----|------------------|
| Legislative | \$ | 5,172 |
| Administrative | | 12,035 |
| Information technology | | 41,404 |
| City clerk | | 13,951 |
| Police | | 265,098 |
| Animal control | | 1,075 |
| Emergency Services | | 277,375 |
| Public works | | 565,065 |
| Recreation center | | 74,752 |
| Swimming pool | | 11,221 |
| Museum | | 355,876 |
| Library | | 146,163 |
| Education | | 956,702 |
| Visitor Center | | <u>2,117</u> |
| Total depreciation | \$ | <u>2,728,006</u> |

Business-type activities

| | | |
|------|----|------------------|
| Port | \$ | <u>2,239,827</u> |
|------|----|------------------|

(6) Long-Term Debt**(a) Changes in long-term debt follows:**

| | Balance at July 1, 2020 | Additions | Reductions | Balance at June 30, 2021 | Due within one year |
|---|----------------------------|------------------|------------------|-----------------------------|------------------------|
| Governmental activities: | | | | | |
| Compensated absences | \$ 422,001 | 504,737 | 481,222 | 445,516 | - |
| General obligation bonds | 1,515,000 | - | 390,000 | 1,125,000 | 235,000 |
| Premium on general obligation bonds | 191,862 | - | 39,155 | 152,707 | - |
| Landfill loan | 50,001 | - | 50,001 | - | - |
| Landfill closure and postclosure costs | 1,357,392 | 57,409 | 30,000 | 1,384,801 | - |
| Net pension and OPEB Liability | 5,163,325 | 481,511 | 172,417 | 5,472,419 | - |
| | <u>\$ 8,699,581</u> | <u>1,043,657</u> | <u>1,162,795</u> | <u>8,580,443</u> | <u>235,000</u> |
| Business-type activities: | | | | | |
| Revenue bonds | \$ 3,742,693 | - | 139,240 | 3,603,453 | 144,937 |
| Net pension and OPEB Liability | 757,488 | 56,828 | - | 814,316 | - |
| Total business type activities | <u>\$ 4,500,181</u> | <u>56,828</u> | <u>139,240</u> | <u>4,417,769</u> | <u>144,937</u> |

Notes to the Financial Statements, Continued

A summary of long-term bonded debt serviced directly by the City Port Facility Enterprise Fund at June 30, 2021 follows:

| Year ending June 30 | 1986 Series A Port Revenue Bonds | |
|------------------------|-------------------------------------|------------------|
| | Principal | Interest |
| 2022 | \$ 144,937 | 144,487 |
| 2023 | 150,866 | 138,558 |
| 2024 | 157,037 | 132,386 |
| 2025 | 163,462 | 125,961 |
| 2026 | 170,149 | 119,274 |
| 2017-2031 | 961,033 | 486,086 |
| 2032-2036 | 1,174,368 | 272,750 |
| 2037-2039 | 681,601 | 41,959 |
| | <u>\$ 3,603,453</u> | <u>1,461,461</u> |

The 1986 Series A Port Revenue Bond covenants require the City to establish, maintain and collect rates and charges for port services that will provide revenues each calendar year equal to at least 1.5 times the amount required each such calendar year to pay the principal and interest on these bonds and all port revenue bonds which may have an equal lien on the revenues of the port facility or moneys in the Port Facilities Revenue Fund, after necessary port operating and maintenance expenses have been paid but before depreciation. The covenants also required the establishment of certain accounts and funds to facilitate the repayment of this bond.

In early 2009, the City accepted NOAA's last offer, which includes repayment of the loan principal beginning January 1, 2009 at 4.05% for 30 years, with interest being deferred for the first 5 years and partially deferred for the second 5 years.

The 1986 Series A Port Revenue Bond covenants require the City to establish and maintain a reserve account from funds collected in the Port Facility Revenue Fund.

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Notes to Financial Statements, Continued

A summary of long-term bonded debt serviced directly by the City general government fund at June 30, 2021 follows:

| Year ending June 30 | 2012 | | 2015 | |
|------------------------|-------------------|----------|-------------------|----------|
| | School G.O. Bonds | | School G.O. Bonds | |
| | Principal | Interest | Principal | Interest |
| 2022 | \$ 130,000 | 16,100 | 105,000 | 33,625 |
| 2023 | 140,000 | 10,000 | 110,000 | 28,250 |
| 2024 | 130,000 | 3,250 | 120,000 | 22,500 |
| 2025 | - | - | 120,000 | 16,500 |
| 2026 | - | - | 125,000 | 8,250 |
| 2027-2029 | - | - | 145,000 | 11,125 |
| | \$ 400,000 | 29,350 | 725,000 | 120,250 |

| Year ending June 30 | Total | | |
|------------------------|--------------|------------|-----------|
| | Principal | Interest | Total |
| | 2022 | \$ 235,000 | 49,725 |
| 2023 | 250,000 | 38,250 | 288,250 |
| 2024 | 250,000 | 25,750 | 275,750 |
| 2025 | 120,000 | 16,500 | 136,500 |
| 2026 | 125,000 | 8,250 | 133,250 |
| 2027-2029 | 145,000 | 11,125 | 156,125 |
| | \$ 1,125,000 | 190,475 | 1,274,600 |

In May 2012, the City issued \$1,180,000 of 2012 Series A General Obligation Refunding Bonds to advance refund \$1,245,000 of principal for the outstanding general obligation bonds, 2004 Series B. The bond was issued with a premium of \$201,256. For the year ended June 30, 2021, the City amortized \$16,772, leaving \$50,308 in unamortized premiums. The \$1,245,000 of 2004 Series B bonds are considered to be defeased and the liability for these bonds has been removed from the financial statements. As of June 30, 2021, the amount of defeased bonds still outstanding was \$430,000.

In February 2015, the City issued \$750,000 of 2015 Series one General Obligation Refunding Bonds to advance refund \$815,000 of principal for the outstanding general obligation bonds, 2006 Series A. The bond was issued with a premium of \$114,399. The City also issued 2015 Series One General Obligation Refunding Bonds to advance refund \$400,000 of principal for the outstanding general obligation bonds, 2009-2. The bond was issued with a premium of \$75,801. For the year ended June 30, 2021 the City amortized \$8,803 and \$5,831 leaving \$61,584 and \$40,815 respectively, of unamortized premiums. The \$815,000 of 2006 Series A bonds and the \$400,000 of 2009-2 bonds are considered to be defeased and the liability for these bonds has been removed from the financial statements. As of June 30, 2021, the amount of defeased bonds still outstanding was \$400,000 and \$335,000, respectively.

Utility System Bond Ordinance Requirements

The Utility System is required to comply with various requirements established by the bond ordinance relating to each of the issues, including periodic payments to the trustees to cover principal and interest payments due the next year (bond redemption reserves).

Notes to the Financial Statements, Continued

(7) Interfund Receivables, Payables and Transfers**(a) Interfund Receivables and Payables**

A summary of interfund receivables and payables at June 30, 2021 is as follows:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|--------------------------|-------------------------------|---------------------|
| General Fund | Port Facility Enterprise Fund | \$ 821,036 |
| General Fund | Other Governmental Funds | 725,624 |
| CARES Act | General Fund | 186,114 |
| Other Governmental Funds | General Fund | 1,452,727 |
| Total primary government | | <u>\$ 3,185,501</u> |

(b) Interfund Transfers

A summary of interfund transfers in and out of June 30, 2021 is as follows:

| <u>Transfer in:</u> | <u>Transfer out:</u> | | |
|--------------------------|----------------------|--------------|----------------|
| | General | Other | |
| | Fund | Governmental | Total |
| | Funds | Funds | |
| Other Governmental Funds | \$ 768,200 | 182,939 | <u>951,139</u> |

There were transfers from the General Fund to the Debt Service fund to cover scheduled bond payments, the School Renovation and Repairs fund to cover capital expenditures, the VSPO Housing fund to cover capital expenditures, the Ice Rink Design fund to cover capital expenditures, the NPD Vehicle fund to cover capital expenditures and the Highway Safety fund, the Public Library Assistance fund, and Historic Preservation Grant fund to cover operating expenditures. There was a transfer from the Debt Service fund to the School Renovation and Repairs fund to cover capital outlays.

(8) Employee Retirement Systems and Plans

The City follows *Governmental Accounting Standards Board (GASB) Codification P20, Accounting for Pensions by State and Local Governmental Employees* and *GASB Codification P50, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. *GASB Codification P20* and *GASB Codification P50* establish uniform standards for the measurement, recognition, and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

All full-time employees and certain permanent part-time employees of the City participate in the State of Alaska Public Employees' Retirement System (PERS). In addition to the pension plan, PERS also administers other post-employment benefit (OPEB) plans.

Notes to the Financial Statements, Continued

The system is governed by the Alaska Retirement Management Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee.

Summary of Significant Accounting Policies. The financial statements for PERS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

PERS acts as the common investment and administrative agencies for the following multiple-employer plans:

| Plan Name | Type of Plan |
|--|---|
| Defined Benefit Pension Plan (DB) | Cost-sharing, Defined Benefit Pension |
| Defined Contribution Pension Plan (DC) | Defined Contribution Pension |
| Defined Benefit Other Postemployment Benefits (OPEB): | |
| Occupational Death and Disability Plan | Defined Benefit OPEB |
| Alaska Retiree Healthcare Trust Plan | Defined Benefit OPEB |
| Retiree Medical Plan | Defined Benefit OPEB |
| Defined Contribution Other Postemployment Benefits (DC): | |
| Healthcare Reimbursement Arrangement Plan | Cost-sharing, Defined Contribution OPEB |

Other Postemployment Benefit Plans (OPEB)

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2021 the employer contribution rate is 0.70% for peace officers/firefighters and 0.31% for all others.

Membership in the plan consisted of the following at June 30, 2020 (latest available report):

| Membership | PERS |
|-------------------------|--------|
| Active plan members | 23,378 |
| Participating employers | 152 |

Notes to the Financial Statements, Continued

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2020 (latest available information) employer contributions were 4.88% of annual payroll. Membership in the plan consisted of the following at June 30, 2020 (latest report available):

| Membership | PERS |
|---|--------|
| Inactive plan members or beneficiaries currently receiving benefits | 36,140 |
| Inactive plan members entitled to but not yet receiving benefits | 7,208 |
| Inactive plan members not entitled to benefits | 10,575 |
| Active plan members | 11,162 |
| Total plan membership | 65,085 |

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2021 employer contributions were 1.27%. Membership in the plan consists of the following at June 30, 2021 (latest available report):

| Membership | PERS |
|---|--------|
| Inactive plan members or beneficiaries currently receiving benefits | 46 |
| Inactive plan members entitled to but not yet receiving benefits | 1,717 |
| Inactive plan members not entitled to benefits | 14,643 |
| Active plan members | 23,378 |
| Total plan membership | 39,784 |

Healthcare Reimbursement Arrangement Plan

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the plan. Membership in the plan consists of the following at June 30, 2020 (latest available report):

| Membership | PERS |
|---|--------|
| Inactive plan members or beneficiaries currently receiving benefits | 63 |
| Inactive plan members entitled to but not yet receiving benefits | 1,717 |
| Inactive plan members not entitled to benefits | 14,643 |
| Active plan members | 23,378 |
| Total plan membership | 39,801 |

Investments

The Board is the investment oversight authority of the system's investments. As the fiduciary, the Board has the statutory authority to invest the assets under the Prudent Investor Rule. Fiduciary responsibility for the Board's invested assets is pursuant to AS 37.10.210.390.

Notes to the Financial Statements, Continued

State of Alaska Department of Treasury provides staff for the Board. Treasury has created a pooled environment by which it manages investments of the Board. Additionally, Treasury manages a mix of Pooled Investment Funds and Collective Investment Funds for the DC Participant-directed Pension plans under the Board's fiduciary responsibility.

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual weighted rate of return, net of investment expense, for the year ended June 30, 2020 (latest available report) for the DB Plan for PERS is 4.03%, for the ARHCT plan is 4.16%, for the ODD Plan is 4.28%, and for the RMP is 4.33%.

For additional information on securities lending, interest rates, credit risks, foreign exchange, derivatives, fair value, and counterparty credit risks, see the separately issued report on the Invested Assets of the State of Alaska Retirement and Benefits Plans at:

<http://treasury.dor.alaska.gov/armb/Reports-and-Policies/Annual-Audited-Financial-Schedules.aspx>.

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS plan:

| <u>Asset Class</u> | <u>Long-Term Expected Real Rate of Return</u> |
|--------------------------|---|
| Broad Domestic Equity | 6.24% |
| Global Equity (non-U.S.) | 6.67% |
| Intermediate Treasuries | (0.16%) |
| Opportunistic | 3.01% |
| Real Assets | 3.82% |
| Private Equity | 10.00% |
| Cash Equivalents | (1.09%) |

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.38%, which represents a decrease of 0.00% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 2.66% as of June 30, 2020.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities. These amounts are calculated on an annual basis.

Notes to the Financial Statements, Continued

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS participating wages, including those wages attributable to employees in the defined benefit plan.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

On-behalf Contribution Rate: This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute an on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board (GASB)*. Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.38% discount rate.

Employer Contribution rates for the year ended June 30, 2021 are as follows:

| | Employer Effective Rate | ARM Board Adopted Rate | State Contribution Rate |
|-------------------------------|-------------------------------|---------------------------------|-------------------------------|
| PERS: | | | |
| Pension | 14.57% | 26.58% | 8.85% |
| OPEB | 7.43% | 4.27% | 0% |
| Total PERS contribution rates | <u>22.00%</u> | <u>30.85%</u> | <u>8.85%</u> |

Termination Costs: If the City decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular City function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The City must pay to have a termination study completed. The purpose of the study is to calculate the City's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The City must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS Administrator. For fiscal year 2021 the past service rate for PERS is 18.23%.

Notes to the Financial Statements, Continued

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2020 (latest available) were determined by an actuarial valuation as of June 30, 2019 which was rolled forward to the measurement date June 30, 2020. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017.

| | |
|-----------------------------------|--|
| Investment return / discount rate | 7.38% per year (geometric), compounded annually, net of expenses |
| Salary scale | Inflation – 2.5% per year Productivity – 0.25% per year |
| Payroll growth | 2.75% per year (inflation + productivity) |
| Total inflation | Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 2.5% annually. |
| Mortality (Pre-termination) | Based upon 2013-2017 actual mortality experience, 100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement. |
| Mortality (Post-termination) | Mortality rates based upon the 2013-2017 actual experience. 91% of male and 96% of female rates of RP-2014 health annuitant table with MP-2017 generational improvement. |
| Total turnover | Based upon the 2013-2017 actual withdrawal experience. |
| Disability | Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others. |
| Retirement | Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date. |
| Marriage and age difference | Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married. |

Notes to the Financial Statements, Continued

| | |
|-----------------------------|---|
| Healthcare cost trend rates | Pre-65 medical: 7.0% grading down to 4.5% |
| | Post-65 medical: 5.4% grading down to 4.5% |
| | Prescription drugs: 8.0% grading down to 4.5% |
| | EGWP: 8.0% grading down to 4.5%. |

As a result of the latest experience study, the Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. In addition to the changes in assumptions resulting from the experience study, the following assumption changes related to the ARHCT plan have been made since the prior valuation:

1. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect the repeal of the Cadillac Tax.

The changes of assumptions from the latest experience study created substantial deferred outflows of resources attributable to the City, as well as an OPEB benefit recognized by the City for the State's proportionate share of OPEB plan expense attributable to the City. In some instances the reduction of revenues and expenses reported for the State's proportionate share of OPEB plan expense attributable to the City creates a net negative Pension/OPEB expense (net pension/OPEB benefit) which results in negative operating grants and contributions for certain functions reported on the Statement of Activities.

Alaska Public Employee Retirement System (PERS) – Defined Benefit Plan (DB)

Plan Description. The City participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The Plan was established and is administered by the State of Alaska, Department of Administration. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at: <http://doa.alaska.gov/drb/pers>.

Pension Benefits. All tier employee benefits vest with five years of credited service. There are three tiers of employees based on entry date. Tier I employees enrolled prior to July 1, 1986, with five or more years of credited service are entitled to annual pension benefits beginning at normal retirement age 55 or early retirement age 50. For Tier II and III employees enrolled after June 30, 1986, but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. All tier employees with 30 or more years of credited service may retire at any age and receive a normal benefit.

The PERS defined benefit is closed to new hires enrolled on or after July 1, 2006. New hires after this date participate in the PERS defined contribution plan (DC) described later in these notes.

Currently there are 151 employers participating in PERS defined benefit plan, including the State of Alaska and 150 political subdivisions and public organizations.

Notes to the Financial Statements, Continued

The DB Plan's membership consisted of the following at June 30, 2020 (latest available report):

| | |
|---|---------------|
| Inactive plan members or beneficiaries currently receiving benefits | 36,140 |
| Inactive plan members entitled to but not receiving benefits | 7,208 |
| Inactive members not entitled to benefits | 10,575 |
| Active plan members | <u>11,162</u> |
| Total DB plan membership | <u>65,085</u> |

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for peace officers/firefighters members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. The PERS pays a minimum benefit of \$25 per month for each year of service when the calculated benefit is less.

The percentage multipliers for peace officers/firefighters are 2% for the first ten years of service and 2.5% for all service over 10 years. The percentage multipliers for all other participants are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Post-employment healthcare benefits are provided without cost to all members first enrolled before July 1, 1986. Members first enrolled after June 30, 1986, but before July 1, 2006, and who have not reached age 60 may elect to pay for major medical benefits.

Post Retirement Pension Adjustments. Post retirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, times:

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered the PERS before July 1, 1986, if the CPI increases and the financial condition of the fund will permit an increase. In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

Funding Policy. In April 2008 the Alaska Legislature passed legislation which statutorily capped the employer contribution, established a state funded "on-behalf" contribution, and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan (DC) described later in these footnotes. The state legislature capped the rate at 22%, with the State contributing an on-behalf payment for the difference between the actuarial contribution and the cap.

Salary Floor. During the 25th legislation session, Senate Bill 125 passed, which established a June 30, 2008 salary floor under AS 39.35.255(a)(2). The salary floor is the total base salaries paid by an employer to active employees of the system as of the fiscal year ending June 30, 2008. The statute requires the Division of Retirement and Benefits (Division) to collect employer contributions at a minimum based on FY 2008 base salaries.

Notes to the Financial Statements, Continued

Employee Contribution Rate. The City's PERS active members are required to contribute 7.5% of their annual covered salary for peace officers/firefighters and 6.75% for all others.

Employer contributions for the year ended June 30, 2021, were:

| | Pensions (DB) | Other Post-Employment Benefits (DB) | Total |
|----|------------------|--|---------|
| \$ | 510,166 | 121,304 | 631,470 |

Public Employees Retirement Plans

For the year ended June 30, 2021 the State of Alaska contributed \$ 345,286 (100% pension cost) on-behalf of the City, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2021 to a total of \$206,748, to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2021, the City reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the City. The amount recognized by the City as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the City were as follows:

| | |
|---|---------------------|
| Defined Benefit: | <u>Pension</u> |
| City's proportionate share of the net pension liability | \$ 6,271,667 |
| State's proportionate share of the net pension liability | <u>2,595,580</u> |
| Total | <u>\$ 8,867,247</u> |
| | <u>OPEB</u> |
| City's proportionate share of the ARHCT OPEB liability (asset) | \$ (481,197) |
| State's proportionate share of the ARHCT OPEB liability (asset) | <u>(199,957)</u> |
| Total | <u>\$ (681,154)</u> |
| City's proportionate share of the ODD OPEB liability (asset) | <u>\$ (71,965)</u> |
| City's proportionate share of the RMP OPEB liability | <u>\$ 15,067</u> |
| Total City's share of net pension and OPEB liabilities and assets | <u>\$ 5,733,572</u> |

The net pension and OPEB liabilities and assets were measured as of June 30, 2021, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The City's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2022 through FY2039, as determined by projections based on the June 30, 2020 valuation.

Notes to the Financial Statements, Continued

The City's proportionate share and changes in the pension and OPEB liabilities and assets were as follows:

| | June 30, 2020 Measurement | June 30, 2021 Measurement | Change |
|---------|------------------------------|------------------------------|---------|
| Pension | 0.1055% | 0.1063% | 0.0008% |
| OPEB: | | | |
| ARHCT | 0.1054% | 0.1063% | 0.0009% |
| ODD | 0.2409% | 0.2640% | 0.0231% |
| RMP | 0.1997% | 0.2124% | 0.0127% |

Based on the measurement date of June 30, 2020, the City recognized pension and OPEB expense of \$971,844 and (\$384,550), respectively, for the year ended June 30, 2021. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

| | Pension | |
|---|-----------------------------------|----------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Defined Benefit: | | |
| Differences between expected and actual experience | \$ 19,896 | - |
| Changes of assumptions | - | - |
| Net difference between projected and actual earnings on pension plan investments | 255,257 | - |
| Changes in proportion and differences between City contributions and proportionate share of contributions | - | (7,504) |
| City contributions subsequent to the measurement date | 510,166 | - |
| Total | \$ 785,319 | (7,504) |
| | OPEB ARHCT | |
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ - | (38,603) |
| Changes of assumptions | - | (335,422) |
| Net difference between projected and actual earnings on OPEB plan investments | 193,069 | - |
| Changes in proportion and differences between City contributions and proportionate share of contributions | 16,152 | - |
| City contributions subsequent to the measurement date | 69,955 | - |
| Total | \$ 279,176 | (374,025) |

Notes to the Financial Statements, Continued

| | OPEB ODD | |
|---|-----------------------------------|----------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ - | (24,146) |
| Changes of assumptions | - | (1,054) |
| Net difference between projected and actual earnings on OPEB plan investments | 2,468 | - |
| Changes in proportion and differences between City contributions and proportionate share of contributions | 774 | (6,628) |
| City contributions subsequent to the measurement date | 12,995 | - |
| Total | \$ <u>16,237</u> | <u>(31,828)</u> |

| | OPEB RMP | |
|---|-----------------------------------|----------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ 78 | (3,238) |
| Changes of assumptions | 21,161 | (38,951) |
| Net difference between projected and actual earnings on OPEB plan investments | 6,746 | - |
| Changes in proportion and differences between City contributions and proportionate share of contributions | 2,232 | (1,287) |
| City contributions subsequent to the measurement date | 38,354 | - |
| Total | \$ <u>68,571</u> | <u>(43,476)</u> |

\$510,166 and \$121,304 are reported as deferred outflows of resources related to pension and OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2021, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

| Year Ended June 30, | Pension | OPEB ARHCT | OPEB ODD | OPEB RMP |
|------------------------|-------------------|------------------|-----------------|-----------------|
| 2021 | \$ 16,903 | (359,425) | (4,583) | (1,561) |
| 2022 | 89,767 | 68,722 | (3,998) | (215) |
| 2023 | 94,880 | 73,788 | (3,986) | (239) |
| 2024 | 66,099 | 52,111 | (4,182) | (754) |
| 2025 | - | - | (4,804) | (2,379) |
| Thereafter | - | - | (7,033) | (8,111) |
| Total | \$ <u>267,649</u> | <u>(164,804)</u> | <u>(28,586)</u> | <u>(13,259)</u> |

For the year ended June 30, 2021, the City recognized (\$174,068) and \$12,406 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Notes to the Financial Statements, Continued

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

| | 1% Decrease (6.38%) | Current Rate (7.38%) | 1% Increase (8.38%) |
|----------------------------------|--------------------------------|---------------------------------|--------------------------------|
| Net pension liability (asset) | \$ 8,154,492 | 6,271,667 | 4,692,501 |
| Net OPEB ARHCT liability (asset) | \$ 502,119 | (481,197) | (1,295,673) |
| Net OPEB ODD liability (asset) | \$ (67,625) | (71,965) | (75,434) |
| Net OPEB RMP liability | \$ 93,340 | 15,067 | (44,183) |

Sensitivity of the City's proportionate share of the Net OPEB liability and assets to changes in the healthcare cost trend rates. The following present the City's proportionate share of the net OPEB liability (asset), as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| | 1% Decrease | Current Rate | 1% Increase |
|----------------------------------|--------------------|---------------------|--------------------|
| Net OPEB ARHCT liability (asset) | \$ (855,462) | (481,197) | 1,391,112 |
| Net OPEB ODD liability (asset) | \$ N/A | (71,965) | N/A |
| Net OPEB RMP liability (asset) | \$ (52,866) | 15,067 | 107,470 |

Alaska Public Employee Retirement System (PERS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. City's and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.27% for the retiree medical plan (DB), 0.31% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

The City contributed \$238,589 for the year ended June 30, 2021, which included forfeitures of \$21,088 which have been applied as employer contributions.

Notes to the Financial Statements, Continued

(9) Landfill Closure and Post Closure Costs

State and Federal laws and regulations require the City to place a final cover on its landfill sites when they stop accepting waste to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post closure costs will be paid only near or after the date that the landfills stop accepting waste, the City reports a portion of these closure and post closure costs as a long-term liability at June 30, 2021, based on the landfill capacities used as of that date. The \$1,384,801 amount reported to date is based on the use of 59.17% of the Center Creek Landfill prior to closure, 100% of the Center Creek Monofill, and 100% of the Beam Road Landfill. Total estimated costs of closure and post closure for these landfills total \$2,453,971 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post closure costs in 2007. The City closed the old landfill and opened the new landfill in September 1996. Actual costs may change due to inflation, deflation, changes in technology, or changes in laws and regulations.

State and Federal regulations (18 AAC 60.398 and 40 CFR 258.74, respectively) require the City to provide financial assurances for future closure and post closure costs. There are a number of allowable mechanisms available. The City uses the local government financial test assurance mechanism to be in compliance with regulations. Future inflation costs and additional costs that might arise from changes in closure and post closure requirements are covered by charges to future landfill users, taxpayers, or both.

(10) Litigation

The City, in normal course of its activities, is involved in various claims and litigation. In the opinion of management, the disposition of these matters is not expected to have a material adverse effect on the financial statements of the City. The City may have insurance coverage for these matters.

(11) Contingent Liabilities

The City receives numerous grants, which are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement for expenditures disallowed under the terms of the grant. Management believes that such disallowances, if any, would not be material.

(12) Subsequent Accounting Pronouncements

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

- GASB 87 *Leases*. Effective for fiscal years beginning after June 15, 2021.
- GASB 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2020.
- GASB 91 *Conduit Debt Obligations*. Effective for fiscal years beginning after December 15, 2021.
- GASB 92 *Omnibus 2020*. This Statement has multiple effective dates which vary by topic.
- GASB 93 *Replacement of Interbank Offered Rates*. Effective for fiscal years beginning after June 15, 2021.
- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*. Effective immediately.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.

Notes to the Financial Statements, Continued

GASB Statement No. 94 is not expected to have any significant impact on the financial statements of the City.

GASB Statement No. 87, the objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89 requires interest costs incurred before the end of a construction period to be recognized as an expenditure or expense in the period in which the cost is incurred for financial statements prepared under the current financial resources measurement focus or the economic resource measurement focus.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures

GASB Statement No. 92, the objectives of this Statement are to enhance comparability and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 93, addresses the fact that some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

GASB Statement No. 95 provides temporary relief to governments in light of the COVID-19 pandemic. The effective dates of the following pronouncement are postponed by one year: GASB Statements No. 83, No. 84, No. 88, No. 89, No. 90, No. 91, No. 92, and No. 93. The effective date for GASB 87 has been postponed by 18 months.

Notes to the Financial Statements, Continued

GASB Statement No. 96 will improve financial reporting by establishing a definition for Subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

(13) Related Parties

The City received payments for landfill fees in the amount of \$322,817, and had receivable at year end of \$75,535 from Nome Joint Utility. During the year the city made a required contribution of \$3,225,000 to Nome Public Schools.

(14) Change in Accounting Principle

In 2021, the City adopted the provisions GASB Statement No. 84 Fiduciary Activities, which established criteria for identifying fiduciary activities of the City and reporting of said fiduciary activities. In line with the implementation of this statement, the City has also elected to early implement GASB Statement No. 97 Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, which, among other things, clarifies the criteria for evaluating a Section 457 plan as either a pension plan or employee benefit plan as noted in prior guidance. Furthermore, GASB Statement No. 97 also adds or amends criteria for assessing fiduciary component units of the City in relation to previously issued accounting principles.

As a result of these accounting principles, the City evaluated its Section 457 Deferred Compensation Plan described Note 1.S. In evaluating their plan, the City has determined that this plan meets the definition as a pension plan. The City has also determined that the plan is neither a component unit nor a fiduciary fund under current guidance and, as a result, the City no longer reports a Fiduciary Fund.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF NOME, ALASKA

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Original and Final Budgeted Amounts and Actual

Year Ended June 30, 2021

| | Original and Final Budget | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--------------------------------------|---------------------------------|----------------------|--|
| Revenues: | | | |
| Local sources: | | | |
| Taxes: | | | |
| Property taxes | \$ 4,574,638 | 4,564,707 | (9,931) |
| Sales taxes | 5,505,000 | 5,904,993 | 399,993 |
| Payments in lieu of taxes | 372,437 | 374,736 | 2,299 |
| Penalties and interest | 57,750 | 77,186 | 19,436 |
| Bed tax | 103,000 | 118,589 | 15,589 |
| Charges for services: | | | |
| Licenses and permits | 70,010 | 77,339 | 7,329 |
| Usage fees | 1,359,283 | 691,846 | (667,437) |
| Fines and forfeitures | 6,000 | 1,801 | (4,199) |
| Investment income | 80,000 | 78,640 | (1,360) |
| Rental and royalties | 159,442 | 271,266 | 111,824 |
| Contributions | 34,000 | 35,856 | 1,856 |
| Other | 5,155 | 21 | (5,134) |
| Total local sources | <u>12,326,715</u> | <u>12,196,980</u> | <u>(129,735)</u> |
| Intergovernmental: | | | |
| State of Alaska | 113,641 | 432,345 | 318,704 |
| Federal sources | 508,874 | 508,874 | - |
| Total revenues | <u>12,949,230</u> | <u>13,138,199</u> | <u>188,969</u> |
| Expenditures: | | | |
| Current: | | | |
| Legislative | 162,410 | 134,206 | 28,204 |
| Administrative | 842,256 | 684,281 | 157,975 |
| Information technology | 429,989 | 345,773 | 84,216 |
| Planning and engineering | 155,069 | 103,819 | 51,250 |
| City clerk | 517,067 | 475,007 | 42,060 |
| Police | 2,376,205 | 2,263,085 | 113,120 |
| Animal control | 54,488 | 40,905 | 13,583 |
| Emergency Services | 484,973 | 406,767 | 78,206 |
| Public works | 2,319,982 | 2,339,205 | (19,223) |
| Recreation center | 705,144 | 613,155 | 91,989 |
| Swimming pool | 93,391 | 51,880 | 41,511 |
| Museum | 276,900 | 235,536 | 41,364 |
| Library | 267,737 | 263,215 | 4,522 |
| Visitor center | 214,158 | 211,788 | 2,370 |
| Education | 3,079,680 | 3,079,672 | 8 |
| Non-departmental | 80,917 | 101,134 | (20,217) |
| Debt service: | | | |
| Principal | 50,001 | 50,001 | - |
| Interest | 750 | 750 | - |
| Total expenditures | <u>12,111,117</u> | <u>11,400,179</u> | <u>710,938</u> |
| Excess of revenues over expenditures | 838,113 | 1,738,020 | 899,907 |
| Other financing sources (uses): | | | |
| Proceeds from sale of capital assets | - | 46,120 | 46,120 |
| Transfers out | (838,113) | (768,200) | 69,913 |
| Net other financing sources (uses) | <u>(838,113)</u> | <u>(722,080)</u> | <u>116,033</u> |
| Net change in fund balance | <u>\$ -</u> | <u>1,015,940</u> | <u>1,015,940</u> |
| Fund balance, beginning of year | | <u>13,977,705</u> | |
| Fund balance, ending of year | | <u>\$ 14,993,645</u> | |

See accompanying notes to Required Supplementary Information.

Exhibit F-2

CITY OF NOME, ALASKA

CARES Act Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Original and Final
Budgeted Amounts and Actual

Year Ended June 30, 2021

| | Original and Final Budget | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--------------------------------------|---------------------------------|-------------------|--|
| Revenues: | | | |
| Intergovernmental- | | | |
| Federal sources | \$ 4,847,260 | 4,662,350 | (184,910) |
| Expenditures: | | | |
| Current: | | | |
| Legislative | 115,633 | 111,222 | 4,411 |
| Administrative | 487,056 | 468,476 | 18,580 |
| Information technology | 114,369 | 110,006 | 4,363 |
| Police | 1,048,338 | 1,008,347 | 39,991 |
| Emergency Services | 225,559 | 216,955 | 8,604 |
| Public works | 202,197 | 194,484 | 7,713 |
| Library | 6,561 | 6,311 | 250 |
| Education | 233,924 | 225,000 | 8,924 |
| Non-departmental | 2,413,623 | 2,321,549 | 92,074 |
| Total expenditures | 4,847,260 | 4,662,350 | 184,910 |
| Excess of revenues over expenditures | - | - | - |
| Fund balance, beginning of year | | - | |
| Fund balance, ending of year | | \$ - | |

See accompanying notes to Required Supplementary Information.

CITY OF NOME

Schedule of the City's Proportionate Share of the Net Pension Liability

Public Employees' Retirement System (PERS)

June 30, 2021

| Year | City's Proportion of the Net Pension Liability | City's Proportionate Share of the Net Pension Liability | State of Alaska Proportionate Share of the Net Pension Liability | Total Net Pension Liability | City's Covered Payroll | City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|------|--|---|--|-----------------------------|------------------------|--|--|
| 2015 | 0.0713% | \$ 3,324,880 | \$ 3,063,690 | \$ 6,388,570 | \$ 4,256,768 | 78% | 62.37% |
| 2016 | 0.1062% | \$ 5,152,410 | \$ 138,151 | \$ 5,290,561 | \$ 3,091,332 | 167% | 63.96% |
| 2017 | 0.1269% | \$ 7,091,710 | \$ 893,136 | \$ 7,984,846 | \$ 3,016,750 | 235% | 59.55% |
| 2018 | 0.1051% | \$ 5,432,839 | \$ 2,023,811 | \$ 7,456,650 | \$ 3,057,182 | 178% | 63.37% |
| 2019 | 0.1127% | \$ 5,599,916 | \$ 1,619,291 | \$ 7,219,207 | \$ 3,169,595 | 177% | 65.19% |
| 2020 | 0.1055% | \$ 5,775,101 | \$ 2,292,576 | \$ 8,067,677 | \$ 3,130,982 | 184% | 63.42% |
| 2021 | 0.1063% | \$ 6,271,667 | \$ 2,595,580 | \$ 8,867,247 | \$ 3,666,977 | 171% | 61.61% |

See accompanying notes to Required Supplementary Information.

CITY OF NOME

Schedule of the City's Proportionate Share of the Net OPEB Liability (Asset)

Public Employees' Retirement System (PERS)

June 30, 2021

| Year | City's Proportion of the Net OPEB Liability (Asset) | | State of Alaska Proportionate Share of the Net OPEB Liability (Asset) | | Total Net OPEB Liability (Asset) | | City's Covered Payroll | | City's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset) |
|--|---|--|---|---|----------------------------------|------------------------|------------------------|---------|---|---|
| | City's Proportion of the Net OPEB Liability (Asset) | City's Proportionate Share of the Net OPEB Liability (Asset) | State of Alaska Proportionate Share of the Net OPEB Liability (Asset) | State of Alaska Proportionate Share of the Net OPEB Liability (Asset) | Total Net OPEB Liability (Asset) | City's Covered Payroll | City's Covered Payroll | | | |
| Alaska Retiree Healthcare Trust Plan (ARHCT): | | | | | | | | | | |
| 2018 | 0.1051% | \$ 887,886 | \$ 331,346 | \$ - | \$ 1,219,232 | \$ 3,057,182 | \$ 3,057,182 | 29.04% | 89.68% | |
| 2019 | 0.1126% | \$ 1,155,990 | \$ 335,315 | \$ - | \$ 1,491,305 | \$ 3,169,595 | \$ 3,169,595 | 36.47% | 88.12% | |
| 2020 | 0.1054% | \$ 156,336 | \$ 62,178 | \$ - | \$ 218,514 | \$ 3,130,982 | \$ 3,130,982 | 4.99% | 98.13% | |
| 2021 | 0.1063% | \$ (481,197) | \$ (199,957) | \$ - | \$ (681,154) | \$ 3,666,977 | \$ 3,666,977 | -13.12% | 106.15% | |
| Occupational Death and Disability (ODD): | | | | | | | | | | |
| 2018 | 0.2018% | \$ (28,631) | \$ - | \$ - | \$ (28,631) | \$ 3,057,182 | \$ 3,057,182 | -0.94% | 212.97% | |
| 2019 | 0.2141% | \$ (41,590) | \$ - | \$ - | \$ (41,590) | \$ 3,169,595 | \$ 3,169,595 | -1.31% | 270.62% | |
| 2020 | 0.2409% | \$ (58,407) | \$ - | \$ - | \$ (58,407) | \$ 3,130,982 | \$ 3,130,982 | -1.87% | 297.43% | |
| 2021 | 0.2640% | \$ (71,965) | \$ - | \$ - | \$ (71,965) | \$ 3,666,977 | \$ 3,666,977 | -1.96% | 283.80% | |
| Retiree Medical Plan (RMP): | | | | | | | | | | |
| 2018 | 0.1303% | \$ 10,523 | \$ - | \$ - | \$ 10,523 | \$ 891,245 | \$ 891,245 | 1.18% | 93.98% | |
| 2019 | 0.2141% | \$ 27,249 | \$ - | \$ - | \$ 27,249 | \$ 603,292 | \$ 603,292 | 4.52% | 88.71% | |
| 2020 | 0.1997% | \$ 47,783 | \$ - | \$ - | \$ 47,783 | \$ 452,109 | \$ 452,109 | 10.57% | 83.17% | |
| 2021 | 0.2124% | \$ 15,067 | \$ - | \$ - | \$ 15,067 | \$ 1,011,932 | \$ 1,011,932 | 1.49% | 92.23% | |

See accompanying notes to Required Supplementary Information.

Item A.

CITY OF NOME

Schedule of the City's Contributions (Pensions)
Public Employees' Retirement System (PERS)

June 30, 2021

| Year | Contractually Required Contribution | Contributions Relative to the Contractually Required Contribution | Contribution Deficiency (Excess) | City's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|------|-------------------------------------|---|----------------------------------|------------------------|--|
| 2015 | \$ 284,388 | \$ (284,388) | \$ - | 3,091,332 | 9.20% |
| 2016 | \$ 276,563 | \$ (276,563) | \$ - | 3,016,750 | 9.17% |
| 2017 | \$ 320,169 | \$ (320,169) | \$ - | 3,057,182 | 10.47% |
| 2018 | \$ 368,291 | \$ (368,291) | \$ - | 3,169,595 | 11.62% |
| 2019 | \$ 357,431 | \$ (353,150) | \$ 4,281 | 3,130,982 | 11.42% |
| 2020 | \$ 381,045 | \$ (382,442) | \$ (1,397) | 3,666,977 | 10.39% |
| 2021 | \$ 508,632 | \$ (510,166) | \$ (1,534) | 3,956,041 | 12.86% |

See accompanying notes to Required Supplementary Information.

CITY OF NOME

Schedule of the City's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2021

| Year | Contractually Required Contribution | Contributions Relative to the Contractually Required Contribution | Contribution Deficiency (Excess) | City's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|--|-------------------------------------|---|----------------------------------|------------------------|--|
| Alaska Retiree Healthcare Trust Plan (ARHCT): | | | | | |
| 2018 | \$ 104,974 | \$ (104,974) | \$ - | \$ 3,169,595 | 3.31% |
| 2019 | \$ 129,124 | \$ (129,124) | \$ - | \$ 3,130,982 | 4.12% |
| 2020 | \$ 152,200 | \$ (152,200) | \$ - | \$ 3,666,977 | 4.15% |
| 2021 | \$ 69,955 | \$ (69,955) | \$ - | \$ 3,956,041 | 1.77% |
| Occupational Death and Disability (ODD): | | | | | |
| 2018 | \$ 5,344 | \$ (5,344) | \$ - | \$ 3,169,595 | 0.17% |
| 2019 | \$ 9,836 | \$ (9,836) | \$ - | \$ 3,130,982 | 0.31% |
| 2020 | \$ 11,577 | \$ (11,577) | \$ - | \$ 3,666,977 | 0.32% |
| 2021 | \$ 12,995 | \$ (12,995) | \$ - | \$ 3,956,041 | 0.33% |
| Retiree Medical Plan (RMP): | | | | | |
| 2018 | \$ 24,963 | \$ (24,963) | \$ - | \$ 603,292 | 4.14% |
| 2019 | \$ 23,439 | \$ (23,439) | \$ - | \$ 452,109 | 5.18% |
| 2020 | \$ 37,891 | \$ (37,891) | \$ - | \$ 1,011,932 | 3.74% |
| 2021 | \$ 38,354 | \$ (38,354) | \$ - | \$ 1,085,723 | 3.53% |

See accompanying notes to Required Supplementary Information.

Item A.

Notes to Required Supplementary Information

June 30, 2021

1. General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance**Budget and Budgetary Accounting**

The Nome Common Council (Council) is required to review or enact through the passage of a resolution or ordinance the budgets for the City, School City and Utility System prior to each entity's fiscal year-end, June 30 for the City and School City and December 31 for the Utility System. The City's operating budget is prepared by the City Manager in the spring proceeding the fiscal year to which it relates and is submitted to the Council for enactment. The operating budget includes proposed expenditures and the proposed means of financing them. The School City's budget is prepared by the Superintendent of Schools in the spring proceeding the fiscal year to which it relates. It is submitted to the Nome City School Board for review and approval and then to the Council for purposes of passing the resolution setting the contribution for the fiscal year. The Utility System's operating budget is prepared by the Utility System manager in the fall preceding the fiscal year to which it relates. It is submitted to the Nome Joint Utility System Board for review and approval and then to the Council for passage.

The City Manager, the Nome City School Board and the Nome Joint Utility System Board are authorized to transfer budgeted amounts within any fund or department; however, any revisions that alter the total expenditures of any fund or department must be approved by the Council. Formal budgetary integration is employed as a management control device during the year for the City's and School City's General Fund, Special Revenue Funds and the City's Capital Projects Funds and Port Facility Enterprise Fund. All budgets are adopted on a basis of accounting consistent with accounting principles generally accepted in the United States of America, and all lapse at year-end except for budgets related to the Debt Service Fund, Capital Projects Funds and Special Revenue Funds. Budgeted amounts are presented as originally adopted or as amended by the Council for the General Fund.

The following had expenditures in excess of appropriations in the General Fund for the year ended June 30, 2021:

| | |
|------------------|--------|
| Non-departmental | 20,217 |
| Public Works | 19,223 |

Excess expenditures in General Fund were funded by available revenue and fund balance.

Notes to Required Supplementary Information, Continued

2. Public Employees' Retirement System**Schedule of City's Proportionate Share of Net Pension and OPEB Liability (Asset)**

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

Changes in Methods Since the Prior Valuation – June 30, 2019 to June 30, 2020:

There were no changes in actuarial methods since the prior valuation.

Changes in Assumptions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

Healthcare claim costs are updated annually. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax. The amounts included in the Normal Cost for administrative expenses were updated based on the most recent two years of actual administrative expenses paid from plan assets.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

There were no changes in benefit provisions since the prior valuation.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the City will present only those years for which information is available.

Schedule of City Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2019 which was rolled forward to June 30, 2020. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

SUPPLEMENTARY INFORMATION

CITY OF NOME, ALASKA
Other Governmental Funds
Combining Balance Sheet

June 30, 2021

| | | Special Revenue Funds | | | | | | | | | | | | | | | | |
|--------------------------------------|--|-----------------------|----------------------|----------|--------------------------|-----------------------------|-----------------------|------------------------------------|---------------------------|------------------------------------|--|---------------------------|---|---------------|-------|--|---|----------|
| | | NSEDC | | | | Historic Preservation Grant | | National Park Service | | NSEDC Community Employment Program | | Public Library Assistance | | FEMA Pandemic | | Institute of Museum and Library Services Grant | | Total |
| | | E-911 Surcharges | State of Alaska DHSS | NPD SART | Community Benefits Share | Historic Preservation Grant | National Park Service | NSEDC Community Employment Program | Public Library Assistance | FEMA Pandemic | Institute of Museum and Library Services Grant | Total | | | | | | |
| Assets | | | | | | | | | | | | | | | | | | |
| Cash and short-term investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables: | | | | | | | | | | | | | | | | | | |
| Federal | | - | 33,861 | 6,098 | - | 11,256 | 240 | - | - | - | - | - | - | 68,766 | - | - | - | 120,221 |
| State of Alaska | | - | - | 32,055 | - | - | - | - | 1,000 | - | - | - | - | - | - | - | - | 33,055 |
| Other | | 10,220 | - | - | - | - | - | 1,093 | - | - | - | - | - | - | - | - | - | 11,313 |
| Due from other funds | | 562,641 | - | - | 16,544 | - | - | - | 1,053 | - | - | - | - | - | - | 2,548 | - | 582,786 |
| Total assets | | 572,861 | 33,861 | 38,153 | 16,544 | 11,256 | 240 | 1,093 | 2,053 | - | 2,548 | 68,766 | - | - | 2,548 | - | - | 747,375 |
| Liabilities and Fund Balances | | | | | | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | | | | | | |
| Accounts payable | | 440 | - | 1,032 | 295 | 1,600 | 240 | - | 2,053 | - | 2,548 | - | - | - | - | - | - | 8,208 |
| Due to other funds | | - | 33,861 | 37,121 | - | 9,656 | - | 1,093 | - | - | - | - | - | 81,405 | - | - | - | 163,136 |
| Total liabilities | | 440 | 33,861 | 38,153 | 295 | 11,256 | 240 | 1,093 | 2,053 | - | 2,548 | - | - | 81,405 | - | - | - | 171,344 |
| Fund balances: | | | | | | | | | | | | | | | | | | |
| Restricted - E-911 Surcharges | | 572,421 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 572,421 |
| Committed - Community projects | | - | - | - | 16,249 | - | - | - | - | - | - | - | - | - | - | - | - | 16,249 |
| Assigned: Debt service | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Landfill | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | | - | - | - | 16,249 | - | - | - | - | - | - | - | - | (12,639) | - | - | - | (12,639) |
| Total fund balances | | 572,421 | - | - | 16,249 | - | - | - | - | - | - | - | - | (12,639) | - | - | - | 575,031 |
| | | 572,861 | 33,861 | 38,153 | 16,544 | 11,256 | 240 | 1,093 | 2,053 | - | 2,548 | 68,766 | - | - | 2,548 | - | - | 747,375 |

(Continued)

CITY OF NOME, ALASKA

Other Governmental Funds

Combining Balance Sheet, Continued

| | Capital Project Funds | | | | | Total Other Governmental Funds |
|--------------------------------------|-------------------------|----------|----------------|-------------------------------------|---------|---|
| | Debt Service Fund | Landfill | NPS 18-Plex | School Renovation and Repairs | Total | |
| Assets | | | | | | |
| Cash and short-term investments | \$ 1,382,340 | - | - | - | - | 1,382,340 |
| Receivables: | | | | | | |
| Federal | - | - | - | - | - | 120,221 |
| State of Alaska | - | - | - | - | - | 33,055 |
| Other | - | - | 338 | 201 | 539 | 11,852 |
| Due from other funds | - | 704,667 | - | 165,274 | 869,941 | 1,452,727 |
| Total assets | \$ 1,382,340 | 704,667 | 338 | 165,475 | 870,480 | 3,000,195 |
| Liabilities and Fund Balances | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | - | - | 338 | 165,475 | 165,813 | 174,021 |
| Due to other funds | 562,488 | - | - | - | - | 725,624 |
| Total liabilities | \$ 562,488 | - | 338 | 165,475 | 165,813 | 899,645 |
| Fund balances: | | | | | | |
| Restricted - | | | | | | |
| E-911 Surcharge | - | - | - | - | - | 572,421 |
| Committed - | | | | | | |
| Community projects | - | - | - | - | - | 16,249 |
| Assigned: | | | | | | |
| Debt service | 819,852 | - | - | - | - | 819,852 |
| Landfill | - | 704,667 | - | - | - | 704,667 |
| Unassigned | - | - | - | - | - | (12,639) |
| Total fund balances | \$ 819,852 | 704,667 | - | - | 704,667 | 2,100,550 |
| | \$ 1,382,340 | 704,667 | 338 | 165,475 | 870,480 | 3,000,195 |

CITY OF NOME, ALASKA
Other Governmental Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances

Year Ended June 30, 2021

| | Special Revenue Funds | | | | | | | NSEDC |
|--|-----------------------|-------------------------|-------------------|------------------|-----------------------------|----------------|--------------------------------|-------|
| | E-911 Surcharge | State of Alaska DHSS | Highway Safety | Public Safety | National Park Service | NPD SART | Community Benefits Share | |
| Revenues: | | | | | | | | |
| Local sources: | | | | | | | | |
| Charges for services | \$ 98,561 | - | - | - | - | - | - | |
| Other | - | - | - | - | - | 38,295 | - | |
| Intergovernmental: | | | | | | | | |
| State of Alaska | - | - | 7,864 | - | - | 54,320 | - | |
| Federal sources | - | 33,861 | - | 51,994 | 240 | 15,009 | - | |
| Total revenues | <u>98,561</u> | <u>33,861</u> | <u>7,864</u> | <u>51,994</u> | <u>240</u> | <u>107,624</u> | <u>-</u> | |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| Administrative | - | - | - | - | - | - | - | |
| Planning and engineering | - | - | - | - | - | - | - | |
| Police | 7,194 | - | 11,501 | 51,994 | - | 107,624 | - | |
| Emergency services | - | - | - | - | - | - | - | |
| Public works | - | - | - | - | - | - | - | |
| Library | - | - | - | - | - | - | - | |
| Non-departmental | - | 33,861 | - | - | 240 | - | 246,629 | |
| Debt service: | | | | | | | | |
| Principal | - | - | - | - | - | - | - | |
| Interest | - | - | - | - | - | - | - | |
| Capital outlay | - | - | - | - | - | - | - | |
| Total expenditures | <u>7,194</u> | <u>33,861</u> | <u>11,501</u> | <u>51,994</u> | <u>240</u> | <u>107,624</u> | <u>246,629</u> | |
| Excess (deficiency) of revenues over expenditures | 91,367 | - | (3,637) | - | - | - | (246,629) | |
| Other financing sources (uses): | | | | | | | | |
| Transfers (out) | - | - | - | - | - | - | - | |
| Transfers in | - | - | 3,637 | - | - | - | - | |
| Total other financing sources (uses) | - | - | 3,637 | - | - | - | - | |
| Net change in fund balances | 91,367 | - | - | - | - | - | (246,629) | |
| Fund balances, beginning of year | 481,054 | - | - | - | - | - | 262,878 | |
| Fund balances, end of year | \$ <u>572,421</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>16,249</u> | |

(Continued)

CITY OF NOME, ALASKA
Other Governmental Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances, Continued

| | Special Revenue Funds | | | | | | Total | Debt Service Fund |
|--|---|---------------------------------|-----------------------------------|------------------|---|---|-------|-------------------------|
| | NSEDC Community Employment Program | Public Library Assistance | Historic Preservation Grant | FEMA Pandemic | Institute of Museum and Library Services Grant | | | |
| Revenues: | | | | | | | | |
| Local sources: | | | | | | | | |
| Charges for services | - | - | - | - | - | - | - | 98,561 |
| Other | 1,093 | - | - | - | - | - | - | 39,388 |
| Intergovernmental: | | | | | | | | |
| State of Alaska | - | 10,600 | - | - | - | - | - | 72,784 |
| Federal sources | - | 7,510 | 11,256 | 161,668 | 11,744 | - | - | 293,282 |
| Total revenues | 1,093 | 18,110 | 11,256 | 161,668 | 11,744 | - | - | 504,015 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| Administrative | - | - | - | 27,482 | - | - | - | 27,482 |
| Planning and engineering | - | - | 24,200 | - | - | - | - | 24,200 |
| Police | - | - | - | 84,680 | - | - | - | 262,993 |
| Emergency services | - | - | - | 56,711 | - | - | - | 56,711 |
| Public works | - | - | - | 4,469 | - | - | - | 4,469 |
| Library | 1,093 | 19,186 | - | - | 11,744 | - | - | 32,023 |
| Non-departmental | - | - | - | 965 | - | - | - | 281,695 |
| Debt service: | | | | | | | | |
| Principal | - | - | - | - | - | - | - | 390,000 |
| Interest | - | - | - | - | - | - | - | 63,875 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total expenditures | 1,093 | 19,186 | 24,200 | 174,307 | 11,744 | - | - | 689,573 |
| Excess (deficiency) of revenues over expenditures | - | (1,076) | (12,944) | (12,639) | - | - | - | (453,875) |
| Other financing sources (uses): | | | | | | | | |
| Transfers (out) | - | - | - | - | - | - | - | (182,939) |
| Transfers in | - | 1,076 | 12,944 | - | - | - | - | 453,875 |
| Total other financing sources (uses) | - | 1,076 | 12,944 | - | - | - | - | 270,936 |
| Net change in fund balances | - | - | - | (12,639) | - | - | - | (182,939) |
| Fund balances, beginning of year | - | - | - | - | - | - | - | 1,002,791 |
| Fund balances, end of year | - | - | - | (12,639) | - | - | - | 819,852 |

Item A.

(Continued)

CITY OF NOME, ALASKA

Exhibit H-2, Continued

Other Governmental Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances, Continued

| | Capital Project Funds | | | | | Total Other Governmental Funds |
|--|-----------------------|-------------------------------------|----------------|------------------------------|-----------|---|
| | Landfill | School Renovation and Repairs | NPS 18-Plex | Equipment and Upgrades | Total | |
| Revenues: | | | | | | |
| Local sources: | | | | | | |
| Charges for services | - | - | - | - | - | 98,561 |
| Other | - | 57,334 | 25,695 | - | 83,029 | 122,417 |
| Intergovernmental: | | | | | | |
| State of Alaska | - | - | - | - | - | 72,784 |
| Federal sources | - | - | - | - | - | 293,282 |
| Total revenues | - | 57,334 | 25,695 | - | 83,029 | 587,044 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Administrative | - | - | - | - | - | 27,482 |
| Planning and engineering | - | - | - | - | - | 24,200 |
| Police | - | - | - | - | - | 262,993 |
| Emergency services | - | - | - | - | - | 56,711 |
| Public works | - | - | - | - | - | 4,469 |
| Library | - | - | - | - | - | 32,023 |
| Non-departmental | - | - | - | - | - | 281,695 |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | 390,000 |
| Interest | - | - | - | - | - | 63,875 |
| Capital outlay | - | 240,273 | 227,864 | 94,499 | 562,636 | 562,636 |
| Total expenditures | - | 240,273 | 227,864 | 94,499 | 562,636 | 1,706,084 |
| Excess (deficiency) of revenues over expenditures | - | (182,939) | (202,169) | (94,499) | (479,607) | (1,119,040) |
| Other financing sources (uses): | | | | | | |
| Transfers (out) | - | - | - | - | - | (182,939) |
| Transfers in | - | 182,939 | 202,169 | 94,499 | 479,607 | 951,139 |
| Total other financing sources (uses) | - | 182,939 | 202,169 | 94,499 | 479,607 | 768,200 |
| Net change in fund balances | - | - | - | - | - | (350,840) |
| Fund balances, beginning of year | 704,667 | - | - | - | 704,667 | 2,451,390 |
| Fund balances, end of year | 704,667 | - | - | - | 704,667 | 2,100,550 |

Item A.

CITY OF NOME, ALASKA
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2021

| Federal Grant Title | Pass Through/ Grant Number | Federal Assistance Listing Number | Total Grant Award | Expenditures |
|--|----------------------------------|--|-------------------------|--------------|
| U.S. Department of Interior: | | | | |
| Direct - | | | | |
| Cultural Resource Management | P16AC00333 | 15.946 | \$ 28,000 | 240 |
| Passed through the State of Alaska, Department of Commerce, Community, and Economic Development - | | | | |
| Payment in lieu of taxes | None | 15.226 | 508,874 | 508,874 |
| Passed through the State of Alaska, Department of Natural Resources - | | | | |
| Nome Historic Preservation Plan | HPF Grant 19004 | 15.904 | 11,256 | 11,256 |
| Total U.S. Department of Interior | | | 548,130 | 520,370 |
| U.S. Department of Justice: | | | | |
| Passed through State of Alaska, Department of Public Safety: | | | | |
| COVID-19 Coronavirus Emergency Supplemental Funding | None | 16.034 | 57,000 | 51,994 |
| SART | None | 16.588 | 15,009 | 15,009 |
| Total U.S. Department of Justice | | | 72,009 | 67,003 |
| U.S. Department of Health and Human Services - | | | | |
| Passed through State of Alaska, Department of Health and Social Services - | | | | |
| COVID-19 Emergency Operations Center | C0621-570-Q | 93.323 | 171,050 | 33,861 |
| U.S. Department of Treasury - | | | | |
| Passed through State of Alaska, Department of Commerce, Community, and Economic Development - | | | | |
| COVID-19 Coronavirus Relief Fund | 20-CRF-146 | 21.019 | 5,679,072 | 4,662,350 |
| U.S. Department of Homeland Security - | | | | |
| Passed through the State of Alaska, Department of Military and Veteran Affairs - | | | | |
| COVID-19 Pandemic Response | DR-4533-AK | 97.036 | 348,021 | 161,668 |
| U.S. Department of Commerce - | | | | |
| Direct - | | | | |
| Nome Inner Harbor Launch Ramp Repair | 07-01-07499 | 11.300 | 1,692,413 | 407,045 |
| U.S. Department of Museum and Library Services - | | | | |
| Passed through the State of Alaska, Department of Education and Early Development - | | | | |
| COVID-19 Public Access Internet Devices | ILC21-034 | 45.310 | 7,510 | 7,510 |
| Passed through Nome Eskimo Community: | | | | |
| Native American and Native Hawaiian Library Services | NG-01-19-0174-19 | 45.311 | 10,000 | 1,744 |
| Native American and Native Hawaiian Library Services | NAB-246479-OLS-20 | 45.311 | 10,000 | 10,000 |
| Total ALN 45.311 | | | 20,000 | 11,744 |
| Total U.S. Department of Museum and Library Services | | | 27,510 | 19,254 |
| Total expenditures of federal awards | | | \$ 8,538,205 | 5,871,551 |
| Reconciliation from Federal Financial Assistance | | | | |
| to Federal sources revenues, Exhibit D-1: | | | | |
| Above expenditures, per schedule | | | \$ 5,871,551 | |
| Less: Capital Contributions, Port Facility Enterprise Fund | | | (407,045) | |
| Total Federal sources revenue Exhibit D-1 | | | \$ 5,464,506 | |

CITY OF NOME, ALASKA

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1. General

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the basic financial statements of the City.

Note 2. Basis of Accounting

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Reporting Entity

The City, for purpose of the Schedule of Expenditures of Federal Awards, includes all the funds of the primary government as defined by GASB Codification, Section 2100, *The Financial Reporting Entity*. It does not include the component units of the City: The Nome Public Schools and the Nome Joint Utility System. These component units also receive Federal assistance, but separately satisfy the audit requirements of the Uniform Guidance, if applicable.

Note 4. Subrecipients

No federal funds were passed through to subrecipients.

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COMPLIANCE REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the Nome Public Schools discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Nome, Alaska, as of and for the year ended June 30, 2021 and the related notes to the financial statements which collectively comprise the City of Nome, Alaska's basic financial statements, and have issued our report thereon dated Month XX, 2022. Our report includes a reference to other auditors who audited the financial statements of Nome Joint Utility System, a discretely presented component unit, as described in our report on the City of Nome, Alaska's financial statements. This report does not include the result of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Nome, Alaska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Nome, Alaska's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Nome, Alaska's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Members of the City Council
City of Nome, Alaska

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Nome, Alaska’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anchorage, Alaska
Month XX, 2022

Report on Compliance For Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

We have audited the City of Nome, Alaska's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Nome, Alaska's major federal programs for the year ended June 30, 2021. City of Nome, Alaska's major federal programs are identified in the summary of auditor's results section of the accompanying Federal Schedule of Findings and Questioned Costs.

City of Nome, Alaska's basic financial statements include the operations of Nome Public Schools and Nome Joint Utility System, component units, which received \$2,216,196 and \$0, respectively, in federal awards which are not included in City of Nome, Alaska's Schedule of Expenditures of Federal Awards during the year ended June 30, 2021. Our audit, described below, did not include the operations of Nome Public Schools because the organizational unit was subjected to a separate audit performed in accordance with the Uniform Guidance, and Nome Joint Utility System because the organizational unit engaged other auditors to perform an audit.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City of Nome, Alaska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Nome, Alaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Members of the City Council
City of Nome, Alaska

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Nome, Alaska's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Nome, Alaska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the City of Nome, Alaska is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Nome, Alaska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Nome, Alaska's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Anchorage, Alaska
Month XX, 2022

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Is a going concern emphasis-of-matter paragraph included in the audit report? Yes X No

Internal control over financial reporting:
 Material weakness(es) identified? Yes X No
 Significant deficiency(ies) identified? Yes X None reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs (2 CFR 200.516 (a)(1)):
 Material weakness(es) identified? Yes X No
 Significant deficiency(ies) identified? Yes X None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516 (a)(2))? Yes X No

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, 2 CFR 200.516(a)(3) or (4)? Yes X No

Identification of major programs:

| | |
|------------------------------|---|
| <u>ALN Number(s)/Cluster</u> | <u>Name of Federal Program or Cluster</u> |
| 21.019 | COVID-19 Coronavirus Relief Funds |

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X Yes No

Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

The City of Nome did not have any findings that related to the financial statements.

Section III – Federal Award Findings and Questioned Costs

The City of Nome did not have any findings that related to federal awards.

Presented by:
Finance Director

Action Taken:
Yes____
No____
Abstain____

**CITY OF NOME, ALASKA
RESOLUTION NO. R-22-01-03**

**A RESOLUTION AUTHORIZING THE CITY MANAGER TO DEVELOP AND ENTER
INTO AN AGREEMENT WITH ALTMAN, ROGERS & CO. FOR AUDIT SERVICES
FOR FISCAL YEARS 2022, 2023 & 2024**

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

WHEREAS, the City of Nome has used the same auditor since 2008; and,

WHEREAS, the Nome Common Council directed City of Nome administration to issue a Request for Proposals (RFP) to ascertain if another firm could provide better services; and,

WHEREAS, the City of Nome issued an RFP in November 2021 with a deadline of December 15, 2021; and,

WHEREAS, the City of Nome received one responsive proposal to the RFP; and,

WHEREAS, the audit review committee found the proposal satisfactory and suited to the City of Nome’s needs;

NOW, THEREFORE, BE IT RESOLVED that the Nome Common Council authorizes the City Manager to develop and enter into an agreement with Altman, Rogers & Co. for audit services for fiscal years 2022, 2023, and 2024 for a three year base total of \$167,050.

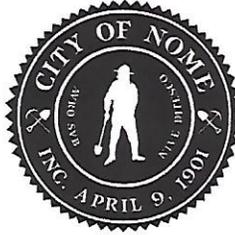
APPROVED and **SIGNED** this 24th day of January, 2022.

JOHN K. HANDELAND, Mayor

ATTEST:

BRYANT HAMMOND, Clerk

Mayor
John Handeland
Manager
W. Glenn Steckman
Clerk
Bryant Hammond



Nome Common Council Item B.
Jerald Brown
Mark Johnson
Doug Johnson
Adam Martinson
Meghan Sigvanna Topkok
Scot Henderson

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

MEMORANDUM

Date: January 19, 2022
To: Nome Common Council & Glenn Steckman, City Manager
From: Nickie Crowe, Finance Director *NCC*
Subject: Independent Audit Services

On November 11, 2021, the City of Nome placed an RFP for Independent Audit Services for FY2022, 2023, and 2024 with 1 year options to renew for 2025 and 2026. The RFP was advertised in the Nome Nugget Newspaper. A complete set of bid documents were available for review at The Plans Room in Anchorage, AK, as well as The Associated General Contractors of Alaska in Fairbanks, AK.

Additionally, I sent communications out to the following firms:

BDO
Altman, Rogers & Co.
Newhouse & Vogler
Gilbert CPAs
James Marta & Company LLP
Thomas, Head, & Greisen
Alliance CPAs

The deadline for proposals was December 15, 2021 at 4:30pm. One proposal was received and accepted on time from Altman, Rogers & Co.

The Audit Proposal review committee, consisting of John Handeland, Mayor, Glenn Steckman, City Manager, Bryant Hammond, City Clerk, and Nickie Crowe, Finance Director, finds the proposal for audit services satisfactory.

It is my recommendation that the City Council approve the proposal for Independent Audit Services from Altman, Rogers & Co. The City of Nome has engaged with Altman, Rogers & Co as an independent auditor since 2008. Altman, Rogers & Co has successfully performed audit services on the City's finances and financial practices and it would be in the best interest of the City to maintain continuity of services. A long term professional relationship provides the City of Nome with an efficient audit process.

ATTACHMENT G - Notice of Intent to Award



City of Nome
P.O. Box 281
Nome, Alaska
99762

THIS IS NOT AN ORDER

RFP NO: 2021-Audit Svcs
RFP SUBJECT: Independent Audit Services

DATE ISSUED: 1/21/2022
RFP OPENING DATE: 12/16/2021

CONTRACTING OFFICER: Glenn Steckman

SIGNATURE: *Glenn Steckman*

This is notice of the City of Nome's intent to award a contract. The figures shown here are a tabulation of the offerors received. The responsible and responsive offerors whose proposal was determined in writing to be the most advantageous are indicated. An offeror who wishes to protest this Notice of Intent must file the protest within ten calendar days following the date this notice is issued. If the tenth day follows on a weekend or a holiday, the last day of the protest period is the first working day following the tenth day. Offerors are advised that this Notice of Intent to Award a Contract may be the only Notice of Intent to Award a Contract that is issued, even if there are revisions as to an apparent award resulting from a protest or resulting from other changes that result in new apparent winning offeror. As such, this Notice of Intent to Award a Contract may be the only opportunity for an offeror to file a protest.

The offerors identified here as submitting the most advantageous proposal are instructed not to proceed until a contract, or other form of notice is given by the Contracting Officer. A company or person who proceeds prior to receiving a contract, Contract Award, or other form of notice of Award does so without a contract and at their own risk.

| Offeror | Points |
|----------------------|-----------------------|
| Altman, Rogers & Co. | * Sole Responsive Bid |
| | |
| | |
| | |

ATTACHMENT E - Cost Proposal, Page 1 of 2

INSTRUCTIONS: Offeror must use this form to provide the information in response to their cost proposal. **This form must be submitted in a separate sealed envelope, so should not be included within the body of the Technical Proposal**, per the requirements of the RFP. Failure to do so will result in the proposal being deemed non-responsive and rejected. * Costs listed in the Total Base Bid are "not to exceed" amounts for each year and include all out-of-pocket costs.

Cost Proposal Guidelines:

1. Provide fees for the Annual Audit Services of the City for each of the 3 years for the Base Bid. Calculate the sum of the three years and enter into "Base Bid Total."

NOTE: The Base Bid Total will be used for RFP cost evaluation and in the awarded contract.

2. Provide hourly rates to be charged for each category of staff for each year of the initial term. Calculate the average 3-year rate for each Staff title. Calculate the "raw average rate" for the team.

NOTE: These rates used to evaluate reasonableness of overall cost and hours toward Scope of Work.

| Performance Period | (1) Base Bid - City of Nome |
|---------------------------|-----------------------------|
| Year 1 (7/1/21 - 6/30/22) | \$ 54,350 |
| Year 2 (7/1/22 - 6/30/23) | \$ 55,850 |
| Year 3 (7/1/23 - 6/30/24) | \$ 56,850 |
| | |
| * Base Bid Total | \$ 167,050 |

ATTACHMENT E - Cost Proposal, Page 2 of 2

INSTRUCTIONS: Offeror must use this form to provide the information in response to their cost proposal. **This form must be submitted in a separate sealed envelope, so should not be included within the body of the Technical Proposal**, per the requirements of the RFP. Failure to do so will result in the proposal being deemed non-responsive and rejected. * Costs listed in the Total Base Bid are "not to exceed" amounts for each year and include all out-of-pocket costs.

| List Rates per Hour by Position: | | | | | |
|---|-----------------------|------------------|-----------------|---------------------|-------------------|
| Staff Title: | Partner/ Principal | Manager Level | Senior Level | Accountant Staff | Clerical Staff |
| Rates Year 1 | \$ 180 | \$ 170 | \$ 145 | \$ 110 | \$ 60 |
| Rates Year 2 | \$ 180 | \$ 170 | \$ 145 | \$ 110 | \$ 60 |
| Rates Year 3 | \$ 180 | \$ 170 | \$ 145 | \$ 110 | \$ 60 |
| Staff Average 3-year Rate: | \$ 180 | \$ 170 | \$ 145 | \$ 120 | \$ 60 |
| # of Projected Hours | 53 | 90 | 95 | 120 | 10 |
| = Rate x Hours | \$ 9,540 | \$ 15,300 | \$ 13,775 | \$ 14,300 | \$ 600 |
| Raw Average Rate = Sum of Staff Average 3-year Rate divided by 5: | | | | | \$ 133 |
| Additional Audit-related Costs to support overall Bid Price: | | | | | |
| Travel, lodging, subsistence | \$ - | | | | |
| Out-of-pocket costs | \$ 600 | | | | |
| Other: | \$ 750 | | | | |

I certify I am a duly authorized representative of the firm listed below and that information and materials enclosed with this proposal accurately represent the capabilities of the office listed below for providing the services indicated. The City is hereby authorized to request an owner identified in this proposal furnish any pertinent information deemed necessary to verify information provided or regarding the reputation and capabilities of the firm.

Donald L Hanni

Signature

Donald L. Hanni

Printed name

Altman, Rogers & Co.

Firm name

3000 C St. N. Suite 201

Firm address

12/15/21

Date

Principal

Title

ATTACHMENT B - Proposal Cover Sheet

OFFEROR INFORMATION

This form shall be the cover page for the offeror's proposal. In the space provided, enter the requested offeror identification information. Use this form to indicate your acknowledgement of the response conditions. Proposals must be signed by a company officer empowered to bind the company.

| | |
|------------------------|---|
| RFP Number: | 2021-Audit Svcs |
| RFP Name: | Independent Audit Services |
| Offeror Name: | Altman, Rogers & Co. |
| Mailing Address: | 3000 C Street, Suite 201, Anchorage, Alaska 99503 |
| Telephone: | 907-274-2992 |
| Fax: | 907-274-2993 |
| Feder Tax ID: | 92-0143182 |
| AK Business License #: | 161807 |
| Contact Name: | Donald L. Hanni |
| Title: | Principal |
| E-Mail Address: | donaldh@altrogco.com |
| Alternate Phone: | 907-644-0233 |

PROPOSAL CERTIFICATION:

BY SIGNATURE ON THIS PAGE, THE OFFEROR HEREBY CERTIFIES THAT ALL INFORMATION PROVIDED IS TRUE AND SERVES TO BIND THE OFFEROR TO THE PROVISIONS OF THE REQUEST FOR PROPOSALS.

Donald L Hanni

12/15/21

SIGNATURE

DATE

Principal

TITLE

December 15, 2021

Nickie Crowe, Finance Director
City of Nome
Finance Department
P.O. Box 281
102 Division Street
Nome, Alaska 99762

Dear Ms. Crowe:

Altman, Rogers & Co. is pleased to submit this proposal to the City of Nome (the "City") for independent audit services for the fiscal years ending June 30, 2022, 2023, and 2024, with two one-year options to renew the contract. The principals of our Alaskan-based firm are certified public accountants experienced in auditing governmental and non-profit entities in the State of Alaska. Over the past thirty (30) years, we have provided accounting and auditing services to many governmental entities throughout the State of Alaska and many of these entities operate programs such as that of the City. We currently provide audit services to the City and have done so for the past 13 years. Due to our extensive experience working with the City and its management we have been able to design an efficient and effective audit. A long term relationship with your independent auditors is important to maintain audit efficiencies.

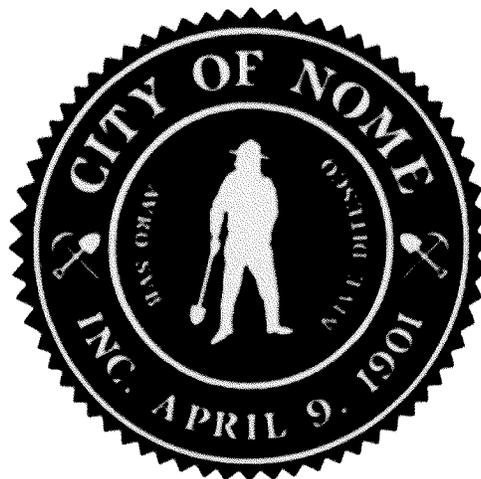
Our examination of the City of Nome will include substantial principal involvement. The principals are available during the audit process as well as during the year to answer technical questions or put on seminars for the implementation on new GASB standards. The principals are actively involved with our engagements, enabling us to make timely decisions on all matters affecting the examination. We feel that this practice enables us to provide the City with the highest quality services and also gives us the opportunity to propose a reasonable fee for the services requested. Altman, Rogers & Co. is independent of the City of Nome.

The remainder of this proposal provides detailed information about the team we will assign to the engagement, our understanding and approach of the services to be provided, and the required time schedule. We understand that the City utilizes multiple accounting systems to meet inter-departmental needs. We wish to again express our appreciation for the opportunity to present our proposal to serve as independent auditors to the City of Nome. We would welcome the opportunity to meet with the City anytime to discuss our proposal in detail and answer any questions which may arise. The authorized representative for Altman, Rogers & Co. is:

ALTMAN, ROGERS & CO.

Donald L Hanni

Donald Hanni, CPA
Principal



Proposal to Provide Independent Audit Services

RFP 2021-Audit Svcs

*For the Fiscal Years Ending June 30, 2022, 2023, and 2024
With Option Years Ending June 30, 2025 and 2026*

Altman, Rogers & Co.
3000 C Street N., Suite 201
Anchorage, AK 99503
(907) 274-2992

Contact Person:

Donald Hanni, CPA
Principal

December 15, 2021

*Altman, Rogers
& Co.* | CERTIFIED
PUBLIC
ACCOUNTANTS

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FIRM INFORMATION

Altman, Rogers & Co. is the largest locally owned CPA firm in Alaska. We have offices in Anchorage, Soldotna and Juneau. We have fifty (50) employees located throughout Alaska. Our principals and professional staff are actively involved in the Alaskan community.

The Firm was established in January 1991 by Timothy G. Altman and Karen I. Rogers. The Firm consists of seven (7) principals and fifty (50) professional and administrative staff. The Firm is a regionally recognized public accounting firm. The principals have extensive experience working with governmental entities and State and Federal agencies. We are authorized to use the term "certified public accountants" as set forth by Alaska Statute 08.04.

The City of Nome's (the City) engagement will be staffed with personnel from our Anchorage office. All professional staff meet or exceed the minimum professional requirement for continuing education each year for audit and attest engagements.

WHY CHOOSE ALTMAN, ROGERS & CO.

Altman, Rogers & Co.'s governmental sector professional employees have an in-depth knowledge and understanding of applicable governmental rules and regulations. We currently audit over seventy (70) governmental organizations, many of which have similar activities as the City of Nome. The City is a current audit client of our firm. Because of our history with the City and its management we are able to provide an efficient audit. With every new client there is a learning curve while if you choose Altman, Rogers & Co. there is no learning curve.

Due to our direct involvement over the past several years with state and federal agencies, we are current with compliance issues. As part of our commitment to quality we remain abreast of the latest developments concerning governmental accounting, including the implementation of GASB standards.

Based upon our engagement structure, clients receive management level attention to their problems and needs. Staff assignments are arranged to provide continuity of service by key personnel. As a part of the engagement there will be substantial involvement of the engagement principal, Donald Hanni, who will be available to provide timely consulting services to the City on any technical matters.

SECTION 1: FIRM'S EXPERTISE AND QUALIFICATIONS (CONTINUED)

Item B.

INFORMATION TECHNOLOGY SYSTEMS

We are a paperless CPA firm. This means that all facets of the audit, work programs, client prepared material, continuing (permanent) files, and original client documentation are either created in electronic medium or scanned and saved in electronic medium. As a paperless firm, we demonstrate competence in auditing computerized systems.

Each of our audit staff has the newest-generation laptops and portable scanners. We make a significant investment in technology that is at the top of our industry. We have found that the benefit has been significant, with more efficient processes and less impact on our clients.

The City depends heavily on information processing. Because of the significance of electronic data processing to daily operations, management needs assurance that data processing controls are adequate and operating effectively.

We utilize numerous audit related software including Creative Solutions Accounting, PPC (all FASB, AICPA, GASB pronouncements and other publications that are available), industry-specific audit planning and work program tools, and the powerful analytical tools available in Excel, to minimize the manual effort involved in routine procedures required in our audits performed in accordance with generally accepted auditing standards.

We use TopCAATs software to aid in our computer audits. TopCAATs performs up to 26 different standardized but configurable tests on a single report quickly and efficiently, highlighting anomalies that will be used as part of our audit approach.

Clients securely submit electronic audit materials via ShareFile to our Firm.

LOCAL GOVERNMENT EXPERIENCE

Our firm is accustomed to the issues faced by local governments in the State of Alaska. We pride ourselves on the flow of communication between the firm and each level of government, from the City to the state and federal governments. The audit principal assigned to the engagement, Donald Hanni, has over fifteen years' experience working with Alaskan governments. We have combined experience of over one-hundred (100) years auditing local governments including cities and boroughs.

GASB PRONOUNCEMENTS

All of our staff complete at least 40 hours of CPE each year. We use these classes to stay up-to-date on the latest GASB pronouncements. The City is required to implement GASB Statement Numbers 83, 84, 88, and 90 for the fiscal year ending June 30, 2021. As part of the current audit we will assist management with the implementation of all applicable standards. We have already assisted over forty (40) governmental entities implement GASB Standard No. 88. In the coming years the City will be required to implement at least three additional GASB Standards and we are committed to assisting management with the implementation. We will accomplish this by making sure City management is aware of the specific requirements of each Statement and how it will affect the City operations.

SECTION 1: FIRM'S EXPERTISE AND QUALIFICATIONS (CONTINUED)

Item B.

ABILITY TO MEET DEADLINES

We understand the frustrations of an audit firm not meeting stated deadlines. We commit that we will meet the City's deadlines as well as shorten the amount of time needed in the field. Our experience with other governmental audits has enabled us to fine-tune our audit process. This translates to a smooth and more efficient audit for the City while meeting the City's deadlines and keeping our fees at a reasonable rate.

BENEFITS OF A LONG TERM PROFESSIONAL RELATIONSHIP

We are the current audit firm for the City of Nome. We view the relationship between Altman, Rogers & Co. and our clients as a long-lasting one and believe that we provide excellent professional services with reasonable fees. There are many compelling reasons which make rotation of auditors unattractive as described in the following paragraphs:

Decreased Risk

The AICPA Commission on Auditors' Responsibilities (Cohen Commission, 1978), the National Commission on Fraudulent Financial Reporting (Treadway Commission, 1987) and the Securities Exchange Commission (2003 report to Congress) have inferred that the frequency of substandard audits increases as auditor tenure decreases. In fact, a substantial body of academic literature has accumulated that testifies to the direct relationship between the length of auditor tenure and the increased discovery of material financial statement errors. It is also noteworthy that private-sector regulators view changes in auditors with great caution. The SEC, for example, requires immediate notification when a publicly held company changes auditors, suggesting that such action is a possible "red flag" to the investment community.

No "Learning Curve"

The reason for the correlation between audit quality and auditor tenure seems to be the "learning curve." Simply put, a new auditor must expend time, energy, and money to effectively learn about the client and its business. The academic literature supports this conclusion. A number of studies have pointed to the "learning curve" effect.

Secure the Best Firm

It is not in the interest of any organization to risk the loss of the best firm in its industry for the sake of arbitrary rotation. The only way to ensure that the very best firm in auditing is selected - or - more relevantly, kept - is to guarantee that no firm is arbitrarily excluded from the procurement process simply because of a long-standing and incumbent record of prior service.

Cost Savings

The investment of management's time and expense in the procurement process, as well as the subsequent "learning curve," most often exceeds any actual cost benefits that might accrue from engaging a new auditor. In fact, the lowest cost comes from retaining an auditor, not replacing it with a new one who charges a lower initial fee. It costs an agency considerable expense when its personnel have to spend time explaining organizational structures, systems, and data to new auditors.

Stability in an Environment of Change

The rotation of audit firms often adds unnecessarily to the many significant changes that are already required for an organization to remain healthy and competitive. Governments' management team continues to face significant challenges in the future. Stability of audit firms will help you manage that.

SECTION 2: QUALIFICATIONS/EXPERIENCE OF AUDIT TEAM

Item B.



DONALD L. HANNI, CPA (AUDIT PRINCIPAL)

Mr. Hanni is a licensed CPA by the State of Alaska (Certificate #2404). Mr. Hanni is an audit Principal in our Anchorage office responsible for review of financial reports and audit fieldwork. Mr. Hanni graduated from Montana State University with a Bachelor's Degree in Business and a Master's Degree in Accounting. He is a member of the American Institute of Certified Public Accountants (AICPA) the Alaska Society of Certified Public Accountants and the Governmental Finance Officers Association.

Mr. Hanni has many years of experience working with governmental organizations, including cities and school districts. He works on financial statement audits as well as compliance audits in accordance with federal and state requirements. He has been a guest speaker at several nonprofit and governmental organizations, where he has given speeches on the latest FASB and GASB updates as well as federal administrative and compliance requirements.

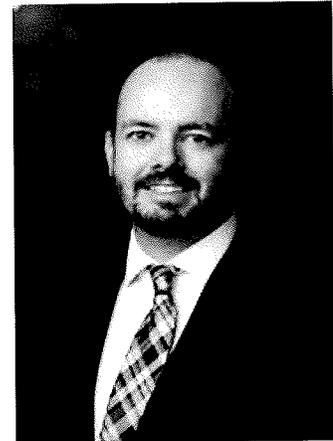
Within the last few years, Mr. Hanni has been involved in the following **governmental** audits listed below:

Akutan, City of
Dillingham, City of
Kodiak, City of
Kodiak Island Borough

Lake and Peninsula Borough
Nome, City of
Northwest Arctic Borough
Whittier, City of

GRANT R. TODD, CPA (QUALITY CONTROL PRINCIPAL)

Mr. Todd is a licensed CPA by the State of Alaska (Certificate #2621). Mr. Todd is an Audit Principal in our Anchorage office responsible for review of financial reports and audit fieldwork. He joined Altman, Rogers & Co. in July 2004. He has many years' experience working with governmental organizations, including financial statement audits as well as compliance audits in accordance with federal and state requirements. He has also assisted several municipal governments with meeting the requirements to obtain the Certificate of Achievement for Excellence in Financial Reporting. He is a member of the AICPA, the Alaska Society of Certified Public Accountants, the Governmental Finance Officers Association, and Association of Local Government Auditors. Mr. Todd graduated from Montana State University – Bozeman in 2004 with a Bachelor's Degree in Business Administration, concentration in Accounting.

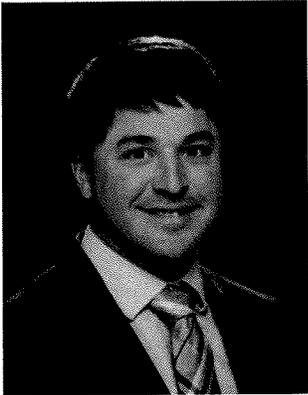


Within the last few years, Mr. Todd has been involved in the following **governmental** audits listed below:

Seward, City of
King Cove, City of
Kodiak, City of
Kodiak Island Borough

Lake and Peninsula Borough
Metlakatla Indian Community
Valdez, City of
Whittier, City of

SECTION 2: QUALIFICATIONS/EXPERIENCE OF AUDIT TEAM (CONTINUED)



GAVIN SCHULTZE (SUPERVISOR)

Mr. Schultze joined Altman, Rogers & Co. in August 2012. Mr. Schultze has a Bachelor of Arts Degree in Finance/Accounting and a Masters of Professional Accountancy (MPAC). He graduated from the Montana State University in May, 2012. Mr. Schultze is responsible for financial statement report writing and audit field work.

Within the last few years, Mr. Schultze has been involved in the following **governmental** audits listed below:

- | | |
|---------------------|----------------------------|
| Akutan, City of | Kodiak, City of |
| Bethel, City of | Kodiak Island Borough |
| Dillingham, City of | Lake and Peninsula Borough |
| Galena, City of | Nome, City of |

JUSTIN GARDNER, CPA (SENIOR ACCOUNTANT)

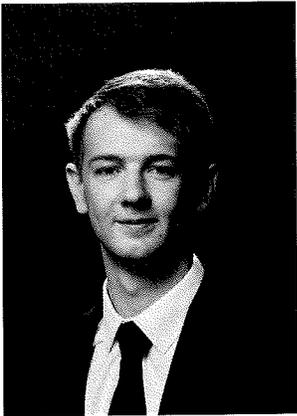
Mr. Gardner is a licensed CPA by the State of Alaska (Certificate #173085). Mr. Gardner joined Altman, Rogers & Co. in August 2017. Mr. Gardner has a Master's of Accountancy and a Bachelor of Arts Degree in Professional Accountancy. He graduated from Idaho State University in May 2017. Mr. Gardner is responsible for financial statement report writing and audit field work.



Within the last few years, Mr. Gardner has been involved in the following **governmental** audits listed below:

- | | |
|----------------------------|-----------------------------|
| King Cove, City of | Metlakatla Indian Community |
| Nome, City of | Bethel, City of |
| Eklutna, Native Village of | Dillingham, City of |
| Seldovia, City of | Galena, City of |

SECTION 2: QUALIFICATIONS/EXPERIENCE OF AUDIT TEAM (CONTINUED)



JORDAN WHITE, CPA (SENIOR ACCOUNTANT) – Mr. White is a licensed CPA by the State of Alaska (Certificate #185720). Mr. White joined Altman, Rogers & Co. in October, 2019. Mr. White has a Bachelor of Arts Degree in Professional Accountancy. He graduated from Winona State University in December 2018. Mr. White is responsible for financial statement report writing and audit field work.

Within the last few years, Mr. White has been involved in the following **governmental** audits listed below:

- Bethel, City of
- Dillingham, City of
- Galena, City of
- King Cove, City of
- Metlakatla Indian Community
- Lake and Peninsula Borough
- Nome, City of
- Sun’aq Tribe of Kodiak

LONG LAM (IN-CHARGE ACCOUNTANT)

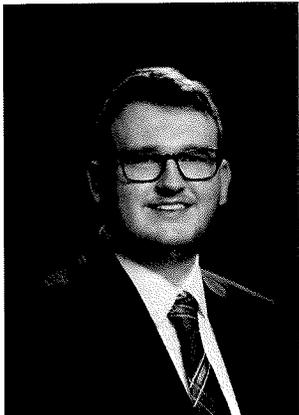
Mr. Lam joined Altman, Rogers & Co. in January 2020. Mr. Lam has a BBA Degree in Professional Accountancy, minoring in Economics and a M.S. Degree in Accountancy. He graduated from the University of Alaska Anchorage and Western Governor’s University in 2017 and 2019, respectively. He is a member of the AICPA. Mr. Lam is responsible for financial statement report writing and audit field work.



Within the last few years, Mr. Lam has been involved in the following **governmental** audits listed below:

- Lake and Peninsula Borough
- Nome, City of
- Valdez, City of
- Utqiagvik, City of
- Metlakatla Indian Community
- King Cover, City of
- Kodiak Island Borough
- Seldovia, City of

SECTION 2: QUALIFICATIONS/EXPERIENCE OF AUDIT TEAM (CONTINUED)



BLAKE SHELLBERG (IN-CHARGE ACCOUNTANT)

Mr. Shellberg joined Altman, Rogers & Co. in June 2020. He has a Bachelor's Degree in Professional Accountancy. He graduated from the Davenport University in December 2019. He is a member of The National Society of Leadership and Success. Mr. Shellberg is responsible for financial statement report writing and audit field work.

Within the last few years, Mr. Shellberg has been involved in the following **governmental** audits listed below:

Galena, City of
Bethel, City of
King Cove, City of
Nome, City of

Houston, City of
Kodiak Island Borough
Valdez, City of
Seward, City of

POLICY NOTIFICATION OF CHANGES IN KEY PERSONNEL

The audit team assigned to this engagement will be composed of 7 individuals experienced in governmental auditing and accounting including members of the team assigned to the City's engagement. Team members will serve continuously throughout the engagement to maximize understanding between the audit team and the City's management team. Any changes to staff will be approved by the management of the City of Nome. It is also our understanding that any such requests by the City will result in no additional cost or fees. The primary audit team assigned to the engagement will be comprised of CPAs. The audit principal is a CPA who has worked extensively with governmental entities and has fifteen (15) years of governmental audit experience, ranging from small to large cities and boroughs. As a firm we also audit 37 school districts and over 30 councils throughout the state.

COMMITMENT TO CONTINUITY AND QUALITY OF STAFF

We believe there are significant benefits to Altman, Rogers & Co. and to our clients in maintaining diversity and quality of staffing, and we do whatever we can to achieve that objective. While some staff turnover is inherent in the public accounting profession, our close partner involvement minimizes the impact to our clients. The hallmark of Altman, Rogers & Co.'s client service remains the same – to provide active, personal, and high level partner involvement.

Further, as a matter of policy, our Altman, Rogers & Co.'s offices do not require systematic staff rotation, eliminating the concern about repeated learning curves. It is our goal, however, to foster career growth, encouraging staff members to take on increasing levels of professional responsibility within the scope of each engagement. As promotions occur, we try to maintain staff assignments within the engagement team in order to assure the client of continuity and consistency.

SECTION 2: QUALIFICATIONS/EXPERIENCE OF AUDIT TEAM (CONTINUED)

CONTINUING PROFESSIONAL EDUCATION

All of our staff complete at least 40 hours of continuing professional education (CPE) each year. Our staff complete over 20 hours of industry specific training. Staying ahead of GASB changes and impacts to our clients is vital as we serve many governmental entities throughout Alaska.

| | | |
|---|------------------|---|
| Revised Guidance for Assessing and Responding to F/S Audit Risk | 2021 | Donald Hanni, Grant Todd, Blake Shellberg |
| New OMB Guidance for Federal Awards | 2020 | Donald Hanni, Grant Todd ,Gavin Schultze, Justin Gardner, Jordan White, Long Lam |
| Single Audits Under OMB's Uniform Guidance | 2020 | Gavin Schultze, Justin Gardner |
| Fraud Risk in Governmental and Not-For-Profit Organizations | 2021 | Gavin Schultze, Justin Gardner |
| Applying the Uniform Guidance Audit Requirements | 2020 | Donald Hanni, Grant Todd, Jordan White |
| Common Deficiencies with SLG Reports | 2020 | Donald Hanni, Grant Todd, Jordan White |
| Internal Control in a Single Audit, Part 2 (continued from Session 26) | 2020 | Donald Hanni, Grant Todd |
| Advanced Single Audit Issues | 2020, 2019 | Donald Hanni, Justin Gardner |
| Implementation of the UG: Cost Principles and Administrative Requirements | 2020 | Donald Hanni, Grant Todd |
| Ethics and Professional Conduct for Alaska CPAs | 2021, 2020, 2019 | Donald Hanni, Grant Todd, Jordan White |
| Single Audits: The Uniform Guidance and Related Implementation Challenges | 2019 | Donald Hanni, Grant Todd |
| UGG Cost Principles and Administrative Requirements | 2019 | Donald Hanni, Gavin Schultze |
| Testing of Internal Control and Compliance in a Single Audit- Part 1 & 2 | 2019 | Donald Hanni, Justin Gardner |
| Applying the Uniform Guidance for Federal Awards in Your Single Audits | 2021, 2020 | Donald Hanni, , Grant Todd, Gavin Schultze |
| Governmental and Nonprofit Update | 2019 | Gavin Schultze, Justin Gardner |
| Yellow Book Auditing NFPs and Government Agencies- Advanced | 2019 | Gavin Schultze, Justin Gardner |
| Auditing Nonprofit Organizations and Governmental Entities | 2021, 2020, 2019 | Gavin Schultze, Justin Gardner, Jordan White, Long Lam, Blake Shellberg |
| Advanced Government Accounting Topics and Issues | 2020 | Donald Hanni, Grant Todd, Gavin Schultze, Justin Gardner, Blake Shellberg |
| Reporting Deficiencies of Governments | 2020 | Donald Hanni, Grant Todd, Long Lam |
| Accounting and Auditing of State and Local Governments | 2021, 2019 | Donald Hanni, Grant Todd, Gavin Schultze, Justin Gardner, Blake Shellberg, |

SECTION 3: EXPERIENCE WITH SIMILAR OTHER GOVERNMENT ENTITIES AND REFERENCES

Altman Rogers & Co. serves as the independent audit firm for more than seventy (70) governmental organizations throughout Alaska making us uniquely qualified to serve the City of Nome. The following list is a sample of similar clients to whom we have demonstrated the breadth of our experience. For each client listed below, Altman Rogers & Co. performed the financial statement audit within the last three (3) years. Our firm affirms that we do not have a record of substandard audit work. We are the current audit firm for the City of Nome.

| CLIENT | CURRENT CLIENT | YEARS PROVIDED | CONTACT PERSON | PHONE NUMBER | EMAIL ADDRESS |
|-----------------------------|----------------|----------------|--|--------------|--------------------------------|
| Akutan, City of | Yes | 7 | Bobby Joe Kramer, Finance Director | 777-1646 | bj.kramer@akutanak.us |
| Aleknagik, City of | Yes | 6 | Kay Andrews, Mayor | 842-2528 | Mayor@AleknagikAK.gov |
| Bethel, City of | No | 6 | Kristine Blake, CFO | 543-2047 | finance@cityofbethel.net |
| Dillingham, City of | Yes | 6 | Tod Larson, City Manager | 842-5225 | manager@dillinghamak.us |
| Egegik, City of | Yes | 10 | Bill Yost, City Administrator | 233-2400 | cityofegegik@outlook.com |
| Galena, City of | Yes | 6 | Shanda Huntington, City Manager | 656-1301 | shuntington@cityofgalena.org |
| Hoonah, City of | Yes | 28 | Billy Miller, Treasurer | 945-3663 | finance@cityofhoonah.org |
| Houston, City of | Yes | 8 | Sonya Pevan (Dukes), City Clerk | 892-6869 | spevan@houston-ak.gov |
| Hydaburg, City of | Yes | 15 | Natasha Peele, City Administrator | 285-3761 | cityhydaburg@gmail.com |
| Kake, City of | Yes | 12 | Rudy Bean, City Manager | 785-3804 | citymanager@cityofkake.org |
| King Cove, City of | Yes | 5 | Amber Jusefowytch, Administrator | 274-7573 | amberj@kingcoveak.org |
| Kodiak, City of | Yes | 4 | Julie Liew, Finance Director | 486-8659 | jliew@city.kodiak.ak.us |
| Kodiak Island Borough | Yes | 13 | Dora Cross, Finance Director | 486-9320 | dcross@kodiakak.us |
| Lake and Peninsula Borough | Yes | 28 | Mark Stahl, Finance Director | 246-3421 | finance@lakeandpen.com |
| Metlakatla Indian Community | Yes | 12 | Myranell Bergtold, Finance Director | 886-4441 | myranell@metlakatla.com |
| Metlakatla Power and Light | Yes | 12 | Jim Yockey, General Manager | 886-4451 | Jim.Yockey@bakertilly.com |
| Nome, City of | Yes | 13 | Nickie Crowe, Finance Director | 443-6620 | NCrowe@nomealaska.org |
| Northwest Arctic Borough | Yes | 1 | Angie Sturm, Treasurer | 412-2103 | asturm@nwabor.org |
| Ouzinkie, City of | Yes | 6 | Linda Getz, City Clerk | 680-2209 | Linda.getz@ouzinkie.city |
| Pelican, City of | Yes | 18 | Walt Weller, Mayor | 735-2202 | mayorweller@pelicancity.org |
| Seldovia, City of | Yes | 5 | Rachel Friedlander, City Manager | 234-7643 | citymanager@cityofseldovia.com |
| Seward, City of | Yes | 2 | Sam Hickok, Finance Director | 224-4047 | shickok@cityofseward.net |
| Tanana, City of | Yes | 10 | Jeff Weltzin, City Manager | 978-5848 | jefferyweltzin@gmail.com |
| Tanana Chiefs Conference | Yes | 5 | Ben Shilling, Deputy Financial Officer | 452-8251 | ben.shilling@tananachiefs.org |
| Unalakleet, City of | Yes | 3 | David Hanson, Interim City Manager | 624-3532 | counk@alaskan.com |
| Valdez, City of | Yes | 15 | Brian Carlson, Finance Director | 835-4313 | Brusher@valdez.gov |
| Whittier, City of | Yes | 5 | Kris Erchinger, Finance Director | 472-2327 | kerchinger@whittieralaska.gov |

SECTION 3: EXPERIENCE WITH SIMILAR OTHER GOVERNMENT ENTITIES AND REFERENCES (CONTINUED)

REFERENCES

For additional information concerning our firm, please contact the individuals listed below.

KODIAK, CITY OF

Contact Julie Liew, Finance Director
Phone 907-486-8659
Email jliew@city.kodiak.ak.us

AKUTAN, CITY OF

Contact Bobby Jo Kramer, Finance Director
Phone 907-777-1646
Email bjkramer@akutanak.us

NORTHWEST ARCTIC BOROUGH

Contact Angie Sturm, Treasurer
Phone 907-412-2103
Email ASTurm@nwabor.org

QUALITY CONTROL

The quality of our work is key to our success and we have made a number of investments to ensure our professional services are performed to a high level of quality in accordance with Altman, Rogers & Co.'s policies and applicable professional and regulatory standards. These investments include approved continuing education for all staff, quality control and review of the firm's auditing practice, and continuing support of professional organizations.

Under the guidelines established and controlled by the AICPA, Altman, Rogers & Co.'s audits, working papers, reports and all other areas concerning quality control are reviewed and examined through the AICPA peer review process and Altman, Rogers & Co.'s annual internal inspection policy. A copy of our latest AICPA peer review letter from 2019 is included as Attachment "B". It is also important to note that we have received clean/pass peer review reports since the peer review program began.

During years in which an external peer review is not performed Altman, Rogers & Co. conducts internal inspection. This inspection process is rigorous and incorporates all auditing standards, rules, regulations, accounting processes, as well as adherence to internal policies and procedures. The results of the internal inspection are compiled across the firm and new trainings and workpaper templates are developed to immediately resolving any noted deficiencies or areas or weakness.

Our Firm has not been subject to any disciplinary action in the past three years nor has it had any audit-related contractual disputes.

SECTION 5: AUDIT APPROACH

Item B.

The scope of the services to be provided is as follows:

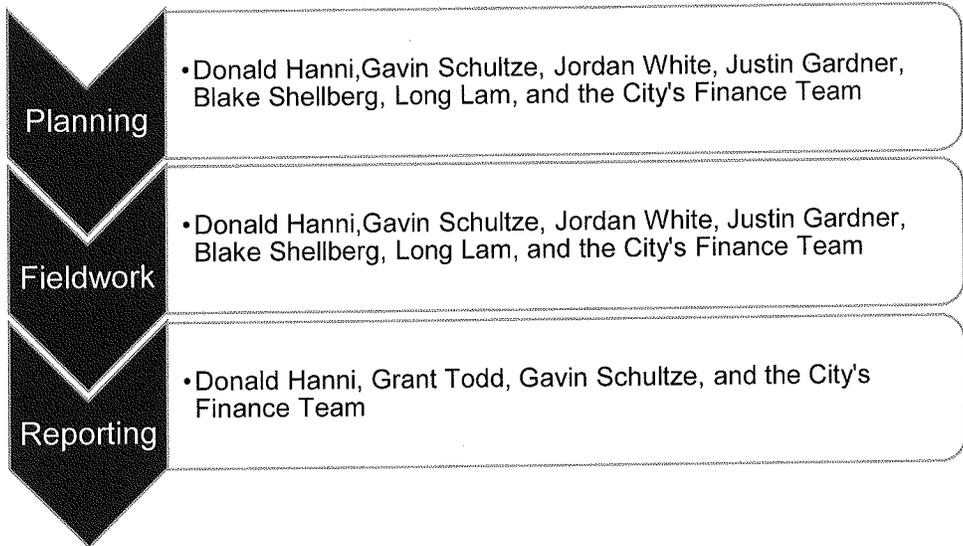
- ❖ Perform the annual financial statement audit for the fiscal years ending June 30, 2022, 2023, and 2024, with two one-year options, in accordance with generally accepted auditing procedures and standards as developed by the American Institute of Certified Public Accountants and perform compliance audits as required by the federal and state government. Our audit will be a single audit conducted in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and the State of Alaska Audit Guide and Compliance Supplement for State Single Audits, and will include tests of the accounting records of the City and other procedures we consider necessary to enable us to express an opinion on whether the financial statements are fairly presented in conformity with accounting principles generally accepted in the United States of America, and to report on the City's compliance with laws and regulations and internal control as required for a single audit.
 - ❖ Perform the annual GASB 34 conversion of the City's financial statements needed to meet the requirements of GASB Statement No. 34.
 - ❖ Perform the annual GASB 68 and 75 reconciliations for the financial statements needed to meet the requirements of GASB 68 and 75.
 - ❖ Provide the required supplementary information for the City Share of Pension/OPEB Liabilities and Contributions for PERS.
 - ❖ Review the internal controls and accounting cycles of the City as we deem necessary and prepare a Letter to the Governing Board noting internal control weaknesses and our recommendations for improvement. The Letter to the Governing Board will address those areas essential for sound financial control and those upon which we feel the City can improve.
- ❖ Be available to the City throughout the year to assist with accounting, budgeting, and financial matters. We will assist management with implementing new GASB standards.
 - ❖ Provide weekly progress reports during the course of the audit to the City's Finance Director.
 - ❖ Participate in pre- and post- audit conferences and progress report meetings as requested by the City.
 - ❖ Present the financial statements and the Letter to the Governing Board to the City.

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the City of Nome, as of and for the fiscal year ending June 30, 2022, 2023, and 2024. Also, the document we submit to the City will include the following additional and required supplementary information that will be subjected to the auditing procedures applied in our audit of the financial statements.

1. Other supplementary information.
2. Schedule of expenditures of federal awards.
3. Schedule of state financial assistance.

The Management's Discussion and Analysis, Schedules of Revenues, Expenditures, and changes in fund balance budgeted and actual amounts for major funds with legally adopted budgets, and Schedule of the City's Proportionate share of the Net Pension and OPEB Liabilities and Contributions are not a required part of the basic financial statements but are required supplementary information. We will apply certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information.

SECTION 5: AUDIT APPROACH (CONTINUED)



AUDIT PROCESS

Our audit approach is designed to collaborate with the City and achieve optimal results. The approach consists of five major components: Planning, Final Fieldwork, Reporting, and Ongoing Communication. Our audit plan calls for six auditors to perform one week of audit field work. If awarded, we will discuss with management our proposed schedule but have the flexibility to make any changes in order to meet the reporting deadlines. The objectives of each component are described in the following section.

PLANNING

- Discuss and finalize the engagement timeline, audit approach and process.
- Discussions with management and accounting staff, including the Council, if requested, to address any risks or concerns that they may have.
- Review of significant estimate areas and consideration of underlying assumptions early in process.
- Gain an understanding of the City and its reporting units and their environments.
- Documentation of internal control systems, including IT, and related changes from prior periods.
- Consideration of fraud, risk of noncompliance, illegal acts, abuse, etc.
- Assessment of audit risk and identification of Assessment of materiality and testing scopes to the extent possible and presentation of audit plan.
- Preparation and communication of audit request lists and work papers.
- Development expectations regarding timing and audit progress.
- Gain understanding of single audit programs and perform an analysis of potential major federal program.

SECTION 5: AUDIT APPROACH (CONTINUED)

Item B.

FIELDWORK

- Discussions with management to determine internal controls, perform walk-throughs and discuss any potential audit issues.
- Determine audit procedures by area, based on results of audit planning and risk assessment.
- Determine confirmation needs.
- Perform compliance over major programs.
- Prepare listing of audit information requested from the City.
- Review minutes, resolutions and ordinances.
- Perform tests of legal compliance.
- Weekly updates to the City's staff.
- Audit areas based on risk assessment.
- Obtain and prepare schedules and analyses supporting the financial information.
- Discuss findings with management, if any.
- Discuss proposed journal entries with management, if any.
- Finalize compliance testing.
- Exit conference with management.

REPORTING

- Review of the financial statements by the principal over the engagement.
- Review of financial statements by a QCR principal not otherwise associated with the audit to obtain a "second opinion" on the completeness and adequacy of financial statement disclosures and audit procedures.
- Completion of management letters and review with management.
- Preparation of other communications to management and City Council.
- Assistance with preparation of the Data Collection Form and the preparation of the reporting package for submission to the Federal Audit Clearinghouse.
- Presentation to Council at its regularly scheduled meeting.

ONGOING COMMUNICATION

- Analyze significant changes and identify areas to further tailor our audit plans and to keep us up-to-date with continuing changes.
- Compare the interim results to year-end results for the past few years to identify potential issues in the financial reporting process.

ANALYTICAL PROCEDURES

Altman, Rogers & Co. will apply analytical procedures throughout general planning to improve our understanding of the City's operations and to identify audit areas for increased attention. These will be applied to assist in planning the nature, timing and extent of other procedures. They will be applied to all balance sheet, revenue/receipt and expense/expenditure areas. These procedures include, but are not limited to, the comparison of current year to prior year and budget amounts. Areas that show results different from those anticipated or planned will be further investigated to determine the validity of the variance.

During final audit fieldwork, we use analytical procedures to test whether errors affecting account balances or classes of transactions have occurred by comparing the recorded amount with an independently developed expectation of that amount. We develop the expectation in such a way that a significant difference between the expectation and the recorded amount is indicative of a financial statement misstatement, unless we can obtain and corroborate explanations for the difference

SECTION 5: AUDIT APPROACH (CONTINUED)

Analytical procedures are a natural extension of our understanding of the City because the key factors that influence the City may be expected to affect the financial data.

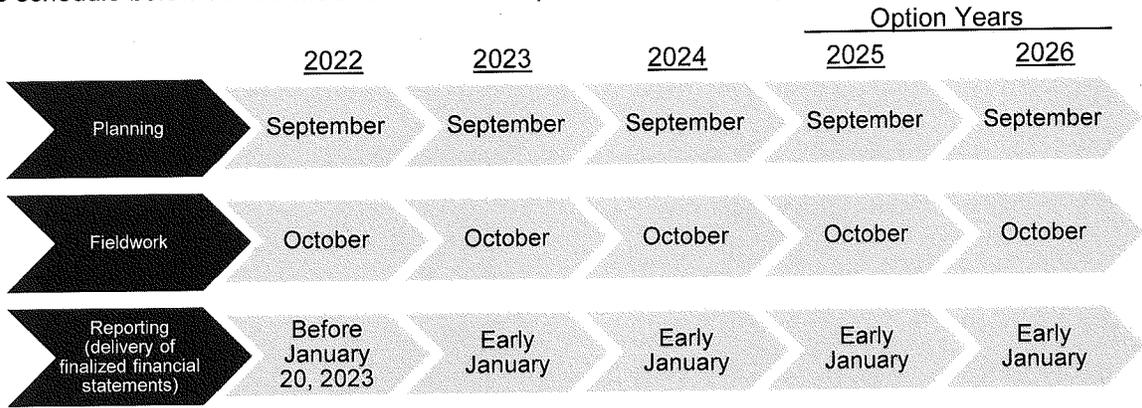
In the audit reporting phase, we perform a final analytical review at the financial statement level as the last step to ensure that we have gained a comprehensive understanding of the financial statements during the audit engagement and to determine whether the financial statements are appropriately presented and contain appropriate disclosures. Such final analytical procedures highlight and explain significant changes from the previous year and ensure that such changes are consistent with the knowledge of the City and our audit evidence. These procedures typically consider trends based on several previous years instead of comparison only with the prior period.

STATISTICAL SAMPLING METHODS

Our audit engagement is expected to rely heavily on statistical sampling. Sample sizes for audit test work have been developed and approved by our peer review team over the past twenty years. These sample sizes are based on typical populations of cash disbursement, payroll, property tax, sales tax and port billings, and cash receipts. Based on a 95% confidence level and no errors, sample sizes are typically 40-60 items. Reliance on the internal control over these systems is planned with additional audit work to be performed on material transactions and selected accounts for major funds. It is not expected that there will be a need for other specialists outside of the engagement team. In addition to these samples additional samples are also selected for all major programs for compliance purposes.

SCHEDULE

The schedule below can be modified to fit the requirements of the City of Nome.



Our Anchorage office will be providing the staffing for this job, which gives our firm a local advantage to ensure consistent staffing levels for all aspects of this engagement. It is our understanding that the work will be scheduled with the Finance Director. Altman, Rogers will have specific staff dedicated to the City's audit. We reserve time on our schedule to ensure, even during times of high workload, the City will have sufficient time dedicated to complete the audits on the agreed upon schedule. We understand issues may arise during the course of the audit and plan for that flexibility when scheduling audits.

RESPONSIVENESS AND CLIENT INTERACTION

It is always the goal of our professionals to respond to emails and phone calls within 24 hours. Having a dedicated team allows flexibility and coverage even when one of our team members is out of the office.

We are committed to weekly status meetings with management during the course of the audit process, and are always available throughout the year to discuss significant or unusual transactions or events.

INFORMATION AND ACCOUNTING SYSTEMS MANAGEMENT

Our audit approach is designed to evaluate both manual and computer systems. We review the controls over a transaction as it flows through the entire processing cycle so that we audit "through the system" rather than "around the system." While in some cases, it is more efficient to audit results of computer based controls after the fact, we frequently perform tests of processing in the systems. The electronic data processing (EDP) methodology defines specific computer control objectives and the control techniques established to meet them. Our review of your system will include the following typical EDP functions:

- Organization and management of EDP function
- Management's attitude toward the use of EDP and security
- The EDP expertise of the staff and their understanding of EDP activities, applications, and internal controls
- Application systems development
- The overall internal characteristics of new EDP applications or ones that have been substantially modified
- The quality of internal controls over EDP systems
- Application systems maintenance
- Computer operations

- Centralized data control and entry
- Back-up and off-site storage of data programs

INTERNAL CONTROL STRUCTURE

A significant aspect of the planning process involves understanding each reporting units internal control environment, including information technology (IT) controls and, where relevant, testing of internal controls.

INTERNAL CONTROLS OVER FINANCIAL REPORTING

Our approach will start with and documentation related to internal controls that have already been developed. We review that documentation to obtain and overview of the internal control system and then conduct interviews with the City's staff to complete the documentation of our understanding related to internal controls and significant changes each year.

After conduction the interviews, we will evaluate the internal control system design and expected operating effectiveness for significant areas depending on the reporting unit. We expect that by completing control testing in these areas, it will allow us to reduce substantive testing conduct and efficient audit. Our approach toward control testing will be focused on key process controls or overall system controls, rather than detailed control process testing. We will also focus on key IT related controls in process areas such as revenue, payroll and claims, as they land to allow more efficiency for an audit perspective relative to the control process.

Altman, Rogers & Co. utilized a risk-based approach incorporating both control testing and substantive tests of balances, where appropriate. In certain areas that we do not consider as significant, we will plan to conduct the audit using a primarily substantive approach. It has been our experience that is often more efficient and effective to substantively audit a balance rather than a complete an extensive control test.

SECTION 5: AUDIT APPROACH (CONTINUED)

Item B.

ASSISTANCE FROM CITY STAFF

The most significant amount of time required of the City's staff will be in obtaining and refiling source documents. The ability of the City's staff to locate required documents will help in the efficiency of the audit. Certain balance sheet accounts will need detailed schedules and reconciliations such as receivables, prepaids, payables, debt encumbrances, etc., which are usually already prepared as part of year-end close procedures. In addition, trial balances, by fund, will need to be provided at the start of the audit fieldwork.

It is our understanding that preparation and reconciliation of any schedules, reconciliation of any accounts, or assistance with preparation of journal entries, will be treated as accounting assistance, and will not be part of the regular audit engagement. To the extent possible we will utilize the services of the City's accounting staff. This would include systems documentation in addition to account analysis and reconciliations. We will consult with management regarding the scope and fees of any additional services before providing those services.

DETERMINING LAWS AND REGULATIONS SUBJECT TO AUDIT TEST WORK

During the planning process, we will also discuss with the City management and personnel the laws and regulations to which the City is subject. The objective of our discussion will be to determine those laws and regulations that could have a material impact on the financial statements and those laws and regulations pertinent to the City's federal and state financial assistance programs. Pertinent to our discussion will be our knowledge of such laws and regulations, and our knowledge of Government Auditing Standards. We are aware of the applicable requirements and consider them when determining the necessary audit procedures for the City. We will review financial statements to ensure all GASB pronouncements were implemented in the required year. We will also assist the city with implementing any GASB pronouncements in future years.

COMMITMENT TO QUALITY AND CONTINUITY

The quality of our work is key to our success and we are extremely proud to be the largest locally owned CPA firm in the State. Over the past three years we have lost only one large governmental client (audits over \$25,000). Also during this time we have not experienced any turnover in our principals or senior manager level employees. This continuity allows us to maintain consistent staffing across engagements year after to year to cut down on the amount of retraining that it takes to understand each specific entity.

ABILITY TO MEET DEADLINES

We understand the frustrations of an audit firm not meeting stated deadlines. We commit that we will meet the City's deadlines as well as shorten the amount of time needed in the field. Our experience with other governmental audits has enabled us to fine-tune our audit process. This translates to a smooth and more efficient audit for the City while meeting the City's deadlines and keeping our fees at a reasonable rate.

SECTION 6: COST, CONFORMANCE TO FIXED-FEE, AND TIME

Item B.

LEVEL OF STAFFING AND NUMBER OF HOURS

Below is our proposed level of staffing and estimated hours for each segment of the audits and other services in total.

| | <u>QCR Partner</u> | <u>Audit Partner</u> | <u>Supervisor</u> | <u>Senior/Staff</u> | <u>Total</u> |
|-----------------|------------------------|--------------------------|-------------------|---------------------|--------------|
| Planning | - | 2 | 4 | 20 | 26 |
| Final Fieldwork | - | 24 | 60 | 160 | 244 |
| Reporting | 10 | 16 | 21 | 40 | 87 |
| Total | <u>10</u> | <u>42</u> | <u>85</u> | <u>220</u> | <u>357</u> |

For complete cost breakdown see separate "Independent Audit Services Bid Proposal."

Our firm is available to address any out-of-scope questions and the City will be billed according to our hourly rates. Any technical questions that arise during the course of the audit will be covered in the audit fee.

We will discuss any problem areas with the City prior to performing any unexpected work. The City may request that we perform additional services not contemplated in this proposal. If this occurs, we will communicate with the City the scope of the additional services and the estimated fees. Any additional services to be performed will be discussed and the fees for those services will be negotiated and agreed to by all parties before work commences. A written contract amendment will be issued by the City's Finance Director prior to commencement of additional work.

If the City would like our firm to perform any additional services or special projects during the year we would be available to do so. Depending on the nature of the engagement would determine who would perform the services at their bill rates. Bill rates are as follows:

| <u>Bill Rates</u> | |
|-------------------|--------|
| Principal | \$ 180 |
| Supervisor | \$ 170 |
| Senior | \$ 145 |
| Staff | \$ 110 |

SECTION 7: INDEPENDENCE AND PRIOR ENGAGEMENTS WITH THE CITY OF NOME

INDEPENDENCE

Generally accepted auditing standards require that an auditor be independent in both fact and appearance. Independence is the cornerstone of the public accounting profession. Our firm and the specific personnel assigned to the engagement meet the independence standards of the Code of Professional Ethics of the AICPA.

Altman, Rogers & Co. represents that our firm is independent with respect to the City and that the firm and staff of the firm shall remain independent with respect to the Organization for the duration of the contract.

PROFESSIONAL HISTORY WITH THE CITY

Altman, Rogers & Co. has had a professional relationship with the City for the past thirteen (13) years. Serving as the City's independent Auditors.

ACCEPTANCE

Item B.

If the terms are acceptable to the City of Nome, and the services outlined are in accordance with the City's understanding, please sign the letter below and return a copy of this letter to us. We look forward to our association with the City and appreciate the opportunity to be of service to the City of Nome. Please call if there are any questions about any aspect of the engagement.

Sincerely,

ALTMAN, ROGERS & CO.

Donald L Hanni

Donald Hanni, CPA
Principal

Enclosures

APPROVED: CITY OF NOME

By

Title

Date

ATTACHMENTS

- Attachment A – Checklist***
- Attachment B – Peer Review***
- Attachment C – Offeror’s Certification***
- Attachment D – Conflict Of Interest Statement***
- Attachment E – Cost Proposal (Separate Envelope)***
- Attachment F – Insurance Requirements***
- Attachment G – Notice Of Award***
- Attachment H – Standard Agreement Form***

ATTACHMENT A - Checklist

OFFEROR INFORMATION

The following documents are required for this proposal. Acknowledge that you have submitted each document in the proper format by clearly marking in the space provided. Each required Attachment must be included in your proposal.

| ATTACHMENTS | DOCUMENT TITLE | INCLUDED? |
|-------------------------|--------------------------------|---|
| Attachment A | Checklist | <input checked="" type="checkbox"/> YES |
| Attachment B | Proposal Cover Sheet | <input checked="" type="checkbox"/> YES |
| Attachment C | Offeror's Certification | <input checked="" type="checkbox"/> YES |
| Attachment D | Conflict of Interest Statement | <input checked="" type="checkbox"/> YES |
| Attachment E, two pages | Cost Proposal | <input checked="" type="checkbox"/> YES |
| Attachment F | Insurance Requirements | <input checked="" type="checkbox"/> YES |
| Attachment G | Notice of Award | <input checked="" type="checkbox"/> YES |
| Attachment H | Standard Agreement Form | <input checked="" type="checkbox"/> YES |
| | | |
| | | |
| | | |

Report on the Firm's System of Quality Control

To the Shareholders
Altman Rogers & Co.
and the California Society of CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Altman Rogers & Co. (the firm) in effect for the year ended December 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included audit engagements performed in accordance with *Government Auditing Standards* and the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Altman Rogers & Co. in effect for the year ended December 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Altman Rogers & Co. has received a peer review rating of *pass*.

Anderson Zurmuehlen & Co., P.C.

Butte, Montana
May 20, 2019

ATTACHMENT C - Offeror's Certification

Acknowledge the following Statements, conditions and information by clearly marking the space provided. Failure to comply with these terms may cause the proposal to be determined nonresponsive and the proposal may be rejected.

| # | CONDITION/CERTIFICATION | RESPONSE |
|----|--|---|
| 1 | Offeror complies with the laws of the State of Alaska. | <input checked="" type="checkbox"/> YES |
| 2 | Offeror complies with the applicable portion of the Federal Civil Rights Act of 1964. | <input checked="" type="checkbox"/> YES |
| 3 | Offeror complies with the Equal Employment Opportunity Act and regulations issued thereunder by the federal government. | <input checked="" type="checkbox"/> YES |
| 4 | Offeror complies with the Americans with Disabilities Act of 1990 and the regulations issued thereunder by the federal government. | <input checked="" type="checkbox"/> YES |
| 5 | Offeror complies with all terms and conditions set out in this RFP. | <input checked="" type="checkbox"/> YES |
| 6 | Offeror affirms that this response was independently arrived at, without collusion, under penalty of perjury. | <input checked="" type="checkbox"/> YES |
| 7 | Offeror response and cost schedule shall be valid and binding for 90 days following the response due date. | <input checked="" type="checkbox"/> YES |
| 8 | Offeror acknowledges that this contract is subject to the Alaska Public Records Act and that the City may be required to disclose certain information in response to requests for public information made under the Act. | <input checked="" type="checkbox"/> YES |
| 9 | Offeror hereby affirms they do not have a record of substandard audit work. | <input checked="" type="checkbox"/> YES |
| 10 | Offeror hereby confirms that it is independent of the City as defined by Generally Accepted Accounting and Government Auditing Standards | <input checked="" type="checkbox"/> YES |
| 11 | Offeror certifies that offeror has a valid Alaska business license and will obtain a City of Nome business license as a condition of award. | <input checked="" type="checkbox"/> YES |
| 12 | Offeror has reviewed the RFP for defects and objectionable material and has provided comments to the procurement officer. | <input checked="" type="checkbox"/> YES |
| 13 | Offeror agrees to the Standard Agreement Form. If the answer is NO, any objections to the agreements must be identified in a document attached to the offeror's proposal. | <input checked="" type="checkbox"/> YES |
| 14 | Offeror understands and agrees to comply with all statutes, regulations, and policies regarding nondisclosure and confidentiality. | <input checked="" type="checkbox"/> YES |

ATTACHMENT D - Conflict of Interest Statement (MARK ONE)

One of the boxes below must be checked (by marking an "X"). If the second box is marked, indicating a possible conflict of interest, disclose the nature and full details of the conflict in the space provided.

| # | CONDITION/CERTIFICATION | RESPONSE |
|--------------------------|--|---|
| <input type="checkbox"/> | Neither the firm nor any individual proposed (including subcontractors or joint venture partners) has a possible conflict of interest. | <input checked="" type="checkbox"/> YES |
| <input type="checkbox"/> | The firm and/or an individual proposed have a possible conflict of interest. Describe the nature of the conflict in the space below. | <input type="checkbox"/> YES |
| | | |

ATTACHMENT F - Insurance Provisions

Article 1. Indemnification

The Contractor shall indemnify, hold harmless, and defend the City of Nome from and against any claim of, or liability for error, omission or negligent act of the Contractor under this agreement. The Contractor shall not be required to indemnify the City for a claim of, or liability for, the independent negligence of the City. If there is a claim of, or liability for, the joint negligent error or omission of the Contractor and the independent negligence of the City, the indemnification and hold harmless obligation shall be apportioned on a comparative fault basis. "Contractor" and "City" as used within this and the following article, include the employees, agents and other contractors who are directly responsible, respectively, to each. The term "independent negligence" is negligence other than in the City's selection, administration, monitoring, or controlling of the Contractor and in approving or accepting the Contractor's work.

Article 2. Insurance

Without limiting the Contractor's indemnification, it is agreed that Contractor shall purchase at its own expense and maintain in full force at all times during the performance of the services under this agreement, the following policies of insurance. Where specific limits are shown, it is understood that they shall be minimum acceptable limits. If the Contractor's policy contains higher limits, the City shall be entitled to coverage to the extent of such higher limits. Certificates of Insurance must be furnished to the Finance Director prior to beginning work and must provide for a 30-day notice of cancellation, nonrenewal or material change of conditions. The City shall be named as an additional insured on the insurance policies. Failure to furnish satisfactory evidence of insurance or lapse of a policy is a material breach of this contract and shall be grounds for termination of the Contractor's services. All insurance policies shall comply with, and be issued by insurers licensed to transact the business of insurance under Alaska Statute 21.

2.1 Workers' Compensation Insurance: The Contractor shall provide and maintain, for all employees engaged in work under this contract, coverage as required by AS 23.30.045. This policy must waive subrogation against the City.

2.2 Commercial General Liability Insurance: covering all business premises and operations used by the Contractor in the performance of services under this agreement with minimum coverage limits of \$300,000 combined single limit per occurrence.

2.3 Comprehensive Automobile Liability Insurance: covering all vehicles used by the Contractor in the performance of services under this agreement with minimum coverage limits of \$300,000 combined single limit per occurrence to include owned, hired, and non-owned.

2.4 Professional Liability Insurance: covering all errors, omissions or negligent acts in the performance of professional services under this agreement with minimum coverage limits of \$300,000 combined single limit per occurrence.

ATTACHMENT G - Notice of Intent to Award



City of Nome
P.O. Box 281
Nome, Alaska
99762

THIS IS NOT AN ORDER

RFP NO: _____
RFP SUBJECT: _____

DATE ISSUED: _____
RFP OPENING DATE: _____

CONTRACTING OFFICER: _____

SIGNATURE: _____

This is notice of the City of Nome's intent to award a contract. The figures shown here are a tabulation of the officers received. The responsible and responsive offerors whose proposal was determined in writing to be the most advantageous are indicated. An offeror who wishes to protest this Notice of Intent must file the protest within ten calendar days following the date this notice is issued. If the tenth day follows on a weekend or a holiday, the last day of the protest period is the first working day following the tenth day. Offerors are advised that this Notice of Intent to Award a Contract may be the only Notice of Intent to Award a Contract that is issued, even if there are revisions as to an apparent award resulting from a protest or resulting from other changes that result in new apparent winning offeror. As such, this Notice of Intent to Award a Contract may be the only opportunity for an offeror to file a protest.

The offerors identified here as submitting the most advantageous proposal are instructed not to proceed until a contract, or other form of notice is given by the Contracting Officer. A company or person who proceeds prior to receiving a contract, Contract Award, or other form of notice of Award does so without a contract and at their own risk.

| Offeror | Points |
|---------|--------|
| | |
| | |
| | |
| | |

CITY OF NOME
Independent Audit Services

RFP No. 2021-Audit Svcs

ATTACHMENT H - Standard Agreement Form

| | | | |
|---|--------------------|------------------|----------------------------|
| 1. Contract Number | 2. RFP Number | 3. Vendor Number | 4. AK Business License No. |
| This contract is between the City of Nome, | | | 5. Purchase Order No. |
| 6. Department Name | | 7. Division | hereafter, the City, and |
| 8. Contractor | | | hereafter, the Contractor |
| Mailing Address | Street or P.O. Box | City | State Zip+4 |

9. **ARTICLE 1. Appendices:** Appendices referred to in this contract and attached to it are considered part of it.

ARTICLE 2. Performance of Service:

- 2.1 Appendix A (General Provisions), governs the performance of services under this contract.
- 2.2 Attachment F sets forth the liability and insurance provisions of this contract.
- 2.3 Section 5 of the RFP sets forth the services to be performed by the contractor.

ARTICLE 3. Period of Performance: The period of performance for this contract begins February 1, 2022 and ends January 31, 2025.

ARTICLE 4. Considerations:

- 4.1 In full consideration of the contractor's performance under this contract, the City shall pay the contractor a sum not to exceed \$ _____ in accordance with the provisions of Attachment E.
- 4.2 When billing the City, the contractor should refer to the Purchase Order No and send the bill to:

| | | | |
|--|--------------------|---|-------------|
| 10. Department of | | Attention: | |
| Mailing Address | Street or P.O. Box | City | State Zip+4 |
| 11. CONTRACTOR | | 13. CERTIFICATION: I certify that the facts herein and on supporting documents are correct, that this voucher constitutes a legal charge against funds and appropriations cited, that sufficient funds are encumbered to pay this obligation, or that there is a sufficient balance in the appropriation cited to cover this obligation. I am aware that to knowingly make or allow false entries or alterations on a public record, or knowingly destroy, mutilate, suppress, conceal, remove or otherwise impair the verity, legibility or availability of a public record constitutes tampering with public records punishable under AS 11.56.815-.820. | |
| Name of Firm | | | |
| Signature of Authorized Representative | | | |
| Typed or Printed Name of Authorized Representative | | | |
| Title | Date | | |
| 12. CONTRACTING DEPARTMENT | | Signature of City Manager | |
| Department/Division | Date | Typed or Printed Name | |
| Signature of Project Director | | Date | |
| Typed or Printed Name of Project Director | | Notes: | |
| Title | | | |

NOTICE: This contract has no effect until signed by the City Manager or designee.

Presented By.
Port Director

Action Taken:
Yes ___
No ___
Abstain ___

CITY OF NOME, ALASKA

RESOLUTION NO. R-22-01-04

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE CONTRACT AMENDMENT NO. 2 WITH PND ENGINEERS, INC., TO FACILITATE 65% DESIGN LEVEL OF THE LOCAL SERVICE FACILITIES WITHIN THE PORT OF NOME MODIFICATIONS PROJECT AND ARCTIC PORT EXPANSION

WHEREAS, the City executed an Agreement with the USACE Alaska District to cost-share at 35% on the design of the General Navigation Features (GNF) of the project, with the Local Service Facilities (LSF) design to be covered 100% by the non-federal sponsor and,

WHEREAS, the City solicited for qualified firms to propose on design Services for the LSF's, with PND, Inc. receiving the highest score, and therefore awarded the design contract by the Nome Common Council under R-21-06-02; and,

WHEREAS, the USACE Alaska District announced receipt of federal design funds through the F21 Work Plan and requested an Internal Technical Meeting with the City team to begin design of Phase 1, requiring the City to solicit a fee proposal from PND for the 35% level, and;

WHEREAS, the design of Phase 1 is currently on track with the USACE Alaska District Technical Team with delivery of 35% level drawings by 15 Feb 2022, and must remain aligned with the District's project schedule to deliver 65% design level by 30 June 2022, requiring the City to contract with PND for the next level of 65% design in the amount of \$1,680,425;

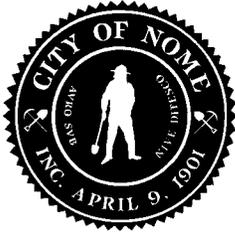
NOW, THEREFORE, BE IT RESOLVED, the Nome Common Council hereby authorizes the City Manager to execute amendment No. 2 to the June 15, 2021 contract agreement with PND Engineers Inc. to proceed with 65% design level efforts for a fee of \$1,680,425.

APPROVED and **SIGNED** this 24th day of January, 2022.

JOHN K. HANDELAND,
Mayor

ATTEST:

BRYANT HAMMOND,
City Clerk



PORT OF NOME
 Port Director's Office
 P.O. Box 281
 Nome, Alaska 99762
 907.443.6619
 jbaker@nomealaska.org

AGENDA STATEMENT

Meeting Date: January 24, 2022

From: Joy Baker, Port Director

Subject: Authorizing \$1,680,425 to PND Engineers to provide 65% design level of the docks and road as part of Phase 1 of the Army Corps of Engineers' Nome Modifications (ADDP) Project (#NOM0016)

Background & Justification:

On 14 Sept 2021, the City of Nome awarded \$206,660 in a design funds to PND Engineers to initiate 35% design of the City's deep water basin docks and Causeway Road, known as Local Service Facilities (LSF). The City's responsibility of this work is stated in the 16 June 2021 Design Agreement signed with the Alaska Corps District.

PND is on schedule to complete the 35% submittals by 15 Feb, per Corps schedule, and is requesting the balance of \$621,150 per the proposal shown below. Also, to avoid delays and remain aligned with the aggressive Corps schedule, PND has requested the 65% design level fee of \$1,058,425 to meet the deadline for submittals due by 30 June 2022.

LSF Design Fees – Phase 1

| Task | Design Stage | Description | Fee | Fee Type | City Paid | Balance |
|------|--------------------|---------------------------------|-------------|-----------|------------------|--------------------|
| A | 35% Design | Local Service Facilities Design | \$821,150 | Fixed Fee | \$200,000 | \$621,150 |
| | 65% Design | | \$1,058,425 | | | \$1,058,425 |
| | 95% Design | | \$781,653 | | | |
| | 100% Design | | \$157,477 | | | |
| B | Following 95% | COE Review Support | \$62,150 | T&M NTE | | |
| C | N/A | Alt. Surfacing | \$106,750 | Fixed Fee | | |
| D | Initial Permitting | Permitting | \$10,850 | T&M NTE | | |
| | | | | | Total Due | \$1,680,425 |

Total Fixed Fees \$2,925,455
Total T&M NTE Fees \$73,000
Total Project \$2,998,455

The original intent beyond the initial \$200K payment, was to use USDOT RAISE grant funds we had applied for on 12 July 2021. Unfortunately, this did not occur, but staff are actively reviewing the upcoming federal grant opportunities, in hopes of funding future services.

In the meantime, the Port is essentially in good standing with the City General Fund, and we continue to see increased revenue streams for gravel exports each season, with the 2022 cruise ship schedule showing a significant increase in port calls than any prior year. Barring any catastrophic event, the Port/Harbor should be back to generating sufficient revenues to fund operations, while stashing fund in the rainy day account.

Recommendation:

The Nome Common Council approve R-22-01-04 awarding \$1,680,425 in funds to achieve 65% of the LSF features associated with Phase 1 of the USACE Arctic Deep Draft Port Project (Nome Modifications).

Memo

TO: Mayor John Handeland & Nome Common Council
FROM: Jim West - Chairman, Nome Port Commission
THRU: Glenn Steckman - City Manager
DATE: 01/21/2022
RE: Support Council to authorize \$1,680,425 to PND for 65% design level LSF Docks

The following motion was passed by the Nome Port Commission at their Regular Meeting on Thursday January 20, 2022.

1. Moved by **C. Smithhisler**, and seconded by **C. McCann**, the following motion be approved as written:
 - **MOTION:** Port Commission supports CC authorizing \$1,680,425 to PND Engineers for 65% design level of the City's Local Service Facilities (docks/roads) as part of Phase 1 of the Army Corps of Engineers Nome Modification (ADD) Project.

AT THE ROLL CALL:

Ayes: McCann; Rowe; Sheffield; McLarty; Smithhisler; Lean; West
Nays:
Abstain:

The motion **CARRIED** unanimously.

Discussion reflected in the minutes from the January 20, 2022 Regular Meeting.

Action Taken:
Yes 6
No 0
Abstain 0

CITY OF NOME, ALASKA

RESOLUTION NO. R-21-09-04 (amended)

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT AMENDMENT WITH PND ENGINEERS, INC., TO FACILITATE THE INITIAL LAYER OF THE 35% DESIGN OF THE LOCAL SERVICE FACILITIES WITHIN THE PORT OF NOME MODIFICATIONS PROJECT AND ARCTIC PORT EXPANSION

WHEREAS, the City executed an Agreement with the USACE Alaska District to cost-share at 35% on the design of the General Navigation Features (GNF) of the project, with the Local Service Facilities (LSF) design to be covered 100% by the non-federal sponsor and,

WHEREAS, the City solicited for qualified firms to propose on design Services for the LSF's, with PND, Inc. receiving the highest score, and therefore awarded the design contract by the Nome Common Council under R-21-06-02; and,

WHEREAS, the USACE Alaska District announced receipt of federal design funds through the F21 Work Plan and requested an Internal Technical Meeting with the City team to begin design of Phase 1, requiring the City to solicit a fee proposal from PND for the 35% level, and;

NOW, THEREFORE, BE IT RESOLVED, the Nome Common Council hereby authorizes the City Manager to execute an amendment to the June 15, 2021 contract agreement with PND, Inc. to begin work on the initial 35% design efforts for a fee of \$200,000.

APPROVED and SIGNED this 13th day of September, 2021.



JOHN K. HANDELAND,
Mayor

ATTEST:


BRYANT HAMMOND,
City Clerk

AMENDMENT NO. 1 TO CONTRACT AGREEMENT

The original Agreement June 15, 2021, between the City of Nome, Alaska ("City") and PND Engineers, Inc., ("Consultant") is amended as follows:

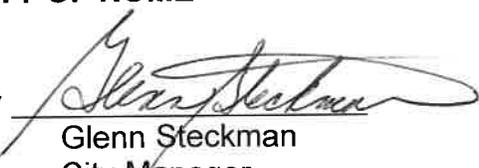
1. Fee. In accordance with section 3 of the original Agreement, City agrees to pay Consultant \$200,000 for services rendered by Consultant in performance of work that is authorized pursuant to this Agreement, and described as in the attached Initial Services Proposal dated September 10, 2021. Additional funds for work beyond those described here-in will require separate and written authorization of the City.

2. Incorporation of All Terms and Conditions. Except as specifically and precisely stated in this Amendment, all of the other terms and conditions of the original Agreement, dated June 15, 2021, shall remain in full force and effect.

Dated this 14 day of September 2021.

CITY OF NOME

By


Glenn Steckman
City Manager

PND Engineers, Inc.

By

Digital Sig in File

Bryan Hudson
Principal



ENGINEERS, INC.

Ms. Joy Baker
Port Director
City of Nome
P.O. Box 281
Nome, AK 99762

September 10, 2021
211002

Subject: Nome Local Services Facilities Design Proposal – Initial Services Only

Dear Ms. Baker:

PND Engineers, Inc. (PND) is pleased to provide this proposal to the City and Port of Nome (City) for the initial design of the Local Services Facilities (LSF) for the Arctic Port Expansion Project (APEP), Phase I, in Nome. PND's previous proposal addressed the full Phase I design of the LSF. Due to budgeting constraints, and an extension to the original overall project schedule, the City has asked that PND update our proposal to identify initial services needed to maintain the revised schedule until additional funding is available in late October or mid-November. The below scope of work outlines the initial services to be provided.

Initial Services

To keep the project on schedule to deliver 35% drawings in late January of 2022, PND proposes to perform the following tasks related to the LSF:

- Attend weekly project meetings.
- Review previous and/or preliminary met-ocean studies.
- Develop initial project design criteria and associated criteria document.
- Utilize UASCE layout drawings to orient and layout locations of the three (3) new dock structures and five (5) new mooring dolphins.
- Preliminary OCSP tailwall calculations.
- Preliminary dolphin pile sizing and layouts.
- Preliminary causeway road design.
- Coordinate with USACE on permitting needs.

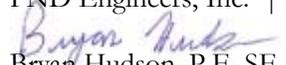
Deliverables for these initial tasks will be draft layout drawings at sub 35% level, for review and discussion with the USACE, the City and the Nome Joint Utility Services (NJUS) project team during weekly meetings. A draft design criteria document will also be developed that will continue to be updated throughout the project.

PND proposes to provide the tasks outlined above, between notice to proceed of this proposal (assumed the week of September 13, 2021) and November 12, 2021, for a Fixed Fee of \$200,000. PND understands that this initial funding may need to be further broken up into smaller work orders of \$150,000 authorized first and \$50,000 authorized by October 22, 2021.

Following November 12, 2021, the remainder of the 35% design fee outlined in our original July 30, 2021 proposal will need to be approved in order to maintain the current 35% design milestone delivery date of end of January 2022.

Sincerely,

PND Engineers, Inc. | Anchorage Office


Bryan Hudson, P.E., SE.
Principal


Doug Kenley, P.E.
Vice President

CONTRACT FOR
PROFESSIONAL ENGINEERING SERVICES
PORT OF NOME
LOCAL SERVICES FACILITIES (LSF)
ARCTIC PORT EXPANSION

This Agreement is entered into this 14 day of June, 2021, by and between PND Engineers, Inc., herein referred to as "Consultant" and the City of Nome (herein referred to as "City"). For good and valuable consideration, the receipt whereof is hereby acknowledged, Consultant and City agree as follows:

WHEREAS, City is in need of *Port Expansion Design Services*

WHEREAS, Consultant, through education and experience, possesses the requisite license and skills to perform such duties;

WHEREAS, City is therefore desirous of engaging the services of Consultant as an independent contractor using independent professional judgment to accomplish assigned tasks;

NOW, THEREFORE, the parties hereto do mutually agree as follows:

1. Employment of Consultant

The work to be performed by Consultant pursuant to this Agreement is all tasks assigned by the City Manager or through a designee. A more specific identification of Consultant's professional services to be provided in accordance with the provisions of this Agreement is listed in Appendix A "Scope of Work," incorporated herein by reference and such other duties as requested by the City.

2. Time of Performance

Consultant shall commence performance within ten days following approval of this

Agreement and complete performance in accordance with the proposed project schedule (Charrette – June 2021, Phase I – November 2022). The time for completion may be extended by mutual written agreement of City and Consultant. Should any delays in the performance of the Work be caused solely by City, the completion date, but not the Consultant's fee, shall be extended by an amount of time equal to the length of the delay.

3. Fee

A. Lump Sum. City shall pay Consultant a lump sum of **\$6,660** for all services rendered by Consultant in performance of work authorized pursuant to this Agreement. The amounts payable to Consultant shall not exceed the sums identified in this paragraph without the prior written approval of the City. Any additional professional services other than those identified in item 1, Employment of Consultant, shall be requested in writing by City. The fee for such additional services shall be negotiated by the parties.

4. Payments

City agrees to make payments to Consultant as services are performed and costs are incurred, provided Consultant submits two copies of a proper invoice for each payment, in such form and accompanied by such evidence in support thereof as may be reasonably required by City.

Billing and expense invoices can be submitted once a month. Invoices shall be accompanied by an activity report detailing work and accomplishments.

City may, at its option, withhold ten percent from each payment pending satisfactory completion of the work by Consultant.

All invoices are otherwise due and payable within 15 days of receipt by the City.

5. Services Supplied by City

City shall provide Consultant with site access for the investigation of the project site.

6. Personnel

Consultant agrees to furnish all personnel necessary for expeditious and satisfactory performance of this Agreement, each to be competent, experienced and well qualified for the work assigned. No person objected to by the City shall be employed by Consultant for work hereunder.

7. Independent Contractor Status

In performing under this Agreement, Consultant acts as an independent contractor and shall have responsibility for and control over the details and means for performing the services required hereunder.

8. Indemnification

To the maximum extent permitted by law, Consultant shall defend, indemnify and save harmless City or any agent, employee, or other representative thereof, from and against losses, damages, liabilities, expenses, claims, and demands of whatever nature, including for death, personal injury, property damage or economic loss, to the extent arising out of any negligent act or negligent omission or willful misconduct of Consultant, its agents or employees while performing under the terms of this Agreement.

9. Assignment

Consultant shall not assign this Agreement or any of the monies due or to become due hereunder without the prior written consent of City.

10. Subcontracting

Consultant may not subcontract its performance under this Agreement without prior written consent of City. Any subcontractor must agree to be bound by the terms of this Agreement applicable to the services to be performed by the subcontractor.

11. Designation of Representatives

The parties agree, for the purposes of this Agreement, that City shall be represented by and may act only through the City Manager or such other person as they may designate

in writing or is identified in Appendix A. Consultant shall be represented by and may act only through Bryan Hudson.

12. Termination

Either party may terminate this Agreement, with or without cause, after first giving thirty days written notice. Consultant shall not be entitled to any anticipated profit on services not performed. **Termination of this agreement by either party may be for any reason, or no reason.**

13. Insurance

Consultant shall, at all times, at its own expense, keep in force the following described insurance for protection against the claims of employees or other persons, insuring both the Consultant and the City against liability that may accrue against them or either of them in connection with the performance of Consultant under this Agreement:

- a) Workers Compensation as required under AS23.30 naming all employees;
- b) Vehicle liability insurance including applicable uninsured/underinsured coverage with limits of liability not less than one million (\$1,000,000) dollars per occurrence combined Single limit bodily injury and property damage, or the minimum amount required by the law whichever is greater;
- c) Umbrella policy of not less than one million (\$1,000,000) dollars per occurrence;
- d) Professional errors and omissions insurance of not less than one million (\$1,000,000) dollars per occurrence.

All insurances, workers' compensation insurance, commercial general liability insurance and motor vehicle liability insurance, as described above shall include an endorsement stating the following: sixty (60) days advance written notice of cancellation, non-renewal, reduction change, shall be sent to the City Manager, PO Box 281, Nome, AK 99762.

14. Insurance Certificate

All insurance shall be placed with an insurance carrier or carriers satisfactory to the City and shall not be subject to cancellation or any material change except after 30 days

written notice to the City and shall provide that no failure of Consultant to comply with any condition or provision of this Agreement or other conduct of Consultant or those for whose conduct it is responsible, shall void or otherwise affect the protection under the policy afforded to the City. A Certificate of Insurance reflecting full compliance with these requirements shall, at all times during the term of this Agreement, be kept on deposit at the general offices of the City. If Consultant fails to comply with these insurance requirements, the City may terminate this Agreement on 10 days written notice.

15. Claims Recovery

Claims by City resulting from Consultant's failure to comply with the terms of and specifications of this Agreement and/or default hereunder may be recovered by City by withholding the amount of such claims from compensation otherwise due Consultant for work performed or to be performed. City shall notify Consultant of any such failure, default or damage therefrom as soon as practicable after discovery of such event by written notice. Nothing provided herein shall be deemed as constituting an exclusive remedy on behalf of City, nor a waiver of any other rights hereunder at law or in equity.

16. Compliance with Applicable Laws

Consultant shall, in the performance of this Agreement, comply with all applicable federal, state and local laws, ordinances, orders, rules and regulations applicable to its performance hereunder, including, without limitation, all such legal provisions pertaining to social security, income tax withholding, medical aid, industrial insurance, worker's compensation, and other employee benefit laws. Consultant also agrees to comply with all contract provisions pertaining to grant or other funding assistance which City may choose to utilize to perform work under this Agreement. Services performed under this Agreement shall be in accordance with sound, generally accepted consulting practices and shall comply with all applicable codes and standards.

17. Records and Audit

Consultant agrees to maintain sufficient and accurate records and books of account, including detailed time records, showing all direct labor hours expended and all

reimbursable costs incurred for at least three years after receipt of final payment and closure of all pending matters related to this Agreement. Said books shall be subject to inspection and audit by City.

18. Notices

Any official notice that either party hereto desires to give the other shall be delivered through the United States mail by certified mail, return receipt requested, with postage thereon fully prepaid and addressed as follows:

| To City: | To Consultant: |
|---|---|
| Glenn Steckman – City Manager City of Nome P.O. Box 281 Nome, AK 99762 | Bryan Hudson – Principal PND Engineers, Inc. 1506 West 36th Avenue Anchorage, Alaska 99503 |

19. Venue and Applicable Law

The venue of any legal action between the parties arising as a result of this Agreement shall exclusively be laid in the Second Judicial District of the Superior Court of the State of Alaska, at Nome, Alaska, and this Agreement shall be interpreted in accordance with the laws of the State of Alaska.

20. Attorney’s Fees

In the event either party institutes any suit or action to enforce its rights hereunder, the prevailing party shall be entitled to recover from the other party its reasonable attorney’s fees and costs in such suit or action and on any appeal therefrom.

21. Waiver

No failure on the part of either City or Consultant to enforce any covenant or provision herein contained, nor any waiver of any right hereunder unless in writing and signed by the parties sought to be bound, shall discharge or invalidate such covenants or provisions or affect the right of the City or Consultant to enforce the same or any other provision in the event of any subsequent breach or default.

22. Binding Effect

The terms, conditions and covenants contained in this Agreement shall apply to, inure to the benefit of, and bind the parties and their respective successors.

23. Entire Agreement

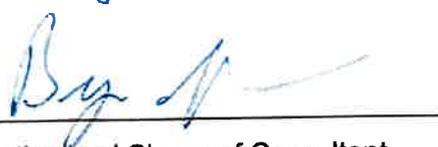
This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof, and all prior negotiations and understandings are superseded and replaced by this Agreement and shall be of no further force and effect. No modification of this Agreement shall be of any force or effect unless reduced to writing, signed by both parties and expressly made a part of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement on the respective date indicated below.

CITY

Dated: 6/15/21 By: 
City Manager
City of Nome

CONSULTANT

Bryan Hudson
Dated: 6/9/2021 By: 
Authorized Signer of Consultant

APPENDIX A

SCOPE OF WORK

The scope of work covered under this initial contract includes as follows:

The USACE will perform a design charrette for this project in June of 2021 (exact date is to be determined) in which the Consultant shall participate to gain a further understanding of the project, the division of work between the USACE design team and the Consultant, and coordination processes. The charrette is expected to take place in Anchorage, Alaska and last for one full day. Upon completion of the charrette, the Consultant shall prepare a summary of the charrette for the project records for discussion at a project kickoff meeting. Fees for the design of Phase I of the project (as described in the RFP) will be negotiated after the charrette and kickoff meeting.

The City's designated representative for this contract is the Port Director, Joy Baker.

Action Taken:
Yes _____
No _____
Abstain _____

CITY OF NOME, ALASKA
RESOLUTION NO. R-22-01-05
A RESOLUTION ENDORSING PROJECTS
FOR THE CITY OF NOME'S 2022 STATE LEGISLATIVE PRIORITIES

WHEREAS, it is with unanimity that the following prioritized projects are considered worthy of advocacy to State of Alaska legislative and administrative leaders:

- Priority 1) Port of Nome Modifications Project Phase 1 Construction; (\$175 M)
 - Support funding non-federal cost-share to construct Phase 1 of the Port of Nome Modifications – Arctic Deep Draft Port Project;
- Priority 2) New Teacher Housing Complex (\$9 M);
- Priority 3) Covered Multi-Use Recreational Structure (\$950,000);

NOW, THEREFORE, BE IT RESOLVED that the Nome City Council endorses the aforementioned items for inclusion in the City of Nome 2022 State of Alaska Legislative Priorities Package.

APPROVED and **SIGNED** this 24th day of January, 2022.

JOHN K. HANDELAND, Mayor

ATTEST:

BRYANT HAMMOND, Clerk



Memo

To: Glenn Steckman – City Manager
 From: Joy L. Baker – Port Director *JLB*
 CC: Mayor Handeland & Common Council; Port Commission
 Date: January 18, 2022
 Re: Monthly PD Report/Capital Projects Update – January 2022

Administrative:

Staff continue working collections, statistics, inventory, budget tracking, reporting compliance, maintenance needs, planning, purchasing, training and vessel scheduling for 2022.

The Port Commission will have a Work Session at 5:30pm on Thursday, 20 Jan 2022 to review and discuss a graduated rate scale for gravel exports, and other potential changes to the Port Tariff, followed by a Regular Meeting at 6:30 pm.

Causeway:

Arctic Deep Draft Port – Nome Modifications Pre-Construction Engineering & Design (PED):

Corps/City project managers continue monitoring cost-share updates, schedule, and any necessary budget changes as the federal features (breakwaters/dredging) move through the design phase. Documents reflecting the City's intent to provide work-in-kind efforts are under review by the Pacific Ocean Division (POD-Hawaii), but allowing portions of the federal project out for others to review is a new concept for the Corps, so it is taking some time. Project is on schedule.

Local Service Facilities (LSF) Design Integration:

Bi-weekly meetings continue with the Corps and City design teams for integrating elements of joining the City's Local Service Facilities (LSF), with the Corps' General Navigation Features (GNF), on an aggressive schedule as outlined by the USACE HQ. Design criteria has been scrutinized by each team and all aspects show to be in alignment with original Corps design intent, with 35% design submittals due in early February, and 65% design complete by end of June 2022.

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

Sediment at Causeway Bridge:

The Corps continues efforts to obtain an official waiver from HQ to secure permission to partner with the City to use real estate owned by SNC/BSNC adjacent to the project to stockpile sediment during excavation.

Harbor:

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

This project has encountered a hurdle with the Pacific Ocean Division (POD) directing the Alaska District to pursue de-authorization of portions of the federal dredge footprint in the Nome Harbor, along with the East and South Dock sheet pile faces, making them local responsibilities. These

requirements have been identified as necessary steps based on an older Corps policy just being implemented at Nome. De-authorization requires congressional action which takes time, and converts maintenance that has always been federal responsibility, to the City. After further discussion with the Corps, it appears the City has three choices:

- 1/accept the de-authorization path and the Corps will move forward with the TSP #4 milestone;
- 2/terminate the Corps study and the project goes to file 13;
- 3/elevate the problem to the Congressional Delegation to seek some type of remedy;

Discussion with the Corps continues.

Concrete Launch Ramp Replacement Project:

The launch ramp project is now lying dormant for winter at 97% completion, with the remaining work scheduled for late spring/early summer of 2022.

Snake River Moorage & Vessel Haulout Facility:

City personnel continue to search for applicable funding vehicle to develop this project.

Port Industrial Pad:

West Nome Tank Farm (Property Conveyance):

The City continues to work with JBER and HQ USAF personnel to understand the remaining steps required to complete the property conveyance to the City. At this time, it is anticipated the final documents could be signed sometime around Oct/Nov 2021. In the meantime, the City and NJUS continue collaborating on development of the site for relocating the NJUS tank farm, and defining vessel lay down closer to the ramp.

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

ADOT expects the project solicitation period to be during spring 2022, with construction in summer 2022.

Italics reflects no change in project information from previous report.

Additional details available upon request.

City Manager
Glenn Steckman

Port Director
Joy Baker

Harbormaster
Lucas Stotts



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Nome Port Commission
Jim West, J
Charlie Lean, Vice
Item C.
Derek McLarty
Shane Smithhisler
Scot Henderson
Russell Rowe
Gay Sheffield

**NOME PORT COMMISSION
MINUTES
WORK SESSION & RESCHEDULED MEETING
September 15th, 2021 @ 5:30/7:00 PM
COUNCIL CHAMBERS CITY HALL**

The WS & Rescheduled Meeting of the Nome Port Commission was called to order at 5:39 pm by Chairman Lean at the Public Safety Building located on the Greg Kruschek Ave.

ROLL CALL

Members Present: Smithhisler; Lean; Henderson; Sheffield; McLarty; Lean;

Absent: West; Rowe

Also Present: Joy Baker, Port Director, Lucas Stotts, Harbormaster

In the audience: Andrew Lee; Diana Haecker; Cathy Rubano

APPROVAL OF AGENDA

Chairman Lean asked for a motion to approve the agenda:

Motion to approve made by Henderson, seconded by Sheffield.

At the Roll Call:

Ayes: Lean, Henderson; Sheffield; McLarty; Smithhisler;

Nays:

Abstain:

The motion **CARRIED**.

APPROVAL OF MINUTES

August 19th, 2021
Regular Meeting

Motion made by Henderson, seconded by Smithhisler to approve minutes

At the Roll Call

Ayes: Henderson; Sheffield; McLarty; Smithhisler; Lean

Nays:

Abstain:

The motion **CARRIED**.

CITIZENS' COMMENTS none

COMMUNICATIONS

- 21-08-11 PON Modification Design Phase Funds Request (USACE)
- 21-08-24 CM Reply to BOT Request for Negotiated Rate on Large Volume Gravel
- 21-09-03 Nome Harbor CAP 107 Study Cost-Share Update (USACE)
- 21-09-03 Nome Harbor CAP 107 Study Funding Request (USACE)
- 21-09-09 PON Modification Feasibility Study Closeout (USACE)

Discussion:

- There was some group discussion on the BOT request to negotiate the rate on large volume gravel exports.

COMMISSIONER'S UPDATES

- None

HARBORMASTER'S REPORT

HM Stotts provided a verbal report on port activity, operations and vessel schedule, Anode Replacement Project and the Launch Ramp Replacement Project.

- Gravel operations are still in full swing with Brice's haul/stockpile and loading operations fully taking up the West Gold dock and shoulder areas for staging and handling of material to be exported.
 - Gravel companies have been working closely with each other and the Harbormaster to ensure there are no delays in loading operations or negative impact to other vessels or companies using the facility.
- 2022 is looking to have a large volume of cruise ships with over 20 potentially listed as wanting to go to Nome at this time, but still early to tell for sure and CODIV may still play a negative roll this 2022 season.
- The Anode Replacement Project has finished with the contractor fully wrapped up and now gone.
 - The contractor brought ice damage on the old existing anodes to Port staff's attention and suggested that the elevation of all new anodes be lowered a few feet to get below the ice line. Ice appears to be the culprit in damaging the old anodes and PND agreed so the new anodes were installed at a -2ft elevation from existing.
- HM Stotts added that the Launch Ramp Replacement Project was still underway with the contractor STG, Inc. working through issues with the inflatable dam they are utilizing to dewater the work area. They are seeing 'piping' of water under the dam and through the mud, which is allowing water inside the dam and hindering work progress at the expected rate.
 - STG is looking to remove the inflatable dam soon to begin working to set the glulam on the NE toe of the ramp to elevation, which will then allow that section of concrete panels to be installed.
 - STG is estimating to have substantial completion of the project completed around the end of September or early October.

Discussion:

- There was some group discussion on where STG currently stands with their project and what items remain on the list to be completed. Currently, they have most of the glulam's set to elevation/grade but are working to remove the dam to access the NE toe of the ramp.

PORT DIRECTOR'S REPORT

PD Baker provided an overview of facility projects and their status including;

- 21-09-10 Port Director/Projects Status Report
- Alaska's Arctic Deep Draft Port
 - Meeting w/Gov. Dunleavy (8.30.21)

- Legislative info (fed/state)
- Funding Opportunities
- Design Phase Progress

Discussion:

- PD Baker stated that Gov. Dunleavy had a short notice visit to Nome recently and wanted to look at the future site of the Nome Deep Draft Port Facility, ask questions and see the area for himself. The meeting went well, although very brief.
 - The Governor seemed very supportive of the project and asked good questions.
 - The media did schedule a time for interviews with the Governor that took place on the South Wall of the Small Boat Harbor.
- Other brief discussion with group responding to general questions.

OLD BUSINESS

- None

Discussion:

- None

NEW BUSINESS

- Port Commission Letter Writing Campaign (handout)
 - PD Baker stated that we are still waiting for more information on this so this issue was tabled until additional information is available.

Motion:

None

Discussion:

None

CITIZENS' COMMENTS

None

COMMISSIONER'S COMMENTS

Sheffield commented that she thinks it would be good for the public to know about future visits from Gov. Dunleavy so the public would have a chance to meet with him and ask questions if they wish. PD Baker commented that the media did have a chance to meet with him and his staff but their trip was short so they had to keep the group size to a minimum.

Henderson commented that this was a good work session and meeting and that this may be his last meeting if he is voted in for City Council, which he is currently campaigning for.

Smithhisler had no comments.

McLarty commented that he did not believe the East Gravel Ramp was in satisfactory condition for vessel owners to utilize to haul out their vessels; feels more could be done to lessen the slope of the ramp and cut back the top of the ramp. Also stated that he is not satisfied with the contractor STG's timeline on the Launch Ramp Replacement Project and some large vessels are most likely going to go south for the winter and seek an alternative haul out location.

Lean commented that the work session and meeting went well and he wished all PC Members could be available for facility development and tariff revision meetings to help facilitate discussion amongst the

group.

ADJOURNMENT

Motion was made by for adjournment 8:15pm.

APPROVED and **SIGNED** this 16th day of December 2021.

Jim West

Jim West, Chairman

ATTEST:

Jh Baker

Joy Baker, Port Director

City Manager
Glenn Steckman

Port Director
Joy Baker

Harbormaster
Lucas Stotts



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Nome Port Commission
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Vacant
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Gay Sheffield

**NOME PORT COMMISSION
MINUTES
WORK SESSION & RESCHEDULED MEETING
November 18th, 2021 @ 5:30/6:30 PM
COUNCIL CHAMBERS CITY HALL**

The WS & Regular Meeting of the Nome Port Commission was called to order at 7:08 pm by Chairman West at the City Hall Council Chambers.

ROLL CALL

Members Present: Smithhisler; Lean; West; Rowe (zoom); Sheffield (zoom); McLarty

Also Present: Joy Baker, Port Director (zoom), Lucas Stotts, Harbormaster

In the audience: Diana Haecker- Nome Nugget

APPROVAL OF AGENDA

Chairman West asked for a motion to approve the agenda:

Motion to approve made by Smithhisler, seconded by McLarty.

At the Roll Call:

Ayes: Lean; West; Rowe; Sheffield; McLarty; Smithhisler;

Nays:

Abstain:

The motion **CARRIED**.

APPROVAL OF MINUTES

September 15th, 2021 meeting minutes were tabled to review at the next Port Commission Meeting due to technical error with draft version.

CITIZENS' COMMENTS

- None

COMMUNICATIONS

- 21-9-15 – Bering Strait Festival 8.1.22 – 8.7.22
- 21-9-23 – The Correct Tool – BA1100
- 21-11-10 – Two Icebreakers to Rescue Ice-locked Ships in Northern Sea Route
- 21-11-11 – 2022 AAHPA Scholarship Flyer
- 21-11-15 – Graphite One Info

Discussion:

- HM Stotts noted highlights of the Bering Strait Festival taking place between Russia and the US in Aug 2022. Noted that there isn't much info out on this yet, and is interested in more information as the event advertises open borders for 7 days.
- HM Stotts encouraged commissioners to tell youth interested in the AAHPA 2021 scholarship to apply and take full advantage of that opportunity.
- C. Sheffield provided details on some of the 20 vessels stuck in the ice off Russia. Also noted that Russia's Arc7 icebreaking tankers are estimated to be operating full swing in the Arctic through the winter due to large demand and current profits in the Asian LNG market.

COMMISSIONER'S UPDATES

- C. Sheffield informed the group that she had been invited by the USACE to participate in the Nome Inner Harbor Section 106 Mitigation Ideas Meeting and was planning to attend. PD Baker noted that this meeting was about mitigation of potential adverse effects to the Snake River Sandspit Village and Nome Subsurface Historic District.

HARBORMASTER'S REPORT

HM Stotts provided a written 1st Quarter Report copy as well as a verbal update on;

- Port Staff closing down for the season the last week of October.
- Season closing operations including removing camel fenders, ladders and last vessel of the year, UAF's SIKULIAQ.
- Collection efforts to include a new round of impoundment letters to go out this January and preparing for a spring 2022 surplus sale with other city departments.
- 2022 cruise schedule overview including an estimated 22 cruise vessel calls for next season. Port staff are expecting a very busy season and may need to hire additional temp staff to help with cruise ship security needs. Noted that a few dates have one cruise vessel offshore delivering PAX to the floating docks and another at the City Dock, also working PAX. This will require two separate security teams.
- Noted that one of the biggest user requests is for additional moorage space for skiffs and support vessels in the 12-25ft category. Users have expressed interest in connecting the existing docks with smaller floats at the bottom of the ramps (shoreside), extending to the Low Dock north end, between the existing floats, and then to the fish Dock north end.
- Success of 2022 shipping season exporting around 270,000 tons of gravel for one project alone.

Discussion:

- C. West stated that this was a very busy season for gravel and close coordination was needed during haul and load operations, but that the season was an overall success.

PORT DIRECTOR'S REPORT

PD Baker provided an overview of facility projects and their status including;

- 2021 AAHPA Conference and Banquet Dinner in Anchorage. HM Stotts received the 2021 AAHPA Harbormaster of the Year award which PD Baker, CM Steckman and Mayor Handeland were present to receive on his behalf.
- Brief overview of Inner Harbor CAP 107 Study to deepen/widen the Inner Basin.
- STG completing the Concrete Launch Ramp Project for vessels to begin hauling out Oct 19th and 21st. There remain some punch list items for STG to complete in the spring such as re-driving the northern bollard piling and subsurface cleanup work.

Discussion:

- None

OLD BUSINESS

- None

Discussion:

- None

NEW BUSINESS

Action on Deep Water Basin Dock Options

- There was some group discussion on the three dock options presented to the group.
 - Option #1- All three docks new separated with offshore dolphins in between each dock. Considered by USACE as base option for design.
 - Option #2- Two west docks connected with sheet pile and separated from south dock with offshore dolphins in elbow and east of south dock. There are anticipated cost savings with this option as it uses existing sheet pile for cell ends on the dock face and removes some of the offshore dolphins.
 - Option #3- All three docks connected with sheet pile, including the elbow. This option provides the most amount of moorage and uplands storage space. This option is considered about even in cost to the option #2. It was noted by the USACE that this option may cause minor additional wave refraction off that east facing sheet pile wall but they were not able to quantify that.

Motion:

The following motion was moved by Lean and seconded by Smithhisler;

Port Commission supports Option #3 within PND’s Dock Design Concepts as a modification to the proposed layout of the deep water basin docks initially conceptualized by the Corps.

Discussion:

Brief group recap of the above Deep Water Basin Dock Options.

At the Roll Call:

Ayes: Rowe; Sheffield; McLarty; Smithhisler; Lean; West

Nays:

Abstain:

The motion **CARRIED**.

Action on Inner Harbor Dredging Layout Changes

- This was tabled for a future meeting while the USACE works with other corps teams to move forward with this.

CITIZENS’ COMMENTS

None

COMMISSIONER’S COMMENTS

- C. McLarty stated that he was unhappy with contractor performance on the Nome Concrete Launch Ramp Project, with the substantial project completion date going past the contract date and potential debris still remaining underwater within the ramp approach.
- C. Smithhisler congratulated HM Stotts on the HM of the Year Award.
- C. Rowe stated that he was happy with tonight’s WS and meeting and enjoyed the discussion. He also congratulated HM Stotts on the HM of the Year Award.
- C. Sheffield commented she would keep the group posted on the Inner Harbor Section 106 Mitigation Ideas Meeting and also congratulated HM Stotts on the HM of the Year Award.
- C. Lean congratulated HM Stotts on the HM of the Year Award.

- C. West congratulated HM Stotts on the HM of the Year Award.

ADJOURNMENT

Motion was made by for adjournment 8:01pm.

APPROVED and **SIGNED** this 16th day of December 2021.

Jim West

Jim West, Chairman

ATTEST:

Joy Baker

Joy Baker, Port Director

City Manager
Glenn Steckman

Port Director
Joy Baker

Harbormaster
Lucas Stotts



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Nome Port Commission
Jim West, J
Charlie Lean, Vice
Item E.
Derek McLarty
Shane Smithhisler
Drew McCann
Russell Rowe
Gay Sheffield

**NOME PORT COMMISSION
MINUTES
REGULAR MEETING
DECEMBER 16th, 2021 @ 7:00 PM
COUNCIL CHAMBERS CITY HALL**

The Regular Meeting of the Nome Port Commission was called to order at 7:08 pm by Chairman West at the City Hall Council Chambers.

ROLL CALL

Members Present: Smithhisler (zoom); Lean; West; Rowe; Sheffield (zoom), McCann

Absent: McLarty

Also Present: Joy Baker, Port Director (zoom), Glenn Steckman, City Manager

In the audience: Peter, KNOM; Ken Morton, NJUS

Drew McCann read his Oath of Office and was sworn into the Port Commission group as the newest member.

APPROVAL OF AGENDA

Chairman West asked for a motion to approve the agenda:

Motion to approve made by Lean, seconded by Rowe.

At the Roll Call:
Ayes: Lean; West; Rowe; Sheffield
Nays:
Abstain:

The motion **CARRIED.**

APPROVAL OF MINUTES

September 15, 2021 Motion made by Rowe, seconded by Lean to approve minutes;

October 18, 2021

Regular Meetings At the Roll Call
Ayes: West; Rowe; Sheffield; Lean; McCann
Nays:
Abstain:

The motion **CARRIED.**

CITIZENS' COMMENTS

- Ken Morton, NJUS stated Utility Board met and is planning to reevaluate their foundation plan for the new tank farm site, and going with a pile driven design. A cost estimate is being compiled. It would most likely be an array of piles, with the tank and associated structure on top.

COMMUNICATIONS

- 21-11-30 USACE Quarterly Cost Share Letter to City of Nome
- 21-12-05 Shipping's Arctic Future - Maritime Exec
- 21-12-06 Ice Radar MOU with UAF-GI 10-2021
- 21-12-06 Unalaska Wants an Arctic Port - High North News

Discussion:

- Group discussion on Polar Security Cutters and Nome being a place for these vessels to work out of vs Unalaska due to less travel time and costs to respond to incidents in the Bering Sea / Arctic.

COMMISSIONER'S UPDATES

- C. Sheffield commented that on Dec 9th participated in USACE section 106 mitigation meeting to identify potential areas of cultural impact adjacent to the Snake River and Sand Spit Village location discovered during the 2004-2006 USACE Navigation Improvements Project. She commented that there was not a lot of time for discussion time so is hoping for a follow up meeting.

HARBORMASTER'S REPORT

HM Stotts was absent so PD Baker provided an overview of Port operations including;

- HM Stotts has been helping PWR these last couple weeks hauling snow.
- Caitlin LeClair is working through the AR list and contacting users to get payments in.
- HM Stotts is working on spring ordering for the facility and prepping vessel schedules.
- Port Office had frozen pipes with Building Maintenance and HM Stotts working to resolve.

Discussion:

- None.

PORT DIRECTOR'S REPORT

PD Baker provided an overview of facility projects and their status including;

- Arctic Deep Draft Port Design still moving forward; the Corps and City team anticipate the 35% design to be complete by end of February. Both the City and Corps teams hope design integration continues to go well to reach that milestone, and allow them to move onto the 65% design level.
- The Corps does not see any conflicts with the Port Commission's suggested dock changes.
- The CAP 107 project is struggling to hit some milestones, and on a parallel path, coordination is occurring to compile the Programmatic Agreement on potential impact to cultural items and mitigation strategies if this does occur.
- The Civil works and Operations Sections are currently unaligned on action to de-authorize the east and south docks, along with portions of the existing federal dredge footprint, within the ongoing study to deepen the inner harbor basin. The Corps would still maintain the navigation channel and existing inner harbor, but the action would shift ownership and maintenance responsibility to the City. The City team continues discussing with the Corps.....
- Winter closeout report for the Launch Ramp Replacement Project, with a punch list for spring.

Discussion:

- Lean commented that he was under the impression that the CAP project was going to occur prior to the Out harbor project; the South Wall areas would need to be used as a staging area for the large expansion project and now there may be two projects going at the same time.

- Lean asked about the panels on the concrete ramp and how much they needed to be shaved down or lowered? PD Baker stated that we are evaluating options.

OLD BUSINESS

- None

Discussion:

- None

NEW BUSINESS

Recommending Port Tariff Revisions

- The item was tabled for further information.

Motion:

None

CITIZENS' COMMENTS

None

COMMISSIONER'S COMMENTS

- Lean commented that we are currently having a winter that is equally as cold as 2012 when the RENDA fuel tanker could not get to the dock due to a pressure ridge that formed at the end of the harbor. Feels this year will have more ice and the spring break up in the Outer Harbor will be delayed an additional week or two due to that pressure ridge.
- Sheffield welcomed Drew McCann and also said the recent storm was gusting to 99mph, that night and into the morning we had 6 foreign industrial vessels north of Gambell; convoying with an icebreaker from the north. Also asked for a presentation from Graphite One in the future possibly.
- Smithhisler none.
- Rowe welcomed Drew McCann to the Commission and said it was a good meeting.
- West none.

ADJOURNMENT

Motion was made by for adjournment 8:13pm.

APPROVED and **SIGNED** this 20th day of January 2022.

Jim West

Jim West, Chairman

ATTEST:

JLBaker

Joy Baker, Port Director



Memo

To: Glenn Steckman – City Manager
From: Lucas Stotts – Harbormaster
CC: Joy Baker – Port Director; Nome Port Commission
Date: January 20, 2022
Re: 2nd Quarter Report F2022

Office/Accounting:

As the summer shipping season ended due to storms and ice, the Port of Nome shifted seasonal personnel to other departments for the winter months, reducing staff until the next summer season begins. Port staff continue to work through the open accounts receivable, through email and phone notifications to customers daily. A number of past due port customers have set up payment plans as we continue to work with folks to reduce their account balances. Staff are setting up for the next round of property impoundment notices that will go out in February. Any property impounded will be added to the list from last season and go to public auction in the spring.

Currently there are 22 separate cruise ships making port calls in Nome in the 2022 season. Port Admin staff is looking into short and long term options to address the increased need for security personnel for the large number of cruise ships scheduled to call on the Port of Nome.

Operations:

Vessel traffic at the facility and in the region is typically complete the first week of October, with cargo and fuel barges headed south due to increasing storm activity and the forming/flowing ice migrating down from the north. This season we had Alaska Marine Lines W1009 voyage at the dock from the 6th -8th of October, and received research vessels later into the fall. UAF's SKULIAQ called on our facility for resupply and crew needs on October 1st – 5th, November 4th -8th and also November 16th -18th, at which time we had ice forming in the Outer Harbor and the Small Boat Harbor was already frozen over solid. The changing climate, marine environment and more vessel activity in the region all contribute to the Port of Nome receiving more port calls for service and the need for more lengthy stays to accommodate their transfers of gear and crew, replenish stores, and conduct ship repairs/outfitting/fueling. Increased shoulder seasons are allowing more vessels to operate in the Bering Sea earlier in the spring and later into the fall, more so than what the facility has seen in the past.

2021 was a very busy shipping season for gravel and rock, with record numbers of material exported to along the Western Alaska coastline. Port staff are currently talking with several construction companies on details about the upcoming 2022 season, some of which are already planning another repeat of 2021 with large gravel volumes being stockpiled and exported from Nome. Extensive discussion and consideration is being given to the conflicts this will present with other shippers and the high volume of cruise vessels Nome is expecting, to ensure all operations flow smoothly with minimal delays. The 2022 schedule is also looking like it will bring more research vessels and operations to the region, due to changes in the marine environment, increased traffic and increased attention on the Arctic. These types of operations are a mix of both cargo and passenger, typically requiring multiple flights of scientists and crew, as well as transfers of science gear and equipment. These research vessels typically require a full resupply during their time in port^[UB1].



(UAF's SIKULIAQ departing the Nome facility in thin ice November 18th 2021)

Maintenance:

Port staff have the below remaining items from the fall that will be completed in the spring prior to vessel traffic starting for the season.

- Full facility trash cleanup with special focus on the Boat Yard and vessel storage locations.
- Maintain surfacing for cargo laydown areas for village freight on Lower IP.
- Service and perform condition survey on Causeway High Mast Lighting poles, lowering devices and lighting units. Received a new test light unit from CRW we will install to determine if we want to replace the rest with this type of lighting unit.
- Service and launch the old Boston Whaler skiff with 9hp outboard to use for boom deployment on oil spills in the Small Boat Harbor. Install new bilge pump and float switch.
- Construct tide gauge boards to be installed in the spring to give staff and users a visual indicator to the current water levels in the facility.
- Continue to weld and service hand rails on South Wall ladders.

- Replace remaining ring buoy lines with line bags to provide further reach and protection room UV rays
- Perform annual maintenance on port vehicles and install new radios and lighting.
- Install new drip pans for Causeway fuel header containment.
- GARCO cleanup after leasing to customers in preparation for PWR and Port winter storage needs.
- Surface grading and washout repair from heavy commercial equipment traffic.
- Construct new VHF radio bank at Port Office with inventory and maintenance spreadsheet to track long term issues and servicing needs.

Vehicle Status:

2014 FORD F250 4X4 (Good)

2012 GMC Sierra Crew Cab 4X4 (Good, need to order new rear bumper and hitch receiver)

2002 FORD F350 Flatbed (Fair – new fuel tank installed, needs new bed due to rust from calcium/sand)

2005 CHEVY Trailblazer (Fair)

2010 Guardian Trailer (Good)

2010 Guardian SAR/Workboat (Good)

2020 TuffBoat Work Skiff (Good)

2020 TuffBoat Work Skiff Trailer (Good)



City of Nome

Police Department

Michael Heintzelman
Chief of Police

4th Quarter Statistical Report
October – December , 2021

General patrol statistics

Total Calls for Service counting keep check patrols: 3857
Of which Alcohol Related: 900 (23%)

Total Arrests: 120
Alcohol Related: 99 (82%)

Total Charges: **347**

Total Citations: 35
- Includes all, such as MCA, traffic, NCO, etc.

Total Incidents (Reports): 195

Total Intoxicated Person's calls: 171

Total Ambulance Requests: 189

Total Fire Department Response: 14

Total Sexual Assaults: 12

Dispatch Statistics

911 calls - 273
Non-emergency calls 1,227

Personnel

CO II Angelina Mendez rehired October, 2021.
CO II Taelor Rivas promoted to Full Time Communications Supervisor Nov, 2021
CO II Ted Camastra hired Dec, 2021.
CO I Corrie Eide hired Dec, 2021.
PO I Brandon Barry promoted to Full Time Sergeant, Nov 2021.
PO II Justin Stein resigned, Nov 2021.

Vacancies

(3) Police Officer Spots
(1) Investigator (**Will Crockett hired- 1/18/2022**)

Nome Police Department
102 Greg Kruschek Avenue/ PO Box 1230- Nome, AK 99762
Voice (907) 443-5262 - Fax (907) 443-2266

EQUIPMENT

Police Helmets and Shields arrived from the Grant that had been worked on for a couple years.

New vests and ballistic panels are continued to be purchased upon new hires. Rebate program with AML/JIA.

New phone project is still in progress, issues with long distance calling are prevalent.

Additional laptop ordered for the newest F-150 (already has a computer mount installed.)

INVESTIGATIONS

Investigations have been working diligently to close cases.

New Investigator to start Jan, 2022.

2021 cases, 55 total, 50 completed, 5 open. 3 pending DNA, 1 report fixes, 1 investigation.

2022 cases, two so far.

RADIO PROJECT

The radio system is in dire need of replacement. Much work has been done and submitted to the city manager's office in an effort to replace a failing system.

City Manager stated it was to go to bid at last public safety commission meeting, still awaiting.

Deputy Chief Pruckner

Nome Police Department
PO BOX 1230
Nome AK 99762
907-443-2266 fax
907-443-5262 dispatch



Date: January 19, 2022
To: Glenn Steckman, City Manager
CC: Bryant Hammond, City Clerk
Cheryl Thompson, Administrative Assistant
From: Chip Leeper, Director of Parks and Recreation
Re: Quarterly Report
Reporting Period: October 1st – December 31st, 2021

Nome Recreation Center

Not a whole lot to report from the past quarter. Foot traffic and facility usage was steady though it did wane a bit when community covid-19 infection numbers were on the rise and then steadily rose again after restrictions were lifted.

Otherwise things hummed along with the continuation of the adult co-ed volleyball league. Started in mid-September, the season wrapped up with long-time league participant Bant2, 3, 4's taking home the title. A special thanks to Season Haugen who refereed every regular and post-season game.

We also hosted Original Productions in mid-October. Due to inclement weather the producers of the popular *Bering Sea Gold* show needed a place to conduct their end-of-season wrap-up interviews.

After checking out the bowling alley they thought it would be ideal. In short work they turned the dining area into a sound studio where that could complete their work.

On the maintenance side of things a new boiler was installed by Emmons Mechanical with an assist from Pomeranz Construction and PK Electric. The former prepped the site, built a concrete pad and installed a new access door while the latter cleaned up some of the Byzantine electrical lines already in place and ran some additional lines for the new unit.

All this was needed because back in June the existing boiler was found spewing glycol. This led to a closer inspection of the unit resulting in the discovery that one of the boiler sections had fractured. Replacement parts were unavailable due to the age of the boiler necessitating a new one be found and installed.

After some deliberation a boiler manufactured by De Dietrich was selected. The original one was a Weil-McLain but due to production delays we were unable to go with a similar unit given the time constraints in place to have it in place before winter arrived.

Director of Parks and Recreation attended the annual Alaska Recreation and Park Association conference down in Soldotna from October 6th-7th, 2021.



Nome Swimming Pool

Much like the Nome Recreation Center the past quarter was fairly routine. Due to covid-19 restrictions we were limited in our ability to schedule Open and Family Swims instead deciding to focus on offering private family unit rentals in an effort to limit interaction among those from different households.

These proved to be fairly popular and were held most weekends when senior lifeguards were available.

The Nome Northstar Swim Team began practicing again in October. The team is comprised of three different age levels and lasts through April. They practice 4 days a week and have several meets on the schedule this season.

On October 10th an American Red Cross Lifeguard certification was hosted by the pool. In all three lifeguards were certified (Guadalupe Zaragoza, Mel Woehler and Bode Leeper).

Another important project was also checked off the list when Polar Pools and owner Bob Walker returned to Nome with his team of technicians and divers to do some testing on the pool.

Their goals were to assess the structural integrity of the pool basin and deck as well conduct an investigation to determine if they could find a source of the on-going water loss that has been happening for a long time.

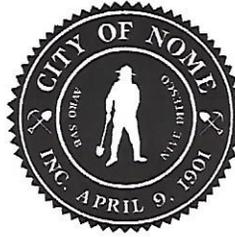
After several days of work they reported their results. Overall the structural condition of the pool was in pretty good shape for its age and should be okay for the foreseeable future. They also determined which section of the pool's gutter system had been compromised resulting in majority of the water loss (evaporation being the other source).

While here they also reiterated the importance of changing out the current salt cell sanitation system with a more traditional chlorine feed system with an ozone back-up. We are optimistic we can have this done over the summer when the pool shut down in August and some grant funding assistance can be procured.

Mayor
John Handeland

Manager
W. Glenn Steckman

Clerk
Bryant Hammond



Nome Common Council Item 1.

Jerald Brown
Mark Johnson
Doug Johnson
Adam Martinson
Meghan Sigvanna Topkok
Scot Henderson

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

MEMORANDUM

Date: January 20, 2022
To: Glenn Steckman, City Manager & Bryant Hammond, City Clerk
From: Nickie Crowe, Finance Director *nc*
Subject: Financial Quarterly Report @ 12/31/2021

The following financial information is a draft of the F22 balance sheet, revenue, and expenditures for the General Fund, School Bond Fund, Special Revenue Fund, Capital Projects Fund, School Renovation and Repair fund, Port Operating Fund, and Port Capital Projects Fund as of 12/31/21.

Per the attached Revenue & Expense Reports (Expense includes YTD ENC Totals):

| | | | |
|--------------------------------------|-----------------|--|-----------------|
| <u>General Fund:</u> | | <u>School Renovation & Repair Fund:</u> | |
| F22 Revenue: | \$ 8,574,883.41 | F22 Revenue: | \$ - |
| F22 Expense: | \$ 7,410,444.80 | F22 Expense: | \$ 20,455.50 |
| <u>School Bond Fund:</u> | | <u>Port Operating Fund</u> | |
| F22 Revenue: | \$ - | F22 Revenue: | \$ 1,947,260.57 |
| F22 Expense: | \$ 262,475.00 | F22 Expense: | \$ 597,045.09 |
| <u>Special Revenue Fund:</u> | | <u>Port Capital Projects Fund:</u> | |
| F22 Revenue: | \$ 456,355.09 | F22 Revenue: | \$ 2,016,456.23 |
| F22 Expense: | \$ 348,073.25 | F22 Expense: | \$ 3,766,215.24 |
| <u>Capital Projects Fund:</u> | | | |
| F22 Revenue: | \$ - | | |
| F22 Expense: | \$ 238,526.96 | | |

Finance is preparing for the mid-year budget amendment. Our goal is to have the amendment on the City Council's agenda for the February 14th meeting for first reading. Adjustments will be made in revenue and expense, as well as true-ups for grant balances. Grant balances are estimated when the budget is built. Those balances will need to be adjusted to actual.

CITY OF NOME
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2021

Item 1.

COMBINED CASH ACCOUNTS

| | | |
|--------------|-------------------------------|------------------|
| 99.1011.0001 | CASH IN BANK OPERATING | 10,452,717.89 |
| 99.1070.0000 | CASH CLEARING - ACCOUNTS REC | .00 |
| | | 10,452,717.89 |
| | TOTAL COMBINED CASH | 10,452,717.89 |
| 99.1000.0000 | CASH ALLOCATED TO OTHER FUNDS | (10,452,717.89) |
| | | .00 |
| | TOTAL UNALLOCATED CASH | .00 |

CASH ALLOCATION RECONCILIATION

| | | |
|----|--|------------------|
| 11 | ALLOCATION TO GENERAL FUND | 9,171,332.34 |
| 12 | ALLOCATION TO SCHOOL DEBT SERVICE FUND | (562,488.50) |
| 13 | ALLOCATION TO SPECIAL REVENUE FUND | 1,937,538.65 |
| 14 | ALLOCATION TO CAPITAL PROJECTS FUND | 576,683.94 |
| 15 | ALLOCATION TO SCHOOL RENOVATION & REPAIRS | .00 |
| 80 | ALLOCATION TO PORT OPERATING FUND | (20,448,966.43) |
| 85 | ALLOCATION TO PORT CAPITAL PROJECTS FUND | 19,778,617.89 |
| | | 10,452,717.89 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 10,452,717.89 |
| | ALLOCATION FROM COMBINED CASH FUND - 99-10000000 | (10,452,717.89) |
| | | .00 |
| | ZERO PROOF IF ALLOCATIONS BALANCE | .00 |

CITY OF NOME
BALANCE SHEET
DECEMBER 31, 2021

Item 1.

GENERAL FUND

ASSETS

| | | |
|--------------|---------------------------------|---------------|
| 11.1000.0000 | CASH - COMBINED CASH FUND | 9,171,332.34 |
| 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 | 15.57 |
| 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 | 1,213,708.20 |
| 11.1030.0516 | KEYTRUST AMLIP MIELKE | 332,777.81 |
| 11.1030.0517 | KEYTRUST AMLIP SELF INSURANCE | .00 |
| 11.1030.0518 | KEY TRUST AMLIP CARES\$ | 1.50 |
| 11.1030.0800 | WELLS FARGO PERS CD | .00 |
| 11.1030.0801 | WELLS FARGO SELF INSURANCE CD | .00 |
| 11.1030.0802 | WELLS FARGO LANDFILL CD | 545,195.87 |
| 11.1030.0803 | WELLS FARGO GEN FUND RESERVE | 787,372.23 |
| 11.1030.0820 | PIPERJAFFRAY SELF INSURANCE CD | 1,059,674.70 |
| 11.1030.0821 | PIPER JAFFRAY PERS CD | 537,291.99 |
| 11.1030.0822 | PIPER JAFFRAY LANDFILL CD | 553,823.86 |
| 11.1030.0823 | PIPER JAFFRAY GF RESERVE CD | 1,038,353.64 |
| 11.1030.0840 | PRO EQUITY TVI PERS RESERVE CD | 433,210.67 |
| 11.1030.0841 | PRO EQUITY TVI LANDFILL CD | 1,054,320.67 |
| 11.1030.0842 | PRO EQUITY TVI GF RESERVE CD | 2,035.46 |
| 11.1051.0000 | SALES & BED TAX RECEIVABLES | .00 |
| 11.1051.0001 | ALLOWANCE UNCOLLECTIBLES | (39,950.33) |
| 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 | (22,117.37) |
| 11.1051.0049 | REAL PROPERTY AR | .00 |
| 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 | 179,739.37 |
| 11.1052.0048 | PERSONAL PRP TX-UNAPPLIED PMT | (3,217.34) |
| 11.1052.0049 | PERSONAL PROPERTY AR | .00 |
| 11.1052.0050 | EST UNCOLL PERSONAL PRP TAX | (105,402.93) |
| 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
DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | | |
|--------------|--------------------------------|--------------|---------------|
| 11.1052.2013 | PY PERSONAL TAXES RECEIVABLE | 84,504.34 | |
| 11.1060.0001 | DEFERRED COMPENSATION HARTFORD | 1,375,778.25 | |
| 11.1060.0002 | DEFERRED COMPENSATION ICMA | 1,423,995.89 | |
| 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 | 7,674.00 | |
| 11.1310.0013 | DUE FROM NOME PUBLIC SCHOOLS | .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 | 15,245.00 | |
| 11.1330.0005 | AMBULANCE ACCOUNTS RECEIVABLE | 119,170.62 | |
| 11.1330.0006 | NJUS NOTE RECEIVABLE | .00 | |
| 11.1330.0016 | SEC \$ GOLDHILL TUTIT INIAT | (1,200.00) | |
| 11.1410.0000 | INVENTORY - BUILDING MATERIALS | .00 | |
| 11.1750.0002 | PREPAID HEALTH INSURANCE | .00 | |
| 11.1750.0003 | PREPAID ITEMS | 13,076.96 | |
| 11.1750.0004 | PREPAYMENT MAJOR SUBDIV BOND | .00 | |
| 11.1750.0005 | PROPERTY TX LEVY SUBSEQUENT YR | 4,329,462.43 | |
| | | <hr/> | |
| | TOTAL ASSETS | | 24,122,093.91 |
| | | | <hr/> <hr/> |

CITY OF NOME
 BALANCE SHEET
 DECEMBER 31, 2021

Item 1.

GENERAL FUND

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|--------------|--------------------------------|--------------|--------------|
| 11.2020.0000 | VOUCHERS PAYABLE | 214,333.91 | |
| 11.2020.0002 | ACCOUNTS PAYABLE | .00 | |
| 11.2020.0003 | EMPLOYEE INSURANCE PAYABLE | .00 | |
| 11.2020.0004 | EMPLOYEE RETIREMENT PAYABLE | 74,209.48 | |
| 11.2020.0005 | FEDERAL INCOME TAXES PAYABLE | 26,536.00 | |
| 11.2020.0006 | FICA/MEDICARE TAXES PAYABLE | 31,573.16 | |
| 11.2020.0007 | DEFERRED COMPENSATION PAYABLE | 2,799,774.14 | |
| 11.2020.0009 | EMPLOYEE UNION DUES PAYABLE | .00 | |
| 11.2020.0010 | EMPLOYEE SAVINGS PLAN PAYABLE | .00 | |
| 11.2020.0011 | EMPLOYEE 457 PAYABLE | 7,216.38 | |
| 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 | 95.34 | |
| 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 | 21.42 | |
| 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 | 142,548.41 | |
| 11.2220.0000 | DEFERRED REV PROPERTY TAXES | 200,699.45 | |
| 11.2220.0001 | DEFERRED REVENUE - AMBULANCE | 25,009.97 | |
| 11.2220.0002 | DEFERRED REVENUE - OTHER | .00 | |
| 11.2430.0000 | ENCUMBRANCE CONTROL | .00 | |
| 11.2430.0001 | RESERVE FOR ENC CURRENT YEAR | .00 | |
| 11.2430.0003 | DEFERRED REV SUBSEQUENT YEARS | 4,329,462.43 | |
| 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 | | 7,851,480.09 |

FUND EQUITY

| | | | |
|--------------|---------------------------------|------------------|---------------|
| 11.2710.0000 | FUND BALANCE | 14,718,274.07 | |
| 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 | 13,647,220.39 | |
| 11.2710.0031 | OP FUND APPROPRIATIONS | (13,647,220.39) | |
| | | | |
| | REVENUE OVER EXPENDITURES - YTD | 1,552,339.75 | |
| | | | |
| | BALANCE - CURRENT DATE | 16,270,613.82 | |
| | | | |
| | TOTAL FUND EQUITY | | 16,270,613.82 |

CITY OF NOME
BALANCE SHEET
DECEMBER 31, 2021

Item 1.

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

24,122,093.91

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item I.

GENERAL FUND

| | | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|-------------------------------------|---|---------------------|-------------------|---------------------|---------------------|-------------|
| <u>GENERAL TAX COLLECTIONS</u> | | | | | | |
| 11.3310.0001 | PROPERTY TAX | 3,816,457.20 | 82,976.28 | 3,603,605.50 | 212,851.70 | 94.4 |
| 11.3310.0002 | PERSONAL PROPERTY TAX | 513,005.23 | 9,040.81 | 464,562.68 | 48,442.55 | 90.6 |
| 11.3310.0003 | DEFERRED PROP TAX | .00 | .00 | .00 | .00 | .0 |
| 11.3310.0004 | PROP TAX EXEMPT REDEMPT | .00 | .00 | .00 | .00 | .0 |
| 11.3310.0005 | SALES TAX | 5,500,000.00 | 578,533.56 | 2,842,576.05 | 2,657,423.95 | 51.7 |
| 11.3310.0006 | HOTEL/MOTEL TAX | 130,000.00 | 9,486.04 | 83,802.67 | 46,197.33 | 64.5 |
| 11.3310.0007 | SALES TAX - OTHER | 9,500.00 | 528.42 | 2,901.56 | 6,598.44 | 30.5 |
| | TOTAL GENERAL TAX COLLECTIONS | 9,968,962.43 | 680,565.11 | 6,997,448.46 | 2,971,513.97 | 70.2 |
| <u>TAX PENALTIES & INTEREST</u> | | | | | | |
| 11.3319.0001 | REAL PROPERTY-PENALTY | 30,000.00 | 7,285.20 | 39,415.91 | (9,415.91) | 131.4 |
| 11.3319.0002 | REAL PROPERTY-INTEREST | 22,500.00 | 1,753.42 | 13,667.53 | 8,832.47 | 60.7 |
| 11.3319.0003 | PERSONAL PROPERTY-PENALTY | 2,500.00 | 779.15 | 3,763.67 | (1,263.67) | 150.6 |
| 11.3319.0004 | PERSONAL PROPERTY-INTEREST | 1,250.00 | 139.96 | 1,216.95 | 33.05 | 97.4 |
| 11.3319.0005 | SALES TAX-PENALTY | 10,000.00 | 432.74 | 2,869.87 | 7,130.13 | 28.7 |
| 11.3319.0006 | SALES TAX-INTEREST | 3,000.00 | 52.54 | 574.09 | 2,425.91 | 19.1 |
| 11.3319.0007 | PERS & REAL PEN & INT PR YR | .00 | .00 | .00 | .00 | .0 |
| | TOTAL TAX PENALTIES & INTEREST | 69,250.00 | 10,443.01 | 61,508.02 | 7,741.98 | 88.8 |
| <u>PERMITS LICENSES & FEES</u> | | | | | | |
| 11.3320.0001 | VEHICLE/ATV LICENSE | 30,000.00 | 2,844.64 | 10,857.84 | 19,142.16 | 36.2 |
| 11.3320.0002 | CHAUFFEUR LICENSE | 1,000.00 | 250.00 | 300.00 | 700.00 | 30.0 |
| 11.3320.0003 | ANIMAL LICENSE/CLINIC | 6,000.00 | 45.00 | 780.00 | 5,220.00 | 13.0 |
| 11.3320.0004 | ELECTION CANDIDATE FEES | 160.00 | .00 | 200.00 | (40.00) | 125.0 |
| 11.3320.0005 | HEALTH & SANITATION CERT | 270.00 | 460.00 | 460.00 | (190.00) | 170.4 |
| 11.3320.0006 | SALES TAX COLLECTION LCNS | .00 | .00 | .00 | .00 | .0 |
| 11.3320.0007 | BUSINESS LCNS: TRANSIENT,OTHER | 1,500.00 | .00 | 1,235.00 | 265.00 | 82.3 |
| 11.3320.0008 | BED TAX COLLECTION LICENSE | 30.00 | .00 | 15.00 | 15.00 | 50.0 |
| 11.3320.0009 | NOME LANDFILL MAINT FEES | 320,000.00 | 26,240.45 | 140,979.04 | 179,020.96 | 44.1 |
| 11.3320.0010 | CORRECTIONAL FACLTY PERMIT | .00 | .00 | .00 | .00 | .0 |
| 11.3320.0011 | TAXI VEHICLE LICENSE FEE | 600.00 | .00 | .00 | 600.00 | .0 |
| 11.3320.0012 | PULL TAB SALES LICENSE | 1,300.00 | 600.00 | 600.00 | 700.00 | 46.2 |
| 11.3320.0013 | RESALE CERTIFICATE | 3,150.00 | 1,670.00 | 1,820.00 | 1,330.00 | 57.8 |
| 11.3320.0014 | MOVING, LAND USE, DEMO PERMITS | 3,500.00 | 25.00 | 510.48 | 2,989.52 | 14.6 |
| 11.3320.0015 | BUILDING PERMITS | 25,000.00 | .00 | 6,587.69 | 18,412.31 | 26.4 |
| 11.3320.0016 | MECHANICAL/ELECTRIC PERMIT | 300.00 | .00 | 573.10 | (273.10) | 191.0 |
| 11.3320.0017 | REMODELING PERMIT | 30,000.00 | 645.80 | 21,083.19 | 8,916.81 | 70.3 |
| 11.3320.0018 | EXCAVATION/FILL PERMIT | 1,500.00 | .00 | 1,197.05 | 302.95 | 79.8 |
| 11.3320.0019 | MINING/WATERSHED PERMIT | .00 | .00 | .00 | .00 | .0 |
| 11.3320.0020 | CEMETERY FEES | 7,000.00 | .00 | 3,850.00 | 3,150.00 | 55.0 |
| | TOTAL PERMITS LICENSES & FEES | 431,310.00 | 32,780.89 | 191,048.39 | 240,261.61 | 44.3 |

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|-----------------------------------|---|-------------------|------------------|-------------------|------------------------|
| <u>SHARED REV/MUNI ASSISTANCE</u> | | | | | |
| 11.3335.0001 | DEPT REV LIQUOR LICENSES | 10,000.00 | .00 | .00 | 10,000.00 .0 |
| 11.3335.0003 | DEPT REV RAW FISH | .00 | .00 | .00 | .00 .0 |
| 11.3335.0004 | DEPT REV AMUSEMENT LICENSE | .00 | .00 | .00 | .00 .0 |
| 11.3335.0005 | MUNI ASSIST - REV SHARING | 92,508.00 | 90,967.72 | 90,967.72 | 1,540.28 98.3 |
| 11.3335.0007 | ST SHARED REVENUE-ENERGY\$ | .00 | .00 | .00 | .00 .0 |
| 11.3335.0008 | FEDERAL / STATE FISCAL RELIEF | .00 | .00 | .00 | .00 .0 |
| 11.3335.0009 | EMPL PERS ON-BEHALF RELIEF | .00 | .00 | .00 | .00 .0 |
| 11.3335.0010 | EMPLY RELIEF PSR LIFEINS | .00 | .00 | .00 | .00 .0 |
| 11.3335.0020 | DEPT ED OWL INTERNET | 2,400.00 | .00 | 2,040.00 | 360.00 85.0 |
| | TOTAL SHARED REV/MUNI ASSISTANCE | 104,908.00 | 90,967.72 | 93,007.72 | 11,900.28 88.7 |
| <u>PMT IN LIEU OF TAX/ PILOT</u> | | | | | |
| 11.3336.0003 | NW COLLEGE IN LIEU OF TAXES | .00 | .00 | .00 | .00 .0 |
| 11.3336.0004 | BLM IN LIEU OF TAX 198ACRES | .00 | .00 | .00 | .00 .0 |
| 11.3336.0005 | PILT UNORGANIZED AREAS | 510,000.00 | .00 | 523,215.18 (| 13,215.18) 102.6 |
| 11.3336.0006 | NOME JOINT UTILITY PILT | 250,000.00 | .00 | 62,500.00 | 187,500.00 25.0 |
| 11.3336.0007 | PORT OF NOME PILT | 66,747.00 | 66,767.40 | 66,767.40 (| 20.40) 100.0 |
| 11.3336.0008 | NOME SCHOOL PILT | 576.58 | .00 | .00 | 576.58 .0 |
| 11.3336.0009 | NOME ESKIMO COMM PILT | 1,500.00 | .00 | .00 | 1,500.00 .0 |
| 11.3336.0010 | BERING VUE PILT | 24,000.00 | .00 | .00 | 24,000.00 .0 |
| 11.3336.0011 | BERING STRTS REG HOUSING PILT | 30,000.00 | .00 | .00 | 30,000.00 .0 |
| | TOTAL PMT IN LIEU OF TAX/ PILOT | 882,823.58 | 66,767.40 | 652,482.58 | 230,341.00 73.9 |
| <u>CHARGE FOR SERVICES</u> | | | | | |
| 11.3340.0001 | ABATEMENT/FORECLOSURE FEES | 2,000.00 | .00 | .00 | 2,000.00 .0 |
| 11.3340.0002 | FAILURE 2 REMOVE SNOW FEE | .00 | .00 | .00 | .00 .0 |
| 11.3340.0003 | STAK REIMB DOG # SELF MOVE | .00 | .00 | .00 | .00 .0 |
| 11.3340.0004 | PROJECT ADMIN FEE | .00 | .00 | .00 | .00 .0 |
| | TOTAL CHARGE FOR SERVICES | 2,000.00 | .00 | .00 | 2,000.00 .0 |
| <u>COPIES, PLAT, COURT FEES</u> | | | | | |
| 11.3341.0001 | MAPS,COPIES,APPAREL,PUBS | 750.00 | 184.07 | 859.21 (| 109.21) 114.6 |
| 11.3341.0002 | VARIANCE, PLATS, ZONING,VACANT | 750.00 | .00 | 75.00 | 675.00 10.0 |
| 11.3341.0003 | BANKING/ NSF CHECK FEES | 35.00 | .00 | .00 | 35.00 .0 |
| 11.3341.0004 | NOTARY FEE | 20.00 | .00 | .00 | 20.00 .0 |
| 11.3341.0005 | CREDIT CARD SERVICE FEES | .00 | .02 | .39 (| .39) .0 |
| 11.3341.0006 | RESTITUTION | .00 | .00 | .00 | .00 .0 |
| | TOTAL COPIES, PLAT, COURT FEES | 1,555.00 | 184.09 | 934.60 | 620.40 60.1 |

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|----------------------------------|--|-------------------|------------------|------------------|-------------------|-------------|
| <u>PUBLIC SAFETY SPECIAL SVS</u> | | | | | | |
| 11.3342.0001 | POLICE SERVICES, PROTECTIVE | 5,000.00 | .00 | 250.00 | 4,750.00 | 5.0 |
| 11.3342.0002 | NOME POLICE PATCHES | .00 | .00 | .00 | .00 | .0 |
| 11.3342.0003 | PRINTS,PHOTOS,REPORTS | 1,500.00 | 110.00 | 735.00 | 765.00 | 49.0 |
| 11.3342.0004 | ALARM MONITOR USER FEES | 1,800.00 | .00 | .00 | 1,800.00 | .0 |
| 11.3342.0005 | AMBULANCE FEES/NSHC | 350,000.00 | 25,725.00 | 139,724.50 | 210,275.50 | 39.9 |
| 11.3342.0006 | AMBULANCE ACCTS - CONTRACT ADJ | (150,000.00) | (3,833.07) | (66,761.24) | (83,238.76) | (44.5) |
| 11.3342.0007 | MOA DISPATCH TROOPER,BLDG RENT | .00 | .00 | .00 | .00 | .0 |
| 11.3342.0008 | SALE OF POLICE WEAPONS | .00 | .00 | .00 | .00 | .0 |
| | TOTAL PUBLIC SAFETY SPECIAL SVS | 208,300.00 | 22,001.93 | 73,948.26 | 134,351.74 | 35.5 |
| <u>RECREATION</u> | | | | | | |
| 11.3347.0001 | NRC PASSES | 50,000.00 | 6,093.49 | 26,199.79 | 23,800.21 | 52.4 |
| 11.3347.0003 | NRC OPEN BOWLING | 1,500.00 | 90.47 | 372.38 | 1,127.62 | 24.8 |
| 11.3347.0004 | NRC LEAGUE BOWLING | 2,000.00 | .00 | .00 | 2,000.00 | .0 |
| 11.3347.0005 | NRC SHOE RENTAL | 500.00 | 15.24 | 59.05 | 440.95 | 11.8 |
| 11.3347.0006 | NRC ADMISSIONS | 24,500.00 | 2,951.28 | 13,693.70 | 10,806.30 | 55.9 |
| 11.3347.0009 | NRC INSTRUCTIONAL CLASSES | .00 | .00 | .00 | .00 | .0 |
| 11.3347.0010 | NRC EQUIPMENT RENT | 3,250.00 | 102.64 | 743.39 | 2,506.61 | 22.9 |
| 11.3347.0011 | NRC COURT & GYM RENTAL | 15,000.00 | 264.28 | 7,755.22 | 7,244.78 | 51.7 |
| 11.3347.0012 | NRC MEMBERSHIP FEES | 25,000.00 | 1,885.65 | 10,240.98 | 14,759.02 | 41.0 |
| 11.3347.0013 | NRC LOCKER RENTAL | 1,500.00 | 228.57 | 1,831.42 | (331.42) | 122.1 |
| 11.3347.0015 | NRC SPONSOR FEES | 4,250.00 | .00 | 571.44 | 3,678.56 | 13.5 |
| 11.3347.0016 | NRC PLAYER FEES | 6,000.00 | .00 | 1,023.79 | 4,976.21 | 17.1 |
| 11.3347.0017 | NRC YOUTH ACTIVITY FEES | 2,750.00 | .00 | .00 | 2,750.00 | .0 |
| 11.3347.0018 | NRC RESALE - FOOD, VENDING, SP | 5,000.00 | 1,417.91 | 6,502.67 | (1,502.67) | 130.1 |
| 11.3347.0019 | NRC BOWLING LANE RENTAL | 3,000.00 | 66.67 | 333.33 | 2,666.67 | 11.1 |
| 11.3347.0020 | NRC BOWLING/DINING FAC RENTAL | 500.00 | .00 | 3,000.00 | (2,500.00) | 600.0 |
| | TOTAL RECREATION | 144,750.00 | 13,116.20 | 72,327.16 | 72,422.84 | 50.0 |
| <u>NOME SWIMMING POOL</u> | | | | | | |
| 11.3348.0001 | POOL PASSES | 7,500.00 | .00 | 541.86 | 6,958.14 | 7.2 |
| 11.3348.0006 | POOL ADMISSIONS | 5,750.00 | 13.33 | 1,407.75 | 4,342.25 | 24.5 |
| 11.3348.0009 | POOL SWIM PROGRAMS/LESSONS | 1,750.00 | .00 | 3.80 | 1,746.20 | .2 |
| 11.3348.0010 | POOL EQUIPMENT RENTAL | 750.00 | .00 | 90.47 | 659.53 | 12.1 |
| 11.3348.0011 | POOL FACILITY RENTAL | 11,000.00 | 250.95 | 9,364.98 | 1,635.02 | 85.1 |
| 11.3348.0013 | POOL LOCKER RENTAL | 500.00 | 104.76 | 442.85 | 57.15 | 88.6 |
| 11.3348.0014 | POOL RESALE - FOOD, EQUIPMENT | 1,500.00 | 42.86 | 445.81 | 1,054.19 | 29.7 |
| | TOTAL NOME SWIMMING POOL | 28,750.00 | 411.90 | 12,297.52 | 16,452.48 | 42.8 |

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|--|--|-------------------|------------------|------------------|------------------|-------------|
| <u>CULTURE</u> | | | | | | |
| 11.3350.0002 | LIBRARY USE FEES, COPIES | 500.00 | 282.48 | 282.48 | 217.52 | 56.5 |
| 11.3350.0003 | SCC LAUNDRY PROCEEDS | .00 | .00 | .00 | .00 | .0 |
| 11.3350.0004 | MUSEUM ADMISSIONS | 4,000.00 | .00 | .00 | 4,000.00 | .0 |
| 11.3350.0005 | MUSEUM CONCESSIONS | 4,000.00 | 135.00 | 2,195.27 | 1,804.73 | 54.9 |
| 11.3350.0006 | MUSEUM MEMBERSHIPS | 100.00 | .00 | .00 | 100.00 | .0 |
| | TOTAL CULTURE | 8,600.00 | 417.48 | 2,477.75 | 6,122.25 | 28.8 |
| <u>FINES & FORFEITURES</u> | | | | | | |
| 11.3351.0001 | POLICE & COURT FINES | 2,500.00 | 50.00 | 1,432.50 | 1,067.50 | 57.3 |
| 11.3351.0002 | ANIMAL FINE,DISPOSE,ADOPTION | 2,500.00 | .00 | .00 | 2,500.00 | .0 |
| 11.3351.0003 | LIBRARY FINE, ILL RETURN FEE | 500.00 | .00 | .00 | 500.00 | .0 |
| 11.3351.0004 | BLDG MTNC PERMIT FINES | .00 | .00 | .00 | .00 | .0 |
| | TOTAL FINES & FORFEITURES | 5,500.00 | 50.00 | 1,432.50 | 4,067.50 | 26.1 |
| <u>INVESTMENT & INTEREST EARNING</u> | | | | | | |
| 11.3361.0003 | INTEREST INCOME | 3,500.00 | 157.36 | 3,058.63 | 441.37 | 87.4 |
| 11.3361.0004 | INTEREST EARN SLF INS/EQ | 750.00 | 10.70 | 311.83 | 438.17 | 41.6 |
| 11.3361.0005 | INTEREST EARN MIELKE | .00 | .00 | .00 | .00 | .0 |
| 11.3361.0009 | INTEREST EARN LANDFILL \$\$ | 3,500.00 | 446.10 | 1,862.92 | 1,637.08 | 53.2 |
| 11.3361.0010 | INTEREST EARN SCHOOL LOAN | .00 | .00 | .00 | .00 | .0 |
| 11.3361.0013 | INTEREST EARN PERS RESERVE | 500.00 | 123.00 | 222.01 | 277.99 | 44.4 |
| | TOTAL INVESTMENT & INTEREST EARNING | 8,250.00 | 737.16 | 5,455.39 | 2,794.61 | 66.1 |
| <u>BLDG, EQUIP, LAND LEASE RENTS</u> | | | | | | |
| 11.3363.0001 | EQUIPMENT RENTAL/USE | 1,000.00 | 1,160.00 | 1,270.00 | (270.00) | 127.0 |
| 11.3363.0002 | GGG BUILDING/SPACE RENT | .00 | .00 | .00 | .00 | .0 |
| 11.3363.0003 | BUILDING RENTAL MCC | 10,000.00 | 451.00 | 6,682.00 | 3,318.00 | 66.8 |
| 11.3363.0004 | GOLD HILL TUTIT ININAT | .00 | .00 | .00 | .00 | .0 |
| 11.3363.0005 | BUILDING RENTAL OLD ST JOE | 10,000.00 | .00 | 3,111.90 | 6,888.10 | 31.1 |
| 11.3363.0008 | WM CALDWELL ARMORY LEASE | 1.00 | .00 | .00 | 1.00 | .0 |
| 11.3363.0009 | NOME CABLEVISION LEASE | 10,000.00 | .00 | 8,333.34 | 1,666.66 | 83.3 |
| 11.3363.0011 | PUBLIC HEALTH SVS LEASE | .00 | .00 | .00 | .00 | .0 |
| 11.3363.0012 | FAA NEW ZEALAND INSTRU LS | 1,806.00 | .00 | 1,806.39 | (.39) | 100.0 |
| 11.3363.0013 | FAA NEWTON PEAK LEASE | 125.00 | .00 | 125.00 | .00 | 100.0 |
| 11.3363.0015 | RECYCLE CENTER ROYALTY | .00 | .00 | .00 | .00 | .0 |
| 11.3363.0016 | ANIMAL SHELTER ROYALTY | .00 | .00 | .00 | .00 | .0 |
| 11.3363.0017 | RENT/LEASE | 150,100.00 | 10,041.66 | 67,124.96 | 82,975.04 | 44.7 |
| | TOTAL BLDG, EQUIP, LAND LEASE RENTS | 183,032.00 | 11,652.66 | 88,453.59 | 94,578.41 | 48.3 |

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|--------------------------------------|--|---------------------|-----------------|-------------------|----------------------|-------------|
| <u>DONATIONS & CONTRIBUTIONS</u> | | | | | | |
| 11.3365.0001 | DONATIONS - C MCLAIN MUSEUM | 500.00 | .00 | 176.00 | 324.00 | 35.2 |
| 11.3365.0002 | DONATIONS - LIBRARY | .00 | .00 | 7,500.00 | (7,500.00) | .0 |
| 11.3365.0006 | CONTRIBUTIONS NJU LOBBYIST | .00 | .00 | .00 | .00 | .0 |
| 11.3365.0007 | CONTRIBUTION NJU ENERGY CONSUL | .00 | .00 | .00 | .00 | .0 |
| 11.3365.0008 | CONTRIB NVFD EQUIP,FIREWORKS | .00 | 5,000.00 | 5,000.00 | (5,000.00) | .0 |
| 11.3365.0011 | DONATIONS-BELMONT PT CEMETERY | .00 | .00 | 100.00 | (100.00) | .0 |
| 11.3365.0012 | DONATIONS - PARKS | .00 | .00 | .00 | .00 | .0 |
| 11.3365.0013 | DONATIONS - VISITOR INFO CNTER | .00 | .00 | .00 | .00 | .0 |
| 11.3365.0014 | DONATIONS - PUBLIC SAFETY, EMS | 30,000.00 | .00 | 9,825.00 | 20,175.00 | 32.8 |
| 11.3365.0015 | DONATIONS - CLERKS OFFICE | .00 | .00 | .00 | .00 | .0 |
| 11.3365.0016 | DONATIONS - PUB WRKS BLDG | .00 | .00 | .00 | .00 | .0 |
| 11.3365.0017 | DONATIONS - RECREATION CTR | .00 | .00 | .00 | .00 | .0 |
| 11.3365.0018 | DONATIONS - ANIMAL SHELTER | .00 | .00 | .00 | .00 | .0 |
| 11.3365.0019 | DONATIONS - CLEAN UP | 1,000.00 | .00 | .00 | 1,000.00 | .0 |
| 11.3365.0020 | DONATIONS - PWKS ROADS | .00 | .00 | .00 | .00 | .0 |
| 11.3365.0021 | DONATIONS - POOL | .00 | .00 | .00 | .00 | .0 |
| | TOTAL DONATIONS & CONTRIBUTIONS | 31,500.00 | 5,000.00 | 22,601.00 | 8,899.00 | 71.8 |
| <u>SALE OF GENERAL FIXED ASSETS</u> | | | | | | |
| 11.3392.0001 | SALE OF PROPERTY/EASEMENT | .00 | .00 | 292,960.47 | (292,960.47) | .0 |
| 11.3392.0002 | SALE OF EQUIPMENT, SUPPLY | .00 | .00 | 6,500.00 | (6,500.00) | .0 |
| 11.3392.0003 | SALE EQUIPMENT POLICE | .00 | .00 | .00 | .00 | .0 |
| 11.3392.0004 | SALE EQUIPMENT REC CENTER | .00 | .00 | .00 | .00 | .0 |
| | TOTAL SALE OF GENERAL FIXED ASSETS | .00 | .00 | 299,460.47 | (299,460.47) | .0 |
| <u>TRANSFERS - INTERFUNDS</u> | | | | | | |
| 11.3888.8810 | TRANSFERS IN - DEBT SERVICE | .00 | .00 | .00 | .00 | .0 |
| 11.3888.8820 | TRANSFERS IN - OTHER FUNDS | .00 | .00 | .00 | .00 | .0 |
| | TOTAL TRANSFERS - INTERFUNDS | .00 | .00 | .00 | .00 | .0 |
| <u>FUND BALANCE APPROPRIATION</u> | | | | | | |
| 11.3999.9992 | FUND BAL APPROP CARRY FORWARD | 200,000.00 | .00 | .00 | 200,000.00 | .0 |
| 11.3999.9993 | FUND BAL APPROP PERS RESERVE | .00 | .00 | .00 | .00 | .0 |
| 11.3999.9994 | FUND BAL EQUIP RPLC-NPD+MAYOR | .00 | .00 | .00 | .00 | .0 |
| 11.3999.9995 | SCHOOL CONSTR FUND APPROP | .00 | .00 | .00 | .00 | .0 |
| 11.3999.9996 | FUND BAL APPROP PORT LOAN | .00 | .00 | .00 | .00 | .0 |
| 11.3999.9997 | FUND BAL APPROP LANDFILL | .00 | .00 | .00 | .00 | .0 |
| 11.3999.9998 | FUND BAL APPROP EQUIP/VEHICLE | 188,000.00 | .00 | .00 | 188,000.00 | .0 |
| 11.3999.9999 | FUND BALANCE APPROPRIATION | 1,179,729.38 | .00 | .00 | 1,179,729.38 | .0 |
| | TOTAL FUND BALANCE APPROPRIATION | 1,567,729.38 | .00 | .00 | 1,567,729.38 | .0 |

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|--------------------|---------------|---------------|--------------|--------------|------|
| TOTAL FUND REVENUE | 13,647,220.39 | 935,095.55 | 8,574,883.41 | 5,072,336.98 | |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-------------------------|--------------------------------|------------|----------|-----------|-----------|----------------|
| ** LEGISLATIVE ** | | | | | | |
| 11.6110.1101 | SALARIES - MAYOR & COUNCIL | 4,500.00 | 375.00 | 2,200.00 | .00 | 2,300.00 48.9 |
| 11.6110.1421 | HEALTH INSURANCE-MAYOR&COUNCIL | 61,652.16 | 4,272.10 | 29,050.28 | .00 | 32,601.88 47.1 |
| 11.6110.1431 | LIFE INSURANCE-MAYOR&COUNCIL | 950.00 | 69.94 | 480.43 | .00 | 469.57 50.6 |
| 11.6110.1441 | FICA/MEDICARE- MAYOR & COUNCIL | 344.25 | 28.72 | 168.49 | .00 | 175.76 48.9 |
| 11.6110.1461 | PERS - MAYOR & COUNCIL | 462.00 | 27.50 | 209.00 | .00 | 253.00 45.2 |
| 11.6110.1471 | WORKERS' COMP INSURANCE | 14.40 | .00 | 14.40 | .00 | .00 100.0 |
| 11.6110.1520 | VEHICLE INSURANCE | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6110.1530 | PROPERTY/BUILDING INSURANCE | 1,043.00 | .00 | 1,043.00 | .00 | .00 100.0 |
| 11.6110.1540 | PUBLIC OFFICIAL INSURANCE/BOND | 35,606.40 | .00 | 35,606.40 | .00 | .00 100.0 |
| 11.6110.1850 | LOBBYING | 21,750.00 | .00 | .00 | .00 | 21,750.00 .0 |
| 11.6110.1870 | OTHER PROFESSIONAL/CONTRACT SV | 2,300.00 | 67.82 | 1,266.64 | .00 | 1,033.36 55.1 |
| 11.6110.1930 | EXPENSE ACCOUNT | 500.00 | .00 | .00 | .00 | 500.00 .0 |
| 11.6110.1940 | ADVERTISING | 200.00 | .00 | .00 | .00 | 200.00 .0 |
| 11.6110.2010 | COMMUNICATIONS | 400.00 | 106.56 | 215.22 | .00 | 184.78 53.8 |
| 11.6110.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 1,500.00 | .00 | .00 | .00 | 1,500.00 .0 |
| 11.6110.2020 | DUES & MEMBERSHIPS | 4,500.00 | .00 | 4,601.00 | .00 | 101.00- 102.2 |
| 11.6110.2030 | TRAVEL & TRAINING - MAYOR | 5,000.00 | .00 | .00 | .00 | 5,000.00 .0 |
| 11.6110.2031 | TRAVEL & TRAINING - COUNCIL | 4,500.00 | 300.00 | 650.00 | .00 | 3,850.00 14.4 |
| 11.6110.2070 | OFFICE SUPPLIES | 300.00 | .00 | .00 | .00 | 300.00 .0 |
| 11.6110.2071 | OPERATING SUPPLIES | 2,200.00 | 213.59 | 924.62 | 415.50 | 859.88 60.9 |
| 11.6110.3010 | SPONSORSHIP/DONATION/CONTRIB | 20,000.00 | .00 | 600.00 | .00 | 19,400.00 3.0 |
| 11.6110.4010 | GAS & OIL SUPPLIES | .00 | 48.40 | 106.70 | .00 | 106.70- .0 |
| 11.6110.4020 | VEHICLE/EQ PARTS & SUPPLY | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6110.4030 | VEHICLE/EQ MAINTENANCE | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6110.4040 | VEHICLE REGIS & PERMITS | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6110.4050 | SMALL TOOLS & EQUIPMENT | 100.00 | .00 | .00 | .00 | 100.00 .0 |
| 11.6110.4060 | TOOLS & EQ REPAIR & MAINT | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6110.7001 | SALARIES - LEGIS (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6110.7002 | SALARIES - JANITORIAL | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6110.7005 | BUILDING MAINT CONTRACTS | 100.00 | .00 | 30.00 | .00 | 70.00 30.0 |
| 11.6110.7010 | BLDG MAINT MATERIALS & SUPPLY | 350.00 | .00 | 360.94 | .00 | 10.94- 103.1 |
| 11.6110.7011 | JANITORIAL SERVICES & SUPPLIES | 150.00 | 275.00 | 1,081.25 | .00 | 931.25- 720.8 |
| 11.6110.7020 | BUILDING UTILITIES 25% | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6110.7021 | UTILITIES - ELECTRIC | 4,300.00 | 535.19 | 2,555.43 | .00 | 1,744.57 59.4 |
| 11.6110.7022 | UTILITIES - WATER | 550.00 | 43.35 | 278.70 | .00 | 271.30 50.7 |
| 11.6110.7023 | UTILITIES - SEWER | 250.00 | 18.60 | 133.95 | .00 | 116.05 53.6 |
| 11.6110.7024 | UTILITIES - GARBAGE | 225.00 | 17.42 | 104.96 | .00 | 120.04 46.7 |
| 11.6110.7025 | UTILITIES - HEAT | 3,300.00 | 435.34 | 1,408.79 | .00 | 1,891.21 42.7 |
| 11.6110.8030 | MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 .0 |
| TOTAL ** LEGISLATIVE ** | | 177,047.21 | 6,834.53 | 83,090.20 | 415.50 | 93,541.51 47.2 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|----------------------------|--------------------------------|--------------|------------|------------|----------|------------|--------|
| ** ADMINISTRATION ** | | | | | | | |
| 11.6210.1101 | SALARIES - CITY MNGR | 140,000.00 | 16,092.01 | 73,379.53 | .00 | 66,620.47 | 52.4 |
| 11.6210.1102 | SALARIES - EXECUTIVE ASST, HR | 137,709.00 | 17,613.79 | 71,421.55 | .00 | 66,287.45 | 51.9 |
| 11.6210.1103 | SALARIES - FINANCE | 254,181.60 | 38,030.01 | 154,690.87 | .00 | 99,490.73 | 60.9 |
| 11.6210.1201 | SALARIES - OVERTIME | 6,000.00 | .00 | 4,950.72 | .00 | 1,049.28 | 82.5 |
| 11.6210.1411 | ACCRUED PERSONAL LV * MGR | 4,827.60 | .00 | .00 | .00 | 4,827.60 | .0 |
| 11.6210.1412 | ACCRUED PERSONAL LV ADMST | 1,000.00 | .00 | .00 | .00 | 1,000.00 | .0 |
| 11.6210.1413 | ACCRUED PERSONAL LV FINANCE | 8,973.49 | .00 | 6,058.47 | .00 | 2,915.02 | 67.5 |
| 11.6210.1421 | HEALTH INSURANCE - ADMIN | 109,685.38 | 11,067.74 | 70,542.52 | .00 | 39,142.86 | 64.3 |
| 11.6210.1431 | LIFE INSURANCE - ADMIN | 881.54 | 75.60 | 471.08 | .00 | 410.46 | 53.4 |
| 11.6210.1441 | FICA/MEDICARE - ADMIN | 41,148.63 | 5,392.33 | 23,419.92 | .00 | 17,728.71 | 56.9 |
| 11.6210.1461 | PERS - ADMIN | 118,335.93 | 15,182.02 | 63,677.57 | .00 | 54,658.36 | 53.8 |
| 11.6210.1471 | WORKERS' COMP INS - ADMIN | 1,721.25 | .00 | 1,720.91 | .00 | .34 | 100.0 |
| 11.6210.1520 | VEHICLE INSURANCE | 909.00 | .00 | 909.00 | .00 | .00 | 100.0 |
| 11.6210.1530 | PROPERTY/BUILDING INSURANCE | 2,086.00 | .00 | 2,086.00 | .00 | .00 | 100.0 |
| 11.6210.1540 | PUBLIC OFFICIAL INSURANCE/BOND | 750.00 | .00 | 750.00 | .00 | .00 | 100.0 |
| 11.6210.1810 | AUDIT/ACCOUNTING | 30,000.00 | .00 | 15,529.04 | 2,649.22 | 11,821.74 | 60.6 |
| 11.6210.1830 | LEGAL SERVICES | 30,000.00 | .00 | 12,248.69 | .00 | 17,751.31 | 40.8 |
| 11.6210.1870 | OTHER PROFESSIONAL/CONTRACT SV | 47,000.00 | 1,099.81 | 7,636.49 | 4,162.22 | 35,201.29 | 25.1 |
| 11.6210.1930 | EXPENSE ACCOUNT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6210.1940 | ADVERTISING | 3,500.00 | 2,221.05 | 3,557.25 | 255.40 | 312.65 | 108.9 |
| 11.6210.1950 | BUILDINGS/LAND RENTAL | 6,000.00 | 500.00 | 3,053.33 | .00 | 2,946.67 | 50.9 |
| 11.6210.2010 | COMMUNICATIONS | 7,000.00 | 650.02 | 2,457.09 | 1,141.80 | 3,401.11 | 51.4 |
| 11.6210.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 4,000.00 | .00 | 1,283.00 | .00 | 2,717.00 | 32.1 |
| 11.6210.2020 | DUES & MEMBERSHIPS | 2,600.00 | .00 | 648.00 | .00 | 1,952.00 | 24.9 |
| 11.6210.2030 | TRAVEL & TRAINING - ADMIN | 4,000.00 | 683.91 | 5,377.86 | .00 | 1,377.86 | 134.5 |
| 11.6210.2031 | TRAVEL & TRAINING - FINANCE | 4,000.00 | .00 | 1,090.89 | .00 | 2,909.11 | 27.3 |
| 11.6210.2070 | OFFICE SUPPLIES | 3,500.00 | 138.82 | 1,108.83 | .00 | 2,391.17 | 31.7 |
| 11.6210.2071 | OPERATING SUPPLIES | 13,500.00 | 7,524.71 | 12,134.79 | 976.30 | 388.91 | 97.1 |
| 11.6210.2704 | RECRUITMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6210.3010 | SPONSORSHIP/DONATION/CONTRIB | 9,000.00 | .00 | 425.00 | .00 | 8,575.00 | 4.7 |
| 11.6210.4010 | GAS & OIL SUPPLIES | 1,100.00 | .00 | 163.88 | .00 | 936.12 | 14.9 |
| 11.6210.4020 | VEHICLE/EQ PARTS & SUPPLY | 1,500.00 | 160.45 | 189.08 | .00 | 1,310.92 | 12.6 |
| 11.6210.4030 | VEHICLE/EQ MAINTENANCE | 3,000.00 | .00 | .00 | .00 | 3,000.00 | .0 |
| 11.6210.4040 | VEHICLE REGIS & PERMITS | 20.00 | .00 | 10.00 | .00 | 10.00 | 50.0 |
| 11.6210.4050 | SMALL TOOLS & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6210.4060 | TOOLS & EQ REPAIR & MAINT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6210.7001 | SALARIES - ADMIN (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6210.7002 | SALARIES - JANITORIAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6210.7005 | BUILDING MAINT CONTRACTS | 200.00 | .00 | 60.00 | .00 | 140.00 | 30.0 |
| 11.6210.7010 | BLDG MAINT MATERIALS & SUPPLY | 3,000.00 | 70.00 | 791.87 | .00 | 2,208.13 | 26.4 |
| 11.6210.7011 | JANITORIAL SERVICES & SUPPLIES | 150.00 | 550.00 | 2,203.25 | .00 | 2,053.25 | 1468.8 |
| 11.6210.7020 | BUILDING UTILITIES 50% | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6210.7021 | UTILITIES - ELECTRIC | 9,000.00 | 1,070.40 | 5,110.88 | .00 | 3,889.12 | 56.8 |
| 11.6210.7022 | UTILITIES - WATER | 1,100.00 | 86.70 | 557.40 | .00 | 542.60 | 50.7 |
| 11.6210.7023 | UTILITIES - SEWER | 500.00 | 37.21 | 267.90 | .00 | 232.10 | 53.6 |
| 11.6210.7024 | UTILITIES - GARBAGE | 450.00 | 34.83 | 209.90 | .00 | 240.10 | 46.6 |
| 11.6210.7025 | UTILITIES - HEAT | 6,600.00 | 870.67 | 2,817.57 | .00 | 3,782.43 | 42.7 |
| 11.6210.7540 | BANKING / CREDIT CARD FEES | 1,000.00 | .00 | 123.18 | .00 | 876.82 | 12.3 |
| 11.6210.8030 | MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL ** ADMINISTRATION ** | | 1,019,929.42 | 119,152.08 | 553,133.31 | 9,184.94 | 457,611.17 | 55.1 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|--------------------------------|-------------------|-----------------|-------------------|------------------|-------------------|-------------|
| <u>** INFORMATION TECHNOLOGY **</u> | | | | | | | |
| 11.6211.1103 | SALARIES - IT | 45,977.44 | .00 | 13,503.07 | .00 | 32,474.37 | 29.4 |
| 11.6211.1201 | SALARIES - OVERTIME | 3,000.00 | .00 | 952.07 | .00 | 2,047.93 | 31.7 |
| 11.6211.1411 | ACCRUED PERSONAL LEAVE - IT | 904.72 | .00 | 93.44 | .00 | 811.28 | 10.3 |
| 11.6211.1421 | HEALTH INSURANCE - IT | 10,451.76 | .00 | 3,172.14 | .00 | 7,279.62 | 30.4 |
| 11.6211.1431 | LIFE INSURANCE - IT | 60.72 | .00 | 20.66 | .00 | 40.06 | 34.0 |
| 11.6211.1441 | FICA/MEDICARE - IT | 3,517.28 | .00 | 1,102.91 | .00 | 2,414.37 | 31.4 |
| 11.6211.1461 | PERS - IT | 10,115.40 | .00 | 2,075.50 | .00 | 8,039.90 | 20.5 |
| 11.6211.1471 | WORKERS' COMP INSURANCE - IT | 147.13 | .00 | 284.65 | .00 | 137.52 | 193.5 |
| 11.6211.1870 | OTHER PROFESSIONAL/CONTRACT SV | 165,000.00 | 9,743.44 | 60,584.85 | 56,300.64 | 48,114.51 | 70.8 |
| 11.6211.2010 | COMMUNICATIONS | 250.00 | 71.12 | 143.29 | .00 | 106.71 | 57.3 |
| 11.6211.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 35,000.00 | .00 | 21,379.73 | .00 | 13,620.27 | 61.1 |
| 11.6211.2070 | OFFICE SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6211.2071 | OPERATING SUPPLIES | 500.00 | .00 | 113.63 | 386.37 | .00 | 100.0 |
| 11.6211.8030 | MACHINERY & EQUIPMENT | 35,000.00 | .00 | .00 | .00 | 35,000.00 | .0 |
| <u>TOTAL ** INFORMATION TECHNOLOGY **</u> | | <u>309,924.45</u> | <u>9,814.56</u> | <u>103,425.94</u> | <u>56,687.01</u> | <u>149,811.50</u> | <u>51.7</u> |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-------------------------------|---------------------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------|
| ** CITY CLERK ** | | | | | | | |
| 11.6220.1101 | SALARIES - CITY CLERK | 93,677.00 | 12,643.68 | 53,375.48 | .00 | 40,301.52 | 57.0 |
| 11.6220.1102 | SALARIES - DEPUTY CLERK | 57,241.00 | 6,710.71 | 29,696.56 | .00 | 27,544.44 | 51.9 |
| 11.6220.1103 | SALARIES - CLERK STAFF | 116,713.00 | 21,725.53 | 62,260.91 | .00 | 54,452.09 | 53.4 |
| 11.6220.1201 | SALARIES - OVERTIME | 2,500.00 | 502.75 | 9,356.47 | .00 | 6,856.47 | 374.3 |
| 11.6220.1411 | ACCRUED PERSONAL LV-CITY CLERK | 6,872.66 | .00 | .00 | .00 | 6,872.66 | .0 |
| 11.6220.1421 | HEALTH INSURANCE - CITY CLERK | 50,507.52 | 3,417.68 | 18,588.40 | .00 | 31,919.12 | 36.8 |
| 11.6220.1431 | LIFE INSURANCE - CITY CLERK | 563.28 | 46.00 | 230.00 | .00 | 333.28 | 40.8 |
| 11.6220.1441 | FICA/MEDICARE - CITY CLERK | 20,665.00 | 2,701.84 | 10,491.01 | .00 | 10,173.99 | 50.8 |
| 11.6220.1461 | PERS - CITY CLERK | 59,429.00 | 6,337.02 | 25,066.04 | .00 | 34,362.96 | 42.2 |
| 11.6220.1471 | WORKERS' COMP INS - CITY CLERK | 864.00 | .00 | 864.00 | .00 | .00 | 100.0 |
| 11.6220.1530 | PROPERTY/BUILDING INSURANCE | 1,043.00 | .00 | 1,043.00 | .00 | .00 | 100.0 |
| 11.6220.1540 | PUBLIC OFFICIAL INSURANCE/BOND | 750.00 | .00 | 750.00 | .00 | .00 | 100.0 |
| 11.6220.1810 | AUDIT/ACCOUNTING | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6220.1830 | LEGAL SERVICES | 10,000.00 | .00 | 382.00 | .00 | 9,618.00 | 3.8 |
| 11.6220.1840 | SURVEY/APPRaisal SERVICES | 45,000.00 | .00 | 12,000.00 | 10,000.00 | 23,000.00 | 48.9 |
| 11.6220.1870 | OTHER PROFESSIONAL/CONTRACT SV | 45,000.00 | 1,541.87 | 14,790.31 | 21,322.28 | 8,887.41 | 80.3 |
| 11.6220.1920 | ELECTION EXPENSES | 9,000.00 | (2,033.03) | 8,397.44 | 931.94 | 329.38- | 103.7 |
| 11.6220.1940 | ADVERTISING | 5,000.00 | .00 | 176.12 | 1,741.00 | 3,082.88 | 38.3 |
| 11.6220.2010 | COMMUNICATIONS | 1,500.00 | 234.58 | 574.24 | .00 | 925.76 | 38.3 |
| 11.6220.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 2,500.00 | .00 | 2,050.00 | .00 | 450.00 | 82.0 |
| 11.6220.2020 | DUES & MEMBERSHIPS | 525.00 | .00 | 175.00 | .00 | 350.00 | 33.3 |
| 11.6220.2030 | TRAVEL, TRAINING & RELATED COST | 4,500.00 | 44.81 | 1,723.00 | .00 | 2,777.00 | 38.3 |
| 11.6220.2070 | OFFICE SUPPLIES | 3,000.00 | .00 | (182.26) | .00 | 3,182.26 | (6.1) |
| 11.6220.2071 | OPERATING SUPPLIES | 10,000.00 | (341.44) | 4,889.90 | 3,258.57 | 1,851.53 | 81.5 |
| 11.6220.2073 | RESALE SUPPLIES | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6220.3010 | SPONSORSHIP/DONATION/CONTRIBUT | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6220.4050 | SMALL TOOLS & EQUIPMENT | 100.00 | .00 | .00 | .00 | 100.00 | .0 |
| 11.6220.7001 | SALARIES - CLERK (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6220.7002 | SALARIES - JANITORIAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6220.7005 | BUILDING MAINT CONTRACTS | 100.00 | .00 | 30.00 | .00 | 70.00 | 30.0 |
| 11.6220.7010 | BLDG MAINT MATERIALS & SUPPLY | 400.00 | .00 | 360.93 | .00 | 39.07 | 90.2 |
| 11.6220.7011 | JANITORIAL SERVICES & SUPPLIES | 150.00 | 275.00 | 1,081.25 | .00 | 931.25- | 720.8 |
| 11.6220.7020 | BUILDING UTILITIES 25% | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6220.7021 | UTILITIES - ELECTRIC | 4,500.00 | 535.19 | 2,555.42 | .00 | 1,944.58 | 56.8 |
| 11.6220.7022 | UTILITIES - WATER | 550.00 | 43.35 | 278.70 | .00 | 271.30 | 50.7 |
| 11.6220.7023 | UTILITIES - SEWER | 250.00 | 18.61 | 133.95 | .00 | 116.05 | 53.6 |
| 11.6220.7024 | UTILITIES - GARBAGE | 225.00 | 17.41 | 104.94 | .00 | 120.06 | 46.6 |
| 11.6220.7025 | UTILITIES - HEAT | 3,400.00 | 435.35 | 1,408.79 | .00 | 1,991.21 | 41.4 |
| 11.6220.7530 | CASH - OVER/SHORT | 50.00 | .00 | .80 | .00 | 49.20 | 1.6 |
| 11.6220.7540 | BANKING / CREDIT CARD FEES | 10.00 | .00 | .00 | .00 | 10.00 | .0 |
| 11.6220.8030 | MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL ** CITY CLERK ** | | 557,585.46 | 54,856.91 | 262,652.40 | 37,253.79 | 257,679.27 | 53.8 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|-------------------|------------------|------------------|------------------|------------------|-------------|
| ** PLANNING & ENGINEERING ** | | | | | | |
| 11.6230.1101 | 46,909.00 | 5,722.50 | 21,723.41 | .00 | 25,185.59 | 46.3 |
| 11.6230.1301 | 3,360.00 | 840.00 | 1,680.00 | .00 | 1,680.00 | 50.0 |
| 11.6230.1411 | 1,225.22 | .00 | .00 | .00 | 1,225.22 | .0 |
| 11.6230.1421 | 5,137.68 | .00 | 978.30 | .00 | 4,159.38 | 19.0 |
| 11.6230.1431 | 69.00 | .00 | 13.16 | .00 | 55.84 | 19.1 |
| 11.6230.1441 | 3,588.54 | 437.79 | 1,661.88 | .00 | 1,926.66 | 46.3 |
| 11.6230.1461 | 10,319.98 | 1,181.95 | 5,058.00 | .00 | 5,261.98 | 49.0 |
| 11.6230.1471 | 2,298.54 | .00 | 2,298.54 | .00 | .00 | 100.0 |
| 11.6230.1520 | 418.00 | .00 | 418.00 | .00 | .00 | 100.0 |
| 11.6230.1820 | 40,000.00 | 3,277.50 | 25,123.45 | 14,876.55 | .00 | 100.0 |
| 11.6230.1830 | 250.00 | .00 | .00 | .00 | 250.00 | .0 |
| 11.6230.1870 | 42,250.00 | 2,515.51 | 13,217.57 | .00 | 29,032.43 | 31.3 |
| 11.6230.1940 | 800.00 | .00 | 688.50 | .00 | 111.50 | 86.1 |
| 11.6230.2010 | 350.00 | 97.27 | 183.33 | .00 | 166.67 | 52.4 |
| 11.6230.2012 | 2,000.00 | .00 | .00 | .00 | 2,000.00 | .0 |
| 11.6230.2020 | 800.00 | 116.00 | 342.00 | .00 | 458.00 | 42.8 |
| 11.6230.2030 | 4,500.00 | .00 | .00 | .00 | 4,500.00 | .0 |
| 11.6230.2070 | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6230.2071 | 2,000.00 | 47.00 | 1,251.44 | .00 | 748.56 | 62.6 |
| 11.6230.4010 | 750.00 | .00 | 112.20 | .00 | 637.80 | 15.0 |
| 11.6230.4020 | 500.00 | .00 | 27.89 | .00 | 472.11 | 5.6 |
| 11.6230.4030 | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6230.4040 | 10.00 | .00 | .00 | .00 | 10.00 | .0 |
| 11.6230.4070 | 6,000.00 | .00 | .00 | .00 | 6,000.00 | .0 |
| TOTAL ** PLANNING & ENGINEERING ** | 174,535.96 | 14,235.52 | 74,777.67 | 14,876.55 | 84,881.74 | 51.4 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--------------|---------------------------------|---------------------|-------------------|---------------------|------------------|---------------------|-------------|
| ** POLICE ** | | | | | | | |
| 11.6310.1101 | SALARIES - CHIEF OF POLICE | 122,863.00 | 14,344.83 | 63,379.81 | .00 | 59,483.19 | 51.6 |
| 11.6310.1102 | SALARIES - OFFICERS | 809,940.00 | 84,481.54 | 371,171.29 | .00 | 438,768.71 | 45.8 |
| 11.6310.1103 | SALARIES - DISPATCH | 427,466.00 | 55,189.35 | 191,939.87 | .00 | 235,526.13 | 44.9 |
| 11.6310.1104 | SALARIES - OTHER STAFF | 176,137.00 | 19,441.13 | 83,844.99 | .00 | 92,292.01 | 47.6 |
| 11.6310.1105 | SALARIES-COMMUNITY SV OFFICER | 74,334.00 | 6,237.13 | 38,280.54 | .00 | 36,053.46 | 51.5 |
| 11.6310.1106 | SALARIES - INVESTIGATORS | 85,714.00 | 10,971.36 | 40,803.31 | .00 | 44,910.69 | 47.6 |
| 11.6310.1201 | SALARIES - OFFICER OVERTIME | 70,000.00 | 22,975.61 | 76,408.91 | .00 | 6,408.91- | 109.2 |
| 11.6310.1202 | SALARIES - DISPATCH OVERTIME | 15,000.00 | 12,513.57 | 29,359.69 | .00 | 14,359.69- | 195.7 |
| 11.6310.1411 | ACCRUED PERSONAL LEAVE - NPDP | 36,804.21 | 390.60 | 19,130.27 | .00 | 17,673.94 | 52.0 |
| 11.6310.1421 | HEALTH INSURANCE - NPDP | 332,585.76 | 27,154.54 | 158,991.23 | .00 | 173,594.53 | 47.8 |
| 11.6310.1431 | LIFE INSURANCE - NPDP | 2,750.22 | 222.29 | 1,425.56 | .00 | 1,324.66 | 51.8 |
| 11.6310.1441 | FICA/MEDICARE - NPDP | 136,281.24 | 17,106.40 | 69,711.79 | .00 | 66,569.45 | 51.2 |
| 11.6310.1461 | PERS - NPDP | 358,290.02 | 46,391.72 | 177,148.55 | .00 | 181,141.47 | 49.4 |
| 11.6310.1471 | WORKERS' COMP INSURANCE - NPDP | 47,633.42 | .00 | 51,422.84 | .00 | 3,789.42- | 108.0 |
| 11.6310.1520 | VEHICLE INSURANCE | 9,861.00 | .00 | 11,383.04 | .00 | 1,522.04- | 115.4 |
| 11.6310.1530 | PROPERTY/BUILDING INSURANCE | 12,707.11 | .00 | 12,707.11 | .00 | .00 | 100.0 |
| 11.6310.1550 | LIABILITY INSURANCE | 113,461.00 | .00 | 113,461.00 | .00 | .00 | 100.0 |
| 11.6310.1830 | LEGAL SERVICES | 12,000.00 | .00 | 78.00 | .00 | 11,922.00 | .7 |
| 11.6310.1870 | OTHER PROFESSIONAL/CONTRACT SV | 26,000.00 | 976.24 | 8,741.10 | 985.50 | 16,273.40 | 37.4 |
| 11.6310.1940 | ADVERTISING | 2,000.00 | .00 | 943.50 | .00 | 1,056.50 | 47.2 |
| 11.6310.1950 | BUILDINGS/LAND RENTAL | 33,600.00 | 2,800.00 | 16,853.33 | 13,800.00 | 2,946.67 | 91.2 |
| 11.6310.2010 | COMMUNICATIONS | 13,000.00 | 2,217.22 | 8,846.14 | 1,628.14 | 2,525.72 | 80.6 |
| 11.6310.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 35,000.00 | 448.50 | 9,071.68 | .00 | 25,928.32 | 25.9 |
| 11.6310.2020 | DUES & MEMBERSHIPS | 1,200.00 | 190.00 | 190.00 | .00 | 1,010.00 | 15.8 |
| 11.6310.2030 | TRAVEL, TRAINING & RELATED COST | 80,000.00 | 1,067.68 | 12,806.96 | .00 | 67,193.04 | 16.0 |
| 11.6310.2040 | UNIFORM/CLOTHING | 12,000.00 | 2,194.79 | 3,251.39 | 1,619.80 | 7,128.81 | 40.6 |
| 11.6310.2070 | OFFICE SUPPLIES | 4,000.00 | 1,210.24 | 2,846.39 | .00 | 1,153.61 | 71.2 |
| 11.6310.2071 | OPERATING SUPPLIES | 18,000.00 | 685.96 | 11,782.21 | 1,208.54 | 5,009.25 | 72.2 |
| 11.6310.2120 | FIREARMS & AMMUNITION | 25,000.00 | .00 | 11,419.12 | 12,625.00 | 955.88 | 96.2 |
| 11.6310.2130 | IMPOUND FEE EXPENSE | 3,000.00 | .00 | .00 | .00 | 3,000.00 | .0 |
| 11.6310.2140 | INVESTIGATIONS | 10,000.00 | 157.40 | 380.46 | .00 | 9,619.54 | 3.8 |
| 11.6310.2704 | RECRUITMENT | 12,000.00 | 100.00 | 5,441.90 | 9,190.80 | 2,632.70- | 121.9 |
| 11.6310.4010 | GAS & OIL SUPPLIES | 28,000.00 | 1,680.20 | 9,030.51 | .00 | 18,969.49 | 32.3 |
| 11.6310.4020 | VEHICLE/EQ PARTS & SUPPLY | 30,000.00 | .00 | 9,242.43 | 265.98 | 20,491.59 | 31.7 |
| 11.6310.4030 | VEHICLE/EQ MAINTENANCE | 30,000.00 | .00 | 960.00 | .00 | 29,040.00 | 3.2 |
| 11.6310.4040 | VEHICLE REGIS & PERMITS | 250.00 | 10.00 | 70.00 | .00 | 180.00 | 28.0 |
| 11.6310.4050 | SMALL TOOLS & EQUIPMENT | 2,500.00 | .00 | 3,001.10 | .00 | 501.10- | 120.0 |
| 11.6310.4060 | TOOLS & EQUIP REPAIR & MAINT | 500.00 | 75.29 | 75.29 | .00 | 424.71 | 15.1 |
| 11.6310.7001 | SALARIES - NPDP (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6310.7002 | SALARIES - JANITORIAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6310.7005 | BUILDING MAINT CONTRACTS | 1,250.00 | .00 | 175.20 | .00 | 1,074.80 | 14.0 |
| 11.6310.7010 | BLDG MAINT MATERIALS & SUPPLY | 4,000.00 | .00 | 103.37 | .00 | 3,896.63 | 2.6 |
| 11.6310.7011 | JANITORIAL SERVICES & SUPPLIES | 1,800.00 | .00 | 23.99 | .00 | 1,776.01 | 1.3 |
| 11.6310.7020 | BUILDING UTILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6310.7021 | UTILITIES - ELECTRIC 73% | 35,000.00 | 3,778.79 | 19,723.03 | .00 | 15,276.97 | 56.4 |
| 11.6310.7022 | UTILITIES - WATER 73% | 2,500.00 | 201.86 | 1,224.64 | .00 | 1,275.36 | 49.0 |
| 11.6310.7023 | UTILITIES - SEWER 73% | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6310.7024 | UTILITIES - GARBAGE 73% | 2,250.00 | 176.03 | 1,060.82 | .00 | 1,189.18 | 47.2 |
| 11.6310.7025 | UTILITIES - HEAT 73% | 33,000.00 | 3,658.95 | 13,474.09 | .00 | 19,525.91 | 40.8 |
| 11.6310.8030 | MACHINERY & EQUIPMENT | 15,000.00 | 10,800.00 | 17,478.00 | .00 | 2,478.00- | 116.5 |
| | TOTAL ** POLICE ** | 3,305,177.98 | 349,849.22 | 1,678,864.45 | 41,323.76 | 1,584,989.77 | 52.1 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| <u>BUDGET</u> | <u>PERIOD ACT</u> | <u>YTD ACT</u> | <u>YTD ENC</u> | <u>UNEXPENDE</u> | <u>PCNT</u> |
|---------------|-------------------|----------------|----------------|------------------|-------------|
|---------------|-------------------|----------------|----------------|------------------|-------------|

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-----------------------------------|---------------------------------|------------------|-----------------|------------------|---------------|------------------|-------------|
| ** ANIMAL CONTROL ** | | | | | | | |
| 11.6312.1102 | SALARIES - ANIMAL CONTROL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.1201 | SALARIES - OVERTIME | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.1411 | ACCRUED PERSONAL LEAVE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.1421 | HEALTH INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.1431 | LIFE INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.1441 | FICA/MEDICARE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.1461 | PERS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.1471 | WORKERS' COMP INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.1520 | VEHICLE INSURANCE | 418.00 | .00 | 418.00 | .00 | .00 | 100.0 |
| 11.6312.1830 | LEGAL SERVICES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.1870 | OTHER PROFESSIONAL/CONTRACT SV | 25,000.00 | 2,123.00 | 13,476.23 | .00 | 11,523.77 | 53.9 |
| 11.6312.1940 | ADVERTISING | 1,000.00 | .00 | .00 | .00 | 1,000.00 | .0 |
| 11.6312.2010 | COMMUNICATIONS | 250.00 | 17.84 | 35.68 | .00 | 214.32 | 14.3 |
| 11.6312.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 110.00 | .00 | .00 | .00 | 110.00 | .0 |
| 11.6312.2030 | TRAVEL, TRAINING & RELATED COST | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.2070 | OFFICE SUPPLIES | 350.00 | .00 | .00 | .00 | 350.00 | .0 |
| 11.6312.2071 | OPERATING SUPPLIES | 5,000.00 | .00 | 616.27 | 160.02 | 4,223.71 | 15.5 |
| 11.6312.4010 | GAS & OIL SUPPLIES | 1,000.00 | .00 | 180.98 | .00 | 819.02 | 18.1 |
| 11.6312.4020 | VEHICLE/EQ PARTS & SUPPLY | 2,500.00 | .00 | .00 | .00 | 2,500.00 | .0 |
| 11.6312.4030 | VEHICLE/EQ MAINTENANCE | 2,500.00 | .00 | .00 | .00 | 2,500.00 | .0 |
| 11.6312.4040 | VEHICLE REGIS & PERMITS | 10.00 | .00 | .00 | .00 | 10.00 | .0 |
| 11.6312.7001 | SALARIES - AC (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.7010 | BLDG MAINT MATERIALS & SUPPLY | 1,000.00 | .00 | 343.05 | .00 | 656.95 | 34.3 |
| 11.6312.7011 | JANITORIAL SERVICES & SUPPLIES | 1,000.00 | .00 | 90.67 | .00 | 909.33 | 9.1 |
| 11.6312.7020 | BUILDING UTILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.7021 | UTILITIES - ELECTRIC | 700.00 | 75.36 | 382.01 | .00 | 317.99 | 54.6 |
| 11.6312.7022 | UTILITIES - WATER | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.7023 | UTILITIES - SEWER | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.7024 | UTILITIES - GARBAGE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.7025 | UTILITIES - HEAT | 750.00 | 94.44 | 338.55 | .00 | 411.45 | 45.1 |
| 11.6312.7540 | CREDIT CARD SERVICE FEES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.7550 | BAD DEBT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.8010 | LAND/BUILDING & IMPROVEMENTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6312.8030 | MACHINERY & EQUIPMENT | 5,000.00 | .00 | 5,809.14 | .00 | 809.14 | 116.2 |
| TOTAL ** ANIMAL CONTROL ** | | 46,588.00 | 2,310.64 | 21,690.58 | 160.02 | 24,737.40 | 46.9 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---------------------------------------|---------------------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------|
| ** EMERGENCY SERVICES ** | | | | | | | |
| 11.6322.1101 | SALARIES - EMERG SVS ADMIN | 135,169.00 | 15,963.54 | 64,451.00 | .00 | 70,718.00 | 47.7 |
| 11.6322.1201 | OVERTIME - EMERG SVS ADMIN | 5,000.00 | 1,211.97 | 5,420.88 | .00 | 420.88- | 108.4 |
| 11.6322.1301 | CHIEF STIPEND | 12,000.00 | 1,000.00 | 6,000.00 | .00 | 6,000.00 | 50.0 |
| 11.6322.1411 | ACCRUED PERSONAL LEAVE - ES | 2,633.10 | .00 | .00 | .00 | 2,633.10 | .0 |
| 11.6322.1421 | HEALTH INSURANCE - ES | 20,550.72 | 1,914.12 | 8,853.33 | .00 | 11,697.39 | 43.1 |
| 11.6322.1431 | LIFE INSURANCE - ES | 276.00 | 25.76 | 119.15 | .00 | 156.85 | 43.2 |
| 11.6322.1441 | FICA/MEDICARE - ES | 10,722.91 | 1,390.43 | 5,804.19 | .00 | 4,918.72 | 54.1 |
| 11.6322.1461 | PERS - ES | 26,649.26 | 3,778.59 | 11,954.75 | .00 | 14,694.51 | 44.9 |
| 11.6322.1471 | WORKERS' COMP INSURANCE - ES | 2,957.54 | .00 | 2,956.70 | .00 | .84 | 100.0 |
| 11.6322.1472 | SPECIAL DISABILITY INSURANCE | 6,244.00 | .00 | 6,244.00 | .00 | .00 | 100.0 |
| 11.6322.1520 | VEHICLE/BOAT INSURANCE | 25,985.00 | .00 | 25,985.00 | .00 | .00 | 100.0 |
| 11.6322.1530 | PROPERTY/BUILDING INSURANCE | 9,878.04 | .00 | 9,878.04 | .00 | .00 | 100.0 |
| 11.6322.1830 | LEGAL SERVICES | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6322.1870 | OTHER PROFESSIONAL/CONTRACT SV | 30,000.00 | .00 | 6,756.01 | 10,213.21 | 13,030.78 | 56.6 |
| 11.6322.1910 | VOLUNTEER INCENTIVES | 70,000.00 | 6,152.50 | 24,040.00 | .00 | 45,960.00 | 34.3 |
| 11.6322.1940 | ADVERTISING | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6322.2010 | COMMUNICATIONS | 5,500.00 | 499.66 | 2,042.55 | 623.85 | 2,833.60 | 48.5 |
| 11.6322.2012 | COMPUTER NETWORK/HARDWARE/SOF | 5,000.00 | .00 | 8,434.00 | .00 | 3,434.00- | 168.7 |
| 11.6322.2030 | TRAVEL, TRAINING & RELATED COST | 25,000.00 | .00 | 6,293.83 | .00 | 18,706.17 | 25.2 |
| 11.6322.2040 | UNIFORMS/CLOTHING | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .0 |
| 11.6322.2070 | OFFICE SUPPLIES | 250.00 | .00 | 691.55 | .00 | 441.55- | 276.6 |
| 11.6322.2071 | OPERATING SUPPLIES | 3,000.00 | 157.42 | 1,206.22 | .00 | 1,793.78 | 40.2 |
| 11.6322.3040 | EMERGENCY PREPAREDNESS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6322.4010 | GAS & OIL SUPPLIES | 5,000.00 | 298.60 | 2,497.58 | .00 | 2,502.42 | 50.0 |
| 11.6322.4020 | VEHICLE/BOAT/EQ PARTS & SUPPL | 3,000.00 | .00 | 71.66 | .00 | 2,928.34 | 2.4 |
| 11.6322.4030 | VEHICLE/BOAT/EQ MAINTENANCE | 17,000.00 | .00 | .00 | .00 | 17,000.00 | .0 |
| 11.6322.4040 | VEHICLE/BOAT REGIS & PERMITS | 100.00 | 40.00 | 70.00 | .00 | 30.00 | 70.0 |
| 11.6322.4050 | SMALL TOOLS & EQUIPMENT | 15,000.00 | 498.85 | 3,370.92 | 6,952.67 | 4,676.41 | 68.8 |
| 11.6322.4060 | TOOLS & EQ REPAIR & MAINT | 5,000.00 | .00 | 825.53 | .00 | 4,174.47 | 16.5 |
| 11.6322.7005 | BUILDING MAINT CONTRACTS | 350.00 | .00 | 184.80 | .00 | 165.20 | 52.8 |
| 11.6322.7010 | BLDG MAINT MATERIALS & SUPPLY | 5,000.00 | .00 | 3,590.39 | 153.41 | 1,256.20 | 74.9 |
| 11.6322.7011 | JANITORIAL SERVICES & SUPPLIES | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6322.7021 | UTILITIES - ELECTRIC -PSB 27% | 13,700.00 | 1,397.63 | 7,294.83 | .00 | 6,405.17 | 53.3 |
| 11.6322.7022 | UTILITIES - WATER - PSB 27% | 900.00 | 74.66 | 452.96 | .00 | 447.04 | 50.3 |
| 11.6322.7023 | UTILITIES - SEWER -PSB 27% | 200.00 | .00 | .00 | .00 | 200.00 | .0 |
| 11.6322.7024 | UTILITIES - GARBAGE - PSB 27% | 850.00 | 65.11 | 392.34 | .00 | 457.66 | 46.2 |
| 11.6322.7025 | UTILITIES - HEAT - PSB 27% | 12,000.00 | 1,353.31 | 4,983.58 | .00 | 7,016.42 | 41.5 |
| 11.6322.7121 | UTILITIES - ELECTRIC- IV | 3,000.00 | 220.45 | 1,356.16 | .00 | 1,643.84 | 45.2 |
| 11.6322.7122 | UTILITIES - WATER - IV | 600.00 | 49.01 | 294.06 | .00 | 305.94 | 49.0 |
| 11.6322.7123 | UTILITIES - SEWER - IV | 725.00 | 58.81 | 352.86 | .00 | 372.14 | 48.7 |
| 11.6322.7124 | UTILITIES - GARBAGE -IV | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6322.7125 | UTILITIES - HEAT - IV | 6,000.00 | 720.59 | 2,352.05 | .00 | 3,647.95 | 39.2 |
| 11.6322.7221 | UTILITIES - ELECTRIC - NVFD | 6,800.00 | 964.77 | 3,762.49 | .00 | 3,037.51 | 55.3 |
| 11.6322.7222 | UTILITIES - WATER - NVFD | 3,100.00 | 258.26 | 1,549.56 | .00 | 1,550.44 | 50.0 |
| 11.6322.7223 | UTILITIES - SEWER - NVFD | 900.00 | 74.42 | 446.52 | .00 | 453.48 | 49.6 |
| 11.6322.7224 | UTILITIES - GARBAGE - NVFD | 2,050.00 | 160.76 | 968.72 | .00 | 1,081.28 | 47.3 |
| 11.6322.7225 | UTILITIES - HEAT - NVFD | 18,500.00 | 3,075.32 | 7,576.21 | .00 | 10,923.79 | 41.0 |
| 11.6322.7550 | BAD DEBT | 22,000.00 | 1,192.00 | 7,336.68 | .00 | 14,663.32 | 33.4 |
| 11.6322.8010 | LAND/BUILDING & IMPROVEMENTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6322.8030 | MACHINERY & EQUIPMENT | 48,000.00 | .00 | .00 | .00 | 48,000.00 | .0 |
| TOTAL ** EMERGENCY SERVICES ** | | 602,590.57 | 42,596.54 | 246,861.10 | 17,943.14 | 337,786.33 | 43.9 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| <u>BUDGET</u> | <u>PERIOD ACT</u> | <u>YTD ACT</u> | <u>YTD ENC</u> | <u>UNEXPENDE</u> | <u>PCNT</u> |
|---------------|-------------------|----------------|----------------|------------------|-------------|
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CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---------------------------------|---------------------------------|-------------------|------------------|-------------------|---------------|------------------------|
| ** PUBLIC WORKS ** | | | | | | |
| 11.6330.1101 | SALARIES - BLDG INSPECTOR | .00 | .00 | .00 | .00 | .00 |
| 11.6330.1102 | SALARIES - BUILDING MAINT | 309,940.00 | 31,743.13 | 149,628.85 | .00 | 160,311.15 48.3 |
| 11.6330.1105 | SALARIES - JANITOR | .00 | .00 | .00 | .00 | .00 |
| 11.6330.1201 | SALARIES - OVERTIME | 5,000.00 | 6,642.38 | 8,638.16 | .00 | 3,638.16- 172.8 |
| 11.6330.1411 | ACCRUED PERSONAL LV- BLDG MTNC | 7,866.53 | .00 | 15,966.35 | .00 | 8,099.82- 203.0 |
| 11.6330.1421 | HEALTH INSURANCE - BLDG MTNC | 76,499.76 | 4,360.53 | 32,351.52 | .00 | 44,148.24 42.3 |
| 11.6330.1431 | LIFE INSURANCE - BLDG MTNC | 628.16 | 26.46 | 195.82 | .00 | 432.34 31.2 |
| 11.6330.1441 | FICA/MEDICARE - BLDG MTNC | 24,092.90 | 2,936.51 | 13,345.14 | .00 | 10,747.76 55.4 |
| 11.6330.1461 | PERS - BLDG MTNC | 66,786.94 | 7,231.67 | 28,777.76 | .00 | 38,009.18 43.1 |
| 11.6330.1471 | WORKERS' COMP INSUR - BLDG MTN | 15,432.07 | .00 | 15,376.50 | .00 | 55.57 99.6 |
| 11.6330.1520 | VEHICLE INSURANCE | 4,491.00 | .00 | 4,491.00 | .00 | .00 100.0 |
| 11.6330.1530 | PROPERTY/BUILDING INSURANCE | 230.85 | .00 | 230.85 | .00 | .00 100.0 |
| 11.6330.1870 | OTHER PROFESSIONAL/CONTRACT SV | .00 | .00 | .00 | .00 | .00 |
| 11.6330.1940 | ADVERTISING | .00 | .00 | 999.60 | .00 | 999.60- .0 |
| 11.6330.2010 | COMMUNICATIONS | 1,000.00 | 71.70 | 159.29 | .00 | 840.71 15.9 |
| 11.6330.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 500.00 | .00 | .00 | .00 | 500.00 .0 |
| 11.6330.2030 | TRAVEL, TRAINING & RELATED COST | 3,000.00 | .00 | 1,416.00 | .00 | 1,584.00 47.2 |
| 11.6330.2040 | UNIFORM/CLOTHING | 500.00 | .00 | 301.50 | .00 | 198.50 60.3 |
| 11.6330.2070 | OFFICE SUPPLIES | 200.00 | .00 | .00 | .00 | 200.00 .0 |
| 11.6330.2071 | OPERATING SUPPLIES | 750.00 | .00 | 1,437.36 | 119.64 | 807.00- 207.6 |
| 11.6330.2612 | SALARIES - VEH R/M - BLDG MTNC | .00 | .00 | .00 | .00 | .00 |
| 11.6330.4010 | GAS & OIL SUPPLIES | 10,000.00 | 1,186.82 | 4,158.79 | .00 | 5,841.21 41.6 |
| 11.6330.4020 | VEHICLE/EQ PARTS & SUPPLY | 5,000.00 | 188.60 | 1,398.17 | .00 | 3,601.83 28.0 |
| 11.6330.4030 | VEHICLE/EQ MAINTENANCE | 7,000.00 | .00 | .00 | .00 | 7,000.00 .0 |
| 11.6330.4040 | VEHICLE REGIS & PERMITS | .00 | .00 | 20.00 | .00 | 20.00- .0 |
| 11.6330.4050 | SMALL TOOLS & EQUIPMENT | 5,000.00 | .00 | 972.87 | .00 | 4,027.13 19.5 |
| 11.6330.4060 | TOOLS & EQ REPAIR & MAINT | 1,000.00 | .00 | .00 | .00 | 1,000.00 .0 |
| 11.6330.7010 | BLDG MAINT MATERIALS & SUPPLY | 9,000.00 | .00 | 905.78 | 448.49 | 7,645.73 15.1 |
| 11.6330.7011 | JANITORIAL SERVICES & SUPPLIES | 2,000.00 | .00 | 1,245.27 | .00 | 754.73 62.3 |
| 11.6330.8030 | MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 |
| TOTAL ** PUBLIC WORKS ** | | 555,918.21 | 54,387.80 | 282,016.58 | 568.13 | 273,333.50 50.8 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---------------------------------|---------------------------------------|------------------|-----------------|------------------|------------|------------------|-------------|
| <u>** ST JOSEPH'S CHURCH **</u> | | | | | | | |
| 11.6331.1421 | HEALTH INSURANCE - OSJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.1431 | LIFE INSURANCE - OSJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.1441 | FICA/MEDICARE - OSJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.1461 | PERS - OSJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.1471 | WORKERS' COMP INSURANCE - OSJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.1530 | PROPERTY/BUILDING INSURANCE | 5,597.00 | .00 | 5,597.00 | .00 | .00 | 100.0 |
| 11.6331.1870 | OTHER PROFESSIONAL/CONTRACT SV | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.1940 | ADVERTISING | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.2010 | COMMUNICATIONS | 500.00 | 38.87 | 233.77 | .00 | 266.23 | 46.8 |
| 11.6331.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 250.00 | .00 | 282.00 | .00 | 32.00 | 112.8 |
| 11.6331.2070 | OFFICE SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.2071 | OPERATING SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.7001 | SALARIES - OSJ (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.7002 | SALARIES - JANITORIAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.7005 | BUILDING MAINT CONTRACTS | 2,000.00 | .00 | .00 | .00 | 2,000.00 | .0 |
| 11.6331.7010 | BLDG MAINT MATERIALS & SUPPLY | 1,000.00 | .00 | 160.00 | .00 | 840.00 | 16.0 |
| 11.6331.7011 | JANITORIAL SERVICES & SUPPLIES | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6331.7020 | UTILITIES - OSJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6331.7021 | UTILITIES - ELECTRIC | 2,100.00 | 276.78 | 1,208.01 | .00 | 891.99 | 57.5 |
| 11.6331.7022 | UTILITIES - WATER | 925.00 | 75.77 | 454.62 | .00 | 470.38 | 49.2 |
| 11.6331.7023 | UTILITIES - SEWER | 900.00 | 74.42 | 446.52 | .00 | 453.48 | 49.6 |
| 11.6331.7024 | UTILITIES - GARBAGE | 1,800.00 | 139.34 | 839.64 | .00 | 960.36 | 46.7 |
| 11.6331.7025 | UTILITIES - HEAT | 8,500.00 | 1,387.08 | 3,718.75 | .00 | 4,781.25 | 43.8 |
| 11.6331.8030 | MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL ** ST JOSEPH'S CHURCH ** | 24,072.00 | 1,992.26 | 12,940.31 | .00 | 11,131.69 | 53.8 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-------------------------------------|---|------------------|------------------|------------------|-----------------|------------------|--------------|
| <u>** MINI CONVENTION CENTER **</u> | | | | | | | |
| 11.6332.1421 | HEALTH INSURANCE - MCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.1431 | LIFE INSURANCE - MCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.1441 | FICA/MEDICARE - MCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.1461 | PERS - MCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.1471 | WORKERS' COMP INSURANCE - MCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.1530 | PROPERTY/BUILDING INSURANCE | 32,064.00 | .00 | 39,761.00 | .00 | 7,697.00- | 124.0 |
| 11.6332.1820 | ENGINEERING/ARCHITECTURAL SVCS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.1870 | OTHER PROFESSIONAL/CONTRACT SV | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6332.2010 | COMMUNICATIONS | 650.00 | 43.33 | 260.49 | .00 | 389.51 | 40.1 |
| 11.6332.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 250.00 | .00 | .00 | .00 | 250.00 | .0 |
| 11.6332.2071 | OPERATING SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.4050 | SMALL TOOLS & EQUIPMENT | 1,500.00 | 1,072.89 | 1,072.89 | .00 | 427.11 | 71.5 |
| 11.6332.4060 | TOOLS & EQ REPAIR & MAINT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.7001 | SALARIES - MCC (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.7002 | SALARIES - JANITORIAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.7005 | BUILDING MAINTENANCE CONTRACTS | 3,000.00 | .00 | .00 | .00 | 3,000.00 | .0 |
| 11.6332.7010 | BLDG MAINT MATERIALS & SUPPLY | 6,000.00 | 15,263.79 | 15,751.33 | 7,245.32 | 16,996.65- | 383.3 |
| 11.6332.7011 | JANITORIAL SERVICES & SUPPLIES | 1,100.00 | .00 | .00 | .00 | 1,100.00 | .0 |
| 11.6332.7020 | UTILITIES - MCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6332.7021 | UTILITIES - ELECTRIC | 5,800.00 | 539.28 | 2,343.31 | .00 | 3,456.69 | 40.4 |
| 11.6332.7022 | UTILITIES - WATER | 1,600.00 | 121.84 | 1,537.04 | .00 | 62.96 | 96.1 |
| 11.6332.7023 | UTILITIES - SEWER | 1,100.00 | 74.42 | 1,413.72 | .00 | 313.72- | 128.5 |
| 11.6332.7024 | UTILITIES - GARBAGE | 1,900.00 | 160.76 | 998.39 | .00 | 901.61 | 52.6 |
| 11.6332.7025 | UTILITIES - HEAT | 14,750.00 | 2,003.16 | 5,985.51 | .00 | 8,764.49 | 40.6 |
| | TOTAL ** MINI CONVENTION CENTER ** | 70,214.00 | 19,279.47 | 69,123.68 | 7,245.32 | 6,155.00- | 108.8 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-------------------------------------|---|------------------|-----------------|------------------|------------|------------------|-------------|
| <u>** PUBLIC WORKS BUILDING * *</u> | | | | | | | |
| 11.6334.1421 | HEALTH INSURANCE - PWKS BLDG | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6334.1431 | LIFE INSURANCE - PWKS BLDG | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6334.1441 | FICA/MEDICARE - PWKS BLDG | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6334.1461 | PERS - PWKS BLDG | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6334.1471 | WORKERS' COMP INS - PWKS BLDG | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6334.1530 | PROPERTY/BUILDING INSURANCE | 2,701.00 | .00 | 2,701.00 | .00 | .00 | 100.0 |
| 11.6334.1870 | OTHER PROFESSIONAL/CONTRACT SV | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6334.2012 | COMPUTER NETWORK/HARDWARE/SOFT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6334.4050 | SMALL TOOLS & EQUIPMENT | 10,000.00 | .00 | .00 | .00 | 10,000.00 | .0 |
| 11.6334.7001 | SALARIES - PUBLIC WORKS BLDG | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6334.7005 | BUILDING MAINTENANCE CONTRACTS | 100.00 | .00 | 60.00 | .00 | 40.00 | 60.0 |
| 11.6334.7010 | BLDG MAINT MATERIALS & SUPPLY | 6,000.00 | .00 | 1,634.61 | .00 | 4,365.39 | 27.2 |
| 11.6334.7011 | JANITORIAL SERVICES & SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6334.7020 | UTILITIES - PUBLIC WORKS BLDG | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6334.7021 | UTILITIES - ELECTRIC | 6,900.00 | 964.77 | 3,762.47 | .00 | 3,137.53 | 54.5 |
| 11.6334.7022 | UTILITIES - WATER | 925.00 | 75.77 | 454.62 | .00 | 470.38 | 49.2 |
| 11.6334.7023 | UTILITIES - SEWER | 925.00 | 74.42 | 446.52 | .00 | 478.48 | 48.3 |
| 11.6334.7024 | UTILITIES - GARBAGE | 875.00 | 69.66 | 419.80 | .00 | 455.20 | 48.0 |
| 11.6334.7025 | UTILITIES - HEAT | 19,500.00 | 5,250.22 | 12,492.16 | .00 | 7,007.84 | 64.1 |
| | TOTAL ** PUBLIC WORKS BUILDING * * | 47,926.00 | 6,434.84 | 21,971.18 | .00 | 25,954.82 | 45.8 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--|--------------------------------|------------------|-----------------|------------------|------------------|------------------|-------------|
| <u>** SENIOR CITIZENS BLDG * *</u> | | | | | | | |
| 11.6335.1421 | HEALTH INSURANCE - SCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6335.1431 | LIFE INSURANCE - SCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6335.1441 | FICA/MEDICARE - SCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6335.1461 | PERS - SCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6335.1471 | WORKERS' COMP INSURANCE - SCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6335.1530 | PROPERTY/BUILDING INSURANCE | 4,589.00 | .00 | 4,589.00 | .00 | .00 | 100.0 |
| 11.6335.1870 | OTHER PROFESSIONAL/CONTRACT SV | .00 | 1,690.50 | 1,939.25 | 14,190.75 | 16,130.00- | .0 |
| 11.6335.2012 | COMPUTER NETWORK/HARDWARE/SOFT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6335.2071 | OPERATING SUPPLIES | 6,000.00 | 593.68 | 3,126.21 | .00 | 2,873.79 | 52.1 |
| 11.6335.4050 | SMALL TOOLS & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6335.7001 | SALARIES - SCC (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6335.7002 | SALARIES - SCC JANITORIAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6335.7005 | BUILDING MAINTENANCE CONTRACTS | 31,500.00 | .00 | 1,574.00 | 1,284.00 | 28,642.00 | 9.1 |
| 11.6335.7010 | BLDG MAINT MATERIALS & SUPPLY | 2,500.00 | .00 | 136.20 | 85.00 | 2,278.80 | 8.9 |
| 11.6335.7020 | UTILITIES - SCC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6335.7021 | UTILITIES - ELECTRIC | 12,500.00 | 1,476.50 | 7,585.30 | .00 | 4,914.70 | 60.7 |
| 11.6335.7022 | UTILITIES - WATER | 3,000.00 | 210.60 | 1,300.80 | .00 | 1,699.20 | 43.4 |
| 11.6335.7023 | UTILITIES - SEWER | 1,800.00 | 119.06 | 759.00 | .00 | 1,041.00 | 42.2 |
| 11.6335.7024 | UTILITIES - GARBAGE | 5,650.00 | 443.82 | 2,674.40 | .00 | 2,975.60 | 47.3 |
| 11.6335.7025 | UTILITIES - HEAT | 12,800.00 | 1,673.08 | 5,414.17 | .00 | 7,385.83 | 42.3 |
| 11.6335.8030 | MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL ** SENIOR CITIZENS BLDG * * | | 80,339.00 | 6,207.24 | 29,098.33 | 15,559.75 | 35,680.92 | 55.6 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|----------------------|---------------------------------|------------|------------|------------|-----------|------------|-------|
| ** LANDFILL ** | | | | | | | |
| 11.6336.1101 | SALARIES-BEAM ROAD-OPERATORS | 58,783.45 | 7,456.45 | 35,997.49 | .00 | 22,785.96 | 61.2 |
| 11.6336.1102 | SALARIES-CNTRCRK-OPERATORS | 10,373.55 | .00 | 5,198.97 | .00 | 5,174.58 | 50.1 |
| 11.6336.1411 | ACCRUED PERSONAL LV - LANDFILL | 1,814.73 | .00 | .00 | .00 | 1,814.73 | .0 |
| 11.6336.1421 | HEALTH INSURANCE - LANDFILL | 10,275.36 | 301.68 | 6,941.45 | .00 | 3,333.91 | 67.6 |
| 11.6336.1431 | LIFE INSURANCE - LANDFILL | 138.00 | 4.06 | 89.83 | .00 | 48.17 | 65.1 |
| 11.6336.1441 | FICA/MEDICARE - LANDFILL | 5,290.51 | 570.41 | 3,151.49 | .00 | 2,139.02 | 59.6 |
| 11.6336.1461 | PERS - LANDFILL | 15,214.54 | 1,640.42 | 8,520.58 | .00 | 6,693.96 | 56.0 |
| 11.6336.1471 | WORKERS' COMP INS - LANDFILL | 4,384.55 | .00 | 4,384.55 | .00 | .00 | 100.0 |
| 11.6336.1520 | VEHICLE/EQ INSURANCE | 1,144.00 | .00 | 1,144.00 | .00 | .00 | 100.0 |
| 11.6336.1530 | PROPERTY/BUILDING INSURANCE | 1,870.00 | .00 | 1,870.00 | .00 | .00 | 100.0 |
| 11.6336.1820 | ENGINEERING/ARCHITECTURAL SVCS | 60,000.00 | 6,228.81 | 45,523.30 | 25,343.70 | 10,867.00- | 118.1 |
| 11.6336.1840 | SURVEY/APPRaisal SERVICES | 20,000.00 | .00 | .00 | .00 | 20,000.00 | .0 |
| 11.6336.1870 | OTHER PROFESSIONAL/CONTRACT SV | 10,000.00 | .00 | 5,707.25 | 915.00 | 3,377.75 | 66.2 |
| 11.6336.1940 | ADVERTISING | .00 | .00 | 183.60 | .00 | 183.60- | .0 |
| 11.6336.2010 | COMMUNICATIONS | 500.00 | 38.87 | 233.77 | .00 | 266.23 | 46.8 |
| 11.6336.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 100.00 | .00 | .00 | .00 | 100.00 | .0 |
| 11.6336.2030 | TRAVEL, TRAINING & RELATED COST | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6336.2071 | OPERATING SUPPLIES | 250.00 | .00 | 47.38 | .00 | 202.62 | 19.0 |
| 11.6336.3030 | RECYCLING CENTER | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6336.4010 | GAS & OIL SUPPLIES | 15,000.00 | .00 | 2,087.83 | .00 | 12,912.17 | 13.9 |
| 11.6336.4020 | VEHICLE/EQ PARTS & SUPPLY | 7,500.00 | 942.80 | 1,232.76 | .00 | 6,267.24 | 16.4 |
| 11.6336.4030 | VEHICLE/EQ MAINTENANCE | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6336.4040 | VEHICLE REGIS & PERMITS | 10.00 | .00 | 10.00 | .00 | .00 | 100.0 |
| 11.6336.4050 | SMALL TOOLS & EQUIPMENT | 2,000.00 | 133.12 | 133.12 | .00 | 1,866.88 | 6.7 |
| 11.6336.7001 | SALARIES-BLDG MTNC CC & BEAM | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6336.7005 | BUILDING MAINTENANCE CONTRACTS | 140.00 | .00 | .00 | .00 | 140.00 | .0 |
| 11.6336.7010 | BLDG MAINT MATERIALS & SUPPLY | 1,000.00 | .00 | 105.26 | .00 | 894.74 | 10.5 |
| 11.6336.7020 | UTILITIES - LANDFILL BUILDING | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6336.7021 | UTILITIES - ELECTRIC | 4,000.00 | 548.27 | 2,518.09 | .00 | 1,481.91 | 63.0 |
| 11.6336.7022 | UTILITIES - WATER | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6336.7023 | UTILITIES - SEWER | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6336.7024 | UTILITIES - GARBAGE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6336.7025 | UTILITIES - HEAT | 8,500.00 | 1,527.57 | 3,656.72 | .00 | 4,843.28 | 43.0 |
| 11.6336.7500 | DEBT PAYMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6336.8030 | MACHINERY & EQUIPMENT | 35,000.00 | .00 | 15,389.48 | .00 | 19,610.52 | 44.0 |
| TOTAL ** LANDFILL ** | | 273,788.69 | 19,392.46 | 144,126.92 | 26,258.70 | 103,403.07 | 62.2 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|------------------------------|---------------------------------|------------------|---------------|------------------|-----------------|-----------------------|
| ** CEMETERY * * | | | | | | |
| 11.6337.1101 | SALARIES - MORGUE | 36,223.00 | .00 | 6,621.09 | .00 | 29,601.91 18.3 |
| 11.6337.1411 | ACCRUED LEAVE - MORGUE | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.1421 | HEALTH INSURANCE - MORGUE | .00 | .00 | 757.21 | .00 | 757.21- .0 |
| 11.6337.1431 | LIFE INSURANCE - MORGUE | .00 | .00 | 7.95 | .00 | 7.95- .0 |
| 11.6337.1441 | FICA/MEDICARE - MORGUE | 2,771.05 | .00 | 506.52 | .00 | 2,264.53 18.3 |
| 11.6337.1461 | PERS - MORGUE | .00 | .00 | 461.06 | .00 | 461.06- .0 |
| 11.6337.1471 | WORKERS' COMP INS - MORGUE | 1,227.57 | .00 | 1,227.57 | .00 | .00 100.0 |
| 11.6337.1520 | VEHICLE/EQ INSURANCE | 97.00 | .00 | 97.00 | .00 | .00 100.0 |
| 11.6337.1530 | PROPERTY/BUILDING INSURANCE | 926.00 | .00 | 926.00 | .00 | .00 100.0 |
| 11.6337.1840 | SURVEY/APPRaisal SERVICES | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.1870 | OTHER PROFESSIONAL/CONTRACT SV | 4,000.00 | .00 | .00 | .00 | 4,000.00 .0 |
| 11.6337.1940 | ADVERTISING | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.2010 | COMMUNICATIONS | 300.00 | 53.28 | 107.61 | .00 | 192.39 35.9 |
| 11.6337.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 1,750.00 | .00 | .00 | .00 | 1,750.00 .0 |
| 11.6337.2030 | TRAVEL, TRAINING & RELATED COST | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.2040 | UNIFORM/CLOTHING | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.2070 | OFFICE SUPPLIES | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.2071 | OPERATING SUPPLIES | 1,200.00 | .00 | .00 | .00 | 1,200.00 .0 |
| 11.6337.4010 | GAS & OIL SUPPLIES | 200.00 | .00 | .00 | .00 | 200.00 .0 |
| 11.6337.4020 | VEHICLE/EQ PARTS & SUPPLY | 1,500.00 | .00 | 77.18 | .00 | 1,422.82 5.2 |
| 11.6337.4030 | VEHICLE/EQ MAINTENANCE | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.4040 | VEHICLE REGIS & PERMITS | 10.00 | .00 | .00 | .00 | 10.00 .0 |
| 11.6337.4050 | SMALL TOOLS & EQUIPMENT | 1,000.00 | .00 | .00 | 1,596.41 | 596.41- 159.6 |
| 11.6337.4060 | TOOLS & EQ REPAIR & MAINT | 900.00 | .00 | 83.94 | .00 | 816.06 9.3 |
| 11.6337.4080 | ROAD MAINTENANCE MATERIALS | 5,000.00 | .00 | .00 | .00 | 5,000.00 .0 |
| 11.6337.7001 | SALARIES - MORGUE (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.7005 | BUILDING MAINTENANCE CONTRACTS | 1,500.00 | .00 | .00 | .00 | 1,500.00 .0 |
| 11.6337.7010 | BLDG MAINT MATERIALS & SUPPLY | 2,000.00 | .00 | 670.00 | .00 | 1,330.00 33.5 |
| 11.6337.7011 | JANITORIAL SERVICES & SUPPLIES | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.7020 | UTILITIES - MORGUE BUILDING | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.7021 | UTILITIES - ELECTRIC | 7,500.00 | 329.01 | 4,161.38 | .00 | 3,338.62 55.5 |
| 11.6337.7022 | UTILITIES - WATER | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.7023 | UTILITIES - SEWER | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.7024 | UTILITIES - GARBAGE | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.7025 | UTILITIES - HEAT | 1,000.00 | 184.85 | 489.70 | .00 | 510.30 49.0 |
| 11.6337.7540 | CREDIT CARD SERVICE FEES | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.8010 | LAND/BUILDINGS & IMPROVEMENTS | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6337.8030 | MACHINERY & EQUIPMENT | 2,000.00 | .00 | .00 | 7,790.08 | 5,790.08- 389.5 |
| TOTAL ** CEMETERY * * | | 71,104.62 | 567.14 | 16,194.21 | 9,386.49 | 45,523.92 36.0 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|-----------|------------|-----------|----------|-----------|--------|
| <u>** PARK/PLAYGROUND/LIGHT **</u> | | | | | | |
| 11.6338.1421 HEALTH INSURANCE - PARKS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.1431 LIFE INSURANCE - PARKS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.1441 FICA/MEDICARE - PARKS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.1461 PERS - PARKS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.1471 WORKERS' COMP INS - PARKS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.1520 VEHICLE INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.1820 ENGINEERING/ARCHITECTURAL SVCS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.1870 OTHER PROFESSIONAL/CONTRACT SV | 1,500.00 | .00 | 2,512.00 | .00 | 1,012.00- | 167.5 |
| 11.6338.1940 ADVERTISING | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.2012 COMPUTER NETWORK/HARDWARE/SOFT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.2071 OPERATING SUPPLIES | 100.00 | .00 | .00 | .00 | 100.00 | .0 |
| 11.6338.2210 CITY BEAUTIFICATION/BETTERMENT | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .0 |
| 11.6338.4010 GAS & OIL SUPPLIES | 100.00 | .00 | 145.11 | .00 | 45.11- | 145.1 |
| 11.6338.4020 VEHICLE/EQ PARTS & SUPPLY | 500.00 | .00 | 459.15 | .00 | 40.85 | 91.8 |
| 11.6338.4050 SMALL TOOLS & EQUIPMENT | 500.00 | .00 | 6,805.47 | 486.55 | 6,792.02- | 1458.4 |
| 11.6338.4080 ROAD MAINTENANCE MATERIALS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.7001 SALARIES - PARKS/PLAYGROUNDS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.7002 SALARIES - MONUMENTS, SIGNS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.7005 BUILDING MAINTENANCE CONTRACTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.7010 BLDG MAINT MATERIALS & SUPPLY | 10,000.00 | 97.75 | 1,825.30 | 1,845.97 | 6,328.73 | 36.7 |
| 11.6338.7020 UTILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.7021 UTILITIES - ELECTRIC | 21,500.00 | 3,508.49 | 8,872.05 | .00 | 12,627.95 | 41.3 |
| 11.6338.7022 UTILITIES - WATER | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.7023 UTILITIES - SEWER | 600.00 | .00 | .00 | .00 | 600.00 | .0 |
| 11.6338.7024 UTILITIES - GARBAGE | 7,600.00 | 597.44 | 3,600.20 | .00 | 3,999.80 | 47.4 |
| 11.6338.7025 UTILITIES - HEAT | 2,600.00 | 373.07 | 938.13 | .00 | 1,661.87 | 36.1 |
| 11.6338.8010 LAND/BUILDINGS & IMPROVEMENTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6338.8030 MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| | | | | | | |
| TOTAL ** PARK/PLAYGROUND/LIGHT ** | 60,000.00 | 4,576.75 | 25,157.41 | 2,332.52 | 32,510.07 | 45.8 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-------------------------------------|---------------------------------|---------------------|-------------------|-------------------|------------------|------------------------|
| ** ROAD MAINTENANCE ** | | | | | | |
| 11.6339.1101 | SALARIES - SUPER/ENGINEER | .00 | .00 | .00 | .00 | .00 |
| 11.6339.1102 | SALARIES - OPERATORS | 239,629.00 | 28,047.51 | 96,959.06 | .00 | 142,669.94 40.5 |
| 11.6339.1103 | SALARIES - VEH MAINTENANCE | .00 | .00 | .00 | .00 | .00 |
| 11.6339.1104 | SALARIES - SNOWDUMPS,DRAINS | .00 | .00 | .00 | .00 | .00 |
| 11.6339.1105 | SALARIES - TEMPORARY HELP | 35,000.00 | 4,079.16 | 13,713.72 | .00 | 21,286.28 39.2 |
| 11.6339.1201 | SALARIES - OVERTIME | 52,000.00 | 21,806.25 | 26,727.71 | .00 | 25,272.29 51.4 |
| 11.6339.1411 | ACCRUED PERSONAL LV-OPERATORS | 3,000.00 | .00 | (631.67) | .00 | 3,631.67 (21.1) |
| 11.6339.1421 | HEALTH INS - OPERATORS | 57,451.94 | 6,896.28 | 26,598.72 | .00 | 30,853.22 46.3 |
| 11.6339.1431 | LIFE INSURANCE - OPERATORS | 478.53 | 57.85 | 242.47 | .00 | 236.06 50.7 |
| 11.6339.1441 | FICA/MEDICARE - OPERATORS | 24,987.13 | 4,125.87 | 10,511.14 | .00 | 14,475.99 42.1 |
| 11.6339.1461 | PERS - OPERATORS | 61,658.52 | 10,481.44 | 26,653.44 | .00 | 35,005.08 43.2 |
| 11.6339.1471 | WORKERS' COMP INS - OPERATORS | 20,708.28 | .00 | 26,231.33 | .00 | 5,523.05- 126.7 |
| 11.6339.1520 | VEHICLE INSURANCE | 19,032.00 | .00 | 19,032.00 | .00 | .00 100.0 |
| 11.6339.1530 | PROPERTY/BUILDING INSURANCE | 1,453.00 | .00 | 1,453.00 | .00 | .00 100.0 |
| 11.6339.1820 | ENGINEERING/ARCHITECTURAL SVCS | .00 | .00 | .00 | .00 | .00 |
| 11.6339.1840 | SURVEY/APPRaisal SERVICES | .00 | .00 | .00 | .00 | .00 |
| 11.6339.1860 | SNOW REMOVAL | 90,000.00 | 73,080.00 | 80,180.00 | .00 | 9,820.00 89.1 |
| 11.6339.1870 | OTHER PROFESSIONAL/CONTRACT SV | .00 | .00 | .00 | .00 | .00 |
| 11.6339.1940 | ADVERTISING | 1,500.00 | 632.40 | 2,590.80 | .00 | 1,090.80- 172.7 |
| 11.6339.2010 | COMMUNICATIONS | 800.00 | 174.12 | 322.04 | .00 | 477.96 40.3 |
| 11.6339.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 4,500.00 | .00 | 4,214.00 | .00 | 286.00 93.6 |
| 11.6339.2020 | DUES & MEMBERSHIPS | .00 | .00 | .00 | .00 | .00 |
| 11.6339.2030 | TRAVEL, TRAINING & RELATED COST | .00 | .00 | 876.00 | .00 | 876.00- .0 |
| 11.6339.2040 | UNIFORM/CLOTHING | 500.00 | .00 | 120.50 | .00 | 379.50 24.1 |
| 11.6339.2070 | OFFICE SUPPLIES | 100.00 | .00 | 28.90 | .00 | 71.10 28.9 |
| 11.6339.2071 | OPERATING SUPPLIES | 2,000.00 | 504.93 | 5,944.69 | 166.77 | 4,111.46- 305.6 |
| 11.6339.4010 | GAS & OIL SUPPLIES | 100,000.00 | 20,777.11 | 43,687.61 | .00 | 56,312.39 43.7 |
| 11.6339.4020 | VEHICLE/EQ PARTS & SUPPLY | 110,000.00 | 16,363.35 | 87,355.83 | 136.01 | 22,508.16 79.5 |
| 11.6339.4030 | VEHICLE/EQ MAINTENANCE | 25,000.00 | .00 | 5,690.74 | .00 | 19,309.26 22.8 |
| 11.6339.4040 | VEHICLE REGIS & PERMITS | 4,000.00 | .00 | 20.00 | 1,320.00 | 2,660.00 33.5 |
| 11.6339.4050 | SMALL TOOLS & EQUIPMENT | 8,000.00 | .00 | 969.54 | .00 | 7,030.46 12.1 |
| 11.6339.4060 | TOOLS & EQ REPAIR & MAINT | 1,000.00 | .00 | 372.51 | .00 | 627.49 37.3 |
| 11.6339.4080 | ROAD MAINTENANCE MATERIALS | 250,000.00 | .00 | 69,533.54 | 45,980.32 | 134,486.14 46.2 |
| 11.6339.7001 | SALARIES GGG BLDG MAINT | .00 | .00 | .00 | .00 | .00 |
| 11.6339.7005 | BUILDING MAINTENANCE CONTRACTS | .00 | .00 | 60.00 | .00 | 60.00- .0 |
| 11.6339.7010 | BLDG MAINT MATERIALS & SUPPLY | 2,500.00 | 97.80 | 2,819.65 | .00 | 319.65- 112.8 |
| 11.6339.7011 | JANITORIAL SERVICES & SUPPLIES | 250.00 | .00 | .00 | .00 | 250.00 .0 |
| 11.6339.7021 | UTILITIES - ELECTRIC | 20,000.00 | 360.43 | 9,856.43 | .00 | 10,143.57 49.3 |
| 11.6339.7022 | UTILITIES - WATER | .00 | .00 | .00 | .00 | .00 |
| 11.6339.7025 | UTILITIES - HEAT | 9,600.00 | 1,514.14 | 3,195.74 | .00 | 6,404.26 33.3 |
| 11.6339.7540 | BANKING/CREDIT CARD FEES | .00 | .00 | .00 | .00 | .00 |
| 11.6339.8030 | MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 |
| TOTAL ** ROAD MAINTENANCE ** | | 1,145,148.40 | 188,998.64 | 565,329.44 | 47,603.10 | 532,215.86 53.5 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-------------------------------|---------------------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------|
| ** RECREATION ** | | | | | | | |
| 11.6410.1101 | SALARIES - NRC DIRECTOR | 105,324.00 | 11,970.41 | 54,612.34 | .00 | 50,711.66 | 51.9 |
| 11.6410.1102 | SALARIES - STAFF | 206,696.00 | 17,972.06 | 69,689.92 | .00 | 137,006.08 | 33.7 |
| 11.6410.1103 | SALARIES - STAFF JANITOR | 46,576.00 | 5,160.80 | 22,300.52 | .00 | 24,275.48 | 47.9 |
| 11.6410.1104 | SALARIES - BOWLING ALLEY STAFF | 10,500.00 | 1,218.75 | 3,587.50 | .00 | 6,912.50 | 34.2 |
| 11.6410.1105 | SALARIES - LABORER | 9,469.00 | .00 | 6,972.48 | .00 | 2,496.52 | 73.6 |
| 11.6410.1201 | SALARIES - OVERTIME | 5,000.00 | 2,665.69 | 4,972.21 | .00 | 27.79 | 99.4 |
| 11.6410.1411 | ACCRUED PERSONAL LEAVE - NRC | 20,000.00 | 20,001.19 | 20,500.59 | .00 | 500.59- | 102.5 |
| 11.6410.1421 | HEALTH INSURANCE - NRC | 60,782.88 | 4,199.80 | 31,898.60 | .00 | 28,884.28 | 52.5 |
| 11.6410.1431 | LIFE INSURANCE - NRC | 706.92 | 46.94 | 328.58 | .00 | 378.34 | 46.5 |
| 11.6410.1441 | FICA/MEDICARE - NRC | 29,342.72 | 4,512.70 | 13,971.70 | .00 | 15,371.02 | 47.6 |
| 11.6410.1461 | PERS - NRC | 56,980.00 | 6,660.53 | 27,907.00 | .00 | 29,073.00 | 49.0 |
| 11.6410.1471 | WORKERS' COMP INSURANCE - NRC | 8,903.66 | .00 | 8,439.68 | .00 | 463.98 | 94.8 |
| 11.6410.1520 | VEHICLE INSURANCE | 418.00 | .00 | 418.00 | .00 | .00 | 100.0 |
| 11.6410.1530 | PROPERTY/BUILDING INSURANCE | 12,430.00 | .00 | 12,430.00 | .00 | .00 | 100.0 |
| 11.6410.1870 | OTHER PROFESSIONAL/CONTRACT SV | 10,000.00 | 104.32 | 1,503.76 | 8,000.00 | 496.24 | 95.0 |
| 11.6410.1940 | ADVERTISING | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6410.2010 | COMMUNICATIONS | 5,000.00 | 471.54 | 2,105.91 | 1,224.86 | 1,669.23 | 66.6 |
| 11.6410.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 1,700.00 | .00 | .00 | .00 | 1,700.00 | .0 |
| 11.6410.2020 | DUES & MEMBERSHIPS | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6410.2030 | TRAVEL, TRAINING & RELATED COST | 6,000.00 | .00 | 3,642.62 | .00 | 2,357.38 | 60.7 |
| 11.6410.2040 | UNIFORM/CLOTHING | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6410.2070 | OFFICE SUPPLIES | 500.00 | .00 | 71.52 | 102.60 | 325.88 | 34.8 |
| 11.6410.2071 | OPERATING SUPPLIES | 7,000.00 | 585.20 | 745.27 | 2,373.35 | 3,881.38 | 44.6 |
| 11.6410.2073 | RESALE SUPPLIES | 8,000.00 | .00 | 2,096.67 | 4,931.71 | 971.62 | 87.9 |
| 11.6410.2078 | YOUTH PROGRAMS SUPPLIES | 1,250.00 | .00 | .00 | .00 | 1,250.00 | .0 |
| 11.6410.3010 | SPONSORSHIP/DONATIONS/CONTRIB | 3,000.00 | .00 | .00 | .00 | 3,000.00 | .0 |
| 11.6410.4010 | GAS & OIL SUPPLIES | 2,000.00 | 118.76 | 523.42 | .00 | 1,476.58 | 26.2 |
| 11.6410.4020 | VEHICLE/EQ PARTS & SUPPLY | 1,500.00 | .00 | 47.36 | .00 | 1,452.64 | 3.2 |
| 11.6410.4030 | VEHICLE/EQ MAINTENANCE | 2,500.00 | .00 | .00 | .00 | 2,500.00 | .0 |
| 11.6410.4040 | VEHICLE REGIS & PERMITS | 10.00 | .00 | .00 | .00 | 10.00 | .0 |
| 11.6410.4050 | SMALL TOOLS & EQUIPMENT | 2,000.00 | .00 | 430.96 | 135.38 | 1,433.66 | 28.3 |
| 11.6410.4060 | TOOLS & EQ REPAIR & MAINT | 3,500.00 | 2,186.58 | 2,664.81 | .00 | 835.19 | 76.1 |
| 11.6410.7001 | SALARIES - NRC (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6410.7002 | SALARIES - JANITORIAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6410.7005 | BUILDING MAINTENANCE CONTRACTS | 2,000.00 | .00 | 180.00 | .00 | 1,820.00 | 9.0 |
| 11.6410.7010 | BLDG MAINT MATERIALS & SUPPLY | 23,000.00 | 1,585.98 | 6,058.42 | 339.60 | 16,601.98 | 27.8 |
| 11.6410.7011 | JANITORIAL SERVICES & SUPPLIES | 7,500.00 | .00 | .00 | .00 | 7,500.00 | .0 |
| 11.6410.7020 | UTILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6410.7021 | UTILITIES - ELECTRIC | 42,500.00 | 3,520.35 | 19,180.21 | .00 | 23,319.79 | 45.1 |
| 11.6410.7022 | UTILITIES - WATER | 8,000.00 | 487.32 | 2,824.72 | .00 | 5,175.28 | 35.3 |
| 11.6410.7023 | UTILITIES - SEWER | 6,500.00 | 327.38 | 1,845.24 | .00 | 4,654.76 | 28.4 |
| 11.6410.7024 | UTILITIES - GARBAGE | 7,600.00 | 597.44 | 3,600.20 | .00 | 3,999.80 | 47.4 |
| 11.6410.7025 | UTILITIES - HEAT | 51,000.00 | 6,743.52 | 21,238.67 | .00 | 29,761.33 | 41.6 |
| 11.6410.7540 | CREDIT CARD SERVICE FEES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6410.8030 | MACHINERY & EQUIPMENT | 10,000.00 | .00 | 1,231.02 | .00 | 8,768.98 | 12.3 |
| TOTAL ** RECREATION ** | | 785,689.18 | 91,137.26 | 348,019.90 | 17,107.50 | 420,561.78 | 46.5 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|----------------------------|----------------------------------|------------------|------------------|------------------|-----------------|------------------|-------------|
| <u>** SWIMMING POOL **</u> | | | | | | | |
| 11.6420.1101 | SALARIES - POOL MGR, ASSISTANT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.1102 | SALARIES - POOL LIFEGUARDS | 30,000.00 | 1,969.27 | 10,801.06 | .00 | 19,198.94 | 36.0 |
| 11.6420.1103 | SALARIES - CLERICAL ASSISTANT | 3,000.00 | .00 | .00 | .00 | 3,000.00 | .0 |
| 11.6420.1201 | SALARIES - OVERTIME | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.1411 | ACCRUED PERSONAL LEAVE - POOL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.1421 | HEALTH INSURANCE - POOL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.1431 | LIFE INSURANCE - POOL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.1441 | FICA/MEDICARE - POOL | 2,524.50 | 150.69 | 826.38 | .00 | 1,698.12 | 32.7 |
| 11.6420.1461 | PERS - POOL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.1471 | WORKERS' COMP INSURANCE | 1,479.55 | .00 | 1,479.55 | .00 | .00 | 100.0 |
| 11.6420.1530 | PROPERTY/BUILDING INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.1870 | OTHER PROFESSIONAL/CONTRACT SV | 3,000.00 | .00 | .00 | .00 | 3,000.00 | .0 |
| 11.6420.1940 | ADVERTISING | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.2010 | COMMUNICATIONS | 500.00 | 39.87 | 239.77 | .00 | 260.23 | 48.0 |
| 11.6420.2012 | COMPUTER NETWORK/HARDWARE/SOFT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.2030 | TRAVEL, TRAINING & RELATED COST | 4,000.00 | .00 | 1,528.69 | .00 | 2,471.31 | 38.2 |
| 11.6420.2070 | OFFICE SUPPLIES | 300.00 | .00 | .00 | 51.30 | 248.70 | 17.1 |
| 11.6420.2071 | OPERATING SUPPLIES | 4,500.00 | .00 | 2,317.01 | 568.90 | 1,614.09 | 64.1 |
| 11.6420.2073 | RESALE SUPPLIES | 1,250.00 | .00 | .00 | .00 | 1,250.00 | .0 |
| 11.6420.4050 | SMALL TOOLS & EQUIPMENT | 1,800.00 | .00 | 12.96 | 250.00 | 1,537.04 | 14.6 |
| 11.6420.4060 | TOOLS & EQ REPAIR & MAINT | 1,500.00 | .00 | .00 | .00 | 1,500.00 | .0 |
| 11.6420.7001 | SALARIES - POOL (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.7002 | POOL JANITORIAL CONTRACT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.7005 | BUILDING MAINTENANCE CONTRACTS | 25,000.00 | 18,656.78 | 28,756.78 | .00 | 3,756.78- | 115.0 |
| 11.6420.7010 | BLDG MAINT MATERIALS & SUPPLY | 10,000.00 | .00 | 1,570.50 | 383.56 | 8,045.94 | 19.5 |
| 11.6420.7011 | JANITORIAL SERVICES & SUPPLIES | 250.00 | .00 | .00 | .00 | 250.00 | .0 |
| 11.6420.7020 | SWIMMING POOL UTILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.7021 | UTILITIES - ELECTRIC | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.7022 | UTILITIES - WATER | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.7023 | UTILITIES - SEWER | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.7025 | UTILITIES - HEAT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6420.8030 | MACHINERY & EQUIPMENT | 10,000.00 | .00 | .00 | .00 | 10,000.00 | .0 |
| | TOTAL ** SWIMMING POOL ** | 99,104.05 | 20,816.61 | 47,532.70 | 1,253.76 | 50,317.59 | 49.2 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--------------------|---------------------------------|------------|------------|------------|----------|------------|-------|
| ** MUSEUM ** | | | | | | | |
| 11.6510.1101 | SALARIES - MUSEUM DIRECTOR | 88,587.00 | 10,281.60 | 44,715.26 | .00 | 43,871.74 | 50.5 |
| 11.6510.1102 | SALARIES - MUSEUM STAFF | 59,272.00 | 5,024.27 | 12,254.27 | .00 | 47,017.73 | 20.7 |
| 11.6510.1103 | SALARIES - MUSEUM AIDE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6510.1104 | SALARIES - TEMPORARY HIRE | .00 | .00 | 1,474.12 | .00 | 1,474.12- | .0 |
| 11.6510.1201 | SALARIES - OVERTIME | 2,000.00 | .00 | 1,030.40 | .00 | 969.60 | 51.5 |
| 11.6510.1411 | ACCRUED PERSONAL LV - MUSEUM | 4,166.26 | .00 | .00 | .00 | 4,166.26 | .0 |
| 11.6510.1421 | HEALTH INSURANCE - MUSEUM | 35,094.48 | 2,490.96 | 13,164.62 | .00 | 21,929.86 | 37.5 |
| 11.6510.1431 | LIFE INSURANCE - MUSEUM | 359.10 | 23.94 | 107.73 | .00 | 251.37 | 30.0 |
| 11.6510.1441 | FICA/MEDICARE - MUSEUM | 11,464.20 | 1,170.89 | 4,549.76 | .00 | 6,914.44 | 39.7 |
| 11.6510.1461 | PERS - MUSEUM | 32,968.98 | 3,367.29 | 12,250.92 | .00 | 20,718.06 | 37.2 |
| 11.6510.1471 | WORKERS' COMP INS - MUSEUM | 479.55 | .00 | 479.55 | .00 | .00 | 100.0 |
| 11.6510.1530 | PROPERTY/BUILDING INSURANCE | 18,709.04 | .00 | 18,709.04 | .00 | .00 | 100.0 |
| 11.6510.1870 | OTHER PROFESSIONAL/CONTRACT SV | 17,500.00 | 103.92 | 4,576.66 | 1,101.42 | 11,821.92 | 32.5 |
| 11.6510.1940 | ADVERTISING | 1,000.00 | .00 | 775.20 | .00 | 224.80 | 77.5 |
| 11.6510.2010 | COMMUNICATIONS | 1,700.00 | 235.05 | 570.43 | .00 | 1,129.57 | 33.6 |
| 11.6510.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 3,000.00 | .00 | 1,969.70 | .00 | 1,030.30 | 65.7 |
| 11.6510.2020 | DUES & MEMBERSHIPS | 500.00 | 100.00 | 250.00 | .00 | 250.00 | 50.0 |
| 11.6510.2030 | TRAVEL, TRAINING & RELATED COST | 4,000.00 | .00 | 320.34 | .00 | 3,679.66 | 8.0 |
| 11.6510.2070 | OFFICE SUPPLIES | 350.00 | .00 | 35.39 | .00 | 314.61 | 10.1 |
| 11.6510.2071 | OPERATING SUPPLIES | 2,500.00 | 341.55 | 1,359.09 | 1,059.54 | 81.37 | 96.8 |
| 11.6510.2073 | RESALE SUPPLIES | 2,000.00 | .00 | 1,307.09 | .00 | 692.91 | 65.4 |
| 11.6510.2703 | EXHIBITS/ARTIFACTS | 28,000.00 | 500.00 | 5,108.85 | 25.00 | 22,866.15 | 18.3 |
| 11.6510.2704 | RECRUITMENT | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6510.2705 | INVENTORY ARCHIVE | 2,000.00 | 802.25 | 802.25 | 185.95 | 1,011.80 | 49.4 |
| 11.6510.3010 | SPONSORSHIP/DONATION/CONTRIBUT | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6510.4050 | SMALL TOOLS & EQUIPMENT | 300.00 | .00 | .00 | .00 | 300.00 | .0 |
| 11.6510.4060 | TOOLS & EQ REPAIR & MAINT | 200.00 | .00 | .00 | .00 | 200.00 | .0 |
| 11.6510.7001 | SALARIES - MUSEUM (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6510.7002 | SALARIES - JANITORIAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6510.7005 | BUILDING MAINTENANCE CONTRACTS | 1,000.00 | .00 | .00 | .00 | 1,000.00 | .0 |
| 11.6510.7010 | BLDG MAINT MATERIALS & SUPPLY | 7,500.00 | 18.60 | 3,373.22 | .00 | 4,126.78 | 45.0 |
| 11.6510.7011 | JANITORIAL SERVICES & SUPPLIES | 750.00 | 1,064.00 | 4,102.00 | .00 | 3,352.00- | 546.9 |
| 11.6510.7020 | BUILDING UTILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6510.7021 | UTILITIES - ELECTRIC 56% | 7,000.00 | 706.89 | 3,100.86 | .00 | 3,899.14 | 44.3 |
| 11.6510.7022 | UTILITIES - WATER 56% | 1,900.00 | 154.85 | 929.10 | .00 | 970.90 | 48.9 |
| 11.6510.7023 | UTILITIES - SEWER 56% | 500.00 | 41.67 | 250.02 | .00 | 249.98 | 50.0 |
| 11.6510.7024 | UTILITIES - GARBAGE 56% | 500.00 | 39.01 | 235.10 | .00 | 264.90 | 47.0 |
| 11.6510.7025 | UTILITIES - HEAT 56% | 26,650.00 | 2,697.32 | 9,214.33 | .00 | 17,435.67 | 34.6 |
| 11.6510.7530 | CASH - OVER/SHORT | 5.00 | .00 | .00 | .00 | 5.00 | .0 |
| 11.6510.7540 | CREDIT CARD SERVICE FEES | 5.00 | .13 | 4.50 | .00 | .50 | 90.0 |
| 11.6510.8030 | MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL ** MUSEUM ** | | 362,460.61 | 29,164.19 | 147,019.80 | 2,371.91 | 213,068.90 | 41.2 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---------------------|---------------------------------|------------|------------|------------|---------|------------|-------|
| ** LIBRARY ** | | | | | | | |
| 11.6520.1101 | SALARIES - LIBRARIAN | 94,517.00 | 11,745.72 | 48,715.27 | .00 | 45,801.73 | 51.5 |
| 11.6520.1102 | SALARIES - LIBRARY STAFF | 79,297.00 | 4,854.99 | 24,678.96 | .00 | 54,618.04 | 31.1 |
| 11.6520.1103 | SALARIES - LIBRARY AIDE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6520.1201 | SALARIES - OVERTIME | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6520.1411 | ACCRUED PERSONAL LV - LIBRARY | 4,857.56 | .00 | 1,617.72 | .00 | 3,239.84 | 33.3 |
| 11.6520.1421 | HEALTH INSURANCE - LIBRARY | 43,435.44 | 3,293.86 | 22,865.12 | .00 | 20,570.32 | 52.6 |
| 11.6520.1431 | LFIE INSURANCE - LIBRARY | 287.28 | 21.61 | 157.76 | .00 | 129.52 | 54.9 |
| 11.6520.1441 | FICA/MEDICARE - LIBRARY | 13,296.77 | 1,265.56 | 5,719.09 | .00 | 7,577.68 | 43.0 |
| 11.6520.1461 | PERS - LIBRARY | 37,621.10 | 3,474.35 | 14,854.04 | .00 | 22,767.06 | 39.5 |
| 11.6520.1471 | WORKERS' COMP INS - LIBRARY | 556.21 | .00 | 520.83 | .00 | 35.38 | 93.6 |
| 11.6520.1530 | PROPERTY/BUILDING INSURANCE | 7,684.07 | .00 | 7,684.07 | .00 | .00 | 100.0 |
| 11.6520.1870 | OTHER PROFESSIONAL/CONTRACT SV | 3,000.00 | 104.32 | 1,565.60 | .00 | 1,434.40 | 52.2 |
| 11.6520.1940 | ADVERTISING | 800.00 | .00 | 173.40 | .00 | 626.60 | 21.7 |
| 11.6520.2010 | COMMUNICATIONS | 6,500.00 | 444.86 | 2,023.28 | .00 | 4,476.72 | 31.1 |
| 11.6520.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 1,500.00 | .00 | 1,170.70 | .00 | 329.30 | 78.1 |
| 11.6520.2020 | DUES & MEMBERSHIPS | 350.00 | .00 | 100.00 | .00 | 250.00 | 28.6 |
| 11.6520.2030 | TRAVEL, TRAINING & RELATED COST | 2,000.00 | .00 | 300.00 | .00 | 1,700.00 | 15.0 |
| 11.6520.2050 | AUDIO/VISUAL MATERIALS | 1,000.00 | .00 | 333.76 | .00 | 666.24 | 33.4 |
| 11.6520.2060 | BOOKS, PERIODICALS & SUBSCRIPT | 13,000.00 | .00 | 16,124.54 | 484.75 | 3,609.29- | 127.8 |
| 11.6520.2070 | OFFICE SUPPLIES | 2,000.00 | .00 | 84.24 | .00 | 1,915.76 | 4.2 |
| 11.6520.2071 | OPERATING SUPPLIES | 11,500.00 | 2,364.73 | 6,672.97 | 244.07 | 4,582.96 | 60.2 |
| 11.6520.4050 | SMALL TOOLS & EQUIPMENT | 150.00 | .00 | 150.00 | .00 | .00 | 100.0 |
| 11.6520.4060 | TOOLS & EQ REPAIR & MAINT | 150.00 | .00 | .00 | .00 | 150.00 | .0 |
| 11.6520.7001 | SALARIES - LIBRARY (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6520.7002 | SALARIES - JANITORIAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6520.7005 | BUILDING MAINTENANCE CONTRACTS | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6520.7010 | BLDG MAINT MATERIALS & SUPPLY | 3,200.00 | 35.64 | 1,789.51 | .00 | 1,410.49 | 55.9 |
| 11.6520.7011 | JANITORIAL SERVICES & SUPPLIES | 500.00 | 437.00 | 1,684.75 | .00 | 1,184.75- | 337.0 |
| 11.6520.7020 | BUILDING UTILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6520.7021 | UTILITIES - ELECTRIC 23% | 2,925.00 | 290.33 | 1,273.56 | .00 | 1,651.44 | 43.5 |
| 11.6520.7022 | UTILITIES - WATER 23% | 775.00 | 63.60 | 381.60 | .00 | 393.40 | 49.2 |
| 11.6520.7023 | UTILITIES - SEWER 23% | 210.00 | 17.12 | 102.72 | .00 | 107.28 | 48.9 |
| 11.6520.7024 | UTILITIES - GARBAGE 23% | 210.00 | 16.02 | 96.56 | .00 | 113.44 | 46.0 |
| 11.6520.7025 | UTILITIES - HEAT 23% | 11,000.00 | 1,107.83 | 3,784.46 | .00 | 7,215.54 | 34.4 |
| 11.6520.8030 | MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL ** LIBRARY ** | | 342,822.43 | 29,537.54 | 164,624.51 | 728.82 | 177,469.10 | 48.2 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---------------------------|---------------------------------|------------------|-----------------|------------------|------------|------------------|-------------|
| <u>** RFB KATIRVIK **</u> | | | | | | | |
| 11.6570.1421 | HEALTH INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6570.1431 | LIFE INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6570.1441 | FICA/MEDICARE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6570.1461 | PERS | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6570.1471 | WORKERS' COMP INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6570.1530 | PROPERTY/BUILDING INSURANCE | 7,015.89 | .00 | 7,015.89 | .00 | .00 | 100.0 |
| 11.6570.1870 | OTHER PROFESSIONAL/CONTRACT SV | 500.00 | .00 | 175.84 | .00 | 324.16 | 35.2 |
| 11.6570.2010 | COMMUNICATIONS | 125.00 | 8.16 | 49.07 | .00 | 75.93 | 39.3 |
| 11.6570.2071 | OPERATING SUPPLIES | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 11.6570.4050 | SMALL TOOLS & EQUIPMENT | 200.00 | .00 | .00 | .00 | 200.00 | .0 |
| 11.6570.7001 | SALARIES - RFB KAT (BLDG MTNC) | .00 | .00 | .00 | .00 | .00 | .0 |
| 11.6570.7005 | BUILDING MAINTENANCE CONTRACTS | 250.00 | .00 | .00 | .00 | 250.00 | .0 |
| 11.6570.7010 | BLDG MAINT MATERIALS & SUPPLY | 3,500.00 | 6.98 | 1,642.52 | .00 | 1,857.48 | 46.9 |
| 11.6570.7011 | JANITORIAL SERVICES & SUPPLIES | 400.00 | 399.00 | 1,538.25 | .00 | 1,138.25 | 384.6 |
| 11.6570.7021 | UTILITIES - ELECTRIC 21% | 2,750.00 | 265.08 | 1,162.81 | .00 | 1,587.19 | 42.3 |
| 11.6570.7022 | UTILITIES - WATER 21% | 700.00 | 58.07 | 348.42 | .00 | 351.58 | 49.8 |
| 11.6570.7023 | UTILITIES - SEWER 21% | 200.00 | 15.63 | 93.78 | .00 | 106.22 | 46.9 |
| 11.6570.7024 | UTILITIES - GARBAGE 21% | 190.00 | 14.63 | 88.14 | .00 | 101.86 | 46.4 |
| 11.6570.7025 | UTILITIES - HEAT 21% | 10,000.00 | 1,011.50 | 3,455.37 | .00 | 6,544.63 | 34.6 |
| | TOTAL ** RFB KATIRVIK ** | 26,330.89 | 1,779.05 | 15,570.09 | .00 | 10,760.80 | 59.1 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|----------------------------------|--------------------------------|-------------------|------------------|-------------------|------------------|-------------|
| ** VISITOR CENTER** | | | | | | |
| 11.6580.1421 | HEALTH INSURANCE - NVIC | .00 | .00 | .00 | .00 | .0 |
| 11.6580.1431 | LIFE INSURANCE - NVIC | .00 | .00 | .00 | .00 | .0 |
| 11.6580.1441 | FICA/MEDICARE - NVIC | .00 | .00 | .00 | .00 | .0 |
| 11.6580.1461 | PERS - NVIC | .00 | .00 | .00 | .00 | .0 |
| 11.6580.1471 | WORKER'S COMP INS - NVIC | .00 | .00 | .00 | .00 | .0 |
| 11.6580.1530 | PROPERTY/BUILDING INSURANCE | 658.00 | .00 | 658.00 | .00 | 100.0 |
| 11.6580.1870 | OTHER PROFESSIONAL/CONTRACT SV | .00 | .00 | .00 | .00 | .0 |
| 11.6580.1940 | ADVERTISING | .00 | .00 | .00 | .00 | .0 |
| 11.6580.2010 | COMMUNICATION | 1,500.00 | 111.49 | 669.72 | .00 | 44.7 |
| 11.6580.2200 | CHAMBER OF COMMERCE | 200,000.00 | 16,666.67 | 100,000.02 | 66,668.66 | 83.3 |
| 11.6580.7001 | SALARIES - NVIC (BLDG MTNC) | .00 | .00 | .00 | .00 | .0 |
| 11.6580.7005 | BLDG MAINTENANCE CONTRACTS | .00 | .00 | .00 | .00 | .0 |
| 11.6580.7010 | BLDG MTNC MATERIALS & SUPPLIES | 3,000.00 | .00 | 8.06 | .00 | .3 |
| 11.6580.7011 | JANITORIAL SERVICES & SUPPLIES | 200.00 | .00 | .00 | .00 | .0 |
| 11.6580.7020 | BUILDING UTILITIES | .00 | .00 | .00 | .00 | .0 |
| 11.6580.7021 | UTILITIES - ELECTRIC | 1,600.00 | 173.08 | 800.70 | .00 | 50.0 |
| 11.6580.7022 | UTILITIES - WATER | 1,010.00 | 84.02 | 504.12 | .00 | 49.9 |
| 11.6580.7023 | UTILITIES - SEWER | 900.00 | 74.42 | 446.52 | .00 | 49.6 |
| 11.6580.7024 | UTILITIES - GARBAGE | 890.00 | 69.66 | 419.80 | .00 | 47.2 |
| 11.6580.7025 | UTILITIES - HEAT | 5,500.00 | 622.79 | 2,377.23 | .00 | 43.2 |
| 11.6580.8030 | MACHINERY & EQUIPMENT | .00 | .00 | .00 | 12,971.77 | .0 |
| TOTAL ** VISITOR CENTER** | | 215,258.00 | 17,802.13 | 105,884.17 | 79,640.43 | 86.2 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-------------------------------------|--------------------------------|---------------------|-------------------|---------------------|------------|------------------------|
| ** NON-DEPARTMENTAL ** | | | | | | |
| 11.6700.1451 | EMPLOYMENT SECURITY UNEMPLOYMT | 5,000.00 | .00 | 188.09 | .00 | 4,811.91 3.8 |
| 11.6700.1510 | GENERAL INSURANCE | 50,781.60 | .00 | 50,063.60 | .00 | 718.00 98.6 |
| 11.6700.1870 | CPC PLANNING SUPPORT/ENERGY | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.3020 | SCHOOL SUPPORT/APPROPRIATION | 3,000,000.00 | 653,392.41 | 1,596,607.60 | .00 | 1,403,392.40 53.2 |
| 11.6700.4070 | RESIDENTIAL DEMOLITION | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.4655 | IDITAROD TRAIL COMMITTEE | 25,000.00 | .00 | 25,000.00 | .00 | .00 100.0 |
| 11.6700.4656 | BEING SEA WOMEN'S GROUP | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.4661 | NOME PRESCHOOL ASSOCIATION | 65,000.00 | 65,000.00 | 65,000.00 | .00 | .00 100.0 |
| 11.6700.4700 | BOYS & GIRLS CLUB | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.4701 | ALL-ALASKA SWEEPSTAKES \$ | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.4702 | NOME COMM CENTER FOOD BANK | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.4703 | NOME SPORTSMEN'S ASSOCIATION | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.4704 | NEST (NOME EMERGENCY SHELTER) | 30,000.00 | .00 | 30,000.00 | .00 | .00 100.0 |
| 11.6700.4705 | FIREWORKS | 3,000.00 | 4,999.00 | 4,999.00 | .00 | 1,999.00- 166.6 |
| 11.6700.4706 | IRON DOG | 10,000.00 | .00 | 10,000.00 | .00 | .00 100.0 |
| 11.6700.4707 | NOME WINTER SPORTS | 10,000.00 | .00 | .00 | .00 | 10,000.00 .0 |
| 11.6700.4708 | NOME COMMUNITY CENTER | 20,000.00 | .00 | .00 | .00 | 20,000.00 .0 |
| 11.6700.4709 | CHECKPOINT YOUTH CENTER | 10,000.00 | .00 | .00 | .00 | 10,000.00 .0 |
| 11.6700.4710 | NOME BELTZ YOUTH PROGRAMMING | 30,000.00 | .00 | .00 | .00 | 30,000.00 .0 |
| 11.6700.4711 | PAWS OF NOME | 5,000.00 | .00 | 5,000.00 | .00 | .00 100.0 |
| 11.6700.4712 | NOME ESKIMO COMMUNITY | 15,000.00 | .00 | .00 | .00 | 15,000.00 .0 |
| 11.6700.4713 | NORDIC SKI PROGRAM | 5,000.00 | .00 | .00 | .00 | 5,000.00 .0 |
| 11.6700.4714 | LEPC | 3,000.00 | .00 | .00 | .00 | 3,000.00 .0 |
| 11.6700.7550 | BAD DEBT | 5,000.00 | .00 | 3,342.35 | .00 | 1,657.65 66.9 |
| 11.6700.9124 | CLEAN UP NOME | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.9210 | LAND SALE/SWAP/CLEAN/TRANSFER | 2,000.00 | 202,636.65 | 208,091.14 | .00 | 206,091.14- 10404. |
| 11.6700.9211 | VACATE CITY-OWNED PROPERTY | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.9213 | SPECIAL ITEMS | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.9491 | SCHL FENCE, NACTEC INS, BOILER | 5,147.00 | .00 | 5,147.00 | .00 | .00 100.0 |
| 11.6700.9492 | SCHOOL OTHER | .00 | .00 | .00 | .00 | .00 .0 |
| 11.6700.9900 | BUDGET SAVINGS PROJECTION | (400,000.00) | .00 | .00 | .00 | 400,000.00- .0 |
| 11.6700.9901 | BUDGET ADJUSTMENT PROJECTION | .00 | .00 | .00 | .00 | .00 .0 |
| TOTAL ** NON-DEPARTMENTAL ** | | 2,898,928.60 | 926,028.06 | 2,003,438.78 | .00 | 895,489.82 69.1 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-------------------------------------|------------------------------------|------------|------------|---------|---------|------------|------|
| <u>** TRANSFERS - INTERFUNDS **</u> | | | | | | | |
| 11.6888.8810 | TRANSFERS OUT - DEBT SERVICE | 206,736.66 | .00 | .00 | .00 | 206,736.66 | .0 |
| 11.6888.8820 | TRANSFERS OUT - OTHER FUNDS | 188,000.00 | .00 | .00 | .00 | 188,000.00 | .0 |
| | TOTAL ** TRANSFERS - INTERFUNDS ** | 394,736.66 | .00 | .00 | .00 | 394,736.66 | .0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

GENERAL FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|-------------------|--------------------|------------------|-------------------|-------------------|----------|
| <u>** FUND BALANCE CONTRIB* *</u> | | | | | | |
| 11.6999.9999 CONTRIBUTION TO FUND BALANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL ** FUND BALANCE CONTRIB* * | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL FUND EXPENDITURES | 13,647,220.39 | 2,017,751.44 | 7,022,543.66 | 387,901.14 | 6,236,775.59 | 54.3 |
| NET REVENUE OVER EXPENDITURES | .00 | (1,082,655.89) | 1,552,339.75 | (387,901.14) | 1,164,438.61- | .0 |
| | .00 | (1,082,655.89) | 1,552,339.75 | (387,901.14) | 1,164,438.61- | .0 |

CITY OF NOME
BALANCE SHEET
DECEMBER 31, 2021

Item 1.

SCHOOL DEBT SERVICE FUND

ASSETS

| | | | | |
|--------------|-------------------------------|---|--------------|------------|
| 12.1000.0000 | CASH - COMBINED CASH FUND | (| 562,488.50) | |
| 12.1010.0001 | CASH IN BANK SCHOOL BONDS | | 1,119,866.09 | |
| 12.1010.0012 | USBANK QZAB SCHBOND2003 SINK | | .00 | |
| 12.1040.0001 | INTEREST INCOME RECEIVABLE | | .00 | |
| 12.1050.0002 | UNEXPENDED BOND, GRANT, INT. | | .00 | |
| 12.1050.0003 | UNEXPENDED 09-014 SCHOOLROOF | | .00 | |
| 12.1310.0000 | DUE FROM OTHER FUNDS | | .00 | |
| 12.1310.0001 | DUE FROM GENERAL FUND | | .00 | |
| 12.1310.0003 | DUE FROM STATE ALASKA, OTHERS | | .00 | |
| | | | | |
| | TOTAL ASSETS | | | 557,377.59 |

CITY OF NOME
 BALANCE SHEET
 DECEMBER 31, 2021

Item 1.

SCHOOL DEBT SERVICE FUND

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|--------------|--------------------------------|-----|-----|
| 12.2020.0000 | VOUCHERS PAYABLE | .00 | |
| 12.2030.0001 | 2000-07 BOND INTEREST PAY | .00 | |
| 12.2030.0003 | 2004 GO BOND INTEREST PAY | .00 | |
| 12.2030.0006 | 2006 GO BOND INTEREST PAY | .00 | |
| 12.2080.0000 | DUE TO OTHER FUNDS | .00 | |
| 12.2080.0001 | DUE TO GENERAL FUND | .00 | |
| 12.2430.0000 | ENCUMBRANCE CONTROL | .00 | |
| 12.2430.0001 | RESERVE FOR ENC., CURRENT YEAR | .00 | |
| 12.2430.0012 | PREPAYMENTS | .00 | |
| | | | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|--------------|---------------------------------|---------------|------------|
| 12.2710.0000 | FUND BALANCE | 819,852.59 | |
| 12.2710.0010 | EXPENDITURE CONTROL | .00 | |
| 12.2710.0020 | REVENUE CONTROL | .00 | |
| | | | |
| | REVENUE OVER EXPENDITURES - YTD | (262,475.00) | |
| | | | |
| | BALANCE - CURRENT DATE | 557,377.59 | |
| | | | |
| | TOTAL FUND EQUITY | | 557,377.59 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 557,377.59 |

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SCHOOL DEBT SERVICE FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|-----------------------------------|---|-------------------|------------|------------|-----------|
| <u>INTEREST EARNING</u> | | | | | |
| 12.3361.0003 | SCHOOL BOND INTEREST INCOME | .00 | .00 | .00 | .0 |
| 12.3361.0004 | USBANK QZAB SINKFUND INTEREST | .00 | .00 | .00 | .0 |
| 12.3361.0005 | ANTITRUST STLMNT QZAB 03 BOND | .00 | .00 | .00 | .0 |
| | TOTAL INTEREST EARNING | .00 | .00 | .00 | .0 |
| <u>STATE GRANT,BONDS</u> | | | | | |
| 12.3393.0001 | EED GR09-014 ROOF | .00 | .00 | .00 | .0 |
| 12.3393.0005 | 2009-2 AMBB PROCEEDS ROOF | .00 | .00 | .00 | .0 |
| 12.3393.0008 | BOND ISSUANCE, REFUNDING | .00 | .00 | .00 | .0 |
| 12.3393.0015 | UNEX BONDS,INT,TRANS,SCHL BLR\$ | .00 | .00 | .00 | .0 |
| 12.3393.5000 | AMBB 2,112 STAK REIM 04B | .00 | .00 | .00 | .0 |
| 12.3393.5001 | QZAB 1,798 STAK REIMB 03B | .00 | .00 | .00 | .0 |
| 12.3393.5002 | AMBB 1,260 STAK REIMB 06B | .00 | .00 | .00 | .0 |
| 12.3393.5003 | AMBB 1,180 STAK REIMB 12-2 | 47,860.84 | .00 | .00 | .0 |
| 12.3393.5004 | AMBB 750 STAK REIMB 2015-1 A | 30,127.50 | .00 | .00 | .0 |
| | TOTAL STATE GRANT,BONDS | 77,988.34 | .00 | .00 | .0 |
| <u>TRANSFERS - INTERFUNDS</u> | | | | | |
| 12.3888.8830 | TRANSFERS IN - GENERAL FUND | 206,736.66 | .00 | .00 | .0 |
| | TOTAL TRANSFERS - INTERFUNDS | 206,736.66 | .00 | .00 | .0 |
| <u>FUND BALANCE APPROPRIATION</u> | | | | | |
| 12.3999.9999 | FUND BALANCE APPROPRIATION | .00 | .00 | .00 | .0 |
| | TOTAL FUND BALANCE APPROPRIATION | .00 | .00 | .00 | .0 |
| | TOTAL FUND REVENUE | 284,725.00 | .00 | .00 | .0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SCHOOL DEBT SERVICE FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---------------------------------------|---|------------|------------|------------|------------|------------|-----------|
| <u>ELEMENTARY UST TNK 03-149 SPCC</u> | | | | | | | |
| 12.6149.0001 | ELEMENTARY UST TNK 03-149 SPCC | .00 | .00 | .00 | .00 | .00 | .0 |
| | <u>TOTAL ELEMENTARY UST TNK 03-149 SPCC</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.0</u> |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SCHOOL DEBT SERVICE FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--|-------------------------------|------------|------------|------------|------------|------------|-----------|
| <u>EED 09-014 ROOF REPLACEMENT</u> | | | | | | | |
| 12.6150.0001 | EED 09-014 CONSTR MGMT | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6150.0003 | EED 09-014 SITE INVESTIGATION | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6150.0004 | EED 09-014 DESIGN SERVICES | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6150.0005 | EED 09-014 CONSTRUCTION | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6150.0007 | EED 09-014 ADMIN OVERHEAD | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6150.0009 | EED 09-014 PROJECT CONTNG | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL EED 09-014 ROOF REPLACEMENT | | .00 | .00 | .00 | .00 | .00 | .0 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SCHOOL DEBT SERVICE FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--|------------|------------|------------|---------|-----------|-------|
| <u>DEBT SERVICE</u> | | | | | | |
| 12.6222.1101 SALARIES - ADMINISTRATIVE | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.1102 SALARIES - FINANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.1801 PROFESSIONAL SERVICES | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.3031 OFFICE, OPERATING SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4699 USE OTHER FIN SOURCES BOND | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4700 BOND ISSUANCE, REFUNDING EXP | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4701 2000-07 BOND PRINCIPAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4702 2000-07 GO BOND INTEREST EXP | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4703 2004 GO BOND PRINCIPAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4704 2004 GO BOND INTEREST EXP | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4762 2003 QZAB BOND PAYMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4763 2006 BOND PRINCIPAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4764 2006 BOND INTEREST | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4766 2009-2 BOND PRINCIPAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4767 2009-2 BOND INTEREST | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4768 2012-2/2004B BOND PRINCIPAL | 130,000.00 | .00 | 130,000.00 | .00 | .00 | 100.0 |
| 12.6222.4769 2012-2/2004B BOND INTEREST | 16,100.00 | .00 | 9,350.00 | .00 | 6,750.00 | 58.1 |
| 12.6222.4770 2015-1A/2006A BOND PRINCIPAL | 70,000.00 | .00 | 70,000.00 | .00 | .00 | 100.0 |
| 12.6222.4771 2015-1A/2006A BOND INTEREST | 17,750.00 | .00 | 9,750.00 | .00 | 8,000.00 | 54.9 |
| 12.6222.4772 2015-1B/2009-2 BOND PRINCIPAL | 35,000.00 | .00 | 35,000.00 | .00 | .00 | 100.0 |
| 12.6222.4773 2015-1B/2009-2 BOND INTEREST | 15,875.00 | .00 | 8,375.00 | .00 | 7,500.00 | 52.8 |
| 12.6222.4774 2016-3/2007-1 BOND PRINCIPAL | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.4775 2016-3/2007-1 BOND INTEREST | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.7000 SCHOOL BOND CONSTRUCTION | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.7001 NES BOILER/GYM FLOOR EXPENSES | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6222.7002 POOL EXPENSES | .00 | .00 | .00 | .00 | .00 | .0 |
| | | | | | | |
| TOTAL DEBT SERVICE | 284,725.00 | .00 | 262,475.00 | .00 | 22,250.00 | 92.2 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SCHOOL DEBT SERVICE FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-------------------------------|-------------------------------------|--------|------------|---------|---------|-----------|------|
| <u>TRANSFERS - INTERFUNDS</u> | | | | | | | |
| 12.6888.8820 | TRANSFERS OUT - OTHER FUNDS | .00 | .00 | .00 | .00 | .00 | .0 |
| 12.6888.8830 | TRANSFERS OUT - GENERAL FUND | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL TRANSFERS - INTERFUNDS | .00 | .00 | .00 | .00 | .00 | .0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SCHOOL DEBT SERVICE FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|----------------|------------|-------------------|---------|----------------|----------|
| <u>CONTRIBUTION TO FUND BALANCE</u> | | | | | | |
| 12.6999.9999 CONTRIBUTION TO FUND BALANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL CONTRIBUTION TO FUND BALANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL FUND EXPENDITURES | 284,725.00 | .00 | 262,475.00 | .00 | 22,250.00 | 92.2 |
| NET REVENUE OVER EXPENDITURES | .00 | .00 | (262,475.00) | .00 | 262,475.00 | .0 |

CITY OF NOME
BALANCE SHEET
DECEMBER 31, 2021

Item 1.

SPECIAL REVENUE FUND

ASSETS

| | | | |
|--------------|--------------------------------|--------------|--------------|
| 13.1000.0000 | CASH - COMBINED CASH FUND | 1,937,538.65 | |
| 13.1040.0001 | INTEREST INC RECEIVABLE MIELKE | .00 | |
| 13.1050.0002 | UNEXPENDED GRANT, SP REV \$\$ | .00 | |
| 13.1310.0000 | DUE FROM OTHER FUNDS | .00 | |
| 13.1310.0001 | DUE FROM GENERAL FUND | 21.33 | |
| 13.1310.0003 | DUE FROM STATE ALASKA, FED GOV | .00 | |
| 13.1330.0000 | ACCOUNTS RECEIVABLE - OTHER | .00 | |
| | | | |
| | TOTAL ASSETS | | 1,937,559.98 |

CITY OF NOME
 BALANCE SHEET
 DECEMBER 31, 2021

Item 1.

SPECIAL REVENUE FUND

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|--------------|-------------------------------|------------|------------|
| 13.2020.0000 | VOUCHERS PAYABLE | 12,038.35 | |
| 13.2020.0001 | RETAINAGE PAYABLE | .00 | |
| 13.2080.0000 | DUE TO OTHER FUNDS | .00 | |
| 13.2080.0001 | DUE TO GENERAL FUND | .00 | |
| 13.2430.0000 | ENCUMBRANCE CONTROL | .00 | |
| 13.2430.0001 | RESERVE FOR ENC. CURRENT YEAR | .00 | |
| 13.2430.0002 | RESERVCE FOR ENC. LAST YEAR | .00 | |
| 13.2430.0010 | UNEXPENDED GRANTS | 892,638.68 | |
| | | | |
| | TOTAL LIABILITIES | | 904,677.03 |

FUND EQUITY

| | | | |
|--------------|---------------------------------|--------------|--------------|
| 13.2710.0000 | FUND BALANCE | 3,888.94 | |
| 13.2710.0001 | FUND BALANCE - MIELKE \$ | 275,083.61 | |
| 13.2710.0002 | FUND BALANCE - E911 PROCEEDS | 572,422.85 | |
| 13.2710.0003 | FUND BALANCE - LIB FOUNDATION | .00 | |
| 13.2710.0010 | EXPENDITURE CONTROL | .00 | |
| 13.2710.0020 | REVENUE CONTROL | .00 | |
| | | | |
| | REVENUE OVER EXPENDITURES - YTD | 181,487.55 | |
| | | | |
| | BALANCE - CURRENT DATE | 1,032,882.95 | |
| | | | |
| | TOTAL FUND EQUITY | | 1,032,882.95 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 1,937,559.98 |

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SPECIAL REVENUE FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|--------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-----------------------|
| <u>SPECIAL REVENUE REVENUE</u> | | | | | |
| 13.3001.0001 | CLARA MIELKE RICHARDS ESTATE | 35.00 | .00 | 13.68 | 21.32 39.1 |
| 13.3001.0002 | NOME LIBRARY FOUNDATION \$ | .00 | .00 | .00 | .00 .0 |
| 13.3001.0003 | ALASKA COASTAL MGMT 2011 | .00 | .00 | .00 | .00 .0 |
| 13.3001.0004 | E911 SURCHARGE, APPROP FND BAL | 85,000.00 | 13,839.27 | 40,171.70 | 44,828.30 47.3 |
| 13.3001.0005 | FED EMERGENCY MGMT ASSIST | .00 | .00 | .00 | .00 .0 |
| 13.3001.0006 | MOA DOT LAW ENFORCE AIRPORT | .00 | .00 | .00 | .00 .0 |
| 13.3001.0007 | PUBLIC LIBRARY ASSISTANCE | 7,000.00 | .00 | 7,000.00 | .00 100.0 |
| 13.3001.0008 | SOA GRANTS, TECH ASSIST - MUS | .00 | .00 | 6,800.00 | (6,800.00) .0 |
| 13.3001.0009 | EMERGENCY SVS NOME LEPC | .00 | .00 | .00 | .00 .0 |
| 13.3001.0010 | TRAINING, SART, TRIPS REIMB | 10,000.00 | .00 | 1,032.00 | 8,968.00 10.3 |
| 13.3001.0011 | NSEDC COMMUNITY BENEFIT SHARE | 200,000.00 | 200,000.00 | 200,000.00 | .00 100.0 |
| 13.3001.0012 | FEMA NVFD/NVAD TRAINING | .00 | .00 | .00 | .00 .0 |
| 13.3001.0013 | NSEDC - POOL LESSONS GRANT | .00 | .00 | .00 | .00 .0 |
| 13.3001.0014 | 12DC405 SPRINKLER/FIRE ALARM | .00 | .00 | .00 | .00 .0 |
| 13.3001.0015 | RASMUSON FOUNDATION/DONATE6453 | .00 | .00 | .00 | .00 .0 |
| 13.3001.0016 | NSEDC - CSO | .00 | .00 | .00 | .00 .0 |
| 13.3001.0017 | NSEDC - RURAL FIRE PROTECTION | .00 | .00 | .00 | .00 .0 |
| 13.3001.0018 | NEC - IMLS GRANT | 10,000.00 | .00 | .00 | 10,000.00 .0 |
| 13.3001.0019 | NSEDC COMMUNITY EMPLOYMT PRGM | 8,000.00 | .00 | 3,860.80 | 4,139.20 48.3 |
| 13.3001.0020 | NPD NSHC SART IHS GRANT | .00 | .00 | .00 | .00 .0 |
| 13.3001.0021 | BULLET PROOF VEST PARTNERSHIP | .00 | .00 | .00 | .00 .0 |
| 13.3001.0022 | SOA DEPT OF ED GRANTS - LIB | 1,250.00 | .00 | 5,977.00 | (4,727.00) 478.2 |
| 13.3001.0023 | NATIONAL PARK SERVICE PASS-THR | .00 | .00 | 442.50 | (442.50) .0 |
| 13.3001.0024 | CLG HISTORIC PRESERVATION GRNT | 10,000.00 | .00 | .00 | 10,000.00 .0 |
| 13.3001.0025 | HIGHWAY SAFETY - TRACS EQUIP | .00 | .00 | .00 | .00 .0 |
| 13.3001.0026 | PUBLIC SAFETY GRANT - CESF | .00 | .00 | .00 | .00 .0 |
| 13.3001.0027 | STATE HOMELAND SECURITY(SHSP) | .00 | .00 | .00 | .00 .0 |
| 13.3001.2011 | GALA RECEPTION, EVENTS CONTRIB | .00 | .00 | .00 | .00 .0 |
| 13.3001.4050 | FEMA STORM | .00 | .00 | .00 | .00 .0 |
| 13.3001.4051 | DHS FEMA HAZARD MITIGATION | .00 | .00 | .00 | .00 .0 |
| | TOTAL SPECIAL REVENUE REVENUE | 331,285.00 | 213,839.27 | 265,297.68 | 65,987.32 80.1 |
| <u>FEMA - PANDEMIC</u> | | | | | |
| 13.3002.0001 | FEMA - PANDEMIC | .00 | .00 | .00 | .00 .0 |
| | TOTAL FEMA - PANDEMIC | .00 | .00 | .00 | .00 .0 |
| <u>CORONAVIRUS RELIEF FUND</u> | | | | | |
| 13.3003.0001 | CORONAVIRUS RELIEF FUND -CARES | 225,000.00 | .00 | 142,872.14 | 82,127.86 63.5 |
| | TOTAL CORONAVIRUS RELIEF FUND | 225,000.00 | .00 | 142,872.14 | 82,127.86 63.5 |

CITY OF NOME
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SPECIAL REVENUE FUND

| | | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|--------------|------------------------------------|--------------|---------------|------------|------------|------|
| | <u>MOA - SOA DHSS</u> | | | | | |
| 13.3004.0001 | MOA SOA DHSS COVID-19 EOC | 68,365.69 | 48,185.27 | 48,185.27 | 20,180.42 | 70.5 |
| | TOTAL MOA - SOA DHSS | 68,365.69 | 48,185.27 | 48,185.27 | 20,180.42 | 70.5 |
| | <u>AMERICAN RESCUE PLAN - ARPA</u> | | | | | |
| 13.3005.0001 | AMERICAN RESCUE PLAN - ARPA | 467,093.99 | .00 | .00 | 467,093.99 | .0 |
| | TOTAL AMERICAN RESCUE PLAN - ARPA | 467,093.99 | .00 | .00 | 467,093.99 | .0 |
| | <u>TRANSFERS - INTERFUNDS</u> | | | | | |
| 13.3888.8830 | TRANSFERS IN - GENERAL FUND | .00 | .00 | .00 | .00 | .0 |
| | TOTAL TRANSFERS - INTERFUNDS | .00 | .00 | .00 | .00 | .0 |
| | TOTAL FUND REVENUE | 1,091,744.68 | 262,024.54 | 456,355.09 | 635,389.59 | |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SPECIAL REVENUE FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|------------|------------|-----------|-----------|------------|------|
| <u>SPECIAL REVENUE EXPENSE</u> | | | | | | |
| 13.6001.0001 CLARA MIELKE RICHARDS EST | 35.00 | .00 | .00 | .00 | 35.00 | .0 |
| 13.6001.0002 NOME LIBRARY FOUNDATION \$ | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0003 ALASKA COASTAL MGMT 2011 | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0004 E911 SURCHARGE, APPROP FND BAL | 85,000.00 | .00 | .00 | .00 | 85,000.00 | .0 |
| 13.6001.0005 FED EMERGENCY MGMT ASSIST | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0006 MOA DOT LAW ENFORCE AIRPORT | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0007 PUBLIC LIBRARY ASSISTANCE | 7,000.00 | 215.15 | 4,426.55 | 50.11 | 2,523.34 | 64.0 |
| 13.6001.0008 SOA GRANTS, TECH ASSIST - MUS | .00 | .00 | 6,921.19 | .00 | 6,921.19- | .0 |
| 13.6001.0009 EMERG SVS NOME LEPC | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0010 TRAINING, SART, TRIPS REIMB | 10,000.00 | 3,096.00 | 5,160.00 | .00 | 4,840.00 | 51.6 |
| 13.6001.0011 NSEDC COMMUNITY BENEFIT SHARE | 200,000.00 | .00 | 16,750.54 | 68,204.69 | 115,044.77 | 42.5 |
| 13.6001.0012 FEMA NVFD/NVAD TRAINING | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0013 NSEDC - POOL LESSONS GRANT | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0014 12DC405 SPRINKLER/FIRE ALARM | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0015 RASMUSON FOUNDATION/DONATE6453 | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0016 NSEDC - CSO | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0017 NSEDC - RURAL FIRE PROTECTION | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0018 NEC - IMLS GRANT | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0019 NSEDC COMMUNITY EMPLOY PRGM | 8,000.00 | .00 | 3,860.80 | .00 | 4,139.20 | 48.3 |
| 13.6001.0020 NPD NSHC SART IHS GRANT | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0021 BULLET PROOF VEST PARTNERSHIP | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0022 SOA DEPT OF ED GRANTS - LIB | 1,250.00 | .00 | 481.78 | 428.31 | 339.91 | 72.8 |
| 13.6001.0023 NATIONAL PARK SERVICE PASS-THR | .00 | .00 | 442.50 | .00 | 442.50- | .0 |
| 13.6001.0024 CLG HISTORIC PRESERVATION GRNT | 20,000.00 | .00 | .00 | .00 | 20,000.00 | .0 |
| 13.6001.0025 HIGHWAY SAFETY - TRACS EQUIP | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0026 PUBLIC SAFETY GRANT - CESF | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.0027 STATE HOMELAND SECURITY(SHSP) | .00 | .00 | 6,066.00 | .00 | 6,066.00- | .0 |
| 13.6001.2011 GALA RECEPTION,EVENTS CONTRIB | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.4050 FEMA STORM | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6001.4051 DHS FEMA HAZARD MITIGATION | .00 | .00 | .00 | .00 | .00 | .0 |
| | | | | | | |
| TOTAL SPECIAL REVENUE EXPENSE | 331,285.00 | 3,311.15 | 44,109.36 | 68,683.11 | 218,492.53 | 34.1 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SPECIAL REVENUE FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|------------------------|------------------------------|------------|------------|-----------------|------------|------------------|-----------|
| <u>FEMA - PANDEMIC</u> | | | | | | | |
| 13.6002.1101 | SALARIES - ESSENTIAL STAFF | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.1102 | SALARIES - SUPPORT STAFF | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.1103 | SALARIES - CATEGORY Z | .00 | .00 | 2,862.54 | .00 | 2,862.54- | .0 |
| 13.6002.1201 | SALARIES - OVERTIME | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.1202 | SALARIES - OVERTIME CAT Z | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.1411 | ACCRUED PERSONAL LEAVE | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.1421 | HEALTH INSURANCE | .00 | .00 | 49.40 | .00 | 49.40- | .0 |
| 13.6002.1431 | LIFE INSURANCE | .00 | .00 | .30 | .00 | .30- | .0 |
| 13.6002.1441 | FICA/MEDICARE | .00 | .00 | 219.00 | .00 | 219.00- | .0 |
| 13.6002.1451 | ESC | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.1461 | PERS | .00 | .00 | 45.08 | .00 | 45.08- | .0 |
| 13.6002.1471 | WORKERS' COMP INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.1870 | PROFESSIONAL SERVICES | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.2071 | OPERATING SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.2072 | EMERGENCY SHELTER EXPENSES | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.4000 | EQUIPMENT USE | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6002.8030 | EQUIPMENT PURCHASES | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL FEMA - PANDEMIC | .00 | .00 | 3,176.32 | .00 | 3,176.32- | .0 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SPECIAL REVENUE FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|------------|-------------|-------------|---------|------------|-------|
| <u>CORONAVIRUS RELIEF FUND</u> | | | | | | |
| 13.6003.1101 SALARIES - PUBLIC SAFETY | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1102 SALARIES - SUPPORT STAFF | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1201 OVERTIME - PUBLIC SAFETY | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1202 OVERTIME - SUPPORT STAFF | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1411 ACCRUED PERSONAL LEAVE | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1421 HEALTH INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1431 LIFE INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1441 FICA/MEDICARE | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1451 ESC | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1461 PERS | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1471 WORKERS' COMP INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.1870 PROFESSIONAL SERVICES | .00 | .00 | 1,695.00 | .00 | 1,695.00- | .0 |
| 13.6003.5000 PUBLIC HEALTH | 75,000.00 | .00 | 25,463.24 | .00 | 49,536.76 | 34.0 |
| 13.6003.5100 MEDICAL | 25,000.00 | .00 | .00 | .00 | 25,000.00 | .0 |
| 13.6003.5200 ECONOMIC SUPPORT | 125,000.00 | 25,749.60 | 141,555.85 | .00 | 16,555.85- | 113.2 |
| 13.6003.5300 TELEWORK CAPABILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.5400 OTHER - EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.5500 DISTANCE LEARNING | .00 | .00 | .00 | .00 | .00 | .0 |
| 13.6003.5700 CARES PHASE V-ECONOMIC SUPPORT | .00 | (1,000.00) | (1,100.00) | .00 | 1,100.00 | .0 |
| 13.6003.8030 MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| | | | | | | |
| TOTAL CORONAVIRUS RELIEF FUND | 225,000.00 | 24,749.60 | 167,614.09 | .00 | 57,385.91 | 74.5 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SPECIAL REVENUE FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-----------------------------|--------------------------------|------------------|-----------------|------------------|-----------------|-----------------|-------------|
| <u>MOA - SOA DHSS</u> | | | | | | | |
| 13.6004.1101 | SALARIES - COVID 19 MITIGATION | 16,861.00 | 319.52 | 2,516.37 | .00 | 14,344.63 | 14.9 |
| 13.6004.1201 | SALARIES - OVERTIME | .00 | 1,024.34 | 5,731.13 | .00 | 5,731.13- | .0 |
| 13.6004.1421 | HEALTH INSURANCE | 3,845.00 | 318.69 | 2,795.07 | .00 | 1,049.93 | 72.7 |
| 13.6004.1431 | LIFE INSURANCE | 192.25 | 2.33 | 13.30 | .00 | 178.95 | 6.9 |
| 13.6004.1441 | FICA/MEDICARE | 1,290.00 | 102.33 | 628.92 | .00 | 661.08 | 48.8 |
| 13.6004.1451 | ESC | 400.00 | .00 | 163.61 | .00 | 236.39 | 40.9 |
| 13.6004.1461 | PERS | 3,710.00 | 295.65 | 1,774.85 | .00 | 1,935.15 | 47.8 |
| 13.6004.1471 | WORKERS' COMP INSURANCE | 67.44 | .00 | 22.62 | .00 | 44.82 | 33.5 |
| 13.6004.1940 | ADVERTISING | .00 | .00 | 8,469.40 | 4,522.60 | 12,992.00- | .0 |
| 13.6004.2071 | SUPPLIES: PPE | 5,000.00 | .00 | 2,045.04 | .00 | 2,954.96 | 40.9 |
| 13.6004.5000 | HEALTH EQUITY | 31,000.00 | .00 | 23,643.83 | .00 | 7,356.17 | 76.3 |
| 13.6004.7020 | UTILITIES - AIRPORT TENT | 6,000.00 | 1,931.21 | 12,163.63 | .00 | 6,163.63- | 202.7 |
| TOTAL MOA - SOA DHSS | | 68,365.69 | 3,994.07 | 59,967.77 | 4,522.60 | 3,875.32 | 94.3 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SPECIAL REVENUE FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|------------------------------------|--|-------------------|------------|------------|------------|-------------------|-----------|
| <u>AMERICAN RESCUE PLAN - ARPA</u> | | | | | | | |
| 13.6005.1101 | SALARIES - PANDEMIC RESPONSE | 75,000.00 | .00 | .00 | .00 | 75,000.00 | .0 |
| 13.6005.1102 | SALARIES - ADMIN | 25,000.00 | .00 | .00 | .00 | 25,000.00 | .0 |
| 13.6005.1201 | SALARIES - OT | 25,000.00 | .00 | .00 | .00 | 25,000.00 | .0 |
| 13.6005.1421 | HEALTH INSURANCE | 22,800.00 | .00 | .00 | .00 | 22,800.00 | .0 |
| 13.6005.1431 | LIFE INSURANCE | 100.00 | .00 | .00 | .00 | 100.00 | .0 |
| 13.6005.1441 | FICA/MEDICARE | 7,650.00 | .00 | .00 | .00 | 7,650.00 | .0 |
| 13.6005.1451 | ESC | 2,370.00 | .00 | .00 | .00 | 2,370.00 | .0 |
| 13.6005.1461 | PERS | 22,000.00 | .00 | .00 | .00 | 22,000.00 | .0 |
| 13.6005.1471 | WORKERS' COMP INSURANCE | 400.00 | .00 | .00 | .00 | 400.00 | .0 |
| 13.6005.5000 | PUBLIC HEALTH | 196,773.99 | .00 | .00 | .00 | 196,773.99 | .0 |
| 13.6005.5200 | ECONOMIC SUPPORT | 75,000.00 | .00 | .00 | .00 | 75,000.00 | .0 |
| 13.6005.5300 | TELEWORK-AV CAPABILITIES | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .0 |
| | TOTAL AMERICAN RESCUE PLAN - ARPA | 467,093.99 | .00 | .00 | .00 | 467,093.99 | .0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SPECIAL REVENUE FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|--------------|------------|------------|--------------|-------------|------|
| <u>TRANSFERS - INTERFUNDS</u> | | | | | | |
| 13.6888.8830 TRANSFERS OUT - GENERAL FUND | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL TRANSFERS - INTERFUNDS | .00 | .00 | .00 | .00 | .00 | .0 |
| | | | | | | |
| TOTAL FUND EXPENDITURES | 1,091,744.68 | 32,054.82 | 274,867.54 | 73,205.71 | 743,671.43 | 31.9 |
| | | | | | | |
| NET REVENUE OVER EXPENDITURES | .00 | 229,969.72 | 181,487.55 | (73,205.71) | 108,281.84- | .0 |

CITY OF NOME
BALANCE SHEET
DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

ASSETS

| | | | |
|--------------|------------------------------|------------|------------|
| 14.1000.0000 | CASH - COMBINED CASH FUND | 576,683.94 | |
| 14.1050.0002 | UNEXPENDED GRANT FUNDS | .00 | |
| 14.1310.0000 | DUE FROM STATE/FEDERAL | .00 | |
| 14.1310.0001 | DUE FROM GENERAL FUND | .00 | |
| 14.1330.0000 | ACCOUNTS RECEIVABLE - OTHERS | .00 | |
| | | | |
| | TOTAL ASSETS | | 576,683.94 |

CITY OF NOME
 BALANCE SHEET
 DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|--------------|-------------------------------|-----------|-----------|
| 14.2020.0000 | VOUCHERS PAYABLE | 13,053.17 | |
| 14.2020.0001 | RETAINAGE PAYABLE | .00 | |
| 14.2080.0000 | DUE TO OTHER FUNDS | .00 | |
| 14.2080.0001 | DUE TO GENERAL FUND | .00 | |
| 14.2430.0000 | ENCUMBRANCE CONTROL | .00 | |
| 14.2430.0001 | RESERVE FOR ENC. CURRENT YEAR | .00 | |
| 14.2430.0002 | RESERVE FOR ENC. LAST YEAR | .00 | |
| | | | |
| | TOTAL LIABILITIES | | 13,053.17 |

FUND EQUITY

| | | | |
|--------------|---------------------------------|---------------|------------|
| 14.2710.0000 | FUND BALANCE | 704,666.93 | |
| 14.2710.0010 | EXPENDITURE CONTROL | .00 | |
| 14.2710.0020 | REVENUE CONTROL | .00 | |
| | | | |
| | REVENUE OVER EXPENDITURES - YTD | (141,036.16) | |
| | | | |
| | BALANCE - CURRENT DATE | 563,630.77 | |
| | | | |
| | TOTAL FUND EQUITY | | 563,630.77 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 576,683.94 |

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|--|--|---------------|------------|------------|-----------|
| <u>GRANTS & AWARDS</u> | | | | | |
| 14.3010.0001 | NOME ESKIMO MTNC ROADS | .00 | .00 | .00 | .0 |
| 14.3010.0002 | POOL NSEDC 06,08,09 + GEN FUND | .00 | .00 | .00 | .0 |
| 14.3010.0003 | 06DC141 SNOW STORAGE SITE | .00 | .00 | .00 | .0 |
| 14.3010.0004 | 08DC362 REC CENTER R/M | .00 | .00 | .00 | .0 |
| 14.3010.0005 | ENERGY EFFICIENCY UPGRADE | .00 | .00 | .00 | .0 |
| 14.3010.0006 | ENERGY EFFICIENCY GF CONTRIB | .00 | .00 | .00 | .0 |
| 14.3010.0007 | 14DC107 - AFFORDABLE ENERGY | .00 | .00 | .00 | .0 |
| | TOTAL GRANTS & AWARDS | .00 | .00 | .00 | .0 |
| <u>SNOW STORAGE GEN FUND CONTRIB</u> | | | | | |
| 14.3011.0006 | SNOW STORAGE GF CONTRIB | .00 | .00 | .00 | .0 |
| | TOTAL SNOW STORAGE GEN FUND CONTRI | .00 | .00 | .00 | .0 |
| <u>NACTEC</u> | | | | | |
| 14.3243.1000 | 07DC243 NW TECH DORM | .00 | .00 | .00 | .0 |
| | TOTAL NACTEC | .00 | .00 | .00 | .0 |
| <u>PUBLIC SAFETY BUILDING PROJECT</u> | | | | | |
| 14.3244.1001 | 09DC503 PUB SAFE BLDG PII | .00 | .00 | .00 | .0 |
| 14.3244.1002 | PUBLIC SAFETY BLDG GF CONTRIB | .00 | .00 | .00 | .0 |
| | TOTAL PUBLIC SAFETY BUILDING PROJECT | .00 | .00 | .00 | .0 |
| <u>MUSEUM CONSTR & DEVELOPMENT</u> | | | | | |
| 14.3312.0001 | 11DC312 MUS CONSTR & DEV | .00 | .00 | .00 | .0 |
| 14.3312.0002 | MUSEUM - KATIRVIK (BERINGIA) | .00 | .00 | .00 | .0 |
| 14.3312.0003 | NSEDC MUSEUM KATIRVIK CENTER | .00 | .00 | .00 | .0 |
| 14.3312.0004 | RASMUSON MUSEUM KATIRVIK CTR | .00 | .00 | .00 | .0 |
| 14.3312.0005 | WEINBERG FOUNDATION - RFP PROJ | .00 | .00 | .00 | .0 |
| | TOTAL MUSEUM CONSTR & DEVELOPMENT | .00 | .00 | .00 | .0 |
| <u>PWKS LOADER/SNOWBLOWER</u> | | | | | |
| 14.3399.0001 | 13DC399 PWKS LOADER/SNOWBLOWER | .00 | .00 | .00 | .0 |
| | TOTAL PWKS LOADER/SNOWBLOWER | .00 | .00 | .00 | .0 |

CITY OF NOME
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|--------------------------------|-------------------------------|------------|---------------|------------|------------|------|
| <u>RICHARD FOSTER BUILDING</u> | | | | | | |
| 14.3406.0001 | 12DC406 RICHARD FOSTER BLDG | .00 | .00 | .00 | .00 | .0 |
| | TOTAL RICHARD FOSTER BUILDING | .00 | .00 | .00 | .00 | .0 |
| <u>NPS 18 PLEX</u> | | | | | | |
| 14.3501.0001 | CONTRIB,REIMB NPS 18 PLEX | 30,000.00 | .00 | .00 | 30,000.00 | .0 |
| | TOTAL NPS 18 PLEX | 30,000.00 | .00 | .00 | 30,000.00 | .0 |
| <u>TRANSFERS - INTERFUNDS</u> | | | | | | |
| 14.3888.8830 | TRANSFERS IN - GENERAL FUND | 188,000.00 | .00 | .00 | 188,000.00 | .0 |
| | TOTAL TRANSFERS - INTERFUNDS | 188,000.00 | .00 | .00 | 188,000.00 | .0 |
| | TOTAL FUND REVENUE | 218,000.00 | .00 | .00 | 218,000.00 | |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|----------------------------|----------------------------------|------------|------------|------------|------------|-----------|
| <u>GRANTS & AWARDS</u> | | | | | | |
| 14.6011.0001 | NOME ESKIMO MTNC ROADS | .00 | .00 | .00 | .00 | .0 |
| 14.6011.0002 | POOL NSEDC 06,08,09 + GEN FUND | .00 | .00 | .00 | .00 | .0 |
| 14.6011.0003 | 06DC141 SNOW STORAGE SITE | .00 | .00 | .00 | .00 | .0 |
| 14.6011.0004 | 08DC362 REC CENTER R/M | .00 | .00 | .00 | .00 | .0 |
| 14.6011.0005 | ENERGY EFFICIENCY UPGRADE | .00 | .00 | .00 | .00 | .0 |
| 14.6011.0006 | ENERGY UPGRADE GF CONTRIB | .00 | .00 | .00 | .00 | .0 |
| 14.6011.0007 | 14DC107 - AFFORDABLE ENERGY | .00 | .00 | .00 | .00 | .0 |
| 14.6011.1411 | ACCRUED LEAVE | .00 | .00 | .00 | .00 | .0 |
| 14.6011.1421 | HEALTH INSURANCE | .00 | .00 | .00 | .00 | .0 |
| 14.6011.1431 | LIFE INSURANCE | .00 | .00 | .00 | .00 | .0 |
| 14.6011.1441 | FICA/MEDICARE | .00 | .00 | .00 | .00 | .0 |
| 14.6011.1451 | ESC | .00 | .00 | .00 | .00 | .0 |
| 14.6011.1461 | PERS | .00 | .00 | .00 | .00 | .0 |
| 14.6011.1471 | WORKERS' COMP INSURANCE | .00 | .00 | .00 | .00 | .0 |
| | TOTAL GRANTS & AWARDS | .00 | .00 | .00 | .00 | .0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | <u>BUDGET</u> | <u>PERIOD ACT</u> | <u>YTD ACT</u> | <u>YTD ENC</u> | <u>UNEXPENDE</u> | <u>PCNT</u> |
|-----------------------------------|---------------|-------------------|----------------|----------------|------------------|-------------|
| <u>NACTEC</u> | | | | | | |
| 14.6243.1000 07DC243 NW TECH DORM | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL NACTEC | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.0</u> |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--------------|---|------------|------------|------------|------------|------------|-----------|
| | <u>PUBLIC SAFETY BUILDING PROJECT</u> | | | | | | |
| 14.6244.1001 | 09DC503 PUB SAFETY BLDG PII | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6244.1002 | PUBLIC SAFETY BLDG GF CONTRIB | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6244.1421 | HEALTH INSURANCE - PSB PROJECT | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6244.1431 | LIFE INSURANCE - PSB PROJECT | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6244.1441 | FICA/MEDICARE - PSB PROJECT | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6244.1451 | ESC - PSB PROJECT | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6244.1461 | PERS - PSB PROJECT | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6244.1471 | WORKERS' COMP INS-PSB PROJECT | .00 | .00 | .00 | .00 | .00 | .0 |
| | <u>TOTAL PUBLIC SAFETY BUILDING PROJECT</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.00</u> | <u>.0</u> |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--|--|------------|------------|------------|------------|------------|-----------|
| <u>MUSEUM CONSTR & DEVELOPMENT</u> | | | | | | | |
| 14.6312.0001 | 11DC312 MUSEUM CONSTR & DEV | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6312.0002 | MUSEUM - KATIRVIK (BERINGIA) | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6312.0003 | NSEDC MUSEUM KATIRVIK CENTER | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6312.0004 | RASMUSON MUSEUM KATIRVIK CTR | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6312.0005 | WEINBERG FOUNDATION - RFB PROJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6312.1421 | HEALTH INSURANCE - MUS PROJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6312.1431 | LIFE INSURANCE - MUS PROJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6312.1441 | FICA/MEDICARE - MUS PROJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6312.1451 | ESC - MUS PROJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6312.1461 | PERS - MUS PROJ | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6312.1471 | WORKERS' COMP INS - MUS PROJ | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL MUSEUM CONSTR & DEVELOPMENT | .00 | .00 | .00 | .00 | .00 | .0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--------------|--------------------------------|--------|------------|---------|---------|-----------|------|
| | <u>PWKS LOADER/SNOWBLOWER</u> | | | | | | |
| 14.6399.0001 | 13DC399 PWKS LOADER/SNOWBLOWER | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL PWKS LOADER/SNOWBLOWER | .00 | .00 | .00 | .00 | .00 | .0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--------------|--------------------------------|--------|------------|---------|---------|-----------|------|
| | <u>RICHARD FOSTER BUILDING</u> | | | | | | |
| 14.6406.0001 | 12DC406 RICHARD FOSTER BLDG | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL RICHARD FOSTER BUILDING | .00 | .00 | .00 | .00 | .00 | .0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--------------------|------------------------------|------------------|--------------|---------------|------------------|-------------------|--------------|
| <u>NPS 18 PLEX</u> | | | | | | | |
| 14.6501.1820 | NPS 18 PLEX - ENGINEERING | 30,000.00 | .00 | .00 | 59,184.00 | 29,184.00- | 197.3 |
| 14.6501.2071 | NPS 18 PLEX - OPERATING | .00 | .00 | .00 | .00 | .00 | .0 |
| 14.6501.7020 | NPS 18 PLEX - UTILITIES | .00 | 30.92 | 214.14 | .00 | 214.14- | .0 |
| 14.6501.8010 | NPS 18 PLEX - LAND/BUILDINGS | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL NPS 18 PLEX | 30,000.00 | 30.92 | 214.14 | 59,184.00 | 29,398.14- | 198.0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---------------------------------|---------------------------------------|-------------------|------------------|-------------------|------------------|--------------------------|
| <u>EQUIPMENT & UPGRADES</u> | | | | | | |
| 14.6701.0001 | MCC BOILER UPGRADES | .00 | 2,930.00 | 4,057.50 | 5,942.50 | 10,000.00- .0 |
| 14.6701.0002 | NRC BOILER UPGRADE | .00 | 22,502.75 | 59,019.57 | 32,364.30 | 91,383.87- .0 |
| 14.6701.0003 | ICE RINK DESIGN & CONSTRUCTION | .00 | .00 | .00 | .00 | .00 .0 |
| 14.6701.0004 | CITY HALL BOILER UPGRADE | .00 | .00 | .00 | .00 | .00 .0 |
| 14.6701.0005 | NRC LOCKER ROOM UPGRADES | .00 | .00 | .00 | .00 | .00 .0 |
| 14.6701.0006 | POLICE VEHICLE PURCHASE | 63,000.00 | .00 | 52,834.95 | .00 | 10,165.05 83.9 |
| 14.6701.0007 | EMS HOSE TRUCK | 65,000.00 | .00 | .00 | .00 | 65,000.00 .0 |
| 14.6701.0008 | VEHICLE PURCHASE - ADMIN | 60,000.00 | .00 | .00 | .00 | 60,000.00 .0 |
| 14.6701.0009 | NVFD CONCRETE REPLACEMENT | .00 | .00 | 24,910.00 | .00 | 24,910.00- .0 |
| | TOTAL EQUIPMENT & UPGRADES | 188,000.00 | 25,432.75 | 140,822.02 | 38,306.80 | 8,871.18 95.3 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

CAPITAL PROJECTS FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|------------|--------------|---------------|--------------|------------|-------|
| <u>TRANSFERS - INTERFUNDS</u> | | | | | | |
| 14.6888.8830 TRANSFERS OUT - GENERAL FUND | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL TRANSFERS - INTERFUNDS | .00 | .00 | .00 | .00 | .00 | .0 |
| | | | | | | |
| TOTAL FUND EXPENDITURES | 218,000.00 | 25,463.67 | 141,036.16 | 97,490.80 | 20,526.96- | 109.4 |
| | | | | | | |
| NET REVENUE OVER EXPENDITURES | .00 | (25,463.67) | (141,036.16) | (97,490.80) | 238,526.96 | .0 |

CITY OF NOME
BALANCE SHEET
DECEMBER 31, 2021

Item 1.

SCHOOL RENOVATION & REPAIRS

ASSETS

| | | | |
|--------------|------------------------------|-----|-----|
| 15.1000.0000 | CASH - COMBINED CASH FUND | .00 | |
| 15.1010.0001 | CASH IN BANK SCHOOL BONDS | .00 | |
| 15.1310.0001 | DUE FROM GENERAL FUND | .00 | |
| 15.1310.0003 | DUE FROM OTHER FUNDS | .00 | |
| 15.1330.0000 | ACCOUNTS RECEIVABLE - OTHERS | .00 | |
| | | | |
| | TOTAL ASSETS | | .00 |

CITY OF NOME
BALANCE SHEET
DECEMBER 31, 2021

Item 1.

SCHOOL RENOVATION & REPAIRS

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|--------------|---------------------|-----|-----|
| 15.2020.0000 | VOUCHERS PAYABLE | .00 | |
| 15.2080.0000 | DUE TO OTHER FUNDS | .00 | |
| 15.2080.0001 | DUE TO GENERAL FUND | .00 | |
| | | | |
| | TOTAL LIABILITIES | | .00 |

FUND EQUITY

| | | | |
|--------------|---------------------------------|-----|-----|
| 15.2710.0000 | FUND BALANCE | .00 | |
| | | | |
| | REVENUE OVER EXPENDITURES - YTD | .00 | |
| | | | |
| | BALANCE - CURRENT DATE | .00 | |
| | | | |
| | TOTAL FUND EQUITY | | .00 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | .00 |

CITY OF NOME
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SCHOOL RENOVATION & REPAIRS

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|---|--------------|---------------|------------|--------------|------|
| <u>SCHOOL RENO & REPAIRS REVENUE</u> | | | | | |
| 15.3393.0015 CONTRIBUTION,SCHOOL ROOF REIMB | 1,283,760.00 | .00 | .00 | 1,283,760.00 | .0 |
| TOTAL SCHOOL RENO & REPAIRS REVENUE | 1,283,760.00 | .00 | .00 | 1,283,760.00 | .0 |
| <u>TRANSFERS - INTERFUNDS</u> | | | | | |
| 15.3888.8810 TRANSFERS IN - DEBT SERVICE | .00 | .00 | .00 | .00 | .0 |
| TOTAL TRANSFERS - INTERFUNDS | .00 | .00 | .00 | .00 | .0 |
| TOTAL FUND REVENUE | 1,283,760.00 | .00 | .00 | 1,283,760.00 | |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SCHOOL RENOVATION & REPAIRS

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-------------------------------------|---|---------------------|------------|------------|------------------|---------------------|------------|
| <u>SCHOOL RENO/REPAIRS EXPENSES</u> | | | | | | | |
| 15.6222.1101 | SALARIES - ADMIN/MAINTENANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 15.6222.1820 | ENGINEERING/ARCHITECTURAL SVCS | 58,215.00 | .00 | .00 | 20,455.50 | 37,759.50 | 35.1 |
| 15.6222.1870 | OTHER PROFESSIONAL/CONTRACT SV | .00 | .00 | .00 | .00 | .00 | .0 |
| 15.6222.1940 | ADVERTISING | .00 | .00 | .00 | .00 | .00 | .0 |
| 15.6222.3031 | OFFICE SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 15.6222.7000 | SCHOOL BOND CONSTRUCTION | 1,225,545.00 | .00 | .00 | .00 | 1,225,545.00 | .0 |
| 15.6222.7001 | NES BOILER/GYM FLOOR EXPENSES | .00 | .00 | .00 | .00 | .00 | .0 |
| 15.6222.7002 | POOL EXPENSES | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL SCHOOL RENO/REPAIRS EXPENSES | 1,283,760.00 | .00 | .00 | 20,455.50 | 1,263,304.50 | 1.6 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

SCHOOL RENOVATION & REPAIRS

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|-----------------------------------|------------------|------------|---------|------------------|------------------|---------|
| <u>CONTINGENCY</u> | | | | | | |
| 15.6999.9999 CONTINGENCY | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL CONTINGENCY | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL FUND EXPENDITURES | 1,283,760.00 | .00 | .00 | 20,455.50 | 1,263,304.50 | 1.6 |
| NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | (20,455.50) | 20,455.50 | .0 |

CITY OF NOME
 BALANCE SHEET
 DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

ASSETS

| | | |
|--------------|--------------------------------|------------------|
| 80.0101.0001 | CASH IN BANK PORT OPERATING | 973,603.86 |
| 80.0101.0002 | PETTY CASH PORT OF NOME | 1,000.00 |
| 80.0101.0003 | INVESTMENTS - PORT OF NOME | 48,602.53 |
| 80.0101.0004 | INTEREST INC RECVB PORT \$\$ | .00 |
| 80.0101.0005 | CASH IN BANK PORT SWEEP | .00 |
| 80.0101.0015 | ACCOUNTS RECEIVABLE OPERATING | 209,259.25 |
| 80.0101.0016 | ESTIMATED UNCOLLECTIBLE | (59,595.37) |
| 80.0101.0031 | DUE FROM D THOMPSON | 25,000.00 |
| 80.0101.0132 | ALLOWANCE DOUBTFUL RECEIVABLE | (25,000.00) |
| 80.0101.0133 | DUE FROM STATE/FED GOVERNMENT | .00 |
| 80.0101.0134 | DUE FROM CAUSEWAY FUNDS | (531,480.14) |
| 80.0101.0135 | DUE FROM OTHER FUNDS | .00 |
| 80.0111.0001 | CASH IN BANK CAUSEWAY RESTRICT | 288,993.31 |
| 80.0111.0015 | ACCOUNTS RECEIVABLE CAUSEWAY | 33,368.70 |
| 80.0111.0016 | ALLOWANCE DOUBTFUL RECEIVABLE | .00 |
| 80.0111.0100 | WELLS FARGO CSWY RESTRICTED CD | 529,507.83 |
| 80.0111.0101 | WELLS FARGO PORT CSWY RSV CD | 289,576.72 |
| 80.0161.0001 | LAND | 42,945,419.17 |
| 80.0161.0002 | INFRASTRUCTURE (DOCKS) | 25,400,542.24 |
| 80.0161.0003 | LESS ACCUM DEPRECIATION - INFR | (8,032,618.95) |
| 80.0161.0010 | TIDELAND PATENT 333 1986 | 736,400.00 |
| 80.0161.0100 | ECONOMIC DEVELOPMENT BUILDING | 413,927.60 |
| 80.0161.0200 | LESS ACCUM DEPRECIATION-BLDGS | (339,104.35) |
| 80.0161.0300 | IMPROVEMENT NOT BUILDINGS | 5,864,520.96 |
| 80.0161.0400 | LESS ACCUM DEPRECIATION-IMPROV | (30,080,194.22) |
| 80.0161.0500 | MACHINERY AND EQUIPMENT | 410,818.69 |
| 80.0161.0600 | LESS ACCUM DEPR MACH/EQUIP | (367,779.56) |
| 80.0161.0700 | CONSTRUCTION WORK IN PROGRESS | 8,045.25 |
| 80.0161.0701 | CWIP-DEEP WATER PORT EXPANSION | 2,590,018.04 |
| 80.0161.0702 | CWIP-SMALL BOAT HARBOR/FENCE | .00 |
| 80.0161.0703 | CWIP - CAPE NOME | .00 |
| 80.0161.0704 | CWIP - NOME NAV CITY \$ PED | .00 |
| 80.0161.0705 | CWIP-SBH SHORESIDE, LIGHTING | .00 |
| 80.0161.0706 | CWIP-HARBORRAMP,FLOATS@SNAKE R | .00 |
| 80.0161.0707 | CWIP - WASTE OIL TANK | .00 |
| 80.0161.0708 | CWIP - SEASONAL TOILETS | .00 |
| 80.0161.0709 | CWIP - FUEL LINE BETTERTMENTS | .00 |
| 80.0161.0710 | CWIP - EDA & CSWY WATERLINE | .00 |
| 80.0161.0800 | CWIP - RIVER ST STORM DRAIN | .00 |
| 80.0161.0801 | CWIP - DOT/ROAD IMPROVEMENTS | 30,477.00 |
| 80.0161.0802 | CWIP - WESTGOLD DOCK EMERG RRP | .00 |
| 80.0161.0803 | CWIP - CSWY HIGHMAST LITETASK6 | .00 |
| 80.0161.0804 | CWIP - CSWY MID DOCK W/ RAMP | .00 |
| 80.0161.0805 | CWIP - HARBOR REPAIRS & UPGR | .00 |
| 80.0161.0806 | CWIP - HARBOR FLOATS ANCHORSYS | .00 |
| 80.0161.0807 | CWIP-HARBOR BARGE RAMP DOCK | 761,122.01 |
| 80.0161.0808 | CWIP - HARBOR SNAKERIVER FLOAT | 9,019.00 |
| 80.0161.0809 | CWIP - SEAWALL EROSION REPAIRS | .00 |
| 80.0161.0810 | CWIP - PORT COMM SECURITY | .00 |
| 80.0161.0811 | CWIP-THORNBUSH SUBDIV UPLANDS | 41,882.36 |
| 80.0161.0812 | CWIP - WNTF UPLANDS DEVT | 69,767.50 |
| 80.0161.0813 | CWIP-SEAWALL OCEANSIDE FRONTST | .00 |
| 80.0161.0814 | CWIP PORT WASTE RECEPTION FAC | 42,700.25 |
| 80.0161.0815 | CWIP CSWY DOCKS - REPLC ANODES | 47,009.15 |
| 80.0161.0816 | CWIP FISH DOCK - REPLC ANODES | 23,995.10 |

CITY OF NOME
BALANCE SHEET
DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

| | | | |
|--------------|------------------------------|------------------|----------------------|
| 80.1000.0000 | CASH - COMBINED CASH FUND | (20,448,966.43) | |
| 80.1050.0002 | UNEXPENDED GRANT FUNDS | .00 | |
| 80.1310.0000 | DUE FROM OTHER FUNDS | .00 | |
| 80.1430.0003 | DEFERRED OUTFLOWS - PENSIONS | 149,551.00 | |
| 80.1750.0003 | PREPAID ITEMS | .00 | |
| | | <hr/> | |
| | TOTAL ASSETS | | <u>22,059,388.50</u> |

CITY OF NOME
 BALANCE SHEET
 DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|--------------|--------------------------------|---------------|--------------|
| 80.2020.0000 | VOUCHERS PAYABLE | 2,931.35 | |
| 80.2020.0001 | ACCOUNTS PAYABLE | .00 | |
| 80.2020.0002 | RETAINAGE PAYABLE CONSTRUCTION | .00 | |
| 80.2020.0003 | PENSION OBLIGATION PAYABLE | 742,665.00 | |
| 80.2020.0004 | ACCOUNTS PAYABLE A/L+BENEFIT | .00 | |
| 80.2020.0006 | INTEREST PAYABLE 2000E BOND | .00 | |
| 80.2020.0007 | INTEREST PAYABLE - NOAA CEIP | .00 | |
| 80.2020.0008 | CURRENT PORTION - NOAA CEIP | 3,531,710.62 | |
| 80.2020.0009 | CURRENT PORTION 2000E BOND | .00 | |
| 80.2020.0010 | LONG TERM PORTION 2000E BOND | .00 | |
| 80.2020.0011 | NOAA CEIP LONG TERM LIABILITY | .00 | |
| 80.2020.0020 | PREPAID LEASES, PERMITS | 515,398.56 | |
| 80.2020.0021 | LEVIED SALES TAX OPERATING | 981.32 | |
| 80.2020.0022 | LEVIED SALES TAX CAUSEWAY | 2,094.70 | |
| 80.2021.0000 | ASSETS INVEST PORT OP FUND | .00 | |
| 80.2080.0000 | DUE TO OTHER FUNDS | .00 | |
| 80.2080.0006 | DUE TO/FROM GENERAL FUND | .00 | |
| 80.2080.0007 | DUE TO PORT OP FROM CAUSEWAY | (531,480.14) | |
| 80.2430.0000 | ENCUMBRANCE CONTROL | .00 | |
| 80.2430.0002 | RESERVE FOR ENC LAST YEAR | .00 | |
| 80.2430.0003 | DEFERRED INFLOWS - PENSIONS | 75,506.00 | |
| 80.2430.0010 | UNEXPENDED GRANTS | 4,322.27 | |
| | TOTAL LIABILITIES | | 4,344,129.68 |

FUND EQUITY

CITY OF NOME
 BALANCE SHEET
 DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

| | | | | |
|--------------|---------------------------------|---|----------------------|-----------------------------|
| 80.2700.0001 | CONTRIBUTIONS-STATE OF ALASKA | | 21,794,174.19 | |
| 80.2700.0002 | CONTRIBUTIONS-ST ALASKA | | 1,000,000.00 | |
| 80.2700.0003 | CONTRIBUTIONS - CITY FY84 | | 11,330.00 | |
| 80.2700.0004 | CONTRIBUTIONS - PATENT 333 | | 736,400.00 | |
| 80.2700.0005 | CONTRIBUTIONS - WEST GOLD EX | | 1,200,000.00 | |
| 80.2700.0006 | CONTRIBUTIONS STAK 946288 | | 76,703.00 | |
| 80.2700.0007 | CONTRIBUTIONS - NSEDC | | 72,983.00 | |
| 80.2700.0008 | CONTRIBUTIONS - CHAMBER COMMER | | 15,000.00 | |
| 80.2700.0009 | ACCUM AMORT ST CONTRIB AOC | (| 23,929,313.79) | |
| 80.2700.0010 | CONTRIBUTIONS - STAK STORM \$ | | 14,228.04 | |
| 80.2700.0011 | CONTRIBUTIONS-STAK98/628HRBR\$ | | 127,325.00 | |
| 80.2700.0012 | CONTRIBUTIONS-COE DRGMSTR BLDG | | 206,900.00 | |
| 80.2700.0013 | CONTRIBUTIONS-STAKCDBG2198603 | | 200,000.00 | |
| 80.2700.0014 | CONTRIBUTIONS-STAK 01MG112 | | .00 | |
| 80.2700.0015 | CONTRIBUTIONS-NSEDC SBH SHORE | | .00 | |
| 80.2700.0016 | CONTRIBUTIONS-STAKDR157PW10QRY | | 16,200.00 | |
| 80.2700.0017 | RETAINED EARNINGS - RESERVED | | .00 | |
| 80.2700.0018 | RETAINED EARNINGS - UNRESERVED | | 443,526.03 | |
| 80.2700.0019 | AMOUNT TO PROVIDE 2000E BOND | | .00 | |
| 80.2710.0000 | FUND BALANCE - PORT OPERATING | | 19,840,208.07 | |
| 80.2710.0001 | FUND BALANCE - PORT CAUSEWAY | (| 5,546,892.40) | |
| 80.2710.0010 | EXPENDITURE CONTROL | | .00 | |
| 80.2710.0011 | EXPENDITURE CONTROL - CSWY | | .00 | |
| 80.2710.0020 | REVENUE CONTROL | | .00 | |
| 80.2710.0021 | REVENUE CONTROL - PORT OP | | .00 | |
| | REVENUE OVER EXPENDITURES - YTD | | <u>1,436,487.68</u> | |
| | BALANCE - CURRENT DATE | | <u>17,715,258.82</u> | |
| | TOTAL FUND EQUITY | | | <u>17,715,258.82</u> |
| | TOTAL LIABILITIES AND EQUITY | | | <u><u>22,059,388.50</u></u> |

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

| | | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|--------------------------|--------------------------------|---------------------|---------------|---------------------|---------------------|--------------|
| <u>CAUSEWAY FACILITY</u> | | | | | | |
| 80.3111.2001 | CAUSEWAY DOCKAGE | 95,000.00 | .00 | 87,833.61 | 7,166.39 | 92.5 |
| 80.3111.2002 | CAUSEWAY WHARFAGE - DRY | 185,000.00 | .00 | 157,038.16 | 27,961.84 | 84.9 |
| 80.3111.2003 | CAUSEWAY WHARFAGE - FUEL | 325,000.00 | .00 | 260,031.52 | 64,968.48 | 80.0 |
| 80.3111.2004 | CAUSEWAY WHARFAGE - GRAVEL | 450,000.00 | .00 | 638,865.71 | (188,865.71) | 142.0 |
| 80.3111.2005 | CAUSEWAY STORAGE RENTAL | 10,000.00 | .00 | 3,054.29 | 6,945.71 | 30.5 |
| 80.3111.2006 | CAUSEWAY UTILITY SALES | 15,000.00 | .00 | 9,339.48 | 5,660.52 | 62.3 |
| 80.3111.2007 | CAUSEWAY MISC TERM REVENUE | 80,000.00 | .00 | 20,386.08 | 59,613.92 | 25.5 |
| 80.3111.2008 | LEASES, RENTALS, LAND, BLDGS | .00 | .00 | .00 | .00 | .0 |
| 80.3111.2009 | SALE OF PROPERTY & ASSETS | .00 | .00 | .00 | .00 | .0 |
| | TOTAL CAUSEWAY FACILITY | 1,160,000.00 | .00 | 1,176,548.85 | (16,548.85) | 101.4 |
| <u>CPV EXCISE TAX</u> | | | | | | |
| 80.3112.1001 | CPV EXCISE TAX | .00 | .00 | .00 | .00 | .0 |
| | TOTAL CPV EXCISE TAX | .00 | .00 | .00 | .00 | .0 |
| <u>HARBOR FACILITY</u> | | | | | | |
| 80.3211.1001 | HARBOR SEASONAL DOCK PERMIT | 100,000.00 | .00 | 112,786.78 | (12,786.78) | 112.8 |
| 80.3211.2001 | HARBOR DOCKAGE | 75,000.00 | .00 | 40,687.20 | 34,312.80 | 54.3 |
| 80.3211.2002 | HARBOR WHARFAGE - DRY | 80,000.00 | .00 | 118,512.39 | (38,512.39) | 148.1 |
| 80.3211.2003 | HARBOR WHARFAGE - FUEL | 60,000.00 | .00 | 44,805.03 | 15,194.97 | 74.7 |
| 80.3211.2004 | HARBOR WHARFAGE - GRAVEL | 80,000.00 | .00 | 2,254.25 | 77,745.75 | 2.8 |
| 80.3211.2005 | HARBOR STORAGE RENTAL | 65,000.00 | 163.80 | 61,107.16 | 3,892.84 | 94.0 |
| 80.3211.2006 | HARBOR UTILITY SALES | 7,500.00 | .00 | 4,751.89 | 2,748.11 | 63.4 |
| 80.3211.2007 | HARBOR MISC TERM REVENUE | 8,000.00 | .00 | 475.77 | 7,524.23 | 6.0 |
| 80.3211.2008 | LEASES, RENTALS, LAND, BLDGS | 38,000.00 | .00 | 36,633.65 | 1,366.35 | 96.4 |
| 80.3211.2009 | SALE OF PROPERTY & ASSETS | .00 | .00 | .00 | .00 | .0 |
| | TOTAL HARBOR FACILITY | 513,500.00 | 163.80 | 422,014.12 | 91,485.88 | 82.2 |
| <u>CAPE NOME QUARRY</u> | | | | | | |
| 80.3311.2001 | QUARRY DOCKAGE | .00 | .00 | .00 | .00 | .0 |
| 80.3311.2002 | QUARRY WHARFAGE - DRY | .00 | .00 | .00 | .00 | .0 |
| 80.3311.2003 | QUARRY WHARFAGE - FUEL | .00 | .00 | .00 | .00 | .0 |
| 80.3311.2004 | QUARRY WHARFAGE - GRAVEL | .00 | .00 | .00 | .00 | .0 |
| 80.3311.2005 | QUARRY STORAGE RENTAL | .00 | .00 | .00 | .00 | .0 |
| 80.3311.2007 | QUARRY MISC TERM REVENUE | .00 | .00 | .00 | .00 | .0 |
| 80.3311.2008 | LEASES, RENTALS, LAND, BLDGS | .00 | .00 | .00 | .00 | .0 |
| | TOTAL CAPE NOME QUARRY | .00 | .00 | .00 | .00 | .0 |

CITY OF NOME
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

| | | PORT OPERATING FUND | | | | |
|-----------------------------------|--------------------------------|---------------------|---------------|------------|-------------|-------|
| | | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
| | | | | | | |
| <u>INDUSTRIAL PARK FACILITY</u> | | | | | | |
| 80.3411.2001 | WESTSIDE TANK FARM RENTAL | .00 | .00 | .00 | .00 | .0 |
| 80.3411.2005 | INDUSTRIAL PARK STORAGE RENTAL | 235,000.00 | (3,223.78) | 243,326.29 | (8,326.29) | 103.5 |
| 80.3411.2008 | LEASES, RENTALS, LAND, BLDGS | 205,000.00 | .00 | 94,874.20 | 110,125.80 | 46.3 |
| 80.3411.2009 | SALE OF PROPERTY & ASSETS | .00 | .00 | .00 | .00 | .0 |
| | TOTAL INDUSTRIAL PARK FACILITY | 440,000.00 | (3,223.78) | 338,200.49 | 101,799.51 | 76.9 |
| <u>OTHER MISC REVENUE</u> | | | | | | |
| 80.3511.0001 | COPIES, FAX, PUBS, FILM LCNS | 1,200.00 | .00 | 335.48 | 864.52 | 28.0 |
| 80.3511.0002 | BANKING / NSF CHECK FEE | 50.00 | .00 | .05 | 49.95 | .1 |
| 80.3511.0003 | CREDIT CARD SERVICE FEES | .00 | .00 | .00 | .00 | .0 |
| 80.3511.0004 | RESALE-HATS,CHARTS,SPILLS,APPL | 3,000.00 | .00 | 971.60 | 2,028.40 | 32.4 |
| 80.3511.0005 | OTHER PORT REVENUE | 5,000.00 | .00 | 1,206.00 | 3,794.00 | 24.1 |
| | TOTAL OTHER MISC REVENUE | 9,250.00 | .00 | 2,513.13 | 6,736.87 | 27.2 |
| <u>INTEREST EARNINGS</u> | | | | | | |
| 80.3611.2001 | INTEREST EARNINGS PORT OP | 10,000.00 | 1,923.02 | 6,740.14 | 3,259.86 | 67.4 |
| 80.3611.2002 | INTEREST EARNINGS CAUSEWAY | 2,000.00 | 176.16 | 1,148.50 | 851.50 | 57.4 |
| 80.3611.2003 | INVESTMENT EARNINGS | 500.00 | 72.36 | 95.34 | 404.66 | 19.1 |
| | TOTAL INTEREST EARNINGS | 12,500.00 | 2,171.54 | 7,983.98 | 4,516.02 | 63.9 |
| <u>CONTRIBUTIONS/OTHER</u> | | | | | | |
| 80.3711.0001 | STAK EMPLOYER ON-BEHALF PERS | 13,000.00 | .00 | .00 | 13,000.00 | .0 |
| 80.3711.0002 | OTHER CONTRIBUTIONS | 2,000.00 | .00 | .00 | 2,000.00 | .0 |
| 80.3711.0003 | DENALI COMMSN HIGH MAST LIGHTS | .00 | .00 | .00 | .00 | .0 |
| 80.3711.0004 | NSEDC ANCHOR FLOATS SYSTEM | .00 | .00 | .00 | .00 | .0 |
| | TOTAL CONTRIBUTIONS/OTHER | 15,000.00 | .00 | .00 | 15,000.00 | .0 |
| <u>TRANSFERS - INTERFUNDS</u> | | | | | | |
| 80.3888.8820 | TRANSFERS IN - OTHER FUNDS | .00 | .00 | .00 | .00 | .0 |
| 80.3888.8830 | TRANSFERS IN - GENERAL FUND | .00 | .00 | .00 | .00 | .0 |
| | TOTAL TRANSFERS - INTERFUNDS | .00 | .00 | .00 | .00 | .0 |

CITY OF NOME
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

| | | PORT OPERATING FUND | | | | |
|-----------------------------------|---|---------------------|------------------|---------------------|-------------------|-----------|
| | | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
| | | | | | | |
| <u>FUND BALANCE APPROPRIATION</u> | | | | | | |
| 80.3899.9997 | PON USE OF FUND BAL CARRY FRWD | 425,000.00 | .00 | .00 | 425,000.00 | .0 |
| 80.3899.9998 | FUND BAL APPRP STAK DOT MATCH | .00 | .00 | .00 | .00 | .0 |
| 80.3899.9999 | PORT OF NOME USE FUND BALANCE | 262,561.29 | .00 | .00 | 262,561.29 | .0 |
| | TOTAL FUND BALANCE APPROPRIATION | 687,561.29 | .00 | .00 | 687,561.29 | .0 |
| | TOTAL FUND REVENUE | 2,837,811.29 | (888.44) | 1,947,260.57 | 890,550.72 | |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|-------------------|---------------------|------------------|------------------|-------------------|-------------|
| <u>CAUSEWAY FACILITY</u> | | | | | | |
| 80.6111.1101 SALARIES - CAUSEWAY MAINT | 3,000.00 | 1,115.35 | 1,510.06 | .00 | 1,489.94 | 50.3 |
| 80.6111.1102 SALARIES - CAUSEWAY OPERATIONS | 10,000.00 | .00 | 3,040.67 | .00 | 6,959.33 | 30.4 |
| 80.6111.1103 SALARIES - CAUSEWAY ADMIN | 22,240.89 | .00 | .00 | .00 | 22,240.89 | .0 |
| 80.6111.1411 ACCRUED PERSONAL LEAVE - CSWY | 3,000.00 | .00 | 540.87 | .00 | 2,459.13 | 18.0 |
| 80.6111.1421 HEALTH INSURANCE - CSWY | 8,368.38 | .00 | 938.20 | .00 | 7,430.18 | 11.2 |
| 80.6111.1431 LIFE INSURANCE - CSWY | 66.43 | .00 | 3.65 | .00 | 62.78 | 5.5 |
| 80.6111.1441 FICA/MEDICARE - CSWY | 2,695.93 | 85.32 | 378.02 | .00 | 2,317.91 | 14.0 |
| 80.6111.1451 ESC - CAUSEWAY | 400.00 | .00 | 68.54 | .00 | 331.46 | 17.1 |
| 80.6111.1461 PERS - CSWY | 7,753.00 | .00 | 841.73 | .00 | 6,911.27 | 10.9 |
| 80.6111.1471 WORKERS' COMP INS - CSWY | 852.17 | .00 | 993.89 | .00 | 141.72- | 116.6 |
| 80.6111.1481 AMORTIZED INFLOWS/OUTFLOWS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.1520 VEHICLE/BOAT INSURANCE | 578.00 | .00 | 578.00 | .00 | .00 | 100.0 |
| 80.6111.1530 PROPERTY/BUILDING INSURANCE | 33,645.00 | .00 | 34,236.50 | .00 | 591.50- | 101.8 |
| 80.6111.1802 PROF SVCS - HIGH MAST LIGHTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.1803 PROF SVCS - MIDDLE DOCK | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.1804 PROF SVCS - ARCTIC DEEP DRAFT | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.1810 AUDIT/ACCOUNTING | 15,000.00 | .00 | 7,758.72 | 10,407.95 | 3,166.67- | 121.1 |
| 80.6111.1820 ENGINEERING/ARCHITECTURAL SVCS | 30,000.00 | (13,815.40) | (9,195.95) | 4,955.80 | 34,240.15 | (14.1) |
| 80.6111.1830 LEGAL SERVICES | 2,000.00 | .00 | .00 | .00 | 2,000.00 | .0 |
| 80.6111.1840 SURVEY/APPRaisal SERVICES | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 80.6111.1870 OTHER PROFESSIONAL/CONTRACT SV | 15,000.00 | .00 | 3,927.32 | .00 | 11,072.68 | 26.2 |
| 80.6111.2010 COMMUNICATIONS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.2012 COMPUTER NETWORK/HARDWARE/SOFT | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.2040 UNIFORM/CLOTHING | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.2071 OPERATING SUPPLIES | 2,000.00 | .00 | 30.00 | 187.23 | 1,782.77 | 10.9 |
| 80.6111.4010 GAS & OIL SUPPLIES | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 80.6111.4020 BOAT/HVY EQ PARTS & SUPPLY | 500.00 | .00 | 77.84 | .00 | 422.16 | 15.6 |
| 80.6111.4030 BOAT/HVY EQ MAINTENANCE | 2,000.00 | .00 | .00 | .00 | 2,000.00 | .0 |
| 80.6111.4040 VEHICLE/BOAT REGIS & PERMITS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.4050 SMALL TOOLS & EQUIPMENT | 2,000.00 | .00 | 300.00 | .00 | 1,700.00 | 15.0 |
| 80.6111.4060 TOOLS & EQ REPAIR & MAINT | 2,000.00 | .00 | 2,482.42 | .00 | 482.42- | 124.1 |
| 80.6111.4080 ROAD MAINTENANCE MATERIALS | 25,000.00 | .00 | .00 | .00 | 25,000.00 | .0 |
| 80.6111.4090 DOCKS & FOUNDATIONS | 25,000.00 | .00 | .00 | .00 | 25,000.00 | .0 |
| 80.6111.4100 FUEL LINES MAINTENANCE | 38,500.00 | .00 | 657.98 | .00 | 37,842.02 | 1.7 |
| 80.6111.7005 BUILDING MAINTENANCE CONTRACTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.7010 BLDG MAINT MATERIALS & SUPPLY | 800.00 | .00 | .00 | .00 | 800.00 | .0 |
| 80.6111.7011 JANITORIAL SERVICES & SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.7020 CAUSEWAY UTILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.7021 UTILITIES - ELECTRIC | 2,500.00 | 160.33 | 850.09 | .00 | 1,649.91 | 34.0 |
| 80.6111.7022 UTILITIES - WATER | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.7023 UTILITIES - SEWER | 1,500.00 | .00 | 1,400.00 | .00 | 100.00 | 93.3 |
| 80.6111.7024 UTILITIES - GARBAGE | 6,500.00 | .00 | 2,718.48 | .00 | 3,781.52 | 41.8 |
| 80.6111.7025 UTILITIES - HEAT | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.7026 UTILITIES - RESALE | 12,000.00 | .00 | 2,052.16 | .00 | 9,947.84 | 17.1 |
| 80.6111.7510 DEBT INTEREST PAYMENT | 155,000.00 | .00 | 24,587.15 | .00 | 130,412.85 | 15.9 |
| 80.6111.7520 DEPRECIATION | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.7550 BAD DEBT | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6111.8030 MACHINERY & EQUIPMENT | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .0 |
| TOTAL CAUSEWAY FACILITY | 445,899.80 | (12,454.40) | 80,776.34 | 15,550.98 | 349,572.48 | 21.6 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--|--|--------|------------|---------|---------|-----------|------|
| <u>CPV OPERATING & MAINTENANCE</u> | | | | | | | |
| 80.6112.1101 | SALARIES - OPERATIONS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.1102 | SALARIES - MAINTENANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.1103 | SALARIES - ADMIN | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.1411 | ACCRUED ANNUAL LEAVE | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.1421 | HEALTH INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.1431 | LIFE INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.1441 | FICA/MEDICARE | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.1461 | PERS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.1471 | WORKERS' COMP INSURANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.1820 | ENGINEERING | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.1870 | PROFESSIONAL SERVICES | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.2071 | OPERATING SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.7005 | BUILDING MAINTENANCE CONTRACTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6112.7010 | MATERIALS & SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL CPV OPERATING & MAINTENANCE | .00 | .00 | .00 | .00 | .00 | .0 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---|-------------------|------------------|------------------|-----------------|-------------------|-------------|
| <u>HARBOR FACILITY</u> | | | | | | |
| 80.6211.1101 SALARIES - HARBOR | 5,000.00 | .00 | 1,118.12 | .00 | 3,881.88 | 22.4 |
| 80.6211.1411 ACCRUED PERSONAL LV - HARBOR | 500.00 | .00 | 177.81 | .00 | 322.19 | 35.6 |
| 80.6211.1421 HEALTH INSURANCE - HARBOR | 1,210.16 | .00 | 321.85 | .00 | 888.31 | 26.6 |
| 80.6211.1431 LIFE INSURANCE - HARBOR | 25.00 | .00 | 1.09 | .00 | 23.91 | 4.4 |
| 80.6211.1441 FICA/MEDICARE - HARBOR | 382.50 | 37.42 | 122.95 | .00 | 259.55 | 32.1 |
| 80.6211.1451 ESC - HARBOR | 150.00 | .00 | 22.54 | .00 | 127.46 | 15.0 |
| 80.6211.1461 PERS - HARBOR | 1,100.00 | 107.61 | 353.58 | .00 | 746.42 | 32.1 |
| 80.6211.1471 WORKERS' COMP INS - HARBOR | 317.00 | .00 | 363.59 | .00 | 46.59- | 114.7 |
| 80.6211.1481 AMORTIZED INFLOWS/OUTFLOWS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6211.1520 VEHICLE/BOAT INSURANCE | 578.00 | .00 | 578.00 | .00 | .00 | 100.0 |
| 80.6211.1530 PROPERTY/BUILDING INSURANCE | 23,445.00 | .00 | 24,036.50 | .00 | 591.50- | 102.5 |
| 80.6211.1802 PROF SVCS - BARGE HIGH RAMP | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6211.1803 PROF SVCS - SNAKE RIVER | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6211.1807 PROF SVCS - SEAWALL REPAIRS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6211.1820 ENGINEERING/ARCHITECTURAL SVCS | 20,000.00 | 1,058.75 | 1,938.25 | 1,755.00 | 16,306.75 | 18.5 |
| 80.6211.1870 OTHER PROFESSIONAL/CONTRACT SV | 25,000.00 | .00 | 4,437.05 | .00 | 20,562.95 | 17.8 |
| 80.6211.2010 COMMUNICATIONS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6211.2040 UNIFORM/CLOTHING | 1,000.00 | .00 | 30.00 | .00 | 970.00 | 3.0 |
| 80.6211.2071 OPERATING SUPPLIES | 3,000.00 | .00 | 30.00 | .00 | 2,970.00 | 1.0 |
| 80.6211.4010 GAS & OIL SUPPLIES | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 80.6211.4020 BOAT/HVY EQ PARTS & SUPPLY | 500.00 | .00 | 77.84 | .00 | 422.16 | 15.6 |
| 80.6211.4030 BOAT/HVY EQ MAINTENANCE | 1,500.00 | .00 | .00 | .00 | 1,500.00 | .0 |
| 80.6211.4040 VEHICLE/BOAT REGIS & PERMITS | 10.00 | .00 | .00 | .00 | 10.00 | .0 |
| 80.6211.4050 SMALL TOOLS & EQUIPMENT | 2,500.00 | .00 | 300.00 | .00 | 2,200.00 | 12.0 |
| 80.6211.4080 ROAD MAINTENANCE MATERIALS | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .0 |
| 80.6211.4090 DOCKS & FOUNDATIONS | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .0 |
| 80.6211.4100 FUEL LINES MAINTENANCE | 1,500.00 | .00 | .00 | .00 | 1,500.00 | .0 |
| 80.6211.7005 BUILDING MAINTENANCE CONTRACTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6211.7010 BLDG MAINT MATERIALS & SUPPLY | 5,000.00 | 956.67 | 1,217.92 | .00 | 3,782.08 | 24.4 |
| 80.6211.7011 JANITORIAL SERVICES & SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6211.7020 HARBOR UTILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6211.7021 UTILITIES - ELECTRIC | 5,500.00 | 627.47 | 2,297.94 | .00 | 3,202.06 | 41.8 |
| 80.6211.7022 UTILITIES - WATER METER | 3,850.00 | 276.52 | 1,731.04 | .00 | 2,118.96 | 45.0 |
| 80.6211.7023 UTILITIES - SEWER | 4,500.00 | 74.42 | 1,846.52 | 900.00 | 1,753.48 | 61.0 |
| 80.6211.7024 UTILITIES - GARBAGE | 10,000.00 | .00 | 5,827.09 | .00 | 4,172.91 | 58.3 |
| 80.6211.7025 UTILITIES - HEAT | 3,500.00 | 211.07 | 823.22 | .00 | 2,676.78 | 23.5 |
| 80.6211.7520 DEPRECIATION | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6211.7560 PAYMENT IN LIEU OF TAX | 16,963.80 | 16,984.20 | 16,984.20 | .00 | 20.40- | 100.1 |
| 80.6211.8010 LAND/BUILDINGS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6211.8030 MACHINERY & EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL HARBOR FACILITY | 167,531.46 | 20,334.13 | 64,637.10 | 2,655.00 | 100,239.36 | 40.2 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---------------------------|---------------------------------|-----------------|------------|------------|------------|-----------------|
| <u>CAPE NOME FACILITY</u> | | | | | | |
| 80.6311.1101 | SALARIES - CAPE NOME | .00 | .00 | .00 | .00 | .0 |
| 80.6311.1411 | ACCRUED PERSONAL LV -CAPE NOME | .00 | .00 | .00 | .00 | .0 |
| 80.6311.1421 | HEALTH INSURANCE - CAPE NOME | .00 | .00 | .00 | .00 | .0 |
| 80.6311.1431 | LIFE INSURANCE - CAPE NOME | .00 | .00 | .00 | .00 | .0 |
| 80.6311.1441 | FICA/MEDICARE - CAPE NOME | .00 | .00 | .00 | .00 | .0 |
| 80.6311.1451 | ESC - CAPE NOME | .00 | .00 | .00 | .00 | .0 |
| 80.6311.1461 | PERS - CAPE NOME | .00 | .00 | .00 | .00 | .0 |
| 80.6311.1471 | WORKERS' COMP INS - CAPE NOME | .00 | .00 | .00 | .00 | .0 |
| 80.6311.1820 | ENGINEERING/ARCHITECTURAL SVCS | 1,000.00 | .00 | .00 | .00 | 1,000.00 |
| 80.6311.1830 | LEGAL SERVICES | 500.00 | .00 | .00 | .00 | 500.00 |
| 80.6311.1870 | OTHER PROFESSIONAL/CONTRACT SV | 1,000.00 | .00 | .00 | .00 | 1,000.00 |
| 80.6311.1940 | ADVERTISING | .00 | .00 | .00 | .00 | .00 |
| 80.6311.2010 | COMMUNICATIONS | .00 | .00 | .00 | .00 | .00 |
| 80.6311.7520 | DEPRECIATION | .00 | .00 | .00 | .00 | .00 |
| 80.6311.8020 | BUILDING/GROUNDS IMPROVEMENTS | .00 | .00 | .00 | .00 | .00 |
| | TOTAL CAPE NOME FACILITY | 2,500.00 | .00 | .00 | .00 | 2,500.00 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|---------------------------------|---------------------------------------|-------------------|------------------|------------------|-----------------|------------------|-------------|
| <u>INDUSTRIAL PARK FACILITY</u> | | | | | | | |
| 80.6411.1101 | SALARIES - INDUSTRIAL PARK | 1,500.00 | .00 | 826.62 | .00 | 673.38 | 55.1 |
| 80.6411.1411 | ACCRUED PERSONAL LEAVE - IP | 100.00 | .00 | 125.07 | .00 | 25.07- | 125.1 |
| 80.6411.1421 | HEALTH INSURANCE - IP | 330.00 | .00 | 418.66 | .00 | 88.66- | 126.9 |
| 80.6411.1431 | LIFE INSURANCE - IP | 3.22 | .00 | 2.53 | .00 | .69 | 78.6 |
| 80.6411.1441 | FICA/MEDICARE - IP | 114.75 | .00 | 63.26 | .00 | 51.49 | 55.1 |
| 80.6411.1451 | ESC - INDUSTRIAL PARK | 35.00 | .00 | 15.85 | .00 | 19.15 | 45.3 |
| 80.6411.1461 | PERS - IP | 330.00 | .00 | 181.87 | .00 | 148.13 | 55.1 |
| 80.6411.1471 | WORKERS' COMP INS - IP | 73.50 | .00 | 106.27 | .00 | 32.77- | 144.6 |
| 80.6411.1481 | AMORTIZED INFLOWS/OUTFLOWS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6411.1530 | PROPERTY/BUILDING INSURANCE | 1,460.00 | .00 | 1,460.00 | .00 | .00 | 100.0 |
| 80.6411.1820 | ENGINEERING/ARCHITECTURAL SVCS | 20,000.00 | .00 | .00 | .00 | 20,000.00 | .0 |
| 80.6411.1830 | LEGAL SERVICES | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6411.1870 | OTHER PROFESSIONAL/CONTRACT SV | 8,000.00 | .00 | .00 | 1,645.00 | 6,355.00 | 20.6 |
| 80.6411.1940 | ADVERTISING | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6411.2071 | OPERATING SUPPLIES | 1,500.00 | .00 | 144.01 | 92.55 | 1,263.44 | 15.8 |
| 80.6411.4050 | SMALL TOOLS & EQUIPMENT | 1,000.00 | .00 | 299.99 | .00 | 700.01 | 30.0 |
| 80.6411.4080 | ROAD MAINTENANCE MATERIALS | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .0 |
| 80.6411.4100 | FUEL LINES MAINTENANCE | 20,000.00 | .00 | .00 | .00 | 20,000.00 | .0 |
| 80.6411.7005 | BUILDING MAINTENANCE CONTRACTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6411.7010 | BLDG MAINT MATERIALS & SUPPLY | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 80.6411.7011 | JANITORIAL SERVICES & SUPPLIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6411.7020 | UTILITIES | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6411.7021 | UTILITIES - ELECTRIC | 4,500.00 | 424.68 | 2,514.69 | .00 | 1,985.31 | 55.9 |
| 80.6411.7023 | UTILITIES - SEWER | 1,500.00 | .00 | 1,400.00 | .00 | 100.00 | 93.3 |
| 80.6411.7520 | DEPRECIATION | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6411.7560 | PAYMENT IN LIEU OF TAXES | 49,783.20 | 49,783.20 | 49,783.20 | .00 | .00 | 100.0 |
| 80.6411.8030 | MACHINERY & EQUIPMENT | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .0 |
| | TOTAL INDUSTRIAL PARK FACILITY | 140,729.67 | 50,207.88 | 57,342.02 | 1,737.55 | 81,650.10 | 42.0 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--------------------------|---------------------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------|
| <u>PORT ADMIN OFFICE</u> | | | | | | | |
| 80.6711.1101 | SALARIES - PORT ADMIN | 83,796.00 | 10,491.25 | 36,242.50 | .00 | 47,553.50 | 43.3 |
| 80.6711.1102 | SALARIES - PORT STAFF | 220,566.07 | 9,602.17 | 105,472.56 | .00 | 115,093.51 | 47.8 |
| 80.6711.1201 | SALARIES - OVERTIME | 5,000.00 | .00 | 6,753.91 | .00 | 1,753.91- | 135.1 |
| 80.6711.1301 | STIPENDS - PORT COMMISSION | 3,360.00 | 760.00 | 1,600.00 | .00 | 1,760.00 | 47.6 |
| 80.6711.1411 | ACCRUED PERSONAL LV - PORT ADM | 7,576.51 | .00 | .00 | .00 | 7,576.51 | .0 |
| 80.6711.1421 | HEALTH INSURANCE - PORT ADM | 51,185.62 | 3,128.82 | 26,063.57 | .00 | 25,122.05 | 50.9 |
| 80.6711.1431 | LIFE INSURANCE - PORT ADM | 434.97 | 14.61 | 186.96 | .00 | 248.01 | 43.0 |
| 80.6711.1441 | FICA/MEDICARE - PORT ADM | 23,666.20 | 1,537.16 | 11,351.34 | .00 | 12,314.86 | 48.0 |
| 80.6711.1451 | ESC - PORT ADMIN | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| 80.6711.1461 | PERS - PORT ADM | 58,909.41 | 4,420.56 | 24,654.68 | .00 | 34,254.73 | 41.9 |
| 80.6711.1471 | WORKERS' COMP INS - PORT ADM | 7,711.79 | .00 | 7,789.04 | .00 | 77.25- | 101.0 |
| 80.6711.1481 | AMORTIZED INFLOWS/OUTFLOWS | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6711.1520 | VEHICLE/BOAT INSURANCE | 2,447.00 | .00 | 2,447.00 | .00 | .00 | 100.0 |
| 80.6711.1530 | PROPERTY/BUILDING INSURANCE | 647.00 | .00 | 647.00 | .00 | .00 | 100.0 |
| 80.6711.1810 | AUDIT/ACCOUNTING | 15,000.00 | .00 | 7,758.72 | 10,407.95 | 3,166.67- | 121.1 |
| 80.6711.1820 | ENGINEERING/ARCHITECTURAL SVCS | 30,000.00 | .00 | .00 | .00 | 30,000.00 | .0 |
| 80.6711.1830 | LEGAL SERVICES | 20,000.00 | .00 | 4,654.50 | .00 | 15,345.50 | 23.3 |
| 80.6711.1850 | LOBBYING | 115,000.00 | .00 | 20,000.00 | 40,000.00 | 55,000.00 | 52.2 |
| 80.6711.1870 | OTHER PROFESSIONAL/CONTRACT SV | 25,000.00 | 2,186.51 | 19,572.98 | 14,749.83 | 9,322.81- | 137.3 |
| 80.6711.1940 | ADVERTISING | 3,000.00 | .00 | 183.60 | .00 | 2,816.40 | 6.1 |
| 80.6711.1950 | BUILDINGS/LAND RENTAL | 6,000.00 | 500.00 | 3,053.33 | .00 | 2,946.67 | 50.9 |
| 80.6711.2010 | COMMUNICATIONS | 4,100.00 | 436.26 | 1,908.70 | .00 | 2,191.30 | 46.6 |
| 80.6711.2012 | COMPUTER NETWORK/HARDWARE/SOFT | 4,000.00 | .00 | 1,319.69 | .00 | 2,680.31 | 33.0 |
| 80.6711.2020 | DUES & MEMBERSHIPS | 750.00 | .00 | 185.00 | .00 | 565.00 | 24.7 |
| 80.6711.2030 | TRAVEL, TRAINING & RELATED COST | 17,500.00 | .00 | 5,184.96 | 556.40 | 11,758.64 | 32.8 |
| 80.6711.2070 | OFFICE SUPPLIES | 1,000.00 | .00 | 894.06 | .00 | 105.94 | 89.4 |
| 80.6711.2071 | OPERATING SUPPLIES | 2,500.00 | 66.48 | 2,398.06 | 590.61 | 488.67- | 119.6 |
| 80.6711.2073 | RESALE SUPPLIES | 3,000.00 | .00 | 1,344.50 | .00 | 1,655.50 | 44.8 |
| 80.6711.3010 | SPONSORSHIP/DONATION/CONTRIB | 1,000.00 | .00 | 10,500.00 | .00 | 9,500.00- | 1050.0 |
| 80.6711.4010 | GAS & OIL SUPPLIES | 5,000.00 | 335.41 | 2,803.52 | .00 | 2,196.48 | 56.1 |
| 80.6711.4020 | VEHICLE PARTS & SUPPLY | 5,000.00 | .00 | 1,465.00 | 23.88 | 3,511.12 | 29.8 |
| 80.6711.4030 | VEHICLE MAINTENANCE | 5,000.00 | .00 | .00 | .00 | 5,000.00 | .0 |
| 80.6711.4040 | VEHICLE/BOAT REGIS & PERMITS | 50.00 | .00 | 10.00 | .00 | 40.00 | 20.0 |
| 80.6711.7010 | BLDG MAINT MATERIALS & SUPPLY | 3,000.00 | .00 | .00 | .00 | 3,000.00 | .0 |
| 80.6711.7011 | JANITORIAL SERVICES & SUPPLIES | 9,750.00 | .00 | 1,572.15 | .00 | 8,177.85 | 16.1 |
| 80.6711.7500 | DEBT PRINCIPAL PAYMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6711.7510 | INTEREST PAYMENT | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6711.7520 | DEPRECIATION | .00 | .00 | .00 | .00 | .00 | .0 |
| 80.6711.7530 | CASH - OVER/SHORT | .00 | .00 | .10 | .00 | .10- | .0 |
| 80.6711.7540 | BANKING/CREDIT CARD FEES | 150.00 | .00 | .00 | .00 | 150.00 | .0 |
| 80.6711.7550 | BAD DEBT | 2,500.00 | .00 | .00 | .00 | 2,500.00 | .0 |
| 80.6711.8030 | MACHINERY & EQUIPMENT | 500.00 | .00 | .00 | .00 | 500.00 | .0 |
| | TOTAL PORT ADMIN OFFICE | 744,600.57 | 33,479.23 | 308,017.43 | 66,328.67 | 370,254.47 | 50.3 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT OPERATING FUND

| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--------------|-------------------------------|--------------|------------|---------|---------|--------------|------|
| | <u>TRANSFERS - INTERFUNDS</u> | | | | | | |
| 80.6888.8820 | TRANSFERS OUT - OTHER FUNDS | 1,336,549.79 | .00 | .00 | .00 | 1,336,549.79 | .0 |
| | TOTAL TRANSFERS - INTERFUNDS | 1,336,549.79 | .00 | .00 | .00 | 1,336,549.79 | .0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

| | | PORT OPERATING FUND | | | | | |
|------------------------------------|-----------------------------------|---------------------|--------------|--------------|--------------|---------------|------|
| | | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
| <u>CONTRIBUTION TO FUND BALNCE</u> | | | | | | | |
| 80.6999.9999 | CONTRIBUTION TO FUND BALANCE | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL CONTRIBUTION TO FUND BALNCE | .00 | .00 | .00 | .00 | .00 | .0 |
| | TOTAL FUND EXPENDITURES | 2,837,811.29 | 91,566.84 | 510,772.89 | 86,272.20 | 2,240,766.20 | 21.0 |
| | NET REVENUE OVER EXPENDITURES | .00 | (92,455.28) | 1,436,487.68 | (86,272.20) | 1,350,215.48- | .0 |

CITY OF NOME
BALANCE SHEET
DECEMBER 31, 2021

Item 1.

PORT CAPITAL PROJECTS FUND

ASSETS

| | | | |
|--------------|--------------------------------|---------------|----------------------|
| 85.1000.0000 | CASH - COMBINED CASH FUND | 19,778,617.89 | |
| 85.1050.0002 | UNEXPENDED GRANT FUNDS | .00 | |
| 85.1310.0000 | DUE FROM STATE/FED/OTHER FUNDS | .00 | |
| 85.1310.0001 | DUE FROM GENERAL FUND | .00 | |
| | | | |
| | TOTAL ASSETS | | <u>19,778,617.89</u> |

CITY OF NOME
 BALANCE SHEET
 DECEMBER 31, 2021

Item 1.

PORT CAPITAL PROJECTS FUND

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|--------------|-------------------------------|------------|------------|
| 85.2020.0000 | VOUCHERS PAYABLE | 153,967.25 | |
| 85.2020.0001 | RETAINAGE PAYABLE | 290,913.00 | |
| 85.2080.0000 | DUE TO OTHER FUNDS | .00 | |
| 85.2080.0001 | DUE TO GENERAL FUND | .00 | |
| 85.2430.0000 | ENCUMBRANCE CONTROL | .00 | |
| 85.2430.0001 | RESERVE FOR ENC, CURRENT YEAR | .00 | |
| 85.2430.0002 | RESERVE FOR ENC, LAST YEAR | .00 | |
| | | | |
| | TOTAL LIABILITIES | | 444,880.25 |

FUND EQUITY

| | | | |
|--------------|---------------------------------|-----------------|---------------|
| 85.2710.0000 | FUND BALANCE | 20,576,612.69 | |
| 85.2710.0010 | EXPENDITURE CONTROL | .00 | |
| 85.2710.0020 | REVENUE CONTROL | .00 | |
| | | | |
| | REVENUE OVER EXPENDITURES - YTD | (1,242,875.05) | |
| | | | |
| | BALANCE - CURRENT DATE | 19,333,737.64 | |
| | | | |
| | TOTAL FUND EQUITY | | 19,333,737.64 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 19,778,617.89 |

CITY OF NOME
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT CAPITAL PROJECTS FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | UNEARNED | PCNT |
|---------------------------------|---------------------------------------|---------------------|---------------------|---------------------|--------------------------|
| <u>PORT GRANTS & AWARDS</u> | | | | | |
| 85.3811.0002 | 15-DC-112 PORT IMPROVEMENTS | .00 | .00 | .00 | .0 |
| 85.3811.0003 | 13-GO-012 PORT DESIGN, CONSTR | .00 | .00 | .00 | .0 |
| 85.3811.0005 | 14-DC-108 - PORT IMPROVEMENTS | .00 | .00 | .00 | .0 |
| 85.3811.0006 | NSEDC MIDDLE DOCK | .00 | .00 | .00 | .0 |
| 85.3811.0007 | EDA CAUSEWAY MIDDLE DOCK | .00 | .08 | .08 (| .08) .0 |
| 85.3811.0008 | DOT 13-HG-010 REPAIRS, UPGRADE | .00 | .00 | .00 | .0 |
| 85.3811.0009 | FEMA PORT SECURITY GRANT | .00 | .00 | .00 | .0 |
| 85.3811.0010 | DR-4050-AK PW17 CAPE NOME | .00 | .00 | .00 | .0 |
| 85.3811.0020 | 17-DC-005 ARCTIC DDP DESIGN | .00 | .00 | 9,182.65 (| 9,182.65) .0 |
| 85.3811.0021 | 19-DC-008 SUPPORT DESIGN ADDP | 995,000.00 | .00 | 442,127.90 | 552,872.10 44.4 |
| 85.3811.0023 | NOAA-AOOS WEATHER CAMERA | .00 | .00 | .00 | .0 |
| 85.3811.0050 | NSEDC HBR CONCRETE RAMP REPAIR | 300,000.00 | .00 | 97,370.67 | 202,629.33 32.5 |
| 85.3811.7100 | EDA HARBOR LAUNCH RAMP REPAIR | 2,197,803.29 | 1,467,774.93 | 1,467,774.93 | 730,028.36 66.8 |
| | TOTAL PORT GRANTS & AWARDS | 3,492,803.29 | 1,467,775.01 | 2,016,456.23 | 1,476,347.06 57.7 |
| <u>TRANSFERS - INTERFUNDS</u> | | | | | |
| 85.3888.8820 | TRANSFERS IN - OTHER FUNDS | 1,336,549.79 | .00 | .00 | 1,336,549.79 .0 |
| | TOTAL TRANSFERS - INTERFUNDS | 1,336,549.79 | .00 | .00 | 1,336,549.79 .0 |
| | TOTAL FUND REVENUE | 4,829,353.08 | 1,467,775.01 | 2,016,456.23 | 2,812,896.85 |

CITY OF NOME
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT CAPITAL PROJECTS FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--|---------------------|-----------------|---------------------|-------------------|---------------------|-------------|
| <u>PORT GRANTS & AWARDS</u> | | | | | | |
| 85.6811.1100 DR-4050-AK PW17 CAPE NOME | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.1421 HEALTH INSURANCE - PORT GRANTS | .00 | (656.84) | .00 | .00 | .00 | .0 |
| 85.6811.1431 LIFE INSURANCE - PORT GRANTS | .00 | (8.84) | .00 | .00 | .00 | .0 |
| 85.6811.1441 FICA/MEDICARE - PORT GRANTS | .00 | (504.48) | .00 | .00 | .00 | .0 |
| 85.6811.1461 PERS - PORT GRANTS | .00 | (1,450.78) | .00 | .00 | .00 | .0 |
| 85.6811.2000 15-DC-112 PORT IMPROVEMENTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.2100 19-DC-008 SUPPORT DESIGN ADDP | 645,000.00 | 1,260.40 | 341,962.47 | .00 | 303,037.53 | 53.0 |
| 85.6811.2150 19-DC-008 LOCAL SERVICE FAC | 250,000.00 | 3,307.22 | 193,885.71 | 86,716.00 | 30,601.71- | 112.2 |
| 85.6811.2200 17-DC-005 ARCTIC DDP DESIGN | .00 | .00 | 29,443.69 | 8,007.84 | 37,451.53- | .0 |
| 85.6811.2300 19DC008 HRBR CAP107 FEASSTUDY | 100,000.00 | 1,698.27 | 101,956.57 | 3,882.25 | 5,838.82- | 105.8 |
| 85.6811.2400 NOAA-AOOS WEATHER CAMERA | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.3000 13-GO-012 CAUSEWAY DEEP WATER | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.3100 13-GO-012 CAUSEWAY MIDDLE DOCK | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.3200 13-GO-012 HARBOR REPAIRS, UPGR | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.3300 13-GO-012 HARBOR HIGH RAMP | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.3400 13-GO-012 SEAWALL | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.3500 13-GO-012 THORNBUSH TRACTA DEV | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.5000 14-DC-108 PORT IMPROVEMENTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.6000 NSEDC MIDDLE DOCK | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.7000 EDA CAUSEWAY MIDDLE DOCK | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.7100 EDA HARBOR LAUNCH RAMP REPAIR | 2,197,803.29 | 572.50 | 2,286,258.45 | 393,173.93 | 481,629.09- | 121.9 |
| 85.6811.7900 HARBOR LAUNCH RAMP RPR NSEDC \$ | 300,000.00 | .00 | 97,370.67 | .00 | 202,629.33 | 32.5 |
| 85.6811.8000 DOT 13-HG-010 REPAIRS, UPGRADE | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.8001 GRANT MATCH PORT CONTRIBUTION | 729,841.79 | 3,306.57 | 11,927.56 | .00 | 717,914.23 | 1.6 |
| 85.6811.8002 BARGE RAMP LIGHTING IMPROVMTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.8003 GARCO BLDG LIGHTING IMPROVMTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.8004 BRIDGE FUEL LINE REPLACEMENTS | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.8006 PORT WASTE RECEPTION FACILITY | 15,000.00 | .00 | .00 | .00 | 15,000.00 | .0 |
| 85.6811.8007 SNAKE RIVER MOORAGE PROJECT | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.8008 DOT/PORT ROAD IMPROVEMENTS | 329,708.00 | .00 | 29,892.60 | .00 | 299,815.40 | 9.1 |
| 85.6811.8009 WESTGOLD DOCK EMERGENCY REPAIR | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.8010 RAMP DEADMAN ANCHOR PROJECT | 4,000.00 | .00 | .00 | .00 | 4,000.00 | .0 |
| 85.6811.8011 CSWY DOCKS - REPLACE ANODES | 173,000.00 | .00 | 110,000.26 | 6,590.59 | 56,409.15 | 67.4 |
| 85.6811.8012 FISH DOCK - REPLACE ANODES | 85,000.00 | .00 | 56,633.30 | 3,298.35 | 25,068.35 | 70.5 |
| 85.6811.8013 IP FUEL LINE REPAIRS | .00 | .00 | .00 | .00 | .00 | .0 |
| 85.6811.8014 CSWY MID & WG DOCK REPAIRS | .00 | .00 | .00 | 5,215.00 | 5,215.00- | .0 |
| 85.6811.9000 FEMA PORT SECURITY GRANT | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL PORT GRANTS & AWARDS | 4,829,353.08 | 7,524.02 | 3,259,331.28 | 506,883.96 | 1,063,137.84 | 78.0 |

CITY OF NOME
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

Item 1.

PORT CAPITAL PROJECTS FUND

| | BUDGET | PERIOD ACT | YTD ACT | YTD ENC | UNEXPENDE | PCNT |
|--|------------------|------------------|--------------------|-------------------|------------------|----------|
| <u>TRANSFERS</u> | | | | | | |
| 85.6888.8820 TRANSFERS OUT - OTHER FUNDS | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL TRANSFERS | .00 | .00 | .00 | .00 | .00 | .0 |
| TOTAL FUND EXPENDITURES | 4,829,353.08 | 7,524.02 | 3,259,331.28 | 506,883.96 | 1,063,137.84 | 78.0 |
| NET REVENUE OVER EXPENDITURES | .00 | 1,460,250.99 | (1,242,875.05) | (506,883.96) | 1,749,759.01 | .0 |



NOME CHAMBER OF COMMERCE

NOME CONVENTION & VISITORS BUREAU

cc: Paul G. Kosto, Nome Chamber of Commerce Executive Director

TO: Glenn Steckman, City Manager DATE: January, 2022

City Council Members
Mayor John Handeland

FROM: Drew McCann, Director SUBJECT: 2nd Quarter
Nome Convention & Visitors Bureau FY 2021/22

INTRODUCTION

The following lists the highlights of the goals and accomplishments for the Nome Convention and Visitors Bureau (CVB) during The City of Nome 2nd Quarter FY 2021-22 October, November, December 2021. The purpose of this memo is to inform the City of Nome on the progress of the CVB operations and to provide a historical record of activities for CVB staff as reference for future planning. The COVID-19 pandemic has continued to have major impacts on CVB operations.

STAFFING

The Visitor Center (VC) maintained operations with our current staff of two during this period. The hours operated during this time were Monday thru Friday from 9:00am to 5:00pm. The VC did not have the need for additional staffing due to slower in person traffic during the off-season for tourism.

INQUIRIES AND TRAFFIC COUNT

Visitors in the VC: **150 (below average)**
Phone Inquiries: **80 (below average)**
Email Requests: **281 (above average)**
Website Visitors: **55,010 (above average)**
Webpage views: **91,505 (above average)**
Visitor Countries: **94 (above average)**

There was a significant increase in traffic to our website, even when compared to summer months when people are usually more interested in travel to Nome. We have made significant changes to our site to keep it updated, fresh, and relevant and that seems to be paying off. We also have integrated forms into our website such as the Iditarod Housing Form that helps attract visitors to our site.

Due to a shift in how visitors like to interact with DMOs, I expect the reduced phone calls to continue and communication via email and social media to increase over time. We are able to provide more tangible benefits and information to requestors when we have an easy method of transferring information back and forth.

COMPLETED VISITOR PROMOTION ACTIVITIES

The 2022 Visitor Guide production process was completed during this time and the printed guides should arrive in January. The guides will also be dispersed to Anchorage Brochure Distribution and they will provide further distribution of the guides around the state. We also completed a new town map that will come with 5000 copies to provide visitors in Nome as well as be incorporated into the 20,000 visitor guides that are being printed.

Our advertising in the Alaska Map was completed using the 3 Days 3 Ways marketing campaign. We also arranged advertising in the Alaska Travel Guide and Fly Alaska Magazines as well as their social media channels.

We have continued to support visitors coming for Iditarod thru our Iditarod Housing Form. We have been able to connect several residents to those seeking housing during the Iditarod, but still have a waiting list.

We have continued to provide City PSA updates on COVID-19 and other matters thru our community bulletin section of the website. We have also maintained a community calendar and hope to continue to encourage organizations hosting events to send it to us so that we can list it.

PLANNED VISITOR PROMOTION ACTIVITIES

Staff will attend an Alaska Travel Industry Association (ATIA) Industry Event and Trade Show in January. The event provides many notable speakers in the tourism industry as well as provide a great opportunity for networking and learning from other destination marketing organizations (DMOS).

The Visitor Center is preparing for several activities during February and March.

Those are:

- The Arctic Eagle/Patriot Military Exercise will take place from February 22nd thru March 6th. We expect to see ~125 people per day in Nome from this exercise. They will be dining in town during the evenings at local restaurants and we will be providing a list of places to eat to them as well as any information about Nome.
- The Iron Dog Snowmobile Race will host a Nome Halfway Ceremony on Tuesday, February 22nd at the Nome Mini Convention Center. It will have a subway sandwich dinner and award ceremony. We expect to see racers, fans, sponsors and media coverage personnel in Nome during this time.
- The Iditarod, including the events surrounding Iditarod in Nome will be taking place from the March 11th thru 20th and we plan to work with local companies to do the advertising and produce the Iditarod Events Calendar.

The VC is planning to build a historic community walking tour and accompanying audio tour. This will be a multi organization project. This will likely start in the next quarter but will not be completed until the end of year. The model that we're currently looking at is similar to the Audio Walking Tour provided in Juneau.



Kegoayah Kozga Library

DATE: January 20, 2022
TO: W. Glenn Steckman III, City Manager
FROM: Marguerite La Riviere, Library Director

SUBJECT: FY2022 Second Quarter Report

Grant Duties for Other Departments by Library Director:

In addition to writing and maintaining the grants for the library, the Library Director was tasked by the Finance Director and the City Manager with the following grants:

DHSS COVID-19 Community Funding 2021 grant (up to \$171,049.82):

Prepared and submitted grant to support community COVID-19 activities and received reimbursable award of up to \$171,049.82 for the Community of Nome.

DHSS COVID-19 Community Funding 2022 grant (amount pending):

Prepared and submitted grant to support community COVID-19 activities. This grant is pending final approval from DHSS. Notification is expected in February.

IMLS Grant with Nome Eskimo Community (\$10,000):

The Kegoayah Kozga Public Library worked with Nome Eskimo Community to submit the FY22 grant and report on the FY21 grant. The grant was submitted and awarded for FY22 and the funds were received in January of 2022 for this important youth focused grant.

Alaska State Library ARPA Easy Grant (\$5,977):

The Library Director prepared and submitted the ARPA grant and was awarded \$5,977 for allowable costs to help the library provide services due to the difficulty of the COVID-19 pandemic. Purchases under the grant terms include purchasing additional library materials including items for the youth craft kits, books for the collection including the digital collection and book carts to help with curbside delivery of materials.

Alaska Digital Library Continues to be Available during Library Closures:

Registered library patrons may receive a username and password from the library staff and have access to digital books and audiobooks through this online program for their reading and listening pleasure. Since January of 2020, there have been over 2,500 digital check outs of digital books or audiobooks by Nome patrons.

Library Events and Programming:

Carrie M. McLain Memorial Museum Partnership:

The Library partnered with the Museum during their *Illustrating Alaska: Artists Making Children's Books* museum exhibit. The library purchased books from the Alaskan authors showcased in the exhibit for check-out to our patrons. Library Assistant Janet Bloodgood designed a beautiful walrus collage for the Museum to distribute to youth attending the exhibit.

Second Grade Class Visit:

The Library partnered with the Museum for a class visit in early December. In order to maintain our capacity limits, half of the class went to the Museum exhibit and half of the class went to the Library and then each group switched and visited the other facility. During the library visit, the students listened to books from Alaskan authors showcased in the *Illustrating Alaska: Artists Making Children's Books* exhibit and then each student browsed the library books and chose a book to check-out to their classroom. It was a wonderful visit.

Virtual Holiday Crafts with the Anvil City Science Academy:

The Kegoayah Kozga Public Library presented holiday youth craft programming via Zoom with the Anvil City Science Academy. This was an annual event before the pandemic began and we were happy to continue the program virtually this year.

Curbside Youth Programming:

A very important program provided by the Kegoayah Kozga Public Library is youth programming. The library continued to use COVID-19 safety protocols to safely distribute the youth craft kits in October, November and December via "No Contact Curbside Pick-Up" from the library parking lot or in bad weather from the library front porch. During our normal open hours, patrons can request pick-up from the building foyer. Since the pandemic began, we have distributed over 2,000 craft kits to youth in our community.

Bering Sea Lions Club Donation:

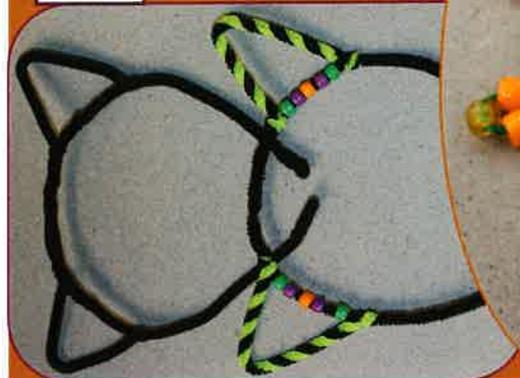
The Bering Sea Lions Club generously donated \$7,500 to the library to purchase library materials for the overall collection and with a focus on youth library materials. Part of the donation is to be used to update our youth non-fiction collection and to purchase additional movies for all ages. The donation has also been used to purchase books to giveaway in our youth craft kits. We received many compliments from our youth patrons about the free books in our craft kits. This was a very successful partnership and we are immensely grateful to the Bering Sea Lions Club for assisting us to get books into the hands of youth so they can start to create or enhance their own home library.

Deputy Public Information Officer:

The Library Director continues to be tasked with Deputy Public Information Officer duties relating to the Unified Command in response to the COVID-19 pandemic.

Kegoayah Kozga Public Library Opening: The Kegoayah Kozga Public Library opened to scheduled foot traffic on July 1, 2021 for 20 hours a week and have had closures briefly during the fall when the COVID-19 active case counts were very high in Nome. When we are required to close, we continue to offer curbside delivery for all patrons and we offer curbside delivery while open to those patrons that continue to prefer curbside delivery.

NOVEMBER



October

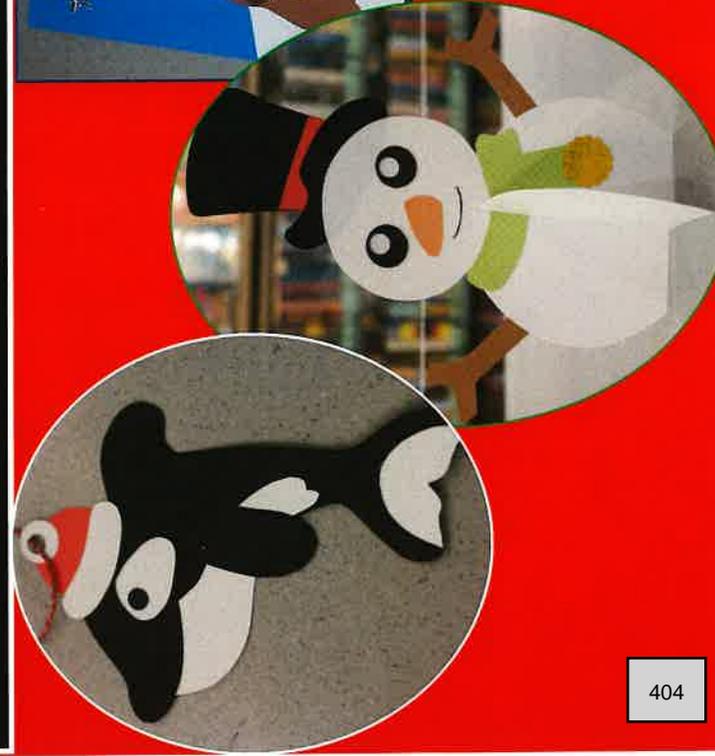
Library Quarterly Report for Oct. Nov. Dec. 2021



Item K.



December



Date: January 17, 2021
 To: Glenn Steckman, City Manager
 From: Amy Phillips-Chan, Museum Director
 CC: Bryant Hammond, City Clerk



RE: Carrie M. McLain Memorial Museum Quarterly Report (October-December 2021)

Stronger Together: Bering Strait Communities Respond to the Covid-19 Pandemic

Stronger Together is our museum-community program that was launched in 2020 and encompasses an **oral history project, artwork initiative, museum exhibit, and publication.** The publication features contributions from 45 community members, artists, and poets from across the Bering Strait region with stories and artwork that reflect and respond to the COVID-19 pandemic. The book prioritizes first-person narratives and offers a nuanced look into the lived experiences of community members during the pandemic. The manuscript is currently under review for publication by University of Alaska Press.

Museum Grants Awarded

The Museum was awarded a **grant from Museums Alaska in the amount of \$6,800** to purchase one hundred tiny artworks from the series *Hair Portraits* by Sonya Kelliher-Combs of Anchorage and an original painting titled *In Vain He Chases Ravens* by Ryder Erickson of Unalakleet. The grant comes from the Art Acquisition Fund (AAF), one of three funds established by Museums Alaska, to benefit museums, cultural centers, and artists across the state. AAF awards are supported by the Rasmuson Foundation. Visitors can explore the new artwork in person at the museum. *Hair Portraits* will also be shown in the exhibition *Stronger Together: Bering Strait Communities Respond to the Covid-19 Pandemic* opening at the museum in 2022.



Ryder Erickson. *In Vain He Chases Ravens*. 2018. Acrylic on Canvas. 24 x 36 in. Purchased with funds from the Museums Alaska Art Acquisition Fund supported by the Rasmuson Foundation. CMMM 2021.9.1

Illustrating Alaska: Artists Making Children's Books

The Museum hosted the traveling exhibit *Illustrating Alaska: Artists Making Children's Books* in Nome from **October 11 to January 12, 2022**. The exhibition explores the colorful and intriguing process of illustrating children's books. The exhibit, designed by Exhibit AK out of Juneau, highlights the process of four different Alaskan illustrators: Jim Fowler, Evon Zerbetz, Michaela Goade, and Mitchell Watley.

In conjunction with the exhibit *Illustrating Alaska*, the Carrie M. McLain Memorial Museum and Kegoayah Kozga Public Library partnered to offer **two community programs**. Craft Week was held November 29-December 3 and invited visitors to stop into the museum to pick up a free craft kit to make a collage based on a book in the exhibition. Family Reading week was held December 6-10 and invited families to drop in to the museum to read a copy of a children's book in the new exhibit. Visitors had an opportunity to post photographs of their completed collages and family reading time online and receive a free children's book designed by illustrators in the exhibit.

The Museum and Library enjoyed a **school visit** from over 20 students in Ms. Katie Bourdon's second grade class on December 13. Students listened to stories, checked out the museum, and explored the exhibit *Illustrating Alaska*. Students dressed in snowsuits, boots, hats, gloves, and scarves to make the trek from Nome Elementary School to the Richard Foster Building with enthusiastic spirits undaunted by the frosty air.



Nome Elementary School second grade students enjoy reading books in the exhibit *Illustrating Alaska* during a visit to the museum and library.



Elizabeth Phan makes a walrus collage in the special exhibit gallery at the museum during a museum-library community program for *Illustrating Alaska*.

New Additions to the Collection

The Museum received and accessioned 5 acquisitions of historical items and photographs from October – December 2021.

- **2021.15 Spencer:** A collection of ivory carvings, artwork, cultural heritage items, and two photographs acquired by Spencer Sealy at Gambell during 1966 and 1967 while conducting research on auklet breeding biology out of the University of British Columbia.
- **2021.16 Stewart:** A pair of children's leather gloves purchased in Nome by Hart Humber and worn by his 18-month-old daughter Shirley Humber on a steamship trip to the "Outside" in 1918.
- **2021.17 Nome Arts Council:** A polyester face mask with a St. Lawrence Island tattoo design by Vera Metcalf.
- **2021.18 Bordeaux:** A group of ivory carvings and a meat carving set with ivory handles that belonged to Eugene and Lorenza Elwood who lived in Nome from 1910-1914. Donation accompanied by an album containing family photos from their time in Nome.
- **2021.19 Broderson:** A collection of 31 photographs and postcards taken in Nome (1912-1933) from an album that originally belonged to Lyman and Sarah Mann who were the parents of Inez Mann Cochran (1870-19?). Inez was the wife of Orville Deville Cochran (1871-1948).

Museum Object of the Month

The **December 2021 museum object of the month** was three dark speckled **nuggets of tin** mined on the Seward Peninsula in the gold rush town of Tin City located close to Wales. Tin City served as the only source of tin in the United States from 1903 to 1914. From the few available sources of information, we know Tin City had a post office, stamp mill, and at least one family with a sod house. Access to the area was by ship, dogsled, and as shown in one image, a dog-pulled wagon. Mining operations at Tin City came to a halt right before World War 1 but the area was re-established in the 1950s due to its close proximity to the Soviet Union. The area soon boasted a United States Air Force Base, long range radar station, and a White Alice communications site. Today, the tin nuggets at the Carrie McLain Museum remind us of the role Tin City once played on the Seward Peninsula as both a source of mineral wealth and a strategic defense location.

New Museum Team Member

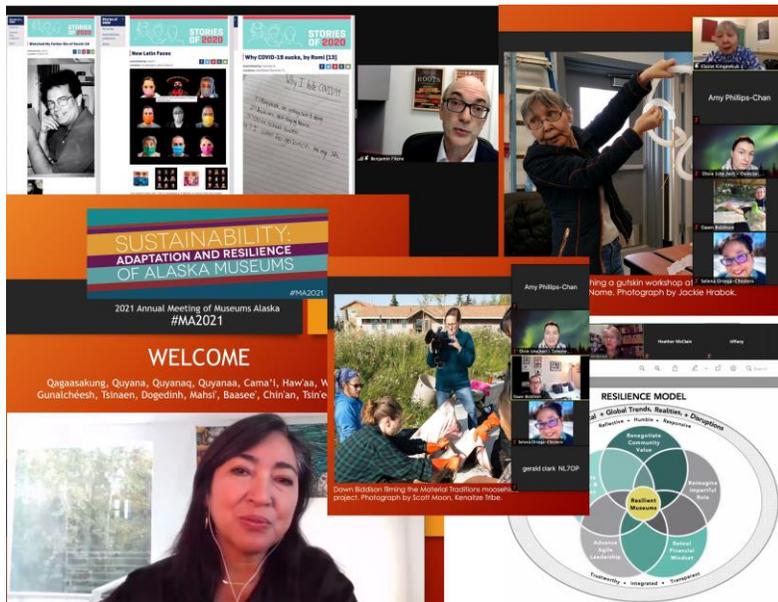
We are pleased to welcome Morgan Davis to the museum team. Morgan began working as a Museum Assistant in October and recently transitioned to the position of Education and Public Programs Coordinator. Stop in and say hello!

Native American Art Studies Association

The **2021 Native American Art Studies Association (NAASA) conference** was held virtually November 3-4 and 10-11. Dawn Biddison (Smithsonian Arctic Studies) organized the session "Creating and Engaging Virtually: A Conversation with Alaska Native Artists and Alaskan Museum Anthropologists" that featured presentations and round table discussion with Sonya Kelliher-Combs, Melissa Shaginoff, Dawn, and myself. The conference was a great opportunity to connect with artists, scholars, and museums across the country with several popular features including a DJ'd music hour and two virtual artist studio visits.

Museums Alaska

The **2021 Museums Alaska Annual Meeting #MA2021** was held via Whova on September 13-14 & 20-21. The theme of this year's conference was *Sustainability: Adaptation and Resilience of Alaska Museums*. The online conference brought together **267 attendees from 29 states and 13 countries**. Participants engaged in four days of interactive conversations and workshops centered on museum adaptation and resilience and linked into a broad network of professionals, services, and opportunities. Board President Amy Phillips-Chan led organization of the virtual conference with Director Dixie Clough. In November 2021, we learned that our Museums Alaska Tier 2 Grant (2022-2024) in the amount of \$1.3M was fully funded by the Rasmuson Foundation. This grant will provide critical support in a period of economic and social transformation within the museum industry. **Phillips-Chan completed her term as Board President at the end of December 2022.**



Screenshot of Day 1 of #MA2021. Artist Elaine Kingeekuk of Savoonga was honored with the 2021 Museums Alaska President's Award in Honor of Lifetime Achievement.



Nome Volunteer Fire Department

P.O. Box 82 • Nome, Alaska 99762 • (907) 443-2310 • Fax (907) 443-4104 & (907) 443-4109

To: Glenn Steckman, City Manager – City Council Members – Mayor John Handeland

From: Jim West Jr NVFD Fire Chief

January 18, 2022

Subject: Quarterly Report Oct -Nov-Dec-2021 – Nome Vol. Fire Department

Introduction: The purpose of this Report is to keep City Manager and Council Members informed of activities of NVFD

Active Volunteers:

Currently there are 29 volunteers

Retirement of Members: No Members retired this month

Call Volume:

8– Ambulance Assists

6 – False Alarms

1 – Fires – Dump Truck on Fire belonging to City Of Nome public works - totaled

3 - MVA 's - Motor/snow machine Vehicles Accidents

4 – Search and Rescues

13 - Training Meetings - Officers /Planning Meetings

Total man hours for the month: 599 man hours

Goals: Continue to be provide the highest level of emergency response for both the City of Nome and the area of Norton Sound

Thank you for supporting the Nome Volunteer Fire Dept.

Respectfully,

Jim West Jr - Chief

NVFD

A handwritten signature in blue ink, appearing to read 'Jim West Jr', is written over the typed name.

Nome Volunteer Ambulance Department

To: Glenn Steckman, City Manager

City Council Members

Mayor John Handeland

Date: January 19, 2022

From: Chief James West Jr

Subject: Yearly Report 2021

Call Stats:

Volume – During the past year NVAD responded to 616 calls for the 12-month period.

Peak Days - Monday – Tuesday

Peak Times – Noon to Midnight

Average Time Dispatch to Scene – 7.52 minutes

Average Time to Hospital from scene—12.66 minutes

Dispatch reason- Most calls involved unknown problem/ person down Unresponsive Seizures/Convulsions, Fall Victim, Chest Pain/Discomfort,

Runs by Location: Top 4 -Commercial Establishments, Private Residence Street /Hwy, Homeless Shelters

Runs by Primary Symptom- top 3 – 248 altered mental status, Pain Extremity 53, weakness 37

Patients Ages-Gender The majority of the calls were for patients who were between the ages 30-39. The overall average age was 36. Males 318 / Female 298

GOALS: NVAD is focusing on recruiting and training more members, as we continue to work on improving relations with Norton Sound Health Corporation, COVID Training

Staffing:

Hunter Belamey---- EMT-3 Rose Reale ---- EMT -2

New Members: Emily Scholtz, Kallie King, Charlotte Key

Returning member: John Washington

Thank You for supporting NVAD and giving us the opportunity to Volunteer for the City of Nome


James D West Jr: NVAD Chief

October

PWR

Repaired transmission issues on Freightliner tractor

Worked on brakes for side dump trailer

Prepped trucks and equipment for snow removal activities. Including painting of buckets and beds and cutting edge replacement

Prepared Monofill for winter by placing vehicles to better contain windblown trash

Continued shaping of monofill floor for drainage

Put water trucks away for winter

Replaced brakes, drums and tires on Kenworth end dump

Building Maintenance

Landfill

Landfill had 506 private vehicles dump on Saturdays, 34 commercial

Switched to winter hours

November

PWR

Finished repairs on 2020 snow blower

Began snow removal activities with initial storms. 5000 yards of snow moved

Lost one equipment operator to job change and one to promotion

Bulk of road crew out for one week due to covid

Building Maintenance

Unplugged sewer line for public safety building. Had Jakes do carpet cleaning for most of public safety building

Two of the three out for one week due to Covid

Moved new boiler and doors into rec center for installation

Got the Sensaphones updated with 10 digit phone numbers and new points of contact

Coordinated with Polar Pools and school for swimming pool repairs

Repaired door locks for Library

Fixed boilers at Mini Convention Center and Public Works

Landfill

Landfill had 313 private vehicles and 20 commercial for Saturdays

December

PWR

Started month with both snow blowers down. One to a burnt clutch and one to supply chain issues – fuel filters. Filter issues now addressed with having spares on the shelf. Utilized contractors for snow removal during this time

Moved 50,000 yards of snow with 640+ contractor truck hours, 2900+truck loads and well over 1000 man hours for just the road crew. Despite being short staffed, the road crew kept the town open, working nearly every day through the month.

Placed 50+ loads of sand on the roads.

Building Maintenance

Replaced 4 of the seven canisters in RFB air handlers and three fan belts

Working with ATS security on updates and passcode issues

Helped assemble and bring on line the new boiler at the rec center

Got the sump pump at Grader Greg's Garage to start working as it was meant to

Repaired generator at public works building/fire hall.

Repaired bay doors at ambulance bay and overhead doors for NPD

Replaced hot water heater in harbor office and thawed water lines

Landfill

Landfill had 212 private vehicles and 9 commercial for Saturdays.



1/19/2022

Quarterly Report: Fourth Quarter 2021

Cliff McHenry

Building Inspection:

Hired September 30, 2021

Took online training to re-certify International Code Council for Residential Building, Mechanical, Plumbing and Electrical inspection

Assisted with the issuance of permits and inspections for ten projects.

Signed up for Fire Marshall Training in February.

Assisted Fire Marshall Inspection of Pre-Maternal Home.

Assist owner New Frontier Eye Care with Fire Marshall questions.

Made calls regarding flood plain training

Assist with new boiler install (parts) Recreation Center.

Worked on issues with George Foot properties.

Worked on modifying documents for My Gov.