

CITY OF SAND POINT COUNCIL MEETING



Tuesday, March 12, 2024

Workshop : 2:00 pm

Meeting: 7:00 pm

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

CITY OF SAND POINT

Packet will be available on website
March 8, 2024 www.sandpointak.com



MAYOR

Mayor James Smith - Office Exp. 2026

COUNCIL MEMBERS

Austin Roof	Seat A - Exp. 2025
Jani Gundersen	Seat B - Exp. 2026
Amy Eubank	Seat C - Exp. 2025
Jack Foster Jr.	Seat D - Exp. 2026
Marita Gundersen	Seat E - Exp. 2024
Arlene Gundersen	Seat F - Exp. 2024

SAND POINT CITY COUNCIL MEETING AGENDA CITY CHAMBERS

Regular Meeting

March 12, 2024 7:00 pm

There will be a workshop at 2:00 pm.

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

PUBLIC COMMENTS ON AGENDA ITEMS

CONSENT AGENDA:

1. Minute: Regular Meeting Minutes of February 13, 2024

REPORTS:

1. Finance Officer
2. Administrator
3. Police Chief
4. EMS Coordinator/Fire Chief
5. Public Works Director
6. Water/Sewer Supervisor
7. Harbormaster
8. Student Representative

HEARINGS, ORDINANCES AND RESOLUTIONS:

1. Ordinance 2024-01: An Ordinance of the City of Sand Point Amending the FY24 Budget
2. Ordinance 2024-02: An Ordinance of the City of Sand Point Amending Chapter 4: Fire Department
3. Resolution 24-02: A Resolution of the City of Sand Point Appointing a Finance Committee

OLD BUSINESS: None

NEW BUSINESS:

1. Audit RFP
2. Old Clinic Lease Requests
3. Donation Request: Janice Shuravloff Memorial Easter Egg Hunt
4. Donation Request: Class of 2031

PUBLIC COMMENTS

EXECUTIVE SESSION

1. Administrator Mid-Year Review

COUNCIL COMMENTS

ADJOURNMENT

To participate telephonically, please call 1-800-315-6338 and use the passcode 26961 followed by the # key.

CONSENT AGENDA

CALL TO ORDER:

The regular meeting of the Sand Point City Council was held Tuesday, February 13, 2024 in the City Chambers and teleconference. Mayor James Smith called the meeting to order at 7:00 p.m.

ROLL CALL:

James Smith	Mayor	Present
Austin Roof	Seat A	Present
Jani Gundersen	Seat B	Present
Amy Eubank	Seat C	Present
Jack Foster Jr.	Seat D	Present
Marita Gundersen	Seat E	Present
Arlene Gundersen	Seat F	Absent-Excused

A quorum was established.

Staff in attendance:

- Debi Schmit, Administrator
- Kurtis Gundersen, Finance Officer –Telephonically
- Benjamin Allen, Police Officer – Telephonically
- Julius Karlsen, Public Works Director
- Dylan Jacobsen, Water & Sewer Supervisor
- Allen Kuchenoff Jr., Harbormaster

APPROVAL OF AGENDA:

Mayor James Smith requested a motion to approve the agenda.

MOTION: Council Member Amy Eubank made a motion to approve the agenda.

SECOND: Council Member Marita Gundersen seconded the motion.

VOTE: Motion passed unanimously.

PUBLIC COMMENTS ON AGENDA ITEMS:

Andrea Whitson commented that the Close-Up Class is a large group and faced fundraising challenges due to her being gone for medical. She asked that the City Council consider matching funds raised from their Valentine’s Day event.

CONSENT AGENDA:

MOTION: Council Member Amy Eubank made a motion to approve the Regular Meeting Minutes of January 8, 2024.

SECOND: Council Member Austin Roof seconded the motion.

VOTE: Motion passed unanimously.

REPORTS:

Finance Officer – Kurtis Gundersen

Finance Officer Kurtis Gundersen reported that for the month of December the City received \$81,205.12 in Sales Tax and \$0 in raw fish tax.

Administrator – Debi Schmit

Administrator Debi Schmit read her report included in the packet. She added that she wrote a grant back in August for cyber security and it was funded. Also, she contacted the Denali Commission about the fishermen’s gear lost in the fire. They may have funds available but the financial loss will need to be able to be proved.

Police Officer- Benjamin Allen

Officer Benjamin Allen read the report included in the packet. There was a discussion on the increase of dog complaints and the ordinance pertaining to it.

Fire & EMS Director

Director Brady Gatlin read his report included in the packet. He thanked everyone who came out and assisted with the fire, especially Trident Seafoods for bringing their equipment, food, and help. He will report on the fire in the next month report. He added that he is working on taking over more of the fire chief position and working with the state to get the department certified.

Public Works Director – Julius Karlsen

Public Works Director Julius Karlsen read his report included in the packet.

Water/Sewer Director- Dylan Jacobsen

Water/Sewer Director Dylan Jacobsen read his report included in the packet.

Harbor Master – Allen Kuchenoff Jr.

Harbor Master Allen Kuchenoff Jr.’s read his report included in the packet.

Student Representative- Mia Cromer

Student Representative Mia Cromer reported on Sand Point School activity.

HEARINGS, ORDINANCES, AND RESOLUTIONS:

- 1. Resolution 24-02: Establishing Capital Improvement Project List

MOTION: Council Member Austin Roof made a motion to adopt Resolution 24-02: Establishing a Capital Improvement Project list with amendment to the to the list: 1. Sand Point Culvert & Dam Repair, 2. Johnon’s Avenue Sewer System, 3. Humboldt Bridge Rehabilitation Project, and 4. Transportation System, and 5. Public Works and Fire Equipment Replacement.

SECOND: Council Member Jani Gundersen seconded the motion.

VOTE: Motion passed unanimously.

OLD BUSINESS: None

NEW BUSINESS:

- 2. Close-Up Donation Request

MOTION: Council Member Amy Eubank made a motion to donate \$5000 to the Close-Up class.
SECOND: Council Member Jani Gundersen seconded the motion.
VOTE: Motion passed unanimously.

PUBLIC COMMENTS:

The Close-Up group thanked the council for the donation.

Dennis McGlashan Jr. asked about the status of the fire boat and why there wasn't any hook ups for GCI at the lift stations.

COUNCIL COMMENTS:

Council Member Jack Foster Jr. thanked everyone who helped with the fire, especially Trident Seafoods with their hoses.

Council Member Amy Eubank thanked Trident Seafoods for supplying food and water, and helping Scott and family. She thanked Administrator Debi Schmit for getting the technology grant, and grateful to see the kids in the audience when asking for donations.

Council Member Austin Roof thanked all who helped with the fire. He thanked the Public Works crew for keeping the roads plowed. He added that he hopes that a strategic planning session takes place to help address some of the issues that have come up. He thanked Eastern Aleutian Tribes for the \$80,000 donation to pay for the EMS/Fire position.

ADJOURNMENT:

MOTION: Council Member Austin Roof made a motion to adjourn.
SECOND: Council Member Marita Gundersen seconded the motion.

The meeting adjourned at 7:44 pm.

James Smith Sr., Mayor

ATTEST:

Jade Gundersen, City Clerk

REPORTS

FINANCE OFFICER

**City of Sand Point
Raw Fish Tax Revenue**

	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
July	83,040.24	81,992.40	51,221.78	113,532.23	75,441.44	67,267.52
August	48,290.30	88,100.71	27,115.98	138,608.76	28,751.91	37,886.59
September	49,496.61	65,893.27	24,635.83	50,718.35	32,212.43	25,915.43
October	46,261.99	51,476.42	18,438.92	54,051.75	38,400.61	153.87
November	4,963.48	3,495.99	1,111.79	1,794.82	-	-
December	74.67			480.71	2,762.41	-
January	12,558.77		2,616.57	19,887.44	19,465.94	28,856.65
February	24,948.95		37,744.95	0.38	28,231.08	-
March	82,916.26	13,306.96	38,681.59	524.88	1,887.34	-
April	13,561.22	13,500.37	30,237.38	51,631.27	-	-
May	8,025.95	8,261.04	15,943.63	23,111.00	10,590.34	-
June	89,711.60	16,659.69	121,562.18	72,778.80	36,093.24	-
Total	463,850.04	342,686.85	369,310.60	527,120.39	273,836.74	160,080.06

Sales Tax Revenue

	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
July	92,628.52	88,102.92	61,022.60	70,786.04	89,695.85	83,882.57
August	65,979.46	102,628.84	62,489.92	74,541.89	95,714.41	116,589.59
September	71,697.10	86,603.67	65,441.59	102,222.37	73,512.92	116,657.57
October	58,219.29	75,277.68	50,576.22	71,318.24	106,675.97	56,952.90
November	46,835.09	42,723.86	35,912.73	51,328.38	36,554.18	33,598.73
December	39,642.29	50,112.63	44,715.17	83,784.18	79,385.83	81,205.12
January	44,528.74	34,118.45	39,231.36	47,846.93	59,987.67	50,610.18
February	41,619.24	35,316.83	49,311.31	50,102.23	54,955.61	-
March	75,803.84	48,712.31	67,978.55	65,376.73	81,865.34	-
April	49,639.45	33,711.29	47,933.84	45,696.71	36,090.81	-
May	61,719.51	47,729.27	47,260.30	52,776.83	35,672.95	-
June	93,332.26	71,991.16	82,115.58	102,952.69	137,542.76	-
Total	741,644.79	717,028.91	653,989.17	818,733.22	887,654.30	539,496.66

City of Sand Point
Bank Balance

Date

	Balance	
		Date
Bank	End of January	3/8/2024
Key Bank	2,728,272.32	2,752,177.85
Wells Fargo - General	164,380.16	552,545.22
Wells Fargo - Bingo Fund	162,453.09	159,391.63
Wells Fargo - Silver Salmon Fund	38,531.33	38,330.50
Wells Fargo - PD Federal Forfeiture	593.67	593.67
Wells Fargo - PD State Forfeiture	6,666.61	6,666.61
Charles Schwab	648,220.52	667,753.23

CITY OF SAND POINT
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Current Period: JANUARY 23-24

			23-24	23-24	JANUARY	23-24	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	YTD
GENERAL FUND							
Active	R 01-002	GENERAL FUND/WELLS F	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-200	CAPITAL GAIN / LOSS	\$0.00	\$19,024.92	(\$2,222.94)	-\$19,024.92	0.00%
Active	R 01-201	INTEREST INCOME	\$25,000.00	\$100,047.17	\$13,497.03	-\$75,047.17	400.19%
Active	R 01-202	FINES AND PENALTIES	\$1,500.00	\$37.90	\$0.00	\$1,462.10	2.53%
Active	R 01-203	OTHER REVENUE	\$5,500.00	\$130.00	\$0.00	\$5,370.00	2.36%
Active	R 01-205	4% SALES TAX	\$850,000.00	\$658,984.21	\$81,822.12	\$191,015.79	77.53%
Active	R 01-208	CARES INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-213	RAW FISH TAX	\$350,000.00	\$167,316.65	\$0.00	\$182,683.35	47.80%
Active	R 01-214	FINE-LATE SALES TAX	\$550.00	\$6,711.93	\$0.00	-\$6,161.93	1220.35%
Active	R 01-217	7% B & B Tax	\$9,500.00	\$11,925.89	\$225.57	-\$2,425.89	125.54%
Active	R 01-225	PAYMENT IN LIEU OF TAX	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-230	DONATIONS	\$61,000.00	\$210,000.00	\$0.00	-\$149,000.00	344.26%
Active	R 01-232	FIRE MISC REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-233	BUSINESS LIC. FEE	\$2,000.00	\$675.00	\$200.00	\$1,325.00	33.75%
Active	R 01-234	SB 46 PERS RELIEF	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-238	ANCHORAGE OFFICE	\$40,000.00	\$0.00	\$0.00	\$40,000.00	0.00%
Active	R 01-250	STATE REVENUE SHARIN	\$85,000.00	\$0.00	\$0.00	\$85,000.00	0.00%
Active	R 01-256	REVENUE--STATE OF ALA	\$0.00	\$11,782.41	\$0.00	-\$11,782.41	0.00%
Active	R 01-257	REVENUE--FEDERAL GOV	\$256,841.00	\$0.00	\$0.00	\$256,841.00	0.00%
Active	R 01-258	REVENUE--ALEUTIANS EA	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
Active	R 01-260	STATE LIQUOR SHARE TA	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	R 01-265	SOA DOCCEDED SHARED FI	\$35,000.00	\$0.00	\$0.00	\$35,000.00	0.00%
Active	R 01-266	SOA DOR FISH BUS SHAR	\$165,000.00	\$121,891.17	\$0.00	\$43,108.83	73.87%
Active	R 01-285	EQUIPMENT RENTAL	\$10,000.00	\$27,712.52	\$317.95	-\$17,712.52	277.13%
Active	R 01-290	AK HIDTA PROGRAM	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
Active	R 01-291	BUILDING RENTALS	\$115,000.00	\$72,864.07	\$8,990.67	\$42,135.93	63.36%
Active	R 01-293	LIBRARY GRANT	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0.00%
Active	R 01-296	PD FORFEITURES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-297	POLICE MISC REVENUE	\$90,000.00	\$120,150.00	\$0.00	-\$30,150.00	133.50%
Active	R 01-298	EMS MISC REVENUE	\$61,000.00	\$0.00	\$0.00	\$61,000.00	0.00%
		Total	<u>\$2,287,391.00</u>	<u>\$1,529,253.84</u>	<u>\$102,830.40</u>	<u>\$758,137.16</u>	<u>66.86%</u>
		Total GENERAL FUND	\$2,287,391.00	\$1,529,253.84	\$102,830.40	\$758,137.16	66.86%
BINGO FUND							
Active	R 02-294	BINGO REVENUE	\$15,000.00	\$11,779.00	\$0.00	\$3,221.00	78.53%
Active	R 02-295	PULL TAB REVENUE	\$220,000.00	\$332,783.50	\$6,252.00	-\$112,783.50	151.27%
		Total	<u>\$235,000.00</u>	<u>\$344,562.50</u>	<u>\$6,252.00</u>	<u>-\$109,562.50</u>	<u>146.62%</u>
		Total BINGO FUND	\$235,000.00	\$344,562.50	\$6,252.00	-\$109,562.50	146.62%
SILVER SALMON DERBY							
Active	R 03-230	DONATIONS	\$0.00	\$2,250.00	\$0.00	-\$2,250.00	0.00%
Active	R 03-292	SILVER SALMON DERBY	\$40,075.00	\$42,036.00	\$0.00	-\$1,961.00	104.89%
		Total	<u>\$40,075.00</u>	<u>\$44,286.00</u>	<u>\$0.00</u>	<u>-\$4,211.00</u>	<u>110.51%</u>
		Total SILVER SALMON DERBY	\$40,075.00	\$44,286.00	\$0.00	-\$4,211.00	110.51%
ARPA LOCAL GOVT LOST REV							
Active	R 09-130	DEFERRED REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 09-256	REVENUE--STATE OF ALA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 09-257	REVENUE--FEDERAL GOV	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SAND POINT
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Current Period: JANUARY 23-24

		23-24	23-24	JANUARY	23-24	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	YTD
Total		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total ARPA LOCAL GOVT LOST REV		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
CLINIC OPERATIONS/MAINTENANCE						
Active	R 10-257 REVENUE--FEDERAL GOV	\$307,410.00	\$0.00	\$0.00	\$307,410.00	0.00%
Active	R 10-291 BUILDING RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total		\$307,410.00	\$0.00	\$0.00	\$307,410.00	0.00%
Total CLINIC OPERATIONS/MAINTENANCE		\$307,410.00	\$0.00	\$0.00	\$307,410.00	0.00%
WATER/SEWER OPERATIONS						
Active	R 61-202 FINES AND PENALTIES	\$1,200.00	\$956.79	\$30.04	\$243.21	79.73%
Active	R 61-203 OTHER REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 61-206 WATER/SEWER REVENU	\$236,250.00	\$136,897.96	\$21,091.18	\$99,352.04	57.95%
Active	R 61-234 SB 46 PERS RELIEF	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 61-235 TRANSFER IN	\$30,500.00	\$0.00	\$0.00	\$30,500.00	0.00%
Active	R 61-270 ON BEHALF REVENUE PE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total		\$267,950.00	\$137,854.75	\$21,121.22	\$130,095.25	51.45%
Total WATER/SEWER OPERATIONS		\$267,950.00	\$137,854.75	\$21,121.22	\$130,095.25	51.45%
HARBOR/PORT OPERATIONS						
Active	R 62-201 INTEREST INCOME	\$6,000.00	\$4,489.68	\$233.80	\$1,510.32	74.83%
Active	R 62-203 OTHER REVENUE	\$5,000.00	\$98.60	\$0.00	\$4,901.40	1.97%
Active	R 62-210 HARBOR/MOORAGE	\$325,000.00	\$236,503.44	\$8,952.11	\$88,496.56	72.77%
Active	R 62-211 HARBOR/TRAVELLIFT	\$165,000.00	\$68,672.93	\$5,279.11	\$96,327.07	41.62%
Active	R 62-212 BOAT HARBOR/RENTS	\$138,268.00	\$89,287.52	\$14,062.50	\$48,980.48	64.58%
Active	R 62-215 HARBOR/WHARFAGE	\$30,000.00	\$9,260.12	\$1,281.44	\$20,739.88	30.87%
Active	R 62-219 HARBOR ELEC SERVICE	\$10,000.00	\$6,187.94	\$1,055.69	\$3,812.06	61.88%
Active	R 62-220 HARBOR/ELEC DEPOSIT	\$500.00	\$118.90	\$0.00	\$381.10	23.78%
Active	R 62-221 HARBOR/VAN STORAGE	\$20,000.00	\$17,179.61	\$1,620.00	\$2,820.39	85.90%
Active	R 62-222 HARBOR/STALL ELECTRI	\$60,000.00	\$26,699.31	\$4,166.13	\$33,300.69	44.50%
Active	R 62-223 HARBOR/ELECTRICITY	\$4,000.00	\$1,351.79	\$298.16	\$2,648.21	33.79%
Active	R 62-224 GEARSHED LOCKER REN	\$15,000.00	\$1,200.00	\$0.00	\$13,800.00	8.00%
Active	R 62-234 SB 46 PERS RELIEF	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 62-237 HARBOR STORAGE	\$2,000.00	\$4,586.34	\$4,586.34	-\$2,586.34	229.32%
Active	R 62-270 ON BEHALF REVENUE PE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 62-285 EQUIPMENT RENTAL	\$20,000.00	\$7,565.33	\$406.24	\$12,434.67	37.83%
Active	R 62-299 GAIN/LOSS DISPOSITION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total		\$800,768.00	\$473,201.51	\$41,941.52	\$327,566.49	59.09%
Total HARBOR/PORT OPERATIONS		\$800,768.00	\$473,201.51	\$41,941.52	\$327,566.49	59.09%
SOA DOCK						
Active	R 63-215 HARBOR/WHARFAGE	\$35,000.00	\$0.00	\$0.00	\$35,000.00	0.00%
Active	R 63-245 CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total		\$35,000.00	\$0.00	\$0.00	\$35,000.00	0.00%
Total SOA DOCK		\$35,000.00	\$0.00	\$0.00	\$35,000.00	0.00%
REFUSE COLLECTION						
Active	R 65-202 FINES AND PENALTIES	\$1,000.00	\$367.50	\$19.66	\$632.50	36.75%
Active	R 65-204 REFUSE COLLECTION	\$153,000.00	\$105,660.71	\$15,327.85	\$47,339.29	69.06%
Active	R 65-234 SB 46 PERS RELIEF	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 65-235 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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Current Period: JANUARY 23-24

		23-24	23-24	JANUARY	23-24	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	YTD
Active	R 65-270 ON BEHALF REVENUE PE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total	\$154,000.00	\$106,028.21	\$15,347.51	\$47,971.79	68.85%
	Total REFUSE COLLECTION	\$154,000.00	\$106,028.21	\$15,347.51	\$47,971.79	68.85%
	Report Total	\$4,127,594.00	\$2,635,186.81	\$187,492.65	\$1,492,407.19	63.84%

CITY OF SAND POINT

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***Fund Summary -
Budget to Actual©**

JANUARY 23-24

	23-24	JANUARY	23-24	23-24	23-24
	YTD Budget	MTD Amount	YTD Amount	YTD Balance	% YTD Budget
FUND 01 GENERAL FUND					
Revenue	\$2,287,391.00	\$102,830.40	\$1,529,253.84	\$758,137.16	66.86%
Expenditure	\$2,708,738.00	\$202,754.86	\$1,709,155.94	\$999,582.06	63.10%
		-\$99,924.46	-\$179,902.10		
FUND 02 BINGO FUND					
Revenue	\$235,000.00	\$6,252.00	\$344,562.50	-\$109,562.50	146.62%
Expenditure	\$259,950.00	\$4,306.36	\$323,330.68	-\$63,380.68	124.38%
		\$1,945.64	\$21,231.82		
FUND 03 SILVER SALMON DERBY					
Revenue	\$40,075.00	\$0.00	\$44,286.00	-\$4,211.00	110.51%
Expenditure	\$27,274.00	\$1,986.37	\$25,972.21	\$1,301.79	95.23%
		-\$1,986.37	\$18,313.79		
FUND 09 ARPA LOCAL GOVT LOST REV					
Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		\$0.00	\$0.00		
FUND 10 CLINIC OPERATIONS/MAINTENANCE					
Revenue	\$307,410.00	\$0.00	\$0.00	\$307,410.00	0.00%
Expenditure	\$62,412.00	\$0.00	\$0.00	\$62,412.00	0.00%
		\$0.00	\$0.00		
FUND 61 WATER/SEWER OPERATIONS					
Revenue	\$267,950.00	\$21,121.22	\$137,854.75	\$130,095.25	51.45%
Expenditure	\$268,000.00	\$29,142.15	\$122,053.35	\$145,946.65	45.54%
		-\$8,020.93	\$15,801.40		
FUND 62 HARBOR/PORT OPERATIONS					
Revenue	\$800,768.00	\$41,941.52	\$473,201.51	\$327,566.49	59.09%
Expenditure	\$505,600.00	\$113,057.05	\$392,146.59	\$113,453.41	77.56%
		-\$71,115.53	\$81,054.92		
FUND 63 SOA DOCK					
Revenue	\$35,000.00	\$0.00	\$0.00	\$35,000.00	0.00%
Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		\$0.00	\$0.00		
FUND 65 REFUSE COLLECTION					
Revenue	\$154,000.00	\$15,347.51	\$106,028.21	\$47,971.79	68.85%
Expenditure	\$153,150.00	\$10,798.00	\$393,199.57	-\$240,049.57	256.74%
		\$4,549.51	-\$287,171.36		
Report Total		-\$174,552.14	-\$330,671.53		

CITY OF SAND POINT
***Expenditure Guideline-No Enc Sum©**

03/08/24 3:47 PM

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Current Period: JANUARY 23-24

	23-24 YTD Budget	23-24 YTD Amt	JANUARY MTD Amt	23-24 YTD Balance	% of YTD
GENERAL FUND					
LEGISLATIVE	\$98,100.00	\$44,901.12	\$7,845.08	\$53,198.88	45.77%
ADMINISTRATION	\$1,044,625.00	\$829,501.52	\$83,630.03	\$215,123.48	79.41%
PARKS AND RECREATION	\$13,000.00	\$15,940.86	\$2,649.58	-\$2,940.86	122.62%
PUBLIC SAFETY	\$749,690.00	\$363,978.36	\$15,807.77	\$385,711.64	48.55%
PUBLIC WORKS	\$513,500.00	\$314,604.59	\$66,720.48	\$198,895.41	61.27%
FACILITIES	\$289,823.00	\$140,229.49	\$26,101.92	\$149,593.51	48.38%
Total GENERAL FUND	\$2,708,738.00	\$1,709,155.94	\$202,754.86	\$999,582.06	63.10%
BINGO FUND					
ADMINISTRATION	\$259,950.00	\$323,330.68	\$4,306.36	-\$63,380.68	124.38%
Total BINGO FUND	\$259,950.00	\$323,330.68	\$4,306.36	-\$63,380.68	124.38%
SILVER SALMON DERBY					
FIRE	\$27,274.00	\$25,972.21	\$1,986.37	\$1,301.79	95.23%
Total SILVER SALMON DERBY	\$27,274.00	\$25,972.21	\$1,986.37	\$1,301.79	95.23%
CLINIC OPERATIONS/MAINTENANCE					
ADMINISTRATION	\$62,412.00	\$0.00	\$0.00	\$62,412.00	0.00%
Total CLINIC OPERATIONS/MAINTENANCE	\$62,412.00	\$0.00	\$0.00	\$62,412.00	0.00%
ROCK CRUSHER ENTERPRISE FUND					
PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total ROCK CRUSHER ENTERPRISE FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
WATER/SEWER OPERATIONS					
WATER/SEWER	\$268,000.00	\$122,053.35	\$29,142.15	\$145,946.65	45.54%
Total WATER/SEWER OPERATIONS	\$268,000.00	\$122,053.35	\$29,142.15	\$145,946.65	45.54%
HARBOR/PORT OPERATIONS					
HARBOR	\$505,600.00	\$392,146.59	\$113,057.05	\$113,453.41	77.56%
Total HARBOR/PORT OPERATIONS	\$505,600.00	\$392,146.59	\$113,057.05	\$113,453.41	77.56%
SOA DOCK					
HARBOR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total SOA DOCK	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
REFUSE COLLECTION					
PUBLIC WORKS	\$153,150.00	\$393,199.57	\$10,798.00	-\$240,049.57	256.74%
Total REFUSE COLLECTION	\$153,150.00	\$393,199.57	\$10,798.00	-\$240,049.57	256.74%
Report Total	\$3,985,124.00	\$2,965,858.34	\$362,044.79	\$1,019,265.66	74.42%

ADMINISTRATOR



City of Sand Point

MEMORANDUM

TO: Mayor Smith and City Council Members
FROM: Debi Schmit, City Administrator
DATE: March 6, 2024
SUBJECT: Monthly Report for March 2024

Here is a summary of items since our last meeting:

- No new developments on the city's sewer issues on Johnson Avenue. I have submitted the project to CAPSIS and followed up with Representative Edgmon's office. I am looking for possible grants to review for an emergency project this summer. ANTHC is also keeping an eye out. One of our local tribes may also have better access to these funds if they partner with us.
- I met with ANTHC to 1) confirm projects they are working on for Sand Point and 2) understand the program and how best to work with them.
- I am working with the Denali Commission on a possible transportation maintenance grant. Match money is a requirement, and I'm not yet sure how much. There is also another opportunity to partner with a tribe for tribal transportation grants or match money.
- A grant for Strategic Planning is about to be submitted. I still hope to do this in April after the regular Council meeting.
- Budget and finance continue to be burdened by late audits, which leaves us without journal entries to close out FY22 and FY23. Inaccurate postings are creating misappropriations, but I am doing my best to be as accurate as possible with the FY24 amendment in this packet. It is a priority to have the FY23 audit complete.
- I look forward to my six-month review. I believe these reviews are valuable to both the City and the employee. It's an opportunity to assess the employee's progress, praise their accomplishments, and collaborate on goals and training to improve performance and help achieve company goals. Once you establish goals for the city in strategic planning, the mayor and I will evaluate his direct reports, and our directors and managers will evaluate their direct reports.

POLICE CHIEF



SAND POINT POLICE DEPARTMENT

MEMORANDUM

To: Honorable Jim Smith, Mayor, City of Sand Point
Ms. Debi Schmit, City Administrator, City of Sand Point
Mr. Austin Roof, City Councilperson, City of Sand Point
Ms. Jane Gundersen, City Councilperson, City of Sand Point
Ms. Amy Eubank, City Councilperson, City of Sand Point
Mr. Jack Foster Jr, City Councilperson, City of Sand Point
Ms. Marita Gundersen, City Councilperson, City of Sand Point
Ms. Arlene Gundersen, City Councilperson, City of Sand Point

From: Chief Jeff Thompson

Date: March 5th, 2024

SAND POINT POLICE DEPARTMENT MONTHLY REPORT FOR FEBRUARY 2024

Police Department Roster

- Chief Jeff Thompson #101
- Captain Richard Lowery #102
- Office/Jail Manager Edith Mejia #103
- Officer Benjamin Allen #104
- Officer Rob Stumph #105
- Alfred 'Jesse' Pesterkoff 911 Dispatcher

POLICE ACTIVITY

FEBRUARY 2024

2 People arrested and lodged in the City Jail

- **1-VCOR (Violation of Condition of Release)**
- **1- Assault 4**

30 Calls to 911

- 1- 911 non-emergency call
- 1- Fire
- 6- 911 Hangups
- 3- 911 Miscellaneous
- 7- MOC (Medical on Call)
- 3- EMS Assists
- 1- Domestic
- 3- Disturbances
- 1- Welfare Check
- 1- Disorderly Conduct
- 1- Armed Person
- 2- Request for Officer Presence at the Tavern

Activity/Calls for service not on 911 – line

- 2- Suspicious Activities
- 1- Disturbance
- 1- Assault
- 1- Theft

Officer Self-Initiated Activity

2- Suspicious persons/vehicles

29- Bar checks

4- Courtesy transports

1,691- Total Business Checks

62- Total Residence Checks

84- Total Citizen Contacts

5- Officers Assists

2- Special Details (Inmate Transport to Anchorage)

2- Total Arrests

2- Welfare Checks

2- Agency Assists

Month of February 2024 Activity Summary

- 821 miles patrolled
- 1,691 Business checks
- 62 Residence checks
- 29 Bar checks
- 84 Citizen contacts
- 2 Arrests/Lodged in City Jail
- 4 Civil Papers served.

EMS COORDINATOR & FIRE CHIEF



Sand Point EMS
sptems@arctic.net
(907) 383-2696



Brady Gatlin
Director

P.O. Box 249
Sand Point, AK

James Smith
Mayor

Feb. 2024

Sand Point EMS

The Sand Point EMS continues to operate.

For the month of February we had a total of 7 call outs.

6 for Medivac

1 for transport to the clinic

Would like to request for the Ambulance 2 Medical bags costing \$239.99 and an AED to is compatible with the Clinic's AED \$4,000.

The EMS Radio system has continued to work and I will continue do periodic calls to dispatch to test the system.

Sand Point Fire

February Peter Pan Warehouse

Responders: Jason Bjornstad

Dray Newman

Jack Jeager

Amy Mack

Jeremy Krone

Trident

Sorry to report the structure and it's contents was a complete loss, and we recognize a number of members in the community suffer from this loss as well.

I have reviewed Sand Point Volunteer by-laws and have made changes and added to that the Council should review and Adopt so I can go forward with getting our Volunteer Fire Department registered with the State.

Also attached is a Pre-Fire Plan the state requests to register the Fire Department.

Brady Gatlin

EMS/Fire Coordinator
sptems@arctic.net

**PUBLIC WORKS
DIRECTOR**

City of Sand Point Public Works Department

Monthly Report February 2024

- Grade roads
- Worked on reassembling trash truck
- Put track back on 792 excavator at landfill
- Cleaned out incinerator
- Plow snow and sand roads
- Gravel put down in some rough spots
- Assisted with Peter Pan warehouse fire
- Routine maintenance on shop heaters
- Worked on tire chains
- Harbor truck inspection and order parts
- Some welding on sand truck plow bolts
- Assisted with school sewer blockage and backfill
- Fueled city buildings as needed
- Located and repaired oil leak on water plant pickup
- Changed cv shafts on shop truck

**WATER & SEWER
DIRECTOR**

Water/Sewer City Council Report

February 2024

Dylan Jacobsen

- Monthly reports/monthly sample done/Quarterly sample done.
- Worked with the school maintenance on their drains and then used the jetter at the school to unclog the sewer.
- Made repairs to pump 3 at the intake pumphouse.
- Brandon took a Wastewater Stabilization Pond class (required certification) and passed.
- Talked with our ANTHC program manager about the generator.

HARBOR MASTER

Robert E Galovin Small Boat Harbor

Feb 2024 report

- Worked on some bilge blocks
- Did snow removal around the harbor
- Worked on fire boat and the floating lift. The floating lift took up most of our time but we figured it out and got it to sink, still have to test it with the fire boat on a nice day working on a electrical issue that occurred due to high winds we had(took the panel with the switch on it)
- Launched boats

STUDENT REPRESENTATIVE

Student Representative

Mia Cromer

February 2024

- Completed road trip for basketball
- Basketball game weekends were canceled due to weather
- Legislative Fly-In, February 9-12th in Juneau: Julian Karlsen, Summer Walls, and Mia Cromer attended, along with Principal Megan Gatlin and Superintendent Michael Franklin.
- State Battle of the books
 - Sand Point had 3 teams participate.
 - 3/4th Grade: Tatiana Porcincula, Bristol Marine, Kallie Johansen, and Aubrie Byrne.
 - 5th/6th Grade: Amelie Roof, Spencer Gatlin, and Reece Foster
 - Middle School: Azia Walls, Hailey Gundersen, Judah Roof, and Sheadon Porcincula.
- Basketball Regionals:
 - Lady Eagles got 3rd place, received Academic Award
 - Morgan Gundersen and Arianna Wilson received All-Tourney

 - Eagles for 6th place
 - Rowdy Trip made the All-Tournament Team
- Close Up had a valentine dinner for a fundraiser
- School closed for a day due to sewer issues

HEARINGS, ORDINANCES AND RESOLUTIONS



City of Sand Point

MEMORANDUM TO COUNCIL

TO: Mayor Smith and City Council Members
FROM: Debi Schmit, City Administrator
DATE: March 6, 2024
SUBJECT: FY24 Mid-year Budget Amendment 1st Reading

SUMMARY: Ordinance 24-01 is for a mid-year budget amendment for FY24.

PREVIOUS COUNCIL ACTION: This amends the FY24 operating budget or Ordinance 2023-03.

BACKGROUND: The council typically does a mid-year budget amendment in January or February each year.

DISCUSSION: The mid-year amendment reflects on fisheries after the FY24 budget is passed. It allows assessing revenue and expenditures in the general fund and amending as appropriate. Like recent years past, expenses continue to outpace revenue due to less fishing and other issues with the industry. While the City may be able to meet the budget in FY24, we cannot make up for the deficit last year.

Adding to the uncertainty, the City of Sand Point has fallen behind in its audits, resulting in inaccurate accounting. We are using inaccurate accounting for decision-making without closing journal entries for prior years and posting entries to the wrong accounts.

ALTERNATIVES: We can keep coasting along or consider cutting the operating budget more in FY25.

FINANCIAL IMPLICATIONS: The council should continue to monitor revenue closely and act accordingly. A workshop is also a good idea while considering the FY25 budget.

LEGAL: No legal review is required.

CITY ADMINISTRATOR RECOMMENDATION: Staff recommend approving the FY24 mid-year budget amendment. A budget and finance committee would be a good idea to examine all areas of the City's finances.

PROPOSED MOTION: I move to adopt Ordinance 24-01, an Ordinance of the City of Sand Point, Alaska, amending the operating budget for FY24.

ATTACHMENT: Ordinance and amendment detail.

City of Sand Point



ORDINANCE 2024-01

AN ORDINANCE OF THE CITY OF SAND POINT, ALASKA, AMENDING THE OPERATING BUDGET FOR FY24.

BE IT ORDAINED BY THE SAND POINT CITY COUNCIL:

SECTION 1. Classification: This is a non-code ordinance.

SECTION 2. Effective Date: This Ordinance becomes effective upon adoption.

SECTION 3. Severability: The terms, provisions, and sections of this ordinance are severable.

SECTION 4. Content: The operating budget of the Sand Point City Council is adopted as follows:

BUDGET SUMMARY:

<u>FUND</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>
General Fund	\$ 1,930,550	\$ 2,350,308
Bingo	\$ 390,000	\$ 388,950
Silver Salmon Derby	\$ -	\$ -
LGLR-ARPA	\$ 356,841	\$ 356,841
Clinic Operations	\$ 307,410	\$ 62,412
Water & Sewer Operations	\$ 267,950	\$ 220,100
Harbor	\$ 835,768	\$ 536,838
Solid Waste Fund	\$ 154,000	\$ 477,386
TOTAL	\$ 4,242,519	\$ 4,392,835

PASSED AND ADOPTED BY A DULY CONSTITUTED QUORUM OF THE SAND POINT CITY COUNCIL THIS 12TH DAY OF MARCH.

ATTEST:

James Smith, Mayor

Jade Gundersen, City Clerk

Introduction and 1st Reading March 12, 2024

FUND	FY 24	FY 24	
	REVENUE	EXPENDITURES	Difference
General Fund	\$ 1,930,550	\$ 2,350,308	\$ (419,758)
Bingo Fund	\$ 390,000	\$ 388,950	\$ 1,050
Silver Salmon Fund	\$ -	\$ -	\$ -
LGLR-ARPA	\$ 356,841	\$ 356,841	\$ -
Clinic Fund	\$ 307,410	\$ 62,412	\$ 244,998
Water Sewer Fund	\$ 267,950	\$ 220,100	\$ 47,850
Harbor Fund	\$ 835,768	\$ 536,838	\$ 298,930
Solid Waste Fund	\$ 154,000	\$ 477,386	\$ (323,386)
			\$ -
Total	\$ 4,242,519	\$ 4,392,835	\$ (150,316)

	FY 24 Adopted	FY 24 Amended	Difference
R 01-200 CAPITAL GAIN / LOSS	\$ -	\$ 21,248	\$ 21,248
R 01-201 INTEREST INCOME	\$ 25,000	\$ 90,000	\$ 65,000
R 01-202 FINES AND PENALTYS	\$ 1,500	\$ 1,500	\$ -
R 01-203 OTHER REVENUE	\$ 5,500	\$ 5,500	\$ -
R 01-205 4% SALES TAX	\$ 850,000	\$ 850,000	\$ -
R 01-208 CARES INTEREST	\$ -	\$ -	\$ -
R 01-213 RAW FISH TAX	\$ 350,000	\$ 250,000	\$ (100,000)
R 01-214 FINE-LATE SALES TAX	\$ 550	\$ 6,900	\$ 6,350
R 01-217 7% B & B Tax	\$ 9,500	\$ 13,000	\$ 3,500
R 01-225 PAYMENT IN LIEU OF TAXES	\$ -	\$ -	\$ -
R 01-230 DONATIONS	\$ 61,000	\$ 210,000	\$ 149,000
R 01-233 BUSINESS LIC. FEE	\$ 2,000	\$ 2,000	\$ -
R 01-234 SB 46 PERS RELIEF	\$ -	\$ -	\$ -
R 01-238 ANCHORAGE OFFICE	\$ 40,000	\$ 40,000	\$ -
R 01-250 STATE REVENUE SHARING	\$ 85,000	\$ 85,000	\$ -
R 01-256 REVENUE--STATE OF ALASKA	\$ -	\$ 24,000	\$ 24,000
R 01-257 REVENUE--FEDERAL GOVERNMENT	\$ -	\$ 256,841	\$ 256,841
R 01-258 REVENUE--ALEUTIANS EAST BOROUGH	\$ -	\$ 100,000	\$ 100,000
R 01-260 STATE LIQUOR SHARE TAX	\$ 2,500	\$ 2,500	\$ -
R 01-265 SOA DOCCED SHARED FISH TAX	\$ 35,000	\$ 35,000	\$ -
R 01-266 SOA DOR FISH BUS SHARED TAX	\$ 165,000	\$ 165,000	\$ -
R 01-285 EQUIPMENT RENTAL	\$ 10,000	\$ 28,000	\$ 18,000
R 01-290 AK HIDTA PROGRAM	\$ 15,000	\$ 15,000	\$ -
R 01-291 BUILDING RENTALS	\$ 115,000	\$ 115,000	\$ -
R 01-293 LIBRARY GRANT	\$ 7,000	\$ 7,000	\$ -
R 01-296 PD FORFEITURES	\$ -	\$ -	\$ -
R 01-297 POLICE MISC REVENUE	\$ 90,000	\$ 120,150	\$ 30,150
R 01-298 EMS MISC REVENUE	\$ 61,000	\$ 61,000	\$ -
Total General Fund Revenue	\$ 1,930,550	\$ 2,504,639	\$ 574,089

	FY 24 Adopted	FY 24 Amended	Difference
<i>Mayor and Council</i>			
E 01-100-000-300 SALARIES	\$ 36,000	\$ 36,000	\$ -
E 01-100-000-350 FRINGE BENEFITS PAYROLL TAX	\$ 8,000	\$ 8,000	\$ -
E 01-100-000-355 COUNCIL STIPEND	\$ 42,000	\$ 42,000	\$ -
E 01-100-000-400 TRAVEL/PERDIEM	\$ 8,000	\$ 8,000	\$ -
E 01-100-000-660 DUES/FEES	\$ 4,100	\$ 4,100	\$ -
<i>Adminstration</i>			
E 01-200-000-300 SALARIES	\$ 230,000	\$ 220,000	\$ (10,000)
E 01-200-000-330 CASH IN LIEU OF HEALTH INSURNA	\$ 80,000	\$ 80,000	\$ -
E 01-200-000-350 FRINGE BENEFITS PAYROLL TAX	\$ 82,202	\$ 72,000	\$ (10,202)
E 01-200-000-400 TRAVEL/PERDIEM	\$ 30,000	\$ 25,000	\$ (5,000)
E 01-200-000-410 SUPPLIES	\$ 8,500	\$ 8,500	\$ -
E 01-200-000-420 FUEL	\$ 2,000	\$ 2,000	\$ -
E 01-200-000-450 POSTAGE	\$ 4,500	\$ 4,500	\$ -
E 01-200-000-485 PHONE	\$ 15,000	\$ 15,000	\$ -
E 01-200-000-500 EQUIPMENT	\$ 9,000	\$ 9,000	\$ -
E 01-200-000-510 FREIGHT	\$ 2,000	\$ 2,000	\$ -
E 01-200-000-520 CONTRACTUAL	\$ 8,250	\$ 7,000	\$ (1,250)
E 01-200-000-540 EQUIPMENT MAINTENANCE	\$ 3,500	\$ 2,500	\$ (1,000)
E 01-200-000-570 AIRPORT LEASE	\$ 9,000	\$ 9,000	\$ -
E 01-200-000-610 PROFESSIONAL SERVICES	\$ 80,000	\$ 80,000	\$ -
E 01-200-000-620 SALES TAX AUDIT	\$ 18,000	\$ 18,000	\$ -
E 01-200-000-630 LEGAL	\$ 10,000	\$ 9,000	\$ (1,000)
E 01-200-000-640 INSURANCE	\$ 198,123	\$ 241,031	\$ 42,908
E 01-200-000-650 BANK SERVICE CHARGES	\$ 18,000	\$ 18,000	\$ -
E 01-200-000-660 DUES/FEES	\$ 8,200	\$ 16,355	\$ 8,155
E 01-200-000-670 ELECTION EXPENSE	\$ 900	\$ 900	\$ -
E 01-200-000-680 INVESTMENT FEES	\$ 4,500	\$ 4,000	\$ (500)
E 01-200-000-700 TRANSFER OUT	\$ 35,450	\$ 35,450	\$ -
E 01-200-000-710 ANCHORAGE OFFICE	\$ 12,000	\$ 12,000	\$ -
E 01-200-000-730 HOSPITALITY	\$ 5,000	\$ 2,000	\$ (3,000)
E 01-200-000-750 INTEREST EXPENSE (bond)	\$ 165,000	\$ 216,153	\$ 51,153
E 01-200-000-760 DONATIONS	\$ -	\$ -	\$ -
E 01-200-000-770 EVENT COSTS	\$ 3,000	\$ 2,500	\$ (500)
E 01-200-000-780 LIBRARY GRANT EXPENSES	\$ 2,500	\$ 2,500	\$ -
E 01-200-045-410 SUPPLIES	\$ -	\$ -	\$ -

Administrative General Fund Expense \$ 1,142,725 \$ 1,212,488 \$ 69,762

	FY 24	FY 24	
	Adopted	Amended	Difference
<i>Police</i>			
E 01-300-010-300 SALARIES	\$ 296,000	\$ 246,000	-\$50,000.00
E 01-300-010-310 911 DISPATCHER	\$ 20,000	\$ 18,455	-\$1,545.26
E 01-300-010-350 FRINGE BENEFITS PAYROLL TAX	\$ 131,990	\$ 86,000	-\$45,990.00
E 01-300-010-400 TRAVEL/PERDIEM	\$ 45,000	\$ 30,000	-\$15,000.00
E 01-300-010-410 SUPPLIES	\$ 5,000	\$ 5,000	\$0.00
E 01-300-010-420 FUEL	\$ 7,000	\$ 7,000	\$0.00
E 01-300-010-485 PHONE	\$ 12,000	\$ 12,000	\$0.00
E 01-300-010-500 EQUIPMENT	\$ 10,000	\$ 7,500	-\$2,500.00
E 01-300-010-510 FREIGHT	\$ 2,000	\$ 500	-\$1,500.00
E 01-300-010-520 CONTRACTUAL	\$ 2,500	\$ 1,000	-\$1,500.00
E 01-300-010-540 EQUIPMENT MAINTENANCE	\$ 10,000	\$ 2,500	-\$7,500.00
E 01-300-010-660 DUES/FEES	\$ 3,500	\$ 1,500	-\$2,000.00
<i>AAIT</i>			
E 01-300-011-300 SALARIES	\$ 72,000	\$ 71,725	-\$274.74
E 01-300-011-350 FRINGE BENEFITS PAYROLL TAX	\$ 18,000	\$ 16,803	-\$1,196.73
<i>EMS</i>			
E 01-300-011-300 SALARIES	\$ 40,000	\$ (64,781)	-\$104,780.73
E 01-300-020-320 VOLUNTEER STIPEND	\$ 20,000	\$ 15,000	-\$5,000.00
E 01 -300-020-350 FRINGE	\$ 3,200	\$ 3,200	\$0.00
E 01-300-020-400 TRAVEL/PERDIEM	\$ -	\$ 515	\$515.25
E 01-300-020-410 SUPPLIES	\$ 3,500	\$ 500	-\$3,000.00
E 01-300-020-420 FUEL	\$ -	\$ 195	\$194.96
E 01-300-020-485 PHONE	\$ 4,500	\$ 3,500	-\$1,000.00
E 01-300-020-500 EQUIPMENT	\$ 2,500	\$ 500	-\$2,000.00
E 01-300-020-510 FREIGHT	\$ 1,000	\$ -	-\$1,000.00
E 01-300-020-520 CONTRACTUAL	\$ -	\$ -	\$0.00
E 01-300-020-540 EQUIPMENT MAINTENANCE	\$ 2,000	\$ -	-\$2,000.00
E 01-300-020-560 EQUIPMENT FUEL	\$ 1,000	\$ 300	-\$700.00
E 01-300-020-660 DUES/FEES	\$ 500	\$ 100	-\$400.00
<i>Drug Forfeitures</i>			
E 01-300-025-410 SUPPLIES	\$ -	\$ -	\$0.00
E 01-300-025-500 EQUIPMENT	\$ 2,000	\$ 2,000	\$0.00
E 01-300-025-540 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$0.00
<i>Fire</i>			
E 01-300-090-300 SALARY	\$ 20,000	\$ 13,883	-\$6,117.26
E 01-300-090-350 FRINGE	\$ -	\$ 1,813	\$1,813.41
E 01-300-090-410 SUPPLIES	\$ 1,500	\$ 100	-\$1,400.00
E 01-300-090-460 FIRE BOAT	\$ 1,000	\$ 1,000	\$0.00
E 01-300-090-470 UTILITIES	\$ 1,500	\$ 1,500	\$0.00
E 01-300-090-485 PHONE	\$ 1,000	\$ 1,000	\$0.00
E 01-300-090-500 EQUIPMENT	\$ 5,000	\$ 1,000	-\$4,000.00

E 01-300-090-510 FREIGHT	\$ 1,500	\$ -	-\$1,500.00
E 01-300-090-540 EQUIPMENT MAINTENANCE	\$ 2,000	\$ -	-\$2,000.00
E 01-300-090-560 EQUIPMENT FUEL	\$ 500	\$ -	-\$500.00
E 01-300-090-660 DUES/FEES	\$ 500	\$ -	-\$500.00
Public Safety General Fund Expenditures	\$ 749,690	\$ 487,309	-\$262,381.10

	FY 24 Adopted	FY 24 Amended	Difference
<i>Public Works</i>			
E 01-500-000-300 SALARIES	\$ 215,000	\$ 215,000	\$ -
E 01-500-000-350 FRINGE BENEFITS PAYROLL TAX	\$ 58,000	\$ 55,000	\$ (3,000)
E 01-500-000-400 TRAVEL/PERDIEM	\$ 2,000	\$ 2,000	\$ -
E 01-500-000-410 SUPPLIES	\$ 15,000	\$ 7,500	\$ (7,500)
E 01-500-000-420 FUEL	\$ 15,000	\$ 5,000	\$ (10,000)
E 01-500-000-430 STOVE OIL	\$ 15,000	\$ 72,095	\$ 57,095
E 01-500-000-440 DIESEL	\$ -	\$ -	\$ -
E 01-500-000-470 UTILITIES	\$ 17,000	\$ 1,700	\$ (15,300)
E 01-500-000-485 PHONE	\$ 6,000	\$ 2,600	\$ (3,400)
E 01-500-000-500 EQUIPMENT	\$ 25,000	\$ -	\$ (25,000)
E 01-500-000-510 FREIGHT	\$ 10,000	\$ 11,182	\$ 1,182
E 01-500-000-520 CONTRACTUAL	\$ 15,000	\$ -	\$ (15,000)
E 01-500-000-540 EQUIPMENT MAINTENANCE	\$ 50,000	\$ 30,000	\$ (20,000)
E 01-500-000-560 EQUIPMENT FUEL	\$ 20,000	\$ 2,000	\$ (18,000)
E 01-500-000-600 REPAIRS AND MAINTENANCE	\$ 50,000	\$ 2,500	\$ (47,500)
E 01-500-000-660 DUES/FEES	\$ 500	\$ 10,400	\$ 9,900
 Public Works General Fund Expense	 \$ 513,500	 \$ 416,977	 \$ (96,523)

	FY 24 Adopted	FY 24 Amended	Difference
E 01-800-000-300 SALARIES	\$ 92,372	\$ 85,000	\$ (7,372)
E 01-800-000-350 FRINGE BENEFITS PAYROLL	\$ 47,701	\$ 43,000	\$ (4,701)
			\$ -
E 01-800-040-410 SUPPLIES	\$ 500	\$ 100	\$ (400)
E 01-800-040-510 FREIGHT	\$ 200	\$ 100	\$ (100)
E 01-800-040-600 REPAIRS AND MAINTENANCE	\$ 3,000	\$ 1,000	\$ (2,000)
<i>Old Clinic</i>			
E 01-800-050-410 SUPPLIES	\$ 12,000	\$ 3,361	\$ (8,639)
E 01-800-050-420 FUEL	\$ 35,000	\$ 1,154	\$ (33,846)
E 01-800-050-470 UTILITIES	\$ 15,000	\$ 15,000	\$ -
E 01-800-050-485 PHONE	\$ 2,500	\$ 2,500	\$ -
E 01-800-050-500 EQUIPMENT	\$ 3,000	\$ 1,000	\$ (2,000)
E 01-800-050-510 FREIGHT	\$ 4,500	\$ 5,207	\$ 707
E 01-800-050-540 EQUIPMENT MAINTENANCE	\$ 4,000	\$ 4,000	\$ -
E 01-800-050-600 REPAIRS AND MAINTENANCE	\$ 15,000	\$ 15,000	\$ -
E 01-800-050-660 DUES/FEES	\$ 300	\$ 300	\$ -
<i>City Building</i>			
E 01-800-055-420 FUEL	\$ 2,500	\$ 2,500	\$ -
E 01-800-055-470 UTILITIES	\$ 1,500	\$ 1,500	\$ -
E 01-800-055-600 REPAIRS AND MAINTENANCE	\$ 500	\$ 500	\$ -
<i>Teen Center</i>			
E 01-800-060-410 SUPPLIES	\$ 500	\$ 500	\$ -
E 01-800-060-420 FUEL	\$ 12,000	\$ 12,000	\$ -
E 01-800-060-470 UTILITIES	\$ 2,000	\$ 2,000	\$ -
E 01-800-060-500 EQUIPMENT	\$ 1,500	\$ 1,500	\$ -
E 01-800-060-510 FREIGHT	\$ 1,000	\$ 1,000	\$ -
E 01-800-060-600 REPAIRS AND MAINTENANCE	\$ 1,000	\$ 1,000	\$ -
<i>4-plex</i>		\$ -	
E 01-800-070-410 SUPPLIES	\$ 500	\$ 500	\$ -
E 01-800-070-420 FUEL	\$ 6,000	\$ 6,000	\$ -
E 01-800-070-470 UTILITIES	\$ 4,500	\$ 4,500	\$ -
E 01-800-070-500 EQUIPMENT	\$ 2,000	\$ 2,000	\$ -
E 01-800-070-510 FREIGHT	\$ 1,000	\$ 1,000	\$ -
E 01-800-070-600 REPAIRS AND MAINTENANCE	\$ 2,000	\$ 2,000	\$ -
<i>City Houses</i>			
E 01-800-071-410 SUPPLIES	\$ -	\$ -	\$ -
E 01-800-071-420 FUEL	\$ 3,500	\$ 3,500	\$ -
E 01-800-071-470 UTILITIES	\$ 10,000	\$ 10,000	\$ -
E 01-800-071-510 FREIGHT	\$ 500	\$ 500	\$ -
E 01-800-071-600 REPAIRS AND MAINTENANCE	\$ 1,500	\$ 1,500	\$ -
<i>Ratnet Building</i>			
E 01-800-085-470 UTILITIES	\$ 750	\$ 750	\$ -
<i>Parks and Rec</i>			
E 01-250-000-300 SALARIES	\$ 10,000	\$ -	\$ (10,000)
E 01-250-000-350 FRINGE BENEFITS PAYROLL	\$ 2,000	\$ 1,063	\$ (937)
E 01-250-000-500 EQUIPMENT	\$ 1,000	\$ 1,000	\$ -
Facilities and P&R and other GF Expenses	\$ 302,823	\$ 233,535	\$ (69,288)

	FY24 Adopted		FY 24 Amended		Difference
R 02-294 BINGO REVENUE	\$ 15,000		\$ 16,000		\$ 1,000
R 02-295 PULL TAB REVENUE	\$ 375,000		\$ 375,000		\$ -
					\$ -
TOTAL BINGO REV	\$ 390,000		\$ 391,000		\$ 1,000

	FY 24 Adopted		FY 24 Amended		Difference
E 02-200-000-230 DONATIONS	\$ 25,000		\$ 20,000		\$ (5,000)
E 02-200-000-300 SALARIES	\$ 36,000		\$ 36,000		\$ -
E 02-200-000-350 FRINGE BENEFITS PAYF	\$ 3,150		\$ 3,150		\$ -
E 02-200-000-410 SUPPLIES	\$ 1,000		\$ 500		\$ (500)
E 02-200-000-485 PHONE	\$ 1,000		\$ 1,000		\$ -
E 02-200-000-500 EQUIPMENT	\$ 2,000		\$ 1,000		\$ (1,000)
E 02-200-000-510 FREIGHT	\$ 600		\$ 600		\$ -
E 02-200-000-650 BANK SERVICE CHARG	\$ 3,500		\$ 1,500		\$ (2,000)
E 02-200-000-660 DUES/FEES	\$ 500		\$ 100		\$ (400)
E 02-200-000-790 MISC EXPENSE	\$ -		\$ 100		\$ 100
E 02-200-000-830 BINGO PRIZES	\$ 12,000		\$ 12,000		\$ -
E 02-200-000-840 DOOR PRIZE	\$ 3,500		\$ 3,500		\$ -
E 02-200-000-850 BINGO SUPPLIES	\$ 700		\$ 500		\$ (200)
E 02-200-000-860 PULL TAB PRIZES	\$ 165,000		\$ 280,000		\$ 115,000
E 02-200-000-870 PULL TAB PURCHASES	\$ 4,000		\$ 25,000		\$ 21,000
E 02-200-000-880 PULL TAB TAX	\$ 2,000		\$ 4,000		\$ 2,000
Bingo/Pull Tabs Expenses	\$ 259,950		\$ 388,950		\$ 129,000

	FY 24 Adopted	FY 24 Amended	Difference
R 03-230 DONATIONS	\$ -	\$ -	\$ -
R 03-292 SILVER SALMON DERBY	\$ 40,075	\$ 40,075	\$ -
			\$ -
TOTAL SILVLER SALMON REV	\$ 40,075	\$ 40,075	\$ -

	FY 24 Adopted	FY 24 Amended	Difference
E 03-350-000-410 SUPPLIES	\$ 17,805	\$ 24,572	
E 03-350-000-660 DUES/FEES	\$ -	\$ -	
E 03-350-000-760 DONATIONS	\$ 9,469	\$ -	
E 03-350-000-800 SILVER SALMON	\$ -	\$ -	
Silver Salmon Derby Expenditures	\$ 27,274	\$ 24,572	\$ (2,702)

	FY 24 Adopted		FY 24 Amended		Difference
R 01-257 ARPA	\$ 256,841		\$ -		\$ (256,841)
R 01-258 LGLR	\$ 100,000		\$ -		\$ (100,000)
TOTAL ARP REV	\$ 356,841		\$ -		\$ (356,841)

	FY 24 Adopted		FY 24 Amended		Difference
Public Safety	\$ -		\$ -		\$ -
Administrator	\$ -		\$ -		\$ -
Harbor	\$ -		\$ -		\$ -
Other	\$ 356,841		\$ -		\$ (356,841)
City Grants	\$ -		\$ -		\$ -
					\$ -
TOTAL GRANT EXP	\$ 356,841		\$ -		\$ (356,841)
GRANT BALANCE	\$ -				\$ -

FY 24 FY 24
 Adopted Amended Difference

R 10-257 REVENUE--FEDERAL GOVERNMENT	\$ 307,410		\$ 307,410		\$ -
R 10-291 BUILDING RENTALS	\$ -		\$ -		\$ -
TOTAL BUILDING REV	\$ 307,410		\$ 307,410		\$ -

FY 24 FY 24
 Adopted Amended

E 10-200-040-410 SUPPLIES	\$ 26,676		\$ 26,676		\$ -
E 10-200-040-510 FREIGHT	\$ 300		\$ 300		\$ -
E 10-200-040-520 CONTRACTUAL	\$ 14,936		\$ 14,936		\$ -
E 10-200-040-600 REPAIRS AND MAINTENANCE	\$ 20,500		\$ 20,500		\$ -
					\$ -
New Clinic Expenditures	\$ 62,412		\$ 62,412		\$ -

	FY 24 Adopted		FY 24 Amended		Difference
R 61-202 FINES AND PENALTYS	\$ 1,200		\$ 1,200		\$ -
R 61-206 WATER/SEWER REVENUE	\$ 236,250		\$ 236,250		\$ -
R 61-235 TRANSFER IN	\$ 30,500		\$ 30,500		\$ -
Total Water/Sewer Revenue	\$ 267,950		\$ 267,950		\$ -

	FY 24 Adopted		FY 24 Amended		Difference
E 61-700-000-300 SALARIES	\$ 70,000		\$ 70,000		\$ -
E 61-700-000-350 FRINGE BENEFITS PAYF	\$ 25,000		\$ 25,000		\$ -
E 61-700-000-400 TRAVEL/PERDIEM	\$ 2,500		\$ 2,100		\$ (400)
E 61-700-000-410 SUPPLIES	\$ 25,000		\$ 20,000		\$ (5,000)
E 61-700-000-420 FUEL	\$ 20,000		\$ 20,000		\$ -
E 61-700-000-470 UTILITIES	\$ 30,000		\$ 30,000		\$ -
E 61-700-000-485 PHONE	\$ 5,000		\$ 4,500		\$ (500)
E 61-700-000-500 EQUIPMENT	\$ 8,000		\$ -		\$ (8,000)
E 61-700-000-510 FREIGHT	\$ 10,000		\$ 7,500		\$ (2,500)
E 61-700-000-540 EQUIPMENT MAINTEN	\$ 30,000		\$ 20,000		\$ (10,000)
E 61-700-000-560 EQUIPMENT FUEL	\$ 1,000		\$ 1,000		\$ -
E 61-700-000-600 REPAIRS AND MAINTEN	\$ 35,000		\$ 15,000		\$ (20,000)
E 61-700-000-660 DUES/FEES	\$ 6,500		\$ 5,000		\$ (1,500)
Water/Sewer Fund Expenditures	\$ 268,000		\$ 220,100		\$ (47,900)

	FY 24 Adopted		FY 24 Amended		Difference
R 62-201 INTEREST INCOME	\$ 6,000		\$ 6,000		\$ -
R 62-203 OTHER REVENUE	\$ 5,000		\$ 5,000		\$ -
R 62-210 HARBOR/MOORAGE	\$ 325,000		\$ 325,000		\$ -
R 62-211 HARBOR/TRAVELLIFT	\$ 165,000		\$ 165,000		\$ -
R 62-212 BOAT HARBOR/RENTS	\$ 138,268		\$ 138,268		\$ -
R 62-215 HARBOR/WHARFAGE	\$ 30,000		\$ 30,000		\$ -
R 62-219 HARBOR ELEC SERVICE FEE	\$ 10,000		\$ 10,000		\$ -
R 62-220 HARBOR/ELEC DEPOSIT	\$ 500		\$ 500		\$ -
R 62-221 HARBOR/VAN STORAGE	\$ 20,000		\$ 20,000		\$ -
R 62-222 HARBOR/STALL ELECTRICITY	\$ 60,000		\$ 60,000		\$ -
R 62-223 HARBOR/ELECTRICITY	\$ 4,000		\$ 4,000		\$ -
R 62-224 GEARSHED LOCKER RENTAL	\$ 15,000		\$ 15,000		\$ -
R 62-237 HARBOR STORAGE	\$ 2,000		\$ 2,000		\$ -
R 62-285 EQUIPMENT RENTAL	\$ 20,000		\$ 20,000		\$ -
R 63-215 HARBOR/WHARFAGE	\$ -		\$ -		\$ -
R 63-245 CONTRIBUTIONS	\$ -		\$ -		\$ -
R 63-215 HARBOR/WHARFAGE	\$ 35,000		\$ 35,000		\$ -
Total Harbor Revenue	\$ 835,768		\$ 835,768		\$ -

	FY 24 Adopted		FY 24 Amended		
E 62-600-000-300 SALARIES	\$ 225,000		\$ 225,000		\$ -
E 62-600-000-350 FRINGE BENEFITS PAYRO	\$ 71,000		\$ 71,000		\$ -
E 62-600-000-400 TRAVEL/PERDIEM	\$ 3,500		\$ 3,500		\$ -
E 62-600-000-410 SUPPLIES	\$ 35,000		\$ 25,000		\$ (10,000)
E 62-600-000-420 FUEL	\$ 10,000		\$ 10,000		\$ -
E 62-600-000-470 UTILITIES	\$ 50,000		\$ 73,125		\$ 23,125
E 62-600-000-485 PHONE	\$ 6,000		\$ 6,000		\$ -
E 62-600-000-500 EQUIPMENT	\$ 25,000		\$ 25,000		\$ -
E 62-600-000-510 FREIGHT	\$ 10,000		\$ 14,671		\$ 4,671
E 62-600-000-520 CONTRACTUAL	\$ 5,000		\$ 2,500		\$ (2,500)
E 62-600-000-540 EQUIPMENT MAINTENAN	\$ 15,000		\$ 35,592		\$ 20,592
E 62-600-000-557 OVERPYMNTS ON ACCT/	\$ -		\$ -		\$ -
E 62-600-000-560 EQUIPMENT FUEL	\$ 15,000		\$ 10,000		\$ (5,000)
E 62-600-000-600 REPAIRS AND MAINTENA	\$ 35,000		\$ 35,000		\$ -
E 62-600-000-660 DUES/FEES	\$ 100		\$ 450		\$ 350
E-62-601 Revenue Bond	\$ -		\$ -		\$ -
Harbor Fund Expenses	\$ 505,600		\$ 536,838		\$ 31,238

	FY 24 Adopted		FY 24 Amended		Difference
R 65-202 FINES AND PENALTYS	\$ 1,000		\$ 1,000		\$ -
R 65-204 REFUSE COLLECTION	\$ 153,000		\$ 153,000		\$ -
R 65-235 TRANSFER IN	\$ -		\$ -		\$ -
Total Solid Waste Revenue	\$ 154,000		\$ 154,000		\$ -

	FY 24 Adopted		FY 24 Amended		
E 65-500-000-300 SALARIES	\$ 95,000		\$ 95,000		\$ -
E 65-500-000-350 FRINGE BENEFITS PAYRO	\$ 23,000		\$ 23,000		\$ -
E 65-500-000-400 TRAVEL/PERDIEM	\$ -		\$ -		\$ -
E 65-500-000-410 SUPPLIES	\$ 2,000		\$ 1,500		\$ (500)
E 65-500-000-420 FUEL	\$ 3,500		\$ 3,500		\$ -
E 65-500-000-500 EQUIPMENT	\$ 1,000		\$ 294,196		\$ 293,196
E 65-500-000-510 FREIGHT	\$ 1,500		\$ 48,040		\$ 46,540
E 65-500-000-540 EQUIPMENT MAINTENAN	\$ 20,000		\$ 5,000		\$ (15,000)
E 65-500-000-560 EQUIPMENT FUEL	\$ 5,000		\$ 5,000		\$ -
E 65-500-000-660 DUES/FEES	\$ 250		\$ 250		\$ -
E 65-500-080-410 SUPPLIES	\$ 250		\$ 250		\$ -
E 65-500-080-420 FUEL	\$ 250		\$ 250		\$ -
E 65-500-080-470 UTILITIES	\$ 1,000		\$ 1,000		\$ -
E 65-500-080-510 FREIGHT	\$ 100		\$ 100		\$ -
E 65-500-080-600 REPAIRS AND MAINTENA	\$ 300		\$ 300		\$ -
			w		
Solid Waste Fund Expenses	\$ 153,150		\$ 477,386		\$ 324,236

City of Sand Point



ORDINANCE 2024-02

AN ORDINANCE OF THE CITY OF SAND POINT AMENDING CHAPTER 4: FIRE DEPARTMENT OF THE SAND POINT MUNICIPAL CODE.

WHEREAS, the City of Sand Point recognizes the need for complete and clear language in our municipal code;

WHEREAS, the certain language currently in city code is out of date;

WHEREAS, Chapter 4 requires updating;

NOW BE IT ORDAINED BY THE CITY COUNCIL OF SAND POINT, ALASKA:

Section 1: This is a code ordinance.

Section 2: Effective Date. This ordinance shall be effective immediately.

Section 3: Content. Chapter 4 of the Sand Point Municipal Code is hereby amended to read as follows [new language is underlined, old language is struck through].

§ 3.40.010. FIRE DEPARTMENT ESTABLISHED

There shall be a Fire Department in and for the City of Sand Point to be known as “Sand Point Volunteer Fire Department.” It shall consist of the Fire Chief and Assistant Fire Chief (or Chiefs) and as many other officers and fire fighters as may be deemed necessary for the effective operation of the department.

§ 3.40.020. -Volunteer Fire Department.

- (a) **Organization.** Members of the Volunteer Fire Department may organize into a voluntary association with the election of their own officers and by-laws.
- (b) **Limitation on power of volunteer department.** The function and duties of the offices of the volunteer department shall not interfere with those of regular department officers who are charged with the responsibility for all fire services activities of the

department. The voluntary association shall in no way limit the power of the Fire Chief. All property used by the Fire Department shall be paid by check upon proper voucher by the regular city authorities.

- (c) **Funding by city.** From time to time in such amounts as the Council deems advisable, payments may be made to the volunteer department for the purpose of giving the association funds with which to reimburse members for clothing damaged while attending fires and for such other purposes in keeping with its functions.

§ 3.40.030.-Fire Chief/EMS Coordinator.

- (a) **Appointment.** The Fire Chief/EMS Coordinator shall be appointed by the Mayor subject to confirmation by the Council, and shall be responsible to the Mayor. His/her appointment shall be for an indefinite period of time, depending upon his/her good conduct and efficiency. He/she shall be technically qualified through training and experience and shall have the ability to command volunteers. The chief shall be removed only for just cause.

(b) **Powers and duties.**

Fire Chief – It shall be the duty of the Fire Chief to assume full charge of all members, apparatus, and equipment, while on parade, at drills, at conventions, and at fires or other emergencies requiring the services of the department. He/she shall have the right to call out any and all members and apparatus for any purpose incidental to this office. He/she shall assume full responsibility for all fire equipment and see to its proper care and maintenance. It shall be his/her responsibility to recommend the purchase of new equipment. He/she shall see that adequate training programs are conducted in the department and shall acquaint himself/herself with all new firefighting methods by attending fire schools, drills and conferences. He/she shall see that proper discipline is maintained in the department.

- (1) The Fire Chief shall determine the number and kind of companies of which the department is to be composed and shall determine the response of such companies to alarms
- (2) ~~He~~The Fire Chief shall appoint all other officers and fire fighters. Such appointments shall be insofar as possible following fair and impartial competitive examination. All officers shall be accountable to the Fire Chief of representative.
- (3) ~~He~~The Fire Chief shall annually submit a tentative budget for his/her department, upon request of the Council.
- (4) ~~He~~The Fire Chief shall assist the proper authorities in suppressing the crime of arson by investigating or causing to be investigated the cause, origin and circumstances of all fires.

EMS Coordinator – It shall be the duty of the EMS Coordinator to evaluate and sign the Sand point Volunteer Fire Department first responder protocols and keep the department registered and in good standing with the State and County medical director. He/she shall also work with the county EMS service provider as well on any medical procedures they may need.

Assistant Fire Chiefs - The Assistant Fire Chiefs shall be under the orders of the Fire Chief, and in his/her absence shall succeed to his duties and authority in the order of their respective rank.

§ 3.40.040. – Rules and Regulations

The Fire Chief shall maintain and enforce an up-to-date comprehensive set of rules and regulations governing the discipline, training and operation of the Fire Department. Such rules, regulations and any deletions, changes or additions shall be effective when approved and filled with the Council. The Fire Chief shall carry out strictly the enforcement of these rules and regulations and is authorized to suspend or remove from service any officer of fire fighter as provided in the rules and regulations.

Firefighting activities will strictly be limited to exterior firefighting and containment ONLY with NO interior fire attack.

Membership:

1. Eligibility - Any male/female resident of Sand Point who has attained the age of 18 years old and who is in good physical condition may apply for membership in the department and will become a member after receiving a favorable report from the executive committee and a majority vote of the members present at any regular meeting. All applications shall contain the endorsement of at least two active firemen, it shall be read at the first meeting of the department following date of filing and shall not be voted upon until the next regular meeting. If a vacancy exists, a secret ballot or vote by hand, whichever the President deems necessary, is taken and if the applicant receives majority vote, he/she shall be declared an active member of the department.

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(a) Probationary Status – Any newly elected member shall serve in a probationary member status for a time period of 180 days from the date he/she was elected. During this time, he/she shall be required to complete all training requirements on all apparatus and tools and shall not be allowed to drive or operate any apparatus until said training has been completed and member has been cleared to do so by the executive committee.

(b) There shall be three types of membership after the probationary period.

1. Active

(i) Must not be absent from three consecutive meetings of the department without legal excuse approved by the executive committee.

(ii) Active members shall be required to make 25% of all calls for each calendar year.

(iii) Active members shall be required to make 50% of total meetings and trainings for each calendar year.

(iv) Active members shall make up the overall voting body of the department for all called meetings.

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(2) Reserve

- (i) Any member not able to comply with the guidelines of an active member for reason that is approved prior to not meeting such conditions by the executive committee but wishes to still be able represent and participate in calls shall be placed in a reserve status.
- (ii) Reserve members shall have no voting rights at called meetings.
- (iii) Must attend 15% of total calls for each calendar year.
- (iv) Must attend 50% of trainings for each calendar year.

3. Retired

- (i) Any member that wishes after serving the department for a total of 25 cumulative years, shall be placed in retired status.
- (ii) Member must be 65 years of age.

Member rules

- (a) In case of dismissal, expulsion, resignation, total disability, or death of an active member, the Secretary shall, in writing, certify such facts to the City Council and other authorities who, for legal purposes, are furnished a roster of the department.
- (b) Any member whose name has been dropped from the rolls, shall deliver any property belonging to the department, which he/she may have in his/her possession, to any member of the executive committee of the department.
- (c) Any member who reports for duty at a fire, drill or parade, in a state of intoxication, shall be subject to expulsion from the department.
- (d) Any officer or member of the department who knowingly fails to report an intoxicated member shall be at risk of expulsion.
- (e) If any officer or member of the department be charged with improper conduct while discharging his/her duty as a fireman, or at any function sponsored by the fire department, the charges shall be made in writing, signed by the member making such charges, and filed. The accused member will then be furnish the with a copy of the charges and require him/her to make his/her defense before the department, which, if he/she refuses to make within one month, after having been so notified, they shall be dismissed from the department.
- (f) For gross neglect of duty an officer may be charged before a regular meeting of the department. After presenting his/her defense and if found guilty by a two-thirds majority of the members present, he/she shall be dismissed from the department.
- (g) Any excused absence must be made to the department at its regular meeting by the defaulter in person, unless he/she is unable to attend, due to absence from the city, sickness, or some other unavoidable cause, in which case a written excuse must be filed with the Secretary for action by the department. Sickness of the member, or in the family of a member, absence from the city, or business conditions being of such nature that prevented his/her leaving his/her work, shall constitute the only legal excuses.

§ 3.40.050. Training and Records

- (a)** The Fire Chief or representative shall, provide at least once a month, provide for suitable drills covering the operation and handling of all equipment essential for efficient department operation. In addition, at least four times per year, quarterly sessions of instruction to include such subjects as first aid, water supply, ad other subjects related to fire suppression shall be provided.

(b) The Fire Chief is responsible for ensuring complete records are kept of all apparatus, equipment, personnel, training, inspections, fires, and other department activities.

§ 3.40.060. Equipment; City Owned.

(a) The Fire chief shall be responsible to the Mayor for recommending such apparatus of other firefighting equipment as may be required to maintain fire department efficiency, and for providing suitable arrangements and equipment for reporting fires or emergencies, and for notifying all members of the department to assure prompt response to such incidents.

(b) The Fire Chief or representative shall have power to assign equipment for response to calls for outside aid where agreements are in force and in other cases only when the absence of such equipment will not jeopardize protection of the city.

(c) No person shall use any fire apparatus or equipment for any private purpose, nor shall any person willfully and without proper authority take away or conceal any article used in any way by the department.

(d) No person shall enter any place where fire apparatus is housed or handle apparatus or equipment belonging to the department unless accompanied by, or having the special permission of an officer or authorized member of the department.

**PASSED AND ADOPTED BY A DULY CONSTITUTED QUORUM OF THE SAND POINT
CITY COUNCIL THIS 12th DAY OF MARCH, 2024.
CITY OF SAND POINT**

James Smith, Mayor

ATTEST:

Jade Gundersen, City Clerk

City of Sand Point



RESOLUTION 24-02

A RESOLUTION OF THE CITY OF SAND POINT ESTABLISHING A FINANCE COMMITTEE.

WHEREAS, the Finance Committee is established for the purpose of evaluating the City budget and reviewing financial responsibilities.

WHEREAS, recommendations by the Finance Committee will be documented.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF SAND POINT that a Finance Committee is established as follows:

Section 1: Purpose. Act in an advisory capacity to the City Council.

Section 2: Membership/ Quorum. The Finance Committee shall consist of three council members appointed by the Mayor. Initial appointees are Council members are To Be determined.

Section 3: Powers/ Duties. The committee shall serve in an advisory capacity to the Council with regards to the development, revisions, and implementation of the City budget and reviewing financial responsibilities. The committee shall not have direct power to affect policy determinations, but it shall make recommendations to the Council affecting matters related to the financial matters of the City.

Section 4: Structure. The committee shall elect a chairperson at its first meeting.

Section 5: Agenda Setting/ Meeting Materials. The Chairperson shall set the agenda with the Administrator or City Clerk. No business may be transacted or considered that is not on the agenda. The committee shall adhere to the Alaska Open Meetings Act and follow the general practices of the City regarding public meetings including but not limited to parliamentary procedures and posting meeting notices.

Section 6: Meetings Frequency. The committee shall meet as needed. Agenda packets and minutes shall be kept per the City's records retention schedule.

Section 7: Administrative Assistance. The City Administrator or designee shall:

1. Furnish the committee with copies of all requested documents and other information necessary or reasonably related to the performance of committee functions.
2. Provide the committee with such supplies, meeting space, and administrative assistance.
3. Transmit all recommendations and other communications from the committee to the Council.

Section 8: Duration. The committee shall remain active until this resolution is rescinded by the Council.

PASSED AND APPROVED BY A DULY CONSTITUTED QUORUM OF THE CITY COUNCIL FOR THE CITY OF SAND POINT ON THIS 12th DAY OF MARCH, 2024.

CITY OF SAND POINT

James Smith, Mayor

ATTEST:

Jade Gundersen, City Clerk

OLD BUSINESS

NEW BUSINESS



City of Sand Point

MEMORANDUM TO COUNCIL

TO: Mayor Smith and City Council Members
FROM: Debi Schmit, City Administrator
DATE: March 6, 2024
SUBJECT: Audit RFP Responses

SUMMARY: The City of Sand Point needs a new auditor to do the FY 23, 24, and 25 audits. Currently, the City of Sand Point is behind, but if an RFP is approved at this meeting, the new auditor will work to catch up on our audits by August 2024, so we are back on track.

PREVIOUS COUNCIL ACTION: The council directed staff to submit an RFP for a new auditor.

BACKGROUND: BDO has done our audits for many years. Staff could not find a new agreement, and BDO no longer wishes to proceed with the City of Sand Point.

DISCUSSION: The average cost of audits like ours is about \$50,000 these days.

ALTERNATIVES: Staff can extend the RFP period for more interested auditing firms. Depending on the circumstances, BDO said they will do our FY23 audit.

FINANCIAL IMPLICATIONS: The FY23 and FY24 audits should be \$55,000 each; however, because FY23 was late, we will pay for both in FY25.

LEGAL: No legal review is required.

CITY ADMINISTRATOR RECOMMENDATION: Staff recommends approval of the only RFP we received. Other clients of Altman, Rogers & Co. (King Cove, Kodiak, and the Lake & Peninsula Borough) have given recommendations. Also, completing our audits on time is essential for receiving revenue from the State of Alaska and specific grants.

PROPOSED MOTION: I move to accept the proposal from Altman, Rogers & Co. as received for financial audit services for the fiscal years ending June 30, 2023, 2024, and 2025.

ATTACHMENT: RFP provided in this packet or by email.



Proposal for Financial Audit Services
CITY OF SAND POINT

ALTMAN, ROGERS & CO.
3000 C Street, N., Ste. 201
Anchorage, Alaska 99503

Grant R. Todd, CPA
Principal

February 28, 2024

Altman, Rogers
& Co. | CERTIFIED
PUBLIC
ACCOUNTANTS
– Proudly Serving Alaskans for Over 30 Years –

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Attachments:

- A. Certificate of Insurance
- B. Sample Letter to the Governing Board
- C. Peer Review



February 28, 2024

Kurtis Gundersen, Finance Director
City of Sand Point
PO Box 249
Sand Point, AK 99661

Dear Mr. Gundersen:

Altman, Rogers & Co. is pleased to submit this proposal to the City of Sand Point (the "City") for financial audit services for the fiscal years ending June 30, 2023, 2024, and 2025, with an option to extend the contract for two optional years. The principals of our Alaskan-based firm are certified public accountants experienced in auditing governmental entities in the State of Alaska. Over the past thirty-three (33) 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 City of Sand Point. We feel that this experience is an indication of the quality of services we can provide to the City of Sand Point.

Our examination of the City of Sand Point will include substantial principal involvement. 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. Several of our clients currently receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). Altman, Rogers & Co. is independent of the City of Sand Point.

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 within the required time schedule as provided by the City of Sand Point. We wish to again express our appreciation for the opportunity to present our proposal to serve as independent auditors to the City of Sand Point.

All information included in this proposal is accurate. This proposal is a firm and irrevocable offer for ninety (90) days from the proposal date. 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.



Grant R. Todd, CPA, Principal

FIRM BACKGROUND, ORGANIZATION, AND EXPERIENCE

KNOWLEDGE AND PERFORMANCE AT THEIR PEAK.

FIRM QUALIFICATIONS

The Firm was established in January 1991 by Timothy G. Altman and Karen I. Rogers. The Firm consists of eight (8) principals and a professional and administrative staff of over sixty (60). The Firm is a regionally recognized public accounting firm with offices in Anchorage, Soldotna and Juneau, Alaska. 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.



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 one hundred (100) governmental organizations, many of which have similar activities as the City of Sand Point, including the City of Sand Point. Over thirty (30) staff are experienced governmental auditors.

Due to our direct involvement over the past several years with federal and state 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 new GASB standards.

Based upon our engagement structure, clients receive management level attention to their issues 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, Grant Todd, who will be available to provide timely consulting services to the City on any technical matters.

As one of the leading governmental auditing firms in the state, we provide audit services, financial statement preparation, reviews, federal and state compliance audits, and special purpose reports to over ninety (90) governmental entities. We believe our experience and approach – from staffing that includes principals and managers to paperless audit and workflow to support a learning environment – makes Altman, Rogers & Co. Alaska's industry leader.

LICENSE AFFIRMATION

Altman, Rogers & Co. is properly licensed for practice as a certified public accounting firm in the State of Alaska (# 161807), as are the key professional staff to be assigned to this engagement.

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 2021 is included as attachment "C". It is also important to note that we have received clean/unmodified 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 of weakness.

INSURANCE

Please see Attachment "A" for the certificate of insurance. We carry the following coverages:

- Professional Liability - \$1,000,000 limit
- Cyber Liability - \$2,000,000 limit
- Business Liability - \$2,000,000 occurrence; \$4,000,000 aggregate
- Workers Compensation - \$1,000,000 limit

RESPONSE TIME AND CLIENT INTERACTION

We are committed to weekly status meetings during the audit process, with year-round availability to discuss significant or unusual transactions or events.

We meet with management during planning to gain a thorough understanding of City's expectations and any changes to the organization. During the audit process, we communicate progress through oral and written status updates and discuss significant audit issues as they arise. At the end of the audit, we jointly evaluate the effectiveness of the audit and any recommendations for changes in the future.

Our service model does not view the audit process as an annual "event." We communicate with management on an ongoing basis and keep it apprised of accounting pronouncements, changes in regulations and other changes that may affect the City. We discuss the City's preferred communication methods, including frequency and style. As we become familiarized with City, our process becomes increasingly customized to City, yet it still follows the framework we have put together as guidelines that our staff are expected to embrace as part of our service culture.

We discuss with management potential findings during our fieldwork so that management has time to respond while we are in the field. We discuss in detail any outstanding findings and those that have been finalized during the exit conference. Our goal is no "surprise" findings after leaving the field.

DISCIPLINARY ACTION

Our Firm has not been subject to any disciplinary action in the past nor has it had any audit-related contractual disputes.

INDEPENDENCE

Generally accepted auditing standards (GAAS) 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 City of Sand Point as defined by the generally accepted auditing standards and that the firm and staff of the firm shall remain independent with respect to the City for the duration of the contract. The firm is independent of the City.

GFOA CERTIFICATE OF ACHIEVEMENT

Our firm has assisted a number of our clients in preparing their Annual Comprehensive Financial Report (ACFR) and we are committed to assisting the City meet the requirements to continue to receive the Certificate of Achievement for Excellence in Financial Reporting. Based on our review of the City's prior year ACFR, we understand the complexity of preparing the City's ACFR, including the reconciliations required for GASB Statements No. 34, 68, and 75. Despite its complexities, with our experience we are confident that we will be able to assist the City in meeting the reporting requirements needed to achieve the Certificate of Achievement. We will utilize the Government Finance Officers Association (GFOA) certificate program disclosure checklist to ensure all applicable requirements are met. Altman, Rogers & Co. has never had a client apply for the Certificate where it was not awarded. The audit principal assigned to the City's engagement currently assists three local governments earn their Certificate of Achievement.

OUR EXPERIENCE HELPS YOU REACH YOUR GOALS.

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, Grant Todd, has over 19 years' experience working with Alaskan governments, including cities, boroughs, and school districts.

Altman, Rogers & Co. has been serving governmental entities in Alaska for over thirty-three (33) years, some of which have been clients since the firm commenced operations. Our experience with governmental entities provides the expertise our clients need to navigate the unique compliance and reporting issues of these entities. Clients will have ready access to knowledgeable staff and resources not only during the engagement but throughout the year as part of the level of service all of our clients have come to expect. Our personalized approach and specialized expertise in simple and complex City issues lends to the long-term relationships we cultivate with our clients. Governmental clients, such as the City of Sand Point, are the type of clients our firm actively pursues.

We currently service governmental clients in the cities noted on the map.



★ Indicates more than 1 client in the same city.

WE UNDERSTAND GOVERNMENTAL ENTITIES.

Our auditors participate in required governmental annual Continuing Professional Education (CPE) including GASB updates. Recurring education is an essential component of providing expertise to our Government clients. Altman, Rogers & Co. strives to be the leading authority in all industries we serve while communicating in a simple and easy-to-understand approach that reduces the confusion generated by unnecessary jargon.

We do not tell our clients to fix an issue but rather work with their team in an effort to develop solutions to problems that incorporates best practices in a manner that makes sense for the client. During the engagement, we not only review historical data but expand our services beyond the review to provide recommendations for improvement. This approach has been nurtured by the years of working with Governments and identifying trends of what works or what does not work.

GOVERNMENT EXPERIENCE

Over thirty (30) professional staff in our firm actively work on governmental engagements. The team proposed for this engagement have worked with multiple governmental entities.

SIMILAR ENGAGEMENTS

- ❖ Dillingham, City of
- ❖ Fairbanks North Star Borough
- ❖ Kodiak, City of
- ❖ Lake and Peninsula Borough
- ❖ Metlakatla Indian Community
- ❖ Nome, City of
- ❖ Northwest Arctic Borough
- ❖ Seward, City of
- ❖ Valdez, City of
- ❖ Whittier, City of

REFERENCES

CLIENT NAME	CONTACT INFORMATION	SERVICES PROVIDED
Lake and Peninsula Borough	Mark Stahl Finance Officer finance@lakeandpen.com 907-246-3421	FS Audit, Single Audit
Kodiak Island Borough	Dora Cross Finance Officer dcross@kodiakak.us 907-486-9320	FS Audit, ACFR preparation, Single Audit
Seward, City of	Sully Jusino Finance Director sjusino@cityofseward.net 907-224-4064	FS Audit, ACFR preparation, Single Audit
Valdez, City of	Barb Rusher Comptroller brusher@valdezak.gov 907-834-3475	FS Audit, Single Audit
Northwest Arctic Borough	Angie Ipiilik Strum Treasurer astrum@nwabor.org 907-412-2103	FS Audit, Single Audit

AUDIT APPROACH

LET US DO THE WORK FOR YOU.



At Altman, Rogers & Co., we promise our clients a better overall experience. While we recognize that multiple firms are capable of accomplishing the objectives of an audit, Altman, Rogers & Co. appreciates that every situation and every organization is different, and we tailor our approach based on the needs of each client.

Altman, Rogers & Co. values its business relationships and demonstrates this through our principal and manager involvement. Our senior-level professionals are involved with our clients

and accessible throughout the year. They do not delegate all tasks to staff, but rather stay involved during fieldwork as well as stay connected throughout the year. This approach delivers the greatest benefit to our clients in that we are able to stay abreast of changes in and updates to our client’s operating environment and partner with them to achieve optimal results.

Our clients experience a communication approach that stands apart in both style and frequency. Because we recognize that effective communication is critical throughout the entire audit process, our service approach is one where communication begins with planning and continues throughout the year. Additionally, we take a collaborative communication approach with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization and communicating with them as a business partner ultimately produces the best outcome.

Prior to beginning the engagement, we will discuss with management:

- ❖ The engagement timeline.
- ❖ The audit approach and process.
- ❖ Additional considerations that may affect scope, schedules, and work papers to be prepared by City of Sand Point’s personnel.

Upon appointment as City of Sand Point’s auditor, we will discuss the audit schedules and work with City of Sand Point’s staff to ensure the timeline meets management’s needs and makes the most effective use of City of Sand Point’s staff members’ time.

The engagement team will be managed by a senior audit supervisor, who will also assist the senior and staff auditors with fieldwork.

Staff Level	% of Time Spent
Principal	16%
Supervisor	29%
Senior	29%
Staff	26%

CAPACITY TO **ACCOMPLISH** THE SERVICES

SERVICES TO BE PROVIDED

- ❖ Perform the annual financial statement and single audits for the fiscal years ending June 30, 2023, 2024, and 2025, with an option to extend the contract for two years in one-year increments, in accordance with generally accepted auditing procedures and standards and perform compliance audits as required for the City.
 - Our audits will be single audits 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.
- ❖ Assist management with preparation of the City's Annual Comprehensive Financial Report (ACFR), including providing 30 copies printed and bound.
- ❖ Provide Federal Census Data Collection Form reporting assistance.
- ❖ Present the financial statements and the management letter to the City Council in March annually.
- ❖ Provide auditor wrap-up document to include important accounting policies, audit adjustments, management judgement and accounting estimates.

AFFIRMATION TO MEET DEADLINES

We understand the frustrations of an audit firm not meeting an organization's stated deadlines. We commit that we can, and 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 while meeting the City's deadlines and not exceeding proposed fees.

SCHEDULING

Scheduling is an area that is fluid based upon availability of the City's schedules and other documentation and staff. All of our audit staff are trained to perform governmental audits, allowing us to provide flexibility in schedule changes and first-year audit challenges but also to have resources available with minimal notice. Our planning process includes accounting for additional hours required at each phase of the audit to meet the City's deadlines with minimized disruption.

AUDIT PROGRAMS

Our audit will be based on tailor-made audit programs development after a comprehensive risk assessment has been performed over the City.

AUDIT PROCESS

Our audit approach is designed to collaborate with the City and achieve optimal results. The approach consists of five major components: Planning, Interim Fieldwork, Final Fieldwork, Reporting, and Ongoing Communication. 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.

PLANNING

- ❖ Discuss and finalize the engagement timeline, audit approach and process.
- ❖ Consider fraud, risk of noncompliance, illegal acts, abuse, etc.
- ❖ Discussions with management and accounting staff, including the Council, if requested, to address any risks or concerns that they may have.
- ❖ Assess audit risk and identification of Assessment of materiality and testing scopes to the extent possible and presentation of audit plan.
- ❖ Review of significant estimate areas and consideration of underlying assumptions early in process.
- ❖ Prepare and communicate audit request lists and work papers.
- ❖ Gain an understanding of the City and its reporting units and their environments.
- ❖ Develop expectations regarding timing and audit progress.
- ❖ Document internal control systems, including IT, and related changes from prior periods.
- ❖ Gain understanding of single audit programs and perform an analysis of potential major federal programs.

INTERIM FIELDWORK

- ❖ Discussions with management to determine internal controls, perform walk-throughs and discuss any potential audit issues.
- ❖ Prepare listing of audit information requested from the City.
- ❖ Determine audit procedures by area, based on results of audit planning and risk assessment.
- ❖ Review minutes, resolutions and ordinances.
- ❖ Determine confirmation needs.
- ❖ Perform tests of legal compliance.
- ❖ Perform compliance over major programs.
- ❖ Weekly updates to the City's staff.
- ❖ Exit conference with management.



FINAL FIELDWORK

- ❖ Audit areas based on risk assessment.
- ❖ Obtain and prepare schedules and analyses supporting the financial information.
- ❖ Discuss findings with management, if any.
- ❖ Weekly updates to the City's staff.
- ❖ Discuss proposed journal entries with management, if any.
- ❖ Finalize compliance testing.
- ❖ Exit conference with management.

REPORTING

- ❖ Preparation and review of the financial statements by the principal over the engagement.
- ❖ Review of financial statements by a 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 City 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.

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 City of Sand Point's 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 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 for seven (7) years.

STATISTICAL SAMPLING

Sampling may be performed for tests of controls, compliance testing and substantive tests of certain accounts and transactions. During our audit of basic financial statements, we will also select various transactions for testing based on materiality assessed at the appropriate level. These transactions may include such items as capital asset additions, expenditures, subsequent disbursements and subsequent receipts. We will be pleased to discuss specific sample sizes and selection methods when they are determined, either during audit planning or during fieldwork.

We will select the appropriate sample size to support our conclusions in compliance with laws and regulations. We will use confirmations in the areas of cash and investments, receivables and other areas deemed necessary.

ANALYTICAL PROCEDURES

Altman, Rogers & Co. applies analytical procedures throughout engagement planning to improve our understanding of City of Sand Point's operations and to identify audit areas for increased attention. This is used to assist in planning the nature, timing and extent of other procedures. The procedures are applied to all balance sheet, revenue/receipt and expense/expenditure areas and includes, but is not limited to, the comparison of current year to prior year and budget amounts. Variant areas will be further investigated to determine the validity of the discrepancies.

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.

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 City of Sand Point's business and our audit evidence. These procedures typically consider trends based on several previous years instead of comparison only with the prior period.

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.

The following is a summary of the process Altman, Rogers & Co. uses regarding internal controls over financial reporting and compliance:

INTERNAL CONTROLS OVER FINANCIAL REPORTING

Our approach will start with any documentation related to internal controls that have already been developed. We review that documentation to obtain an 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 conducting 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 and conduct an 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 tend to allow more efficiency for an audit perspective relative to the control process.

Altman, Rogers & Co. utilizes 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 it is often more efficient and effective to substantively audit a balance rather than complete an extensive control test.

COMPLIANCE TESTING

Federal and State single audit work have become more significant audit components as the related regulations and standards have been revised and reinforced. FY 2023 is no different with the compliance and audit challenges presented by COVID-19 legislation including the CARES Act, the Consolidated Appropriation Act of 2021, and the American Rescue Plan Act of 2021. It is imperative to an efficient audit that planning begins early and that the work on grant testing is integrated into testing in other areas such as payroll, accounts payable, capital project, and reporting testing where possible. Our compliance testing starts with inquiry of new, or changes to, programs and then working to obtain an early understanding of City's federal or state major programs. We plan our test work based on this understanding.

RISK ANALYSIS

The City has particular risks for which design of the controls related to mitigating financial reporting risks can be tested for effective design and implementation. By understanding, documenting and testing these controls and risks, reductions in substantive testing are achieved. Reduced substantive testing results in an effective audit, less work on non-risk areas and much less disruption to City in the audit. By communicating throughout the year, and understanding the changes occurring at each entity in terms of changes in organization and personnel we can design and evaluate which control cycles may need additional audit effort. We evaluate the significant control cycles during our preliminary testing, so that we know where we may need to focus more at final fieldwork.

LAWS AND REGULATIONS

We will discuss with the City's management and personnel the laws and regulations to which the City is subject during planning. The objective of our discussion is to determine laws and regulations that could have a material impact on the financial statements and those laws and signals pertinent to federal and state financial assistance programs. We are aware of the applicable requirements and consider them when determining the necessary audit procedures. We perform compliance tests with certain provisions of laws, regulations, contracts and grants. We assess the risk of material misstatement resulting from violations of laws and regulations having a direct and material effect on the determination of financial statement amounts. These laws and regulations can relate to items such as budgetary compliance, purchasing compliance, and cash and investment compliance, as well as single audit compliance.

We combine compliance tests of laws and regulations that involve the inspection of documentation supporting transactions with substantive tests of transactions and tests of control procedures. Our audit meets all federal and state requirements, as applicable. Samples are used to the extent necessary to support our conclusions on compliance with laws and regulations.

NEW GASB PRONOUNCEMENTS

The individuals assigned to the City are among the firm's leaders in governmental (GASB) accounting. Numerous accounting pronouncements have been issued in the past several years, many of which are complex and require significant investment by both auditors and financial statements preparers to fully comprehend. The professionals assigned to the City have done the research, have the experience, and possess the tools necessary to ensure that the City's financial statements are prepared and presented completely and accurately in accordance with GAAP.

TYPICAL ASSISTANCE FROM CLIENT'S STAFF

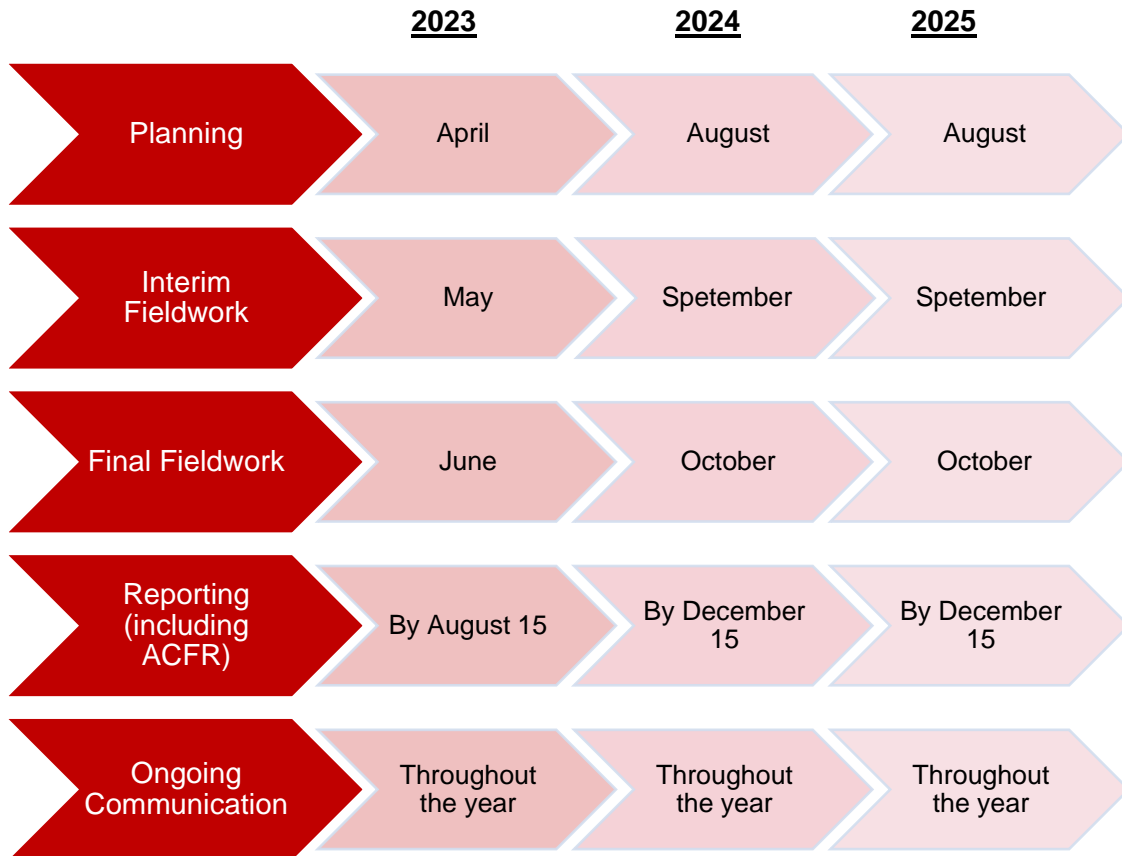
The major amount of time required of the City's staff will be in obtaining and refiling source documents. The ability of the City's staff to locate required documents will help in the smooth operation of the audit. Certain balance sheet accounts will need detail schedules such as receivables, inventories, prepaids, payables, encumbrances, etc., which are usually already prepared. 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.

AUDIT SCHEDULE

Altman, Rogers & Co. is dedicated to meeting our clients' deadlines, both internal and external. Through extensive planning and ongoing client communication, we strive to minimize unforeseen issues that can hinder meeting deadlines. We work closely with our client's team through the planning stages to clearly define expectations and the items required to facilitate an efficient audit that meets required engagement deadlines. We customize our approach for each client, incorporating their input and addressing any concerns in a timely manner. Our goal: open communication to minimize delays while meeting and exceeding the needs of our clients.

The following table identifies the structure of our audit for the City of Sand Point and the timing of each section for each fiscal year.



PERSONNEL

The City of Sand Point (the “City”) engagement will be staffed with 1 engagement principal, 1 supervisor, 2 senior auditors, and 1 staff accountant from our Anchorage office. All professional staff meet or exceed the minimum professional requirement for continuing education each year for audit and attest engagements.

Our firm has a 24-hour client response time goal. Having a dedicated team allows flexibility and coverage even when one of our team members is out of the office.

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. As part of the audit we will assist management with the implementation of all new GASB statements. We have already begun to assist a number of our governmental clients implement GASB Standard No. 87. In the coming years the City will be required to implement a number of additional GASB Standards and we are committed to assisting management with the implementation. We will accomplish this by making sure City’s management is aware of the specific requirements of each Statement and how it will affect the City operations.

The following staff have current federal and state single audit experience including grant compliance:



Principal
19 years at ARC
grantt@altrogco.com

GRANT R. TODD, CPA

Mr. Todd is a licensed CPA by the State of Alaska (Certificate #2621). Mr. Todd is the firm’s Chief Executive Officer and 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 and non-profit, including financial statement audits as well as compliance audits in accordance with federal and state requirements. He also currently assists multiple municipal governments with meeting the requirements to obtain the Certificate of Achievement for Excellence in Financial Reporting. He is a member of the American Institute of Certified Public Accountants, the Alaska Society of Certified Public Accountants, 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.

Mr. Todd will account for 16% of the time spent on this engagement.

Mr. Todd has been the engagement principal on the following **governmental** audits listed below:

- | | |
|--|---|
| Kodiak, City of – 10 years | Metlakatla Indian Community – 17 years |
| Kodiak Island Borough – 18 years | Seward, City of – 5 years |
| Lake and Peninsula Borough – 19 years | Valdez, City of – 4 years |
| Kodiak Island Borough School District – 18 years | Lake and Peninsula Borough School District – 19 years |

MAX MAMONTOV

Mr. Mamontov returned to Altman, Rogers & Co. in August of 2015 after residing for several years outside the U.S. Mr. Mamontov has a Bachelor of Arts Degree in accounting and Finance. He graduated from the University of Alaska Anchorage in May of 2003. Mr. Mamontov is responsible for accounting assistance, financial statement report writing and audit field work.

Mr. Mamontov will account for 29% of the time spent on this engagement.



Senior Audit Supervisor
9 years at ARC
maxm@altrogco.com

Mr. Mamontov has been the engagement supervisor on the following **governmental** audits listed below:

Akutan, City of – 9 years
Whittier, City of – 9 years
Galena, City of – 9 years
Kodiak, City of – 9 years

Kodiak Island Borough – 9 years
Lake and Peninsula Borough – 9 years
Northwest Arctic Borough – 4 years
Dillingham, City of – 9 years



Senior Auditor
2 years at ARC
kaylap@altrogco.com

KAYLA PERSSON, CPA

Ms. Persson is a licensed CPA by the State of Alaska (Certificate #219096) Ms. Persson officially joined Altman, Rogers & Co. in May 2022 after working as an intern for two summers. She has Bachelor of Arts Degree in Professional Accountancy and Finance. She graduated from the University of Anchorage Alaska in May 2022. Ms. Persson is responsible for financial statement report writing and audit field work.

Ms. Persson will account for 29% of the time spent on this engagement.

Ms. Persson has worked on the following **governmental** audits listed below:

Mat-Su Borough School District – 1 Year
Dillingham, City of – 2 years
Saint Paul, City of – 2 years
Valdez, City of – 2 years

Kodiak Island Borough School District – 2 years
Bering Strait School District – 2 years
Fairbanks Northstar Borough School District - 2 years
Fairbanks Northstar Borough - 2 years

POLICY NOTIFICATION OF CHANGES IN KEY PERSONNEL

The audit team assigned to this engagement will be composed of four (4) individuals experienced in governmental auditing and accounting. 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 Sand Point. It is also our understanding that any such requests by the City of Sand Point will result in no additional cost or fees.

COMMITMENT TO CONTINUITY AND QUALITY OF STAFF

There are benefits to our clients in the continuity and quality of staff assigned to our engagements, and our objective is to maintain the same level of service with minimal disruption year after year. We minimize staff changes to ensure the institutional knowledge of our clients is maintained as part of our strong client relationships. Altman, Rogers & Co. touts a high retention rate, as demonstrated in our recent accolades including Great Place to Work® certification, which translates to a consistent service level for our clients. The hallmark of Altman, Rogers & Co.'s client service remains the same – to provide active, personal, and high level principal involvement.

CONTINUING PROFESSIONAL EDUCATION

All of our staff complete at least 40 hours of continuing professional education (CPE) each year. Our principals and managers 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.

STAFF TURNOVER

Within the past three years our turnover has included an audit manager and audit supervisor, each of whom were responsible for governmental audits.

THE ALTMAN, ROGERS & CO. ADVANTAGE

BENEFITS OF TRANSITIONING TO A NEW FIRM.



Transitioning to a new CPA firm has many benefits but can also lend to apprehension on the part of the client. We have successfully transitioned clients to our firm over the past three decades, and we understand the nuances associated with this change. Our approach to new clients is no different than that of long-term clients: transparency and communication throughout the life of an engagement.

TIME

While transitioning to a new firm will result in additional time demands on City of Sand Point's staff, our goal is to minimize those to the best of our ability to ensure overall client satisfaction. We strive to include the additional resources needed in the planning stage of the audit.

Time includes that of our engagement management team. The engagement principal and/ or manager will actively participate in and oversee fieldwork to help identify issues during the engagement and not at the end of it.

COSTS

We know that the first year's audit will be higher than those on subsequent audits. We believe these additional hours are an investment in the audit and our client, and they are not included in our proposed hours and fees. There are no startup charges assessed. Any costs associated with unanticipated work or additional costs will not be assessed unless City of Sand Point approves those.

PLANNING

Our engagement team will provide a thorough list of client-prepared schedules, documents, and confirmations required for the audit. Part of the planning process for new clients includes reviewing the prior audit firm's workpapers so that we can understand what documentation was requested of City of Sand Point previously and to minimize the change in those requests when providing the list to City of Sand Point. When auditing multiple fiscal years, we work to ensure a streamlined approach when requesting documentation.

Planning also involves gaining an understanding of City of Sand Point's accounting policies and procedures but also of the organization's overall operating processes. This is to ensure that no information is overlooked during the first year's audit. It also allows identification of any issues and resolution prior to commencement of fieldwork.

COMMUNICATION

Communication year-round is a cornerstone of Altman, Rogers & Co.'s audit process. Working with City of Sand Point's management and staff in a collaborative effort will reduce misunderstandings and frustration. Each organization and their staff play critical roles in the audit process, from start to end, and this is paramount to completing a successful audit.

We will meet with management during audit planning to gain a thorough understanding of City of Sand Point's expectations and any changes to the organization. Throughout the engagement, we will communicate progress through status updates and discuss significant issues when they are identified. At the conclusion of the engagement, we will evaluate the effectiveness of the audit and any recommendations for changes in the future with City of Sand Point's management.

FEES

The following is a breakdown of the fees for the services we are proposing for the Annual Comprehensive Financial Report for the fiscal years ending June 30, 2023, 2024 and 2025 with option years 2026 and 2027:

Fieldwork and Preparation / Review of Financials

	<u>Percentage of Time</u>	<u>Estimated Hours</u>
Principal	16%	45
Supervisor	29%	85
Senior	29%	85
Staff	26%	75
		<u>290</u>

Hourly Rates

		<u>Standard</u>	<u>Quoted</u>
Principal	\$	325	250
Supervisor	\$	225	200
Senior	\$	190	175
Staff	\$	145	125

Audit Fees

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Option Years</u>	
				<u>2026</u>	<u>2027</u>
Audit fieldwork:					
Financial Statement Audit	\$ 46,500	48,350	50,700	53,000	55,750
ACFR Preparation	6,000	6,000	6,000	6,250	6,250
Out of Pocket Costs	2,500	2,750	3,000	3,250	3,500
Total Audit fees	<u>\$ 55,000</u>	<u>57,500</u>	<u>60,350</u>	<u>63,500</u>	<u>67,000</u>
*Compliance Audit:					
Federal Single Audit	\$ 5,000	5,000	5,000	5,000	5,000
State Single Audit	\$ 3,500	3,500	3,500	3,500	3,500

*This fee includes one (1) major federal program and one (1) major state program. Each additional major program will be \$2,500.

Our fee for these services will be fixed, including out-of-pocket costs (such as report reproduction, typing, and postage). Fees will be billed as work is completed. Technical questions arising during the year are included in the fee and are part of our audit services.

It should be noted that the stated audit fees have been based on the accounting records being in auditable format, existing personnel, and the assistance to be provided by the City, including having trial balances prepared. Should the accounting records deteriorate materially in the future or other unforeseen problems arise requiring many additional hours, a fee adjustment may be necessary. This estimate is based on anticipated cooperation from the City of Sand Point's personnel, the assumption that unexpected circumstances will not be encountered and that significant deficiencies and/or material weaknesses will not be discovered during the audit. We will discuss any problem areas with the City of Sand Point prior to performing any unexpected work. 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.

We will discuss any problem areas with the City of Sand Point prior to performing any unexpected work. The City of Sand Point may request that we perform additional services not contemplated in this proposal. If this occurs, we will communicate with the City of Sand Point 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 of Sand Point's Finance Director prior to commencement of additional work. Any technical questions that arise during the course of the audit will be covered in the audit fee.

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 a supervisor, manager, or principal would perform the services. The fees for the services are noted above.

ADDITIONAL INFORMATION

There is no specific contract language required as part of engaging with our firm.

Altman, Rogers & Co. has a fully documented operational Business Continuity / Disaster Recovery plan. This includes encrypted full backups of all client data and production environments securely stored at offsite locations for one-hundred twenty (120) days. If any of the three (3) sites were to go down, all processing can commence at the remaining sites while the damaged site is repaired. All data is stored for seven (7) years under the firm retention policy.

BEYOND THE BASICS

Tax Preparation & Planning Services

Whether it is individual, business, estate or gift taxes, our goal is to ensure that our clients pay no more taxes than necessary under the ever-changing tax laws. Our tax professionals use their passion for serving clients to maximize tax savings throughout the year.

Client Accounting Advisory Services

Accurate recordkeeping is essential to a successful business yet can also be complicated and time-consuming. Altman, Rogers, & Company can help organizations with the day-to-day tasks of accounting, payroll, and CFO services so that our clients can focus on their core business.

Employee Benefit Plan Services

There are a myriad of complicated rules and regulations involved with almost every Employee Benefit Plan audits. We can perform full and limited scope employee benefit plan audits as required by the Department of Labor (DOL).

Business Consulting Services

For companies of all sizes, we provide management advisory services across a broad spectrum of accounting and finance areas. From development of financial internal controls to budget development and analysis, we strive to meet the accounting and finance needs of all our clients.

Attest Services

Conducting a successful – and accurate – audit requires more than just showing up once a year. That's why our clients rely on us to handle their attest and auditing requirements. We maintain an ongoing relationship with our clients, resulting in more efficient audits with fewer surprises.



ACCEPTANCE

If the terms are acceptable to the City of Sand Point, and the services outlined are in accordance with the City of Sand Point's understanding, please sign the letter below and return a copy of this letter to us. We look forward to our association with the organization and appreciate the opportunity to be of service to the City of Sand Point. Please call if there are any questions about any aspect of the engagement.

Sincerely,

ALTMAN, ROGERS & CO.



Grant R. Todd, CPA
Principal

Enclosures

APPROVED: CITY OF SAND POINT

By

Title

Date

ATTACHMENTS

- A. CERTIFICATE OF INSURANCE**
- B. SAMPLE LETTER TO THE GOVERNING BOARD**
- C. PEER REVIEW**



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/6/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).


PRODUCER RISQ Consulting - Anchorage 582 East 36th Avenue Suite 300 Anchorage, AK 99503	CONTACT NAME: Shawn Napier-Thomatis PHONE (A/C, No, Ext): (907) 365-5121 FAX (A/C, No): E-MAIL ADDRESS: snapier@risqconsulting.com
	INSURER(S) AFFORDING COVERAGE
INSURED Altman, Rogers & Co., A Professional Corporation 3000 C St N, Suite 201 Anchorage, AK 99503	INSURER A : West American Insurance Company 44393
	INSURER B : Oak River Insurance Company 34630
	INSURER C : The Hanover Insurance Company 22292
	INSURER D : HDI Global Insurance Company 41343
	INSURER E :
	INSURER F :

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			BZW57765774	1/14/2023	1/14/2024	EACH OCCURRENCE \$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000
							MED EXP (Any one person) \$ 15,000
							PERSONAL & ADV INJURY \$
							GENERAL AGGREGATE \$ 4,000,000
							PRODUCTS - COMP/OP AGG \$ 4,000,000
							HIRED NON OWNED \$ Included
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			BZW57765774	1/14/2023	1/14/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$
							AGGREGATE \$
							\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y <input checked="" type="checkbox"/> N If yes, describe under DESCRIPTION OF OPERATIONS below			ALWC450653	1/14/2023	1/14/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
							E.L. EACH ACCIDENT \$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Errors & Omissions			LH2D29930706	1/14/2023	1/14/2024	Each Claim 1,000,000
D	Cyber Liability			ATB661741402	1/14/2023	1/14/2024	Each Occurrence 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER EVIDENCE OF INSURANCE ONLY	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

EXAMPLE ENTITY

Sample Letter to the Governing Board

Year Ended June 30, 2023

Month XX, 2023

Members of the City Council
City of Sand Point
Sand Point, Alaska

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Sand Point for the year ended June 30, 2023, which collectively comprise the Entity's basic financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and *the State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated Month XX, 2023. 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 Example Entity are described in Note 1 to the financial statements. As noted in Note 1, the Entity adopted GASB XX in fiscal year 2023. We noted no transactions entered into by the Entity 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 Opinion Unit and Business-type Activities:

Management's estimate of the useful lives and depreciation 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 Entity's proportionate share of the collective net pension liability 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 Entity's proportionate share of the collective net pension liability 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.

Financial Statement 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 trivial, and communicate them to the appropriate level of management. During the course of our audit we identified the following misstatements.

- To properly state payroll liabilities by \$X,XXX in the General Fund.
- To correct accounts payable balances as of Month XX, 2023 in the amount of \$XXX,XXX in the General Fund.

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 auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

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

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Entity's financial statements or a determination of the type of auditor's 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 the June 30, 2023 Federal and State Single Audit Report 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 Entity from the Entity's accounting records; however, management of the Entity was involved in the drafting process and retains responsibility for the basic financial statements.

Supplementary Information Accompanying the Financial Statements

We applied certain limited procedures to the Management's Discuss and Analysis, Budgetary Comparison Schedules, and Schedules of the Entity's Proportionate Share of Net Position Liabilities and Contributions for the Public Employees' Retirement System, 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 "Additional Supplementary Information", which includes the Budgetary Comparison Schedule, Nonmajor Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Nonmajor Special Revenue Funds: Combining Balance Sheet, Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits), and Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) – Budget and Actual, Nonmajor Capital Project Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances, 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.

We were not engaged to report on the Introductory Section, the Supplementary Bond Schedules and the Statistical Section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on them.

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 Entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Entity Board and management of Example Entity and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Anchorage, Alaska

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 September 30, 2021. 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.

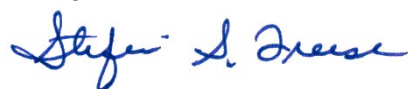
Required Selections and Considerations

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 September 30, 2021, 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*.



Billings, Montana
February 8, 2022

Jade Gundersen
PO Box 314
Sand Point, AK 99661

March 1, 2024

Mayor and City Council
City of Sand Point
PO Box 249
Sand Point, AK 99661

RE: Janice Shuravloff Memorial Easter Egg Hunt Donation Request

Dear Honorable Mayor and Council Members:

The annual Janice Shuravloff Memorial Easter Egg Hunt is just around the corner! This year, it will be held on Saturday, March 30, 2024. Prior to this event, we will have an egg coloring activity at the City Gym for the kids. We will have egg hunts for ages 0 up to 6th grade with easter baskets as prizes and plan to have a scavenger hunt for 7th-12th grade.

This event relies on volunteers, donations, and fundraising. Donations and fundraising will be used to pay for the baskets, egg coloring supplies, candy bags provided to all participants, and prizes for teens.

We are asking for a donation to help with the cost of this event. We appreciate your support in the past and hope you will continue doing so this year. Last year, the City donated \$400 to this event, but any amount would be greatly appreciated. If you have any questions or need more information, please call me at (907)386-6165.

Thank you for your consideration of this request.

Sincerely,


Jade Gundersen



CITY OF SAND POINT DONATION REQUEST APPLICATION

This form must be completed to be considered for a donation from the City of Sand Point. A letter may be included.

TODAY'S DATE: _____ DATE(S) OF EVENT: _____

ORGANIZATION/BENEFICIARY NAME: _____

PERSON COMPLETING THIS FORM: _____

MAILING ADDRESS: _____

PHONE #: _____

AMOUNT REQUESTED: \$ _____ (An amount range is acceptable)

If Approved: Who should the check be made out to: _____

If Approved: Mailing address of donation recipient: _____

Number of participants benefiting from donation: _____

How will the participants benefit from this donation:

What is your estimated budget? Where does the City donation fit into the budget? Who are, if any, the other donors? Please limit your answer to no more than one page.

Are you willing to report back, without a reminder, to the Mayor and Council describing you event/project within two months? Yes No

FOR OFFICE USED ONLY

Submit applications to:
City of Sand Point
Attn: City Clerk
PO Box 249
Sand Point, Alaska 99661
Or you may submit via e-mail to: sptcity@arctic.net

Date Received: _____
Council Decision:
Approved
Denied
Tabled for more information
Amount approved: _____

If you have any questions, please feel free to contact the City Clerk at (907)383-2696.

Violet Cromer
Sand Point School
907-383-2393
vcromer@aebsd.org
jeubank@aebsd.org

3/6/2024

City Council Mayor and Board Members
City of Sand Point
sptmayor@arctic.net

Dear Mayor James Smith and Board Members,

My name is Violet Serene Cromer, and I am a 5th grade student at Sand Point School. I have been in school for 8 years in Sand Point Alaska and love it here.

We are seeking funding for our upcoming class trip, a Train Trip in May 2025, which centers on learning about food security, Alaska and history, and going camping in Denali. In our preliminary research for this trip, we discovered Alaska is a huge state with lots of great opportunities for learning about how we can help our community.

Funding for this project is essential. We will be fundraising until there is enough money to cover all of our expenses. We are seeking \$5,000.00 in funding from the City of Sand Point. This financial support will allow us to purchase tickets for the ferry, lodging in various cities, and transportation on Alaska Railroad.

If we were to receive funding, our project will allow us students to learn about how other communities like Kodiak, Homer, Seward, Denali, Fairbanks and others deal with food security. Students who will benefit from your funding include us going to be 6th graders, our families and community. This is important because the freight boat doesn't always makes it here in a timely manner, it is interesting to learn to eat healthier and ensures that we are able to grow our own food

Our Class of 2031 is passionate about addressing food security because everyone wins when we take care of each other through growing food. We understand how meaningful this project can be in helping others. We would like to thank you for your consideration in providing us students at AEBSA with opportunities to grow our own food, to learn and to share knowledge.

If you have any questions, please contact us.

Sincerely,


Violet Serene Cromer





CITY OF SAND POINT DONATION REQUEST APPLICATION

This form must be completed to be considered for a donation from the City of Sand Point. A letter may be included.

TODAY'S DATE: _____ DATE(S) OF EVENT: _____

ORGANIZATION/BENEFICIARY NAME: _____

PERSON COMPLETING THIS FORM: _____

MAILING ADDRESS: _____

PHONE #: _____

AMOUNT REQUESTED: \$ _____ (An amount range is acceptable)

If Approved: Who should the check be made out to: _____

If Approved: Mailing address of donation recipient: _____

Number of participants benefiting from donation: _____

How will the participants benefit from this donation:

What is your estimated budget? Where does the City donation fit into the budget? Who are, if any, the other donors? Please limit your answer to no more than one page.

Are you willing to report back, without a reminder, to the Mayor and Council describing you event/project within two months? Yes No

FOR OFFICE USED ONLY

Submit applications to:
City of Sand Point
Attn: City Clerk
PO Box 249
Sand Point, Alaska 99661
Or you may submit via e-mail to: sptcity@arctic.net

Date Received: _____
Council Decision:
Approved
Denied
Tabled for more information
Amount approved: _____

If you have any questions, please feel free to contact the City Clerk at (907)383-2696.

PUBLIC COMMENTS

COUNCIL COMMENTS

ADJOURNMENT

FYI



February 16, 2024

City of Sand Point
PO Box 249
Sand Point, AK 99661-0249

GCI Conference Calling Service Discontinued

Dear GCI Business Customer,

According to our records, your business has used GCI's conference calling service during the past year. We regret to inform you that on March 31, 2024, this service will be discontinued. We apologize for the inconvenience this may cause.

We understand the potential impact this change may have, and we know how important it can be for a business to have conference calling that works without the need for an internet connection.

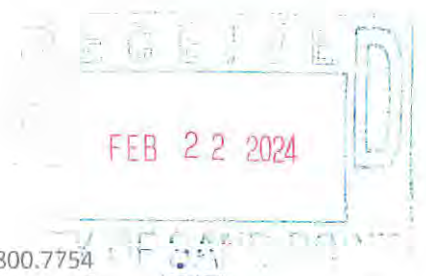
We have identified Turbobridge as a potential alternative provider that could meet your conference calling needs. This service is easy to set up and is available at a highly competitive cost. If you would like to learn more, please contact Turbobridge directly at 1-888-666-3620 or through its website Turbobridge.com. GCI is not affiliated with Turbobridge and cannot guarantee the availability or price of its services.

Other than the discontinuance of the conference calling service, any other GCI voice or mobile services you currently purchase will remain in place. We value your business and are here if you need us.

For any questions about your GCI services, please contact our sales support team at [sst@gci.com](mailto:ssst@gci.com).

Sincerely,

GCI Business Support



LEGISLATIVE REPORT #24-03

House Passes Omnibus Education Bill, Senate Approval Expected

- **On Thursday night the Alaska House of Representatives passed a huge omnibus education funding bill on a vote of 38 to 2.** Some members called this an historic action, coming after weeks of behind-the-scenes negotiations and days of an impasse on the House floor. Since the underlying bill (*Senate Bill No. 140*) started in the Senate, the final legislative step is for the Senate to concur on the changes. Indications are this is likely to happen as early as Monday, February 26.
- **The following is a breakdown of the contents in the approved bill.**
 - **A permanent increase in the Base Student Allocation (BSA) of \$680, going from \$5,960 to \$6,640. This amounts to a 11.4% increase.** The change takes effect for the upcoming school year.
 - **A sizeable increase for Broadband Assistance Grants (BAG) included in the underlying Senate passed bill.** This is primarily for rural schools to increase download speeds from 25 to 100 megabits.
 - **An increase of \$7.5 million for pupil transportation costs.**
 - **New charter school coordinator position at the Department of Education and Early Development (DEED).** New authority to appeal a decision to the state if a local school district revokes a charter. **State authority to approve charter schools was not included.**
 - An additional \$500 per K-3 student to support implementation of the Alaska Reads Act.
 - **A 11% increase in funding for students doing correspondence study.**
 - Intent language encouraging school districts to use as much of the increased funding in the classrooms for educator salaries and retention bonuses.
- **Attachment A is a projection by DEED of the annual BSA and pupil transportation increase by school district.** The estimate is based on a projection of pupil counts for the current fiscal year.
- **Governor Dunleavy will have 15 days (except Sundays) once the bill is delivered to him to decide to sign, veto or let it become law without his signature.**

Senator Murkowski Addresses Legislature

- U.S. Senator Lisa Murkowski (*R-Alaska*) delivered her annual address to a joint session of the Alaska Legislature on February 15. **A copy of her speech can be found here and a recorded video can be found here.** Highlights from Murkowski's speech is outlined below:
 - **Partnerships with the Legislature:** Murkowski expressed gratitude for various resolutions passed by the legislature, including those related to oil fields on the North Slope, Alaska's petroleum reserve, and support for ANCSA-related legislation she introduced, with support from Senator Sullivan (*R-Alaska*) and Representative Peltola (*D-Alaska*), which allows village corporations to have lands restored for the needs of shareholders and residents.
 - **Policy Wins:** Murkowski summarized several policy achievements, including progress with the Willow and Pikka projects, significant infrastructure awards under the bipartisan infrastructure law, and economic opportunities in industries including fisheries, tourism, and mariculture. She celebrated the hiring of more than 4,000 people by ConocoPhillips and Santos for their projects. "When was the last time we could point to numbers like that, for anything in our state?" she asked.
 - **Challenges:** Murkowski also acknowledged statewide challenges such as population decline, inflation, and issues in healthcare and housing. "Quality of life is everything—but inflation has made everything cost more . . . we're behind on housing, childcare, and education." She also said she's concerned about international issues such as the security of the southern border and conflicts abroad. "This is the moment we're living through. Russia, China, Iran, and North Korea are looking to unseat Western power. Our own southern border is in chaos. Cartels are poisoning our people with fentanyl. Times like these require leadership that brings us together. We're seeing anything but that in these highly partisan times."

Annual Address by Senator Sullivan

- U.S. Senator Dan Sullivan (*R-Alaska*) delivered his annual address to a joint session of the Alaska Legislature on February 21. **A copy of his speech and a live recording can be found [here](#). Sullivan focused primarily on a series of domestic and international grievances, some of which are outlined below:**
 - **International Relations**: Sullivan argued for the necessity of a tougher stance against Iran's support for Yemini rebels attacking international shipping in the Red Sea. He even suggested sinking Iranian ships as a warning against further aggression. "My suggestion for the (Biden) administration is just give the Iranians one warning: 'The next time a missile comes to try to kill American sailors, and you're giving intel to the Houthis, we will sink your navy.'" We could sink the Iranian Navy in about two hours. And my view is we should do it," Sullivan said. In a press availability following the event, Sen. Sullivan clarified that he meant the U.S. would sink Iranian spy ships.
 - **Environmental Policies**: Sullivan also criticized the administration for the "Last Frontier Lock Up," talking about its environmental policies limiting Alaska's access to land, resource development, and recreation. In the last five months, he said the administration has issued 56 executive orders affecting Alaska's mining and drilling industries, despite opposition from "top Alaska Native leaders."
 - **Victories**: Sullivan applauded successful efforts to approve the Willow project and a ban on Russian seafood imports, highlighting collaboration between government officials and Alaskan stakeholders. Sullivan also addressed various investments in Alaska's infrastructure and research, including renewable energy projects and research initiatives. Additionally, he announced the establishment of the Marine Debris Foundation, headquartered in Juneau. The Foundation "has enormous potential to bring innovative private sector funds and ideas to ocean clean-up," he said.

Other Capitol News

- **Statewide Transportation Improvement Program (STIP) Rejected**: The proposed federal fiscal year 2024-2027 STIP submitted by the Alaska Department of Transportation & Public Facilities (DOT/PF) was rejected by federal officials. A 24-page list of problems accompanied the rejection. DOT/PF expects to resubmit a revised draft shortly with the hope to get an approval to avoid delays in this summer's construction work. In addition to this problem, several projects were deleted from the draft STIP from last fall due to over-programming and inflation impacts.
- **Governor's Executive Orders Scrutinized**: Legislators are taking steps to review and likely reject many of the 12 executive orders issued by Governor Dunleavy at the beginning of this year's legislative session. If the governor's orders are not disapproved in a joint session by mid-March, they will become law. Executive Order No. 128, which splits the Alaska Energy Authority and the Alaska Industrial Development and Export Authority into two separate boards, has garnered significant attention. According to the legislature's attorneys, the executive order raises legal issues. Executive Order No. 131 gives the governor full control of the Alaska Marine Highway Operations Board selection process. The Senate recently moved special concurrent resolutions disapproving both executive orders from Senate committees to the House.
- **Conservation Organization Seeks Protection for King Salmon**: The Wild Fish Conservancy has filed a petition requesting that king salmon populations in Southeast and Southcentral Alaska be listed as endangered under the Endangered Species Act (ESA). The filing follows a previous lawsuit filed by the organization against the National Marine Fisheries Service in 2020, alleging that the agency's approval of the Southeast Alaska king salmon troll fishery violated the ESA and should be halted permanently. The lawsuit is currently ongoing. **Additional information can be found [here](#).**

Summary of State Legislation



Spring is coming! American Kestrel, SE Alaska.

Below is a list of legislative measures of interest, divided into six main topics: fiscal measures, general municipal issues, education measures, fishery & resource issues, energy matters, and election & voting issues. House measures are first, followed by Senate proposals. Companion bills are listed together. **Priority focus will be on those likely to get traction. Happy to address other measures if asked.** Information about these measures can be found at [Alaska Municipal League Legislative Tracker](#) or [Alaska State Legislature](#). **Check out what your legislators are doing. New bills are in BLUE, change in status in RED, and passed bills in GREEN.**

Fiscal Measures

Measure	Summary	Status
HB 50/SB 49 by governor	Omnibus carbon capture, utilization, and storage (CCUS) bill giving the state authority to sell to companies the right to inject carbon dioxide underground to dispose of it.	HB 50 pending House FIN SB 49 pending Senate RES
HB 72 by Ortiz SB 107 by Senate FIN	Proposes division of annual 5% POMV Permanent Fund draw with 25% for the annual dividend and 75% for state services.	HB 72 pending House W&M SB 107 pending House FIN
HB 90 by Fields	Proposes to amend current Permanent Fund POMV formula using earnings with a dividend up to \$1,000.	Pending Ways & Means
HB 109 by Carpenter	Reduces Alaska's corporate income taxes to a low, flat 2% tax rate. Effective for tax year 2024.	Scheduled Ways & Means 2/26
HB 142 by Carpenter	Creates 2% state sales and use tax with no exemptions. Allows 50% sharing with certain municipalities.	Scheduled Ways & Means 2/26
HB 153 by Groh	Increases the state oil and gas property tax by 50% with proceeds going to the state. Generates \$250 million in income.	Pending CRA
HB 156 by Galvin	Imposes a 2% income tax on income over \$200,000 a year for an individual. Applies to trust, partnerships & S corporations.	Scheduled Ways & Means 2/26
HB 185 by Fields	Proposes an income tax equal to the annual amount of the permanent fund dividend.	Pending Ways & Means
HB 220 by Gray	Levies a state bed tax of 6% percent for rentals of less than 30 days. The tax is in addition to any similar tax by a municipality.	Pending Community & Regional Affairs
HB 268/SB 186 by governor	FY 2025 Operating Budget: Provides flat funding for K-12 and pupil transportation. School debt reimbursement at 100%. No one-time money. \$8.3 million for major maintenance projects.	HB 268 sched. public testimony House Finance 2/26-3/1 SB 186 pending Senate FIN
SB 114 by Senate Rules	Reduces oil tax credit from \$8 to \$5 per barrel, equalizes corporate income tax paid by oil producers, and establishes "ringfencing" to limit use of oilfield expenditures to reduce taxes.	Pending Finance
SB 122 by Senate Rules	Amends Alaska law under the Multistate Tax Compact to clarify sales of goods & services in Alaska or delivered to Alaskan customers are Alaskan sales.	Pending Finance
SB 132 by Bishop	Imposes a \$30 annual educational facilities maintenance & construction tax on all earning income in Alaska.	Heard & held Finance 2/14
SB 137 by Giessel HB 244 by Josephson	Increases the refined fuel surcharge from \$.009 to \$.015 per gallon. Amends exemption list to exclude foreign fuel sales.	SB 137 pending Senate RES HB 244 pending House L&C
SB 170 by Kawasaki SB 172 by Hughes HB 242 by Vance	SB 170 extends the Alaska senior benefits payment program from June 30, 2024, to June 30, 2032. SB 172 and HB 242 provide a ten-year extension.	SB 170 passed Senate 2/21 SB 172 pending Senate FIN HB 242 passed H HSS 2/15

General Municipal Issues

Measure	Summary	Status
HJR 12 by Gray	Proposes term limits for state legislators to 6 full terms for representatives and three full terms for senators.	Pending Judiciary
HB 5 by Rauscher	Moves regular sessions of the Alaska State Legislature from Juneau to Anchorage.	Pending CRA
HB 12 by Josephson	Provides authority to municipalities to regulate trapping within its boundaries.	Pending CRA
HB 21 by Vance SB 110 by Hughes	Allows municipalities and school districts to join a state managed health insurance program.	HB 21 pending House FIN SB 110 pending Senate EDC
HB 22 by Josephson SB 35 by Kawasaki	Allows firefighters and peace officers a choice between a defined benefit pension versus the current 401(k) plan. Establishes medical benefits eligibility requirements.	HB 22 pending H STA subcmte. SB 35 pending Senate L&C
HB 30 by Ortiz	Places Alaska permanently on daylight saving time if federal law is amended to permit it.	Pending CRA
HB 35 by Rauscher SB 8 by Wilson	Repeals the certificate of need (CON) program for health care facilities.	HB 35 pending House L&C SB 8 pending Senate L&C
HB 47 by McKay SB 45 by Wilson	Authorizes use of direct health care agreements with medical providers to pay a monthly fee for care.	HB 47 pending House L&C SB 45 pending House L&C
HB 84 by Sumner	Permits a modified municipal property tax on blighted property. Deletes certain limits on economic development property tax.	Pending CRA
HB 91 by McCabe	Requires annual written okay from employees to deduct union dues and for employee benefits. Adds this topic as a subject that cannot be bargained.	Pending Labor & Commerce
HB 99 by Armstrong SB 108 by Kawasaki	Expands duties of State Human Rights Commission to prohibit discrimination based on sexual orientation or gender identity.	HB 99 pending House JUD SB 108 pending Senate L&C
HB 100 by Armstrong	Requires paid family leave for teachers and public employees and removes requirement to use accrued paid leave for family leave or certain injuries.	Pending L&C
HB 113 by McKay	Reserves right to regulate pesticides to the state only. Pre-empts municipal authority to regulate pesticides	Pending CRA
HB 114 by McCabe	Amends Village Safe Water Act population limit of 1,000 to 1,500 and makes census-designated places eligible.	Pending CRA
HB 133 by Sumner	Exempts meetings of municipal service area boards from the requirements of the state Open Meetings Act.	Pending CRA
HB 134 by Coulombe	Prohibits a municipal sales or use tax on transfer of real property by a borough, city, or the state.	Pending CRA
HB 151 by Cronk	Amends borough incorporation statute to require support by residents of voting age under the legislative review option.	Pending CRA
HB 197 by Sumner	Authorizes certain gaming activities on Alaska Marine Highway System vessels.	Pending Transportation
HB 217 by governor	Overhauls commercial passenger vessel environmental compliance program. Creates new wastewater infrastructure grant program available to municipal port communities.	Pending Transportation
HB 221 by Carrick	Allows a second-class borough to exempt creation of a new subdivision from local platting authority approval.	Pending CRA
HB 250 by McCabe	Changes the term for regional, borough and city school board members from three to four years.	Pending CRA
HB 267 - Tomaszewski SB 167 by Myers	Amends current law to exempt property used "exclusively" to "primarily" for nonprofit religious, charitable, hospital or educational purposes. Adds parking lots to exemption list.	HB 267 pending House CRA SB 167 pending Senate CRA
HB 279 by Cronk	Changes makeup of Local Boundary Commission to require one member from unorganized borough. Requires members from each judicial district to live and vote in that district.	Passed CRA 2/22

Measure	Summary	Status
HB 302 by Carpenter	Allows SBS participation by TRS employees. Increases PERS employer contribution for peace officers and firefighters.	HB 302 pending H STA subcmte.
HB 304 by Eastman	Requires second regular legislative sessions to be held in location more than 50 miles outside the capital.	Pending CRA
HB 345 by Story	Requires safety ladders on harbor floats or as part of proposed project to qualify for harbor facility matching grants.	Referred CRA
HB 347 by Coulombe SB 242 by Kiehl	Amends state law pertaining to property assessments, boards of equalization, and assessor certification requirements.	HB 347 referred CRA SB 242 scheduled CRA 2/29
HB 369 by Ortiz	Authorizes port development authorities under state's port authority statute, broadening scope of allowed activity.	Referred CRA, L&C
HB 377 by McCabe	Allows boroughs to accept village public safety officer grants on behalf of villages or cities within the borough.	Referred CRA, STA
SJR 5 by Claman HJR 14 by Armstrong	Amends the Alaska State Constitution to limit regular sessions of the legislature to 90 days.	SJR 5 pending Senate Judiciary HJR 14 pending House STA
SJR 13 by Dunbar	Supports amending the Alaska Native Claims Settlement Act to return 14(c)(3) lands to Alaska Native village corporations.	Passed Senate 2/14
SB 11 by Kiehl	Allows teachers and other public employees a choice between a defined benefit pension versus the current 401(k) plan.	Pending Labor & Commerce
SB 14 by Kawasaki	Allows employers to adopt a retirement incentive program (RIP) for both TRS and PERS members of a defined benefit plan.	Pending Labor & Commerce
SB 88 by Giessel, Bishop, Stevens (plus 8 D's)	Provides defined benefit (DB) plan for all new public employees, and a choice for current employees between the new DB option versus current defined contribution (DC) plan.	SB 88 pending H STA subcmte.
SB 89 by Stevens HB 176 by Hannan	Proposes state retail tax of 25% on e-cigarette products and changes the age to use tobacco from 19 to 21 for possession.	SB 89 pending House L&C HB 176 pending House HSS
SB 109 by Dunbar HB 179 by Wright	Creates the Employee Free Speech Act, prohibiting employers from violating employees' First Amendment rights.	SB 109 pending Senate L&C HB 179 sched. House L&C 2/26
SB 135 by Wielechowski	Creates Alaska Word & Save Program for employees who are not part of a qualified retirement plan.	Heard & held L&C 2/14
SB 158 by Myers HB 339 by Allard	Eliminates moratorium on new debt using the school bond debt reimbursement program. Restricts number of approved projects on DEED construction and major maintenance lists.	SB 158 scheduled S EDC 2/28 HB 339 referred H EDC, FIN
SB 161 by Bjorkman HB 317 by Carpenter	Changes state law related to municipal taxation of farm use land to include farm-related structures.	SB 161 scheduled S CRA 2/27 HB 317 pending House CRA
SB 175 by Tobin	Reserves authority to regulate electronics recycling to the state and preempts municipal regulation unless explicitly allowed.	Pending Resources
SB 184 by Senate CRA HB 284 by Allard	Both bills places state permanently on Alaska standard time year-round.	SB 184 pending Senate CRA HB 284 pending House STA
SSSB 200 by Stedman	Increases employer contribution rate for TRS from 7% to 9%. SS requires employer of new hires under TRS to participate in SBS system unless in social security.	Pending Labor & Commerce
SB 213 by Olson	Omnibus alcohol regulation bill with revisions relating to municipal regulation and taxation of alcohol beverages.	Pending CRA
SB 227 by Myers	Establishes formal capital project evaluation process, including review of school construction projects.	Referred Finance
Executive Order 131 by governor	Reorganizes Alaska Marine Highway Operations Board to remove legislative appointment of four of the public members.	SSCR 8 disapproving EO 131 pending House Transportation

Education Measures

Measure	Summary	Status
HJR 18 by Galvin	Resolution urging Congress to repeal the Windfall Elimination Provision & Government Pension Offset.	Not heard State Affairs 2/22
HB 6 by Rauscher	Requires DEED to create middle & high school curriculum re: dangers of opioid drugs.	Pending HSS
HB 26 by Story	Renames Alaska Native Language Preservation and Advisory Council and adds two seats.	Pending Senate FIN
HB 27 by McKay HB 183 by Allard	School districts must designate sports team as male, female or co-ed. Trans. girls cannot participate on female teams.	HB 27 pending Education HB 183 pending Education
HB 31 by Story HB 148 by House EDC SB 56 by Dunbar	Expands amounts & eligibility requirements for the Alaska performance scholarship program.	HB 31 pending House EDC HB 148 sched. House floor 2/26 SB 56 passed Senate FIN 2/15
HB 44 by Story	Requires DEED to develop a cultural education program for use by local school districts.	Pending Education
HB 71 by Rauscher	Requires school districts to make records & financial information available on the Internet at no cost.	Pending Education
HB 105/SB 96 by governor	“Parental rights” proposal requiring prior approval for sex education, new restrictions on transgender students, and open access to all medical records.	HB 105 pending House JUD SB 96 pending Senate JUD
HB 106/SB 97 by governor	Proposes annual lump sum payments to teachers for a three-year period as a recruitment and retention incentive. Amounts vary by district. HB 106 added to House CSSB140.	HB 106 pending House FIN SB 97 pending Senate EDC
HB 111 by Allard SB 143 by Gray-Jackson	Requires DEED to establish a centralized program for deaf students with residential services. Clarifies IEP requirements for deaf students. HB 111 removed from House CSSB140.	HB 111 pending House FIN SB 143 pending Senate EDC
HB 139 by Ruffridge	Changes funding formula for correspondence study from 0.9 to 1.08 of ADM. Increased to 1.0 in House CSSB 140.	Pending House Finance
HB 144 by Ruffridge SB 120 by Senate EDC	HB 144 eliminates sunset date for education tax credits. HB 144 removed from House CSSB 140. SB 120 extends program to January 1, 2031. Increases allowable credits.	HB 144 pending House FIN SB 120 heard/held S FIN 2/13
HB 147 by Dibert	Authorizes a new, long-term certificate to retired Alaska teachers for substitute teaching.	Passed L&C 2/14
HB 163 by Himschoot	Creates a Free Application for Federal Student Aid (FAFSA) raffle program in Alaska.	Pending Judiciary
HB 165 by Ways & Means	Requires districts to provide annual student allotment for charter school correspondence study. Increases funding by more than 75%.	Pending Education
HB 202 by DeLena Johnson	Requires school districts to train employees to administer naloxone nasal spray to respond to opioid overdoses.	Pending Education
HB 230 by Himschoot	Repeals limit on out-of-state school experience that can be substituted for in-state experience in teacher salary scales.	Pending Education
HB 247 by Story	Requires state to provide \$1,000 in support for each K-3 student with a reading deficiency.	Pending Education
HB 274 by governor SB 192 by governor	Proposes changes to Alaska Reads Act to assist districts with screening assessments and non-progression meetings.	HB 274 pending House EDC SB 192 pending Senate EDC
HB 280 by Prax	Eliminates the mandatory Required Local Contribution from K-12 Foundation Formula.	Pending Education
HB 310 by Carrick	Requires schools to provide children with disabilities with medically necessary services at school.	Pending Health & Social Services
HB 343/SB 240 by governor	Expands payment authority for IEP’s provided to Medicaid-eligible students.	HB 343 sched. House HSS 2/27 SB 240 sched Senate HSS 2/27
HB 374 by Story	Establishes a student loan repayment pilot program at the Alaska Commission on Postsecondary Education.	Referred Education, Finance

Measure	Summary	Status
HB 382 by Carpenter	Proposes changes about parental rights to direct a child's education, teacher rights and records access.	Referred Education, Judiciary
HB 383 by Galvin	Proposes class size limits, increases BSA to \$7,942, and repeals 10-year sunset of Alaska Reads Act.	Referred Education, Finance
SJR 17 by Senate Education	Urges Congress to extend the deadline to obligate COVID emergency relief funds for schools.	Scheduled Education 2/26
SB 24 by Gray-Jackson	Directs Board of Education & Early Development to develop guidelines for instruction in mental health in consultation with the Health and Family & Community Services departments.	Passed Finance 2/15
SB 29 by Stevens	Adds civics exam requirement to graduate from secondary school. SB 29 removed from House CSSB 140.	Pending House Education
SB 43 by Gray-Jackson	Requires school districts to provide a program of health and personal safety education for K-12, including science-based sexual health education.	Pending Education
SB 52 by Senate EDC HB 65 by Ortiz	SB 52 increases BSA by \$1,000 in FY24, \$348 in FY25, and by an inflation adjustment in FY26. Passed Senate version of SB 52 increases BSA by \$680.	SB 52 pending House Finance HB 65 pending House Finance
SB 99 by Wielechowski	Requires school districts to provide all high school students a financial literacy education course.	Pending House EDC
SB 113 by Senate Finance	Adds Mt. Edgecumbe to REAA & Small School District Fund. Expands scope of fund for teacher housing.	Pending Finance
SB 131 by Gray-Jackson	Directs school districts to provide education in the history and contributions of Asian Americans and Pacific Islanders in the United States.	Pending State Affairs
SB 136 by Olson	Requires DEED to issue a teacher certificate based on completion of a teacher preparation program.	Pending Education
SB 140 by Hoffman HB 193 by House Finance	Increases discounted Internet rate for qualifying schools from 25 to 100 Mbps. House passed omnibus bill adds \$680 to BSA, pupil transportation money, Reads Act intervention funds and 1.0 of ADM for correspondence study students.	H CS for SB 140 passed H 2/22 HB 193 passed House FIN 2/14
SB 173 by Hughes	Mandates school districts allow arming of individuals if requested subject to various requirements.	Scheduled L&C 3/1
SB 178 by Bjorkman	Prohibits start of school term before first Tuesday in September.	Pending Education
SB 215 by Bjorkman	Allows school districts to pay an annual incentive payment of \$5,000 for teachers with national board certification. Requires DEED to provide funding.	Scheduled Education 2/26
SB 221 by Gray-Jackson	Requires DEED to develop and implement education of public students with hands-on CPR training.	Pending Education
SB 238 by Claman	New omnibus education bill changing method to appropriate funds for individual education programs.	Referred Education, Finance

Fishery & Resources Issues

Measure	Summary	Status
HR 8 by Vance	Resolution encouraging ADF&G to pursue bycatch regulations at the North Pacific Fishery Management Council.	Pending Fisheries
HJR 22 by Baker	Constitutional amendment to establish a rural subsistence preference for taking replenishable natural resources.	Referred Resources, Judiciary
HB 18 by Stutes	Proposes regional associations to encourage new fisheries, modeled after SE AK Regional Dive Fisheries Association. Members self-assess tax to fund surveys.	Pending Fisheries

Measure	Summary	Status
HB 19 by Stutes	Exempts commercial fishing vessels with valid licenses from numbering and registration provisions.	Pending Finance
HB 20 by Stutes	Allows Fish/Game Board members to discuss matters if they or family member have personal or financial interest.	Pending Resources
HB 201 by Himschoot SB 171 by Bjorkman	Tightens residency requirements for hunting, trapping and sport fishing privileges by tying it to permanent fund rules.	HB 201 pending House RES SB 171 sched. S RES 3/1
HB 281 by governor SB 198 by governor	Allows individuals to nominate up to 10 acres of available state land for use as a remote recreational site.	HB 281 pending House RES SB 198 pending Senate RES
HB 294 by governor SB 209 by governor	Allows Board of Fisheries to use electronic monitoring as an alternative or in addition to onboard observers in state fisheries.	HB 294 pending House FSH SB 209 pending Senate L&C
HB 295 by governor SB 210 by governor	Provides an exception allowing private nonprofit hatcheries to sell salmon (not eggs) to individuals to stock lakes in the state.	HB 295 sched. House FSH 2/27 SB 210 sched. Senate RES 3/1
HB 296 by governor SB 211 by governor	Omnibus agriculture bill with revisions of Alaska products procurement preference for municipalities and school districts.	HB 296 heard/held H RES 2/14 SB 211 sched. Senate L&C 3/1
HB 319 by Fields	Removes authority for Board of Game to allow nonresidents to participate in certain hunts without nonresident big game tags.	Referred Resources, Finance
SJR 14 by Bishop	Resolution urging Congress and federal agencies to take steps to improve competitiveness & resiliency of our seafood industry.	Scheduled Finance 2/26
SB 15 by Kawasaki	Requires highest priority for personal use fisheries except if needed to achieve a management goal.	Pending Resources
SB 68 by Senate Resources	Changes public notice requirements to the Alaska Online Public Notice System for a sale, appropriation or removal of water, or a declaration of a right of water.	Pending Rules
SB 72 by Giessel HB 95 by Rauscher HB 357 by McCormick	Requires any designation of state water as outstanding national resource water must be done by law. HB 357 designates the Kuskokwim River as an outstanding natural resource water.	SB 72 pending Senate RES HB 95 pending House Rules HB 357 referred CRA, RES
SB 82 by Bjorkman HB 195 by Ruffridge	Establishes Cook Inlet buy-back program for set net permits. Broadens CFEC authority to establish management areas.	SB 82 heard/held S FIN 2/19 HB 195 sched. House FSH 2/27
SB 92 by Giessel HB 98 by Saddler	Clarifies state's ownership interest in all submerged lands under navigable waters by naming these lands in statute.	SB 92 sched. House RES 2/28 HB 98 pending House RES
SB 93 by Senate RES HB 92 by House FSH	Increases amount of claim benefit by a fisherman under the Commercial Fishermen's Fund from \$5,000 to \$10,000.	SB 93 pending House Rules HB 92 pending House Rules
SB 128 by Olson HB 180 by Cronk	Closes the commercial salmon fishery in Area M from June 10, 2023, through June 30, 2023. Committee Substitute for SB 128 modifies closure areas.	SB 128 pending Senate JUD HB 180 pending House FSH
SB 148 by Bishop	Authorizes regulated salmon egg fertilization and habitat enhancement to aid fish survival.	Pending Resources
SB 182 by Senate Labor & Commerce	Extends termination date of the Big Game Commercial Services Board from June 30, 2024, to June 30, 2032.	Pending Finance
SB 253 by Kaufman	Establishes big game commercial concession permit program on land in the state, starting with a pilot program.	Referred Resources, Finance

Energy Matters

Measure	Summary	Status
HB 74 by governor SB 69 by governor	Broadens definition of "geothermal resources", improves DNR's ability to support geothermal development, and increases acreage limits for projects on state land.	HB 74 pending House FIN SB 69 pending Senate RES
HB 121 by Sumner SB 101 by Tobin	Creates a renewable portfolio standard in state law, requiring an increase of energy production from renewable sources.	HB 121 pending House ENE SB 101 pending Senate L&C
HB 154 by governor SB 125 by governor	Establishes the Alaska energy independence fund under AHFC to function as a "green bank" for sustainable energy projects.	HB 154 pending House FIN SB 125 pending Senate FIN

Measure	Summary	Status
HB 313 by governor SB 224 by governor	Increases statutory cap for charges to fund the Regulatory Commission of Alaska.	HB 313 pending House L&C SB 224 referred S L&C, FIN
HB 349 by Groh	Authorizes leasing state land for a renewable energy project.	Referred RES, ENE, FIN
HB 365 by McCabe	Expands application of power cost equalization to schools.	Referred Energy, State Affairs
SB 152 by Wielechowski	Establishes requirements for “community energy facilities” to allow net metering for energy from a renewable energy source.	Pending L&C
SB 243 by Senate Resources	Creates new 8-member Alaska Energy Authority board with six public members who meet specified criteria.	Scheduled RES 2/26, 2/28
Executive Order 128 by governor	Creates new board for the Alaska Energy Authority, splitting it from Alaska Industrial Development and Export Authority board.	SSCR 5 disapproving EO 128 pending House State Affairs

Election & Voting Issues

Measure	Summary	Status
HB 1 by Rauscher HB 4 by Vance SB 2 by Shower	Repeals Alaska’s new ranked choice voting system and the open primary system. Maintains restrictions on “dark money”.	HB 1 pending House STA HB 4 pending House FIN SB 2 pending Senate STA
HB 36 by Schrage	Requires prior financial disclosure by sponsors of ballot measure or recall campaign.	Pending State Affairs
HB 37 by Schrage	Elections bill allowing same day registration, ballot tracking & curing, signature verification and expands ability to allow vote by mail in small communities.	Pending State Affairs
HB 225 by Gray SB 214 by Myers	Requires the Division of Elections to release daily unofficial election results before certification.	HB 225 pending State Affairs SB 214 pending State Affairs
HB 246 by Story SB 232 by Kawasaki	Allows voter preregistration for minors at least 16 years of age.	HB 246 pending House STA SB 232 referred Senate STA
HB 261 by Josephson	Adds vehicular homicide, vehicular manslaughter, and criminally negligent vehicle homicide as serious crimes. Adds these crimes to “moral turpitude” definition affecting timing for voter registration.	Pending Judiciary
SB 1 by Shower HB 132 by H JUD	Election bill allowing ballot curing, creating ballot-tracking system, and provides a telephone hotline.	SB 1 pending Senate STA HB 132 pending H STA
SB 5/6/7 by Shower HB 129/130/131 by House JUD	Suite of bills requiring voter registration list culling, use of certain type of voting machines, and creating new crimes for ballot tampering or info disclosure.	All Senate bills pending S STA HB 129 pending Senate STA HB 130 & 131 pending H STA
SB 17 by Kawasaki	Limits political contributions to candidates with an inflation adjuster on amounts.	Pending Judiciary
SB 19 by Kawasaki	Requires state to provide stamped return envelopes for absentee ballots, allows ballot-curing and ballot tracking, and imposes new election-related crimes.	Pending State Affairs
SB 61 by Wielechowski	Adds Alaska to the National Popular Vote Interstate Compact to award its electoral votes to the national ticket that wins the popular vote.	Pending Rules
SB 138 by State Affairs	Omnibus elections bill includes same day voting, ballot tracking & curing, signature verification system, and paid postage for by-mail absentee ballots.	Pending Rules
SB 177 by Hughes HB 306 by House STA SB 246 by Wilson	Requires a “deepfake” disclosure if a campaign communication has been “manipulated or generated by artificial intelligence”.	SB 177 pending Senate STA HB 306 pending House STA
	Allows candidates and legislators to use campaign contributions for an elections challenge.	Referred State Affairs

CSSB 52(FIN) - Fiscal Note 5

Department of Education and Early Development

Prepared 5/9/2023

CSSB52(FIN) Increases to the Base Student Allocation and Pupil Transportation Per Student Amounts

School District	Result of CSSB52(FIN) \$680 BSA Increase	Result of CSSB52(FIN) Pupil Transp. Increase	Total CSSB52(FIN) Increase
Alaska Gateway	\$ 1,058,372	\$ 80,106	\$ 1,138,478
Aleutian Region	120,128	-	120,128
Aleutians East Borough	569,650	6,825	576,475
Anchorage	49,724,320	2,079,825	51,804,145
Annette Island	667,346	6,300	673,646
Bering Strait	4,787,296	10,020	4,797,316
Bristol Bay Borough	225,386	32,940	258,326
Chatham	413,842	4,704	418,546
Chugach	576,246	-	576,246
Copper River	763,436	52,852	816,288
Cordova	588,580	13,300	601,880
Craig	682,434	11,424	693,858
Delta/Greely	1,189,280	128,274	1,317,554
Denali Borough	822,344	36,462	858,806
Dillingham	743,648	60,187	803,835
Fairbanks N. Star Borough	16,241,188	1,100,190	17,341,378
Galena	4,088,290	8,149	4,096,439
Haines Borough	439,002	17,182	456,184
Hoonah	294,352	3,740	298,092
Hydaburg	192,522	-	192,522
Iditarod Area	740,248	3,828	744,076
Juneau Borough	5,528,638	280,554	5,809,192
Kake	268,192	3,255	271,447
Kashunamiut	730,742	317	731,059
Kenai Peninsula Borough	11,713,088	770,744	12,483,832
Ketchikan Gateway Borough	3,414,342	167,660	3,582,002
Klawock	293,896	8,308	302,204
Kodiak Island Borough	3,572,986	180,180	3,753,166
Kuspuk	995,310	23,100	1,018,410
Lake & Peninsula Borough	1,037,856	12,144	1,050,000
Lower Kuskokwim	8,834,010	123,296	8,957,306
Lower Yukon	4,959,036	-	4,959,036
Mat-Su Borough	24,118,968	1,722,656	25,841,624
Nenana	1,408,722	12,730	1,421,452
Nome	1,167,628	48,990	1,216,618
North Slope Borough	4,243,410	237,824	4,481,234
Northwest Arctic Borough	4,672,966	5,640	4,678,606
Pelican	48,444	1,232	49,676
Petersburg	843,064	19,135	862,199
Pribilof	151,034	-	151,034
Saint Mary's	432,602	3,894	436,496
Sitka Borough	1,758,032	52,006	1,810,038
Skagway	259,562	560	260,122
Southeast Island	516,412	18,810	535,222
Southwest Region	1,651,094	40,392	1,691,486
Tanana	81,804	1,404	83,208
Unalaska	676,764	28,120	704,884
Valdez	1,010,534	48,384	1,058,918
Wrangell	428,550	21,200	449,750
Yakutat	157,868	5,780	163,648
Yukon Flats	731,000	6,090	737,090
Yukon/Koyukuk	2,602,584	10,744	2,613,328
Yupit	1,155,238	-	1,155,238
Mt. Edgecumbe High School	494,082	-	494,082
TOTAL	\$ 174,886,368	\$ 7,511,457	\$ 182,397,825