2016
APPROVED BUDGET

Appendix 2016 A per Ordinance 15-19

ANNUAL BUDGET

OF THE

CITY OF NORTH POLE

FOR

CALENDAR YEAR 2016

BRYCE WARD
CITY MAYOR

TRICIA FOGARTY
CHIEF FINANCIAL OFFICER

KATHY WEBER
CITY CLERK/HR MANAGER

City of North Pole, Alaska
2016 Approved Budget

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City Hall
907-488-2281
Fax: 907-488-3002

Mayor
907-488-8584

City Clerk
907-488-8583

Police
Department
907-488-6902

Fire
Department
907-488-2232

Utilities
907-844-6111

Director of
City Services
907-488-8593

Finance
907-488-8594

Honorable North Pole City Council,

It is my duty and pleasure to present to the Council and North Pole city residents the Mayor's 2016 approved budget. As is required by GASB our budget is balanced and reflects our best projections for revenues and expenditures for the upcoming year.

Overall the City is healthy and has been stable. Sales tax revenues are healthy, averaging 4% or more of an increase annually. We are expecting 2016 sales tax to be much the same. Construction of the gas distribution system in 2015 helped to spark some of the new interest in the North Pole area. Although there is no gas in the line yet many businesses and residents are anxiously awaiting its arrival. Areas of concern for the city still revolve around the Flint Hills Refinery closure and the impact devaluation has had on the City of North Pole property tax base.

2015 saw a significant reduction in property tax revenue, primarily from the devaluation of the refining units at the Flint Hills Refinery (approximately 20%). The facility has been repurposed to serve as a terminal and currently operates as such. The distillation towers are still intact and supposedly the facility is still for sale. Significant challenges to running the refinery include: the high cost of energy; the premium charged for Alaska North Slope crude vs. other crudes; and quality bank values as determined by the Federal Energy Regulatory Commission (FERC). The City is continuing to be engaged with our local legislators and the Governor's office to address any regulatory issues impeding the ability for these important industries to operate in our community and state.

In 2016 we are expecting another adjustment to our property tax rolls. However, this time instead of decreasing we are expecting a slight increase. Petro Star, now the only operating refinery in the interior, is constructing an asphalt distillation plant to make the asphalt oil needed for paving projects. This project is expected to bring in more than 20 million dollars in value to the tax base. Not all of the facility will be constructed by December 31st of 2015 which is the cutoff for determining value for the next year. However, it is expected to be fully operational in May of 2016.

Due to the loss of revenues from the Flint Hills Refinery devaluation, I am proposing that we suspend the fleet fund and capital projects fund transfers for one year. Suspension of the reserves transfers is only intended to be a short term fix as we focus on development of our local economy, one way of which is to not raise taxes or adjust currently provided services. Implementation of our strategic plan is also a critical part of the City's responsibility to be intuitive with our residents.

The City of North Pole's 2016 Budget is the third budget since institution of the Vehicle Fleet Funds and the Capital Projects Fund. It is also the second year of the newly created Health Care Fund. These funds continue to grow and add to the fiscal stability of the city

by aiding in our available cash flow. As our cash balance grows, it not only improves the stability of the City, but it also requires that new investment policies be established to ensure that we are garnering an appropriate return on our assets.

Administration is creating a new full time position to perform the archiving work as required by the Sulfolane litigation the City is involved in. It is expected that we will have to process and catalog a million pages of documents during this litigation. This new position will primarily be focused on working with the attorney's office through the City Clerk to manage and catalog all case related documents. The archiving position may also perform other duties. However, all time related to the litigation will be tracked for potential reimbursement to the General Fund balance.

In late 2015 we will be bringing all departments under our existing IT contract with Alasconnect IT Services and terminating the administration contract with Tekmate. Please note the increased amount for dispatch services provided by the City of Fairbanks. We are now in the second year of a three year stepped increase to reflect the cost of providing this service.

There are several new additions to our annual budget. To begin, per discussion with the auditors, we are removing the PERS relief accounts from our budget. As per GASB, we have to show the PERS relief on our financials but it is not productive to show it in the budget. We have included a PERS relief summary page to show the PERS relief allocation per department and City total (expected). We have also included a Funds overview summary, which gives a picture of all funds budgeted in this document (*please note that these budgets also include inter fund transfers that may elevate the actual revenue or expenditures*). We have also changed the format of our budget ordinance page to better explain the budget revenues and expenditures for all funds.

It is my hope that the 2016 budget is easy to read and transparent. Staff and I have done our best to ensure that adequate and informative information is provided in the budget document to help the council and residents understand how City finances are allocated.

Respectfully,

Bryce J. Ward, Mayor

Sponsored by: Mayor Bryce J. Ward
Introduced & Advanced: November 2, 2015
2nd Reading: November 9, 2015
Adoption & Final Reading: December 7, 2015

CITY OF NORTH POLE
ORDINANCE 15-19

AN ORDINANCE OF THE NORTH POLE CITY COUNCIL ESTABLISHING THE 2016 OPERATING AND CAPITAL BUDGET AND LEVYING THE MILL RATE

WHEREAS, pursuant to City of North Pole Home Rule Charter Section VI the Mayor has proposed an operating budget with anticipated income and expenditures of the City during the next fiscal year; and

WHEREAS, pursuant to Title 4 Revenue and Finance Chapter 25 the Mayor has proposed capital and vehicle fleet- reserve fund budgets for the City and City Utility ; and

WHEREAS, The City of North Pole operates a water and sewer utility through an enterprise fund and thus the mayor has proposed an operating and capital budget for the Utility with anticipated income and expenditures of the City during the next fiscal year; and

WHEREAS, The City of North Pole has established budgets for the City Debt Service, Non-Major and Community Funds that are outside of the general operating, capital and vehicle fleet-reserve budgets; and

WHEREAS, The Budget is a living document that needs to be adjusted as needed to reflect actual conditions; and,

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of North Pole:

Section 1. This ordinance is of a special nature and shall not be included in the North Pole Code of Ordinances.

Section 2. There is hereby appropriated to the 2016 General Fund Operating Budget (Fund 1) from the following sources of revenue for the City of North Pole in the amount indicated to the departments named for the purpose of conducting the business of said departments of the City of North Pole, Alaska, for the fiscal year commencing January 1, 2016 and ending December 31, 2016.

Revenue Source	Mayor Recommended	Council Appropriation
Taxes: Property	895,000	895,000
Taxes: General Sales	2,909,999	2,909,999
Taxes: Alcohol	264,500	264,500
Taxes: Tobacco	162,500	162,500
Taxes: Hotel- Motel	22,500	22,500
Taxes: State collected Shared Taxes	50,000	50,000
Fees: Licenses, fee schedule	134,750	134,750
Contracts: FNSB, ARMY COPRS	502,000	502,000

Sponsored by: Mayor Bryce J. Ward
Introduced & Advanced: November 2, 2015
2nd Reading: November 9, 2015
Adoption & Final Reading: December 7, 2015

Citations: Current and Prior Year	91,000	91,000
Fire: Other	2,500	2,500
Police: Other	1,000	1,000
State: Revenue Sharing-Assistance	171,000	171,000
Interest	2,750	2,750
Other: Miscellaneous	20,000	20,000
Grants: Small non-capital grants	25,000	25,000
Intergovernmental Transfers	62,585	63,608
Total	**5,317,357**	**5,318,107**

Section 3. There is hereby appropriated to the 2016 General Fund Operating Budget (Fund 1) expenditures for the City of North Pole in the amount indicated.

Department Expenditures	Mayor Recommended	Council Appropriated
Administration	600,472	600,472
Professional Services	357,750	357,750
Police Department	1,839,575	1,839,575
Fire Department	1,895,174	1,895,174
Public Works	624,386	625,136
Total	**5,317,357**	**5,318,107**

Section 4. There is hereby appropriated to the 2016 Major Enterprise Operating and Capital Budget from the following sources of revenue for the City of North Pole Utilities in the amount indicated to the departments named for the purpose of conducting the business of said Utility Departments of the City of North Pole, Alaska, for the fiscal year commencing January 1, 2016 and ending December 31, 2016. A Major Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a private business enterprise.

		Mayors Recommendations		Council Appropriations	
Fund #	**Description**	**Revenue**	**Expenditures**	**Revenues**	**Expenditures**
2	Utility Fund Water	609,853	609,853	609,853	609,853
2	Utility Fund Sewer	607,302	607,302	607,302	607,302
25	Utility Water Reserve	176,165	176,165	176,165	176,165
27	Utility Sewer Reserve	937,017	937,017	937,017	937,017
3	Utility Capital Projects	2,391,000	2,391,000	2,391,000	2,391,000
Total		**4,721,337**	**4,721,337**	**4,721,337**	**4,721,337**

Sponsored by: Mayor Bryce J. Ward
Introduced & Advanced: November 2, 2015
2nd Reading: November 9, 2015
Adoption & Final Reading: December 7, 2015

Section 5. There is hereby appropriated to the 2016 North Pole City Budget revenue and expenditures for the following capital and vehicle replacement-reserve funds in the amount indicated. The following Funds are committed by Ordinance and can only be used for the specific purpose as defined by City Code.

		Mayors Recommendations		Council Appropriations	
Fund #	**Description**	**Revenue**	**Expenditures**	**Revenues**	**Expenditures**
50	Fire Fleet Res	0	0	0	0
51	Police Fleet Res	0	0	61,630	61,630
52	Admin Fleet Res	0	0	0	0
53	Public Works Fleet Res	0	0	0	0
54	Capital Projects Res	0	0	0	0
55	Utility Fleet Reserve	22,500	22,500	22,500	22,500
Total		**0**	**0**	**84,130**	**84,130**

Section 6. There is hereby appropriated to the 2016 North Pole City Budget revenue and expenditures for the following Non-Major Funds in the amounts indicated. Non-Major Funds are established to finance a particular activity and are created from receipts of designated and restricted funds.

		Mayors Recommendations		Council Appropriations	
Fund	**Description**	**Revenue**	**Expenditures**	**Revenues**	**Expenditures**
5	Building Dept.	312,500	312,500	312,500	312,500
16	Fire Fund	0	0	0	0
21	ABADE- Dept Justice	110,000	110,000	110,000	110,000
22	AHSO	0	0	0	0
23	Bryne JAG	35,000	35,000	35,000	35,000
24	ABADE- State Forfeitures	8,500	8,500	8,500	8,500
31	Capital Projects- Gen Gov.	812,741	812,741	812,741	812,741
33	IRS Forfeitures	34,000	34,000	34,000	34,000
36	Impound Lot	25,000	25,000	25,000	25,000
Total		**1,025,241**	**1,025,241**	**1,025,241**	**1,025,241**

Section 7. There is hereby appropriated to the 2016 North Pole City Budget revenue and expenditures for the following Debt Service Fund in the amounts indicated. The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general obligation bond and special assessment debt principle, interest and related cost for issuance that are not accounted for elsewhere.

Fund	**Description**	**Mayor Recommendation**		**Council Appropriations**	
		Revenue	Expenditures	Revenues	Expenditures
4	Assessment Fund	241,965	241,965	241,965	241,965
Total		**241,965**	**241,965**	**241,965**	**241,965**

Sponsored by: Mayor Bryce J. Ward
Introduced & Advanced: November 2, 2015
2nd Reading: November 9, 2015
Adoption & Final Reading: December 7, 2015

Section 8. There is hereby appropriated to the 2016 North Pole City Budget revenue and expenditures for the following Community Purpose Funds in the amounts indicated. Community Purpose Funds are established to finance a particular activity or event and are created from receipts of designated funds.

		Mayors Recommendations		Council Appropriations	
Fund	**Description**	**Revenue**	**Expenditures**	**Revenues**	**Expenditures**
18	NP Community Ice Rink	10,962	10,962	10,962	10,962
20	Festival	8,500	8,500	8,500	8,500
32	Sister City	0	0	0	0
35	Bed tax Fund	90,000	90,000	90,000	90,000
Total		**109,462**	**109,462**	**109,462**	**109,462**

Section 9. Supplemental: See appendix 2016 A for the budget breakdown of revenues and expenditures per individual account line.

Section 10. Effective date. This ordinance shall become effective January 1, 2016.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 7th day of December, 2015.

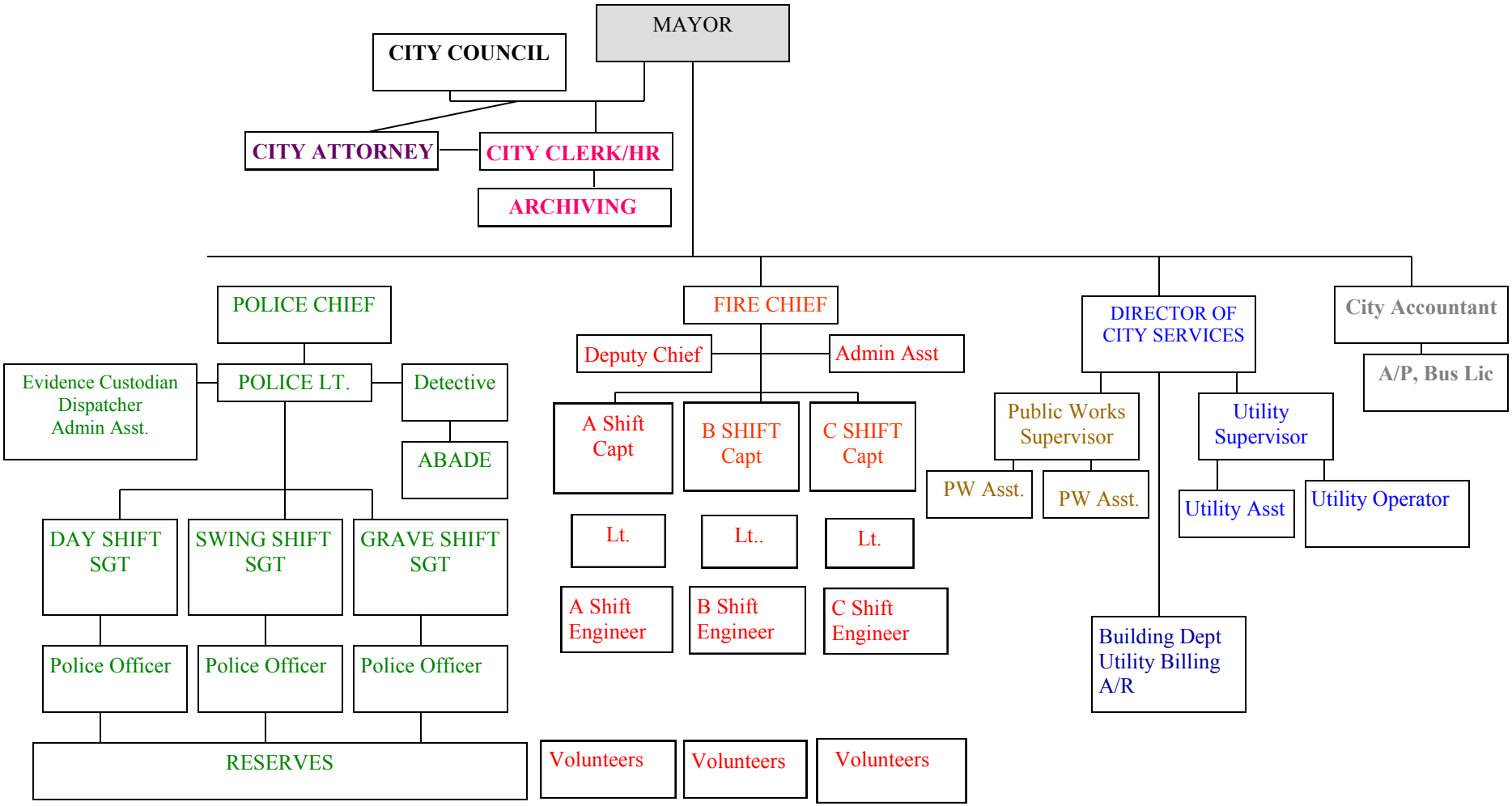
Bryce J. Ward, Mayor

ATTEST:

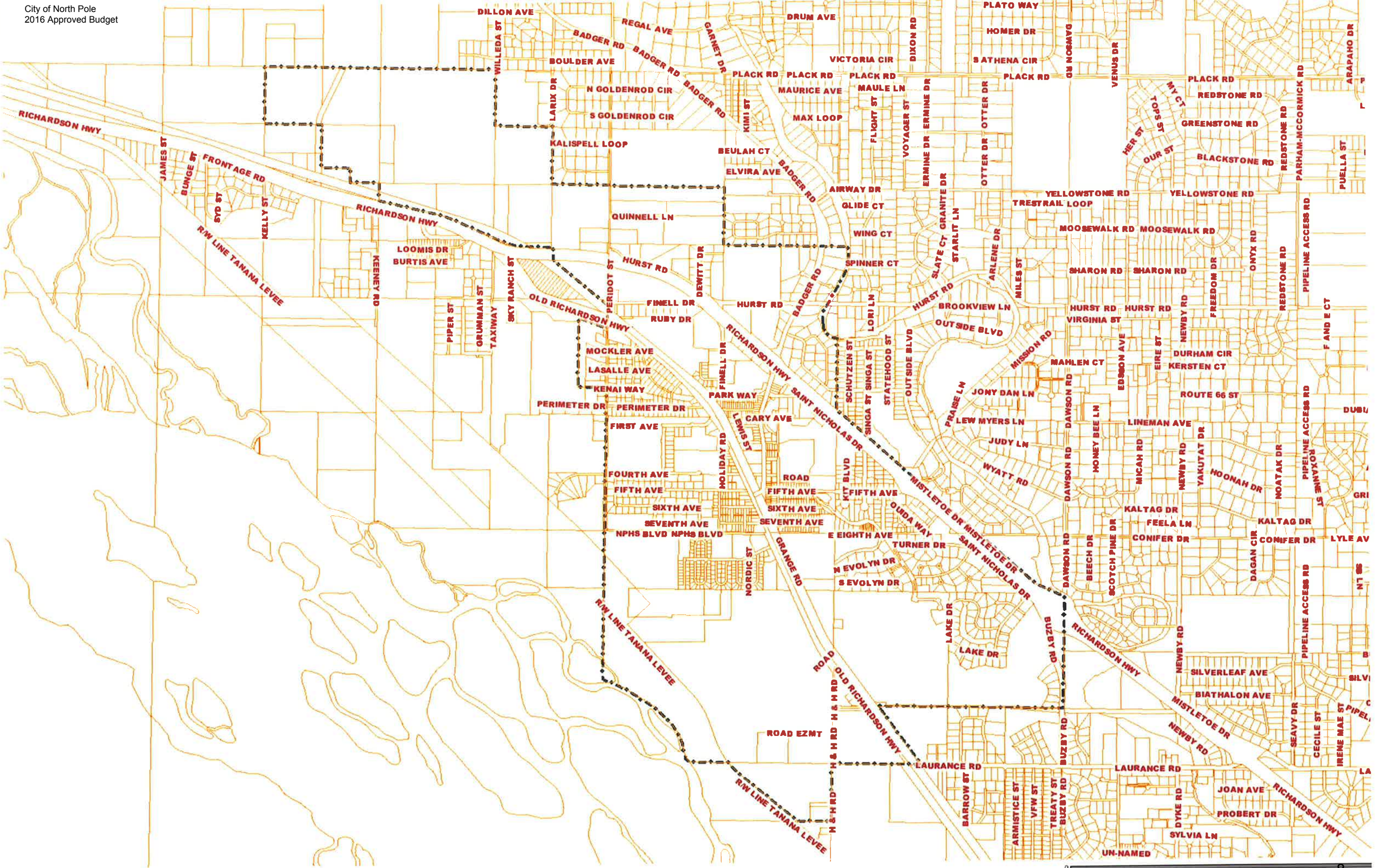
Kathryn M. Weber, MMC
North Pole City Clerk

PASSED
Yes: 7 – Claus, Dawson, McGhee, McCarthy, Smith, Holm, Ward
No: 0
Absent: 0

CITY OF NORTH POLE ORGANIZATIONAL CHART



Created by: Kathy Weber
October 21, 2014


DILLON AVE
REGAL AVE
BADGER RD
BOULDER AVE
WILLEDA ST
GARNET DR
DRUM AVE
PLATO WAY
HOMER DR
VICTORIA CIR
ATHENA CIR
DIXON RD
DAWSON RD
VENUS DR
PLACK RD
MAURICE AVE
MAULE LN
N GOLDENROD CIR
S GOLDENROD CIR
LARIX DR
KIMI ST
MAX LOOP
FLIGHT ST
VOYAGER ST
ERMINE DR
OTTER DR
REDSTONE RD
GREENSTONE RD
BLACKSTONE RD
PARHAM-MCCORMICK RD
ARAPAHO DR
PUELLA ST
RICHARDSON HWY
JAMES ST
BUNGE ST
FRONTAGE RD
SYD ST
KELLY ST
KALISPELL LOOP
BEULAH CT
ELVIRA AVE
AIRWAY DR
GLIDE CT
GRANITE DR
STARLIT LN
SLATE CT
ARLENE DR
YELLOWSTONE RD
TRESTRAIL LOOP
MOOSEWALK RD
QUINNELL LN
WING CT
SPINNER CT
LOOMIS DR
BURTIS AVE
KENEY RD
HURST RD
DEWITT DR
MILES ST
SHARON RD
ONYX RD
FREEDOM DR
PIPELINE ACCESS RD
R/W LINE TANANA LEVEE
PIPER ST
GRUMMAN ST
TAXIWAY
SKY RANCH ST
PERIDOT ST
OLD RICHARDSON HWY
FINELL DR
RUBY DR
BROOKVIEW LN
OUTSIDE BLVD
VIRGINIA ST
NEWBY RD
EIRE ST
EDSON AVE
DURHAM CIR
KERSTEN CT
MISSION RD
MAHLEN CT
MOCKLER AVE
LASALLE AVE
KENAI WAY
PARK WAY
SCHUTZEN ST
SINGA ST
STATEHOOD ST
LORI LN
SAINT NICHOLAS DR
PRAISE LN
JONY DAN LN
ROUTE 66 ST
PERIMETER DR
CARY AVE
LEW MYERS LN
LINEMAN AVE
FIRST AVE
LEWIS ST
HOLIDAY RD
JUDY LN
WYATT RD
HONEY BEE LN
MICAH RD
YAKUTAT DR
HOONAH DR
NOATAK DR
ROXANNE ST
FOURTH AVE
FIFTH AVE
SIXTH AVE
SEVENTH AVE
NPHS BLVD
ROAD
KIT BLVD
OUDA WAY
MISTLETOE DR
KALTAG DR
FEELA LN
CONIFER DR
DAGAN CIR
LYLE AV
E EIGHTH AVE
TURNER DR
N EVOLYN DR
S EVOLYN DR
NORDIC ST
GRANGE RD
BEECH DR
SCOTCH PINE DR
LAKE DR
BUZBY RD
SILVERLEAF AVE
BIATHALON AVE
SEAVY DR
CECILE ST
IRENE MAE ST
ROAD EZMT
H & H RD
LAURANCE RD
JOAN AVE
PROBERT DR
SYLVIA LN
BARROW ST
ARMISTICE ST
VFW ST
TREATY ST
DYKE RD
UN-NAMED
0

CITY OF NORTH POLE
2016
Department Directors

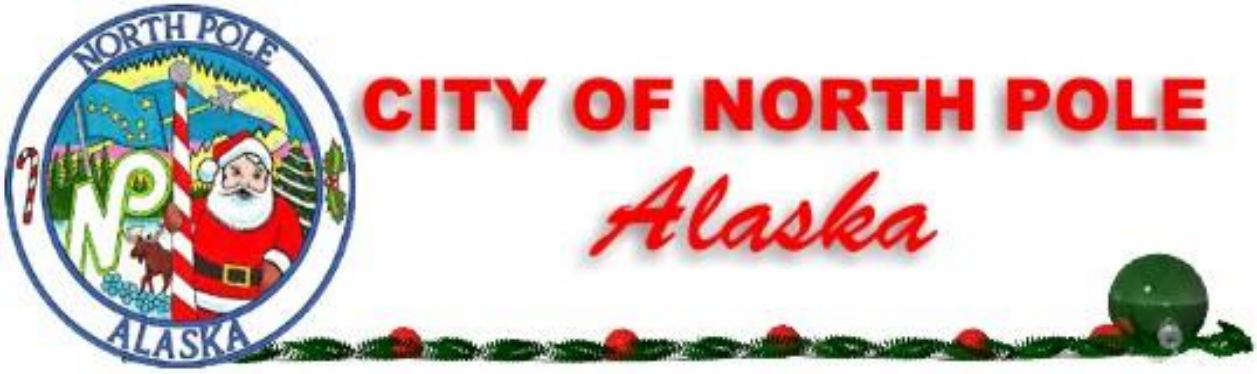
Director	Mailing Address	Phone
Mayor		
Bryce Ward	125 Snowman Lane	P: 907-488-8584
Term 10/12-10/15	North Pole, AK 99705	F: 907-488-3002
email: bryce.ward@northpolealaska.org		C: 907-888-4444
Director of City Services		
Bill Butler	North Pole Utilities	P: 907-488-8593
	North Pole Public Works	F: 907-488-3002
email: bill.butler@northpolealaska.org		
North Pole Fire Department		
Buddy Lane, Fire Chief	110 Lewis St.	P: 907-488-0444
	North Pole, AK 99705	F: 907-488-3747
email: blane@northpolefire.org		
North Pole Police Department		
Steve Dutra, Police Chief	125 Snowman Lane	P: 907-488-6902
	North Pole, AK 99705	F: 907-488-5299
email: sdutra@northpolepolice.org		
Chief Financial Officer		
Tricia Fogarty	125 Snowman Lane	P: 907-488-8594
	North Pole, AK 99705	F: 907-488-3002
email: Tricia.Fogarty@northpolealaska.org		
City Clerk/HR Manager		
Kathy Weber	125 Snowman Lane	P: 907-488-8583
	North Pole, AK 99705	F: 907-488-3002
email: kathy.weber@northpolealaska.org		C: 907-388-2728

City of North Pole Website is located at: www.northpolealaska.com

CITY OF NORTH POLE
2016
MAYOR & COUNCIL MEMBERS

Council Member	Mailing Address	Phone
Mayor		
Bryce Ward	621 Holiday Rd	(W)888-4444
Term 10/12-10/15	North Pole, AK 99705	(C)388-4830
email: bryce.ward@northpolealaska.org		
Council Members		
Elizabeth Holm	2454 San Augustine Dr.	(H)488-6125
Term: 10/13-10/16	North Pole, AK 99705	(C)347-3797
Email: elizabeth.holm@northpolealaska.org		
Santa Claus	PO Box 55122	(C)388-3836
Term: 10/15 – 10/18	North Pole, AK 99705	
email: santa.claus@northpolealaska.org		
Kevin McCarthy	1051 Refinery Loop	(H)590-0800
Term: 10/13 – 10/14	North Pole, AK 99705	(W)377-2678
Email: kevin.mccarthy@northpolealaska.org		
Thomas R. McGhee	1155 North Star Dr.	
Term: 10/13 – 10/14	North Pole, Alaska 99705	(W)455-0010
email: thomas.mcghee@northpolealaska.org		
Preston Smith	PO Box 60882	(H)488-8824
Term: 10/13 – 10/16	Fairbanks, AK 99706	
Email: preston.smith@northpolealaska.org		
Elyse Dawson	547 Kit Blvd	(H)520-221-1340
Term: 10/15 – 10/18	North Pole, AK 99705	
Email: elyse.dawson@northpolealaska.org		
City Clerk/HR Manager		
Kathy Weber	125 Snowman Lane	
	North Pole, AK 99705	(W)488-8583
email: kathy.weber@northpolealaska.org		(C)388-2728
		(F)488-3002

City of North Pole Web Site is located at: www.northpolealaska.com



2016 Regular Scheduled Council Meetings

* *January 4*
* *January 19*
* *February 1*
* *February 16*
* *March 7*
* *March 21*
* *April 4*
* *April 18*
* *May 2*
* *May 16*
* *June 6*
* *June 20*
* *July 5*
* *July 18*
* *August 1*
* *August 15*
* *September 6*
* *September 19*
* *October 3*
* *October 17*
* *November 7*
* *November 21*
* *December 5*
* *December 19*

2016 City Holidays- Offices Closed

New Year's Day	*Thursday*	*January 1*
Martin Luther King Jr. Day	*Monday*	*January 18*
President's Day	*Monday*	*February 15*
Memorial Day	*Monday*	*May 30*
Independence Day	*Friday*	*July 4*
Labor Day	*Monday*	*September 5*
Veterans Day	*Thursday*	*November 11*
Thanksgiving Day	*Thursday*	*November 24*
Christmas Day	*Friday*	*December 26*
New Year's Day	*Friday*	*December 30*
Personal Holiday		

"Where the Spirit of Christmas Lives Year Round"
125 Snowman Lane
North Pole, Alaska 99705
Tel:(907)488-2281 Fax:(907)488-3002
www.northpolealaska.com

City of North Pole

"Where the spirit of Christmas Lives Year Round"
Incorporated January 16, 1953
Home Rule City

POLITICAL GEOGRAPHY

The City of North Pole is a part of the Fairbanks North Star Borough, Fairbanks Recording District, House District 33 & 34, Senate District Q.

North Pole is located 14 miles southeast of Fairbanks on the Richardson Highway in the Tanana River Valley, 386 miles north of Anchorage, 2,,347 miles north of Seattle, and 140 miles south of the Arctic Circle. North Pole lies midway between Fort Wainwright Army Post and Eielson Air Force Base.
64 45' N Latitude, 147 21' Longitude Section 09, T002E, Fairbanks Meridian.

SCHOOLS

North Pole Elementary School	525 Students-	250 Snowman Lane	488-2286
North Pole Middle School	661 Students –	300 East 8th Ave	488-2271
North Pole High School	760 Students -	601 NPHS Blvd	488-3761

LAND AREA: 4.1 square miles in city limits.

POPULATION: There are 2200 people in the North Pole City limits. In a 15-mile radius of the city, the population is 32,000. A 2010 census reported 129 American Indian or Alaska Native, 129 Black or African American, 136 Asian, 8 Asian/Pacific Islands and the remainder 1836 Caucasian or other.

TRANSPORTATION: The Richardson Highway and the Alaska Railroad pass through the city linking the city to the rest of the state and Canada. There are five privately owned airstrips in the vicinity and Fairbanks International Airport is nearby. Additionally, residents are served by the Borough Bus System and Van Tran for senior citizens, and disabled residents.

TRAFFIC COUNTS: Alaska Department of Transportation reports 12,000 vehicles passing through North Pole City limits daily.

ECONOMY: Major employers: Petro Star Refinery, Fairbanks North Star Borough School District, Safeway, Wells Fargo Bank, Mt. McKinley Bank, Alaska USA Credit Union, United States Postal Service, Santa Claus House, and the City of North Pole. There are a variety of fast food restaurants and three mini-malls that provide a variety of services and goods.
STATE SALES TAX: 0

PROPERTY TAX: (2015) 3.5 Mills City of North Pole, FNSB 12.754 Mills

CITY SALES TAX: 4% (some exemptions) $8.00 maximum collected per sale. Tax collected from businesses within the Corporate City Limits or any sales made within the Corporate City Limits.

HEALTH CARE: Dr. Marshall, family practice, North Pole Prescription Laboratory, Carr's Pharmacy, North Pole Chiropractic, North Pole Optical, North Pole Physical Therapy, North Pole Veterinary Hospital and four dentists: Dr. Buetow, Dr. Eichler, Dr. Rodriguez, and Dr. Rhotan.

HOUSING: There are many of undeveloped lots with city water and sewer services available. Holiday Heights provides affordable housing to senior citizens, which is not tied to income. HUD Housing apartments are also available along with numerous private apartment and duplex rentals.

COMMUNICATION: KJNP (King Jesus North Pole) is a local AM/FM radio and television studio providing religious and community broadcasts. Cable TV, telephone, pager and cell phone services are available. The United Postal Service has a North Pole Branch. The North Pole Chamber of Commerce operates a summer visitor center and Golden Valley Electric Association provides electrical service to area residents.

SPORTS AND RECREATION: There are three parks with playground equipment within city limits. Santa's Seniors Center offers a breakfast service, weekly activities and meals for senior citizens. In close proximity there are soccer, baseball and softball fields, hockey rinks, indoor, year round swimming, biking, fishing and picnic facilities in the summer; cross-country skiing, dog mushing, and snow machining in the winter. North Pole sponsors winter and summer festivals, a Christmas Light Decorating Contest, and a Community Christmas Candle Lighting Ceremony.

CITY GOVERNMENT - The city is governed by a strong mayor and six council members. The City Council meets the first and third Monday of each month. The City provides police protection with 14 full time employees, fire protection with 14 fulltime employees and 25 volunteers, water and sewer service with 3 fulltime employees and public works with 2 fulltime and 2 seasonal employees. In addition the city employs a City Accountant, City Clerk/HR Manager, Director of City Services, Utility Billing/AR Clerk and AP/receptionist.

CITY SERVICES: The North Pole Fire Department provides excellent fire and ambulance service to area residents. Classroom facilities are available for public meetings in the fire station annex. North Pole Police Department provides law enforcement and protection services with a fleet of cruisers, SUV's and bicycles. Our city streets are 90 percent paved, with excellent street maintenance and snow removal. The Utility Department provides clear, clean, metered water to residents and businesses. The majority of our residents enjoy an ISO rating of 3. City Hall provides Notary services and citizens can purchase fingerprinting cards for employment purposes. Vacation house watch services are available through the police department.

HISTORY: In 1944, Bon Davis homesteaded this area. Dahl and Gaske Development Company later bought the Davis Homestead, subdivided it and named in North Pole. The name was selected to attract the toy industry to manufacture articles made in "North Pole". This endeavor failed to blossom, but North Pole has continued to grow. There is continued interest to develop North Pole as a theme city, "Where the spirit of Christmas lives year round". Many streets bear holiday names: Santa Claus Lane, Snowman Lane, Kris Kringle, Mistletoe, Holiday Rd., Saint Nicholas Drive, North Star Drive, Blitzen, and Donnor. Streetlights are decorated in candy cane motifs and many buildings are painted with Christmas colors and designs. The Santa Claus house, the "official" home of Santa Claus greets all visitors who pass through the city on the Richardson Highway. Live reindeer and Santa Claus himself are available for photographs year round. Each year the community kicks off the holiday season with a candle lighting and tree lighting ceremony, and the opening of Christmas In Ice, an annual ice carving event, the first Sunday in December.

SERVICE ORGANIZATIONS: North Pole Community Chamber of Commerce, North Pole Moose, North Pole Lions, North Pole Rotary, North Pole Kiwanis, VFW, Santa's Senior Center, Senior Housing Authority, and North Pole Grange.

CITY OF NORTH POLE
Alaska

In 1891 Congress enacted legislation for town sites to be laid out in Alaska under regulations specified by the Secretary of the Interior. The same legislation made it possible for a person to obtain 160 acres outside town sites but only for trading and manufacturing purposes. This helped the growing number of fish canneries, if no one else. Bon & Bernice Davis arrived in Fairbanks on April 7, 1944. They rented a car and drove down the Richardson Highway. At 15-Mile, an abandoned part of the original Richardson Trail led off into the timber along the west bank of 14-Mile Slough. They left the car on the main road and walked along the trail from which the snow had been plowed to enable trucks to haul cordwood. They walked for several hundred yards, stopping and looking. Finally, they topped, looked and both spoke the same words at the same time – "This is it!!!"

The land lying west of the slough was covered with scrub trees and brush. Tall spruce grew along the banks of the slough and on the land lying between it and the Pile-Driver Slough to the east. They had been told that grayling and beaver were plentiful in both streams where a variety of waterfowl made their summer homes. Moose, deer, wolves, fox, snowshoe rabbits, squirrels and spruce hen lived on their homestead to-be.

Little did they dream that their undistinguished 160 acres of scrub trees and brush would ever be more than just a homestead, much less that it would be called a city. Shortly after they obtained patent, they sold John Owen and George Manley each a one-acre tract fronting on the Richardson Highway for $500 an acre.

Among problems involved in starting a subdivision was selection of a suitable name. His dilemma was solved when he learned that the National Board of Geographic Names had given the name "Davis" to the switch built on his homestead when the railroad connecting Ladd Field and Eielson Air Force Base was constructed in 1948.

Ernest Finnel and James Ford each had a homestead adjoining the west side of his. Though they had filed about one year and a half after Bon Davis had left, the three received their patents almost at the same time. Finnel and Davis had discussed subdividing and both of them began doing it in 1950. Ford decided to keep his homestead intact.

With electrical power assured, their land became more in demand. Orland Carey bought the north 40 acres of the Bon Davis homestead in November, 1951, and gave it the name of Sequoia Subdivision. In February, 1952, Dahl and Gaske Development Company bought the Davis Subdivision and the balance of the homestead, except for a few parcels.

Dahl and Gaske, who had bought the Davis homestead and subdivided it, thought if the growing settlement there were named North Pole it would attract business. They reasoned that some toy manufacturer might be induces to locate a plant there so his products could be advertised as having been made in North Pole. Also, someone might start a Santa Land which would become a northern version of Disneyland.

They approached Bon Davis to petition the United States District Court to change the name from "Davis", which had been the official name since 1949, to North Pole. Bon Davis thought that their idea was far-fetched but acceded to their request. U.S. District Judge Harry Pratt held a hearing and issued a decree making North Pole the official name.

When it was proposed that the two subdivisions be incorporated into a city known as North Pole, residents of Highway Park rallied their forces and soundly defeated the measure at an election. They wanted no part of North Pole, incorporated or otherwise.

Those living in North Pole clung to the idea of incorporation. Another election was held after the proposed boundaries were reduced so that only the original Davis homestead and part of the one belonging to James Ford were included. Incorporation carried at that election and North Pole became a first-class city on January 15, 1953.

The first city council had five members: Everett Dahl, James Ford, Ray Johnson, Robert McAtee and Con Miller. The council appointed James Ford as Mayor pro tem.

DATE	SALES TAX RATE	MIL RATE
1953	0	3
1954	1	3
1955	1	3
1956	1	3
1957	1	3
1958	1	3
1959	1	3
1960	2	12
1961	2	12
1962	2	12
1963	2	12
1964	2	8
1965	2	8
1966	2	8
1967	2	7
1968	3	13
1969	3	11
1970	3	12
1971	3	12
1972	3	12
1973	3	12
1974	0	12
1975	.5 & 3	5.8
1976	3	5.8
1977	3	5.8
1978	3	5.8
1979	3	5.8
1980	3	5.8
1981	3	5.8
1982	3	5.8
1983	3	5.8
1984	3	5.8
1985	3	5.8
1986	3	3
1987	3	2
1988	3	2
1989	3	2
1990	3	2
1991	3	2
1992	3	2
1993	3	2
1994	3	2.35
1995	3	2.35
1996	3	2.3
1997	3	2.3

	1998	3	2.3
	1999	3	2.3
	2000	3	2.4
	2001	3	2.4
	2002	3	3
	2003	3	3
	2004	4	3
	2005	4	3
	2006	4	3
	2007	4	3
	2008	4	3
	2009	4	3
	2010	4	3
	2011	4	3
	2012	4	3
	2013	4	3.5
	2014	4	3.5
	2015	4	3.5

INVESTMENTS

In 2012, the City closed out three bank accounts that had monies for our three bond reserves (related to assessments). We rolled that money ($163,645.80) into a –one-year CD, renewable in August.

The City has no other investments.

CITY OF NORTH POLE
LONG TERM DEBT
For the Year Ended December 31, 2016

USDA LOAN 92-06 - HIGHWAY PARK SEWER REVENUE BOND -

CONTACT: Mariela Figueroa
907-761-7779 fax 907-761-7793
mariela.figueroa@ak.usda.gov

DATES: Due on February 18 and August 18

ISSUE: 595,852.48

PAYMENTS: $18,482.50 September 1 and March 1
Principal and & Interest Amounts depend on date of posting by USDA

Electronically Debited from Central Treasury

GL ACCOUNTS: Principal - 02 00 00 2500 Note: this is budgeted in 02 00 00 6600
Interest - 02 12 00 6500

04 00 00 7092 Assessments: Transfer Out
02 00 00 5901 WS Transfer In (principal amt)
02 12 00 5900 Sewer Transfer In (interest amt)

NOTES: There is no assessment for this bond. Payments are made out of Utility Fund.

The liability is booked because it is in an enterprise fund.

Ordinance 96-01
Sets up the issue to go to voters for approval.

Ordinance 98-01
Page 2 - Reserve Fund Requirement - $18,482.50
Page 7 - Section 11 - Revenues/Monies in Utility Fund are to pay 1) Operating Costs, 2) Principal and Interest on Bond, 3) Keep Reserve Fund for Bond
Page 8 - Amts in Reserve Fund are Pledged as Security for the Bond. City may withdraw from the Reserve Fund to pay Bond if Utility Revenues are insufficient to pay the Bond.

PRINCIPAL		
Year	Payment	GL Balance
2008		574,547.33
2009	4,362.81	570,184.52
	4,698.48	565,486.04
2010	4,693.29	560,792.75
	4,922.92	555,869.83
2011	4,819.16	551,050.67
	5,158.42	545,892.25
2012	5,064.37	540,827.88
	5,405.55	535,422.33
2013	5,321.67	530,100.66
	5,664.89	524,435.77
2014	5,690.49	519,110.12
	5,829.19	513,280.93
2015	5,971.28	507,309.65
	6,116.83	501,192.83
2016	6,265.92	494,926.90
	6,418.66	488,508.24

INTEREST		
Year	Payment	Total By Year
2009	14,119.69	-
	13,784.02	27,903.71
2010	13,789.21	-
	13,559.58	27,348.79
2011	13,663.34	
	13,324.08	26,987.42
2012	13,418.13	
	13,076.95	26,495.08
2013	13,160.83	
	12,817.61	25,978.44
2014	12,792.01	
	12,653.31	25,445.32
2015	12,511.22	
	12,365.67	24,876.89
2016	12,216.58	
	12,063.84	24,280.42

CITY OF NORTH POLE
LONG TERM DEBT
For the Year Ended December 31, 2016

USDA LOAN 91-08 - HIGHWAY PARK WATER ASSESMENT BOND - DISTRICT 2

CONTACT: Mariela Figueroa
907-761-7779 fax 907-761-7793
mariela.figueroa@ak.usda.gov

DATES: Due on June 20

ISSUE: $300,000 @ 4.75%

PAYMENTS: $16,890.00 Due on June 20
Principal and & Interest Amounts depend on date of posting by USDA

Electronically Debited from Bank 3 - Central Treasury

GL ACCOUNTS: Principal - 04 00 00 6600
Interest - 04 00 00 6500

NOTES: This is in a governmental fund, therefore, the liability is not booked. Instead, by GASB rules, it is assumed that liability belongs to the governmental entity as a whole and not just one fund. As opposed to long term debt in an enterprise fund that is assumed to belong to just that one fund.

This assessment is for District 2

Payments are made out of Central Treasury.
Required reserve is held in a CD, along with the other bond reserves

In July 2004, City paid an extra $25,000

Revenue bond is a bond that receives payments only from revenues from a specified revenue generating entity solely associated with the purpose of the bond.

Ordinance 02-03
Issue the bond for up to $300,000.

PRINCIPAL		
Year	Payment	Balance
2008	-	143,345.00
2009	10,081.08	133,263.92
2010	10,559.92	122,704.00
2011	11,061.53	111,642.47
2012	11,586.96	100,055.51
2013	12,137.33	87,918.18
2014		
2015	13,317.76	

INTEREST		
Year	Payment	Total by Year
2009	6,809.42	6,809.42
2010	6,330.08	6,330.08
2011	5,827.47	5,827.47
2012	5,303.04	5,303.04
2013	4,752.67	4,752.67
2015	3,572.24	3,572.24

CITY OF NORTH POLE
LONG TERM DEBT
For the Year Ended December 31, 2016

STILLMEYER STREET IMPROVEMENT GENERAL OBLIGATION BOND - DISTRICT 3

CONTACT:

Kathleen Graves, Asst VP
206-667-8910 fax 206-667-8905
kathleen.graves@bnymellon.com
annamccully@bnymellon.com

Ruth Hayes, Sr. Trust Administrator
206-336-1615 fax 206-667-8905
ruth.hayes@bnymellon.com

DATES:

April 22	Principal and Interest Due
Sept 1	Principal and Interest Due (three years beginning 2012)
October 23	Interest Due

ISSUE:

1,350,000.00 TAS 429186
Bank of New York - Mellon
April 1, 1994

PAYMENTS:

Payments for principal and interest are fixed amounts according to payment schedule.

GL ACCOUNTS:

Principal - 04 00 00 6650
Interest - 04 00 00 6550

NOTES:

This is in a governmental fund, therefore, the liability is not booked. Because it is in a governmental fund, it is assumed that it belong to the governmental entity as a whole and not just one fund. As opposed to long term debt in an enterprise fund that is assumed to belong to just that one fund.

General Obligation Bond is a bond that is secured by the state/local government's pledge to use legally available resources, such as tax revenues to repay the bond.

Payments are made out of Central Treasury assesment Fund (Fund 4).

This assessment is for Distric 3.

Resolution 04-20
Sets up the issue to go to voters for approval.
Payments to come first from the assessments and then from general revenues of the city.

Ordinance 05-02
Issue of the Bond.

Refinanced in May 2012. Will have three years of a small payment due September 1; this will finish off the part of the bond that was not callable. - Paying until May 1, 2015

PRINCIPAL		
Year	Payment	Balance
2008		1,220,000.00
2009	50,000.00	1,170,000.00
2010	50,000.00	1,120,000.00
2011	50,000.00	1,070,000.00
2012	55,000.00	1,015,000.00
	10,000.00	1,005,000.00
2013	55,000.00	950,000.00
	9,500.00	940,500.00
2014	60,000.00	65,000.00

INTEREST		
Year	Payment	Total by Year
2009	29,077.50	
	30,077.00	59,154.50
2010	29,077.50	
	28,077.50	57,155.00
2011	28,077.50	
	26,827.50	54,905.00
2012	26,827.50	
	9,929.03	
	4,500.00	41,256.53
2013	18,325.00	
	18,325.00	
	3,125.00	39,775.00

CITY OF NORTH POLE
UTILTY LOANS
Drinking Water Loan - Loan #633011
For the Year Ended December 31, 2016

Utility Department -DEC Drinking Water Loan Stillmeyer

CONTACT: Terrinn Lowell 907-465-5172
terriann_lowell@dec.state.ak.us

DATES: Principal and Interest due on April 1st of each year
Note: They do not send a bill

ISSUE: 500,000.00

PAYMENTS: Principal - $25.000
Interest - Varies - See Schedule

GL ACCOUNTS Principal - 02 00 00 2525
Interest - 02 10 00 6500

25 10 00 7093 Water Reserves - Transfer Out Water Base
02 00 00 5901 WS Transfer In (principal amt)
02 10 00 5900 Water Transfer In (interest amt)

NOTES: This is for Stillmeyer water

Paid out of utility revenues
It was not a special assessment.
Special assessments are paid back by the beneficiary

PRINCIPAL		
Year	Payment	GL Balance
2008		450,000.00
2009	25,000.00	425,000.00
2010	25,000.00	400,000.00
2011	25,000.00	375,000.00
2012	25,000.00	350,000.00
2013	25,000.00	325,000.00
2014	25,000.00	300,000.00
2015	25,000.00	275,000.00
2015	25,000.00	250,000.00
2016	25,000.00	225,000.00

INTEREST		
Year	Payment	Total by Year
2008		
2009	6,750.00	6,750.00
2010	7,956.25	7,956.25
2011	6,000.00	6,000.00
2012	5,625.00	5,625.00
2013	5,250.00	5,250.00
2014	4,875.00	4,875.00
2015	4,500.00	4,500.00
2015	4,125.00	4,125.00
2016	3,750.00	3,750.00

NOTE: Interest is little higher in 2010 than normal...we missed the payment date.

CITY OF NORTH POLE
UTILTY LOANS

For the Year Ended December 31, 2016

Utility Department -Alaska Clean Water, Techite Loan ACWF 633291

CONTACT: Chris Novell (907) 465-5139
Chris.Novell@alaska.gov

DATES: Annual Payment on October 1st

ISSUE: 580,326.00
Rate 1.5%
PAYMENTS: $33,801.50

GL ACCOUNTS

NOTES: This loan is for sewer infiltration reduction and Techite Sewer rehab and lining.
This loan was not developed as an assesment, All debt to be paid by the Utility.
Paid out of utility revenues

PRINCIPAL		
Year	Payment	GL Balance
2013		580,326.00
2014	25,096.61	555,229.15
2015	25,473.06	529,756.09
2016	25,855.16	503,900.93
2017	26,242.99	477,657.94
2018	26,636.63	451,021.31

INTEREST		
Year	Payment	Total by Year
2013		
2014	2,331.91	2,331.91
2015	8,328.44	8,328.44
2016	7,946.34	7,946.34
2017	7,558.51	7,558.51
2018	7,164.87	7,164.87

CITY OF NORTH POLE
UTILTY LOANS

For the Year Ended December 31, 2016

Utility Department -Alaska Clean Water Loan, ACWF 633031

CONTACT:

DATES:

ISSUE: no closed out yet

PAYMENTS:

GL ACCOUNTS

NOTES: This loan is for backup generators for the sewer lift stations
This loan was not developed as an assesment, All debt to be paid by the Utility.
Paid out of utility revenues

The loan has not been closed out yet and we are still making draws on the balance

PRINCIPAL		
Year	**Payment**	**GL Balance**
2013		302,500.00
LOAN	NOT	CLOSED

INTEREST		
Year	**Payment**	**Total by Year**
2013		
LOAN	NOT	CLOSED

City of North Pole, Alaska

2016 Alaska PERS Relief Summary Statement

The PERS fiscal year actuarially determined rates are found on the PERS Actuarial Valuation Report which can be found on the state of Alaska's Retirement and Benefits webpage at: http://doa.alaska.gov/drb/employer/employer_contribution_rates/index.html

PERS Rates

PERS Rates are calculated on a fiscal year budget so rates are split for contribution from organizations operating on a calendar year budget.

2015 Fiscal Year Rate 5.19%

2016 Fiscal Year Rate 5.19%

2016-2017 State of Alaska on behalf PERS payment					
		Budgeted		PERS Relief	
Fund	Department	Salaries	City Rate	State Rate 2015	State Rate 2016
			22%	5.19%	5.19%
1	Administration	313,390	68,946	8,132	8,132
1	Police	904,370	198,961	23,468	23,468
1	Fire	939,315	206,649	24,375	24,375
1	Public Works	148,680	32,710	3,858	3,858
2	Utility	306,766	67,489	7,961	7,961
23	JAG	20,047	4,410	520	520
	Total	2,632,568	579,165	68,315	68,315
	State of Alaska 'on behalf amount'				136,630

Subject to Alaska Statue 39.35.255 "Contributions by employers" establishes the uniform contribution rate for PERS employers at 22 percent, with the State contributing the difference between total PERS actuarial required contributions and the amount employers contribute at 22 percent of payroll.

Employer 'on-behalf' is determined by applying the on-behalf amount to the employee's gross salary. On-behalf is the difference between the Actuarially Determined Rate and the Employer Effective Rate.

City of North Pole 2016 Budget
Overview of all Funds

Fund #	Description	Revenue	Expeditures
	General Fund Operating		
Fund 1	General Fund Revenue	-	
	Fire		1,895,174
	Police		1,839,575
	Administration		600,472
	Public Works		625,136
	Professional Services		357,750
	TOTAL	**-**	**5,318,107**

	Major Enterprise Operating and Capital		
Fund 2	Utility Fund Water	609,853	609,853
	Utility Fund Sewer	607,302	607,302
Fund 3	Capital Projects Utilities	2,391,000	2,391,000
Fund 25	Water Reserves	176,165	176,165
Fund 27	Sewer Reserves	937,017	937,017
	TOTAL	**4,721,337**	**4,721,337**

	Debt Service Funds		
Fund 4	Assesments	241,965	241,965
	TOTAL	**241,965**	**241,965**

	Non-Major Funds		
Fund 5	Building Department	312,500	312,500
Fund 16	Fire Department (forestry)	-	-
Fund 21	ABADE- Dept Justice	110,000	110,000
Fund 22	AHSO Project	-	-
Fund 23	Byrne JAG	35,000	35,000
Fund 24	ABADE (State Forfietures)	8,500	8,500
Fund 31	Capital Project Gen Gov.	812,741	812,741
Fund 33	IRS Forfietures	34,000	34,000
Fund 36	Impound lot	25,000	25,000
	TOTAL	**1,025,241**	**1,025,241**

City of North Pole 2016 Budget
Overview of all Funds

Fund #	Description	Revenue	Expeditures
	Community Purpose Funds		
Fund 20	Festival	8,500	8,500
Fund 18	North Pole Community Ice Rink	10,962	10,962
Fund 35	Bed Tax	90,000	90,000
Fund 32	Sister City	-	-
	TOTAL	**109,462**	**109,462**

	Reserve Funds		
Fund 50	Fire Fleet	-	-
Fund 51	Police Fleet	61,630	61,630
Fund 52	Admin Fleet	-	-
Fund 53	Public Works Fleet	-	-
Fund 54	Capital Projects Reserves	-	-
Fund 55	Utility Fleet	22,500	22,500
Fund 56	Health Care	755,000	755,000
	TOTAL	**839,130**	**839,130**

CITY OF NORTH POLE - Expenses (variance)

Fund #	General Fund	2010	2011 Actuals	Difference	2011	2012 Actuals	Difference	2012	2013 Actuals	Difference	2013	2014 Actuals	Difference	2014	2015 Budget	Difference	2015 Budget	2016 Approved	Difference
1	Administration	561,670	598,478	36,808	598,478	644,204	45,726	644,204	582,030	(62,173)	582,030	616,026	33,996	616,026	545623	(15,554)	545,623	600,472	54,849
1	Professional Services	234,656	163,301	(71,354)	163,301	263,163	99,861	263,163	339,910	76,748	339,910	407,706	67,796	407,706	408750	(49,956)	408,750	357,750	(51,000)
1	Police	1,603,300	1,776,661	173,361	1,776,661	1,688,699	(87,962)	1,688,699	1,677,126	(11,574)	1,677,126	1,882,572	205,447	1,882,572	1795620	(42,997)	1,795,620	1,839,575	43,955
1	Fire	1,808,289	1,933,311	125,022	1,933,311	1,970,503	37,193	1,970,503	1,918,078	(52,425)	1,918,078	2,100,577	182,499	2,100,577	1881511	(205,403)	1,881,511	1,895,174	13,663
1	Public Works	551,144	462,689	(88,456)	462,689	606,285	143,596	606,285	626,715	20,430	626,715	619,926	(6,789)	619,926	606641	5,210	606,641	625,136	18,495
	Total General Fund	4,759,059	4,934,440	175,380	4,934,440	5,172,854	238,414	5,172,854	5,143,859	(28,995)	5,143,859	5,626,808	482,949	5,626,808	5,238,145	(308,701)	5,238,145	5,318,107	79,962
																			-
	Enterprise Fund																		-
2	Water	1,035,764	973,971	(61,794)	973,971	1,048,596	74,625	1,048,596	1,115,561	66,966	1,115,561	1,127,068	11,506	1,127,068	729544	(517,215)	729,544	609,853	(119,691)
22	Sewer	1,387,372	1,449,149	61,776	1,449,149	1,426,615	(22,534)	1,426,615	1,914,030	487,415	1,914,030	1,704,949	(209,081)	1,704,949	682831	(1,097,647)	682,831	607,302	(75,529)
25	Water Reserves			135,673		238,985	238,985	238,985	78,504	(160,481)	78,504	337,248	258,744	337,248	182,690	(161,083)	182,690	176,165	(6,525)
27	Sewer Reserves	30,567	227,382	196,815	227,382	213,147	(14,236)	213,147	56,650	(156,496)	56,650	589,113	532,462	589,113	178,949	347,904	178,949	937,017	758,068
	Total Utilities	2,453,704	2,786,175	332,471	2,786,175	2,927,342	276,841	2,927,342	3,164,746	237,403	3,164,746	3,758,377	593,631	3,758,377	1,774,014	(1,428,040)	1,774,014	2,330,337	556,323
																			-
																			-
	Other Funds																		-
5	Building	12,368	47,680	35,311	47,680	9,561	(38,119)	9,561	44,490	34,929	44,490	71,029	26,539	71,029	649,000	241,471	649,000	312,500	(336,500)
22	AHSO Officer	147,400	95,613	(51,786)	95,613	79,269	(16,345)	79,269	91,509	12,240	91,509	54,512	(36,997)	54,512	-	55,488	-	110,000	110,000
23	BYRNE - Jag	72,637	43,616	(29,021)	43,616	79,233	35,618	79,233	47,961	(31,273)	47,961	50,000	2,039	50,000	50,000	(15,000)	50,000	35,000	(15,000)

CITY OF NORTH POLE - Breakout of Personnel & Operating Expenses

PERSONNEL EXPENSES - GENERAL & UTILITY FUNDS

Department	2011	2012	2013	Actuals 2014	Budget 2015	Approved 2016
Administration	433,781	453,845	441,968	431,172	444,123	503,472
Professional Services						
Police	1,257,671	1,250,224	1,276,337	1,340,465	1,453,842	1,496,375
Fire	1,543,550	1,610,392	1,548,669	1,574,694	1,609,716	1,649,979
Public Works	182,895	254,298	262,740	257,697	288,241	289,986
Total General Fund	3,417,897	3,568,758	3,529,714	3,604,028	3,795,922	3,939,812
(percent of operating budget)	74%	73%	73%	73%	73%	74%
Water	236,677	244,884	238,545	228,842	250,865	245,556
Sewer	321,014	331,835	310,285	269,005	245,335	246,519
Total Utility Fund	557,690	576,718	548,830	497,848	496,200	492,075
(percent of operating budget)	42%	44%	37%	44%	36%	41%
Total Personnel Costs	3,975,587	4,145,477	4,078,544	4,101,876	4,292,122	4,431,887
(percent of operating budget)	67%	67%	64%	67%	65%	68%

NON PERSONNEL EXPENSES - GENERAL & UTILITY FUNDS

Department	2011	2012	2013	Actuals 2014	Budget 2015	Approved 2016
Administration	133,511	156,568	101,064	97,756	101,500	97,000
Professional Services	163,301	263,163	339,910	407,706	408,750	357,750
Police	341,071	330,064	288,035	286,875	317,278	318,700
Fire	288,103	255,050	240,880	255,925	271,795	245,195
Public Works	268,065	336,422	343,938	316,122	318,400	335,150
Total General Fund	1,194,050	1,341,266	1,313,827	1,364,383	1,417,723	1,353,795
(percent of operating budget)	26%	27%	27%	27%	27%	26%
Water	349,962	349,469	330,852	296,516	427,955	361,200
Sewer	416,095	371,328	603,492	345,018	437,496	357,700
Total Utility Fund	766,057	720,797	934,344	641,533	865,451	718,900
(percent of operating budget)	58%	56%	63%	56%	64%	59%
Total Operating Costs	1,960,108	2,062,063	2,248,171	2,005,916	2,283,174	2,072,695

TOTAL OPERATING EXPENSES - GENERAL & UTILITY FUNDS

Department	2011	2012	2013	Actuals 2014	Budget 2015	Approved 2016
Administration	567,292	610,412	543,032	528,928	545,623	600,472
Professional Services	163,301	263,163	339,910	407,706	408,750	357,750
Police	1,598,741	1,580,288	1,564,372	1,627,339	1,771,120	1,815,075
Fire	1,831,653	1,865,441	1,789,549	1,830,619	1,881,511	1,895,174
Public Works	450,959	590,720	606,677	573,819	606,641	625,136
Total General Fund	4,611,947	4,910,024	4,843,541	4,968,411	5,213,645	5,293,607
Water	586,639	594,352	569,397	525,358	678,820	606,756
Sewer	737,109	703,163	913,777	614,023	682,831	604,219
Total Utility Fund	1,323,748	1,297,515	1,483,174	1,139,381	1,361,651	1,210,975
Total Operating Costs	5,935,695	6,207,540	6,326,715	6,107,792	6,575,296	6,504,582

NOTE - These are operating expenses only. They do not include Depreciation expenses, Transfer expenses or Pers Relief expenses

CITY OF NORTH POLE - Breakout of Revenues

OPERATING REVENUES - GENERAL & UTILITY FUNDS						
Department	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Budget 2015	Approved 2016
			General Fund			
Sales Tax	2,854,936	2,874,657	2,980,799	3,089,996	3,239,764	3,359,499
Property Tax	959,554	954,545	1,030,386	1,025,108	870,000	895,000
State collected Taxes	59,353	56,805	53,124	47,602	57,000	50,000
Fees	53,591	75,452	94,034	96,567	128,500	134,750
Contracts	411,253	433,356	456,120	481,312	495,637	502,000
Citations	110,665	76,790	61,304	85,306	94,000	91,000
Fire Revenues	36,080	6,911	6,947	1,582	4,500	2,500
Police Revenues	89,561	14,994	6,771	5,025	1,500	1,000
State	514,889	540,759	503,779	854,952	196,434	171,000
Grants	17,533	12,552	18,582	10,937	21,000	25,000
Interest	3,183	2,621	2,312	2,717	2,750	2,750
Miscellaneous	60,326	30,325	203,912	37,710	18,000	20,000
General Fund Revenue	5,170,925	5,079,768	5,418,068	5,738,813	5,129,085	5,254,499
Transfers Into General Fund	-	-	32,918	39,520	10,000	20,000
Transfer In From Fund Balance	-	1,822	-	-	96,060	43,608
Total General Fund Revenue	**5,170,925**	**5,081,590**	**5,450,986**	**5,778,333**	**5,235,145**	**5,318,107**
			Utility Fund			
Water						
Water Sales	611,267	629,529	703,722	653,079	723,488	607,853
PERS Relief	16,481	17,518	21,264	39,332	-	-
FRR/Water Base	11,389	-	-	-	-	-
Tie In Fees	2,250	200	500	-	-	-
Lab Testing	13,711	19,914	3,435	2,061	4,000	2,000
Miscellaneous	50,835	21,641	8,294	7,226	-	-
Water Revenue	705,933	688,802	737,215	701,698	727,488	609,853
Transfer into Utility Fund	53,501	5,625	5,250	-	3,750	-
Trasfer in From Retained Earnings						
Total Water Revenue	759,434	694,427	742,465	701,698	731,238	609,853
Sewer						
Sewer Sales	496,780	571,804	625,436	533,579	473,913	527,302
PERS Relief	20,484	22,004	26,805	45,882	-	-
FRR/Sewer Base	17,675	-	-	-	45,750	-
Tie In Fees	750	200	-	-	-	-
SID Treatment/Testing	94,001	242,497	58,611	27,027	70,000	70,000
Construction Permits						
Miscellaneous	8,341	1,406	11,744	106,551	-	10,000
Sewer Revenue	638,031	837,911	722,595	713,039	589,663	607,302
Transfers into Utility Fund	-	26,495	25,978	53,407	40,750	-
Transfer In From Retained Earnings	-	-	-	-	50,724	-
Total Sewer Revenue	638,031	864,407	748,574	766,446	681,137	607,302
Total Utility Fund	1,397,465	1,558,833	1,491,039	1,468,144	1,412,375	1,217,155
Total Operational Revenues	6,514,889	6,606,481	6,877,878	7,153,550	6,446,236	6,471,654
Total Revenues with Transfers	**6,568,390**	**6,640,423**	**6,942,025**	**7,246,477**	**6,647,520**	**6,535,262**

General Fund Description

The General Fund is the City's primary operating fund and is used to account for resources traditionally associated with general government, administration, police, fire and Public Works which are not required legally or by sound financial management to be accounted for in another fund.

In the 2016 Budget revenues have been grouped together by type for a better comparison of sources of revenue. For example all types of taxation have the label (TAXES) depending on where the revenue is derived from.

NOTE: Changes in the General Fund Revenue Budget include the breakout of Fireworks licenses (01-00-00-4009). In the past these fees have been accounted for in Miscellaneous revenue.

General Fund Revenues

Revenues are derived principally from taxation. Proceeds from property tax and sales tax account for 81 percent of General Fund revenue. Revenue derived from charges for services or fees include fingerprinting fees, ambulance fees, and other fees found on The City of North Pole Fee Schedule. In total, these proceeds account for approximately 2.5 percent of General Fund revenues.

Contractual revenues from the Fairbanks North Star Borough for Ambulance service, and the Army Corps of Engineers contract account for 9.4 percent of General Fund revenues.

Current year and prior year citation revenue makeup approximately 1.7% of General Fund Revenue's.

State assistance in the form of revenue sharing and liquor license revenue sharing make up approximately 3.2% of General Fund Revenues.

Fire and Police specific revenues, grants, fines and forfeitures, interest, other miscellaneous revenues and intergovernmental transfers account for slightly over 2 percent of General Fund revenues.

Taxation Breakdown

The City of North Pole collects taxation revenues through two primary means, property tax and sales tax.

Property tax is collected by the Fairbanks North Star Borough on behalf of the City of North Pole per Alaska Statute 29.45.560. Property tax is calculated using a mill rate or (percentage) of the value of the property. One mill of tax is equal to $1/10^{th}$ of one percent of the value of a property. The best way to figure the tax amount of a property is to use the following equation

Property Value X [.00(Mill rate)] = Tax Amount

The City of North Pole has a mill rate of 3.5 or .35% of the value of your property.

If your property was worth $100,000 the property tax would by $350 per year for the City of North Pole.

Property tax revenue is projected to be approximately 16.8 percent of our general fund revenue in 2016, down significantly from 2014 however up from 2015 projections slightly due to construction at Petro Star Refinery.

Sales tax is collected by the City of North Pole and includes some of the following special taxes, Bed tax, Tobacco Tax and Alcohol Tax. These special taxes are factored at different rates per City of North Pole Code 4.08.020.

General Sales Tax	4%	Maximum tax per transaction $8.00
Bed Tax	8%	No Cap (Same as FBKS and FNSB)
Alcohol Tax	6%	No Cap
Wholesale Tobacco Tax	10%	No Cap

All sales tax is collected monthly or quarterly

Aggregate sales tax revenue is projected to be 63.2% of General Fund revenue, very similar to 2015, however up from 2014 due to increases in Alcohol Tax and Tobacco Tax. The following sales taxes are represented showing their percentage of the General Fund Revenue.

General Sales Tax	54.7%
Bed Tax	.4%
Alcohol Tax	5%
Tobacco Tax	3.1%

GENERAL FUND REVENUE - FUND 01

Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments			
1	01-00-00-4002	Taxes: Property	959,554	954,545	1,030,386	1,025,108	**870,000**	895,000				
2	01-00-00-4140	Taxes: State collected shared Taxes	59,353	56,805	53,124	47,602	**57,000**	50,000				
3	01-00-00-5000	Taxes: Sales	2,452,042	2,463,477	2,585,385	2,663,397	**2,796,514**	2,909,999				
4	01-00-00-5802	Taxes: Alchohol	193,166	207,515	216,078	211,997	**263,000**	264,500				
5	01-00-00-5817	Taxes: Hotel-Motel	83,173	85,894	55,273	82,374	**21,250**	22,500				
6	01-00-00-5818	Taxes: Tobacco	126,556	117,771	124,062	132,228	**159,000**	162,500				
7	01-00-00-4005	Fees: Ambulance transportation	27,801	49,127	64,949	66,657	**88,000**	91,000				
8	01-00-00-4045	Fees: Made In North Pole			-	-	**-**					
9	01-00-00-4018	Fees: FingerPrinting	10,295	11,495	10,620	10,420	**12,500**	12,500				
10	01-00-00-4141	Fees: Business License	15,495	14,830	18,465	19,490	**16,000**	19,250				
11	01-00-00-4009	Fees: Fireworks Licences				-	**12,000**	12,000				
12	01-00-00-4003	Contracts: Ambulance Service	358,946	365,968	383,469	401,588	**413,637**	420,000				
13	01-00-00-4163	Contracts: Corps of Engineers	52,307	67,388	72,652	79,724	**82,000**	82,000				
14	01-00-00-4017	Citations: Police Current Year	58,985	44,353	38,464	49,114	**56,000**	56,000				
15	01-00-00-4021	Citations: police Prior Year	51,680	32,436	22,840	36,192	**38,000**	35,000				
16	01-00-00-4008	Fire: Other	36,080	6,911	6,947	1,582	**4,500**	2,500				
17	01-00-00-4014	Police: Other	11		60		**-**					
18	01-00-00-4019	Police: Reports	6,368	3,015	1,775	950	**1,500**	1,000				
19	01-00-00-4024	Police: Impound Lot		5,760	768		**-**					
20	01-00-00-4025	Police: Take Home Cars	383	899	9		**-**					
21	01-00-00-5820	Police: DEA Reimbursement	81,133		-		**-**					
22	01-00-00-5822	Police: IRS Reimbursement	1,667	5,320	4,159	3,336	**-**					
23	01-00-00-5823	Police: Marijuana Eradication				739	**-**					
24	01-00-00-4062	State: Municipal Assistance	67,592	82,196	-		**-**	-				
25	01-00-00-4142	State: Liquor License	5,200	4,800	4,600	4,800	**5,200**	6,000				
26	01-00-00-4162	State Revenue Sharing	200,737	200,000	198,860	201,754	**191,234**	165,000				
27	01-00-00-4165	State: PERS Relief	241,360	253,763	300,319	648,397	**-**	-				
28	01-00-00-5085	Grants: CVI Grant	3,360	3,255	4,301	-	**-**	-				
29	01-00-00-5809	Grants: ASTEP HVE Grants	14,173	9,297	5,427	3,451	**11,000**					
30	01-00-00-5807	Grants: EMPG			8,854	7,487	**10,000**	25,000				
31	01-00-00-5800	Interest	3,183	2,621	2,312	2,717	**2,750**	2,750				
32	01-00-00-5801	Miscellaneous	60,326	30,325	203,912	37,710	**18,000**	20,000				
33	01-00-00-5900	Transfer In: Fund Balance	-	1,822	-		**96,060**	43,608				
34	01-00-00-5900	Transfer In: Forfeitures					**-**					
35	01-00-00-5900	Transfer In: (Utilities)					**5,000**					
36	01-00-00-5901	Transfer In: Fund 10 (Beautification)			1,788	-	**-**					
37	01-00-00-5901	Transfer In :Fund 24 (SOA Forfeitures)				17,632	**-**					
38	01-00-00-5901	Transfer in: Fund 36 (Impounds)			17,630	21,888	**5,000**	20,000				
39	01-00-00-5901	Transfer In: Fund 16 (Fire)			13,500	-	**-**					
		Total	**5,170,925**	**5,081,590**	**5,450,986**	**5,778,333**	**5,235,145**	5,318,107	-	-	**-**	

NOTE: In 2013 the City transfered in $10,000 (from fund balance) for a Beautifiaction grant recieved in previous years
NOTE: in 2013, the City received $23,205, from GVEA, as a refund on overcharges (from prior years) for electricty for street lights; along with $147,518 for sales tax (from prior years) that was not charged, but should have been charged to various accounts around town. Both amounts were posted to Miscellaneous Revenue.
NOTE: In 2014, Impound Lot revenues have been moved to Impound Lot (Fund 36) and are seen as a transfer in from Fund 36, to better account for cost associated with impounds
NOTE: In 2014, the City has budgeted for payments to PERS made by the State, on behalf of the City. While there is no direct revenue or expense to the City, we are required by GASB to book these amounts. The revenue has been booked into account 01-00-00-4165 and the expenses have been booked to each department as PERS Relief account. In previous years, the expense side was booked to the PERS expense for each department; this budget breaks out that portion of the total PERS expense and moves it to the new accounts that were set up for this expense.
NOTE: Devaluation of the Flint Hills Refinery had a large negative effect on property tax revenues.

2015		
Department	**% of Budget**	**Approved Budget**
Administration	**11%**	600,472
Professional Services	**7%**	357,750
Police	**35%**	1,839,575
Fire	**36%**	1,895,174
Public Works	**12%**	625,136
Total General Fund Expenses		5,318,107
General Fund Revenue		5,318,107
expenses equal revenue		-

Mission:
The Office of the City Clerk provides the professional link between citizens, local governing bodies, city administration and agencies of government at all levels. Administer and conduct city elections in accordance with applicable local, state, and federal election laws in the highest possible standards. To preserve public records of the City of North Pole.

Program Description:
The City Clerk must adhere to constitutional government and laws of the community and state; impart standards of quality and integrity that merit public confidence; and maintain professional ethical standards. The City Clerk is responsible for administrative support to the Council; accurate records of proceedings of the governing body; administration of City elections; maintaining all records of the City; research and development of ordinances, resolutions, and reports; provide public information to citizens of the City; serve as a conduit between the Administration and the Council; personnel & payroll; Human Resources. The City Clerk is responsible for city elections and knowledge of election laws (federal, state and local).

Objectives:

- Continue to run the office in an efficient and effective manner providing the public access to their local government and staying within the fiscal constraints as required by state statutes and the city code of ordinances.
- Conduct efficient and litigation free elections.
- Improve election history information on the City webpage.
- Continue the restoration of permanent and historical paper documents with the implementation of Laserfiche.
- Provide and educate citizens for easy access to public records.
- Provide human resource services for the City and its employees. Maintain current personnel, payroll and employment policies/practices to ensure compliance with changing federal and state law.

Major Long Term Issues and concerns:

- Work toward adding a permanent position to continue the work with archiving records of all departments.
- Update filing system and organize records.
- Work with added staff to ensure and implement the document protocol for the city.
- Continue to work with staff and department heads on making the budget process to flow more easily.

FY2015 Accomplishments:

- Updated filing systems and organized records and archives.
- Updated the EEOP and filed with the federal government.
- Scanned and classified all personnel records in laserfiche for easier access.
- Took over the function of payroll & reporting.
- Assisted all departments with the bidding process and advertisements.
- Negotiated health care contract with Alaska USA Insurance and AW Rehn to ensure affordable health care for employees and the City.

- With the purchase of Laserfiche we have added a Records Search link to the front page of the website to give the public easy access to public records.
- Scanned and catalogued minutes, ordinances, resolutions, public packets, etc into laserfiche.
- Conducted City elections free of litigation.

FY2016 New Initiative:

- Continue to scan and archive records with the new electronic scanning and archiving system.
- Work to envelop all departments within the City to implement a document management system.
- Develop and implement a travel policy.
- Purchase two new ipads or other device each year to keep equipment up to date.
- Work efficiently with legal to ensure that documents are scanned and catalogued appropriately according to the document protocol.

Line-Item Explanations / Admin

7001 Publication & Advertising. Cost of publishing agendas, meeting notices, public hearing notices and bids in the Fairbanks Daily Newsminer.

7002 Election Expense. Annual fee for FNSB to help with the elections for the City.

7004 Travel/Administration (Council). Travel costs for Mayor and Council to travel to Juneau for annual lobbying and Washington DC, attend Alaska Municipal League (AML) annual conference in Anchorage and Summer Session in August.

7009 Council Supplies & Equipment. Purchase of computers, ipads, and materials needed for the council.

7049 Training. Travel costs for City Clerk to attend annual Alaska Association of Municipal Clerks (AAMC) conference and International Institute of Municipal Clerks (IIMC), Finance Officer, A/R, A/P to attend the Caselle Conference (Financial software), and for Finance Officer to attend AGFOA and the GFOA conference. Also includes mileage, hotel and meals. Included in this is any webinars for continuing education credits.

CITY OF NORTH POLE

Finance Department

The Finance Department oversees all financial affairs regarding the city. We are a small department consisting of the Accountant, Tricia Fogarty; Accounts Receivable / Utility Billing Clerk, Renee Beckman; and our Accounts Payable Clerk, Stephanie DeCristo. In the last year our staff took on new job positions, in part to cross-train to better handle emergencies.

In March of 2015 we were able to bring two trainers from Caselle (our accounting software) on site to work with our staff and our department heads. This is the first time we have had the opportunity to have onsite training in the thirteen years we have used this software. The training we received from that was outstanding. Our auditing firm Kohler, Schmitt & Hutchison was included at a planning meeting to reorganize our chart of account. This is a project that has been discussed for several years. I am happy to tell you that we are projecting to launch a new chart of accounts in January of 2016. During the training Caselle helped us set up grants and activity codes to better track our grants. In the future we intend to use our Caselle software to its full advantage. "Caselle is One of The Best Accounting Software Programs on The Market" – Gary Hutchison, Auditor.

I have worked with the Mayor and the Department Heads to give them the access they need in order to manage their departments' finances and budgets and to provide transparency. This year we were able to purchase an Excel add-on called miExcel. This will provide an invaluable tool with real time data.

I attended a two day grants class on how to manage grants, the class provide me with several tools to keep the City's grants in good working order. As well as do's and don'ts, the instructor was very clear on "if it's not in writing it never happened".

I attended a week long class given by GFOA (Government Finance Officers Association). This was part one of a two part series, "Introduction to Governmental Accounting, Auditing and Financial Reporting". This was an overview of how governmental accounting works as an accrual-based versus cash-based accounting.

The Finance department attended the annual two-day conference put on by Caselle in October. During that conference I was able to meet with the representative that will work with us on our new chart of accounts. They walked me through the process on how they will mock up the new accounts and run test transactions such as payroll, payables, utility billing and issues any we might have so they may be corrected before the program is launched.

It is my goal to have a fully professionally-trained staff in order to serve our citizens and support all our City's departments in their daily duties. As well as to continue to promote communication and to re-instill integrity in the accounting office.

TEAMWORK

coming together is a beginning
keeping together is progress
working together is success

- Henry Ford

ADMINISTRATION EXPENDITURES

Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
1	01-01-00-6000	Wages: Full Time	267,147	274,244	274,256	269,321	277703	313,390		
2	01-01-00-6060	Wages: Council	14,950	16,100	14,625	16,750	16000	16,000		
3	01-01-00-6090	Overtime: Regular	295	1,145	614	656	1350	1,000		
4	01-01-00-6091	Holiday Pay		182	277					
5	01-01-00-6097	Workman's Comp	1,602	1,778	1,489	823	1777	1,972		
6	01-01-00-6098	FICA	462	682	583	752	600	650		
7	01-01-00-6099	Medicare	4,093	4,378	4,188	4,152	4028	4,547		
8	01-01-00-6100	PERS	60,349	63,293	61,498	62,225	62580	68,949		
9	01-01-00-6102	Insurance: Health & Disability	80,507	86,013	76,943.99	68,048	78085	94,964		
10	01-01-00-6103	Annual Leave	4,375	6,028	7,493.11	8,444	2000	2,000		
11	01-01-00-6100	PERS: Relief	31,186	33,791	38,997.91	87,098	0	-		
12	01-01-00-7001	Publications & Advertising	20,469	18,908	13,622.20	25,858	20000	20,000		
13	01-01-00-7002	Election Expense	3,879	7,152	2,011.62	2,530	3000	3,000		
14	01-01-00-7003	Promotion	7,403	3,688	1,482	1,190	2500	3,000		
15	01-01-00-7004	Council: Travel	11,641	16,896	10,658	9,116	7000	7,000		
16	01-01-00-7006	Sales Tax Rebates	4,648	4,800	788	710	0	-		
17	01-01-00-7007	Maint. Contracts/Equipment	41,377	35,665	39,933	30,937	25000	25,000		
18	01-01-00-7009	Council: Supplies	4,892	1,904	6,092	3,204	1500	1,500		
19	01-01-00-7015	Vehicle: Gas	1,061	2,674	301	591	1500	1,500		
20	01-01-00-7016	Vehicle: Maintenance	863		773	30	500	500		
21	01-01-00-7022	Office Supplies	9,294	12,506	6,160	6,798	10500	10,500		
22	01-01-00-7029	Miscellaneous	6,135	6,444	5,880	6,594	6500	6,500		
24	01-01-00-7030	Office Equipment	5,557		4,959	2,731	3000	3,000		
25	01-01-00-7039	Postage/Meter Rental	6,409	5,054	2,141	931	2500	2,500		
26	01-01-00-7041	Bad Debts			-					
27	01-01-00-7049	Training/ Classes/Manuals	9,884	5,876	6,265	6,535	18000	13,000		
28	01-01-00-8055	Arctic Winter Games		15,000	-		-			
29	01-01-00-8056	Sled Dog Races		20,000	-		-			
		TOTAL	**598,478**	**644,204**	**582,030**	**616,026**	**545,623**	**600,472**	**-**	**-**

NOTE: In 2014, staff travel has been included in training/ classes/ manuals Acct# 01-01-00-7049
NOTE: Acct# 01-01-00-7004 (travel / administration) was renamed to (Travel Council) to better represent the cost of Council travel.
NOTE: In 2014, Maintainance Contracts and Equipments (01-01-00-7007) was reduced because IT support was consolidated to a new account in Professional Services
NOTE: In 2016 Director of City Services wages were removed from the Admin Budget and a wages for a full time records retention clerk was added to manage the document protocoll for the Flint HIlls Lawsuit.

Administration Breakout of Expenses

PERSONNEL COSTS	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actuals 2014	Budget 2015	Approved 2016
Salaries	263,876	267,147	274,244	274,256	269,321	277,703	313,390
Salaries - Council	12,805	14,950	16,100	14,625	16,750	16,000	16,000
Overtime		295	1,145	614	656	1,350	1,000
Holiday Pay	1,020		182	277	-	-	-
Medicare	3,925	4,093	4,378	4,188	4,152	4,028	4,547
SS	652	462	682	583	752	600	650
Pers	61,273	60,349	63,293	61,498	62,225	62,580	68,949
Pers - State							
Leave Cash Out	4,133	4,375	6,028	7,493	8,444	2,000	2,000
Workman's Comp	1,866	1,602	1,778	1,489	823	1,777	1,972
Disability Insurance							
Health Insurance	65,680	80,507	86,013	76,944	68,048	78,085	94,964
TOTAL COST OF PERSONNEL	**151,354**	**433,781**	**453,845**	**441,968**	**431,172**	**444,123**	**503,472**
(percent of operating budget)	**27%**	**76%**	**74%**	**81%**	**82%**	**81%**	**84%**
NON PERSONNEL COSTS	**131,141**	**133,511**	**156,568**	**101,064**	**97,756**	**101,500**	**97,000**
(percent of operating budget)	**23%**	**24%**	**26%**	**19%**	**18%**	**19%**	**16%**
TOTAL OPERATING BUDGET	**-**	**567,292**	**610,412**	**543,032**	**528,928**	**545,623**	**600,472**
PERS RELIEF	**7,881**	**31,186**	**33,791**	**38,998**	**87,098**	**-**	**-**
TOTAL BUDGET	**561,670**	**598,478**	**644,203**	**582,030**	**616,026**	**545,623**	**600,472**

Professional Services

Professional Services is designated as the fund for expenses not related to a particular department or that relate to the City as a whole.

Some of the budget line items have changed due to changes in contracts. Legal Fees have been increased to account for additional legal review and consultation in 2016. Dispatch services have been increased to account for a new agreement with the City of Fairbanks. The Dispatch agreement is to increase fees over a three year period to approximately 220,000 per year, this agreement is based on a new methodology agreed upon by current users. Bed Tax allocations have been removed completely from Professional services and are now collected and disbursed from a Bed Tax Fund (Fund 37). IT support has seen an increase as we are budgeting to bring all departments under one IT support agreement.

All transfers from the General Fund are also included in the professional services budget.

PROFESSIONAL SERVICES EXPENSE

Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
1	01-02-00-6104	Insurance: General	19,997	20,770	23,026	26,377	23000	24,500		
2	01-02-00-7004	Fees: Audit & Accounting	20,783	25,539	24,754	18,644	36000	36,000		
3	01-02-00-7005	Fees: Legal	4,641	7,122	7,038	18,110	20000	20,000		
4	01-02-00-7012	CH: Building Maintenance	1,557		5,648	5,921	5500	3,000		
5	01-02-00-7016	CH: Electricity	9,976	10,588	10,448	11,774	12500	11,000		
6	01-02-00-7017	CH: Heating Fuel	7,997	11,800	11,782	9,828	12500	10,000		
7	01-02-00-7019	CH: Phone	8,548	10,367	9,485	10,378	8750	8,750		
8	01-02-00-7020	Santa Seniors: Fuel		(2,027)	576	2,430				
9	01-02-00-7025	Fees: Dispatch Services		85,841	90,133	101,979	140500	180,000		
10	01-02-00-7035	Ordinance Codification	860	5,464	1,522	1,741	3000	3,000		
11	01-02-00-7042	Citations: Admin Fees	3,954	3,902	3,415	2,606	3500	3,500		
12	01-02-00-7043	Citations: SOJ Fees	8,322	3,675	2,625	1,456	3500	3,500		
13	01-02-00-7050	Fees: Credit Card User	3,932	4,615	5,796	6,487	5500	5,500		
14	01-02-00-7055	Preparedness			-	1,000	0	-		
15	01-02-00-7071	Fees: Website Design & Maintenance	2,039	2,498	1,996	2,457	0	-		
16	01-02-00-7201	Bed Tax: NP Chamber	21,209	21,903	14,095	21,005		-		
17	01-02-00-7203	Bed Tax: Christmas In Ice	10,605	10,951	7,047	10,503		-		
18	01-02-00-7204	Bed Tax: NPEDC	35,348	36,505	21,856	35,009		-		
19	01-02-00-7205	Bed Tax: FCVB	3,535	3,651	2,349	1,425		-		
20	01-02-00-7024	Fees: AK Railroad			8,000	8,000	8000	8,000		
21	01-02-00-7007	Fees: IT Contract				12,710	40500	41,000		
22	01-02-00-7091	Transfer To: Fund 50 (Fire Fleet)			14,352	14,278	13975			
23	01-02-00-7091	Transfer To: Fund 51 (Police Fleet)			14,352	24,278	13975			
24	01-02-00-7091	Transfer To: Fund 53 (Public Works Fleet)			9,936	5,492	9675			
25	01-02-00-7091	Transfer To: Fund 52 (Admin Fleet)			5,520	9,885	5375			
26	01-02-00-7091	Transfer To: Fund 54 (GG Reserves)			44,159	43,933	43000			
27	01-02-00-7999	Transfer To: Fund Balance								
28	01-02-00-5900	Transfer to Bed Tax Fund 37					0			
		TOTAL	**163,301**	**263,163**	**339,910**	**407,706**	**408,750**	**357,750**	**-**	**-**

NOTE: In 2013, the Council adopted ordinance 13-11 (Designated funds) that created funds for vehicle repacement and capital projects. These funds are required to be funded with a percentage of property tax.
NOTE: In 2013, Ak Railroad Permit Fees were added to Professional Services
NOTE: In 2013, IT suport was added to Professional Services
NOTE: In 2013, Transfer to Fund Balance was moved to Professional Services
NOTE: In 2016 All allocation for Fleet and Capital Projects Funds have been suspended for a period of one year to cover a budget gap.
NOTE: in 2015 a new agreement for Dispatch services calls for a three year stepped increase of 40,000 per year to better reflect cost of dispatch services provided by the City of Fairbanks.

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North Pole, AK 99705

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The Honorable Bryce Ward
Mayor, City of North Pole
Members of the North Pole City Council
Citizens of the City of North Pole

October 15, 2015

North Pole Police Department
"A Status Report"

I would like to spend some time discussing the dynamics of your police department. We have a fine group of employees who all have been hand selected from a diverse pool of applicants. Your staff has done a great job at meeting the mission even though our staffing levels in 2015 were at the lowest they have been in years. I am going to share with you an incredible amount of information in order to educate you on the job that your officers have done over the last year and some of the exciting objectives for 2016.

This will be my fourth year as Chief of Police and my fourth budget, all of which have come in under budget. This last year we faced significant challenges and met most of those with success, but not without sacrifices. We entered 2015 with the same mission but with a decrease in personnel over 2013 levels.

The police department is the only department who cut a position in order to meet the strains placed on the city budget. There was an expectation that this position would be reinstated once the fiscal problems were resolved. As we enter the 2016 budget cycle the same budget issues seem to be present and our lost position remains out of reach. We shall discuss the effects of this reduction later in the budget presentation.

First of all, I want to point out that our 2016 Proposed Budget and our 2015 Original Approved Budget for salaries is only $45,939 difference. I would like you to understand that our 2016 Proposed Budget is affected by the drop in funding for 2015-2016 JAG/BYRNE GRANT. This was reduced by $15,000 year over year.

So the real difference between our 2016 Proposed Personnel Budget and our 2015 Proposed Personnel Budget is approximately $30,939 or 3.6%. This is well within the expected growth range considering the 3% increases to the unified pay scale, Professional Development increases, and the return of Officer Phil McBroom.

I want the council to be informed as to why we are showing an increase over the 2015 Amended Budget.

In order to sum up this change I wanted to show these numbers in a simpler form.

Salaries	$858,431	Original 2015 Approved (Nov 2014)
	$848,431	Amended 2015 (September 2015)
	$904,370	Proposed 2016 salary budget
	-$15,000	Loss of funding JAG
	$889,370	Comparable year over year increase

$30,939 = 3.6% increase in salaries

Historical Budget:

In order to show you where we are and what our historical budgets have looked like, I am including the following graph.

Actual	Actual	Actual	Actual	Proposed	Proposed
2011	2012	2013	2014	2015	2016
$737,744.76	$738,160.50	$759,984.00	$800,505.00	$858,431.00	$904,370.00

Our 2016 budget has been cut in some areas to accommodate changes in the expected costs due to falling prices or cost cutting measures introduced in previous years. In other areas we are seeing some increases particularly in salaries, Holiday Pay, Leave Cash out, Equipment Outlay, Building and Vehicle Maintenance.

In order to meet the budget gap in 2016 and maintain a balanced budget we have maintained a flat budget in almost all categories. This of course means rising costs will require us to continue to be frugal and innovative in our purchasing. I will make an itemized list of the changes.

Line item 01-03-6000 - Salaries: I have given a fairly itemized explanation above.

Line item 01-03-6019 - Uniform Expenses: With many categories we are seeing an increase in costs. Uniforms are not an area where most cost cutting measures can be applied. The increase in cost is relatively small from approximately $461 an officer to $500. Last year we had to do a budget amendment due to cost overages.

Line item 01-03-6091 – Holiday Pay: As the increase in wages directly affects the expense for Holiday Pay and the 7 year average has been $8,374 it was necessary to increase this line item and do what we can to try and implement cost cutting measures.

Line item 01-03-6103 – Leave Cash Out: This line item can be unpredictable due to employee requests. The 7 year average is $12,749 but it has reached almost $19,000 in some past years. Due to the budget amendment increase in late 2015 we felt it best to increase this line item to reflect a more accurate cost.

Line item 01-03-7009 – Equipment Outlay: This line item is at the heart of our equipment purchase and has the widest range of mission critical expenses. Some of these items include computers and related accessories, Taser EOL replacement to include cartridges, and ammunition costs are expected in 2016. These items can be high dollar expenses.

Line Item 01-03-7011 – Building maintenance: This line item could be doubled in order to manage the building needs. We have garage door replacement concerns, gutters for garage bays, boiler maintenance, interior doors and locks, plumbing, carpet and floor cleaning, and other associated costs just to name a few. Our building is aging and has significant needs.

Line item 01-03-7014 – Vehicle Maintenance: This line item has been increase in anticipation of rising costs of repairs and the aging fleet. Although we have avoided major repairs to significant numbers of vehicles, we are seeing major problems with transmissions in more than one vehicle. We have seen costs reach over $18,000 and this was in 2013.

Line item 01-03-7015 – Vehicle gas and Oil: This line item is seeing a decrease in expected cost due to the drop in prices of gas. We are seeing enough of a trend in these prices to adjust downward without too much concern.

Line item 01-03-7017 – Heating Fuel: This line item is also seeing a decrease due to expected drop of fuel prices. We have seen a 7 year average of approximately $9,800.

Line item 01-03-7018 – Telephone: This line item is seeing a slight increase do to expected costs associated with cell phones and air cards for patrol cars. We have done our best to reduce these contracts and may be able to achieve lower costs with additional cuts to services.

Line item 01-03-7039 – Postage: This line item is expected to rise due to cost increases related to USPS pricing.

Personnel challenges:

2015 was a relatively calm year compared to previous years. We observed one turnover during 2015 and this occurred in August. As of this presentation this position has been held open for a returning Army Captain who is returning under the UCERA rules. We are super excited to have Phil McBroom back.

Although the 2014 reduction of one officer has caused some summer shortages the change to the AHSO Traffic Officer has allowed us to fill the gaps.

2015 could be considered an anomaly since it is the first year in recent memory where personnel issues were not our top challenge.

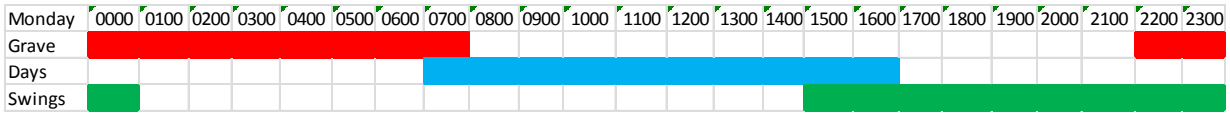
I attribute a lot of this stability to increases made to the pay scale and shift differentials.

Staffing Levels:

Standard Patrol staffing levels at full complement are as follows: (excluding May – Sept)

(2) Officers and 1 Sergeant to cover each of the three shifts (Ideal)
(1) Lieutenant on Day shift monitoring Department Operations and grants.

Shift overlaps: 10 Hours shifts



Examples of Patrol staffing:

May – September (Patrol Only) with current budget and **NO Traffic Officer** in Patrol rotation:

Day shift = 2 patrol officers Swing shift = 3 officers Grave shift = 2 officers

October – April (Patrol Only)

Day shift = 2 patrol officers Swing shift = 3 officers Grave shift = 3 officers

Traffic Officer = 1 Rotational in shift assignments

During each year these levels fluctuate due to vacations, training, injuries, family leave, sickness, and other related personal matters.

Augmented staffing includes:

(1) Chief of Police
(1) Lieutenant
(1) Evidence Custodian/Dispatcher
(1) SDEU Officer assigned full time to Drug/Alcohol Interdiction
(1) Detective

Overtime:

2008	2009	2010	2011	2012	2013	2014	2015	2016
$30,147.00	$33,250.00	$15,288.69	$18,794.57	$19,550.18	$26,654.00	$22,971.00	$43,040.00	$43,040.00

As you can see above our overtime expenses were on a downward trend mainly due to 10 hour shifts starting in 2009. Budget years 2013-14 are higher. This is attributed to shortage in staff due to injury, attrition, and training. The 2015 proposed increases were to cover shift differential with the hope that staff shortages, due to officers leaving, will slow or cease and overtime expenses can stabilize closer to 2010-2012 levels. As we have noticed in 2015 this seems to be slowing.

Training:

Our annual training regimen includes training in firearms where qualifications are required twice a year, blood borne pathogen, hazmat, First Aid and CPR/AED, Taser refreshers, Emergency Vehicle Operations, defensive tactics, and use of force. There are many other courses that we send officers and command staff to that help us offer a better service to the community. These can include Crises Intervention Training, Crime Conferences, Department of Homeland Security training, Ethics and so on.

Our professional development requires officers to attend Field Training Officer, Interview and Interrogation classes. These courses certify our officers to train new police officers and or reserve officers and are required for everyone. Our interview and interrogation requirement is one of the most important training classes. This gives the officers the skills they need to be successful in resolving cases.

Grant Funding:

We understand that revenues are tight and the needs of our small community are unique. In order to help offset budget strains, the Police Lieutenant manages the JAG grant on top of patrol duties when patrol staffing falls below minimums. In 2015 our grant awards and contracts related to our staffing were in the range of **$133,000.** The grants and contracts varied depending on actual expenses. Final figures are not yet available since fiscal years fall in difference sequences.

Police Related Revenue including Grants and Contracts:

In an attempt to show the council, and the public, that the North Pole Police Department is not a 100% direct drain on the budget we wanted to show a balanced financial picture. The following sources of revenue are directly tied to police related functions.

2015 Budget totals	
ICAC Agreement	$5,000.00
JAG	$35,000.00
Chena Lakes	$82,795.00
Reports	$825.00
Asset Forefeiture*	$65,000.00
Citation Revenue	$31,569.00
Fingerprinting	$11,000.00
Liquor license	$5,200.00
Impound fees*	$11,136.00
Total	**$247,525.00**
* Amounts to date	

Although we do not regulate our activities based on revenue streams it is important to acknowledge these sources of revenue which help offset the overall cost of police services to the citizens of North Pole. Many of these revenue streams require significant time commitments in order to maintain.

Some of these grants have been with the City of North Pole for some time and I felt it was important to identify the amount of money granted to the city over the years. The benefits to the citizens have been substantial.

SOA – Pass through Byrne funding Grant awards have been approximately $279,000 not counting Equitable Sharing Funds.

Chena Lakes Contract:

Every year since the 1990's the City of North Pole has signed a contract with the Army Corp of Engineers for law enforcement services. These services include one full time officer stationed in the Chena Flood Control project between May 1 and September 30. This officer patrols the area during this period and returns to normal patrol between October 1 and April 30.

This last fiscal year the contract was for $82,795. This is a win win for the city and the Corp of Engineers. We expect this contract to continue in 2016.

Equitable Sharing Funds and SOA money seizure:

Over the course of our involvement in the SDEU, or the State Drug Enforcement Unit and the IRS Task force the city has realized revenue streams from these programs. One of the programs is the Asset Forfeiture or Equitable Sharing program. This program diverts revenue into two funds. One of the funds is called Justice (DEA) and the other is Treasury (IRS). Depending on the agency adopting the case these funds will be diverted through one of these two agencies.

Generally these funds come through the Alaska State Troopers, due to their designation as the coordinating agency, and are diverted and divided based on the pre-determined revenue sharing agreement. Once the revenues are divided they are distributed to participating agencies. These revenues come from illicit drug/alcohol activity and money laundering cases to including, but not limited to, marijuana grows, heroin distribution, and methamphetamine. Any federally adopted case funneled through SDEU would qualify for this distribution process.

The third source of funds comes from cases prosecuted through the State of Alaska. These cases are also divided amongst participating agencies to exclude the federal government, unlike Equitable Sharing funds which have a proportional percentage extracted from them prior to the division. Each set of funds has its own criterion for spending.

As of the date of this letter, we have received over $400,000. This money has been used to renovate the police station with much needed desks, flooring, painting of station, new roof, additional funding for heating renovations, gear and so on. We have purchased a new vehicle for the Major Crimes Detective and SDEU Detective and paid for a significant amount of training for our officers. We have also made a substantial purchase of laptops for patrol using these funds.

Impound Fees:

In late 2012 I was successful at completing a long term deterrence plan and implement an impound program for DUI, Driving While Suspended, and No Insurance offenses. The City of North Pole now has another tool to help reduce these crimes from occurring inside the city limits.

The entire idea behind this plan was to reduce the number of DWSOL, DUI and No Insurance events through a community backed effort where vehicles used by violators would be impounded. The administrative fee of $384.00 was originally intended to be placed into a fund that would allow the City of North Pole to establish a Forfeiture Program. Last year, due to budget shortfalls this money was diverted to the general fund and no money was put aside for the original purpose. This year the Mayor has set aside a majority of these funds for the purpose they were intended. To date this program has generated approximately **$47,000.00**

This program adds an additional layer of deterrence and helps secure the safety of the citizens. I firmly believe the City of North Pole should seek vehicle forfeiture on repeat offenders but without sufficient funding, this program will be placed on hold.

Special Funding for Programs related to Investigations:

Internet Crimes Against Children or ICAC:

The North Pole Police Department has entered into an agreement with the Anchorage Police Department to assist a nationwide effort to combat the victimization of children on the internet. We have problems in our own community with documented predators engaging in online solicitation and child pornography distribution.

Our involvement includes investigations into reports within our jurisdiction and assisting other agencies in investigations. Our monthly reports are filed with the ICAC APD unit and for this we received authorized funding in the amount of $5,000. In 2015 we used a portion of these funds to pay for our UFED Annual License. It is our intension to use these funds in the next budget cycle for a similar expense and possible some additional training or equipment.

Internal Revenue Service:

The North Pole Police Department has entered into an agreement for the last several years where our Detective is assigned to assist IRS agents with cases. Detective Bruce Milne is a Task Force Officer assigned to assist the IRS. For his involvement the City of North Pole is compensated for any overtime incurred during an investigation. This could include some costs associated with travel for training. In 2015 the City of North Pole received approximately $1200.00 for overtime expenses. I would also like to note here that our previous detective assigned to this task force, Det. Stewart brought in **$187,000** in Equitable Sharing Funds in 2014; all related to his IRS activities. Det. Stewart has also taken several high profile heroin dealers off the streets.

Changes to Grant Funding in 2016:

We do not expect a change in funding from ICAC or the IRS. We have received new MOU's for 2015 from both of these agencies, it is expected that this relationship will be continued. Our Byrne/Jag grant is funded on a July 1 – June 30 cycle and the amount of funding expected in the 2015-16 cycle is $35,000. We have received our JAG funding for 2014 to July 2015 in the amount of $50,000. We have seen a slow decrease in these grant funds.

Annual Programs supported by Police Department Staff:

As a department we believe it is our duty to support the community in as many ways possible. 2015 was a difficult year for the staff due to demands and schedule shortfalls. We continued our support for the following programs.

- Gang Resistance Education And Training: or GREAT.
  A program aimed at 6th graders in the North Pole Middle School. This course is taught one day a week and focusses positive decision making skills and positive interaction with law enforcement.
- Presentations to parents and students on social media and dangers associated with smart phone and similar devices.
- Annual Preparedness Fair at the Carlson Center.
- Tours of police station to include girl scouts, boy scouts, elementary school kids, and more.
- Community interaction during 4th of July parade and Homecoming.
- Our annual Operation Glowstick. Focuses on child safety during Halloween.
- Attend a variety of meetings with organizations all over the area.
- Bi- Annual assistance with classes taught at the CTC law enforcement academy.
- High School forensic class to students.
- Guys Read – 4th grade elementary school reading
- North Pole Middle School Red Ribbon Week.

Equipment Status:

Over the last 10 years the City of North Pole has invested into police vehicles in order to maintain a fleet capable of supporting the mission of the police department. The idea behind this investment was to replace a vehicle every year in order to maintain a healthy fleet of vehicles not prone to breakdown and maintain a level of safety for our officers.

When a vehicle goes down it requires an enormous investment of time and money. When a car is subject to repair it requires someone, usually patrol, to drive the vehicle to repair and then retrieve the vehicle once it is repaired. This takes the patrol officer out of the city limits for the time it takes to do this.

We have supported the assigned vehicle method versus the pool car method and have been able to stretch the life of our vehicles up to 15 years. Using this method gives the vehicle a longer life and it has been proven over and over in numerous studies to be the most economical way to provide patrol cars for police departments.

Unfortunately over the last several years we have allowed our fleet replacement schedule to falter. Often times the vehicle is sacrificed to close the “budget gap.” This can be best explained in the following way. Of the 14 vehicles in our fleet, 3 have been purchased with funds other than general fund revenue. We have used Grants and Asset Forfeiture funds to purchase vehicles.

Currently our average vehicle has 67,564 miles on it. This average just fell from the 2015 numbers of 88,000 with the replacement of the SEDU vehicle this last month and new arrival due in shortly. Without that replacement of this vehicle these numbers would have been over 90,000 miles. It is my hope we can purchase a couple of vehicles in 2016 through standard purchases from the new fleet fund. This will level out the fleet and place close to our healthy status. I do suspect 2017 we will need one more year of double purchase. After that a single vehicle will be perfect to maintain the fleet.

In 2007 budget shortfalls and delays in vehicle purchases cause 3 vehicles to arrive in 2008. This may have been a good thing for the fleet but as these vehicles meet their end of life this poses a significant problem with 3 vehicles needing replacement at the same time.

In 2012 and 2015 I was able to use Equitable Sharing to purchase a vehicle for our Detectives. In 2010, I was able to secure a grant from AHSO to purchase a vehicle for our traffic unit. In 2012 I cut my budget to find money to purchase a vehicle due to an oversight in the 2011 budget preparations. In 2013 we purchased a motorcycle using funds from the sale of some assets. This motorcycle was significantly less expensive than a vehicle and will help decrease mileage on more than one fleet vehicle over the next 20+ years. It is important for us to share this information because it will become our biggest obstacle in the years to come.

I am extremely thankful for the vehicle fleet funds and the outlook on vehicle replacement being on a regular cycle and not subjected to budget fluctuations. We are expecting to purchase two patrol vehicles in 2015 in order to maintain the fleet at a safe level. We are currently waiting for our vehicle we purchased this year to arrive.

Supplemental Equipment:

Along with our patrol fleet we have acquired numerous support vehicles. These vehicles include (2) 6 x 6 Polaris side by sides, (2) enclosed trailers for emergency response equipment, (2) four wheelers, and (2) snowmobiles. We also have one motorcycle to be used during the summer months.

All of this equipment should be stored in warm storage. This is one of the reasons we support the capital improvement funds given to the City of North Pole this year by the legislature and the Governor.

Computers and IT status:

We are now using AlasConnect for our IT services and we could not be happier. They have been easy to work with and very responsive to our needs.

Conclusion:

As you can see your police department is an extremely diverse organization. We have numerous revenue sources tied to our activities which help offset the costs to the citizens. We do as much as we can with the as little as we can. We are continuously finding ways to improve our services.

As I have shown above, we are involved in a lot of programs and we take pride in providing the best police service we can. Our commitment to the community is our top priority. We have been given a mission to keep this community safe and we take that commitment very serious.

Thank you for your time.

Chief Steve Dutra

POLICE DEPARTMENT EXPENSES

Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
1	01-03-00-6000	Wages: Full Time	737,745	738,161	759,984	800,505	**848,431**	904,370		
2	01-03-00-6019	Uniform Expense	5,078	5,736	6,684	4,730	**7,000**	6,500		
3	01-03-00-6020	Investigative Expense	2,220	2,583	3,430	5,347	**7,000**	7,000		
4	01-03-00-6022	Overtime: Training	6,512	3,929	6,262	3,438	**6,000**	6,000		
5	01-03-00-6030	Dispatch Contract	36,130		-		**-**			
6	01-03-00-6090	Overtime: Regular	18,795	19,550	26,654	22,971	**43,040**	43,040		
7	01-03-00-6091	Holiday Pay	8,341	9,574	7,766	8,601	**7,500**	8,000		
8	01-03-00-6095	Overtime: HVE & IRS	13,522	12,517	8,075	6,043	**10,000**			
9	01-03-00-6096	Overtime: CVI	2,320	1,383	3,044	1,750	**3,500**			
10	01-03-00-6097	Workman's Comp	24,138	26,543	25,974	33,284	**42,651**	50,430		
11	01-03-00-6098	FICA	19	50	50	90	**-**			
12	01-03-00-6099	Medicare	7,984	11,130	11,970	11,998	**13,267**	13,954		
13	01-03-00-6100	PERS	186,701	183,095	177,808	191,883	**202,833**	198,961		
14	01-03-00-6102	Insurance: Health & Disability	225,777	231,405	241,670	248,212	**256,620**	256,620		
15	01-03-00-6103	Annual Leave	25,818	18,995	6,601	11,689	**20,000**	15,000		
16	01-03-00-6105	Insurance: General	98,383	99,343	103,938	106,419	**123,000**	123,000		
17	01-03-00-6100	PERS: Relief	96,787	99,345	112,754	245,233	**-**			
18	01-03-00-6106	Unemployment	5,550	2,960	-		**-**			
19	01-03-00-7001	Subscriptions & Publications	437	1,513	830	330	**2,000**	2,000		
20	01-03-00-7007	Maintenance Contracts	3,462	2,559	1,518	2,882	**3,500**	3,500		
21	01-03-00-7008	Police Training	12,442	13,781	12,314	11,736	**15,000**	15,000		
22	01-03-00-7009	Equipment Outlay	13,537	9,033	12,546	17,707	**16,000**	17,500		
23	01-03-00-7010	Equipment Maintenance	7,056	3,087	3,201	2,065	**5,500**	5,500		
24	01-03-00-7011	Building Maintenance	3,510	8,308	5,824	2,513	**5,000**	6,000		
25	01-03-00-7014	Vehicle: Maintenance	10,834	16,640	18,730	14,792	**19,500**	20,500		
26	01-03-00-7015	Vehicle: Gas & Oil	46,520	52,595	39,032	39,676	**43,178**	40,500		
27	01-03-00-7016	Electricity	22,898	17,987	20,170	22,152	**20,000**	20,000		
28	01-03-00-7017	Heating Fuel	9,711	12,254	9,495	11,452	**14,000**	12,000		
29	01-03-00-7018	Telephone	19,339	19,281	17,931	18,862	**19,000**	20,000		
30	01-03-00-7022	Office Supplies	1,586	4,867	4,048	3,070	**5,000**	5,000		
31	01-03-00-7028	Operational Supplies	3,813	3,773	5,178	3,758	**5,000**	5,000		
32	01-03-00-7029	Miscellaneous	2,049	5,193	4,998	3,305	**5,000**	5,000		
33	01-03-00-7031	Recruitment	1,797	2,494	3,109	1,666	**1,500**	3,500		
34	01-03-00-7039	Postage	990	925	676	28	**1,100**	1,200		
35	01-03-00-7055	DEA Reimbursables	81,133		-	-	**-**			
36	01-03-00-7061	Equipment Lease: Payments	29,779	46,076	14,250	13,661	**-**			
37	01-03-00-7062	Equipment Lease: Interest.	3,949	2,036	134	723	**-**			
38	01-03-00-7091	Transfer To: Fund 51 (Police Fleet)	-	-	-	10,000	**24,500**	24,500		
39	01-03-00-7199	Wages: Police Reserves	-	-	478					
		TOTAL	**1,776,661**	**1,688,699**	**1,677,126**	**1,882,572**	**1,795,620**	**1,839,575**	**-**	**-**

NOTE: In 2011, the City receieved $81,133 from the DEA to purchase equipment on their behalf. This is a one-time occurance. The revenue is under General Fund Revenues , the expense is listed above in 01-03-00-7055.
NOTE: In the past, the wages/ benifits for the JAG and AHSO officers have been budgeted in the Police Department. In 2011, these positions are being budgeted in Funds 22 and 23.
NOTE: in 2014, the City dropped the AHSO officer (as of October 1st) and assumed the full cost of the personnel in patroll wages-benifits
NOTE: In 2016 the JAG grant was reduced from $50,000 to $35,000

Police Department Breakout of Expense

PERSONNEL COSTS	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Approved 2016
Salaries	737,745	738,161	760,462	800,505	848,431	904,370
Salaries - OT	25,307	23,479	32,916	26,409	49,040	49,040
Holiday Pay	8,341	9,574	7,766	8,601	7,500	8,000
Grant Overtime	15,842	7,793	11,119	7,793	13,500	-
Taxes	8,002	11,180	12,020	12,088	13,267	13,954
Pers	186,701	183,095	177,808	191,883	202,833	198,961
Leave Cash Out	25,818	18,995	6,601	11,689	20,000	15,000
Workman's Comp	24,138	26,543	25,974	33,284	42,651	50,430
Health and Disability Insurance	225,777	231,405	241,670	248,212	256,620	256,620
TOTAL COST OF PERSONNEL	**1,257,671**	**1,250,224**	**1,276,337**	**1,340,465**	**1,453,842**	**1,496,375**
(percent of operating budget)	**79%**	**79%**	**82%**	**82%**	**82%**	**82%**
NON PERSONNEL COSTS	**341,071**	**330,064**	**288,035**	**286,875**	**317,278**	**318,700**
(percent of operating budget)	**21%**	**21%**	**18%**	**18%**	**18%**	**18%**
TOTAL OPERATING BUDGET	**1,598,741**	**1,580,288**	**1,564,372**	**1,627,339**	**1,771,120**	**1,815,075**
PERS RELIEF	**96,787**	**99,345**	**112,754**	**245,233**	**-**	**-**
DEA Reimbursable Expenses	**81,133**	**-**	**-**	**-**	**-**	**-**
TOTAL BUDGET	**1,776,661**	**1,679,633**	**1,677,126**	**1,872,572**	**1,771,120**	**1,815,075**

North Pole Fire Department
125 Snowman Lane - North Pole, Alaska 99705
Phone: 907.488.2232 Fax: 907.488.3747

Honorable Bryce Ward
Mayor, City of North Pole
Members of the North Pole City Council

North Pole Fire Department
Fiscal Year 2016 Budget Proposal

Mayor Ward, Council Members;

North Pole Fire Department is an all-risk, all-hazard agency, responding to a wide variety of emergency and non-emergency needs in the community. It is a valued asset that the citizens rely on daily. The workload has steadily increased, with an increase in emergency responses as well as the department's support of community services.

North Pole Fire Department has been in existence since 1957, comprised of individuals with a desire to protect the lives and property of their neighbors. Through the years, the department has seen a lot of changes as the community has grown and changed, with quite a number of North Pole's finest citizens contributing their time and effort as volunteers. These contributions have made North Pole Fire Department one of the premier fire departments in the State of Alaska.

Currently, the department operates as a combination department, comprised of paid staff and volunteers. Services are provided 24 hours a day, 7 days a week, 365 days a year. Paid employees include the Fire Chief, Deputy Fire Chief, three Captains, three Lieutenants, three Engineers, three Firefighters and an Administrative Assistant. Volunteer members serve as their schedule allows, supplementing the paid staff. The combination system provides the volunteers a flexible schedule to accommodate work and family, with the paid staff providing around the clock emergency response capability for the community.

North Pole Fire Department responds to over 1,000 calls per year. This includes all responses to fire and emergency medical requests both inside and outside the City of North Pole. The department has mutual-aid agreements with other departments throughout the Interior, including both military bases. North Pole Fire Department has for many years maintained a contract with the Fairbanks North Star Borough for ambulance services, providing treatment and transport of people in an approximately 100 square mile area. An automatic-aid agreement with North Star Fire Department is maintained to the mutual benefit of both departments during periods of low staffing, particularly during the daytime hours when volunteers have commitments to work and school.

The services provided by the fire department have grown and changed in step with the City. The wide variety of services provided include fire suppression, fire prevention, advanced life support

emergency medical services, technical rescue services, hazardous materials response, and public education on injury prevention and safety.

North Pole Fire Department works with the community in a number of ways to help educate the citizens on injury prevention and safety. Some of the programs the department has implemented include: *Risk Watch*, a comprehensive injury prevention program currently in use at North Pole Elementary School; newborn and child safety classes, bicycle safety programs; and Fire Prevention month. The department also sponsors the fire department Open House, fireworks safety public service announcements, various special request classes for North Pole Middle School and North Pole High School, and a fire and life safety program for the residents at Holiday Heights. Community CPR classes, first-aid courses, and babysitting classes are also supported.

Training is a vital element in the department. All members are trained to standards published by the National Fire Protection Association, and as mandated by federal and state regulations. The department is certified by the State of Alaska to provide training at the Firefighter I and II level, and provides training in emergency medical response to the EMT III level for qualified members. Hazardous materials training and technical rescue courses are offered throughout the year, as well as courses in vehicle extrication, wild land firefighting, industrial firefighting, and instructor courses. This in-house training is crucial in meeting the varied hazards the community faces, and helps to provide members with the skills and expertise needed to serve and protect the citizens.

Several important identified needs have been addressed through securing available grant funding. This includes items such as fire hose, protective clothing, and upgrades to self-contained breathing apparatus, communications equipment, medical equipment and a new ambulance and platform truck delivered in 2014. Addition grants received include; FEMA grant for smoke and CO detectors, DHS grant for radios, equipment for our EOC and funding to offset wages as we participated in Alaska Shield 2014 and a grant to offset the wages of the Fire Chief for time spent on emergency management duties. Although we have had some success obtaining grants it's important to note that grants are competitive in nature, and should not be counted on as a source of revenue. We will continue to pursue grants as they become available.

North Pole Fire Department strives to meet the needs of the community by providing the best emergency services possible. As the community changes and grows, it becomes more complex, and the dangers it faces become more complex as well. North Pole Fire Department will continue to adapt and change to meet the community's needs, to provide safe, efficient service to the citizens it protects.

Respectfully Submitted,

Buddy Lane
Fire Chief

FIRE DEPARTMENT EXPENSE

Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
1	01-04-00-6000	Salaries	894,531	916,386	887,129	881,217	**862,671**	**939,315**		
2	01-04-00-6030	Dispatch Contract	36,130		-	-	**-**	**-**		
3	01-04-00-6032	Ambulance Billing Fees	1,914	3,717	4,261	3,771	**5,100**	**3,600**		
4	01-04-00-6090	Overtime	23,164	38,238	20,702	36,233	**36,000**	**36,000**		
5	01-04-00-6091	Holiday Pay	11,753	14,764	17,122	14,976	**15,000**	**15,000**		
6	01-04-00-6092	Overtime - Forestry	9,949	893	-	-	**-**	**-**		
7	01-04-00-6094	Straight Time - Forestry	658		-	-	**-**	**-**		
8	01-04-00-6097	Workers Comp. Ins.	67,157	75,907	70,150	89,211	**98,099**	**98,099**		
9	01-04-00-6098	FICA	4,505	4,764	4,855	4,861	**5,000**	**5,000**		
10	01-04-00-6099	Medicare	13,122	13,566	13,528	13,252	**14,332**	**14,332**		
11	01-04-00-6100	PERS	294,708	301,852	202,685	220,088	**201,499**	**206,649**		
12	01-04-00-6102	Health & Disability Insuarnce	143,143	157,049	220,878	211,294	**279,584**	**279,584**		
13	01-04-00-6103	Leave Cash Out	10,988	16,483	35,416	33,164	**20,000**	**20,000**		
14	01-04-00-6105	Insurance	47,230	47,498	48,938	51,849	**55,000**	**55,000**		
15	01-04-00-6106	Unemployement	1,031		-	89	**-**	**-**		
16	01-04-00-6100	PERS Relief	101,658	105,062	128,529	269,958	**-**			
17	01-04-00-7007	Maintenance Contracts	3,366	7,401	8,021	11,596	**11,000**	**6,000**		
18	01-04-00-7008	Fire Training/Education	18,139	13,132	8,440	13,255	**12,000**	**10,000**		
19	01-04-00-7009	Equipment Outlay	5,159	1,523	(2,996)	2,032	**6,000**	**2,500**		
20	01-04-00-7010	Equipment Maintenance	7,388	10,370	7,492	9,944	**6,500**	**6,500**		
21	01-04-00-7011	Base Station/Radio Mnt.	515	1,030	3,143	1,552	**1,500**	**1,500**		
22	01-04-00-7014	Vehicle Maintenance	9,815	8,292	8,428	7,736	**9,000**	**9,000**		
23	01-04-00-7015	Vehicle Gas & Oil	23,436	22,813	22,699	19,503	**22,000**	**18,000**		
24	01-04-00-7022	Office Supplies	1,395	558	817	1,559	**2,900**	**1,900**		
25	01-04-00-7029	Fire Dept/Miscellaneous	3,283	3,493	4,138	5,219	**3,000**	**3,000**		
26	01-04-00-7030	Building Supplies	2,191	3,174	2,820	2,352	**2,600**	**2,600**		
27	01-04-00-7035	PY Ambulance Fees Return		958	352	1,057		**-**		
28	01-04-00-7039	Postage	695	446	267	562	**650**	**650**		
29	01-04-00-7040	Ambulance Supplies	19,986	15,353	18,701	20,652	**21,000**	**21,000**		
30	01-04-00-7050	Part Time Labor	66,517	70,490	76,205	70,311	**77,531**	**36,000**		
31	01-04-00-7051	Part Time Labor - Forestry	2,323		-	-	**-**			
32	01-04-00-7061	Equipment Lease Payments	37,681	39,953	46,944	41,071	**46,945**	**46,945**		
33	01-04-00-7062	Equipment Lease -interest.	9,263	6,991	-	5,873	**-**	**-**		
34	01-04-00-7065	Fire Supplies (Expendables)	198		-	-	**-**	**-**		
35	01-04-00-7075	Volunteer Incentive	964	1,607	-	1,814	**-**	**-**		
36	01-04-00-7085	Prevention/Public Education	2,254	2,717	50	1,140	**2,500**	**1,500**		
37	01-04-00-7095	Employee Health Protection	635	1,700	3,818	1,670	**1,100**	**2,500**		
38	01-04-00-7099	NFPA Station Uniforms	2,319	894	706	2,094	**2,500**	**3,000**		
39	01-04-01-7011	Fire Dept. Maintenance	2,015	3,219	885	110	**3,000**	**3,000**		
40	01-04-01-7016	Fire Dept. Electricity	16,188	17,252	17,120	17,938	**17,000**	**15,000**		
41	01-04-01-7017	Fire Dept. Heat	15,466	17,869	13,374	14,710	**15,000**	**12,500**		
42	01-04-01-7018	Fire Dept. Telephone	11,965	12,065	10,239	9,930	**9,500**	**9,500**		
43	01-04-02-7011	Annex Maintenance Expense		153	105	88	**7,000**	**1,000**		
44	01-04-02-7016	Annex Electricity	2,305	3,136	2,885	3,193	**3,000**	**3,000**		
45	01-04-02-7017	Annex Heat costs	5,219	7,510	6,316	3,152	**5,500**	**5,500**		
46	01-04-02-7018	Annex: Phone			952			**-**		
47	01-04-03-7016	Dorm Electricity	334	228	518	500	**500**	**500**		
48	01-04-03-7017	Dorm Heat costs	655	-	1,348		**-**			
49	01-04-03-7018	Dorm: Phone	-	-	97		**-**			
		TOTAL	**1,933,311**	**1,970,503**	**1,918,078**	**2,100,577**	**1,881,511**	**1,895,174**	**-**	**-**

Fire Department Breakout of Expenses

PERSONNEL COSTS	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Approved 2016
Salaries	894,531	916,386	887,129	881,217	862,671	939,315
Salaries - OT	23,164	38,238	20,702	36,233	36,000	36,000
Forestry Pay	12,931	893	-	-	-	-
Holiday Pay	11,753	14,764	17,122	14,976	15,000	15,000
Part Time Employees	66,517	70,490	76,205	70,311	77,531	36,000
Unemployment	1,031	-	-	89	-	-
Taxes	17,627	18,330	18,383	18,113	19,332	19,332
Pers	294,708	301,852	202,685	220,088	201,499	206,649
Accrued Vacation Pay	10,988	16,483	35,416	33,164	20,000	20,000
Workman's Comp	67,157	75,907	70,150	89,211	98,099	98,099
Health Insurance	143,143	157,049	220,878	211,294	279,584	279,584
TOTAL COST OF PERSONNEL	**1,543,550**	**1,610,392**	**1,548,669**	**1,574,694**	**1,609,716**	**1,649,979**
(percent of operating budget)	**84%**	**86%**	**87%**	**86%**	**86%**	**87%**
NON PERSONNEL COSTS	**288,103**	**255,050**	**240,880**	**255,925**	**271,795**	**245,195**
(percent of operating budget)	**16%**	**14%**	**13%**	**14%**	**14%**	**13%**
TOTAL OPERATING BUDGET	**1,831,653**	**1,865,441**	**1,789,549**	**1,830,619**	**1,881,511**	**1,895,174**
PERS RELIEF	**101,658**	**105,062**	**128,529**	**269,958**	**-**	**-**
TOTAL BUDGET	**1,933,311**	**1,970,503**	**1,918,078**	**2,100,577**	**1,881,511**	**1,895,174**

Public Works Department

Flower planting in one of the Santa Claus Lane roundabouts.

The "products" of the Public Works Department affect most North Pole residents and visitors on a daily basis—roads, parks, sidewalks and beautification efforts. Public Works is also responsible for maintaining city buildings and grounds. The facilities under the jurisdiction of Public Works contribute to improving the quality of life for our residents and making our city more attractive to visitors.

The flowers planted by Public Works in the Santa Claus roundabouts were especially beautiful this past summer and these plantings continue to receive positive comments from residents and visitors. This past year some projects involving Public Works included the installation of Harmony Park Outdoor Musical Equipment in the Terry Miller Park (equipment funded with a $25,000 donation from the Snedden Family Foundation); building retaining walls at City Hall for landscaping; working with volunteers from the Soil and Water Conservation Service to install rainfall gardens at City Hall; and completion of the North Pole Dog Park. Public Works also received surplus skateboard park equipment from the Eielson Air Force Base. Public Works will be rehabilitating the skateboard park equipment and will begin installing the equipment in 2016 at the North Pole Skateboard Park.

Public Works is responsible for maintaining over 18 miles of City-owned roads. Routine maintenance functions include snow plowing, graveling icy intersections, road sweeping, road patching, road paving, road striping and brush cutting. Public Works performs some of these functions directly and uses private contracts for others. Over the past several years, Pubic Works has made an effort to perform as many functions internally versus using private contractors; for example, when the Department has adequate summer staff, it does the brush cutting along city roads, but for especially large projects we have had to use a private contractor. There are other functions like snow plowing the roads or sweeping up the tons of gravel spread during the winter that Public Works does not have the staffing or equipment to economically perform. Internally, Public Works will continue to sweep and plow the 12 miles of pedestrian paths around the City.

Private contractors perform all major road-paving projects. Our road paving projects are typically paid for with state and/or federal funds channeled through the Fairbanks Metropolitan Area Transportation System (FMATS) with a 9.03% cash match from the City. In 2016, the proposed FMATS project will repave the Dougchee Road approach between Badger Road and the bridge; repave the 5th Avenue and Blanket Boulevard pedestrian paths and crack seal damaged roads. Public Works will hire a private contractor to perform routine maintenance projects like filling large potholes and repairing subsiding roads.

Increase in Snow Plow Expense

After salary and road maintenance expenses, the next largest expense in the Public Works budget is snowplowing. The City Council approved HEEL, Inc. (Hawks Enterprises) to be the City's Snowplow contractor for the 2015-2016 snowplowing season. Public Works is asking the City to consider including additional funding in the snowplowing budget to plow Santa Clause Lane in the event ADOT's budget reductions result in less frequent plowing of this major road within the City. Santa Claus Lane is one of the most heavily traveled roads in the City. The road is so heavily traveled that snowfall on the road becomes hardpack even before it can be plowed. Public Work's does not have the equipment to plow this road. To keep this critical road passable, Public Works is requesting that additional funding be added to the snowplowing budget to allow plowing of Badger Road/Santa Claus Lane from the city boundary to the end of Santa Claus Lane in the event ADOT cannot plow the road in a timely manner. If supplemental funds are included in the Public Works snowplowing budget to plow Santa Clause Lane, Public Works will request a quote from Heel to perform the work.

Shifting Salary Expenses to Building Department

Recent increases in the work demands to manage the projects permitted by the Building Department, the Department is proposing to begin paying a share of the Director of City Services' loaded wage. Salary and related expenses associated with the Building Department have previously been reflected in 10% of the Director's wages included in the Administration budget. The 2016 proposed Building Department budget includes 20% of the Director of City Services loaded wage. The loaded wage includes salary, PERS and health insurance. The time allocation reduces the share of the Director's wages paid by the Public Works Department from 30% to 25% and reduces the share paid by the Utility Department from 60% to 55%. Each year this salary allocation will be re-examined because the level of construction within the City can vary significantly from year-to-year.

PUBLIC WORKS DEPARTMENT EXPENSE

Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
1	01-08-00-6000	Salaries	99,702	127,153	139,083	154,476	146,443	148,680		
2	01-08-00-6003	Leave Cash Out	-		-			-		
3	01-08-00-6090	Overtime	2,239	4,863	5,118	596	5,000	5,000		
4	01-08-00-6091	Holiday Pay	311		-	-	500			
5	01-08-00-6097	Workers Comp. Ins.	3,761	7,789	9,076	10,102	8,582	9,002		
6	01-08-00-6098	FICA	1,739	2,329	2,114	1,013	2,500	2,500		
7	01-08-00-6099	Medicare	1,007	2,451	2,639	2,430	2,104	2,156		
8	01-08-00-6100	PERS	22,815	29,155	31,599	33,647	31,934	32,710		
9	01-08-00-6102	Health & Disability Insurance	16,918	40,294	36,593	36,772	43,178	41,938		
10	01-08-00-6103	Leave Cash Out	3,901	1,154	1,269	-	2,000	2,000		
11	01-08-00-6105	Insurance	11,966	13,242	13,242	12,841	16,000	16,000		
12	01-08-00-6100	PERS Relief	11,729	15,565	20,038	46,108	-	-		
13	01-08-00-7000	Summer Hire	30,502	39,110	35,135	16,191	43,000	43,000		
14	01-08-00-6106	Unemployment summer hire			114	2,470	3,000	3,000		
15	01-08-00-7001	Parks/Trails/Grounds Supplies	5,095	5,972	8,225	19,887	10,000	15,000		
16	01-08-00-7008	Training	213	3,366	842	-	-	1,500		
17	01-08-00-7009	Equipment Outlay	1,487	9,964	15,112	14,975	10,000	10,000		
18	01-08-00-7011	Building Maintenance	10,345	19,208	11,680	9,023	10,000	10,000		
19	01-08-00-7012	Street Maintenance	81,499	66,758	88,519	55,085	72,477	75,000		
20	01-08-00-7013	Street Lights Maintenance	6,520	6,606	5,091	7,149	6,000	10,000		
21	01-08-00-7014	Vehicle Maintenance	1,270	8,998	8,017	23,307	10,000	10,000		
22	01-08-00-7015	Vehicle Gas & Oil	5,165	8,379	8,882	10,415	9,000	11,000		
23	01-08-00-7016	Electricity	5,567	5,551	3,729	4,229	5,000	5,000		
21	01-08-00-7017	Heating Fuel	13,680	15,617	14,154	9,417	15,000	11,000		
22	01-08-00-7018	Telephone, Public Works	1,095	2,578	1,717	3,639	4,500	5,000		
22	01-08-00-7019	Electricity - Radar Sign			51	253	400	400		
23	01-08-00-7020	Snow Removal	47,100	49,470	60,200	36,500	66,500	76,000		
24	01-08-00-7024	ARRC Permits	200		-			-		
25	01-08-00-7029	Public Works Misc	6,290	2,121	8,587	6,174	5,500	5,500		
26	01-08-00-7031	FMATS Match Participation	32,006	63,384	53,303	56,322	35,023	30,000		
27	01-08-00-7032	Electricity -Street lights	35,019	35,582	29,541	27,518	25,000	25,000		
28	01-08-00-7033	Christmas Decorations	3,548	2,678	975	965	3,000	3,000		
29	01-08-00-70xx	Memorial Park Electricity						750		
30	01-08-00-7034	Beautification		13,316	12,069	18,422	15,000	15,000		
31	01-08-00-7092	Transfer Out		3,631				-		
		TOTAL	**462,689**	**606,285**	**626,715**	**619,926**	**606,641**	**625,136**	**-**	**-**

Public Works Department Breakout of Expenses

PERSONNEL COSTS	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Approved 2016
Salaries	99,702	127,153	139,083	154,476	146,443	148,680
Salaries - OT	2,239	4,863	5,118	596	5,000	5,000
Holiday Pay	311	-	-	-	500	-
Part Time Employees	30,502	39,110	35,135	16,191	43,000	43,000
Taxes	2,745	4,780	4,753	3,443	4,604	4,656
Pers	22,815	29,155	31,599	33,647	31,934	32,710
Leave Cash Out	3,901	1,154	1,269	-	2,000	2,000
Workman's Comp	3,761	7,789	9,076	10,102	8,582	9,002
Unemployment	-	-	114	2,470	3,000	3,000
Health Insurance	16,918	40,294	36,593	36,772	43,178	41,938
TOTAL COST OF PERSONNEL	**182,895**	**254,298**	**262,740**	**257,697**	**288,241**	**289,986**
(percent of operating budget)	**41%**	**43%**	**43%**	**45%**	**48%**	**46%**
NON PERSONNEL COSTS	**268,065**	**336,422**	**343,938**	**316,122**	**318,400**	**335,150**
(percent of operating budget)	**59%**	**57%**	**57%**	**55%**	**52%**	**54%**
TOTAL OPERATING BUDGET	**450,959**	**590,720**	**606,677**	**573,819**	**606,641**	**625,136**
PERS RELIEF	**11,729**	**15,565**	**20,038**	**46,108**	**-**	**-**
TOTAL BUDGET	**462,688**	**606,285**	**626,715**	**619,926**	**606,641**	**625,136**

Utility Department

Adjusting to Cessation of Refining at Flint Hills Resources North Pole Refinery

Halting oil refining at the Flint Hills Resources North Pole Refinery has had significant ramifications for the Utility Department. The most significant impact on the Utility has been a decline in Sewer Division's revenues. Because billings and customer payments lag one month behind customer usage, it will not be until February 2016 before the Utility will know the full impact of the first full year of reduced revenues from Flint Hills; however, the Sewer Division will be in a deficit situation and will require a transfer from reserves to balance its 2015 expenses.

In 2015, the Utility's response to the reduction in revenue from Flint Hills was to cut staff and expenditures and not raise utility rates. This strategy is not a long-term solution for the loss of revenue from Flint Hills. To maintain services and prevent serious deterioration in utility infrastructure, the Utility is requesting an increase in the sewer charge while keeping the water rate unchanged. The requested increase in the sewer charge is from $0.01141/gallon in 2015 to $0.0134/gallon—an increase of $0.00199/gallon. The rate increase would result in the average sewer bill increasing by $4.98/month (based upon the average sewer usage of 2,500 gallons/month).

Water System

There are only two modest capital projects planned for the Water Division in 2016. The capital projects proposed for the Water Division are intended to help protect water infrastructure. The last several years there have been weather-related prolonged power outages within the City. The Water Division has been fortunate that the power outages have not directly affected water infrastructure; however, ignoring the problem could result in devastating impacts on water infrastructure.

The water treatment plant and well house, including the drinking water wells, have emergency generators. There are no emergency generators for the three circulation stations. In the depth of winter, if there was a prolonged power outage that affected one or more circulation stations this could quickly result in freezing of customer water service lines. As an interim solution prior to the purchase of emergency generators, the Utility is proposing to install generator hookups at the circulation stations. Such hookups would enable the utility to use its mobile emergency generators to power circulation station. This is only a temporary solution because the Utility only has three mobile emergency generators plus a loan to purchase two additional generators. In a worst case scenario, these generator could be called upon to power 13 sewer lift stations and 3 water circulation stations. The funding allocated for this project is $25,000 drawn from Utility Reserves.

The second modest capital project proposed for the Water Division is installation of a security fence at the well house. The well house is in a relatively isolated location and the current fence

only blocks vehicle via the entry road. The proposed project would encircle the well house and the two drinking water wells. A fence would not stop anyone intent on vandalizing the facility, but it would prevent "casual vandalism" by limiting the easy access that currently exists. The funding allocated for this project is $15,000 for the well house fence drawn from Utility Reserves. This fencing project would be combined with an automatic gate at the wastewater treatment plant.

Wastewater System

The Utility has one major capital project and one minor capital project planned for the Wastewater Division. The Utility was one of only four municipalities to be awarded a Municipal Matching Grant (MMG) in the 2016 State Capital Budget. The Utility received a $1.96 million MMG for the Phase 3 Sewer Rehabilitation Project. The MMG requires a 30% match from the Utility ($840,000) for a project with a total cost of $2.8 million. Phases 1 & 2 projects rehabilitated the eight lift stations in greatest need of updating. The four lift station in Phase 3 include Cary Road, Hurst Road, Mockler Drive and Tanana Drive lift stations. If there are sufficient funds, the project will include rehabilitation of the electronic controls of the 13th active lift station (Stillmeyer Subdivision). Engineering and design for the project began in October 2015. The goal is to release the invitation to bid (ITB) in February 2016; identify a construction contractor in March; award the construction contract in April; begin construction in May; and achieve substantial completion in September.

The second capital project planned for the Wastewater Division is installation of an electronically controlled entry gate at the wastewater treatment plant (WWTP). Access to the WWTP is via an access road at the end of Shellinger Drive. Because the treatment lagoons are elevated above ground level by approximately 15 feet, the access road is a relative steep grade. An automatic gate is critical for the safe operation of the Utility's large jet vac truck. During the winter, the Utility uses treated wastewater to dump down manholes to protect sewer mains that are susceptible to freezing. Using treated wastewater saves utility customers from paying for potable water to prevent the freezing of sewer mains.

During the months when sewer mains are most susceptible to freezing, the jet vac truck makes multiple trips to the WWTP. For security reasons, each time someone enters the WWTP the access gate should be closed behind them. With icy road conditions; the jet vac driver must exit the vehicle; manually open the gate; reenter the vehicle and drive to level ground at the top of the hill; exit the vehicle and walk down the icy hill and close the gate; walk back up the icy hill to the jet vac truck and fill the truck with treated wastewater. After the utility staff member has filled the jet vac with treated wastewater, the driver must stop at the top of the driveway and exit the vehicle; walk down the icy hill and manually open the access gate; walk back up the icy hill, reenter the vehicle, and drive down the hill; once outside the gate, they must exit the vehicle, manually close the gate and reenter the vehicle. Every time the utility staff member exits and re-enters the vehicle in icy conditions increases the risk of a work-related accident.

Notice of Violation

In 2012 and in 2013, there was loss of river flow at the sewer outfall on the Tanana River. Not having river flow at the sewer outfall is a violation of the Utility's discharge permit even though the loss of river flow is an act of nature.

In May 2013 a view of the sewer outfall channel of the Tanana River that would typically have flow two to three feet deep.

The Utility began working with ADEC in late 2013 and into 2014 to develop a compliance order by consent (COBC) to find a solution of the loss of river flow at the sewer outfall. In late summer 2014, ADEC changed its approach and issued the Utility a Notice of Violation (NOV). The NOV requires the Utility to propose solutions to correct the NOV. Fortunately, in 2014 the Utility received a $500,000 legislative award to help fund determination of a solution to the loss of river flow at the sewer outfall.

At the end of August 2015, the Utility submitted a response to the NOV proposing two feasible solutions—extending the sewer discharge main to a more reliable channel of the Tanana River or construction a large discharge pond to discharge treated wastewater into the groundwater. The utility expects to present its preferred solution to ADEC in December 2015. Following approval of the Utility's preferred alternative, the Utility will be required to generate engineering plans, invitation to bid documents and obtain required permits by ADEC's October 2016 deadline. Generating the initial responses to the NOV will cost the Utility approximately $220,000 leaving approximately $280,000 to generate the engineering and acquire the necessary permits.

Shifting Salary Expenses to Building Department

Recent increases in the work demands to manage the projects permitted by the Building Department, the Department is proposing to begin paying a share of the Director of City Services' loaded wage. Salary and related expenses associated with the Building Department have previously been reflected in 10% of the Director's wages included in the Administration budget. The 2016 proposed Building Department budget includes 20% of the Director of City Services loaded wage. The loaded wage includes salary, PERS and health insurance. The time allocation reduces the share of the Director's wages paid by the Public Works Department from 30% to 25% and reduces the share paid by the Utility Department from 60% to 55%. Each year this salary allocation will be re-examined because the level of construction within the City can vary significantly from year-to-year.

WATER / SEWER ENTERPRISE FUND - Fund 02 - Water-10 & Sewer-12

WATER - 12-10	
Revenues	609,853
Expenses	609,853
Difference	-

SEWER - 12-12	
Revenues	607,302
Expenses	607,302
Difference	-

TOTAL WATER & SEWER	
Revenues	1,217,155
Expenses	1,217,155
Difference	-

Utility Department Water Revenue

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
1	02-10-00-4165	PERS Relief	16,481	17,518	21,264	39,332	-			
2	02-10-00-5000	Water Utility Revenue	610,467	629,529	703,722	653,079	**723,488**	607,853		
3	02-10-00-5800	Interest on Deposits	-	-			-			
4	02-10-00-5801	Miscellaneous Revenue	48,545	6,274	8,294	7,225.79	-			
5	02-10-00-5802	Reimburseable Water Breaks	2,290	15,367			-			
6	02-10-00-5810	Bulk Water Sales Revenue	800	-			-			
7	02-10-00-5815	Tie-in Fees	2,250	200	500		-			
8	02-10-00-5820	Interfund Trans.from General	-	-			-			
9	02-10-00-5825	Water FRR Residential/Com'l	5,470	-			-			
10	02-10-00-5830	Water Base	5,919	-			-			
11	02-10-00-5835	Lab Testing	13,711	19,914	3,435	2,061	**4,000**	2,000		
12	02-10-00-5900	Transfer In								
13	02-10-00-5901	Transfer In - FRR Water	53,501	5,625	5,250		**3,750**			
		TOTAL	**759,434**	**694,427**	**742,465**	**701,698**	**731,238**	**609,853**	**-**	**-**

NOTE: In 2011, Water FRR Residential and Water Base Revenues were transferred to Fund 25

UTILITY DEPARTMENT WATER EXPENSE

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
1	02-10-00-6000	Salaries	142,375	147,208	151,074	143,654	157,933	153,383.00		
2	02-10-00-6090	Overtime	3,725	2,344	1,950	2,443	4,000	4,000.00		
3	02-10-00-6091	Holiday Pay	-			-	-			
4	02-10-00-6097	Workers Comp. Ins.	4,600	4,928	4,432	4,573	5,367	5,393.00		
5	02-10-00-6098	Fica		9	10	11	-			
6	02-10-00-6099	Medicare	2,157	2,197	2,285	2,109	2,290	2,224.00		
7	02-10-00-6100	PERS	48,327	50,330	33,532	32,573	34,304	34,085.00		
8	02-10-00-6102	Health & Disability Insurance	31,169	34,354	41,091	38,370	41,471	41,471.00		
9	02-10-00-6103	Leave Cash Out	4,323	3,514	4,171	5,110	5,500	5,000.00		
10	02-10-00-6105	Insurance	17,017	19,288	17,684	18,870	25,000	22,000.00		
11	02-10-00-6106	Unemployment	1,998	555		-	-			
12	02-10-00-61xx	PERS Relief			21,264	39,332	-			
13	02-10-00-6500	Interest Expense ADWF	5,564	5,625	5,250	4,875	5,975			
14	02-10-00-7001	Publications & Advertising	371	667	726	1,363	3,000	3,200.00		
15	02-10-00-7003	Billing Service	-	1,621	1,983	2,049	3,000	3,000.00		
16	02-10-00-7004	Audit/Accounting Fees	10,039	9,216	8,977	6,236	11,444	10,000.00		
17	02-10-00-7005	Legal Fees	2,591	2,726	2,012	1,221	5,000	2,500.00		
18	02-10-00-7006	Professional Services	(26)		989	989	2,500	2,500.00		
19	02-10-00-7007	Safety Equipment	235	945	239	562	2,500	2,500.00		
20	02-10-00-7009	Equipment Outlay/Repair	32,459	35,148	52,000	6,314	10,000	10,000.00		
21	02-10-00-7011	System Supplies	3,604	33,074	11,118	4,634	15,000	12,500.00		
22	02-10-00-7012	Water Treatment Chemicals	7,152	7,319	5,041	7,360	15,000	12,500.00		
23	02-10-00-7014	Vehicle Maintenance	4,582	1,124	207	473	3,000	3,000.00		
24	02-10-00-7015	Vehicle Gas/oil	5,343	7,178	5,341	4,217	5,500	5,000.00		
25	02-10-00-7019	Laboratory	22,029	11,340	7,305	11,701	10,000	10,000.00		
27	02-10-00-7022	Office Supplies	2,098	3,905	1,952	1,959	3,500	3,500.00		
28	02-10-00-7029	Miscellaneous	5,989	3,634	1,759	1,985	2,000	2,500.00		
29	02-10-00-7039	Postage	3,572	1,234	549	55	3,500	2,000.00		
30	02-10-00-7041	Bad Debt Expense	2,906	260		7,068	2,000	2,000.00		
31	02-10-00-7045	Training	-	321	1,977	1,235	2,500	2,500.00		
32	02-10-00-7050	Debt Retirement-AK.Drinking Water	-			-	25,000	-		
33	02-10-00-7051	Credit Card User Fees	5,933	6,643	8,107	9,208	7,500	7,500.00		
34	02-10-00-7060	Accumulated Annual Leave	2,308	(113)	1,917	-	-	-		
35	02-10-00-7092	Transfer Out - FRR	5,470				-	-		
36	02-10-00-7094	Transfer Out - Water Base	5,919			-	-	-		
37	02-10-00-7097	Transfer Out - Capital Projects	2,144	64,745			-	-		
38	02-10-00-7400	Deferred Maintenance Expense	4,218		1,200	15,000	5,000	5,000.00		
39	02-10-00-7500	Utility Truck Replacement	-				-	-		
40	02-10-00-7802	Reimburseable Water Breaks	-	1,020			-	-		
41	02-10-00-7905	Energy Reserve				-	-	-		
42	02-10-00-8100	Water - Depreciation Expense	371,492	389,612	522,984	562,377	-	-		
43	02-10-04-7016	Electricity WTP	52,007	48,803	45,540	44,328	55,000	55,000.00		
44	02-10-04-7017	Heating Fuel WWTP	81,932	53,466	46,792	52,042	75,000	70,000.00		

UTILITY DEPARTMENT WATER EXPENSE

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
45	02-10-04-7018	Telephone WTP	9,687	8,458	4,948	3,586	4,000	4,000.00		
46	02-10-04-7020	Building Maintenance WTP	122		192	220	2,000	2,000.00		
47	02-10-05-7018	Telephone - SCADA			7,954	7,526	8,000	8,000.00		
48	02-10-06-7016	Electricity - Highway Park	21,140	21,719	24,200	20,403	27,500	25,000.00		
49	02-10-06-7017	Heating Fuel - Highway Park	3,809	5,463	3,989	3,659	5,000	5,000.00		
50	02-10-06-7018	Telephone - Hiway Park	406	403	149	-	250	-		
51	02-10-06-7020	Building Maintenance - Highway Park	-			975	500	500.00		
52	02-10-08-7016	Electricity - 8th Avenue	8,896	10,352	9,420	8,827	13,000	12,000.00		
53	02-10-08-7017	Heating Fuel - 8th Avenue	3,813	3,289	4,773	4,033	4,500	4,500.00		
54	02-10-08-7020	Building Maintenance - 8th Avenue	243	765		110	500	500.00		
55	02-10-10-7016	Electricity - Stillmeyer	14,740	14,881	16,313	15,622	23,000	20,000.00		
56	02-10-10-7017	Heating Fuel - Stillmeyer	2,039	3,574	2,675	1,756	3,000	3,500.00		
57	02-10-10-7018	Telephone - Stillmeyer	472	459	169	-	250	-		
58	02-10-10-7020	Building Maintenance - Stillmeyer	-			110	500	500.00		
59	02-10-11-7016	Electricity - Well House	9,190	12,084	11,608	13,166	13,000	13,000.00		
60	02-10-11-7017	Heating Fuel - Well House	1,871	6,606	2,665	2,061	5,000	3,500.00		
61	02-10-11-7018	Telephone - Well House	1,920	2,942	280	-	250	-		
62	02-10-xx-7020	Building Maintenance - Well House					500	500.00		
63	02-10-00-7999	Move to Retained Earnings	-			-	9,149	-		
64	02-10-12-7016	Electricity - Utility Shop			6,969	6,008	3,000	2,500.00		
65	02-10-12-7017	Heating Fuel - Utility Shop		3,247	6,953	2,997	4,000	4,000.00		
66	02-10-12-7018	Telephone - Utility Shop		115	849	1,683	1,000	1,000.00		
67	02-10-12-7031	Snow Removal				-		-		
68	02-10-12-7020	Building Maintainance - Utility Shop				31	2,137	2,500.00		
69	02-10-00-7999	Transfer to Retained Earnings					50,724	3,097.00		
70	02-10-xx-7020	Well House Maintainance								
		TOTAL	973,971	1,048,596	1,115,561	1,127,068	729,544	609,853	-	-

Water Department Breakout of Expenses

PERSONNEL COSTS	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Approved 2016
Salaries	142,375	147,208	151,074	143,654	157,933	153,383
Salaries - OT	3,725	2,344	1,950	2,443	4,000	4,000
Holiday Pay	-	-	-	-	-	-
Taxes	2,157	2,206	2,295	2,120	2,290	2,224
Pers	48,327	50,330	33,532	32,573	34,304	34,085
Leave Cash Out	4,323	3,514	4,171	5,110	5,500	5,000
Workman's Comp	4,600	4,928	4,432	4,573	5,367	5,393
Health Insurance	31,169	34,354	41,091	38,370	41,471	41,471
TOTAL COST OF PERSONNEL	**236,677**	**244,884**	**238,545**	**228,842**	**250,865**	**245,556**
(percent of operating budget)	**40%**	**41%**	**42%**	**44%**	**37%**	**40%**
NON PERSONNEL COSTS	**349,962**	**349,469**	**330,852**	**296,516**	**427,955**	**361,200**
(percent of operating budget)	**60%**	**59%**	**58%**	**56%**	**63%**	**60%**
TOTAL OPERATING BUDGET	**586,639**	**594,352**	**569,397**	**525,358**	**678,820**	**606,756**
DEPRECIATION EXPENSE	**371,492**	389,612	522,984	562,377	-	-
TRANSFERS OUT	**13,533**	**64,745**	**-**	**-**	**-**	**-**
PERS RELIEF	**-**	**-**	**21,264**	**39,332**	**-**	**-**
TOTAL BUDGET	**973,971**	**1,048,596**	**1,115,561**	**1,127,068**	**678,820**	**606,756**

Utility Department Water Reserve (Fund 25)

Line #	Account Number	REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
1	25-10-00-5825	FRR Residential Water	65,235	63,818	65,064	98,705	101,810	96,425		
2	25-10-00-5830	Water Base	70,438	71,512	71,662	72,376	80,880	79,740		
3	25-10-00-5900	Transfer in from Retained Earnings				-				
		TOTAL	**135,673**	**135,330**	**136,726**	**171,081**	**182,690**	**176,165**	**-**	**-**
		EXPENSES								
4	25-10-00-7091	Transfer out Fund 3 (Capital Projects)				337,248		40,000		
5	25-10-00-7091	Transfer out Fund 55 (Utility Fleet)				-	11,250	11,250		
6	25-10-00-7091	Transfer out Fund 2 (Utility)				-				
7	25-10-00-7092	Transfer Out - FRR	-	104,180	24,486		3,750			
8	25-10-00-7093	Transfer Out - Water Base		134,805	54,018					
9	25-10-00-7xxx	ADWF (633011) Water Loan						**30,975**		
10	25-10-00-7999	Transfer To Retained Earnings					167,690	**93,940**		
		TOTAL	**-**	**238,985**	**78,504**	**337,248**	**182,690**	**176,165**	**-**	**-**

NOTE: Expenses to this fund will be for the repair and replacement of water utility infrastructure. These expenses will need to have the approval of council.

NOTE: Expenses to this fund will also be for the 10% pay back on the principal and the related interest on various ADEC water loans.

NOTE: 2010 and 2011 Budget Actuals vary slightly from financials: In the budget, amounts in the Transfer From accounts have been combined with the normal revenue accounts
25-10-00-5901 - has been combined with 25-10-00-5825
25-10-00-5902 - has been combined with 25-10-00-5830
This makes it easier to compare revenues year to year.

NOTE: In 2014, the City began transfering to Utility Fleet (Fund 55) at a 50% match rate from Fund 25 (water reserves) and Fund 27 (Sewer reserves)

Utility Department Sewer Revenue

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
1	02-12-00-4165	PERS Relief	20,484	22,004	26,805	45,882	-			
2	02-12-00-5000	Sewer Utility Revenue	496,780	571,804	625,436	533,579	**473,913**	**527,302**		
3	02-12-00-5002	Flint Hills Lab Testing			6,361	687	-	**10,000**		
4	02-12-00-5005	SID Pretreatment Program	-	196,502	58,611	27,027	**70,000**	**70,000**		
5	02-12-00-5010	Construction Permits		39,873		-	-			
6	02-12-00-5800	Interest on Deposits	309	248	138	-	-			
7	02-12-00-5801	Miscellaneous Revenue	8,032	1,158	5,245	105,864	-			
8	02-12-00-5802	Industrial SID Lab Tests	94,001	45,995		-	-			
9	02-12-00-5805	Facility Repair & Replacement	7,204			-	-			
10	02-12-00-5815	Tie-In Fees	750	200		-	-			
11	02-12-00-5820	Interfund Trans.from General				-	-			
12	02-12-00-5825	Sewer FRR Com'l & Residential	5,007			-	**33,802**			
13	02-12-00-5830	Sewer Base	5,464			-	**11,948**			
14	02-12-00-5900	Transfer In		26,495	25,978	53,407	**40,750**			
15	02-12-00-5900	Transfer In From Retained Earnings					**50,724**			
		TOTAL	**638,031**	**904,280**	**748,574**	**766,446**	**681,137**	**607,302**	**-**	**-**

NOTE: In 2014, SID Lab Test account# (02-12-00-5802) was consolidated with the SID Pretreatment Program account# (02-12-00-5005)

NOTE : In 2011, Sewer FRR and Sewer Base revenues were transfered to Fund 27

Sewer Expense

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
1	02-12-00-6000	Salaries	177,617	185,096	190,588	169,051	153,268	153,383		
2	02-12-00-6090	Overtime	4,280	2,709	2,310	1,375	5,000	5,000		
3	02-12-00-6091	Holiday Pay	-				-			
4	02-12-00-6097	Workers Comp. Ins.	6,656	7,185	6,288	5,761	5,097	5,356		
5	02-12-00-6098	Fica		11	11	12	-			
6	02-12-00-6099	Medicare	2,692	2,750	2,867	2,453	2,222	2,224		
7	02-12-00-6100	PERS	60,040	63,220	42,270	37,783	33,277	34,085		
8	02-12-00-6102	Health & Disability Insurance	58,784	65,267	60,973	48,275	41,471	41,471		
9	02-12-00-6103	Leave Cash Outs	6,283	4,302	4,978	4,296	5,000	5,000		
10	02-12-00-6105	Insurance	17,255	10,461	16,034	15,957	18,000	18,000		
11	02-12-00-6106	Unemployment	4,662	1,295		-	-			
12	02-12-02-6107	WWTP Land Acquisition	-			630	-			
13	02-12-00-6xxx	PERS Relief			26,805	45,882	-			
14	02-12-00-6500	Rev. Bond Int. (HwyPkSewer)	26,074	26,495	25,978	27,026	25,000			
15	02-12-00-6501	Interest Expense - ACWF Loans	-			2,332	-			
16	02-12-00-6600	Rev. Bond Princ.(HwyPkSewer)	-			-	11,500			
17	02-12-00-6601	Principal Payment - ACWE Loans	-			-	33,802			
18	02-12-00-7001	Publications & Advertising	1,439	260	776	1,188	2,000	2,500		
19	02-12-00-7003	Billing Service	-	1,621	1,983	2,049	3,000	3,000		
20	02-12-00-7004	Audit/Accounting Fees	10,039	9,216	8,977	6,236	11,444	10,000		
21	02-12-00-7005	Legal Fees	4,131	3,487	2,510	3,322	5,000	2,500		
22	02-12-00-7006	Professional Services	181	9,645	5,293	10,730	2,500	2,500		
23	02-12-00-7007	Safety Equipment	1,490	1,894	360	1,570	2,000	2,000		
24	02-12-00-7008	Pretreatment Program	13,550	39,040	61,322	77,489	70,000	70,000		
25	02-12-00-7009	Equipment Outlay/Repair	63,849	10,734	15,423	5,962	18,500	10,000		
26	02-12-00-7010	Utility Truck Replacement	-		25		-			
27	02-12-00-7011	System Supplies	6,998	9,675	15,761	5,841	10,000	10,000		
28	02-12-00-7012	I & I Evaluation & Repair	-			-	-			
29	02-12-00-7013	WWTP Chemicals	21,231	23,180	16,539	18,400	20,000	20,000		
30	02-12-00-7014	Vehicle Maintenance	1,325	2,575	950	2,060	4,000	4,000		
31	02-12-00-7015	Vehicle Gas & Oil	6,715	7,487	6,074	5,548	7,000	7,000		
32	02-12-00-7017	Heating Fuel - WWTP	-				-			
33	02-12-00-7019	Laboratory	112,535	89,093	44,697	28,144	35,000	40,000		
34	02-12-00-7023	Laboratory - Industrial Pretreatment					-			
35	02-12-00-7021	Liability Insurance	-			-	-			
36	02-12-00-7022	Office Supplies	187	2,490	4,653	1,293	2,500	2,500		
37	02-12-00-7029	Miscellaneous	4,466	2,616	(756)	5,751	6,500	5,000		
38	02-12-00-7039	Utitlity Postage	3,587	1,750	578	99	3,000	3,000		
39	02-12-00-7042	Bad Debt Expense	2,140	86		7,033	1,000	1,000		

Sewer Expense

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
40	02-12-00-7045	Training	218	321	160	6	2,000	2,000		
41	02-10-00-7050	Credit Card User Fees	5,787	6,491	8,107	9,208	7,500	7,500		
42	02-12-00-7060	Accumulated Annual Leave	2,308	(113)	2,192	-	-			
43	02-12-00-7092	Transfer Out - FRR	5,007				-			
44	02-12-00-7094	Transfer Out - Sewer Base	5,464				-			
45	02-12-00-7096	Transfer Out - FRR Industrial	7,204				-			
46	02-12-00-7097	Transfer Out - Capital Projects	2,144				-			
47	02-12-00-7300	Richardson Hwy. Dawson Crossing	-				-			
48	02-12-00-7400	Deferred Maintenance Expense	273		1,200	-	2,000	10,000		
49	02-12-00-7600	Transfer FRR			249,296					
50	02-12-00-7905	Energy Reserve				-	-			
51	02-12-00-8100	Sewer - Depreciation Expense	689,913	723,565	971,256	1,044,414	-			
52	02-12-04-7016	Electricity -WWTP	55,730	61,115	63,247	55,789	65,000	60,000		
53	02-12-04-7017	Heating Fuel -WWTP	15,931	15,087	13,752	16,150	16,000	16,000		
54	02-12-04-7018	Telephone - WWTP	3,575	2,612	4,486	3,438	3,750	3,450		
55	02-12-04-7020	Building Maintenance - WWTP	-			3,522	1,000	2,500		
56	02-12-05-7018	Telephone - SCADA	-		6,788	4,766	7,500	8,000		
57	02-12-06-7016	Electricity - Generator Storage	244	230	226	144	-			
58	02-12-06-7017	Heating Fuel - Generator Storage	-				-			
59	02-12-70-7016	Electricity -Lift Station 1A - Holiday	5,009	3,496	3,621	3,268	4,000	4,000		
60	02-12-70-7018	Telephone - Lift Station 1A	94	534	50	-	250	-		
61	02-12-71-7016	Electricity - Lift Station 2A - Yukon	4,334	2,424	2,585	2,735	4,500	4,000		
62	02-12-71-7018	Telephone - Lift Station 2A - Yukon	94	579	50	-	250	-		
63	02-12-72-7016	Electricity - Lift Station 3A - Kitt	1,845	1,197	1,152	1,199	2,000	1,500		
64	02-12-72-7018	Telephone - Lift Station 3A - Kitt	94	583	50	-	250	-		
65	02-12-73-7016	Electricity - Lift Station 3B - 8th Ave	594	569	749	937	1,000	1,000		
66	02-12-73-7018	Telephone - Lift Station 3B	571	513	95	-	750	-		
67	02-12-74-7016	Electricity - Lift Station 3C - N Blanket	3,065	2,740	2,834	2,376	3,250	3,000		
68	02-12-74-7018	Telephone - Lift Station 3C	533	419	95	-	250	-		
69	02-12-75-7016	Electricity - Lift Station 4B - S Blanket	1,169	1,150			-			
70	02-12-75-7018	Telephone - Lift Station 4B	472	417			-			
71	02-12-76-7016	Electricity - Lift Station 4C - Black Bear	2,527	2,758			-			
72	02-12-76-7018	Telephone - Lift Station 4C	472	417			-			
73	02-12-77-7016	Electricity - Lift Station 4F - H&H	5,163	5,838	2,765	2,456	4,000	2,000		
74	02-12-77-7018	Telephone - Lift Station 4F	533	513	95	-	250	-		
75	02-12-78-7016	Electricity - Lift Station 5A - Finnel	683	722	957	943	1,250	2,000		
76	02-12-78-7018	Telephone - Lift Station 5A	533	513	95	-	250	-		
77	02-12-79-7016	Electricity - Lift Station 5B - Hurst	1,458	966	1,245	1,057	1,750	1,500		
78	02-12-80-7016	Electricity - Lift Station 6A - Old Richardson	1,899	1,124	1,087	727	1,000	1,000		
79	02-12-80-7018	Telephone - Lift Station 6A - Old Richardson	94	534	50	-	250	-		

Sewer Expense

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
80	02-12-81-7016	Electricity - Lift Station 6B - Tanana	770	836	872	855	1,250	1,250		
81	02-12-82-7016	Electricity - Lift Station Mockler	644	745	767	681	1,000	1,000		
82	02-12-83-7016	Electricity - Lift Station Stillmeyer	4,063	3,661	3,567	2,051	3,000	3,000		
83	02-12-83-7018	Telephone - Stillmeyer	434	417		-	-	-		
84	02-12-84-7016	Electricity - Utility Shop				-	3,000	2,500		
85	02-12-84-7017	Heating Fuel - Utility Shop			5,424	2,997	4,000	4,000		
86	02-12-84-7018	Telephone - Utility Shop			849	1,683	1,000	1,000		
87	02-12-10-7020	Building Maintenance -Utility Shop				-	2,500	2,500		
88	02-12-00-7031	Snow Removal				-	-	-		
89	02-12-00-7999	Move to Retained Earnings	-		-			3,083		
		TOTAL	**1,449,149**	**1,426,615**	**1,914,030**	**1,704,949**	**682,831**	**607,302**	**-**	**-**

Utility Department Sewer Breakout of Expenses

PERSONNEL COSTS	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Approved 2016
Salaries	177,617	185,096	190,588	169,051	153,268	153,383
Salaries - OT	4,280	2,709	2,310	1,375	5,000	5,000
Holiday Pay	-	-	-	-	-	-
Pers	60,040	63,220	42,270	37,783	33,277	34,085
Taxes	2,692	2,762	2,878	2,465	2,222	2,224
Leave Cash Out	6,283	4,302	4,978	4,296	5,000	5,000
Workman's Comp	6,656	7,185	6,288	5,761	5,097	5,356
Unemployment	4,662	1,295	-	-	-	-
Health Insurance	58,784	65,267	60,973	48,275	41,471	41,471
TOTAL COST OF PERSONNEL	321,014	331,835	310,285	269,005	245,335	246,519
(percent of operating budget)	44%	47%	34%	44%	36%	41%
NON PERSONNEL COSTS	416,095	371,328	603,492	345,018	437,496	357,700
(percent of operating budget)	56%	53%	66%	56%	64%	59%
TOTAL OPERATING BUDGET	**737,109**	**703,163**	**913,777**	**614,023**	**682,831**	**604,219**
DEPRECIATION EXPENSE	689,913	723,565	971,256	1,044,414	-	-
TRANSFERS OUT	19,819	-	-	-	-	3,083
PERS RELIEF	-	-	26,805	45,882	-	-
ACCRUED LEAVE	2,308	(113)	2,192	-	-	-
TOTAL BUDGET	**1,449,149**	**1,426,615**	**1,914,030**	**1,704,319**	**682,831**	**607,302**

Utility Fund Sewer Reserves (Fund 27)

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	27-12-00-5801	Miscellaneous Revenue		3,399	-		-			
2	27-12-00-5805	FRR Industrial Sewer	67,714	71,749	320,472	51,649		29,333		
3	27-12-00-5825	FRR Sewer	58,993	57,607	58,198	89,382	105,389	89,250		
4	27-12-00-5830	Sewer Base	64,262	65,458	65,540	65,911	73,560	69,300		
5	27-12-00-5900	Transfer from Retained Earnings				-		712,169		
6	27-12-00-5900	Transfer from (Assesments Dist 1)						36,965		
		TOTAL	**190,969**	**198,211**	**444,210**	**206,942**	**178,949**	**937,017**	**-**	**-**
		EXPENSES								
7	27-12-00-7091	Transfer out Fund 3 (Capital Projects)				589,113		**855,000**		
8	27-12-00-7091	Transfer out Fund 55 (Utility Fleet)				-	11,250	11,250		
9	27-10-00-7xxx	Loan Expense (ACWF #633291)						33,802		
10	27-10-00-7xxx	Loan Expense (USDA #92.06)						36,965		
11	27-12-00-7091	Transfer out Fund 02 (Utility)				-	11,948			
12	27-12-00-7092	Transfer Out - FRR	227,382	107,436	32,210		3,750			
13	27-12-00-7093	Transfer Out - Sewer Base		105,710	24,440		-			
14	27-10-00-7999	Transfer To Retained Earnings					152,001			
		TOTAL	**227,382**	**213,147**	**56,650**	**589,113**	**178,949**	**937,017**	**-**	**-**

NOTE: Expenses to this fund will be for the repair and replacement of water utility infrastructure. These expenses will need to have the approval of council.

NOTE: Expenses to this fund will also be for the 10% pay back on the principal and the related interest on various ADEC water loans.

NOTE: 2010 and 2011 Budget Actuals vary slightly from financials: In the budget, amounts in the Transfer From accounts have been combined with the normal revenue accounts
27-10-00-5901 - has been combined with 27-12-00-5825
27-10-00-5902 - has been combined with 27-12-00-5830
27-12-00-5903 - has been combined with 27-12-00-5805
This makes it easier to compare revenues year to year.

NOTE : In 2014, the City began transfering to Utility Fleet (Fund 55) at a 50% match rate from Fund 25 (Water reserves) and Fund 27 (Sewer reserves)

NOTE: In 2014, we also began including the YTD account Balance with the published budget

Captial Projects (Fund 3)

Line #		Account Number	Account Title	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
			REVENUES									
1		03-50-00-5001	Utility Well and Controlls					28,036	147,500			
2		03-52-00-5900	Transfer: WWTP Land Aquistition					109,503				
3		03-64-00-5001	W Water Plant ADEC #63321					41,640				
4		03-64-00-5002	W Water Plant USDA 60-002-1586					113,701				
5		03-65-00-5001	Water Plant E & D #63320					61,332				
6		03-65-00-5002	Water Plant E & D #60-002-1585					184,634				
7		03-69-00-5001	Techite Grant Rev					14,028				
8		03-72-00-5001	WWTP Rehab grant revenue					1,714,698	1,075,140			
9		03-72-00-5900	WWTP Rehab Transfer In					764,429	708,526			
10		03-73-00-5003	Mixing Zone Compliance Rev					1,206	500,000	320,000		
11		03-75-00-5001	Lift Station Rehab Phase 3 MMG 63324						1,960,000	1,960,000		
12		03-74-00-5001	State ACWF Rev (loan ACWF 633031)						302,500	111,000		
13												
			TOTAL	-	-	-	-	**3,033,206**	**4,693,666**	**2,391,000**	-	-
				-								
			EXPENSES									
14		03-50-00-7001	Utility Well and Controlls					28,036	147,500			
15		03-52-00-7001	WWTP Land Aquistition					109,503				
16		03-64-00-7002	W Water Design and Eng					155,128				
17		03-65-00-7001	Water Plant E & D #63320					246,178				
18		03-69-00-7001	Techite Expense					20,041				
19		03-72-00-7001	WWTP Rehab Construction Exp					2,160,048	1,075,140			
20		03-72-00-7002	WWTP Rehab Engineering					289,520	708,526			
21		03-73-00-7003	Mixing Zone Compliance					1,206	500,000	320,000		
22		03-74-00-7004	Emergency Generators ACWF 633031					172,936	302,500	111,000		
23		03-75-00-7001	Lift Station Rehab Phase 3 MMG 63324						1,960,000	1,960,000		
24												
25												
26												
27												
28												
29												
30												
31												
			TOTAL	-	-	-	-	**3,154,560**	**4,693,666**	**2,391,000**	-	-

Debt Service Funds

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general obligation bond and special assessment debt principal, interest and related cost for issuance that are not accounted for in other funds.

Assesments (Fund 04)

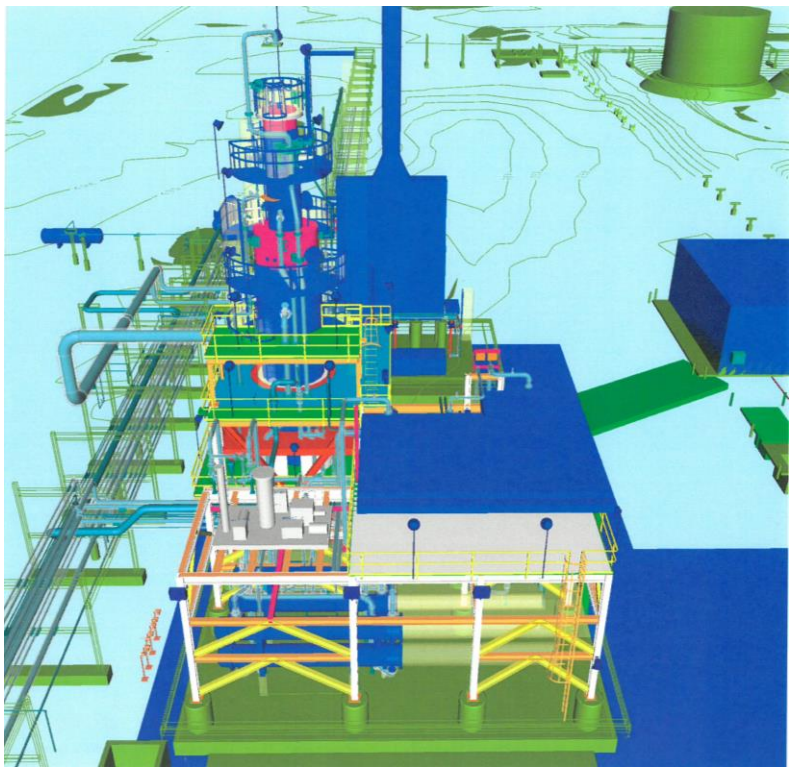
Line #		Account Number	Account Title	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
			REVENUES									
1		04-00-00-4000	Go Bond Issuance									
2		04-00-00-4100	Current Assesments Recievable									
3		04-00-00-4500	Assesments Prinicple Dist 1					2,085		3,000		
4		04-00-00-4501	Assesment Principle Dist 2					18,949		19,000		
5		04-00-00-4502	Assesment Principle Dist 3					170,512		170,000		
6		04-00-00-4600	Assesment Interest Dist 1					1,209		1,215		
7		04-00-00-4601	Assesment Interest Dist 2					5,167		5,200		
8		04-00-00-4700	Assesment Interest Dist 3					34,691		34,750		
9		04-00-00-47xx	Assesment Penatly Dist 1							-		
10		04-00-00-4701	Assesment Penatly Dist 2					1,057		1,200		
11		04-00-00-4702	Assesment Penatly Dist 3					7,564		7,600		
12		04-00-00-xxxx	Transfer from Fund Balance							-		
13												
			TOTAL	**-**	**-**	**-**	**-**	**241,234**	**-**	**241,965**	**-**	**-**
				-								
			EXPENSES									
14		04-00-00-6500	Highway Park Bond interest					4,183		4,200		
15		04-00-00-6550	Stillmeyer Bond Interest					41,300		41,300		
16		04-00-00-6600	Highway Park Bond Principle					12,707		13,000		
17		04-00-00-6650	Stillmeyer Bond Principle					60,000		60,000		
18		04-00-00-7000	Bond Escrow					36,965		37,000		
19		04-00-00-7001	Stillmeyer Bond Fees							-		
20		04-00-000-7005	Legal Expense							5,000		
21		04-00-00-7029	Miscellaneous Expenses							-		
22		04-00-00-7039	Postage/ Meter Rental							-		
23		04-00-00-7092	Transfer Out							-		
24		04-00-00-xxxx	Highway Park Revenue Bond							36,500		
25		04-00-00-7999	Transfer to Fund Balance					90,262		44,965		
			TOTAL	**-**	**-**	**-**	**-**	**241,234**	**-**	**241,965**	**-**	**-**

Building Department

The Building Department is responsible for implementing the building codes adopted by the City. The City has traditionally adopted the same national building codes as the City of Fairbanks. In addition, the City also traditionally adopts the amendments to the national codes adopted by the City of Fairbanks based upon recommendations by the Building Code Commission composed of building professionals from the Interior. North Pole does this for two reasons. First, having uniform building codes across the two cities makes it easier for developers and contractors who operate in both municipalities. Second, it is an expensive process and the City lacks the personnel and resources to conduct an independent review of the national codes and generate code amendments. The City does adopt additional code amendments to reflect unique or special conditions that apply in the City.

Building codes are "best practices" that provide builders, contractors, tradesman, and do-it yourselfers guidance concerning standards of construction. Building according to the codes also provides protection of property owners' health and safety and investment by helping to ensure that structures are safe, secure and energy efficient. To ensure that the City provides quality plan review and inspections of construction within the City, the Building Department contracts with professional engineers licensed in the State of Alaska to provide these services.

Projected Major Building Projects in 2016



3-D rendering of Asphalt Production facility planned at the Petro Star Refinery.

The majority of the Building Department budget reflects the projected revenues from the construction of an Asphalt Plant by the Petro Star Refinery and the development of a senior residential community located in the Stillmeyer Subdivision. These two projects have an estimated combined value of $60 million. The Asphalt Plant has an accelerated construction schedule with construction that began in late 2015 with a completion date projected for May 2016. Due to the design-build construction plan and the complexity of the project involving multiple separate projects, the Building Department worked with Petro Star to issue a Blanket

Building Permit that will encompass all the components of the project under a single permit. The senior community project has a projected three-year construction plan. As of the submission of the budget in October 2016, the Building Department has issued no permits for the senior housing project.

Shifting Salary Expenses to Building Department

Recent increases in the work demands to manage the projects permitted by the Building Department, the Department is proposing to begin paying a share of the Director of City Services' loaded wage. Salary and related expenses associated with the Building Department have previously been reflected in 10% of the Director's wages included in the Administration budget. The 2016 proposed Building Department budget includes 20% of the Director of City Services loaded wage. The loaded wage includes salary, PERS and health insurance. The time allocation reduces the share of the Director's wages paid by the Public Works Department from 30% to 25% and reduces the share paid by the Utility Department from 60% to 55%. Each year this salary allocation will be re-examined because the level of construction within the City can vary significantly from year-to-year.

Building (Fund 05)

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	05-00-00-4001	Residential Plan Check Fee	7,946	1,000	2,908	-	**5,000**	10,000		
2	05-00-00-4002	Residential Building Permit Fee	14,193	2,388	5,075	1,148	**5,000**	15,000		
3	05-00-00-4003	Commercial Plan Check Fee	8,766		15,737	17,781	**5,000**	55,000		
4	05-00-00-4004	Commerical Building Permit Fee	28,852		40,155	36,624	**5,000**	80,000		
5	05-00-00-4005	Industrial Plan Check Fee			-	-	**5,000**	10,000		
6	05-00-00-4006	Industrial Building Permit Fee			8,925	-	**5,000**	15,000		
7		Institutional Plan Review Fee					**32,000**	12,500		
8		Institutional Building Permit					**25,000**	7,500		
9	05-00-00-4007	Road Excavation Bond				5,000	**500,000**	5,000		
10	05-00-00-4008	Storm Water Plan Inspection Fee				-	**1,000**	1,000		
11	05-00-00-4009	Storm Water Permit Fee				-	**1,000**	1,500		
12	05-40-00-4010	Special Inspection Fee				-				
13	05-00-00-5900	Transfer In From Fund Balance				-	**60,000**	100,000		
		TOTAL	**59,757**	**3,388**	**72,801**	**60,553**	**649,000**	**312,500**	**-**	**-**
		EXPENSES								
1	01-08-00-6000	Salaries				-		**20,244**		
2	01-08-00-60xx	Workers Comp. Ins.				-		**174**		
3	01-08-00-60xx	PERS				-		**4,454**		
4	01-08-00-60xx	Medicare				-		**294**		
5	01-08-00-60xx	Health & Disability Insurance				-		**3,734**		
6	05-00-00-7000	Road Excavation Bond Return	-			5,000	**500,000**	**5,000**		
7	05-00-00-7001	Residential Plan Review	4,000	500	3,000	-	**6,000**	**7,500**		
8	05-00-00-7002	Residential Inspections	6,150	5,250	2,000	750	**5,000**	**12,500**		
9	05-00-00-7003	Commercial Plan Review	9,298	697	10,060	18,229	**10,000**	**35,000**		
10	05-00-00-7004	Commercial Inspections	25,113		20,314	15,503	**17,000**	**65,000**		
11	05-00-00-7005	Industrial Plan Review			3,024	1,492	**7,500**	**50,000**		
12	05-00-00-7006	Industrial Inspections	1,437		5,715	9,828	**12,500**	**60,000**		
13	05-00-00-7005	Institutional Plan Review				-	**15,000**	**7,500**		
14	05-00-00-7006	Institutional Inspections				-	**42,000**	**12,500**		
15	05-00-00-7007	Storm Water Plan Inspections				-		**1,000**		
16	05-00-00-7008	Storm Water Site Inspections				-	**-**	**1,500**		
17	05-01-00-7001	Publications & Advertising		260		417	**2,000**	**3,000**		
18	05-01-00-7005	Legal Fees	75		100	-	**1,000**	**1,000**		
19	05-01-00-7006	Professional Services		1,350		17,346	**15,000**	**6,000**		
20	05-01-00-7022	Office Supplies/Software	1,607	422	277	883	**7,500**	**7,500**		
21	05-01-00-7029	Admin/Misc. Expenses		262		343	**2,500**	**2,600**		
22	05-01-00-7041	Bad Debt Expense				-	**-**			
23	05-01-00-7049	Training Classes/Manuals		819		1,239	**6,000**	**6,000**		
24		**TOTAL**	**47,680**	**9,561**	**44,490**	**71,029**	**649,000**	**312,500**	**-**	**-**
25										

Building (Fund 05)		
	Date	**Fund Balance**
Account Balance as of	**10/21/2015**	**142,205**

NOTE: 20% of the wages and benifits for Director of City Services are now comming from the building department starting in 2016 to account for additional work required
from new
NOTE : A portion of the revenue from Fund Balance Transfer In is from revenues recieved in prior years; but the correlating expenses are not projected until the preceeding year.

Non-Major Funds

Non-Major Funds are established to finance a particular activity and are created from receipts of designated and restricted revenues.

FIRE DEPARTMENT FUND - Fund 16

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	16-00-00-5900	Transfer in from fund balance				3,567	-			
2	16-00-00-4001	Revenue	24,897				-			
3	16-00-00-5100	Donations - Volunteer Dinner	7,000				-			
		TOTAL	**31,897**	**-**	**-**	**3,567**				
		EXPENSES								
4	16-00-00-7901	Transfer to General Fund			13,500		-			
5	16-00-00-7000	Expenses	9,285	19,665	9,828	3,595	-			
6	16-00-00-7001	Volunteer Dinner	5,840				-			
		TOTAL	**15,126**	**19,665**	**23,328**	**3,595**				

NOTE - This fund is funded by Dept of Forestry use of city fire trucks and by special donations. It is used by the Fire Department for expenses related to upgrading the fire department and their annual dinner.

ABADE - Fund 21

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	21-00-00-4001	Revenues	60,384	6,382	26,747	49,605	30,496			
2	21-00-00-5900	Transfer In			2,665	934	105,430	**110,000**		
		TOTAL	**60,384**	**6,382**	**29,412**	**50,538**	**135,926**	**110,000**	**-**	
		EXPENSES								
3	21-00-00-7000	Expeditures	3,995	31,505	10,931	12,500	100,516	110,000		
4	21-00-00-7001	Vehicle Purchase		23,936			35,410			
5	21-00-00-7002	Equipment		22,547		-				
6	21-00-00-7091	Transfer Out			6,311					
		TOTAL	**3,995**	**77,987**	**17,242**	**12,500**	**135,926**	**110,000**	**-**	

NOTE: This fund is for drug forfeiture monies that come to the City through the Federal Government. These monies must be accounted for separately in their own fund. There are very tight restrictions as to the use of these monies. All expenses must be approved by the federal department of justice.

AHSO TRAFFIC OFFICER - Fund 22

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	22-00-00-4001	Grant Revenue	91,357	75,989	84,550	54,512				
2	22-00-00-4165	PERS Relief	4,256	3,279	6,960	-				
		TOTAL	**95,613**	**79,269**	**91,510**	**54,512**		**-**	**-**	**-**
		EXPENSES								
4	22-00-00-6000	Salaries	47,043	37,130	46,305	29,834				
5	22-00-00-6022	Training Overtime	1,192			581				
6	22-00-00-6090	Overtime	2,735	2,558	2,648	1,196				
7	22-00-00-6091	Holiday Pay	1,047	433	935	144				
10	22-00-00-6097	Workers Comp. Ins.	2,225	2,154	2,152	1,452				
11	22-00-00-6098	FICA				3				
12	22-00-00-6099	Medicare	744	682	694	437				
13	22-00-00-6100	PERS	15,735	12,407	10,976	7,157				
14	22-00-00-6102	Health & Disability Insurance	19,649	23,904	20,839	13,707				
15	22-00-00-6103	Leave Cash Out	1,387							
16	22-00-00-6105	Insurance								
17	22-00-00-7000	Expenditures	3,855							
18	20-00-00-6100	Pers Relief			6,960	-				
		TOTAL	**95,613**	**79,269**	**91,509**	**54,512**		**-**	**-**	**-**

NOTE: In the past, expenses and revenues, for the AHSO Traffic Officer, were budgeted in the General Fund even though the actual revenues and expenses were booked to Fund 22. Starting in 2011, the City of North Pole will begin budgeting all revenues and expenses from this program in Fund 22.

NOTE: The City has received a state grant for 100% funding of this position through September 30, 2013.

NOTE: The AHSO Grant was a 90% match for the salary of the officer in 2014
NOTE: THe AHSO Grant will be a 75% match for the salary of the officer in 2015.
NOTE: The City Council defunded this position in 2015 and terminated the grant

BYRNE/JAG OFFICER - Fund 23

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	23-00-00-4001	Grant Revenue	40,353	72,704	45,662	50,000	50,000	35,000		
2	23-00-00-4165	PERS Relief	3,263	6,529	2,299					
		TOTAL	**43,616**	**79,233**	**47,961**	**50,000**	**50,000**	**35,000**	**-**	**-**
			-							
		EXPENSES								
3	23-00-00-6022	Training Overtime	-	-	-					
4	23-00-00-6000	Salaries	20,460	44,583	25,807	28,639	30,000	35,000		
5	23-00-00-6022	Training Overtime		38	-					
6	23-00-00-6090	Overtime	1,839	2,407	1,692	1,849				
7	23-00-00-6091	Holiday Pay	517	567	-					
8	23-00-00-6095	Grant Overtime	-	534	-					
9	23-00-00-6097	Workers Comp. Ins.	1,070	2,451	1,204	1,394	1,410			
10	23-00-00-6099	Medicare	354	784	(2,582)	434	435			
11	23-00-00-6100	PERS	12,064	18,759	3,625	6,320	6,600			
12	23-00-00-6102	Health & Disability Insurance	7,312	9,111	15,916	11,365	11,555			
13	23-00-00-6103	Leave Cash Out	-	-	-					
14	23-00-00-6108	Pers Relief			2,299					
15	23-00-00-7000	Expenditures	-	-	-					
				-	-					
		TOTAL	**43,616**	**79,233**	**47,961**	**50,000**	**50,000**	**35,000**	**-**	**-**

NOTE: In the past, expenses and revenues, for the JAG Officer, were budgeted in the General Fund even though the actual revenues and expenses were booked to Fund 23. Starting in 2011, the City of North Pole will begin budgeting all revenues and expenses for this program in Fund 23.

NOTE: The grant was reduced to $35,000 in 2016 from $50,000

NOTE: This grant is for the term of July 1, YEAR through June 30th, YEAR. It is assumed that the City will recieve continued grant support from the State, however; if not, the City will need to cover the cost of this position from the General Fund.

NOTE: It should be noted that this position is a normal, full-time, position within the Police Department, it was created under the General fund. The JAG grant was received at a later time to help offset the costs of this officer.

STATE FORFEITURES FUND - Fund 24

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	24-00-00-4001	Transfer In			3,696	26,738	11,954	8,500		
2	24-00-00-4001	State Forfeiture Revenue	1,356	4,341	34,273	1,776				
		TOTAL	**1,356**	**4,341**	**37,968**	**28,514**	**11,954**	**8,500**		**-**
		EXPENSES								
3	24-00-00-7000	Expenses		927	4,776	5,152	11,954	8,500		
4	24-00-00-7091	Transfer to General Fund				22,632				
		TOTAL	**-**	**927**	**4,776**	**27,784**	**11,954**	**8,500**		**-**

Captial Projects (Fund 31)

Line #		Account Number	Account Title	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
			REVENUES									
1		31-12-00-5001	Fire Equip Grant Revenue					36,817				
2		31-12-00-5005	Fire Equip Code Blue					40,197				
3		31-13-00-5001	Ladder Truck Grant Revenue					36,896		13,000		
4		31-14-00-5001	Ambulance Grant Revenue					125,000				
5		31-14-00-5005	Ambulance Other Revenue					35,000				
6		31-14-00-5901	Transfer In Ambulance					4,200				
7		31-16-00-5001	Police Heating Cooling Grant Revenue					75,000				
8		31-17-00-5001	EMW 2014SS-00010					32,283		2,000		
9		31-xx-00-5001	SHSP 2014 Grant Revenue (14-SHSP-GR-340-94)							64,000		
10		31-21-00-5005	FNSB Beautification Grant Rev					10,000		10,000		
11		31-22-00-5001	Archives Grant Revenue					86,045		32,000		
12		31-28-00-5005	Exercise Trail Donations					5,000		5,000		
13		31-29-00-5900	Transfer in Memorial Park					5,000		5,000		
14		31-29-00-5005	Donations Memorial Park							30,000		
15		31-70-00-5001	HLS Radios Grant Rev					63,646				
16		31-33-00-5001	Strategic Plan (15-RR-006) revenue						80,000	80,000		
17		31-xx-00-5001	Strategic Plan (15-DC-117) Revenue						71,000	71,000		
18		31-31-00-5001	Redesign City Hall (15-DC-116) Revenue						300,000	300,000		
19		31-35-00-5001	Homeland Security Training (EMW-2015-SS-00026-S01)						128,000	180,741		
20		31-32-00-5001	Terry Miller Park							5,000		
21		31-34-00-5001	Memorial Park Grant FNSB							15,000		
			TOTAL	**-**	**-**	**-**	**-**	**555,085**	**579,000**	**812,741**	**-**	**-**

Captial Projects (Fund 31)

Line #		Account Number	Account Title	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
			EXPENSES									
1		31-12-00-7001	Fire Equip Expenses					47,017				
2		31-12-00-7005	Fire Equip Code Blue Expense					30,000				
3		31-13-00-7001	Ladder Truck Grant Revenue					36,896		13,000		
4		31-14-00-7001	Ambulance Expense					164,200				
5		3116-00-7001	Police Heating Cooling Expense					75,000				
6		31-17-00-6000	SHSP Wages					3,117		2,000		
7		31-17-00-6090	SHSP Overtime					19,807				
8		31-17-00-6097	SHSP Workers Comp Ins					1,268				
9		31-17-00-6099	SHSP Medicare					186				
10		31-17-00-6100	SHSP PERS					1,519				
11		31-17-00-6102	SHSP Health and Disability Ins					974				
12		31-17-00-7001	SHSP Expenses					5,413		64,000		
13		31-21-00-7001	FNSB Beautification					9,995		10,000		
14		31-22-00-6075	Archives Salaries					13,868				
15		31-22-00-6097	Archives Work Comp					90				
16		31-22-00-6098	Archives FICA					869				
17		31-22-00-6099	Archives Medicare					203				
18		31-22-00-7001	Archives Expenses					71,015		32,000		
19		31-28-00-7001	Exercise Trail Exp					735		5,000		
20		31-29-00-7001	Memorial Park Exp					5,000		50,000		
21		31-70-00-7001	HLS Radios Exp					63,646				
22		31-33-00-7001	Strategic Plan (15-RR-006) Exp						80,000	80,000		
23		31-xx-xx-7001	Strategic Plan (15-DC-117) Exp						71,000	71,000		
24		31-31-00-7001	Redesign City Hall (15-DC-116) Exp						300,000	300,000		
25		31-35-00-7001	(EMW-2015-SS-00026-S01) Active shooter						128,000	17,571		
26		31-35-00-7001	(EMW-2015-SS-00026-S01) Conference travel							9,678		
27		31-35-00-7001	(EMW-2015-SS-00026-S01) Preparedness							6,500		
28		31-35-00-7001	(EMW-2015-SS-00026-S01) Door security upgrade							123,661		
29		31-35-00-7001	(EMW-2015-SS-00026-S01) Exercise participation							12,896		
30		31-35-00-7001	(EMW-2015-SS-00026-S01) Exericese Travel							5,946		
31		31-35-00-7001	(EMW-2015-SS-00026-S01) State Delieverd Training							4,489		
32		31-32-00-7001	Terry Miller Park							5,000		
			TOTAL	**-**	**-**	**-**	**-**	**503,801**	**579,000**	**812,741**	**-**	**-**

IRS FORFEITURES - Fund 33

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	33-00-00-4001	IRS Forfeitures		6,417		**185,687**	-			
2	33-00-00-5900	Transfer In From Fund Balance			2,615	503	78,034	34,000		
	TOTAL			**6,417**	**2,615**	**186,190**	**78,034**	**34,000**		**-**
		EXPENSES								
3	33-00-00-7000	Expense				**114,523**	78,034	34,000		
4	33-00-00-7091	Transfer Out			2,665	-				
		TOTAL			**2,665**	**-**	**78,034**	**34,000**		**-**

NOTE: This fund was created in 2012 to account for forfeitures from IRS case work.

IMPOUND LOT FUND - FUND 36

Line #	Account Number	Account Title	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	36-00-00-4024	Administration Fees			20,352	22,272	36,000	25,000		
2	36-00-00-4025	Transfer to General Fund								
3	36-00-00-5900	Transfer from Fund Balance								
		TOTAL			**20,352**	**22,272**	**36,000**	**25,000**	**-**	**-**
		EXPENSES								
4	36-00-00-7105	Hearing Fees								
5	36-00-00-7106	Attorney Fees								
6	36-00-00-7107	Towing Fees								
7	36-00-00-7108	Bad Debt								
8	36-00-00-7109	Refund to Vehicle Owner			384	**384**				
9	36-00-00-7092	Transfer to General fund			17,630	21,888	**5,000**	**20,000**		
10	36-00-00-7029	Miscellaneous			1,930					
11	36-00-00-7039	Postage			408					
12	30-00-00-7901	Transfer to Fund Balance					**31,000**	**5,000**		
		TOTAL			**20,352**	**22,272**	**36,000**	**25,000**	**-**	**-**

NOTE - This fund was created in 2012, by ordinance, to collect impound lot fees. It was the intention to build funds in order for the City to have a impound lot of our own for siezures. In 2013, impound lot fees
were budgeted as revenue in the general fund.
At year end, we will do a transfer, from the Impound Lot Fund to the General Fund for all fees received, minus expenses.

NOTE - In 2015 we are reducing the transfer to General Fund to only $5,000

Community Purpose Funds

Community Purpose Funds are established to finance a particular activity or event and are created from receipts of designated funds. Generally donations for a specific event.

NORTH POLE COMMUNITY ICE RINK FUND - Fund 18

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES					-			
1	**18-00-00-4001**	**North Pole Community Ice Rink**	**50**		-	650	-			
2	**18-00-00-5900**	**Transfer in**					10,961	10,962		
		Total	**50**	**-**	**-**	**650**	**10,961**	**10,962**		**-**
		EXPENSES					-			
3	**18-00-00-7000**	**North Pole Community Ice Rink**	-	**190**	-	662	10,961	10,962		
		Total	-	190	-	662	10,961	10,962		-

NOTE: This fund is used for repairs/maintenance at the North Pole High School Hockey Rink A community member makes the repairs and submits his invoices for reimbursement.
Reimbursement is contingent on funds available - the city periodically receives donations for this specific purpose.

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NORTH POLE FESITVAL FUND - Fund 20

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	20-00-00-4001	North Pole Festival donations	10,648	9,650	6,005	7,840	7,500	7,500		
2	20-00-00-4002	City Funds		200	-		-			
3	20-00-00-5900	Transfer from Fund Balance					1,500	1,000		
		TOTAL	**10,648**	**9,850**	**6,005**	**7,840**	**9,000**	**8,500**	**-**	**-**
		EXPENSES								
4	20-00-00-7000	Expeditures	(65)	1,200	-	-	-			
5	20-00-00-7001	Summerfest and	7,708	3,584	5,563	7,656	7,500	7,500		
6	20-00-00-7002	Other Festivals	1,281	1,616	-		1,500	1,000		
		TOTAL	**8,925**	**6,400**	**5,563**	**7,656**	**9,000**	**8,500**	**-**	**-**

NOTE: This fund is used for expenses related to Summer Fest and the Mayor's Labor Day Picnic. Revenues are received from community donations for this purpose.

Sister City (Fund 32)

Line #	Account Number	Account Title	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES							
1	**32-00-00-5001**	**Travel to Japan**				**200.00**			
2	**32-00-00-5900**	Transfer In				800.00			
		Total	-	-	-	1,000.00			-
		EXPENSES							
2	**32-00-00-7001**	EXPENSES				**1,000.00**			
		Total	-	-	-	1,000	-		-

NOTE: This fund was created in 2012 to account for expenses/donations for Sister City travel and hosting.

Bed Tax - Fund 37

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES								
1	37-00-00-7000	Bed Taxes Collected					90,000	**90,000**		
2										
	TOTAL						**90,000**	**90,000**	-	-
		EXPENSES								
3	33-00-00-7000	Grant Disbursments Expense					41,455	67,500		
4	33-00-00-7091	City Administration Fee					**21,250**	**22,500**		
5		Transfer to Fund Balance					**27,295**			
		TOTAL					**90,000**	**90,000**	-	-

NOTE: This fund was created in 2015 for Bed Tax Grants

Reserve Funds

Reserve Funds are committed by Ordinance and can only be used for the specific purpose as defined by City Code. Reserve funds are designed to allow budgeting over multiple years for expensive equipment that may be difficult to purchase without saving for.

VEHICLE FLEET FUND - FIRE - Fund 50

Line #	Account Number	Account Title	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES						
1	50-00-00-5900	Transfer From General Fund	14,352	14,278	13,975			
2	50-00-00-5005	Other Revenue		-				
		TOTAL	**14,352**	**14,278**	**13,975**	**-**	**-**	**-**
		EXPENSES						
3	50-00-00-7901	Transfer to Fund Balance		-	13,975			
4	50-00-00-7091	Transfer out		**4,200**				
		TOTAL		**4,200**	**13,975**	**-**	**-**	**-**

NOTE: Budgeted transfers into this fund will be done at year end, once all property tax has been collected.

NOTE: This fund was created in 2013, by Ordinance 13-11, and is funded by a percentage of Property Tax.

NOTE: Monies from this Fund may only be spent by budget approval of the Council.

VEHICLE FLEET FUND - POLICE - Fund 51

Line #	Account Number	Account Title	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES						
1	51-00-00-5900	Transfer From General Fund	14,352	**24,278**	38,475	24,500		
2						37,130		
		TOTAL	**14,352**	**24,278**	**38,475**	**61,630**	**-**	**-**
		EXPENSES						
3	51-00-00-7901	Transfer to Fund Balance		**24,278**				
4	51-00-00-7000	Police Vehicle Purchase			38,475	61,630		
		TOTAL		**24,278**	**38,475**	**61,630**	**-**	**-**

NOTE: Budgeted transfers into this fund will be done at year end, once all property tax has been collected.

NOTE: This fund was created in 2013, by Ordinance 13-11, and is funded by a percentage of Property Tax

NOTE: Monies from this Fund may only be spent by budget approval of the Council

VEHICLE FLEET FUND - ADMIN - Fund 52

Line #	Account Number	Account Title	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES						
1	52-00-00-5900	Transfer From General Fund	5,520	9,885	5,375			
2								
		TOTAL	**5,520**	**9,885**	**5,375**	**-**	**-**	**-**
		EXPENSES						
3	52-00-00-7901	Transfer to Fund Balance		9,885	5,375			
4								
		TOTAL		**9,885**	**5,375**	**-**	**-**	**-**

NOTE: Budgeted transfers into this fund will be done at year end, once all property tax has been collected.

NOTE: This fund was created in 2013, by Ordinance 13-11, and is funded by a percentage of Property Tax.

NOTE: Monies from this Fund may only be spent by budget approval of the Council

VEHICLE FLEET FUND - PUBLIC WORKS - Fund 53

Line #	Account Number	Account Title	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES						
1	53-00-00-5900	Transfer From General Fund	9,936	5,492	9,675			
2								
		TOTAL	**9,936**	**5,492**	**9,675**	**-**	**-**	**-**
		EXPENSES						
3	53-00-00-7001	Expenses		3,000				
4	53-00-00-7901	Transfer to Fund Balance		2,492	9,675			
		TOTAL	**-**	**5,492**	**9,675**	**-**	**-**	**-**

NOTE: Budgeted transfers into this fund will be done at year end, once all property tax has been collected.

NOTE: This fund was created in 2013, by Ordinance 13-11, and is funded by a percentage of Property Tax.

NOTE: Monies from this Fund may only be spent by budget approval of the Council

CAPITAL PROJECTS - GENERAL GOVERNMENT RESERVES - Fund 54

Line #	Account Number	Account Title	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES						
1	54-00-00-5900	Transfer From General Fund	44,159	43,933	43,000			
2								
		TOTAL	**44,159**	**43,933**	**43,000**	**-**	**-**	**-**
		EXPENSES						
3	54-00-00-7001	Expense		30,789	7,000			
4	54-00-00-7901	Transfer to Fund Balance		13,144	36,000			
		TOTAL	**-**	**43,933**	**43,000**	**-**		**-**

NOTE: Budgeted transfers into this fund will be done at year end, once all property tax has been collected.

NOTE: This fund was created in 2013, by Ordinance 13-11, and is funded by a percentage of Property Tax.

NOTE: Monies from this Fund may only be spent by budget approval of the Council.

VEHICLE FLEET FUND - UTILITY - Fund 55

Line #	Account Number	Account Title	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES						
1	55-00-00-5900	Transfer From Fund 25 Water Reserve			11,250	11,250		
2	55-00-00-5900	Transfer From Fund 27 Sewer Reserve			11,250	11,250		
3	55-00-00-5900	Transfer From Fund 25 Water Reserve (operator truck)		15,000				
4	55-00-00-5900	Transfer From Fund 27 Sewer Reserve (operator truck)		10,000				
	55-00-00-5005	Revenue from sale of assets		963				
		TOTAL		**25,963**	**22,500**	**22,500**	**-**	**-**
		EXPENSES						
5	55-00-00-7901	Transfer to Retained Earnings (Utility Truck)		-				
6	55-00-00-7901	Transfer to General Fund Balance (Jet Vac)		-				
7	55-00-00-7901	Transfer to General Fund Balance (Crane Truck)		-				
8	55-00-00-7901	Purchase Utility Truck						
9	55-00-00-7901	Purchase Backhoe						
10	55-00-00-7901	Transfer to Retained Earnings		25,963	22,500	22,500		
		TOTAL		**25,963**	**22,500**	**22,500**	**-**	**-**

NOTE - This fund was created in 2013, by Ordinance 13-11, and is funded by allocations from Fund 25 (Water Reserves) and Fund 27 (Sewer Reserves).

NOTE - Monies from this Fund may only be spent by budget approval of the Council.

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HEALTH INSURANCE RESERVES - Fund 56

Line #	Account Number	Account Title	2013 Actuals	2014 Actuals	2015 Budget	2016 Approved Budget	Council Amendments	
		REVENUES						
1	56-00-00-xxxx	RX Rebates						
2	56-00-00-xxxx	Stop Loss						
	56-00-00-xxxx	Employee Contribution				65,000		
	56-00-00-xxxx	Employer Contribution				690,000		
3	56-00-00-xxxx	Transfer In: General Fund						
		TOTAL	-	-	-	**755,000**	-	-
		EXPENSES						
4	56-00-00-xxxx	Expense, Health Care cost				742,000		
5	56-00-00-xxxx	Expense, Disability				13,000		
		TOTAL	-	-	-	**755,000**	-	-

NOTE: This is a new fund in 2015. All receipts from RX Rebates, Stop Loss Payments and any other receipts related to the City Health Insurance Program will be booked to this fund.

NOTE: At year end, any expenses booked that are in excess of payments to the Health Insurance Carrier will be transferred to this fund - to help build a reserve. Transfer out, from this fund, will be made to the General Fund if payments to the health insurance carrier are in excess of expenses booked.