

City of Sand Point Council Meeting



Workshop: Tuesday, January 11 , 2022 – 2:00 p.m.

Meeting: Tuesday, January 11, 2022 – 7:00 p.m.

CALL TO ORDER

ROLL CALL

CITY OF SAND POINT

(Packet will be available on website January 7,
2022 www.sandpointak.com)



MAYOR

Mayor James Smith - Office Exp. 2023

COUNCIL MEMBERS

Danny Cumberlidge	Seat A - Exp. 2022
Allan Starnes	Seat B - Exp. 2023
Shirley Brown	Seat C - Exp. 2022
Jack Foster Jr.	Seat D - Exp. 2023
Marita Gundersen	Seat E - Exp. 2024
Arlene Gundersen	Seat F - Exp. 2024

SAND POINT CITY COUNCIL MEETING AGENDA CITY CHAMBERS

Regular Meeting

January 11, 2022 7:00 pm

**CALL TO ORDER
ROLL CALL
APPROVAL OF AGENDA**

CONSENT AGENDA:

- Minutes: Minutes of Regular Meeting December 14, 2021

REPORTS:

- Finance Officer
- Administrator
- Police Chief
- EMS Director
- Fire Chief
- Public Works Director
- Water / Sewer Supervisor
- Harbor Master
- Student Representative

HEARINGS, ORDINANCES AND RESOLUTIONS:

- Ordinance 2021-07: FY22 Budget Amendment – 2nd Reading
- Resolution 22-01 AEB Mitigation Plan
- Resolution 22-02: Remote Sales Tax

OLD BUSINESS:

NEW BUSINESS

- Donation Request: Close Up 2022
- Donation Request: Lady Eagle Basketball Player

**PUBLIC COMMENTS
COUNCIL COMMENTS
ADJOURNMENT**

Note: Due to concerns about the COVID-19 virus and to follow best practices in order to prevent the spread of the virus, the meeting will also be held telephonically. Please call 1-800-315-6338 and use the passcode 26961 followed by the # key.

THERE IS A WORKSHOP FOR THIS MEETING AT 2:00 P.M.-SAME DAY SAME CALL IN NUMBER AS ABOVE.

POSTED: 01/05/22

CALL TO ORDER:

The regular meeting of the Sand Point City Council was held Tuesday, December 14, 2021 in the City Chambers and telephonically. Mayor James Smith called the meeting to order at 7: p.m.

ROLL CALL:

James Smith	Mayor	Present
Danny Cumberlidge	Seat A	Present via telephonically
Allan Starnes	Seat B	Present via telephonically
Shirley Brown	Seat C	Present
Jack Foster Jr.	Seat D	Present
Marita Gundersen	Seat E	Present
Arlene Gundersen	Seat F	Present

A quorum was established.

Staff in attendance:

Jordan Keeler, Administrator via telephonically
Shannon Sommer, City Clerk
Kurtis Gundersen, Finance Officer
Curt Boyle, Officer
Julius Karlsen, Public Works Director
Dylan Jacobsen, Water & Sewer Supervisor
Allen Kuchenoff Jr., Harbor Master
Carmen Holmberg, EMS Director

APPROVAL OF AGENDA:

Mayor James Smith requested a motion to approve the agenda.

MOTION: Councilperson Shirley Brown made a motion to approve the agenda.

SECOND: Councilperson Arlene Gundersen seconded the motion.

VOTE: Motion passed unanimously.

CONSENT AGENDA:

Mayor James Smith requested a motion to approve the consent agenda.

MOTION: Councilperson Arlene Gundersen made a motion to approve the Regular Meeting Minutes of October 12, 2021.

SECOND: Councilperson Shirley Brown seconded the motion.

VOTE: Motion passed unanimously.

REPORTS:

Finance Officer – Kurtis Gundersen

Finance Officer Kurtis Gundersen reported for the month of October 2021 Raw Fish Tax was \$24,619.41 and Sales Tax was \$42,3007.84.

Administrator – Jordan Keeler

Administrator Keeler reported he submitted additional information requested by the Army Corp. He attended two-day training. He attended AML meetings. The City received a letter from Trident Seafoods Corporation to take over the water system.

Police Chief – David Anderson

Police Chief David Anderson stated there are statistical information in his rereport.

EMS Director – Carmen Holmberg

EMS Director Carmen Holmberg's reported for the month of November 2021 Rescue 1 had 8 calls, 4 medevacs and 4 tone outs.

Public Works Director – Julius Karlsen

Public Works Director Julius Karlsen reported they keep grading and sanding roads as needed. Servicing all equipment as needed.

Water & Sewer Supervisor – Dylan Jacobsen

Water & Sewer Supervisor Dylan Jacobsen reported they serviced a water from uptown backtrails, broke up grease in Russian town sewer plant. Talked with Jordan and ANTHC specs about a generator. Located on intake roads and watershed area. Winterized the altitude and PRV vaults. Usual water samples and reports. Pumped and stored the porta potties. Chopped alders around fire hydrants. Brandon Gunderson had been going on checks and learning backwash. He renewed his certifications that were due.

Harbor Master – Allen Kuchenoff Jr.

Harbor Master Allen Kuchenoff Jr. reported they hauled boats. Maintenance and service equipment. Ordered parts. They keep working on the fire boat.

HEARINGS, ORDINANCES, AND RESOLUTIONS:

1. Ordinance 2021-06: Amending Upland Storage Fees – 2nd Reading

MOTION: Councilperson Shirley Brown made a motion to put Ordinance 2021-06: Amending Upland Storage Fees for 2nd Reading.

SECOND: Councilperson Arlene Gundersen seconded the motion.

VOTE: Motion passed unanimously.

MOTION: Councilperson Marita Gundersen made a motion to adopt Ordinance 2021-06: Amending Storage Fees on the floor for 2nd Reading.

SECOND: Councilperson Shirley Brown seconded the motion.

VOTE: Motion passed unanimously.

2. Ordinance 2021-07: FY22 Budget Amendment – 1st Reading

Administrator Keeler stated every year the City adopts a budget for the fiscal year and then again every year after the fishing year in that time period.

MOTION: Councilperson Shirley Brown made a motion to put Ordinance 2021-07: FY22 Budget Amendment on the floor for 1st Reading.

SECOND: Councilperson Arlene Gundersen seconded the motion.

VOTE: Motion passed unanimously

3. Resolution 21-11: Shared Fisheries Business Tax Program

MOTION: Councilperson Jack Foster Jr. made a motion to adopt Resolution 21-11: Shared Fisheries Business Tax Program.

SECOND: Councilperson Shirley Brown seconded the motion.

VOTE: Motion passed unanimously.

OLD BUSINESS: None.

NEW BUSINESS:

1. 2022 Lease Renewals

MOTION: Councilperson Arlene Gundersen made a motion to approve 2022 Lease Renewals.

SECOND: Councilperson Jack Foster Jr. seconded the motion.

VOTE: Motion passed unanimously.

2. Contract: Hickey & Associates

MOTION: Councilperson Shirley Brown made a motion to approve Contract: Hickey & Associates.

SECOND: Councilperson Arlene Gundersen seconded the motion.

VOTE: Motion passed unanimously.

PUBLIC COMMENTS:

Water & Sewer Supervisor Dylan Jacobsen asked if the Equipment Operator position is posted. Mayor Smith replied it has been posted.

COUNCIL COMMENTS:

Councilperson Jack Foster Jr. thanked City employees for their hard work. Water & Sewer Supervisor Jacobsen thanked David Stokes. Councilperson M. Gundersen stated the same and for to keep looking for relief for Public Works. Councilperson A. Gundersen asked about the Johnson Avenue project. Administrator Keeler replied the deadline passed.

ADJOURNMENT:

MOTION: Councilperson Arlene Gundersen made a motion to adjourn.

SECOND: Councilperson Marita Gundersen seconded the motion.

The meeting adjourned at 8:29 p.m.

James Smith, Mayor

ATTEST:

Shannon Sommer, City Clerk

REPORTS

FINANCE OFFICER

No report given at this time.

TO: Mayor Smith
City Council Members

FROM: Jordan Keeler
City Administrator

DATE: January 5, 2022

SUBJ: Monthly Report for January 2022



Here is a summary of items since our December meeting.

- Dealt with some liability insurance matters. Nothing came out of it, which is good.
- Spoke with DOT regarding airport certification and the status of any future Part 139 airline to serve the City.
- Completed mandatory Alaska Public Offices Commission training
- Trimmed some unneeded paperwork and old files.
- Enjoyed a quiet Christmas and New Year's season.
- The travel lift remains on schedule to leave the factory in Wisconsin on the 28th of this month with a ship date in February TBD.



SAND POINT POLICE DEPARTMENT

Post Office Box 423
Sand Point, Alaska 99661



MEMORANDUM

To: Honorable Jim Smith, Mayor, City of Sand Point
Mr. Jordan Keeler, City Administrator, City of Sand Point
Mr. Danny Cumberlidge, City Councilperson, City of Sand Point
Mr. Allan Starnes, City Councilperson, City of Sand Point
Ms. Shirley Brown, 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: Denise Mobeck, Administrative Assistant

Date: January 5, 2022

Ref: Police Department's Monthly Report for December

Police Department

- Dave Anderson, Chief of Police
- Justin Cash, Sergeant
- Richard Lowery, Police Officer
- Curt Boyle, Police Officer

Administrative Assistant

- Denise Mobeck

Dispatchers

- Anne Christine Nielsen, 911 Dispatcher
- Alfred 'Jesse' Pesterkoff, 911 Dispatcher

Police Activity

DECEMBER 2021

1 person was jailed

Burglary, Theft, criminal mischief

30 calls to 911

6 misdial/pocket dial

4 MOC request – told to call nurse hotline per clinic

2 follow up calls regarding issue with nurse hotline

3 MOC request, seen for immediate issue

3 Ambulance needed

3 calls checking on time of arrival of ambulance

2 report of burglar alarm in Kenai

1 Drunken person assist, officer gave ride to residence

1 Noise complaint

4 DV Assault- same incident

1 family disturbance with child

Activity/Calls for service not on 911 line

Violate conditions of release

Burglary, theft, criminal mischief

Theft of firearm

Gave warning to underage person with instructional permit having violations of passenger riding on back, failure to stop at stop sign and equipment violation

Assist with EMS call

Probation check per Adult Probation Office

2021 December EMS Director Report

Rescue 1 received 4 calls: 3 tone outs 1 Medevac.

The ambulance is recertified until December 2023.

Again, thanks to my limited crew for being so reliable.

EMS Director
Carmen Holmberg

December 2021 Public Works Report

Shop

- Plow snow!
- Repair School pump house check valve
- Service trash truck
- Fix sewer leak at Johnson Ave
- Sand Roads
- Change blades on Sand Truck
- Haul rock for facility contractors
- Fill waste oil burners/ haul drums of waste oil
- Fuel buildings/ fill truck
- Serviced sand truck/ adjust brakes
- Fill shop water tanks
- Clear grates for water drainage
- Repair windshield wiper on Cat Grader
- Scrape ice on side roads
- Clear ditch on church lane/ Simeonof road
- Fix Chains on Grader/ Sand truck/ Trash truck

2022 Robert E. Galovin December Report

- Launched boats.
- Ordered parts for Gehl and ACME lift.
- Snow removal on floats and harbor roads.
- Ordering lumber for the east wall and bilge blocks.
- Servicing and maintaining equipment.
- Need to post for 2 Nightwatchman.

Harbor Master
Allen Kuchenoff Jr.

STUDENT REPRESENTATIVE

HEARINGS, ORDINANCES AND RESOLUTIONS

ORDINANCE 2021-07: FY22
BUDGET AMENDMENT –
2ND READING

Memo

To: Mayor Smith
From: Jordan Keeler, Administrator
cc: City Council
Date: December 8, 2021
Re: Ordinance 2021-07 – Mid-Year Budget Amendment

The amended FY 22 budget, as presented, projects a \$225,456 deficit for the 2022 Fiscal Year that began on July 1. As a resource-based economy, commercial fishing largely drives the revenue side of the general fund (GF) through the City's 2% raw fish tax with the 4% sales tax tracking the raw fish tax to a large extent. This summer's salmon season and other fisheries provided a significant infusion of funds to the GF that was much better than initial estimates. There still remains a bit of uncertainty around the winter ground fishery as well as the timing and scope of the June salmon harvest to close out the fiscal year. The City also has applied for funds to replace lost local revenue due to the COVID-19 pandemic and these funds, if approved, would go back to the GF and could be used for day-to-day operations except for the harbor bond payment. The possibility of joining the Alaska Remote Sellers Tax Commission, subject to Council approval, would also bolster sales tax revenue by taxing online and remote purchases that are currently not subject to the 4% sales tax.

On the expense side of the ledger, I do not foresee any major changes from the budget adopted in June. The budget at that time planned for staffing levels similar to what we have now as well as the addition of an annual bond payment for the new travel lift, so that hefty outlay was already taken into account. If the City's application to the Community Development Block Grant program is successful, the City will have to spend \$250,000 but \$200,000 of that outlay would be refunded by the State in FY 23, so the maximum out of pocket exposure to the GF would be up to, but not necessarily, \$50,000. City staff has maintained a sharp pencil over the years and I expect that practice to remain in place as we continue to face the threat of declining state funds and a precarious situation in the fishery, especially with the Board of Fish meeting scheduled in March.

City of Sand Point



ORDINANCE 2021-07

AN ORDINANCE OF THE CITY OF SAND POINT, ALASKA, ADOPTING THE OPERATING BUDGET FOR FY22.

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	\$ 1,876,670	\$ 2,622,205
Bingo	\$ 365,000	\$ 373,588
Silver Salmon Derby	\$ -	\$ -
CARES Act Fund	\$ 256,841	\$ 256,841
Clinic Operations	\$ 307,410	\$ 62,412
Water & Sewer Operations	\$ 261,950	\$ 261,950
Harbor	\$ 804,768	\$ 526,300
Refuse Collection	\$ 156,702	\$ 151,500
TOTAL	\$ 4,029,340	\$ 4,254,796

**PASSED AND ADOPTED BY A DULY CONSTITUTED QUORUM OF
THE SAND POINT CITY COUNCIL THIS 11th DAY OF JANUARY, 2022.**

ATTEST:

James Smith, Mayor

Shannon Sommer, City Clerk

Introduction and 1st Reading December 14, 2021
2nd Reading and Adoption January 11, 2022

	FY 22 REVENUE	FY 22 EXPENDITURES	Difference
AAAAAAAAAAAAAAAAA	\$ 1,876,670	\$ 2,622,205	\$ (745,536)
Bingo Fund	\$ 365,000	\$ 373,588	\$ (8,588)
Silver Salmon Fund	\$ -	\$ -	\$ -
CARES Act Fund	\$ 256,841	\$ 256,841	\$ -
Clinic Fund	\$ 307,410	\$ 62,412	\$ 244,998
Water Sewer Fund	\$ 261,950	\$ 261,950	\$ -
Harbor Fund	\$ 804,768	\$ 526,300	\$ 278,468
Solid Waste Fund	\$ 156,702	\$ 151,500	\$ 5,202
			\$ -
Total	\$ 4,029,340	\$ 4,254,796	\$ (225,456)

	FY22 APPROVED	FY 22 Amended	Difference
R 01-200 CAPITAL GAIN / LOSS	\$0	\$0	\$0
R 01-201 INTEREST INCOME	\$10,000	\$8,000	-\$2,000
R 01-202 FINES AND PENALTYS	\$1,500	\$1,500	\$0
R 01-203 OTHER REVENUE	\$2,500	\$2,500	\$0
R 01-205 4% SALES TAX	\$600,000	\$600,000	\$0
R 01-208 CARES INTEREST	\$0	\$0	\$0
R 01-213 RAW FISH TAX	\$400,000	\$525,000	\$125,000
R 01-214 FINE-LATE SALES TAX	\$250	\$250	\$0
R 01-217 7% B & B Tax	\$3,000	\$3,000	\$0
R 01-225 PAYMENT IN LIEU OF TAXES	\$0	\$0	\$0
R 01-230 DONATIONS	\$76,669	\$76,669	\$0
R 01-233 BUSINESS LIC. FEE	\$4,000	\$4,000	\$0
R 01-234 SB 46 PERS RELIEF	\$0	\$0	\$0
R 01-238 ANCHORAGE OFFICE	\$15,000	\$15,000	\$0
R 01-250 STATE REVENUE SHARING	\$87,901	\$87,901	\$0
R 01-256 REVENUE--STATE OF ALASKA	\$0	\$158,350	\$158,350
R 01-257 REVENUE--FEDERAL GOVERNMENT	\$0	\$0	\$0
R 01-260 STATE LIQUOR SHARE TAX	\$2,500	\$2,500	\$0
R 01-265 SOA DOCCED SHARED FISH TAX	\$28,000	\$28,000	\$0
R 01-266 SOA DOR FISH BUS SHARED TAX	\$200,000	\$158,000	-\$42,000
R 01-285 EQUIPMENT RENTAL	\$35,000	\$35,000	\$0
R 01-290 AK HIDTA PROGRAM	\$9,000	\$9,000	\$0
R 01-291 BUILDING RENTALS	\$110,000	\$110,000	\$0
R 01-293 LIBRARY GRANT	\$7,000	\$7,000	\$0
R 01-296 PD FORFEITURES	\$0	\$0	\$0
R 01-297 POLICE MISC REVENUE	\$0	\$0	\$0
R 01-298 EMS MISC REVENUE	\$45,000	\$45,000	\$0
Total General Fund Revenue	\$1,637,319.51	\$1,876,669.51	\$239,350.00

	FY 22 Adopted	FY 22 Amended	Difference
<i>Mayor and Council</i>			
E 01-100-000-300 SALARIES	\$36,000	\$36,000	\$0
E 01-100-000-350 FRINGE BENEFITS PAYROLL TAX	\$8,000	\$8,000	\$0
E 01-100-000-355 COUNCIL STIPEND	\$42,000	\$42,000	\$0
E 01-100-000-400 TRAVEL/PERDIEM	\$10,000	\$10,000	\$0
E 01-100-000-660 DUES/FEES	\$4,000	\$4,000	\$0
<i>Adminstration</i>			
E 01-200-000-300 SALARIES	\$230,000	\$230,000	\$0
E 01-200-000-330 CASH IN LIEU OF HEALTH INSURANCE	\$128,000	\$128,000	\$0
E 01-200-000-350 FRINGE BENEFITS PAYROLL TAX	\$82,202	\$82,202	\$0
E 01-200-000-400 TRAVEL/PERDIEM	\$18,000	\$18,000	\$0
E 01-200-000-410 SUPPLIES	\$8,500	\$8,500	\$0
E 01-200-000-420 FUEL	\$2,000	\$2,000	\$0
E 01-200-000-450 POSTAGE	\$4,500	\$4,500	\$0
E 01-200-000-485 PHONE	\$15,000	\$15,000	\$0
E 01-200-000-500 EQUIPMENT	\$10,000	\$10,000	\$0
E 01-200-000-510 FREIGHT	\$2,000	\$2,000	\$0
E 01-200-000-520 CONTRACTUAL	\$9,000	\$9,000	\$0
E 01-200-000-540 EQUIPMENT MAINTENANCE	\$3,500	\$3,500	\$0
E 01-200-000-570 AIRPORT LEASE	\$9,000	\$9,000	\$0
E 01-200-000-610 PROFESSIONAL SERVICES	\$55,000	\$55,000	\$0
E 01-200-000-620 SALES TAX AUDIT	\$18,000	\$18,000	\$0
E 01-200-000-630 LEGAL	\$10,000	\$10,000	\$0
E 01-200-000-640 INSURANCE	\$175,000	\$184,000	\$9,000
E 01-200-000-650 BANK SERVICE CHARGES	\$10,000	\$10,000	\$0
E 01-200-000-660 DUES/FEES	\$4,000	\$4,000	\$0
E 01-200-000-670 ELECTION EXPENSE	\$1,000	\$1,000	\$0
E 01-200-000-680 INVESTMENT FEES	\$0	\$0	\$0
E 01-200-000-700 TRANSFER OUT	\$94,000	\$94,000	\$0
E 01-200-000-710 ANCHORAGE OFFICE	\$12,000	\$12,000	\$0
E 01-200-000-730 HOSPITALITY	\$1,500	\$1,500	\$0
E 01-200-000-750 INTEREST EXPENSE (bond)	\$183,680	\$183,680	\$0
E 01-200-000-760 DONATIONS	\$0	\$0	\$0
E 01-200-000-770 EVENT COSTS	\$2,500	\$2,500	\$0
E 01-200-000-780 LIBRARY GRANT EXPENSES	\$2,500	\$2,500	\$0
E 01-200-045-410 SUPPLIES	\$0	\$0	\$0
 Administrative General Fund Expense	 \$1,190,882.41	 \$1,199,882.41	 \$9,000.00

	FY22 Adopted	FY 22 Amended	Difference
<i>Police</i>			
E 01-300-010-300 SALARIES	\$ 270,500	\$ 235,000	-\$35,500.00
E 01-300-010-310 911 DISPATCHER	\$ 19,200	\$ 19,200	\$0.00
E 01-300-010-350 FRINGE BENEFITS PAYROLL TAX	\$ 78,000	\$ 70,000	-\$8,000.00
E 01-300-010-400 TRAVEL/PERDIEM	\$ 45,000	\$ 45,000	\$0.00
E 01-300-010-410 SUPPLIES	\$ 5,000	\$ 5,000	\$0.00
E 01-300-010-420 FUEL	\$ 5,000	\$ 5,000	\$0.00
E 01-300-010-485 PHONE	\$ 12,000	\$ 12,000	\$0.00
E 01-300-010-500 EQUIPMENT	\$ 20,000	\$ 20,000	\$0.00
E 01-300-010-510 FREIGHT	\$ 4,000	\$ 4,000	\$0.00
E 01-300-010-520 CONTRACTUAL	\$ 10,000	\$ 10,000	\$0.00
E 01-300-010-540 EQUIPMENT MAINTENANCE	\$ 10,000	\$ 10,000	\$0.00
E 01-300-010-660 DUES/FEES	\$ 3,500	\$ 3,500	\$0.00
<i>AAIT</i>			
E 01-300-011-300 SALARIES	\$ 72,000	\$ 72,000	\$0.00
E 01-300-011-350 FRINGE BENEFITS PAYROLL TAX	\$ 18,000	\$ 18,000	\$0.00
<i>EMS</i>			
E 01-300-020-320 VOLUNTEER STIPEND	\$ 20,000	\$ 20,000	\$0.00
E 01-300-020-400 TRAVEL/PERDIEM			\$0.00
E 01-300-020-410 SUPPLIES	\$ 2,500	\$ 2,500	\$0.00
E 01-300-020-485 PHONE	\$ 4,500	\$ 4,500	\$0.00
E 01-300-020-500 EQUIPMENT	\$ 2,500	\$ 2,500	\$0.00
E 01-300-020-510 FREIGHT	\$ 1,000	\$ 1,000	\$0.00
E 01-300-020-520 CONTRACTUAL	\$ 30,000	\$ 40,000	\$10,000.00
E 01-300-020-540 EQUIPMENT MAINTENANCE	\$ 2,000	\$ 2,000	\$0.00
E 01-300-020-560 EQUIPMENT FUEL	\$ 1,000	\$ 1,000	\$0.00
E 01-300-020-660 DUES/FEES	\$ 500	\$ 500	\$0.00
<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	\$ 15,000	-\$5,000.00
E 01-300-090-410 SUPPLIES	\$ 1,500	\$ 1,500	\$0.00
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	\$ 5,000	\$0.00
E 01-300-090-510 FREIGHT	\$ 1,500	\$ 1,500	\$0.00
E 01-300-090-540 EQUIPMENT MAINTENANCE	\$ 2,000	\$ 2,000	\$0.00
E 01-300-090-560 EQUIPMENT FUEL	\$ 500	\$ 500	\$0.00
E 01-300-090-660 DUES/FEES	\$ 500	\$ 500	\$0.00
Public Safety General Fund Expenditures	\$672,700.00	\$634,200.00	-\$38,500.00

	FY 22 Approved	FY 22 Admended	Difference
<i>public works</i>			
E 01-500-000-300 SALARIES	\$235,000	\$225,000	-\$10,000
E 01-500-000-350 FRINGE BENEFITS PAYROLL TAX	\$52,000	\$50,000	-\$2,000
E 01-500-000-400 TRAVEL/PERDIEM	\$2,000	\$2,000	\$0
E 01-500-000-410 SUPPLIES	\$15,000	\$15,000	\$0
E 01-500-000-420 FUEL	\$15,000	\$15,000	\$0
E 01-500-000-430 STOVE OIL	\$0	\$0	\$0
E 01-500-000-440 DIESEL	\$0	\$0	\$0
E 01-500-000-470 UTILITIES	\$17,000	\$17,000	\$0
E 01-500-000-485 PHONE	\$6,000	\$6,000	\$0
E 01-500-000-500 EQUIPMENT	\$25,000	\$25,000	\$0
E 01-500-000-510 FREIGHT	\$10,000	\$10,000	\$0
E 01-500-000-520 CONTRACTUAL	\$15,000	\$15,000	\$0
E 01-500-000-540 EQUIPMENT MAINTENANCE	\$55,000	\$55,000	\$0
E 01-500-000-560 EQUIPMENT FUEL	\$10,000	\$10,000	\$0
E 01-500-000-600 REPAIRS AND MAINTENANCE	\$50,000	\$50,000	\$0
E 01-500-000-660 DUES/FEES	\$500	\$500	\$0
 Public Works General Fund Expense	 \$507,500.00	 \$495,500.00	 -\$12,000.00

	FY 22 Adopted	FY 22 Amended	Difference
E 01-800-000-300 SALARIES	\$ 92,372	\$ 92,372	\$ -
E 01-800-000-350 FRINGE BENEFITS PAYROLL TAX	\$ 47,701	\$ 47,701	\$ -
			\$ -
E 01-800-040-410 SUPPLIES	\$ -	\$ -	\$ -
E 01-800-040-510 FREIGHT	\$ -	\$ -	\$ -
E 01-800-040-600 REPAIRS AND MAINTENANCE	\$ -	\$ -	\$ -
<i>Clinic</i>			
E 01-800-050-410 SUPPLIES	\$ 12,000	\$ 12,000	\$ -
E 01-800-050-420 FUEL	\$ 30,000	\$ 30,000	\$ -
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	\$ 3,000	\$ -
E 01-800-050-510 FREIGHT	\$ 4,500	\$ 4,500	\$ -
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	\$ 10,000	\$ 10,000	\$ -
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	\$ 5,000	\$ 5,000	\$ -
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	\$ 3,000	\$ 3,000	\$ -
E 01-800-071-470 UTILITIES	\$ 12,000	\$ 12,000	\$ -
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	\$ 20,000	\$ 10,000	\$ (10,000)
E 01-250-000-350 FRINGE BENEFITS PAYROLL TAX	\$ 2,000	\$ 2,000	\$ -
E 01-250-000-500 EQUIPMENT	\$ 1,000	\$ 1,000	\$ -
 Facilities and P&R and other GF Expenses	 \$ 302,623	 \$ 292,623	 \$ (10,000)

	FY 22 Approved	FY 22 Amended	Difference
R 02-294 BINGO REVENUE	\$35,000	\$15,000	-\$20,000
R 02-295 PULL TAB REVENUE	\$600,000	\$350,000	-\$250,000
			\$0
TOTAL BINGO REV	\$635,000	\$365,000	-\$270,000

	FY 22 Adopted	FY 22 Amended	Difference
E 02-200-000-230 DONATIONS	\$70,000	\$50,000	-\$20,000
E 02-200-000-300 SALARIES	\$40,000	\$33,000	-\$7,000
E 02-200-000-350 FRINGE BENEFITS PAYROLL TAX	\$3,605	\$2,888	-\$718
E 02-200-000-410 SUPPLIES	\$1,000	\$1,000	\$0
E 02-200-000-485 PHONE	\$1,000	\$1,000	\$0
E 02-200-000-500 EQUIPMENT	\$1,000	\$1,000	\$0
E 02-200-000-510 FREIGHT	\$300	\$600	\$300
E 02-200-000-650 BANK SERVICE CHARGES	\$3,500	\$3,500	\$0
E 02-200-000-660 DUES/FEES	\$500	\$500	\$0
E 02-200-000-790 MISC EXPENSE	\$0	\$0	\$0
E 02-200-000-830 BINGO PRIZES	\$25,000	\$10,000	-\$15,000
E 02-200-000-840 DOOR PRIZE	\$3,500	\$3,500	\$0
E 02-200-000-850 BINGO SUPPLIES	\$1,000	\$1,000	\$0
E 02-200-000-860 PULL TAB PRIZES	\$425,000	\$250,000	-\$175,000
E 02-200-000-870 PULL TAB PURCHASES	\$20,000	\$13,000	-\$7,000
E 02-200-000-880 PULL TAB TAX	\$5,000	\$2,600	-\$2,400
Bingo/Pull Tabs Expenses	\$600,405	\$373,588	-\$226,818

	FY 22 APPROVED	FY 22 Amended	Difference
R 03-230 DONATIONS	\$3,700	\$0	-\$3,700
R 03-292 SILVER SALMON DERBY	\$32,000	\$40,075	\$8,075
			\$0
TOTAL SILVLER SALMON REV	\$35,700	\$40,075	\$4,375

	FY 22 Approved	FY 22 Ameded	Difference
E 03-350-000-410 SUPPLIES	\$25,000	\$17,805	
E 03-350-000-660 DUES/FEES	\$500	\$0	
E 03-350-000-760 DONATIONS	\$12,000	\$9,469	
E 03-350-000-800 SILVER SALMON I	\$0	\$0	
Silver Salmon Derby Expenditures	\$37,500	\$27,274	-\$10,226

	FY 22 APPROVED	FY 22 AMENDED	Difference
R 01-257 ARP	\$220,000.00	\$256,841.00	\$36,841.00
TOTAL ARP REV	220,000.00	256,841.00	\$36,841.00

	FY 22 Proposed	FY 22 Proposed	Difference
Public Safety	\$220,000.00	\$0.00	-\$220,000.00
Administrator	\$0.00	\$0.00	\$0.00
Harbor	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$256,841.00	\$256,841.00
City Grants	\$0.00	\$0.00	\$0.00
			\$0.00
TOTAL CARES ACT EXP	\$220,000.00	\$256,841.00	\$36,841.00

	FY 22 Approved	FY 22 Amended	Difference
R 10-257 REVENUE--FEDERAL GOVERNMENT	\$307,410	\$307,410	\$0
R 10-291 BUILDING RENTALS	\$0	\$0	\$0
TOTAL BUILDING REV	\$307,410	\$307,410	\$0

	FY Approved	FY 22 Amended	
E 10-200-040-410 SUPPLIES	\$26,676	\$26,676	\$0
E 10-200-040-510 FREIGHT	\$300	\$300	\$0
E 10-200-040-520 CONTRACTUAL	\$14,936	\$14,936	\$0
E 10-200-040-600 REPAIRS AND MAINTENANCE	\$20,500	\$20,500	\$0
New Clinic Expenditures	\$62,412	\$62,412	\$0

	FY 22 Approved	FY 22 Amended	Difference
R 61-202 FINES AND PENALTYS	\$1,500	\$1,500	\$0
R 61-206 WATER/SEWER REVENUE	\$220,000	\$225,000	\$5,000
R 61-235 TRANSFER IN	\$86,000	\$35,450	-\$50,550
Total Water/Sewer Revenue	\$307,500	\$261,950	-\$45,550

	FY 22 Approved	FY 22 Amended	Difference
E 61-700-000-300 SALARIES	\$94,060	\$65,000	-\$29,060
E 61-700-000-350 FRINGE BENEFITS F	\$37,843	\$21,450	-\$16,393
E 61-700-000-400 TRAVEL/PERDIEM	\$5,000	\$5,000	\$0
E 61-700-000-410 SUPPLIES	\$25,000	\$25,000	\$0
E 61-700-000-420 FUEL	\$20,000	\$20,000	\$0
E 61-700-000-470 UTILITIES	\$30,000	\$30,000	\$0
E 61-700-000-485 PHONE	\$5,000	\$5,000	\$0
E 61-700-000-500 EQUIPMENT	\$8,000	\$8,000	\$0
E 61-700-000-510 FREIGHT	\$10,000	\$10,000	\$0
E 61-700-000-540 EQUIPMENT MAIN	\$30,000	\$30,000	\$0
E 61-700-000-557 OVERPYMNTS ON	\$0	\$0	\$0
E 61-700-000-560 EQUIPMENT FUEL	\$1,000	\$1,000	\$0
E 61-700-000-600 REPAIRS AND MAII	\$35,000	\$35,000	\$0
E 61-700-000-660 DUES/FEES	\$6,500	\$6,500	\$0
Water/Sewer Fund Expenditures	\$307,403	\$261,950	-\$45,453

16550



	FY 22 Approved	FY 22 Amended	Difference
R 62-201 INTEREST INCOME	\$ 5,000	\$ 5,000	\$ -
R 62-203 OTHER REVENUE	\$ 5,000	\$ 5,000	\$ -
R 62-210 HARBOR/MOORAGE	\$ 287,500	\$ 315,000	\$ 27,500
R 62-211 HARBOR/TRAVELLIFT	\$ 150,000	\$ 150,000	\$ -
R 62-212 BOAT HARBOR/RENTS	\$ 138,268	\$ 138,268	\$ -
R 62-215 HARBOR/WHARFAGE	\$ 65,000	\$ 45,000	\$ (20,000)
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	\$ 40,000	\$ 40,000	\$ -
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	\$ 35,000	\$ 35,000	\$ -
R 63-245 CONTRIBUTIONS	\$ -	\$ -	\$ -
			\$ -
Total Harbor Revenue	\$ 797,268	\$ 804,768	\$ 7,500

	FY 22 Adopted	FY 22 Amended	Difference
E 62-600-000-300 SALARIES	\$ 230,000	\$ 200,000	\$ (30,000)
E 62-600-000-350 FRINGE BENEFITS PAYROI	\$ 82,400	\$ 66,000	\$ (16,400)
E 62-600-000-400 TRAVEL/PERDIEM	\$ 3,700	\$ 3,700	\$ -
E 62-600-000-410 SUPPLIES	\$ 12,000	\$ 12,000	\$ -
E 62-600-000-420 FUEL	\$ 12,000	\$ 10,000	\$ (2,000)
E 62-600-000-470 UTILITIES	\$ 60,000	\$ 50,000	\$ (10,000)
E 62-600-000-485 PHONE	\$ 6,000	\$ 6,000	\$ -
E 62-600-000-500 EQUIPMENT	\$ 10,000	\$ 10,000	\$ -
E 62-600-000-510 FREIGHT	\$ 10,000	\$ 10,000	\$ -
E 62-600-000-520 CONTRACTUAL	\$ 20,000	\$ 20,000	\$ -
E 62-600-000-540 EQUIPMENT MAINTENAN	\$ 10,000	\$ 10,000	\$ -
E 62-600-000-557 OVERPYMNTS ON ACCT/C	\$ -	\$ -	\$ -
E 62-600-000-560 EQUIPMENT FUEL	\$ 12,500	\$ 12,500	\$ -
E 62-600-000-600 REPAIRS AND MAINTENA	\$ 1,000	\$ 1,000	\$ -
E 62-600-000-660 DUES/FEES	\$ 100	\$ 100	\$ -
E-62-601 Revenue Bond	\$ 115,000	\$ 115,000	\$ -
			\$ -
Harbor Fund Expenses	\$ 584,700	\$ 526,300	\$ (58,400)

	FY 22 Approved	FY 22 Amended	Difference
R 65-202 FINES AND PENALTYS	\$1,500.00	\$1,500.00	\$0.00
R 65-204 REFUSE COLLECTION	\$146,000.00	\$146,000.00	\$0.00
R 65-235 TRANSFER IN	\$9,201.60	\$9,201.60	\$0.00
Total Solid Waste Revenue	\$156,701.60	\$156,701.60	\$0.00

	FY 22 Approved	FY 22 Amended	
E 65-500-000-300 SALARIES	\$106,090.00	\$95,000.00	-\$11,090.00
E 65-500-000-350 FRINGE BENEFITS PAYROL	\$25,461.60	\$31,350.00	\$5,888.40
E 65-500-000-400 TRAVEL/PERDIEM	\$0.00	\$0.00	\$0.00
E 65-500-000-410 SUPPLIES	\$2,000.00	\$2,000.00	\$0.00
E 65-500-000-420 FUEL	\$3,500.00	\$3,500.00	\$0.00
E 65-500-000-500 EQUIPMENT	\$1,000.00	\$1,000.00	\$0.00
E 65-500-000-510 FREIGHT	\$1,500.00	\$1,500.00	\$0.00
E 65-500-000-540 EQUIPMENT MAINTENAN	\$10,000.00	\$10,000.00	\$0.00
E 65-500-000-560 EQUIPMENT FUEL	\$5,000.00	\$5,000.00	\$0.00
E 65-500-000-660 DUES/FEES	\$250.00	\$250.00	\$0.00
E 65-500-080-410 SUPPLIES	\$250.00	\$250.00	\$0.00
E 65-500-080-420 FUEL	\$250.00	\$250.00	\$0.00
E 65-500-080-470 UTILITIES	\$1,000.00	\$1,000.00	\$0.00
E 65-500-080-510 FREIGHT	\$100.00	\$100.00	\$0.00
E 65-500-080-600 REPAIRS AND MAINTENAN	\$300.00	\$300.00	\$0.00
Solid Waste Fund Expenses	\$156,701.60	\$151,500.00	-\$5,201.60

RESOLUTION 22-01: AEB MITIGATION PLAN

City of Sand Point



RESOLUTION 22-01

A RESOLUTION OF THE CITY OF SAND POINT ADOPTING THE ALEUTIANS EAST BOROUGH MULTI-HAZARD MITIGATION PLAN

WHEREAS, the communities of the Aleutians East Borough include the City of Akutan, City of Cold Bay, City of False Pass, City of King Cove, the Tribal Village of Nelson Lagoon, and the City of Sand Point; and

WHEREAS, the Aleutians East Borough and the communities of the Borough recognize the threat that local natural hazards pose to people and property; and

WHEREAS, undertaking hazard mitigation projects before disasters occur will reduce the potential for harm to people and property and save taxpayer dollars; and

WHEREAS, an adopted Multi-Hazard Mitigation Plan is required as a condition of future grant funding for mitigation projects; and

WHEREAS, the City of Cold Bay is not participating in the Aleutians East Borough's Multi-Hazard Mitigation Plan and will develop its own standalone Hazard Mitigation Plan at a later date; and

WHEREAS, the Aleutians East Borough Multi-Hazard Mitigation Plan has been sent to the Alaska Division of Homeland Security and Emergency Management and the Federal Emergency Management Agency for their review and preapproval.

NOW THEREFORE BE IT RESOLVED, the City of Sand Point Council hereby adopts the Aleutians East Borough Multi-Hazard Mitigation Plan as an official plan; and

NOW THEREFORE BE IT FURTHER RESOLVED, that the Aleutians East Borough and the communities will submit the adopted Multi-Hazard Mitigation Plan to the Alaska Division of Homeland Security and Emergency Management and the Federal Emergency Management Agency officials for final official approval.

PASSED AND APPROVED BY A DULY CONSTITUTED QUORUM OF THE CITY COUNCIL FOR THE CITY OF SAND POINT ON THIS 11th DAY OF JANUARY, 2021.

CITY OF SAND POINT

James Smith, Mayor

ATTEST:

Shannon Sommer, City Clerk

DRAFT

City of Sand Point



RESOLUTION 22-01

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PASSED AND APPROVED BY A DULY CONSTITUTED QUORUM OF THE CITY COUNCIL FOR THE CITY OF SAND POINT ON THIS 11th DAY OF JANUARY, 2021.

CITY OF SAND POINT

James Smith, Mayor

ATTEST:

Shannon Sommer, City Clerk

DRAFT

City of Sand Point



RESOLUTION 22-02

A RESOLUTION AUTHORIZING THE CITY OF SAND POINT JOIN THE ALASKA REMOTE SELLER SALES TAX COMMISSION FOR THE PURPOSE OF DEVELOPING, IMPLEMENTING, AND ENFORCING A REMOTE SELLERS SALES TAX CODE

WHEREAS, the inability to effectively collect sales tax on sales of property, products or services transferred or delivered into Alaska in response to orders placed electronically by consumers with remote sellers, is seriously eroding the sales tax base of communities, causing revenue losses and imminent harm to residents through the loss of critical funding for local public services and infrastructure; and

WHEREAS, the harm from the loss of revenue is especially serious in Alaska because the state has no broad-based tax, and sales tax revenues are essential in funding the provision of services by local governments; and

WHEREAS, the failure to collect tax on remote sales creates market distortions by creating tax shelters for businesses that limit their physical presence in the state or cities and boroughs but still sell their goods and services to their consumers, something that becomes easier and more prevalent as technology continues to advance; and

WHEREAS, the structural advantages for remote sellers, including the absence of point-of-sale tax collection, along with the general growth of online retail, make clear that erosion of the sales tax base is and has been occurring and is a growing problem that is likely to only worsen in the near future; and

WHEREAS, remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy generally, as well as local infrastructure; and

WHEREAS, given modern computing and software options, it is neither unusually difficult nor burdensome for remote sellers to collect and remit sales taxes associated with sales into Alaska taxing jurisdictions; and

WHEREAS, the recent decision by the United States Supreme Court in *South Dakota v. Wayfair* allows for the amendment of the sales tax code to account for remote sellers who do not have a physical presence in either the state of Alaska or within the City of Sand Point, but do have a taxable connection with the state of Alaska and the City of Sand Point; and

WHEREAS, the decision in *South Dakota v. Wayfair* provided guidance that included the defensibility of a single-level statewide administration of remote sales tax collection and remittance; and

WHEREAS, in order to implement a single-level statewide sales tax administration, it is the intent of local taxing jurisdictions within Alaska to establish an intergovernmental entity known as the Alaska Remote Seller Sales Tax Commission (the “Commission”); and

WHEREAS, the function and powers of the Commission will be set forth under the Alaska Intergovernmental Remote Seller Sales Tax Agreement (the “Agreement”), a cooperative agreement between Commission members; and

WHEREAS, under the terms of the Agreement, in order to maintain membership in the Commission, the City of Sand Point will be required to adopt certain uniform code provisions for the collection and remittance of municipal sales tax applicable to sales made by remote seller; and

WHEREAS, the uniform remote sales tax code will be presented to the City of Sand Point for consideration once adopted by the Commission; and

WHEREAS, once adopted, the administration of remote sales tax collection and remittance will be delegated to the Commission; and

WHEREAS, the intent of the Agreement is to enable Alaska’s taxing jurisdictions to levy their municipal sales tax to the maximum limit of federal and state constitutional doctrines; and

WHEREAS, § AS 29.35.010.13 provides that a municipality may enter into an agreement, including an agreement for cooperative or joint administration of any function or power with a municipality, the state, or the United States.

NOW, THEREFORE, BE IT RESOLVED BY THE City of Sand Point:

Section 1. Authorization. The City of Sand Point authorizes the Mayor to negotiate, execute, and submit all necessary documents to obtain and maintain membership in the Alaska Remote Seller Sales Tax Commission.

Section 2. Representation. The City of Sand Point designates the City Administrator as the City of Sand Point’s representative on the Commission.

Section 3. Scope of Agreement. The Alaska Intergovernmental Remote Seller Sales Tax Agreement is included as Attachment A.

Section 4. Effective Date. This resolution shall be effective immediately after its adoption.

PASSED AND APPROVED BY A DULY CONSTITUTED QUORUM OF THE CITY COUNCIL FOR THE CITY OF SAND POINT ON THIS 11th DAY OF JANUARY, 2022.

CITY OF SAND POINT

James Smith, Mayor

ATTEST:

Shannon Sommer, City Clerk

**RESOLUTION 22-02:
REMOTE SALES TAX**

Memo

To: Mayor Smith
From: Jordan Keeler, Administrator
cc: City Council
Date: January 5, 2022
Re: Resolution 22-1 – Remote Sales Tax

The resolution for your consideration is the first step to implement a remote sale tax by authorizing the Mayor to enter into an agreement with the Alaska Remote Sellers Sales Tax Commission. The ability to collect a sales tax from remote sellers was made possible by a Supreme Court decision a few years ago in a case referred to as the *Wayfair* decision. Alaska is one of five states that lack a state-wide sales tax, which means there is no state-run infrastructure to collect sales tax and remit it back to a municipality; this led to the Alaska Municipal League to form the Alaska Remote Sellers Sales Tax Commission to serve as the entity that would collect and remit sales tax on behalf of the constituent municipalities. By joining the Commission, the City would authorize it to collect sales tax from remote sellers on behalf of the City and then remit those funds back to us, less their fee. If this resolution is approved, then the next step would be an ordinance to the existing sales tax code to add 'remote sales' and incorporate the Uniform Code that covers the specifics of remote sellers and how the Commission will interact with remote sellers on our behalf. Once this happens, the Commission would begin collection efforts on the 1st day of the month after the ordinance is passed.

It is important to note that if this resolution is passed and then the Uniform Code is adopted, then all sales made within the City and outside of the City will be subject to a 4% sales tax; a sales tax rate cannot vary between local and remote sales. However, and this is a large however, if Council believes that it is in the best interest of residents to exempt certain categories of transactions or place a limit on the taxable value of a product (tax cap), then it has the option to do so as part of the update to the sales tax ordinance. But should the Council enact the exemption or tax cap, it will apply to local and remote sales; again, all sales must be treated equally. If Council desires, I can provide a list of municipalities across the state who are in the Commission and their sales tax caps.

City of Sand Point



RESOLUTION 22-02

A RESOLUTION AUTHORIZING THE CITY OF SAND POINT JOIN THE ALASKA REMOTE SELLER SALES TAX COMMISSION FOR THE PURPOSE OF DEVELOPING, IMPLEMENTING, AND ENFORCING A REMOTE SELLERS SALES TAX CODE

WHEREAS, the inability to effectively collect sales tax on sales of property, products or services transferred or delivered into Alaska in response to orders placed electronically by consumers with remote sellers, is seriously eroding the sales tax base of communities, causing revenue losses and imminent harm to residents through the loss of critical funding for local public services and infrastructure; and

WHEREAS, the harm from the loss of revenue is especially serious in Alaska because the state has no broad-based tax, and sales tax revenues are essential in funding the provision of services by local governments; and

WHEREAS, the failure to collect tax on remote sales creates market distortions by creating tax shelters for businesses that limit their physical presence in the state or cities and boroughs but still sell their goods and services to their consumers, something that becomes easier and more prevalent as technology continues to advance; and

WHEREAS, the structural advantages for remote sellers, including the absence of point-of-sale tax collection, along with the general growth of online retail, make clear that erosion of the sales tax base is and has been occurring and is a growing problem that is likely to only worsen in the near future; and

WHEREAS, remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy generally, as well as local infrastructure; and

WHEREAS, given modern computing and software options, it is neither unusually difficult nor burdensome for remote sellers to collect and remit sales taxes associated with sales into Alaska taxing jurisdictions; and

WHEREAS, the recent decision by the United States Supreme Court in *South Dakota v. Wayfair* allows for the amendment of the sales tax code to account for remote sellers who do not have a physical presence in either the state of Alaska or within the City of Sand Point, but do have a taxable connection with the state of Alaska and the City of Sand Point; and

WHEREAS, the decision in *South Dakota v. Wayfair* provided guidance that included the defensibility of a single-level statewide administration of remote sales tax collection and remittance; and

WHEREAS, in order to implement a single-level statewide sales tax administration, it is the intent of local taxing jurisdictions within Alaska to establish an intergovernmental entity known as the Alaska Remote Seller Sales Tax Commission (the “Commission”); and

WHEREAS, the function and powers of the Commission will be set forth under the Alaska Intergovernmental Remote Seller Sales Tax Agreement (the “Agreement”), a cooperative agreement between Commission members; and

WHEREAS, under the terms of the Agreement, in order to maintain membership in the Commission, the City of Sand Point will be required to adopt certain uniform code provisions for the collection and remittance of municipal sales tax applicable to sales made by remote seller; and

WHEREAS, the uniform remote sales tax code will be presented to the City of Sand Point for consideration once adopted by the Commission; and

WHEREAS, once adopted, the administration of remote sales tax collection and remittance will be delegated to the Commission; and

WHEREAS, the intent of the Agreement is to enable Alaska’s taxing jurisdictions to levy their municipal sales tax to the maximum limit of federal and state constitutional doctrines; and

WHEREAS, § AS 29.35.010.13 provides that a municipality may enter into an agreement, including an agreement for cooperative or joint administration of any function or power with a municipality, the state, or the United States.

NOW, THEREFORE, BE IT RESOLVED BY THE City of Sand Point:

Section 1. Authorization. The City of Sand Point authorizes the Mayor to negotiate, execute, and submit all necessary documents to obtain and maintain membership in the Alaska Remote Seller Sales Tax Commission.

Section 2. Representation. The City of Sand Point designates the City Administrator as the City of Sand Point’s representative on the Commission.

Section 3. Scope of Agreement. The Alaska Intergovernmental Remote Seller Sales Tax Agreement is included as Attachment A.

Section 4. Effective Date. This resolution shall be effective immediately after its adoption.

PASSED AND APPROVED BY A DULY CONSTITUTED QUORUM OF THE CITY COUNCIL FOR THE CITY OF SAND POINT ON THIS 11th DAY OF JANUARY, 2022.

CITY OF SAND POINT

James Smith, Mayor

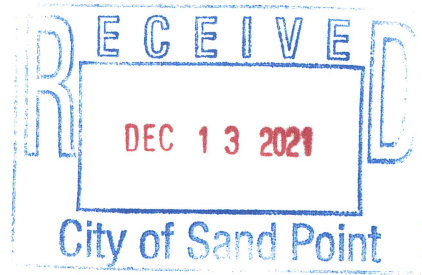
ATTEST:

Shannon Sommer, City Clerk

OLD BUSINESS

NEW BUSINESS

Sand Point City Council
249 Main St.
Sand Point, AK 99661



Dear Sand Point City Council

I am writing to you on behalf of the current 11th grade class at Sand Point School. The junior class is excited to announce that the current 11th and 12th grade class are scheduled to go on the Close Up trip this spring of 2022. This trip was not able to happen for the past two years due to mitigation and lockdowns from COVID-19 and we are so thankful for the opportunity to introduce our students to some of the opportunities and experiences that can only be found outside of their hometown.

Over the course of the last 2 years the continued COVID-19 Pandemic has made it nearly impossible to do typical fundraising for the Close-Up trip. We are now able to do some raffles and other fundraisers for things such as food and other events but given our limited opportunity for fundraising, we are reaching out to local institutions and asking for their generous support of our students on this once in a lifetime adventure.

We are writing the City Council to request whatever funds you are able to donate for the two close up groups going this spring. Anything you are able to offer is appreciated and we are thankful for your generous consideration and support.

If you have any questions please do not hesitate to contact Austin Roof with any questions at (907)-386-6199. Again, thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Austin Roof".

Austin Roof
Special Education Teacher/11th Grade Advisor
Sand Point School

To Whom it May Concern,

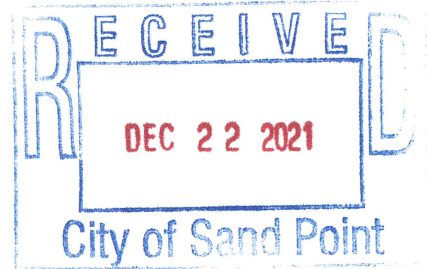
We, the lady eagle basketball team, are asking for a donation to help our team travel. Our team is very excited for this basketball season and have been working hard in practice. Basketball is an important part of our lives, and it has been difficult over the last few years due to Covid-19. Participating in basketball has been a great experience and it would be even better if we could build on that by having our whole team travel with us.

Our team is asking for a donation of up to 6,000 dollars so one of our teammates can travel. We have been preparing for a year and now that we can travel, we would really appreciate it if you could help us show different parts of Alaska what we've been working on. Overall, we would appreciate it if you could help pay for the travel of one of our Lady Eagles.

Sincerely,

Sarah Shafer
ANNA
Morgan Gundersen
Nevaeh Marcus
Malia Overcash
Mia Cromer
Precious Kaminanga
Misty Marine
Summer Walls

Arianna Wilson, Morgan Gundersen, Malia Overcash, Charlotte Marcus, Nevaeh Marcus, Misty Marine, Summer Walls, Precious Kaminanga, Mia Cromer, and Sarah Shafer



JS

PUBLIC COMMENTS

COUNCIL COMMENTS

ADJOURNMENT

FYI