

# Community Assistance Program Documentation Requirements - Municipalities Fiscal Year 2026

Department of Community & Regional Affairs  
Local Government Information Tutorial



**Trisha Sullivan, Local Government Specialist**

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

LeGIT

2/27/2025

# LeGIT Calendar for February & March

Date	Topic	Presenter
February 27, 2025	CAP – Municipal Documentation Requirement	Trisha Sullivan
March 6, 2025	Municipal Lands Trustee Program	Chris Grundman
March 13, 2025	Local Boundary Commission	Jed Smith
March 20, 2025	RiskMAP Program	Rebecca Rein
March 27, 2025	National Flood Insurance Program & Floodplain Management	Harmony Curtis



## LeGIT Calendar for February & March

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# Required Documentation Overview

Home Rule & Boroughs

First Class Cities

Audit or Certified Financial Statement?

Second Class Cities

Submitting Documentation



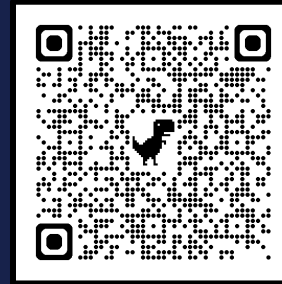
## Presentation Overview

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# Statutes and Regulations

## 3 AAC 180.020. Reports to the department by municipalities

- Maps and descriptions of all annexed detached territory
- A copy of the annual audit done by a certified public accountant (CPA).
  - Only for Boroughs, Unified Municipalities, or First-Class Cities.
- A copy of either an audit done by a CPA, or a certified financial statement (CFS).
  - Only for Second-Class Cities.
- Tax assessment and tax levy figures
- Annual budget.
- Optional property tax exemptions
- Copy of the taxpayer notices



## Required Documentation Overview

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# Local Government Specialist Involvement



## Documentation Review Checklist

**HOME RULE CITY/BOROUGH**  
**CAP Checklist**  
The documentation must be complete and legible.  
☐ **Fiscal Year Type:**   
☐ **Fiscal Year:**   
☐ **Budget**  
☐ Fiscal year – The most current fiscal year (calendar, state, or federal).  
☐ Ordinance or Resolution – has it been adopted in accordance with their Charter/Ordinances. (Make sure the dates fit the requirement for an ordinance.)  
☐ Introduction Date:   
☐ Public Hearing Date:   
☐ Adoption Date:   
☐ Total Revenue –   
☐ Total Expenditures –   
☐ **Audit**  
☐ Fiscal year – Is it two years prior to current fiscal year. (ex. FY2024 Budget with FY2022 CFS)  
☐ Resolution – not a requirement. (Some may include one.)  
☐ Adoption Date:   
☐ Total Revenue –   
☐ Total Expenditures –



## Required Documentation Overview

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# Home Rule Cities and All Boroughs

- **Budget**

- Is it for the correct fiscal year? (2026)
- Was it “adopted” in accordance with Charter/Code?
- Total Revenues?
- Total Expenditures?

- **Audit**

- Is it for two fiscal years prior? (ex. FY 2023)
- Is there a resolution?
- Total Revenues?
- Total Expenditures?

## HOME RULE CITY/BOROUGH

### CAP Checklist

The documentation must be complete and legible.

- ☐ **Fiscal Year Type:** \_\_\_\_\_
- ☐ **Fiscal Year:** \_\_\_\_\_
- ☐ **Budget**
  - ☐ Fiscal year – The most current fiscal year (calendar, state, or federal).
  - ☐ Ordinance or Resolution – has it been adopted in accordance with their Charter/Ordinances. (Make sure the dates fit the requirement for an ordinance.)
    - ☐ Introduction Date: \_\_\_\_\_
    - ☐ Public Hearing Date: \_\_\_\_\_
    - ☐ Adoption Date: \_\_\_\_\_
  - ☐ Total Revenue – \_\_\_\_\_
  - ☐ Total Expenditures – \_\_\_\_\_
- ☐ **Audit**
  - ☐ Fiscal year – Is it two years prior to current fiscal year. (ex. FY2024 Budget with FY2022 CFS)
  - ☐ Resolution – not a requirement. (Some may include one.)
    - ☐ Adoption Date: \_\_\_\_\_
  - ☐ Total Revenue – \_\_\_\_\_
  - ☐ Total Expenditures – \_\_\_\_\_



## Home Rule Cities and All Boroughs

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# First-Class Cities

## FIRST CLASS CITY

### CAP Checklist

The documentation must be complete and legible.

- ☐ **Fiscal Year Type:** \_\_\_\_\_
- ☐ **Fiscal Year:** \_\_\_\_\_
- ☐ **Budget**
  - ☐ Fiscal year – The most current fiscal year (calendar, state, or federal).
  - ☐ Ordinance – has it been adopted in accordance with their Ordinances. (Make sure the dates fit for the requirements of an ordinance.)
    - ☐ Introduction Date: \_\_\_\_\_
    - ☐ Public Hearing Date: \_\_\_\_\_
    - ☐ Adoption Date: \_\_\_\_\_
  - ☐ Total Revenue – \_\_\_\_\_
  - ☐ Total Expenditures – \_\_\_\_\_
- ☐ **Audit**
  - ☐ Fiscal year – Is it two years prior to current fiscal year. (ex. FY2024 Budget with FY2022 CFS)
  - ☐ Resolution – not a requirement. (Some may include one.)
    - ☐ Adoption Date: \_\_\_\_\_
  - ☐ Total Revenue – \_\_\_\_\_
  - ☐ Total Expenditures – \_\_\_\_\_

- **Budget**
  - Is it for the correct fiscal year? (2026)
  - Has the budget been adopted via ordinance?
    - When was the ordinance introduced?
    - When was the public hearing?
    - When was it adopted?
  - Total Revenues?
  - Total Expenditures?
- **Audit**
  - Is it for two fiscal years prior? (ex. FY 2023)
  - Is there a resolution?
  - Total Revenues?
  - Total Expenditures?

## First-Class Cities

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT



# Audit or CFS?

## Audit

- A professional examination of an organization's financial records.
- Certified Public Accountant
- Single Audit triggered?
- <https://doa.alaska.gov/dof/ssa/ssainfo.html>

## Certified Financial Statement

- A statement of the income and expenditures.
- Adopted through Resolution.
- Treasurer or other designated staff.
- Monthly financial reports make this very easy to complete!



## Audit or CFS?

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# Second-Class Cities

- **Budget**
  - Is it for the correct fiscal year? (2026)
  - Is the ordinance attached?
  - Total Revenues?
  - Total Expenditures?
- **Audit or CFS**
  - Is it for two fiscal years prior? (ex. FY 2023)
  - Was a single audit triggered?
  - Is the resolution attached?
  - Total Revenues?
  - Total Expenditures?



## Second-Class Cities

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

### SECOND CLASS CITY

#### CAP Checklist

The documentation must be complete and legible.

<input type="checkbox"/>	<b>Fiscal Year Type:</b>	<input type="text"/>
<input type="checkbox"/>	<b>Fiscal Year:</b>	<input type="text"/>
<input type="checkbox"/>	<b>Budget</b>	
<input type="checkbox"/>	<u>Fiscal year</u>	– The most current fiscal year (calendar, state, or federal).
<input type="checkbox"/>	<u>Ordinance</u>	– has it been adopted in accordance with their Ordinances.
<input type="checkbox"/>	Introduction Date:	<input type="text"/>
<input type="checkbox"/>	Public Hearing Date:	<input type="text"/>
<input type="checkbox"/>	Adoption Date:	<input type="text"/>
<input type="checkbox"/>	Total Revenue –	<input type="text"/>
<input type="checkbox"/>	Total Expenditures –	<input type="text"/>
<input type="checkbox"/>	<b>Certified Financial Statement/Audit</b>	
<input type="checkbox"/>	<u>Single Audit Triggered</u>	– NO <input type="text"/>
<input type="checkbox"/>		<a href="https://doa.alaska.gov/dof/ssa/ssainfo.html">https://doa.alaska.gov/dof/ssa/ssainfo.html</a>
<input type="checkbox"/>	<u>Fiscal year</u>	– Is it two years prior to current fiscal year. (ex. FY2024 Budget with FY2022 CFS)
<input type="checkbox"/>	<u>Resolution</u>	– required! The governing body must pass a resolution with the CFS.
<input type="checkbox"/>	Adoption Date:	<input type="text"/>
<input type="checkbox"/>	Total Revenue –	<input type="text"/>
<input type="checkbox"/>	Total Expenditures –	<input type="text"/>

# Submitting Documentation

The documents (budgets and financial reports) are not due at the time of the application. They can be submitted later; however, you cannot receive CAP without submitting them.

## Pre – Fiscal Year 2026

- All documentation being submitted for FY25 and previous years still need to go to [caa@alaska.gov](mailto:caa@alaska.gov).

## Fiscal Year 2026

- Documents for FY26 will be submitted in the new DCRA Grants Management System (DGMS).



## Submitting Documentation

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# Submitting Documents for FY26

Documents can be submitted at the time of the application. For more information, visit:

[CAP Application Tutorial!](#)

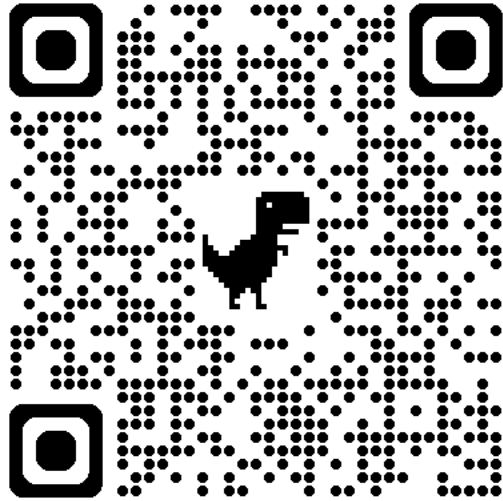
Additional documents not submitted with the CAP application can be submitted through the DGMS at a later time using the Forms & Files upload feature, the Messages feature, or the Chatter feature.



## Submitting the Documents

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# Resources Available!



<https://www.commerce.alaska.gov/web/dcra/GrantsSection/CommunityRevenueSharing>

Lindsay Reese  
Grants Administrator 3  
Email: [CAA@alaska.gov](mailto:CAA@alaska.gov)  
Call: (907) 269-7906



## Resources Available

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# Any Questions?



## Questions?

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

Trisha Sullivan  
Local Government Specialist 4  
[Patricia.Sullivan@alaska.gov](mailto:Patricia.Sullivan@alaska.gov)  
(907) 269-4549



Thank you!

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT