



2017  
PROPOSED BUDGET

Appendix 2017 A per Ordinance 16-27

---

125 Snowman Lane  
North Pole, Alaska 99705  
[www.northpolealaska.com](http://www.northpolealaska.com)

**ANNUAL BUDGET**  
**OF THE**  
**CITY OF NORTH POLE**  
**FOR**  
**CALENDAR YEAR 2017**

**BRYCE WARD**  
**CITY MAYOR**

**TRICIA FOGARTY**  
**CHIEF FINANCIAL OFFICER**

**KATHY WEBER**  
**CITY CLERK/HR MANAGER**

# Table of Contents

	<b>Page</b>
<b>Mayors Message</b> .....	<b>1</b>
<b>Appropriations Ordinance</b>	
City of North Pole budget ordinance 16-27 .....	3
<b>Introduction</b>	
City Organizational Chart.....	7
Map.....	8
2017 Department Directors.....	9
2017 Mayor & Council Members.....	10
2017 Regular Scheduled Council Meetings.....	11
Political Geographic Info.....	12
North Pole History .....	14
Historical Sales Tax & Mill Rates.....	15
Investments .....	17
Long term debt .....	18
2017 PERS Relief Summary Statement .....	23
Overview of All Funds.....	24

**General Fund**

General Fund Narrative ..... 26

**Revenue**

General Fund Revenue ..... 28

**Administration**

Narrative – CFO - Tricia Fogarty..... 29

Administration Expenses ..... 31

**City Clerk & Human Resources**

Narrative – City Clerk -Kathy Weber..... 33

City Clerk & Human Resources Expenses..... 36

**Police**

Narrative – Chief Steve Dutra ..... 38

Police Dept. Expenses..... 48

**Fire**

Narrative – Chief Geoff Coon..... 50

Fire Dept. Expenses ..... 53

**Public Works**

Narrative – Director of City Services, Bill Butler..... 55

Public Works Dept. Expenses ..... 58

**Major Enterprise Funds**

Narrative – Director of City Services, Bill Butler ..... 60

**Water**

Utility Dept. Water Revenue ..... 62

Utility Dept. Water Expense ..... 63

**Sewer**

Utility Dept. Sewer Revenue ..... 65

Utility Dept. Sewer Expense ..... 66

**Water Sewer Funds**

Utility Fund Fleet Funds ..... 68

Water Sewer Capital Projects ..... 68

**Debt Service**

Fund 03 (Assessments) description..... 69

Fund 03 (Assessments) ..... 70

**Building Department**

Narrative – Director of City Services, Bill Butler ..... 71

Building Department Revenues and Expenses..... 73

**Non-Major Funds**

Category Description.....	75
Fund 10 Litigation .....	76
Fund 11 (BYRNE JAG-Drug Officer) .....	76
Fund 12 (ABADE- Justice Forfeitures).....	77
Fund 13 (ABADE- State Forfeitures) .....	77
Fund 14 (IRS - Forfeitures) .....	78
Fund 15 (Impound Lot) .....	79

**Community Purpose Funds**

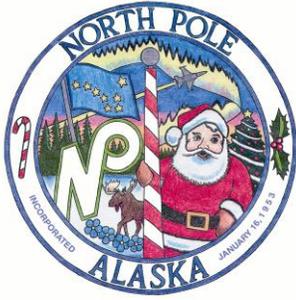
Category Description.....	80
Fund 05 (Bed Tax).....	81
Fund 08 (North Pole Festival).....	82
(NP Community Ice Rink) .....	82

**Reserve Funds**

Category Description.....	83
Fund 06 (Health Insurance Fund) .....	84
Fund 20 (General Government Capital Projects Reserve) .....	84
Fund 21 (Fleet Fund-Admin) .....	85
Fund 22 (Fleet Fund- Fire) .....	85
Fund 23 (Fleet Fund- Police) .....	86
Fund 24 (Fleet Fund- Public Works) .....	86

**Grant Funds**

Category Description .....	87
Fund 30 (Admin Grants) .....	88
Fund 31 (Fire Department Grants) .....	88
Fund 32 (Police Department Grants) .....	89
Fund 33 (Public Works Grants) .....	89
<b>Fund Transfer Summary .....</b>	<b>90</b>



# CITY OF NORTH POLE

*"Where the Spirit of Christmas Lives Year Round"*

125 Snowman Lane • North Pole, Alaska 99705-7708  
E-mail: mayor@northpolealaska.com • Website: www.northpolealaska.com

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 and residents,

It is my responsibility and pleasure to present to the 2017 City of North Pole Operations and Capital Budgets for the general fund and the budget for the North Pole Utility enterprise fund. We have also included budgets for all funds presented in the financial statements to include reserve funds, non-major funds, debt funds, grants and community purpose funds.

The staff and administration continue to work on revisions to North Pole Municipal Code to bring clarity and consistency to operations and promote access to City records. Some of the work that has been completed includes revisions to the purchasing and disposition sections of code and the reserve accounts, including the Healthcare Fund.

Many of these funds not only aide in the ability for departments to plan for future purchases but also aide in the City's cash balance, improving our financial stability. Even with much of the planning we've done, the City still has had to deal with diminishing revenue streams and increasing costs. Some of the biggest cost drivers continue to be escalating costs for healthcare and annual step increases for employees.

The 2017 budget is the first budget to roll out with the new chart of accounts. There are still areas that need improvement but the overall presentation is superior and more consistent. Changes include consistent expenditure, "programs", which can be used to better track expenses across departments. The change in the chart of accounts also aids in the flow between our budgets, financials, and audit. The goal is to create an improved overall presentation of the financial statements.

It is important to note that the 2017 budget is being presented at a "Program Level" for all departments and it is requested that the council approve the budget at this level. The program grouping is to be managed by the administration in order to maintain compliance with the City Charter. Amendments will be required for all changes between programs but changes within line items of a program can be administratively altered so long as the program line does not change.

The City budget also includes proposed changes in the tax structure by shifting taxes from property tax to sales tax. The proposed change would reduce property tax from 3.5 mills to 1.499 mills, a reduction of 2.001 mills and raise the sales tax to 5%. This proposal would require the approval of a corresponding ordinance.

Vehicle Fleet Funds have been restored in the proposed budget and increased to actually meet the needs of the department. A funding mechanism for an Administrative Fleet Fund has not been reinstated as a city vehicle is not currently needed and staff typically drive their own vehicles and request reimbursement for mileage. There is no immediate plan

for the funds that are in the existing Administrative Fleet Fund.

The administration spent time crafting a licensing and taxation mechanism for marijuana in 2016 that was approved by the Council. However, after a citizen's initiative was passed in the October 2016 municipal election prohibiting marijuana establishments, there will be no businesses permitted or licensed in City boundaries.

The Council concluded the strategic planning process at the end of the summer by approving the plan as created by the City's contractor Agnew:Beck. The contractor is still under contract to aid in the implementation of the plan. Themes that rose to the top revolved around the City's position as a hub for the North Pole bedroom community by providing a small commercial zone and a great place to raise a family.

The City budget accounts for transfers from the general fund balance for three separate upcoming construction projects; The Streetlight Standardization Project, Homestead Bike Path Project, and the FMATS improvement project that would pave the Morning Star Subdivision. The City is also considering a pilot project, by the recommendation of a resident, by adding solar panels on the streetlights to offset the cost of the electricity.

The City is also involved in litigation between Flint Hills Resources and Williams Alaska Petroleum in regards to contamination of the watershed and land with sulfolane. The litigation is ongoing. However, the City is optimistic that a resolution will present itself and provide a means for the City utility to provide water to properties affected within its boundaries.

The City continues to work with the Fairbanks North Star Borough and the City of Fairbanks on a plan for the F-35 basing at Eielson Air Force Base (EAFB). The City of North Pole has seen a rise in residential construction after the announcement of the F-35 basing. Studies estimate approximately 3,000 additional personnel at EAFB due to the new aircraft. The North Pole Utility has also been working with the US Air Force on a feasibility study to explore the possibility of extending City water to the Moose Creek area affected by the PFOS and PFOA contamination from EAFB.

It is my hope that the 2017 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 for the council and residents to understand how City finances are allocated. We are looking forward to the future and continuing to serve our community.

Respectfully,



Bryce J. Ward, Mayor



Sponsored by: Mayor Bryce J. Ward  
Introduced & Advanced: November 7, 2015  
2<sup>nd</sup> Reading: November 21, 2015  
Adoption & Final Reading: December 5, 2015

34

<b>Revenue Source</b>	<b>Mayor Recommended</b>	<b>Council Appropriation</b>
Taxes: Property	361,567	361,567
Taxes: General Sales	3,840,999	3,840,999
Taxes: Alcohol	282,000	282,000
Taxes: Tobacco	173,000	173,000
Taxes: State collected Shared Taxes	17,000	17,000
Licenses and Permits	31,000	31,000
Fees & Services	540,300	540,300
Fines & Penalties	135,000	135,000
Intergovernmental Revenue	172,300	172,300
Other: Miscellaneous	18,500	18,500
Transfers in From Fund Balance (FB)	200,000	200,000
Transfer In (from other funds)	22,200	22,200
<b>Total</b>	<b>5,793,866</b>	<b>5,793,866</b>

35

36

37

**Section 3.** There is hereby appropriated to the 2017 General Fund Operating Budget (Fund 1) expenditures for the City of North Pole in the amount indicated.

<b>Department Expenditures</b>	<b>Mayor Recommended</b>	<b>Council Appropriated</b>
Administration	743,750	743,750
Clerk & HR	292,236	292,236
Police Department	2,078,494	2,078,494
Fire Department	2,083,666	2,083,666
Public Works	595,720	595,720
<b>Total</b>	<b>5,793,866</b>	<b>5,793,866</b>

38

39

40

41

42

43

44

**Section 4.** There is hereby appropriated to the 2017 Major Enterprise Operating, Capital and Fleet 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, 2017 and ending December 31, 2017. A Major Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a private business enterprise.

<b>Fund #</b>	<b>Description</b>	<b>Mayors Recommendations</b>		<b>Council Appropriations</b>	
		<b>Revenue</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Expenditures</b>
25	Utility Fund Fleet	65,962	65,962	65,962	65,962
41	Utility Fund Water	843,711	843,711	843,711	843,711
42	Utility Fund Sewer	907,370	907,370	907,370	907,370
43	Utility Capital Projects	998,345	998,345	998,345	998,345
<b>Total</b>		<b>2,815,388</b>	<b>2,815,388</b>	<b>2,815,388</b>	<b>2,815,388</b>

45

Sponsored by: Mayor Bryce J. Ward  
Introduced & Advanced: November 7, 2015  
2<sup>nd</sup> Reading: November 21, 2015  
Adoption & Final Reading: December 5, 2015

46 **Section 5.** There is hereby appropriated to the 2017 North Pole City Budget revenue and  
47 expenditures for the following Capital and Vehicle Replacement-Reserve Funds in the amount  
48 indicated. The following Funds are committed by Ordinance and can only be used for the  
49 specific purpose as defined by City Code.

Fund #	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
06	Health Care Fund	875,000	875,000	875,000	875,000
20	Capital Projects Reserves	320,000	320,000	320,000	320,000
21	Admin Fleet Fund	0	0	0	0
22	Fire Fleet Fund	60,000	60,000	60,000	60,000
23	Police Fleet Fund	57,000	57,000	57,000	57,000
24	Public Works Fleet Fund	32,200	32,200	32,200	32,200
<b>Total</b>		<b>1,344,200</b>	<b>1,344,200</b>	<b>1,344,200</b>	<b>1,344,200</b>

50  
51  
52  
53  
54  
55

**Section 6.** There is hereby appropriated to the 2017 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.

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
04	Building Department	155,500	155,500	155,500	155,500
10	Litigation Fund	50,000	50,000	50,000	50,000
11	Bryne JAG	35,000	35,000	35,000	35,000
12	ABADE- Dept of Justice	62,706	62,706	62,706	62,706
13	ABADE – State Forfeitures	8,878	8,878	8,878	8,878
14	IRS Forfeitures	2,529	2,529	2,529	2,529
15	Impound Lot	20,000	20,000	20,000	20,000
<b>Total</b>		<b>334,613</b>	<b>334,613</b>	<b>334,613</b>	<b>334,613</b>

56  
57  
58  
59  
60  
61  
62

**Section 7.** There is hereby appropriated to the 2017 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
3	Assessment Fund	209,000	209,000	209,000	209,000
<b>Total</b>		<b>209,000</b>	<b>209,000</b>	<b>209,000</b>	<b>209,000</b>

63

Sponsored by: Mayor Bryce J. Ward  
Introduced & Advanced: November 7, 2015  
2<sup>nd</sup> Reading: November 21, 2015  
Adoption & Final Reading: December 5, 2015

64 **Section 8.** There is hereby appropriated to the 2017 North Pole City Budget revenue and  
65 expenditures for the following Community Purpose Funds in the amounts indicated. Community  
66 Purpose Funds are established to finance a particular activity or event and are created from  
67 receipts of designated funds.

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
05	Bed Tax Grant Fund	90,000	90,000	90,000	90,000
08	North Pole Festival Fund	4,500	4,500	4,500	4,500
09	NP Community Ice Rink	10,500	10,500	10,500	10,500
<b>Total</b>		<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>

68  
69 **Section 9. Supplemental:** See appendix 2017 A for the budget breakdown of revenues and  
70 expenditures per individual account line.

71  
72 **Section 10. Effective date.** This ordinance shall become effective January 1, 2017.

73  
74 **Section 11. Mill Rate.** The assessed valuation of all taxable real property in the City of North  
75 Pole has been estimated at \$241,205,470 for 2017 tax collection. The rate of levy on each dollar  
76 of taxable property is hereby fixed at 1.499 mills for municipal purposes. The tax levies are due,  
77 delinquent, and subject to penalties prescribed by law and by the Fairbanks North Star Borough.

78  
79 **PASSED AND APPROVED** by a duly constituted quorum of the North Pole City Council this  
80 5<sup>h</sup> day of December, 2016.

81  
82  
83  
84  
85  
86

\_\_\_\_\_  
Bryce J. Ward, Mayor

87 ATTEST:

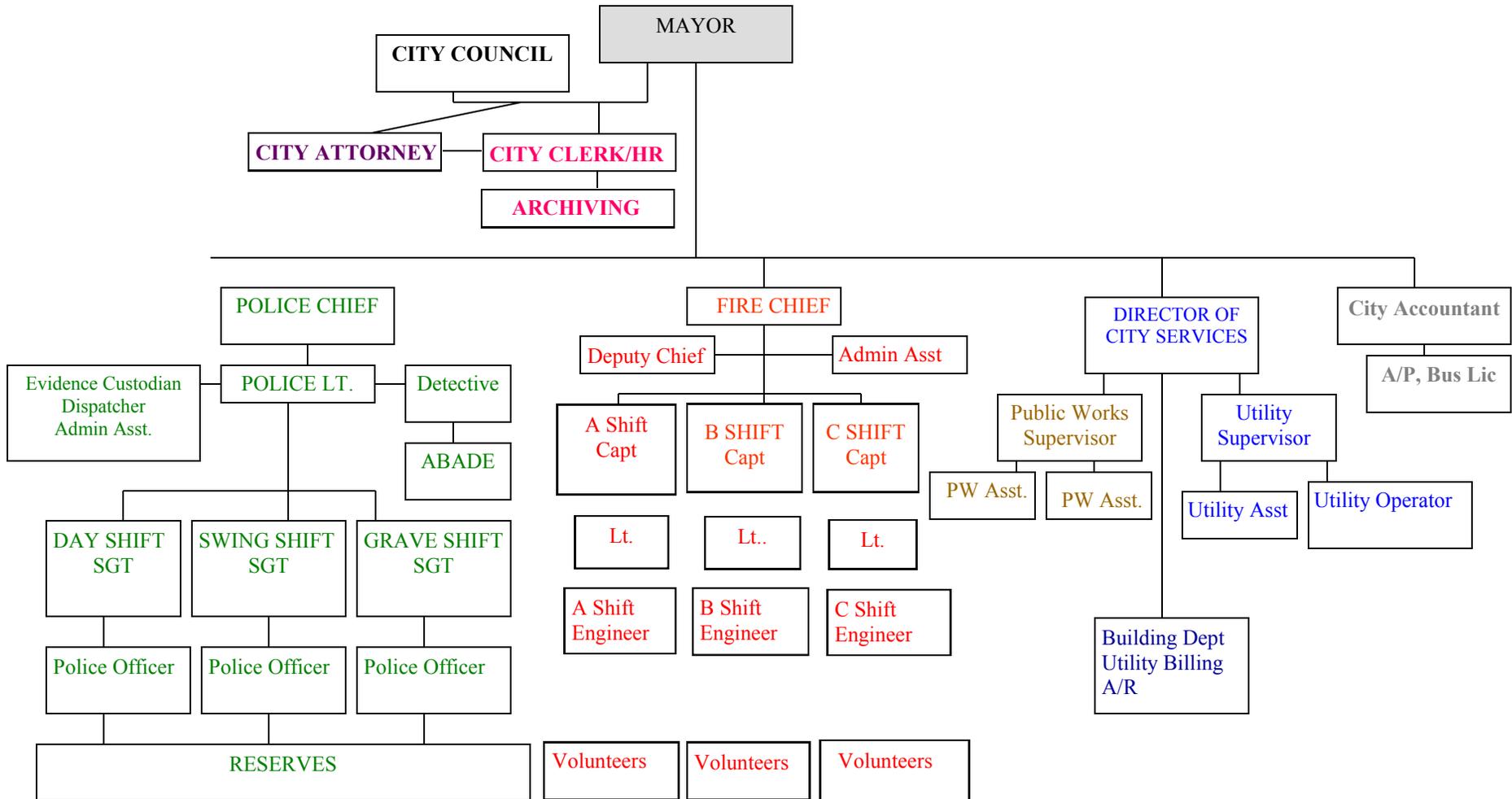
88  
89  
90

\_\_\_\_\_  
Kathryn M. Weber, MMC  
North Pole City Clerk

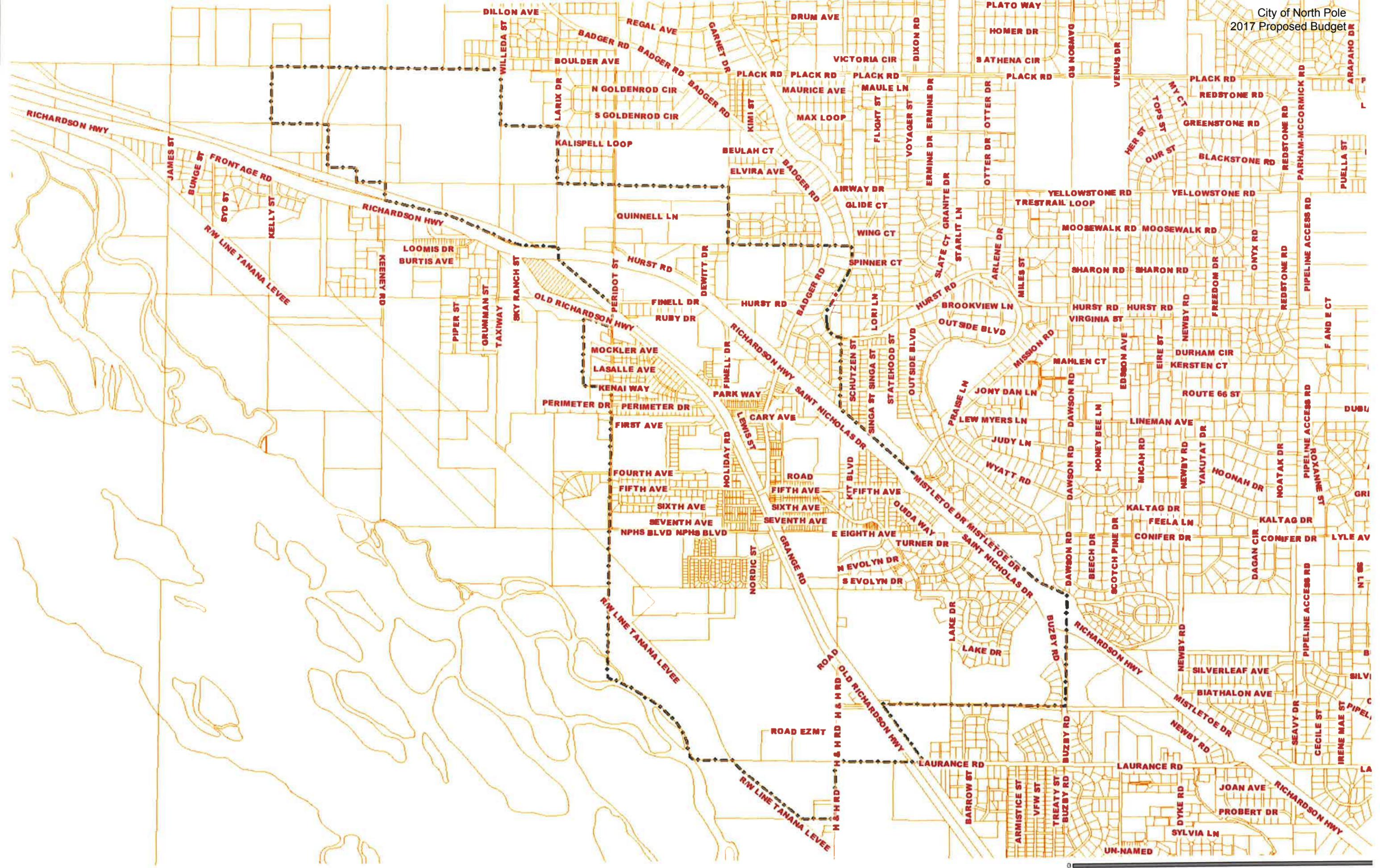
PASSED Yes: No: Absent:
----------------------------------

91  
92

# CITY OF NORTH POLE ORGANIZATIONAL CHART



Created by: Kathy Weber  
October 21, 2014



**CITY OF NORTH POLE**  
**2017**  
**Department Directors**

<b>Director</b>	<b>Mailing Address</b>	<b>Phone</b>
<b><u>Mayor</u></b> <b>Bryce Ward</b> Term 10/15-10/18 email: <a href="mailto:bryce.ward@northpolealaska.org">bryce.ward@northpolealaska.org</a>	125 Snowman Lane North Pole, AK 99705	P: 907-488-8584 F: 907-488-3002 C: 907-888-4444
<b><u>Director of City Services</u></b> Bill Butler email: <a href="mailto:bill.butler@northpolealaska.org">bill.butler@northpolealaska.org</a>	North Pole Utilities North Pole Public Works	P: 907-488-8593 F: 907-488-3002
<b><u>North Pole Fire Department</u></b> Geoff Coon, Fire Chief email: <a href="mailto:gcoon@northpolefire.org">gcoon@northpolefire.org</a>	110 Lewis St. North Pole, AK 99705	P: 907-488-0444 F: 907-488-3747
<b><u>North Pole Police Department</u></b> Steve Dutra, Police Chief email: <a href="mailto:sdutra@northpolepolice.org">sdutra@northpolepolice.org</a>	125 Snowman Lane North Pole, AK 99705	P: 907-488-6902 F: 907-488-5299
<b><u>Chief Financial Officer</u></b> Tricia Fogarty email: <a href="mailto:Tricia.Fogarty@northpolealaska.org">Tricia.Fogarty@northpolealaska.org</a>	125 Snowman Lane North Pole, AK 99705	P: 907-488-8594 F: 907-488-3002
<b><u>City Clerk/HR Manager</u></b> <b>Kathy Weber</b> email: <a href="mailto:kathy.weber@northpolealaska.org">kathy.weber@northpolealaska.org</a>	125 Snowman Lane North Pole, AK 99705	P: 907-488-8583 F: 907-488-3002 C: 907-388-2728

City of North Pole Website is located at: [www.northpolealaska.com](http://www.northpolealaska.com)

**CITY OF NORTH POLE**  
**2017**  
**MAYOR & COUNCIL MEMBERS**

<b>Council Member</b>	<b>Mailing Address</b>	<b>Phone</b>
-----------------------	------------------------	--------------

**Mayor**

<b>Bryce Ward</b>	621 Holiday Rd	(W)888-4444
Term: 10/15-10/18	North Pole, AK 99705	(C)388-4830
email: <a href="mailto:bryce.ward@northpolealaska.org">bryce.ward@northpolealaska.org</a>		

---

**Council Members**

<b>Kevin McCarthy</b>	1051 Refinery Loop	(H)590-0800
Term: 10/14 – 10/17	North Pole, AK 99705	(W)377-2678
Email: <a href="mailto:kevin.mccarthy@northpolealaska.org">kevin.mccarthy@northpolealaska.org</a>		

---

<b>Thomas R. McGhee</b>	1155 North Star Dr.	
Term: 10/14 – 10/17	North Pole, Alaska 99705	(W)455-0010
email: <a href="mailto:thomas.mcghee@northpolealaska.org">thomas.mcghee@northpolealaska.org</a>		

---

<b>Santa Claus</b>	PO Box 55122	
Term: 10/15 – 10/18	North Pole, Alaska 99705	(C)388-3836
Email: <a href="mailto:santa.claus@northpolealaska.org">santa.claus@northpolealaska.org</a>		

---

<b>David Skipps</b>	2729 Perimeter Dr.	(C)750-5106
Term: 10/16 – 10/18	North Pole, AK 99705	
Email: <a href="mailto:david.skipps@northpolealaska.org">david.skipps@northpolealaska.org</a>		

---

<b>Doug Isaacson</b>	1003 Shirley Turnaround	
Term: 10/16 – 10/19	North Pole, Alaska 99705	(C)322-3133
email: <a href="mailto:doug.isaacson@northpolealaska.org">doug.isaacson@northpolealaska.org</a>		

---

<b>Avery Thompson</b>	135 E 6 <sup>th</sup> Ave	(C)388-5351
Term: 10/16 – 10/19	North Pole, AK 99706	
Email: <a href="mailto:avery.thompson@northpolealaska.org">avery.thompson@northpolealaska.org</a>		

---

**City Clerk/HR Manager**

<b>Kathy Weber</b>	125 Snowman Lane	
	North Pole, AK 99705	(W)488-8583
email: <a href="mailto:kathy.weber@northpolealaska.org">kathy.weber@northpolealaska.org</a>		
		(C)388-2728
		(F)488-3002

City of North Pole Web Site is located at: [www.northpolealaska.com](http://www.northpolealaska.com)



# CITY OF NORTH POLE

## Alaska

### 2017 Regular Scheduled Council Meetings

- \* January 3
- \* January 17
- \* February 6
- \* February 21
- \* March 5
- \* March 20
- \* April 3
- \* April 17
- \* May 1
- \* May 15
- \* June 5
- \* June 19

- \* July 3
- \* July 17
- \* August 7
- \* August 21
- \* September 5
- \* September 18
- \* October 2
- \* October 16
- \* November 6
- \* November 20
- \* December 4
- \* December 18

### 2017 City Holidays- Offices Closed

<i>New Year's Day</i>	<i>Monday</i>	<i>January 2</i>
<i>Martin Luther King Jr. Day</i>	<i>Monday</i>	<i>January 16</i>
<i>President's Day</i>	<i>Monday</i>	<i>February 20</i>
<i>Memorial Day</i>	<i>Monday</i>	<i>May 29</i>
<i>Independence Day</i>	<i>Tuesday</i>	<i>July 4</i>
<i>Labor Day</i>	<i>Monday</i>	<i>September 4</i>
<i>Veterans Day</i>	<i>Friday</i>	<i>November 10</i>
<i>Thanksgiving Day</i>	<i>Thursday</i>	<i>November 23</i>
<i>Christmas Day</i>	<i>Monday</i>	<i>December 25</i>
<i>Personal Holiday</i>		

*"Where the Spirit of Christmas Lives Year Round"*

*125 Snowman Lane*

*North Pole, Alaska 99705*

*Tel:(907)488-2281 Fax:(907)488-3002*

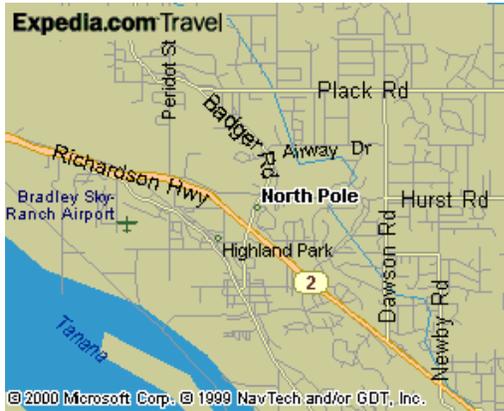
[www.northpolealaska.com](http://www.northpolealaska.com)



# 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: Flint Hills Resources, 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:** (2016) 3.5 Mills City of North Pole,

**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 induced 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.

CITY OF NORTH POLE  
HISTORY OF SALES TAX AND MIL RATE

	A	B	C
1	DATE	SALES TAX RATE	MIL RATE
2	1953	0	3
3	1954	1	3
4	1955	1	3
5	1956	1	3
6	1957	1	3
7	1958	1	3
8	1959	1	3
9	1960	2	12
10	1961	2	12
11	1962	2	12
12	1963	2	12
13	1964	2	8
14	1965	2	8
15	1966	2	8
16	1967	2	7
17	1968	3	13
18	1969	3	11
19	1970	3	12
20	1971	3	12
21	1972	3	12
22	1973	3	12
23	1974	0	12
24	1975	.5 & 3	5.8
25	1976	3	5.8
26	1977	3	5.8
27	1978	3	5.8
28	1979	3	5.8
29	1980	3	5.8
30	1981	3	5.8
31	1982	3	5.8
32	1983	3	5.8
33	1984	3	5.8
34	1985	3	5.8
35	1986	3	3
36	1987	3	2
37	1988	3	2
38	1989	3	2
39	1990	3	2
40	1991	3	2
41	1992	3	2
42	1993	3	2
43	1994	3	2.35
44	1995	3	2.35
45	1996	3	2.3
46	1997	3	2.3

CITY OF NORTH POLE  
HISTORY OF SALES TAX AND MIL RATE

	A	B	C
47	1998	3	2.3
48	1999	3	2.3
49	2000	3	2.4
50	2001	3	2.4
51	2002	3	3
52	2003	3	3
53	2004	4	3
54	2005	4	3
55	2006	4	3
56	2007	4	3
57	2008	4	3
58	2009	4	3
59	2010	4	3
60	2011	4	3
61	2012	4	3
62	2013	4	3.5
63	2014	4	3.5
64	2015	4	3.5
65	2016	4	3.5

## INVESTMENTS

In 2012, the City of North Pole closed out three bank accounts that had monies for our three bond reserves related to assessments. The City invested the money \$163,645.80 into a one year CD, renewable in August. The balance of the CD as of September 30, 2016 is \$164,595.59.

The City has no other investments.

**CITY OF NORTH POLE**  
**LONG TERM DEBT**  
For the Year Ended December 31, 2017

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

**CONTACT:** Robert Chambers, Water and Environmental Program Specialist - Rural Development  
907-271-2424, fax 907-761-7793  
[robert.chambers@ak.usda.gov](mailto:robert.chambers@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 - 42-00-2-300 Note: this is budgeted in 02 00 00 6600  
Interest - 42-00-2-302  
Bank Account - 99-00-1-009 Mt. McKinley Bank 3

**NOTES:** There is no assessment for this bond. Payments are made out of Central Treasury.  
  
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			INTEREST		
Year	Payment	GL Balance	Year	Payment	GL Balance
2008		574,547.33			
2009	4,362.81	570,184.52	2009	14,119.69	-
	4,698.48	565,486.04		13,784.02	27,903.71
2010	4,693.29	560,792.75	2010	13,789.21	-
	4,922.92	555,869.83		13,559.58	27,348.79
2011	4,819.16	551,050.67	2011	13,663.34	
	5,158.42	545,892.25		13,324.08	26,987.42
2012	5,064.37	540,827.88	2012	13,418.13	
	5,405.55	535,422.33		13,076.95	26,495.08
2013	5,321.67	530,100.66	2013	13,160.83	
	5,664.89	524,435.77		12,817.61	25,978.44
2014	5,690.49	519,110.12	2014	12,792.01	
	5,829.19	513,280.93		12,653.31	25,445.32
2015	5,971.28	507,309.65	2015	12,511.22	
	6,116.83	501,192.83		12,365.67	24,876.89
2016	6,265.92	494,926.90	2016	12,216.58	
	6,418.66	488,508.24		12,063.84	24,280.42
2017	6,575.11	481,933.13	2017	11,907.39	
	6,735.38	475,197.76		11,747.12	23,654.51

**CITY OF NORTH POLE**  
**LONG TERM DEBT**  
**For the Year Ended December 31, 2011**

**USDA LOAN 91-08 - HIGHWAY PARK WATER REVENUE BOND**

**CONTACT:** Russel Maxwell, Community Program Technician  
907-761-7714 fax 907-761-7793  
[russel.maxwell@ak.usda.gov](mailto:russel.maxwell@ak.usda.gov)

**DATES:** Due Annually on April 1st

**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 7 - Highway Park Water

**GL ACCOUNTS:** Principal - 03-10-9-910  
Interest - 03-10-9-911  
Bank Account - 99-00-1-009 Mt. McKinley Bank Bank 3

**NOTES:** This is in a governmental fund, therefore, the liability is not booked. Because they are in a governmental fund, it is assumed that they 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.

Payments are made out of Central Treasury.

In January 2004 the City made an extra payment of 65,000 and 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			INTEREST		
Year	Payment	Balance	Year	Payment	Balance
2008	-	143,345.00			
2009	10,081.08	133,263.92	2009	6,809.42	6,809.42
2010	10,559.92	122,704.00	2010	6,330.08	6,330.08
2011	11,061.53	111,642.47	2011	5,827.47	5,827.47
2012	11,586.96	100,055.51	2012	5,303.04	5,303.04
2013	12,137.33	87,918.80	2013	4,752.67	4,752.67
2014	12,713.85	75,204.50	2014	4,176.15	4,176.15
2015	13,317.76	61,887.19	2015	3,572.24	3,572.24
2016	13,948.03	47,939.16	2016	2,941.97	2,941.97
2017	14,613.26	33,325.90	2017	2,276.74	2,276.74

**CITY OF NORTH POLE**  
**STATE OF ALASKA LOANS**  
**Drinking Water Loan - Loan #633011**  
**For the Year Ended December 31, 2011**

**DEC - Drinking Water Loan**

**CONTACT:** Melinda L Liddle  
[melinda.liddle@alaska.gov](mailto:melinda.liddle@alaska.gov)

**DATES:** Principal and Interest due on April 1st of each year  
Note: Put on Auto Pay Sep 24, 2015

**ISSUE:** 500,000.00

**PAYMENTS:** Principal - \$25,000  
Interest - Varies - See Schedule

**GL ACCOUNTS** Principal - 41-00-2-300  
Interest - 41-10-9-930

**NOTES:** This is for Stillmeyer water

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
<b>2016</b>	25,000.00	250,000.00
2017	25,000.00	225,000.00

INTEREST		
Year	Payment	GL Balance
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
2016	4,125.00	4,125.00
2017	3,750.00	3,750.00

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

**CITY OF NORTH POLE**  
**STATE OF ALASKA LOANS**  
**Drinking Water Loan - Loan #633291**  
**For the Year Ended December 31, 2017**

**Alaska Clean Water, Techite Loan #633291**

**CONTACT:** Chris Novell 907-465-5139  
[Chris.Novell@alaska.gov](mailto:Chris.Novell@alaska.gov)

**DATES:** Annual Payment on October 1st  
Note: Put on Auto Pay Sep 24, 2015

**ISSUE:** 580326.00 at a Rate of 1.5%

**PAYMENTS:** Annual Payment of 33,801.50 includes Principal & Interest

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

**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	GL Balance
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**  
**LONG TERM DEBT**  
For the Year Ended December 31, 2011

**STILLMEYER STREET IMPROVEMENT GENERAL OBLIGATION BOND**

**CONTACT:** Kathleen Graves, Asst VP  
206-667-8910 fax 206-667-8905  
[kathleen.graves@bnymellon.com](mailto:kathleen.graves@bnymellon.com)

**DATES:** April 22 Principal and Interest Due  
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 - 03-10-9-910  
Interest - 03-10-9-911  
Bank Account - 99-00-1-009 Mt. McKinley Bank 3

**NOTES:** This is in a governmental fund, therefore, the liability is not booked. Because they are in a governmental fund, it is assumed that they 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.

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.

PRINCIPAL			INTEREST		
Year	Payment	Balance	Year	Payment	Balance
2008		1,220,000.00			
2009	50,000.00	1,170,000.00	2009	29,077.50	
2010	50,000.00	1,120,000.00		30,077.00	59,154.50
2011	50,000.00	1,070,000.00	2010	29,077.50	
2012	50,000.00	1,020,000.00		28,077.50	57,155.00
2013	55,000.00	965,000.00	2011	28,077.50	
2014	60,000.00	905,000.00		26,827.50	54,905.00
2015	65,000.00	840,000.00	2012	26,827.50	
2016	65,000.00	775,000.00		25,452.50	52,280.00
2017	70,000.00	705,000.00	2013	25,452.50	
				24,077.50	49,530.00
			2014	24,077.50	
				22,577.50	46,655.00
			2015	22,577.50	
				20,952.50	43,530.00
			2016	20,952.50	
				19,327.50	40,280.00
			2017	19,327.50	
				17,577.50	36,905.00

2016-2017 State of Alaska on behalf PERS payment					
		Budgeted		PERS Relief by year	
Fund	Department	Salaries	City Rate	State Rate 2016	State Rate 2017
			22%	5.19%	4.14%
1	Administration	180,000	39,600	4,671	3,726
1	Clerk & HR	131,726	28,980		2,727
1	Police	971,990	213,838	25,223	20,120
1	Fire	947,785	208,513	24,595	19,619
1	Public Works	153,140	33,691	3,974	3,170
4	Building	20,851	4,587	541	432
2	Utility	321,182	70,660	8,335	6,648
23	JAG	35,000	7,700	908	725
	<b>Total</b>	<b>2,761,674</b>	<b>607,568</b>	<b>68,247</b>	<b>57,167</b>
				<b>State of Alaska 'on behalf amount'</b>	
				<b>125,414</b>	

## City of North Pole 2017 Budget Overview of all Funds

Fund #	Description	Revenue	Expenditures
<b>City Operating Budgets</b>			
<b>Fund 1</b>	General Fund Revenue	5,793,866	
	Fire		2,083,666
	Police		2,078,494
	Administration		743,750
	Clerk & Human Resources		292,236
	Public Works		595,720
	<b>TOTAL</b>	<b>5,793,866</b>	<b>5,793,866</b>
			TRUE

<b>Grant Funds</b>			
<b>Fund 30</b>	Administration Grants	334,287	334,287
<b>Fund 31</b>	Fire Department Grants	192,591	192,591
<b>Fund 32</b>	Police Department Grants	79,450	79,450
<b>Fund 33</b>	Public Works Grants	95,378	95,378
	<b>TOTAL</b>	<b>701,706</b>	<b>701,706</b>
			TRUE

<b>Major Enterprise Operating and Capital</b>			
<b>Fund 25</b>	Utility Fleet	65,962	65,962
<b>Fund 41</b>	Utility Fund Water	843,711	843,711
<b>Fund 42</b>	Utility Fund Sewer	907,370	907,370
<b>Fund 43</b>	Capital Projects Utilities	998,345	998,345
	<b>TOTAL</b>	<b>2,815,388</b>	<b>2,815,388</b>
			TRUE

<b>Debt Service Funds</b>			
<b>Fund 3</b>	Assessments	209,000	209,000
	<b>TOTAL</b>	<b>209,000</b>	<b>209,000</b>
			TRUE

<b>Non-Major Funds</b>			
<b>Fund 4</b>	Building Department	155,500	155,500
<b>Fund 10</b>	Litigation	50,000	50,000
<b>Fund 11</b>	Bryne JAG	35,000	35,000
<b>Fund 12</b>	ABADE- Dept. Justice	62,706	62,706
<b>Fund 13</b>	ABADE (State Forfeitures)	8,878	8,878
<b>Fund 14</b>	IRS Forfeitures	2,529	2,529
<b>Fund 15</b>	Impound lot	20,000	20,000
	<b>TOTAL</b>	<b>334,613</b>	<b>334,613</b>
			TRUE

## City of North Pole 2017 Budget Overview of all Funds

Fund #	Description	Revenue	Expenditures
<b>Community Purpose Funds</b>			
<b>Fund 05</b>	Bed Tax	90,000	90,000
<b>Fund 08</b>	Festival	4,500	4,500
<b>Fund 09</b>	North Pole Community Ice Rink	10,500	10,500
	<b>TOTAL</b>	<b>105,000</b>	<b>105,000</b>
			TRUE

<b>Reserve Funds</b>			
<b>Fund 06</b>	Health Care	875,000	875,000
<b>Fund 20</b>	Capital Projects Reserves	320,000	320,000
<b>Fund 21</b>	Admin Fleet	-	-
<b>Fund 22</b>	Fire Fleet	60,000	60,000
<b>Fund 23</b>	Police Fleet	57,000	57,000
<b>Fund 24</b>	Public Works Fleet	32,200	32,200
	<b>TOTAL</b>	<b>1,344,200</b>	<b>1,344,200</b>
			TRUE

## **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.

2017 is the first full year of the new chart of accounts. The New Chart of Accounts has created consistent "Program" groups for all funds. The "Programs" are designated by consistent numbering (1-9) and leave room for growth.

The budget is being presented in the Program groups for council approval. It is the desire of the administration to manage the Programs at an administrative level while maintaining the budgetary authority at the Program level not the individual account level.

The Program presentation of the budget is expected to align with the financial statements and ultimately the audit for greater ease in comprehension of the City of North Pole Finances.

In the 2017 Budget revenues have been grouped together by type for a better comparison of sources of revenue. For example all types of taxation are labeled according to where the revenue is derived from.

NOTE: Changes in the General Fund Revenue Budget include the breakout of Fireworks licenses 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, Contracts and other fees found on The City of North Pole Fee Schedule. In total, these proceeds account for approximately 9 percent of General Fund revenues.

State assistance continues to decline, The City expects in the form of revenue sharing and liquor license revenue sharing to make up approximately 2 percent of General Fund Revenues.

Due to the FMATS Construction projects intergovernmental transfers account for slightly over 3 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<sup>th</sup> 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

$$\text{Property Value} \times [\text{.00}(\text{Mill rate})] = \text{Tax Amount}$$

The Proposed City of North Pole mill rate is 1.499 or .1499% of the value of your property.

If your property was worth \$100,000 the property tax would be \$149.90 per year for the City of North Pole.

Property tax revenue is projected to be approximately 6 percent of our general fund revenue in 2017, down significantly from 2016 because the proposed cut in property tax and increase in sales tax.

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. The Budget proposes increasing sales tax to 5% with a \$10.00 Cap in order to cover cost of operations and reduce the mill rate

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 74% of General Fund revenue with the increase, The following sales taxes are represented showing their percentage of the General Fund Revenue with the proposed increases.

General Sales Tax	66%
Bed Tax	Goes to its own grant fund
Alcohol Tax	5%
Tobacco Tax	3. %

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
<b>General Fund Revenue</b>								
01-00-3-300	Alcohol Tax	211,996.7	266,790.0	189,758.7	264,500	282,000		
01-00-3-305	Property Tax	1,025,108.2	819,273.8	392,041.5	816,680	361,567		
01-00-3-310	Sales Tax	2,663,540.9	2,845,465.7	1,805,176.9	2,909,999	3,840,999		
01-00-3-315	Sales Tax Misc. Vendors	12,155.3	3,921.4	1,546.3	1,650			
01-00-3-318	State: Shared Taxes	47,602.0	30,459.3	19,022.2	50,000	17,000		
01-00-3-320	Tobacco Tax	132,227.7	166,381.9	114,737.6	162,500	173,000		
<b>Tax Revenue</b>		<b>4,092,630.8</b>	<b>4,132,292.1</b>	<b>2,522,283.2</b>	<b>4,205,329.0</b>	<b>4,674,566.0</b>	<b>-</b>	<b>-</b>
01-00-4-400	Business Licenses	19,490.0	16,460.0	463.0	19,250	19,000		
01-00-4-405	Fireworks Permit	-	12,000.0	12,000.0	12,000	12,000		
<b>Licenses &amp; permits</b>		<b>19,490.0</b>	<b>28,460.0</b>	<b>12,463.0</b>	<b>31,250</b>	<b>31,000</b>	<b>-</b>	<b>-</b>
01-00-5-085	Police: CVI Grant	2,310.0	-	-	-			
01-00-5-500	Ambulance Fees CY	66,656.9	102,348.2	53,002.7	91,000	91,300		
01-00-5-502	Ambulance Fees PY	-	-	742.6	-			
01-00-5-505	Ambulance Services	401,588.0	413,636.5	424,375.0	424,375	429,000		
01-00-5-510	Fingerprinting	10,420.0	14,335.0	19,210.0	18,500	20,000		
01-00-5-515	Fire Reports	-	-	50.0	-			
01-00-5-520	Police Reports	950.0	1,100.0	925.0	1,000			
01-00-5-808	Fire: Grants FEMA	-	7,030.0	-	-			
01-00-5-809	Police: ASTEP HVE Grants	3,450.6	-	-	-			
01-00-5-811	Police: AHSO Traffic Officer	-	-	-	-			
01-00-5-815	FNSB: Beautification Funds	-	-	-	-			
01-00-5-823	Police: Marijuana Eradication	738.6	-	-	-			
01-00-5-901	Transfer in Other Funds	39,520.0	25,593.0	-	-			
<b>Fees &amp; Services</b>		<b>525,634.0</b>	<b>564,042.7</b>	<b>498,305.3</b>	<b>534,875</b>	<b>540,300</b>	<b>-</b>	<b>-</b>

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total	
01-00-6-600	Citations CY	49,114.0	41,194.4	101,011.0	100,000	100,000			
01-00-6-605	Citations PY	36,191.7	56,695.9	642.6	35,000	35,000			
<b>Fines &amp; penalties</b>		<b>85,305.7</b>	<b>97,890.3</b>	<b>101,653.6</b>	<b>135,000</b>	<b>135,000</b>	-	-	
01-00-7-700	Corp of Engineers Contract	79,724.5	78,370.0	62,257.6	82,795	80,000			
01-00-7-705	Bed Tax Fee	82,373.8	-	-	22,500				
01-00-7-710	EMPG Grant	7,486.7	11,698.4	15,834.8	20,000				
01-00-7-715	IRS Investigation Reimb	3,336.3	1,487.8	229.3	-				
01-00-7-720	Liquor License Sharing	4,800.0	5,200.0	7,300.0	7,300	7,300			
01-00-7-725	State Revenue Sharing	201,754.4	191,234.0	-	125,336	85,000			
<b>Intergovernmental Revenue</b>		<b>379,475.7</b>	<b>287,990.2</b>	<b>85,621.6</b>	<b>257,931</b>	<b>172,300</b>	-	-	
01-00-9-900	Fire Department Revenue	1,581.7	5,480.0	3,715.2	3,800	2,500			
01-00-9-905	Interest Income	2,717.1	2,608.8	2,555.0	4,235	3,500			
01-00-9-910	Miscellaneous Revenue	37,709.7	10,632.3	9,525.2	20,000	12,500			
<b>Other</b>		<b>42,008.6</b>	<b>18,721.1</b>	<b>15,795.4</b>	<b>28,035.0</b>	<b>18,500.0</b>	-	-	
01-00-9-998	Transfer FB	-	-	-		200,000			
01-00-9-999	Transfer In	-	-	-	178,868	22,200			
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>178,868</b>	<b>222,200</b>	<b>0</b>	<b>0</b>	<b>5,793,866.0</b>

# CITY OF NORTH POLE

## *Finance Department*

The Finance Department oversees all financial related duties for the city. We are a small department consisting of the Accountant, Tricia Fogarty and our Payable Clerk, Stephanie DeCristo.

In the spring of 2016 we were able to bring two trainers from Caselle (our accounting software) on site to work with our staff and our department heads. This was the second time we have had the opportunity to have this onsite training and each time it has been very helpful. The training we received from their visit was outstanding.

I am happy to announce that this year we were able to get our new Chart of Accounts implemented with the help of our auditing firm Kohler, Schmitt & Hutchison and Caselle. It was a monumental task that has been years in the making and we were finally able to accomplish what we set out to do. We consolidated and streamlined the Chart of Accounts to make it more user friendly for our staff and the Department Heads.

Also this year we were able to introduce a new purchase order procedure. Our Accounts Payable clerk Stephanie was able to set up this new system which will make it easier for department heads to accurately track their current budget levels with the aid of our new MiExcel application. This new process allows us to input the information into an encumbrance status which can then be viewed in the budget totals. This should help deter overspending.

I have worked with the Mayor and the Department Heads to give them the access they need in order to manage their department's finances and budgets using a new tool called MiExcel. This application has made it possible for the Mayor and Department Heads to view their budget totals in real time. This year I was able to host a webinar/training in the Council Chambers for Department Heads and staff members for the use of this new application. Everyone seems to be excited about the new tracking system and I think it is a very good and positive direction the Finance Department has taken.

I attended the 2016 Spring Conference hosted by AGFOA - Alaska Government Finance Officers Association. This is a yearly conference and is full of tons of useful information.

It is my goal as the Accountant of the City of North Pole to have a professionally trained staff, streamlined procedures, and written procedure manuals to support all our cities departments.

I would like to see us continue to grow with our communication and organization skills and to continue training and cross training the different positions.

If it doesn't make  
dollars, it doesn't  
make "cents".

### Administration Department #51

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
01-51-1-001	Wages: Full Time	269,321	277,891	251,277	306,497	180,000		
01-51-1-003	Benefits	73,775	118,016	7,111	28,694	24,750		
01-51-1-004	PERS	62,225	62,817	55,032	68,949	39,600		
01-51-1-006	Leave Cash Out	8,444	1,150	2,368	2,368	1,500		
01-51-1-007	Overtime: Regular	656	249	348	1,000	250		
01-51-1-013	Health Insurance	0	0	71,885	79,964	62,000		
01-51-1-050	Wages: Council	16,750	16,450	12,875	16,000	0		
<b>Salaries &amp; Benefits</b>		<b>431,172</b>	<b>476,573</b>	<b>400,897</b>	<b>503,472</b>	<b>308,100</b>	<b>0</b>	<b>0</b>

01-51-2-200	Advertising	25,858	19,842	5,723	6,500	6,500		
01-51-2-205	Audit & Finance	18,644	36,599	41,222	45,000	45,000		
01-51-2-210	Credit Card Fees	6,487	7,728	8,928	10,700	10,700		
01-51-2-215	Insurance	26,377	20,287	24,440	15,500	15,500		
01-51-2-220	IT Services	12,710	43,157	14,053	17,040	17,100		
01-51-2-225	Legal Fees	18,110	13,757	4,454	7,000	7,000		
01-51-2-230	Maintenance Contracts	30,937	25,460	7,934	11,250	12,500		
01-51-2-235	Professional Services	0	0	2,013	1,500	1,500		
01-51-2-800	Advertising, Publications - Co	0	0	4,760	9,000	0		
01-51-2-805	Ordinance Codification	1,741	2,437	1,010	3,000	0		
<b>Purchased Services</b>		<b>140,864</b>	<b>169,266</b>	<b>114,535</b>	<b>126,490</b>	<b>115,800</b>	<b>0</b>	<b>0</b>

01-51-3-305	Electric	11,774	7,771	4,973	8,500	8,500		
01-51-3-310	Heating Fuel	9,828	6,199	3,436	12,500	12,500		
01-51-3-315	Senior Center Fuel	2,430	-2,747	60	0			
01-51-3-320	Phone/ Data	10,378	7,858	5,785	10,250	9,250		
01-51-3-330	Postage	931	840	482	1,500	1,000		
01-51-3-335	Office Equipment & Supplies	9,530	9,861	10,528	8,500	7,500		
01-51-3-340	Operational Supplies	0	0	4,035	9,000	7,500		
01-51-3-350	Promotions & Apparel	1,190	4,602	73	4,500	4,500		
01-51-3-355	Publications & Subscriptions	0	0	1,655	4,000	1,500		
01-51-3-800	Council Supplies	3,204	1,368	1,909	1,500	0		
<b>Operational Expenses</b>		<b>49,265</b>	<b>35,753</b>	<b>32,936</b>	<b>60,250</b>	<b>52,250</b>	<b>0</b>	<b>0</b>

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
01-51-4-400	Lease & Rentals Payments	0	0	4,537	5,750	5,750		
<b>Leases &amp; Rentals</b>		<b>0</b>	<b>0</b>	<b>4,537</b>	<b>5,750</b>	<b>5,750</b>	<b>0</b>	<b>0</b>
01-51-5-500	Memberships & Dues	0	0	1,030	1,500	1,000		
01-51-5-505	Recruitment	0	0	865	0			
01-51-5-510	Travel & Training	6,535	19,210	10,842	13,000	10,000		
01-51-5-800	Council Travel & Training	9,116	4,929	2,461	7,000	0		
<b>Travel, Training &amp; Memberships</b>		<b>15,651</b>	<b>24,140</b>	<b>15,198</b>	<b>21,500</b>	<b>11,000</b>	<b>0</b>	<b>0</b>
01-51-6-605	Vehicle Gas & Oil	591	74	184	1,500	1,350		
01-51-6-610	Vehicle Repair & Maintenance	30	233	10	500	500		
<b>Vehicle, Equipment Expenses</b>		<b>621</b>	<b>307</b>	<b>194</b>	<b>2,000</b>	<b>1,850</b>	<b>0</b>	<b>0</b>
01-51-7-006	Sales Tax Rebates	710	0	0	0			
01-51-7-043	Citations: SOJ Fees	1,456	200	0	0			
01-51-7-055	Preparedness	1,000	0	0	0			
01-51-7-071	Fees: Website Design/Maintenance	2,457	0	0	0			
01-51-7-200	Bed Tax: NP Chamber	67,941	0	0	0			
01-51-7-700	Building Maintenance	5,921	7,297	4,597	5,000	8,000		
<b>Infrastructure Outlay</b>		<b>79,486</b>	<b>7,497</b>	<b>4,597</b>	<b>5,000</b>	<b>8,000</b>	<b>0</b>	<b>0</b>
01-51-9-800	Election Expense	2,530	3,953	981	4,000			
01-51-9-920	Miscellaneous Expense	6,594	19,772	3,318	6,500	1,000		
<b>Other</b>			<b>23,724</b>	<b>4,299</b>	<b>10,500</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
01-51-9-999	Transfer Out	87,866	95,251	100,000	100,000	240,000		
<b>Transfers</b>		<b>87,866</b>	<b>95,251</b>	<b>100,000</b>	<b>100,000</b>	<b>240,000</b>	<b>-</b>	<b>-</b>
								<b>743,750.00</b>

## **CITY OF NORTH POLE CLERKS OFFICE**

### **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. Administers and conducts 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 Performs and coordinates a variety of complex office/clerical services and related activities requiring considerable exercise of independent judgment consistent with generally accepted office practices, including those defined in Alaska State statutes, the City of North Pole Charter, the City of North Pole code of ordinances and other guidance documents that are or may come into effect. Performs a wide variety of customer service functions, including providing referrals, general municipal information and other public information as required. Drafts correspondence, addresses or refers constituent complaints or inquiries to appropriate departments/persons within the scope of the position of Clerk. Provides administrative support to Council including drafting for council member review, ordinances, resolutions, letters or other correspondence as requested. Conducts research and fact finding on items of interest to Council and proposes recommendations as requested. Provides for safe keeping of City records and archives. Stores, safeguards and disposes of City records consistent with current statutes regarding public records. Performs a variety of tasks related to accounting functions including data compilation, reconciliation, fiscal record keeping, budget preparation for the office of Clerk, report preparation, information exchange and other related work. Develops and supervises activities with the scope of Clerk for the maximum utilization of services and equipment by performing the following duties personally or through other City staff if staff assistance is approved in advance by the Mayor of the City. The City Clerk shall have power to administer all oaths required by law, give to the proper official ample notice of the expiration or termination of any term of office and, when necessary, the conditions or requirements of all bonds, franchises, contracts, or agreements. The City Clerk shall be the registrar of the City and shall be responsible for the calling and supervision of all City elections, unless otherwise provided by law.

### **Essential duties and responsibilities**

- Serves as Clerk of the Council, including attendance at all regular and special meetings, taking and maintaining official records of Council proceedings, compiling and have Council meeting materials available as directed or as contained in the North Pole City code, providing notice of meetings, and processing Council actions and providing necessary follow-up.
- Serve as Parliamentarian to Council including detailed knowledge of the most current edition of Roberts Rules of Order.
- Provide clerical/administrative support to Council and Council members to such as researching requested information, typing, reception, duplicating, filing, and message delivery.
- Maintain and keep current an indexed file of all municipal records, provide for codification of ordinances, and authenticate or certify records as necessary.

- Attest all documents, such as ordinances, resolutions, and proclamations.
- Have custody of the official municipal seal and all City materials.
- Receive and process mail and documents addressed to the Council or Council members.
- Administer oaths, affirmations and acknowledgements.
- Administer all municipal elections and serve as voter registrar for the State of Alaska and assure that the City is in compliance with 42 U.S.C. as amended.
- Administer and maintain custody of conflict of interest statements.
- Receive and process petitions such as initiatives, referendums and recall.
- Prepare budget information regarding the Office of City Clerk or other areas under the control of the City Clerk.
- Participate in the annual audit as pertains to the Office of City Clerk.
- Provide information as requested from State, Federal and other local government agencies as are applicable to the office of City Clerk.
- May arrange transportation and hotel reservations for council members as requested.
- Provide notary services to the public.

### **HUMAN RESOURCES**

- 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.
- Provide payroll function and all reporting.
- Negotiated health care contract with Alaska USA Insurance and AW Rehn to ensure affordable health care for employees and the City.
- Continue to oversee all insurances for the City.

### **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, community calendar of events, and newsletter on the website.
- Continue to promote the City of North Pole social media; ie, Facebook, Twitter, and Instagram and to research events and disseminate information to the City and surrounding area.
- Continue the restoration of permanent and historical paper documents with Laserfiche.
- Provide and educate citizens for easy access to public records.

### **Major Long Term Issues and concerns:**

- Work toward keeping a permanent position to continue the work with archiving records, social media, and growing responsibilities of the Clerks Office.
- Continue to work with staff and department heads on making the budget process to flow more easily.

**CITY OF NORTH POLE  
CLERKS OFFICE**

- Work toward having more community involvement with schools and other organizations for the betterment of the community.
- Bring awareness to citizens and the community that we are the Public Information Office.
- Promote North Pole as a family/friendly place.

**FY2016 Accomplishments:**

- Scanned and classified all administrative records in laserfiche for easier access.
- Assisted all departments with the bidding process and advertisements.
- 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.
- Updated filing system and organized records
- Continue to work staff to ensure and implement the document protocol for the city.
- Implemented Concordance to organize and gather information for litigation with WPA, FHR, and SOA.
- Implemented social media for the City, Facebook, Twitter, Instagram. Updated the website for elections and updated for community events.
- Promoted community involvement with events every month to bring the community together.
- Partnered with the Green Star of Interior Alaska to implement recycling at City Hall.
- Streamlined payroll and reporting by creating a procedures manual.
- Streamlines reports for pulling necessary human resource data.

**FY2016 New Initiative:**

- Continue to scan and archive records with Laserfiche.
- Work to include all departments within the City to implement a document management system.
- Purchase two new ipads or other devices 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.
- Cross train with front office personnel to help keep the City running smoothly.
- Work with staff to make forms fillable and to put all policies on the website for easier access for employees.

### City Clerk & Human Resources Department #52

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
01-52-1-001	Wages: Full Time					131,726		
01-51-1-003	Benefits					3,940		
01-52-1-004	PERS					33,380		
01-52-1-006	Leave Cash Out					500		
01-52-1-007	Overtime: Regular					750		
01-52-1-013	Health Insurance					37,440		
01-52-1-050	Wages: Council					23,500		
<b>Salaries &amp; Benefits</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,236</b>	<b>0</b>	<b>0</b>

01-52-2-200	Advertising					10,400		
01-52-2-205	Audit & Finance					0		
01-52-2-210	Credit Card Fees					0		
01-52-2-215	Insurance					0		
01-52-2-220	IT Services					4,700		
01-52-2-225	Legal Fees					2,500		
01-52-2-230	Maintenance Contracts					6,800		
01-52-2-235	Professional Services					750		
01-52-2-800	Advertising, Publications - Co					0		
01-52-2-805	Ordinance Codification					6,000		
<b>Purchased Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,150</b>	<b>0</b>	<b>0</b>

01-52-3-305	Electric					0		
01-52-3-310	Heating Fuel					0		
01-52-3-315	Senior Center Fuel					0		
01-52-3-320	Phone/ Data					1,000		
01-52-3-330	Postage					500		
01-52-3-335	Office Equipment & Supplies					3,500		
01-52-3-340	Operational Supplies					2,000		
01-52-3-350	Promotions & Apparel							
01-52-3-355	Publications & Subscriptions					3,000		
01-52-3-800	Council Supplies					600		
<b>Operational Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,600</b>	<b>0</b>	<b>0</b>

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total	
01-52-4-400	Lease & Rentals Payments					0			
<b>Leases &amp; Rentals</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
01-52-5-500	Memberships & Dues					600			
01-52-5-505	Recruitment								
01-52-5-510	Travel & Training					6,500			
01-52-5-800	Council Travel & Training					7,000			
<b>Travel, Training &amp; Memberships</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,100</b>	<b>0</b>	<b>0</b>	
01-52-6-605	Vehicle Gas & Oil					150			
01-52-6-610	Vehicle Repair & Maintenance					0			
<b>Vehicle, Equipment Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	
01-52-9-800	Election Expense					4,000			
01-52-9-920	Miscellaneous Expense					1,000			
<b>Other</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	
01-52-9-999	Transfer Out								
<b>Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292,236.00</b>



**North Pole Police Dept.  
125 Snowman Ln.  
North Pole, AK 99705**

**Chief Steve Dutra  
Phone: 907-488-8459  
Fax: 907-488-5299**

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, 2016

**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 and taking their department to a new level. 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 objectives for 2017.

This will be my fifth year as Chief of Police and my fifth budget. Each and every one has come in under budget. This last year we faced a variety of challenges and met them with success, but not without sacrifices.

**In 2014 we reduced our staff in order to meet budget shortfalls.** There was an expectation that this position would be reinstated once the fiscal problems were resolved. As we enter the 2017 budget cycle the same budget issues seem to be present and our lost position remains out of reach. Although the council did absorb the AHSO grant it still reduced our staffing without reducing the mission.

As we look at the numbers within the police department budget, the main outliers are our Salaries and Benefits, Purchased Services, Building Maintenance, and our Transfer out costs. I will discuss each of these categories in order to give each of you a better understanding of these expenses. During budget presentations I will be available to discuss these items in more detail.

I also want to make it clear that the construction and presentation of the city’s budget has changed over time and it is difficult to show year over year comparisons because the budget categories have changed in order to make the budget more fluid.

The difference between our 2016 Budget, for Salaries and Benefits, and our 2017 Proposed Salaries and Benefits is approximately \$91,565 or 5.7%. This seems excessive if we viewed the numbers without any details. In 2016 our department picked up two seasoned police officers with higher than normal salary ranges. Although one of these officers did not impact the overall budget the other one did. We saw one young officer leave and a seasoned officer come on board and that increase impacted our budget by approximately \$25,000. The remaining difference equals the expected growth range related to the annual 3% increase to the unified pay scale and associated benefits.

In order to put this increase into perspective, if we had the same personnel in the original 2016 budget compared to the proposed 2017 budget we would be looking at a salary increase of approximately \$28,953.60 versus the current \$54,620.40.

**Historical Budget:**

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

	2012	2013	2014	2015	2016	2017
<b>Overall Expenditures</b>	\$1,778,442.14	\$1,657,919.78	\$1,731,924.52	\$1,808,944.81	\$1,950,170.01	\$2,078,494.00
True Cost	\$1,470,197.14	\$1,287,639.78	\$1,270,229.52	\$1,561,574.81	\$1,689,078.01	\$1,824,824.00

Our 2017 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. Above I have shown what the true cost to the citizens would be if you reduced the budget lines by the amount generated in police related functions. Some of the numbers for 2017 numbers are estimated costs.

**Salaries and Benefits:**

Within this category there are a variety of employee related costs. This would include Wages, Holiday pay, Benefits, PERS, Leave Cash Out, Overtime to include regular, training, and Grant, as well as health insurance costs.

**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

Monday	0000	0100	0200	0300	0400	0500	0600	0700	0800	0900	1000	1100	1200	1300	1400	1500	1600	1700	1800	1900	2000	2100	2200	2300				
Grave																												
Days																												
Swings																												

**Examples of Patrol staffing:**

**May – September (Patrol Only) with current budget:**

<u>Day shift</u>	<u>Swing Shift</u>	<u>Grave Shift</u>
1 Patrol Sergeant 1 Patrol Officer	1 Patrol Sergeant 1 Patrol Officer 1 Traffic Officer 1 Chena Lakes Patrol Officer	1 Patrol Sergeant 2 Patrol Officers

**October – April (Patrol Only)**

<u>Day shift</u>	<u>Swing Shift</u>	<u>Grave Shift</u>
1 Patrol Sergeant 2 Patrol Officer	1 Patrol Sergeant 1 Patrol Officer 1 Traffic Officer	1 Patrol Sergeant 2 Patrol Officers

During each year these levels fluctuate due to vacations, training, injuries, family leave, sickness, and other related personal matters. Many times leaving staffing levels much lower than what is indicated above.

Augmented staffing includes:

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

The staffing levels here at the North Pole Police Department are set by the city council and they are currently set at thirteen sworn police officers and one civilian evidence custodian. These levels have been so since 2014 when it was reduced from 14 sworn police officers. With these staffing levels we maintain minimum staffing for holidays unless we have events requiring a larger contingent. The two holidays we generally staff with additional officers these are 4<sup>th</sup> of July and Halloween.

Our budget includes funding for leave cash out which is used to cover the costs associated with employees cashing out leave instead of taking vacation. As most of you may be aware this benefit is limited to 80 hours per employee. Although the amount budgeted in this category would not cover all the employees cashing out leave in one calendar year it seems to be sufficient to cover the average year to year cash outs over the last 5 years.

Our overtime is categorized into three areas these include regular, training and grant overtime. We do our best to reduce overtime when we can. We move shifts, allow flex time to be used whenever possible, and take advantage of shift overlap to help training needs. Our 10 hour shifts have improved our flexibility and allowed us to train with little impact to our overtime. Officer Lindhag has also introduced a new training schedule, brought over from FPD, this will increase our efficiency in 2017 and allow us to have move training time with less impact to our schedule demands and decrease overtime expenses.

**Overtime:**

2008	2009	2010	2011	2012	2013	2014	2015	2016*
\$30,147.00	\$33,250.00	\$15,288.00	\$18,794.00	\$19,550.00	\$26,654.00	\$22,971.00	\$34,711.00	\$18,559.00

\*= current year to date

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 of mid-2016 the shift differential was removed from our overtime line item and placed in our wages. So 2015 appears to be an outlier and is going to be calculated in order to show a proper comparison.

**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 2016 our grant awards and contracts related to our staffing, were in the range of \$118,000. 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.

**Error! Not a valid link.**

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 \$314,000 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 2017 with little to no increase.

### **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. It is expected that these funds will diminish over the next few years. Pressure from SB91 and changes at the federal level are causing these funds to be restricted to a point where I would suspect them to disappear.

### **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 \$61,000.00

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 apply for these funds in the next budget cycle but at this time this grant has not been secured. It is likely this funding source may not be available for use in 2017.

#### 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 did include some costs associated with travel for training in 2016.

#### **Possible Changes to Grant Funding in 2017:**

We do not expect a change in funding from IRS. We have received a new MOU's for 2017-18 from the IRS, it is expected that this relationship will be continued. Our Byrne/Jag grant funding for the 2015-16 cycle was \$35,000. We have not received our JAG funding for 2017 but there is preliminary discussions that this funding could be restored to 2008 levels. It is possible that the allocation structure from this funding source could increase in excess of \$120,000 although this has not been confirmed and may not be decided before our budget cycle is complete.

#### **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. 2016 was a relatively good year for staffing with only a few months of reduced staffing levels.. We continued our support for the following programs.

- Gang Resistance Education and Training: or GREAT.  
A program aimed at 7<sup>th</sup> 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.
- Tours of police station to include girl scouts, boy scouts, elementary school kids, and more.

- Community interaction during 4<sup>th</sup> 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 – 4<sup>th</sup> grade elementary school reading
- North Pole Middle School Red Ribbon Week.
- And many more

### **Equipment Status:**

Over the last 60+ 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 17 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 16 vehicles purchased for the 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 64,927 miles on it. This is a reduction from our 2015 figure of 67,564 miles because we purchased 2 vehicles in 2016. That average fell from the 2014 numbers of 88,000 with the replacement of the SEDU vehicle and one patrol vehicle. Without those replacements these numbers would have been over 90,000 miles. It is my hope we can purchase a couple of vehicles in 2017 through standard purchases from the new fleet fund. This will level out the fleet and place close to our healthy status. I do suspect 2018 we will need one more year of single purchase. After that a single vehicle will be perfect to maintain the fleet.

Our highest mileage vehicle is a 2006 Expedition with 156,286 miles. Our oldest vehicle is a 2000 Crown Vic with 116000 miles on it. The 2000 Crown Vic was issued to me and served as an administrative vehicle for some time.

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 by the previous administration. 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 seeking to purchase two patrol vehicles in 2017 in order to maintain the fleet at a safe level. With the purchase of two vehicles in 2017 we can hopefully return to a single vehicle purchase from 2018 on. This is only a plan, any variations in equipment performance could cause this to change.

#### **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 to redesign City Hall and the police department.

#### **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. We are seeking an increase in our IT budget to allow for us to resolve our evidence server back problem. Currently we have a new 30 TB server that must be backed up and AlasConnect has offered to do this for an additional \$300 a month.

#### **Building Maintenance:**

We had our new addition built in 2004 and since this date the exterior of the building has not had adequate care. We are now in need of a complete refinishing and painting of the exterior

of the building. We received an initial quote that placed the cost of this work at close to \$8,000. This is why we are increasing the infrastructure outlay.

**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. Although we do not influence any penalty revenue streams in order to offset budget shortfalls, it is there as a way to compare costs associated with our activities. 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.

I would encourage any city council member to come speak to me if you have further questions. It is difficult to include all the things we do so please take the time to come talk with me. I will make myself available at any time that would be convenient for you.

Thank you for your time.

Chief Steve Dutra

### Police Department #53

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
01-53-1-001	Wages: Full Time	800,505	839,493	710,861	917,370	971,990		
01-53-1-002	Wages: Holiday Pay	8,601	8,750	5,506	8,000	8,250		
01-53-1-003	Benefits	293,585	286,485	33,230	64,384	64,384		
01-53-1-004	PERS	191,883	207,188	170,595	198,961	216,000		
01-53-1-006	Leave Cash Out	11,689	29,721	9,470	15,000	15,000		
01-53-1-007	Overtime: Regular	22,971	34,712	18,559	30,040	31,000		
01-53-1-008	Overtime: Training	3,438	4,062	4,083	6,000	6,150		
01-53-1-009	Overtime: Grant	7,793	1,742	1,509	0			
01-53-1-013	Health Insurance	0	0	191,055	256,620	262,080		
<b>Salaries &amp; Benefits</b>		<b>1,340,465</b>	<b>1,412,153</b>	<b>1,144,868</b>	<b>1,496,375</b>	<b>1,574,854</b>	<b>0</b>	<b>0</b>

01-53-2-200	Advertising	0	0	62	1,000	1,000		
01-53-2-205	Audit & Finance	0	0	3,000	3,000	3,000		
01-53-2-210	Credit Card Fees	0	0	494	675	300		
01-53-2-215	Insurance	106,419	106,528	103,980	123,000	123,000		
01-53-2-220	IT Services	0	0	10,423	14,500	18,100		
01-53-2-225	Legal Fees	0	0	55	1,125	1,500		
01-53-2-230	Maintenance Contracts	2,882	2,559	2,937	3,100	2,500		
01-53-2-250	Dispatch Contract	101,979	140,000	108,000	108,000	111,240		
<b>Purchased Services</b>		<b>211,281</b>	<b>249,086</b>	<b>228,951</b>	<b>254,400</b>	<b>260,640</b>	<b>0</b>	<b>0</b>

01-53-3-305	Electric	22,152	15,949	10,117	20,000	15,000		
01-53-3-310	Heating Fuel	11,453	4,737	2,447	10,600	9,000		
01-53-3-320	Phone/Data	18,862	20,217	14,075	20,000	20,000		
01-53-3-330	Postage	28	0	223	1,200	1,200		
01-53-3-335	Office Equipment & Supplies	3,070	4,481	748	5,000	3,000		
01-53-3-340	Operational Supplies	3,758	2,760	4,484	5,000	4,000		
01-53-3-345	Uniforms	4,730	6,992	5,787	6,500	6,500		
01-53-3-350	Promotions & Apparel	0	0	669	1,000	1,000		
01-53-3-355	Publications & Subscriptions	330	2,122	370	2,000	2,000		
<b>Operational Expenses</b>		<b>64,383</b>	<b>57,257</b>	<b>38,920</b>	<b>71,300</b>	<b>61,700</b>	<b>0</b>	<b>0</b>

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total	
01-53-4-400	Lease & Rentals Payments	13,661	0	1,011	1,800	1,800			
<b>Leases &amp; Rentals</b>		<b>13,661</b>	<b>0</b>	<b>1,011</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	
01-53-5-500	Memberships & Dues	0	0	1,029	1,000	1,500			
01-53-5-505	Recruitment	1,666	1,185	536	1,500	3,500			
01-53-5-510	Travel & Training	11,736	14,417	8,856	14,000	14,000			
<b>Travel, Training &amp; Memberships</b>		<b>13,402</b>	<b>15,602</b>	<b>10,421</b>	<b>16,500</b>	<b>19,000</b>	<b>0</b>	<b>0</b>	
01-53-6-600	Equipment Repair & Maintenance	2,065	1,936	2,813	3,500	5,000			
01-53-6-605	Vehicle Gas & Oil	39,676	29,895	18,690	33,500	35,000			
01-53-6-610	Vehicle Repair & Maintenance	14,792	13,902	20,160	23,295	22,000			
<b>Vehicle, Equipment Expenses</b>		<b>56,533</b>	<b>45,734</b>	<b>41,664</b>	<b>60,295</b>	<b>62,000</b>	<b>0</b>	<b>0</b>	
01-53-7-700	Building Maintenance	2,513	3,218	3,505	6,000	14,000			
<b>Infrastructure Outlay</b>		<b>2,513</b>	<b>3,218</b>	<b>3,505</b>	<b>6,000</b>	<b>14,000</b>	<b>0</b>	<b>0</b>	
01-53-9-900	Citations State Admin Fee	2,606	3,768	6,194	7,000	7,000			
01-53-9-905	Equipment Outlay	17,707	15,198	16,624	24,500	17,500			
01-53-9-915	Investigation Expense	5,347	4,381	2,520	7,000	7,000			
01-53-9-920	Miscellaneous Expense	3,305	2,548	2,405	5,000	5,000			
<b>Other</b>		<b>28,965</b>	<b>25,894</b>	<b>27,743</b>	<b>43,500</b>	<b>36,500</b>	<b>0</b>	<b>0</b>	
01-53-9-999	Transfer Out	10,000	0	24,500	24,500	48,000			
<b>Transfers</b>		<b>10,000</b>	<b>0</b>	<b>24,500</b>	<b>24,500</b>	<b>48,000</b>	<b>0</b>	<b>0</b>	<b>2,078,494</b>

# North Pole Fire Department

## **Mission:**

The mission of the Fire Department of the City of North Pole shall be to protect and enhance the quality of life of the citizens of the community.

To safeguard the wellbeing, safety and prosperity of our community by providing fire suppression, fire prevention, emergency medical service, rescue and response to hazardous material spills and leaks.

To provide our citizens with a well-equipped, highly trained emergency response system that is capable of alleviating the effects of disasters, tragedies, and other threats to the life and property.

## **Fire Department Objectives:**

- Strengthen the delivery of our services to provide the best value to the community we serve.
- Promote the safety of members and the community through comprehensive education and training.
- Select, retain and promote a highly qualified, effective and efficient workforce.
- Engage the community and our members by creating an effective and consistent exchange of information.

## **Fire Department Profile:**

Established in 1957, the North Pole Fire Department operates as a combination department comprised of both paid staff and volunteers. Members of the North Pole Fire Department are broken down into 15 paid and 24 volunteers. Services are provided with at least 4 staff members 24 hours a day, 7 days a week, 365 days a year. Volunteer members put in at least 24 hours of volunteer time each month and participate in drills and meetings. The combination system provides the volunteers a flexible schedule to accommodate work and family, with paid staff providing around the clock emergency response capability for the community.

The 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 automatic and mutual-aid agreements with other departments throughout the Interior, including both military bases. The 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.

Training is the cornerstone of the fire service. The North Pole Fire Department recognizes this and has strived to provide the highest level of training to our members as possible. The annual training plan will be a combination of minimum company standards, special operations training, EMS, professional development, hazardous materials, technical rescue, water rescue, and various safety topics. The North Pole Fire Department will continue to provide certified training to the FF-II, Hazmat Operations, and EMT-III level.

North Pole Fire Department works with the community in a number of ways to help educate the citizens on injury prevention and safety by providing fire prevention and public education programs. The department offers station tours and classroom visits to our elementary and pre-schools during fire prevention month and throughout the year concerning current fire safety topics. Specialized classes are taught in the North Pole Middle and High Schools covering cooking/kitchen safety. Members teach CPR and first-aid classes to the community and life safety programs for the residents of Holiday Heights. Smoke alarms and carbon monoxide detectors are provided to home owners in the city as supplies warrant. The department partners with the city to promote community health, wellness and education through the use of social media and other avenues. As always the fire department sponsors the annual Open House where the public can meet the members and see the capabilities of the department.

### **Long Term Issues and concerns:**

- The North Pole Fire Department has seen a 50% reduction for training and education of its members in recent years. With increased training requirements to maintain proficiency, and state certification, the department is having a difficult time prioritizing training with diminished funds.
- The fire department building was built in 1981 and although we have had a couple in-house mini remodels, the heating, plumbing, parking lot, and air to air exchanger are showing their age, and will need to be addressed.
- Our first out fire engine is over 10 years old and the second out is over twenty years old. In order to have a fleet replacement plan, the city needs to budget a significant amount in order to have a stable fleet.

### **FY2016 Accomplishments:**

- The North Pole Fire Department was able to recruit and hire two Paramedics in 2016 for vacated positions.
- Secured an Emergency Management Performance Grant (EMPG) in the amount of \$20,000 to offset wages while working on emergency management.
- Provide employees a clear path of education through professional development.
- Complete the live in dorms that will provide members with a place to live and increase membership at the fire department.

**FY2017 New Program explanation:**

Department staff members will be undergoing NFPA 1582 initial and annual physicals.

This is an area that the department has been deficient for years. New employees have been subject to the Firefighter Physical exam but there have not been any annual checkups. This program is outlined in the National Fire Protection Association (NFPA) standard 1582. Under this plan three of our newly hired members will undergo an annual exam and 9 of our members will have to undergo initial physical exams. After FY2017 members will only need to undergo annual exams as long as the program does not lapse.

Geoffrey L. Coon

Fire Chief

### Fire Department #54

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
01-54-1-001	Wages: Full Time	881,217	847,516	731,173	910,795	947,785		
01-54-1-002	Wages: Holiday Pay	14,976	13,939	9,945	15,000	15,000		
01-54-1-003	Benefits	318,707	332,582	66,552	117,431	117,431		
01-54-1-004	PERS	220,088	204,679	164,242	206,649	213,000		
01-54-1-006	Leave Cash Out	33,164	20,042	9,378	17,150	20,000		
01-54-1-007	Overtime: Regular	36,233	33,289	18,107	21,741	36,000		
01-54-1-008	Wages: Part Time	70,311	80,278	59,107	73,779	75,000		
01-54-1-013	Health Insurance	0	0	219,960	279,584	280,800		
<b>Salaries &amp; Benefits</b>		<b>1,574,694</b>	<b>1,532,325</b>	<b>1,278,464</b>	<b>1,642,129</b>	<b>1,705,016</b>	<b>0</b>	<b>0</b>

01-54-2-200	Advertising	0	0	62	100	100		
01-54-2-205	Audit & Finance	0	0	3,000	3,000	3,000		
01-54-2-210	Credit Card Fees	0	0	375	400	400		
01-54-2-215	Insurance	51,849	50,918	46,539	55,000	55,000		
01-54-2-220	IT Services	0	0	11,394	17,400	17,500		
01-54-2-225	Legal Fees	0	0	100	500	300		
01-54-2-230	Maintenance Contracts	11,596	10,626	5,817	7,250	10,000		
01-54-2-240	Ambulance Billing Service	3,771	6,451	4,115	-900	6,500		
01-54-2-241	Ambulance Fee Refund	1,057	433	0	0			
01-54-2-250	Dispatch Contract	0	0	72,000	72,000	75,500		
<b>Purchased Services</b>		<b>68,272</b>	<b>68,428</b>	<b>143,401</b>	<b>154,750</b>	<b>168,300</b>	<b>0</b>	<b>0</b>

01-54-3-305	Electric	21,359	17,638	10,957	18,500	18,500		
01-54-3-310	Heating Fuel	17,863	15,165	6,488	15,100	20,500		
01-54-3-320	Phone/Data	9,930	9,538	8,586	11,000	12,000		
01-54-3-330	Postage	562	473	256	400	650		
01-54-3-335	Office Equipment & Supplies	1,559	4,825	1,260	1,900	1,900		
01-54-3-340	Operational Supplies	20,652	23,769	19,448	23,600	28,000		
01-54-3-345	Uniforms	2,094	2,479	3,762	6,000	6,000		
01-54-3-350	Promotions & Apparel	2,550	13,234	0	0			
01-54-3-355	Publications & Subscriptions	0	0	500	250			
<b>Operational Expenses</b>		<b>76,569</b>	<b>87,121</b>	<b>51,258</b>	<b>76,750</b>	<b>87,550</b>	<b>0</b>	<b>0</b>

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total	
01-54-4-400	Leases & Rentals Payments	41,071	42,967	0	0				
<b>Leases &amp; Rentals</b>		<b>41,071</b>	<b>42,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
01-54-5-500	Memberships & Dues	0	0	270	300	300			
01-54-5-505	Recruitment	1,670	2,200	3,191	2,500	10,000			
01-54-5-510	Travel & Training	13,255	14,270	8,145	9,700	15,000			
<b>Travel, Training &amp; Memberships</b>		<b>14,925</b>	<b>16,470</b>	<b>11,606</b>	<b>12,500</b>	<b>25,300</b>	<b>0</b>	<b>0</b>	
01-54-6-600	Equipment Repair & Maintenance	11,497	7,531	7,211	8,000	8,000			
01-54-6-605	Vehicle Gas & Oil	19,503	17,528	8,193	18,000	18,000			
01-54-6-610	Vehicle Maintenance	7,736	8,374	4,162	9,000	9,000			
<b>Vehicle, Equipment Expenses</b>		<b>38,735</b>	<b>33,433</b>	<b>19,566</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	
01-54-7-075	Volunteer Reimbursements	1,814	0	0	0				
01-54-7-700	Building Maintenance	0	0	4,207	6,000	6,000			
<b>Infrastructure Outlay</b>		<b>1,814</b>	<b>0</b>	<b>4,207</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	
01-54-9-905	Equipment Outlay	2,032	2,845	484	2,500	6,000			
01-54-9-910	Prevention & Public Education	1,140	1,200	416	1,500	2,500			
01-54-9-920	Miscellaneous Expense	5,219	2,673	2,376	3,000	3,000			
<b>Other</b>		<b>8,392</b>	<b>6,718</b>	<b>3,276</b>	<b>7,000</b>	<b>11,500</b>	<b>0</b>	<b>0</b>	
01-54-9-999	Transfer Out	0	0	0	46,945	45,000			
<b>Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>46,945</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>2,083,666</b>

## Public Works Department 2017



The Public Works Department is responsible for landscaping at the city-owned parks and City Hall. It is also responsible for maintaining over 18 miles of City-owned roads that include routine maintenance functions like 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. There are functions like snow plowing City 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 and the Department uses private contractors. Internally, Public Works sweeps and plows the 12 miles of pedestrian

paths around the City. With the purchase of equipment, some from grants, like its skid steer loader and loader, and its new wood chipper, Public Works is able to increase the amount of landscaping and maintenance functions it performs internally.

In 2016, Public Works received community recognition for its efforts at beautification and expansion of parks within the City. The Department's efforts at beautification and expansion of recreational resources are intended to contribute to improving the quality of life for our residents and making our city more attractive to visitors. The Department's efforts are also an effort to promote economic development in the City by retaining existing residents and businesses and attracting new residents and businesses including capitalizing upon the planned expansion at Eielson Air Force Base.

The flowers and Christmas light installations in the Santa Claus Lane roundabouts continue to be popular with city residents and visitors. Public Works also began installing wayfinding and identification signs around the City this past summer. The signs use a rough timber design trying to capture the natural feel of our community. The former North Pole welcome sign that was located at the intersection of 5<sup>th</sup> Avenue and Saint Nicholas Drive was becoming a safety hazard and it did not highlight the City's downtown. There are now two welcome signs at the Richardson Highway/Santa Claus Lane Interchange as well as a wayfinding sign guiding visitors to major attractions in the City. In 2017, the Department plans to install additional identification signage at our parks and trails. Grants from the Fairbanks North Star Borough--\$10,000 in 2015 and \$10,000 in 2016—have funded most of the costs associated with the signs.

Private contractors perform most major road-paving and transportation-related projects in the City. These 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 FMATS Improvement Project repaved the Dougchee Road approach between Badger Road and the bridge; repaved the 5<sup>th</sup> Avenue and Blanket Boulevard

pedestrian paths; paved the pedestrian path between 3<sup>rd</sup> Avenue and Kevin's Way and crack sealed damaged roads throughout the City. Public Works hired a private contractor to perform routine maintenance projects like filling large potholes and repairing subsiding roads.

The City has an opportunity for four FMATS projects that will make major improvements to our transportation and pedestrian infrastructure in 2017. In 2016, because of delays in the start of other FMATS projects, funding became available for some languishing City-proposed projects. These are potentially "once in a lifetime" opportunities that may not happen again due to state and federal funding reductions.

The 2017 FMATS Improvement Project scheduled to begin next year will pave Doughchee Avenue and San Augustin Drive for the first time. This project will also repave the final stretch of H&H lane that serves Petro Star's new asphalt plant and will repave Perimeter Drive. The second project, an FMATS Pedestrian Project, will install a separated pedestrian path on the west side of Homestead Road. This path will connect the Old Richardson Highway Pedestrian Path with the existing Homestead Pedestrian Path on the Homestead Road Extension. This new path will serve two of Public Works goals—expanding the City's interconnected pedestrian path network in the City and provide a separated pedestrian path that will create a safer means for foot traffic, including school children, to walk throughout the City.

The third FMATS project planned for the City in 2017 is to provide LED street lights in the Ford, Morning Star and Highway Park Subdivisions and provide a comprehensive streetlight network in the City's core. There are scattered streetlights in the City core, but they were not installed with any pattern of service and they are each individually connected to the GVEA power grid.

The fourth FMATS project under development for North Pole is improvements to the 5<sup>th</sup> and 8<sup>th</sup> Avenue intersections with the Old Richardson Highway. This project is intended to improve the safety of the intersections and to help address the traffic congestion that occurs at the intersections during periods of high traffic—start and end of school days—and when train traffic interferes with road traffic. Department of Transportation engineers are working with Public Works to see if they can also include construction of a separated pedestrian path on the north side of North Pole High School (NPHS) Boulevard as part of the project. The pedestrian path project would demolish the pedestrian path on the south side of NPHS Boulevard where pedestrian are splashed when there are puddles and are at hazard when road conditions are icy by separating pedestrians from traffic.

As mentioned above, most, but not all, FMATS projects require a 9.03% matching contribution from the City. The projects also require a contingency for design, right-of-way acquisition and utilities. Over the past decade, FMATS projects have helped the City to repave a majority of its existing roads and install new transportation infrastructure. If the City had to pay the full cost for the engineering and construction of the projects constructed in the City over the past decade, only a fraction, if any, of them would have occurred. FMATS projects are a bargain for the City. Below are the costs associated with the FMATS projects planned for the City in 2017:

<b>Project</b>	<b>Status</b>	<b>Estimated Cost</b>	<b>City Match</b>
2017 FMATS Improvement Project	Construction Planned 2017	\$441,239	\$45,821
Homestead Road Pedestrian Path	Construction Planned 2017	\$610,274	\$65,112
Streetlight Expansion	Construction Planned 2017	\$1,790,000	\$201,811
Old Richardson Highway Improvement Project	Under development	Under development	Federally funded, no cost to City
<b>Total</b>		<b>\$2,841,513</b>	<b>\$312,744</b>

### Public Works Department #58

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
01-58-1-001	Wages: Full Time	154,476	157,305	120,503	144,180	153,140		
01-58-1-002	Wages: Holiday Pay	0	0	104	500	500		
01-58-1-003	Benefits	65,628	70,573	12,505	16,658	14,396		
01-58-1-004	PERS	33,647	36,384	28,056	32,710	33,691		
01-58-1-006	Leave Cash Out	0	77	3,695	4,000	4,000		
01-58-1-007	Overtime: Regular	596	5,812	5,968	7,000	7,000		
01-58-1-008	Temp/Over hire	16,191	32,118	33,138	43,000	35,000		
01-58-1-013	Health Insurance	0	0	33,311	41,938	41,243		
01-58-1-15	Unemployment temp-over hire	0	0	0		3,000		
<b>Salaries &amp; Benefits</b>		<b>270,538</b>	<b>302,269</b>	<b>237,280</b>	<b>289,986</b>	<b>291,970</b>	<b>0</b>	<b>0</b>

01-58-2-200	Advertising	0	0	830	1,000	1,500		
01-58-2-205	Audit & Finance	0	0	3,000	3,000	3,000		
01-58-2-215	Insurance	0	0	16,016	16,050	17,500		
01-58-2-225	Legal Fees	0	0	371	500	500		
01-58-2-230	Maintenance Contracts	0	0	683	1,050	1,500		
01-58-2-235	Professional Services	0	0	414	500	1,000		
01-58-2-240	Snow Removal	36,500	57,000	0	73,950	72,000		
<b>Purchased Services</b>		<b>36,500</b>	<b>57,000</b>	<b>21,314</b>	<b>96,050</b>	<b>97,000</b>	<b>0</b>	<b>0</b>

01-58-3-305	Electric	4,229	3,770	4,311	5,000	5,000		
01-58-3-307	Radar Signs Electric	253	230	147	400	500		
01-58-3-309	Street Lights Electric	27,518	22,955	13,964	25,750	25,750		
01-58-3-310	Heating Fuel	9,417	6,152	1,882	5,450	5,000		
01-58-3-320	Phone/Data	3,639	4,827	4,061	5,000	5,000		
01-58-3-330	Postage	0	0	0		1,500		
01-58-3-340	Operational Supplies	0	0	3,275	9,000	25,000		
01-58-3-345	Uniforms	0	0	131	500	500		
01-58-3-350	Promotion & Apparel	0	0	0				
01-58-3-355	Publication & Subscriptions	0	0	299		250		
<b>Operational Expenses</b>		<b>45,055</b>	<b>37,935</b>	<b>28,069</b>	<b>51,100</b>	<b>68,500</b>	<b>0</b>	<b>0</b>

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total	
01-58-5-500	Membership and Dues	0	0	0					
01-58-505	Recruitment	0	0	0		250			
01-58-5-510	Travel & Training	0	0	59	1,500	1,500			
<b>Travel, Training &amp; Memberships</b>		<b>0</b>	<b>0</b>	<b>59</b>	<b>1,500</b>	<b>1,750</b>	<b>0</b>	<b>0</b>	
01-58-6-600	Equipment Repair & Maintenance	0	0	326	0	1,000			
01-58-6-605	Vehicle Gas & Oil	10,415	9,233	4,134	11,000	5,000			
01-58-6-610	Vehicle Repair & Maintenance	23,307	9,985	3,784	10,000	5,000			
<b>Vehicle, Equipment Expense</b>		<b>33,722</b>	<b>19,218</b>	<b>8,244</b>	<b>21,000</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	
01-58-7-700	Building Maintenance	9,023	11,038	2,150	5,000	5,000			
01-58-7-705	Street Light Maintenance	7,149	7,078	2,883	10,000	10,000			
01-58-7-710	Street Maintenance	55,085	65,725	14,886	51,850	25,000			
<b>Infrastructure Outlay</b>		<b>71,258</b>	<b>83,841</b>	<b>19,919</b>	<b>66,850</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	
01-58-9-900	Fees: AK RR Permits	8,000	8,000	8,000	8,000	8,000			
01-58-9-903	Beautification	18,422	14,676	13,012	15,000	15,000			
01-58-9-904	Christmas Decorations	965	2,941	0	3,000	3,000			
01-58-9-905	Equipment Outlay	14,975	9,684	27,467	30,000	12,000			
01-58-9-912	FMATS Match Participation	56,322	35,023	33,137	33,150	7,500			
01-58-9-920	Miscellaneous Expense	6,174	5,568	3,487	5,500	5,000			
01-58-9-950	Parks/Trails/Grounds Supplies	19,887	10,209	5,045	15,000	15,000			
<b>Other</b>		<b>124,746</b>	<b>86,101</b>	<b>90,148</b>	<b>109,650</b>	<b>65,500</b>	<b>0</b>	<b>0</b>	
01-58-9-999	Transfer Out	0	0	7,400	7,400	20,000			
<b>Transfers</b>		<b>0</b>	<b>0</b>	<b>7,400</b>	<b>7,400</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>\$595,720</b>

## Utility Department 2017

Flint Hills Resources' decision to end oil refining at the North Pole Refinery continues to have a negative impact upon the Utility Department. The most significant impact on the Utility has been a decline in Sewer Division revenues. The Sewer Division budget has been pared down significantly over the last two years and additional cuts will begin to negatively affect its operations. The loss of the sewer revenues from Flint Hills resulted in cutting a one staff position where the Utility now only has three staff—a 25% cut in staffing. In 2016 to lessen the impact from the loss of Flint Hills sewer revenue, the Utility transferred funds from its reserves to balance the Sewer Division budget. Such a strategy is not sustainable. The 2017 Utility budget is based upon a rate increase for sewer service with no transfers from Utility Reserves. The 2017 budget does not include a request for an increase in water rates

The Utility had one major capital project in 2016. The Utility received a \$1.96 million Municipal Matching Grant (MMG) for the Phase 3 Sewer Rehabilitation Project. The MMG required a 30% match from the Utility (\$840,000) for a project with a total estimated cost of \$2.8 million. The Phases 1 & 2 projects rehabilitated the eight lift stations in greatest need of updating. The four lift stations in Phase 3 that were completely renovated in 2016 include Cary Road, Hurst Road, Mockler Drive and Tanana Drive lift stations. Because the bids came in sufficiently low, the Utility was able to include upgrading the electronic controls at the 13<sup>th</sup> active lift station (Stillmeyer Subdivision). The lift station rehabilitation project is substantially complete; however, due to the weather there remains minor landscaping work that the contractor will complete in spring 2017.



Cary Lift Station adjacent to City Hall at the start of its rehabilitation.

### Notice of Violation

The last step in the Utility's wastewater treatment process is discharge of the treated wastewater into the Tanana River where the river dilutes the wastewater. In 2012 and in 2013, there was loss of river flow in the side channel of the Tanana River where the Utility discharges treated wastewater. Without a mixing zone at the sewer outfall, the Utility cannot meet its discharge permit causing the Utility to be in violation of its permit, even though the loss of river flow is an act of nature.

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 issued the Utility a Notice of Violation (NOV). The NOV required the Utility to propose solutions to correct the NOV. Fortunately, in 2014 the Utility received a

\$500,000 State of Alaska legislative award to help identify a solution to the loss of river flow at the sewer outfall. In December 2015 the Utility submitted its preferred solution to resolve the NOV—construct an extension to the sewer main to the main channel of the Tanana River. Construction of a sewer main extension, including engineering, will cost up to \$4 million. The majority of the design engineering has been completed with the legislative grant. Construction is estimated to cost \$3.7 million if the project is built in 2020—if it is built sooner the cost is expected to be less due to reducing the impact of inflation on construction costs.

In spring 2016, ADEC notified the City that it was eligible for a \$2 million Alaska Clean Water Fund revolving loan. The loan was offered at terms of 20 years with an annual interest rate of 1.5%. Authorization to accept this loan was approved by a vote of the City of North Pole electorate at the October 4, 2016 municipal election by 72% in favor and 28% opposed. The Utility applied in August 2016 for a \$1 million Municipal Match Grant (MMG) to help finance the cost to construct the sewer main extension. MMGs are included in the Governor's capital budget and the Utility will not learn the status of its application until July 2017. The balance of the funds to construct the sewer main extension will need to come from internal Utility resources or other grants and loans.

The Utility is only planning modest capital projects in 2017. The Utility estimates a project to upgrade the servers the Utility uses to manage and store data that operate the Utility's SCADA system (Supervisory Control and Data Acquisition) will cost \$15,000. The servers currently in use were installed as part of the 2009 Phase 1 Sewer Rehabilitation Project. The second planned project has the potential to save the Utility money with an estimated payback in two years or less. To connect our remote sites (e.g. sewer lift stations) to the SCADA requires a data connection. Our system currently uses hard-wired DSL internet connections. Our internet provider doubled the internet costs in 2016. DSL service is not available at one of the sewer lift stations that is part of the Phase 3 Sewer Lift Station Project. This lift station will be our test case using a telephone cellular connection. Cell service at this site will cost approximately \$35/month versus the \$121/month for DSL service at our other sites. If the cell service proves to be reliable after a six-month test, the Utility will switch the remaining sewer lift station to cell service. The switch to cellular service at the 12 remaining lift stations is estimated to cost \$15,000.

The third capital project planned in 2017 is electronic mapping of the utility infrastructure. The Interior Gas Utility (IGU) project constructed in 2015 developed detailed electronic maps of most of the infrastructure within the city limits. Having these base electronic maps created at someone else's expense can be a large savings for the Utility. Development of the base maps cost the IGU approximately \$50. The contractor who generated the base maps for the IGU project has provided the Utility with an estimate to add additional detail to the existing base maps. The detail that will be added to the base maps is information like buried pipe depth, pipe sizes, links to notes (e.g. construction date, repair date, etc.) and other critical data accumulated over 30 years. With electronic mapping, the Utility will have access in-the-field via the internet to detailed information that is now only contained on bulky and aging paper maps. The Utility will also have the capacity to continually update the maps with new data as changes occur to the utility infrastructure. The Utility estimates this project will cost \$25,000.

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
<b>Water Utility Revenue</b>								
41-00-3-300	Bulk Water Sales	(7,068)	-	-	-	-	-	-
41-00-3-301	Water Usage Revenue	653,079	666,039	491,047	607,853	649,834	-	-
41-00-3-306	Lab Testing	2,061	2,719	-	2,000	4,000	-	-
41-00-3-311	Reimbursable Water Breaks	-	6,708	-	-	10,000	-	-
41-00-3-318	Roundup Program	-	-	45	-	1,000	-	-
41-00-3-321	Miscellaneous	7,226	8,608	494	-	5,000	-	-
<b>Water Revenue</b>		<b>655,298</b>	<b>684,073</b>	<b>491,586</b>	<b>609,853</b>	<b>669,834</b>	<b>-</b>	<b>-</b>
41-00-4-001	Contract Payments	67,302	16,049	3,814	-	-	-	-
<b>Contract Revenue</b>		<b>67,302</b>	<b>16,049</b>	<b>3,814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
41-00-5-501	Tie-in Fees	-	550	2,400	2,400	-	-	-
41-00-5-601	Water Base	171,081	170,820	128,046	79,740	74,880	-	-
41-00-5-606	Water FRR	-	-	-	94,025	97,997	-	-
<b>Fees &amp; Services</b>		<b>171,081</b>	<b>171,370</b>	<b>130,446</b>	<b>176,165</b>	<b>172,877</b>	<b>-</b>	<b>-</b>
41-00-6-600	Late Fees / LD	-	-	(6,729)	-	1,000	-	-
<b>Fines &amp; Penalties</b>		<b>-</b>	<b>-</b>	<b>(6,729)</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
41-00-9-998	Transfer In FB	-	-	-	-	-	-	-
41-00-9-999	Transfer In	-	-	-	-	-	-	-
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
								<b>843,711</b>

## Water Utility Expenses

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
41-10-1-001	Wages: Full Time	143,654	128,011	119,648	153,383	160,591		
41-10-1-003	Benefits	45,062	42,941	4,777	7,617	8,587		
41-10-1-004	PERS	32,573	32,378	26,690	34,085	34,622		
41-10-1-006	Leave Cash Out	5,110	3,215	4,215	5,000	5,000		
41-10-1-007	Overtime: Regular	2,443	3,390	1,615	4,000	4,000		
41-10-1-013	Health Insurance	-	-	29,296	-	40,784		
41-10-1-091	Wages: Holiday Pay	-	-	-		500		
<b>Salaries and Benefits</b>		<b>228,842</b>	<b>209,935</b>	<b>186,240</b>	<b>204,085</b>	<b>254,084</b>	<b>-</b>	<b>-</b>
41-10-2-200	Advertising	1,363	721	873	3,200	3,500		
41-10-2-205	Audit & Finance	6,236	11,444	10,000	10,000	10,000		
41-10-2-207	Billing Service Fees	4,097	4,651	2,344	3,000	3,000		
41-10-2-210	Credit Card Fees	9,208	14,366	8,473	7,500	8,500		
41-10-2-215	Insurance	18,870	17,306	15,129	22,000	22,000		
41-10-2-200	IT services	1,363	721	873		5,000		
41-10-2-222	Laboratory Services	11,701	7,644	6,048	10,000	10,000		
41-10-2-225	Legal Fees	1,221	1,311	1,293	2,500	2,500		
41-10-2-230	Maintenance Contracts	-	-	2,223	3,400	3,500		
41-10-2-235	Professional Services	989	16	656	2,500	18,500		
<b>Purchased Services</b>		<b>55,048</b>	<b>58,179</b>	<b>47,911</b>	<b>64,100</b>	<b>86,500</b>	<b>-</b>	<b>-</b>
41-10-3-300	Bad Debt	-	13,128	1,787	2,000	2,500		
41-10-3-305	Electric	108,355	99,101	68,326	127,500	130,000		
41-10-3-310	Heating Fuel	66,547	46,635	12,727	90,500	95,000		
41-10-3-320	Phone/Data	12,795	13,723	11,955	13,000	13,000		
41-10-3-330	Postage	55	157	-	2,000	2,500		
41-10-3-335	Office Equipment & Supplies	1,959	3,163	326	3,500	1,000		
41-10-3-340	Operational Supplies	12,556	12,996	10,341	24,100	24,000		
41-10-3-345	Uniforms	-	-	-		500		
41-10-3-350	Promotions & Apparel	-	-	-				
41-10-3-355	Publications & Subscriptions	-	-	-		500		
<b>Operational Supplies</b>		<b>202,267</b>	<b>188,904</b>	<b>105,463</b>	<b>262,600</b>	<b>269,000</b>	<b>-</b>	<b>-</b>

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total	
41-10-4-400	Leases & Rentals Payments	-	-	-		-			
41-10-4-401	Lease Interest	-	-	-		-			
<b>Leases &amp; Rentals Payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
41-10-5-500	Memberships & Dues	-	-	456	500	500			
41-10-5-505	Recruitment	-	-	-	-	500			
41-10-5-510	Travel & Training	1,235	1,949	465	2,500	2,500			
<b>Travel, Training and Memberships</b>		<b>1,235</b>	<b>1,949</b>	<b>921</b>	<b>3,000</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	
41-10-6-600	Equipment Repair & Maintenance	6,314	5,623	1,578	10,000	5,000			
41-10-6-605	Vehicle Gas & Oil	4,217	5,233	2,426	5,000	5,000			
41-10-6-610	Vehicle Repair & Maintenance	473	2,269	1,606	3,000	3,000			
<b>Vehicle, Equipment Expenses</b>		<b>11,004</b>	<b>13,125</b>	<b>5,610</b>	<b>18,000</b>	<b>13,000</b>	<b>-</b>	<b>-</b>	
41-10-7-031	Snow Removal	-	-	-	-	-			
41-10-7-700	Building Maintenance	1,446	4,176	1,171	6,500	5,000			
41-10-7-705	Equipment Outlay	-	-	16,284	-	15,000			
<b>Infrastructure Outlay</b>		<b>1,446</b>	<b>4,176</b>	<b>17,454</b>	<b>6,500</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	
41-10-9-900	Deferred Maintenance Expense	-	-	-	16,250	7,500			
41-10-9-920	Miscellaneous	1,985	1,273	560	2,000	2,000			
41-10-9-925	Reimbursable Water Breaks	-	3,008	-	-	10,000			
41-10-9-930	ADWF Loan #633011	4,875	4,959	4,125	30,975	28,750			
<b>Other</b>		<b>6,860</b>	<b>9,240</b>	<b>4,685</b>	<b>49,225</b>	<b>48,250</b>	<b>-</b>	<b>-</b>	
41-10-9-998	Transfer to FB	-	-	-	137,037	136,877			
41-10-9-999	Transfer out	337,248	-	-		12,500			
<b>Transfers</b>		<b>337,248</b>	<b>-</b>	<b>-</b>	<b>137,037</b>	<b>149,377</b>	<b>-</b>	<b>-</b>	<b>843,711</b>

### Sewer Utility Revenue

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
42-00-3-301	Sewer Usage Revenue	-	-	377,203	527,302	620,834		
42-00-3-306	Lab Testing	-	-	10,977	10,000	10,000		
42-00-3-308	SID Pretreatment Program	-	-	34,635	70,000	70,000		
42-00-3-316	Reimbursable Legal Fees	-	-	-	-	-		
42-00-3-321	Miscellaneous	-	-	655	750	-		
<b>Sewer Revenue</b>	<b>Sewer Revenue</b>	-	-	<b>423,469</b>	<b>608,052</b>	<b>700,834</b>	-	-
42-00-5-501	Tie-In Fees	-	-	1,800	-	-		
42-00-5-601	Sewer Base	-	-	38,577	69,300	69,000		
42-00-5-606	Sewer FRR	-	-	64,633	89,250	90,262		
42-00-5-609	Sewer FRR Industrial	-	-	13,734	29,333	10,274		
<b>Fees and Services</b>	<b>Fees and Services</b>	-	-	<b>118,744</b>	<b>187,883</b>	<b>169,536</b>	-	-
42-00-6-600	Late Fees / LD	-	-	-	-	-		
<b>Sewer Reserves</b>	<b>Sewer Reserves</b>	-	-	-	-	-	-	-
42-00-9-900	ACWF Loan 633031 - Debt Forgive	-	31,763	-	-	-		
42-00-9-901	PERS Relief	-	-	-	-	-		
<b>Other</b>		-	<b>31,763</b>	-	-	-	-	-
42-00-9-998	Transfer FB	-	-	-				
42-00-9-999	Transfers In	-	-	-	749,134	37,000		
<b>Transfers</b>		-	-	-	<b>749,134</b>	<b>37,000</b>	-	-
								<b>907,370</b>

### Sewer Utility Expenditures

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
41-12-1-001	Wages: Regular	169,051	163,346	-	-	160,591		
41-12-1-003	Benefits	56,501	51,945	-	-	8,587		
41-12-1-004	PERS	37,783	36,705	-	-	34,622		
41-12-1-006	Leave Cash Out	4,296	3,487	-	-	5,000		
41-12-1-007	Overtime: Regular	1,375	3,619	-	-	5,000		
42-12-1-013	Health Insurance	-	-	31,552	41,471	40,784		
41-10-1-091	Wages: Holiday Pay	-	-	-	-	500		
<b>Salaries &amp; Benefits</b>		<b>269,005</b>	<b>259,103</b>	<b>31,552</b>	<b>41,471</b>	<b>255,084</b>	<b>-</b>	<b>-</b>
42-12-2-200	Advertising	-	-	788	2,500	2,500		
42-12-2-205	Audit & Finance	-	-	10,000	10,000	10,000		
42-12-2-207	Billing Service Fees	-	-	1,625	3,000	3,000		
42-12-2-210	Credit Card Fees	-	-	8,464	7,500	8,500		
42-12-2-215	Insurance	-	-	20,814	18,000	20,000		
42-12-2-220	IT Services	-	-	2,978	5,000	5,000		
42-12-2-222	Laboratory Services	-	-	19,389	40,000	40,000		
42-12-2-225	Legal Fees	-	-	646	2,500	2,500		
42-12-2-230	Maintenance Contracts	-	-	2,211	3,400	3,500		
42-12-2-235	Professional Services	-	-	1,028	2,500	18,500		
<b>Purchased Services</b>		<b>-</b>	<b>-</b>	<b>67,942</b>	<b>94,400</b>	<b>113,500</b>	<b>-</b>	<b>-</b>
42-12-3-300	Bad Debts	-	13,128	2,026	1,000	2,000		
42-12-3-305	Electric	-	-	44,408	84,750	87,750		
42-12-3-310	Heating Fuel	-	-	6,226	14,800	20,000		
42-12-3-320	Phone/Data	-	-	13,087	12,450	25,000		
42-12-3-330	Postage	-	-	-	3,000	3,500		
42-12-3-335	Office Equipment & Supplies	-	-	325	2,500	1,000		
42-12-3-340	Operational Supplies	-	-	14,859	28,600	30,000		
42-12-3-345	Uniforms	-	-	-	-	1,000		
42-12-3-350	Promotions & Apparel	-	-	192	200	-		
42-12-3-355	Publications & Subscriptions	-	-	-	-	500		
<b>Operational Expenses</b>		<b>-</b>	<b>13,128</b>	<b>81,123</b>	<b>147,300</b>	<b>170,750</b>	<b>-</b>	<b>-</b>

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total
42-12-4-400	Leases & Rentals Payments	-	-	-	-	-		
42-12-4-401	Lease Interest	-	-	-	-	-		
<b>Leases &amp; Rentals Payments</b>		-	-	-	-	-	-	-
42-12-5-500	Memberships & Dues	-	-	175	-	500		
42-12-5-505	Recruitment	-	-	-	-	-		
42-12-5-510	Travel & Training	-	-	250	2,000	2,000		
<b>Travel, Training &amp; Memberships</b>		-	-	425	2,000	2,500	-	-
42-12-6-600	Equipment Outlay/Repair	-	-	2,142	10,000	5,000		
42-12-6-605	Vehicle Gas & Oil	-	-	2,246	7,000	5,000		
42-12-6-610	Vehicle Repair & Maintenance	-	-	367	4,000	3,000		
<b>Vehicle, Equipment Expenses</b>		-	-	4,755	21,000	13,000	-	-
42-12-7-700	Building Maintenance	-	-	2,303	2,500	5,000		
42-12-7-705	Equipment Outlay	-	-	6,104	-	10,000		
<b>Infrastructure Outlay</b>		-	-	8,407	2,500	15,000	-	-
42-12-9-900	Deferred maintenance	-	-	-	-	7,500		
42-12-9-920	Miscellaneous Expenses	-	-	593	5,750	2,000		
42-12-9-922	Pretreatment Program	-	-	47,676	70,000	70,000		
42-12-9-931	Highway Park Revenue Bond - In	-	(1,064)	12,310	-	36,966		
42-12-9-935	ACWF Loan #633291 - Principal	-	5,870	-	25,856	61,240		
42-12-9-936	ACWF Loan #633291 - Interest	-	-	-	7,946	21,240		
42-12-9-940	ACWF Loan #633031 - Principal	-	-	-	-	13,082		
42-12-9-941	ACWF Loan #633031 - Interest	-	-	-	-	4,538		
42-12-9-942	ACWF Loan 633031 - Debt Forgive	-	-	-	-	-		
42-12-9-998	Transfer to Retained Earnings	-	-	-	-	-		
<b>Other</b>		-	4,805	60,579	109,552	216,566	-	-
42-12-9-998	Transfer to FB	-	-	-	-	108,470		
42-12-9-999	Transfer Out	-	-	-	911,798	12,500		
<b>Transfers</b>		-	-	-	911,798	120,970	-	-
								<b>907,370</b>

### Utility Capital Projects Revenue Fund

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total	
43-00-3-301	Emergency Generators -0633031	-	-	-	111,000	111,000			
43-00-3-303	Lift Station Rehab P III 63324	-	48,673	92,836	1,960,000	800,000			
43-00-3-304	Mixing Zone Grant 15-DC-114	1,206	221,703	142,615	320,000	87,345			
<b>Revenue</b>		<b>1,206</b>	<b>270,376</b>	<b>235,451</b>	<b>2,391,000</b>	<b>998,345</b>	<b>-</b>	<b>-</b>	<b>998,345</b>

### Utility Capital Projects Expenditures Fund

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total	
43-01-9-900	Emergency Generators - 633031	172,936	18,644	543	111,000	111,000			
43-02-9-900	Lift Station Rehab P III 63324	-	48,673	1,310,278	1,960,000	800,000			
43-03-9-900	Mixing Zone Compliance - Exp	1,206	221,703	204,017	320,000	87,345			
<b>Other</b>		<b>174,142</b>	<b>289,020</b>	<b>1,514,838</b>	<b>2,391,000</b>	<b>998,345</b>	<b>-</b>	<b>-</b>	<b>998,345</b>

### Utility Fleet Fund Revenue

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total	
25-00-3-900	Vehicle Sales	963	-	-					
<b>Revenue</b>		<b>963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
25-00-3-998	Transfer from FB	-	-	-		40,962			
25-00-3-999	Transfer In	25,000	-	-		25,000			
<b>Transfers</b>		<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,962</b>	<b>-</b>	<b>-</b>	<b>65,962</b>

### Utility Fleet Fund Expenses

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amended Total	
25-10-9-998	Transfer to FB	-	-	-		65,962			
25-10-9-999	Transfer Out	-	-	7,500					
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>65,962</b>	<b>-</b>	<b>-</b>	<b>65,962</b>

## 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.



Account Number                      Account Title                      2014 Actuals    2015 Actuals    2016 YTD    2016 Current Bud    2017 Budget    Council Amend    Amended Total

**Assessment Fund Revenue**

03-00-3-300	Assessment Principle Dist. 1	2,085	2,184	2,293	3,000	2,250		
03-00-3-301	Assessment Principle Dist. 2	18,949	5,663	2,331	19,000	2,250		
03-00-3-302	Assessment Principle Dist.	170,512	116,051	68,969	170,000	125,000		
03-00-3-305	Assessment Interest Dist. 1	1,209	1,110	1,001	1,215	1,200		
03-00-3-306	Assessment Interest Dist. 2	5,167	5,004	4,727	5,200	4,700		
03-00-3-307	Assessment Interest Dist. 3	34,691	30,465	23,417	34,750	32,500		
03-00-3-311	Assessment Penalty Dist. 2	1,057	0	0	1,200	1,100		
03-00-3-312	Assessment Penalty Dist. 3	7,564	0	4,521	7,600	3,500		
<b>Assessment Revenue</b>		<b>241,234</b>	<b>160,477</b>	<b>107,260</b>	<b>241,965</b>	<b>172,500</b>	<b>0</b>	<b>0</b>

03-00-9-998	Transfer in FB	0	0	0		36,500		
03-00-9-999	Transfer In	0	0	0	6,000			
<b>Transfers</b>		<b>241,234</b>	<b>160,477</b>	<b>107,260</b>	<b>247,965</b>	<b>209,000</b>	<b>0</b>	<b>209,000</b>

**Assessment Fund Expenditures**

03-10-2-210	Credit Card Fees	0	0	527	1,000	1,000		
03-10-2-225	Legal Fees	0	1,663	181	5,000	5,000		
<b>Purchased Services</b>		<b>0</b>	<b>1,663</b>	<b>708</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>

03-10-9-900	Highway Park Rev. Bond Princ.	12,707	13,318	13,950	49,500	45,000		
03-10-9-901	Highway Park Rev. Bond Int.	4,183	3,572	2,940	4,200	4,200		
03-10-9-910	Stillmeyer Bond Principle	60,000	65,000	65,000	65,000	65,000		
03-10-9-911	Stillmeyer Bond Interest	41,300	38,175	36,550	41,300	41,300		
03-10-9-920	Miscellaneous Expense	0	0	53	7,000	5,000		
<b>Other Expenses</b>		<b>118,190</b>	<b>120,065</b>	<b>118,493</b>	<b>167,000</b>	<b>160,500</b>	<b>0</b>	<b>0</b>

03-10-9-998	Transfer FB	0	0	0		11,500		
03-10-9-999	Transfer Out	36,965	0	0	74,965	37,000		
<b>Transfers</b>		<b>155,155</b>	<b>120,065</b>	<b>118,493</b>	<b>241,965</b>	<b>209,000</b>	<b>0</b>	<b>209,000</b>

## Building Department 2017

The Building Department is responsible for implementing the building codes adopted by the City. Building codes are “best practices” that provide builders, contractors, tradesman, and do-it yourselfers with guidance concerning standards of construction. Building according to building codes provide protection of property owners’ health and safety and improve the value of their investment by ensuring that the structures are safe, secure and energy efficient. To ensure that the City provides quality plan reviews and inspections of construction within the City, the Building Department contracts with professional engineers licensed in the State of Alaska to provide these services.

It is a monumental task to review and amend the voluminous national building code publications used within the City. In addition, 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 Building Department capitalizes upon the work conducted by the Fairbanks Building Department and has traditionally adopted the national building codes and amendments adopted by the City of Fairbanks. Fairbanks uses the services of its professional Building Department staff and a committee of local contractors, many of whom build in North Pole, and other building professionals to review the national codes and propose amendments relevant to the unique conditions in the Interior.

Effective July 1, 2016, Fairbanks adopted the following national codes: 2015 International Building; International Residential; International Mechanical; and International Fuel Gas Codes; the 2015 Uniform Plumbing Code and the 2014 National Electric Code. Prior to the start of the 2017 construction season, the North Pole Building Department plans to submit ordinances for the City to adopt the same codes and building code amendments as Fairbanks has adopted. Having uniform building codes across the two cities makes it easier for developers and contractors who operate in both municipalities.

### Projection of Building Projects in 2017

The City saw significant construction in 2016. Without the year completed, the Building Department issued permits for construction valued at the following:

<b>Type Construction</b>	<b>Construction Valuation</b>
Residential	\$3.37 million
Commercial	\$1.1 million
Industrial	\$11 million
<b>Total</b>	<b>\$15.5 million</b>

Major construction starting in 2015 and continuing through 2016 and now into 2017 at the Petro Refinery is the largest construction project within the City in more than a decade. The first project at Petro Star was the construction of an asphalt unit valued at approximately \$30 million. Petro Star should complete this project before the end of 2016 and the unit will begin providing asphalt to contractors in spring 2017.



View of the Vacuum Heater (right) and Vacuum Tower installed as part of the Petro Star Asphalt Plant Project.

The second project at Petro Star is the construction of a naphtha splitter to provide fuel for the GVEA power plant. The naphtha splitter project is valued at \$11 million. Petro Star began work on the naphtha splitter in late summer 2016 and expects to complete the project before the end of 2017.

In 2006 and 2007, the City experienced significant residential development, the majority of the construction occurring in the Stillmeyer and Ford Subdivisions. After 2007, residential construction declined significantly following the trend of the national economy. In

2016, the City saw a resurgence of residential development, the majority occurring in the Stillmeyer Subdivision. Residential construction is expected to be strong in 2017 with some commercial construction. There is no indication of major industrial construction in 2017.

Unfortunately, the senior housing project proposed to be constructed in the Stillmeyer Subdivision did not materialize. The developer submitted plans and the Building Department conducted an initial plan review, but the contractor did not proceed with the project. Rumors continue to circulate about construction of a Fred Meyers being built in the City, but the Building Department has received no inquiries by a developer related to building permits for such a project.

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amend Total	
<b>Building Department Revenue</b>									
04-00-3-300	Commercial Plan Check Fee	17,781	74,966	10,254	55,000	10,000			
04-00-3-305	Commercial Building Permit Fee	36,624	120,836	11,137	80,000	15,000			
04-00-3-310	Residential Plan Check Fee	-	3,781	14,079	15,500	10,000			
04-00-3-315	Residential Building Permit Fe	1,148	11,522	31,009	37,000	15,000			
04-00-3-320	Industrial Plan Check Fee	-	-	42,109	64,609	15,000			
04-00-3-325	Industrial Building Permit Fee	-	217	42,109	64,609	10,000			
04-00-3-330	Storm Water Plan Check Fee	-	-	-	1,000	1,000			
04-00-3-335	Storm Water Permit Fee	-	-	-	1,500	15,000			
04-00-3-340	Road Excavation Bond	5,000	37,091	-	5,000	5,000			
04-00-3-350	Miscellaneous Revenue	-	4,890	-	-				
<b>Revenue</b>		<b>60,553</b>	<b>253,303</b>	<b>150,698</b>	<b>324,218</b>	<b>96,000</b>	<b>-</b>	<b>-</b>	
04-00-3-998	Transfer In FB	-	-	-		59,500			
04-00-3-999	Transfer In	-	-	-	100,000	-			
<b>Transfers</b>		<b>60,553</b>	<b>253,303</b>	<b>150,698</b>	<b>424,218</b>	<b>59,500</b>	<b>-</b>	<b>-</b>	<b>155,500</b>

Building Department Expenditures								
Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amend Total
04-10-1-001	Wages: Full Time	-	-	16,330	20,244	20,851		
04-10-1-003	Benefits	-	-	1,084	468	504		
04-10-1-004	PERS	-	-	2,741	4,454	4,587		
04-10-1-006	Leave Cash out	-	-	-		250		
04-10-1-013	Health Insurance	-	-	2,961	3,734	2,808		
<b>Salaries &amp; Benefits</b>		<b>-</b>	<b>-</b>	<b>23,116</b>	<b>28,900</b>	<b>29,000</b>	<b>-</b>	<b>-</b>
04-10-2-200	Advertising	417	1,819	-	3,000	3,000		
04-10-2-205	Audit & Finance	-	-	55	100	1,000		
04-10-2-210	Credit Card Fees	-	-	634	750	1,000		
04-10-2-220	IT Services	-	-	-		500		
04-10-2-225	Legal Fees	-	1,150	1,694	2,500	2,500		
04-10-2-230	Maintenance Contracts	-	-	757	1,000			
04-10-2-235	Professional Services	-	-	414	2,650	5,000		
<b>Purchased Services</b>		<b>417</b>	<b>2,969</b>	<b>3,554</b>	<b>10,000</b>	<b>13,000</b>	<b>-</b>	<b>-</b>
04-10-3-330	Postage	-	-	-		1,000		
04-10-3-335	Office Equipment & Supplies	883	909	2,258	7,250	5,000		
04-10-3-340	Operational Supplies	17,346	750	234	250	1,000		
<b>Operational Expenses</b>		<b>18,229</b>	<b>1,659</b>	<b>2,492</b>	<b>7,500</b>	<b>7,000</b>	<b>-</b>	<b>-</b>
04-10-5-500	Membership & Dues	-	-	-		-		
04-10-5-510	Travel & Training	1,239	105	-	6,000	2,500		
<b>Travel Training &amp; Membership</b>		<b>1,239</b>	<b>105</b>	<b>-</b>	<b>6,000</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
04-10-9-900	Commercial Plan Review	18,229	29,571	2,294	35,000	10,000		
04-10-9-901	Commercial Inspections	15,503	41,901	3,010	65,000	15,000		
04-10-9-903	Residential Plan Review	-	3,500	3,000	13,000	10,000		
04-10-9-904	Residential Inspections	750	3,375	-	34,500	15,000		
04-10-9-905	Industrial/Inst. Plan Review	1,492	1,460	59,000	99,609	20,000		
04-10-9-906	Industrial/Inst. Inspections	9,828	9,373	76,954	114,609	25,000		
04-10-9-908	Storm Water Plan Review	-	480	-	1,000	1,000		
04-10-9-909	Storm Water Inspections	-	240	-	1,500	1,500		
04-10-9-912	Road Excavation Bond Return	5,000	-	-	5,000	5,000		
04-10-9-915	Special Inspections	-	-	-		500		
04-10-9-920	Miscellaneous Expense	343	866	-	2,600	1,000		
<b>Other</b>		<b>51,145</b>	<b>90,766</b>	<b>144,257</b>	<b>371,818</b>	<b>104,000</b>	<b>-</b>	<b>-</b>
04-10-9-998	Transfer to FB	-	-	-				
04-10-9-999	Transfer Out	-	-	-				
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
								<b>155,500</b>

## Non-Major Funds

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



Account Number    Account Title    2014 Actuals    2015 Actuals    2016 YTD    2016 Current Bud    2017 Budget    Council Amend    Amend Total

Litigation Fund Revenue								
10-00-3-998	Transfer in From FB				100,000	50,000		
10-00-3-999	Transfer in							
<b>Revenue</b>		-	-	-	<b>100,000</b>	<b>50,000</b>	-	-
								<b>50,000</b>

Litigation Fund Expenditures								
10-10-2-225	Legal Fees			9,589	50,000	15,000		
10-10-9-920	Miscellaneous Expense			21,322	50,000	35,000		
<b>Other</b>		-	-	<b>30,912</b>	<b>100,000</b>	<b>50,000</b>	-	-

10-10-9-998	Transfer to FB			-				
10-10-9-999	Transfer Out			-				
<b>Transfers</b>		-	-	-	-	-	-	-
								<b>50,000</b>

Bryne JAG Revenue								
11-00-3-900	Grant Revenue	50,000	25,000	35,000	35,000	35,000		
<b>Revenue</b>		<b>50,000</b>	<b>25,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	-	-

11-00-3-998	Transfer from FB							
11-00-3-999	Transfer In	-	-	-				
<b>Transfers</b>		-	-	-	-	-	-	-
								<b>35,000</b>

Bryne JAG Expenses								
11-10-1-001	Wages: Full Time	28,639	25,000	35,000	35,000	35,000		
11-10-1-003	Benefits	19,513	2,656	-				
11-10-1-007	Overtime: Regular	1,849	-	-				
<b>Salaries &amp; Benefits</b>		<b>28,639</b>	<b>25,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	-	-

12-10-9-998	Transfer to FB							
12-10-9-999	Transfer out	-	-	-				
<b>Transfers</b>		-	-	-	-	-	-	-
								<b>35,000</b>

### Justice- Asset Forfeiture Revenue

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amend Total	
12-00-3-900	Revenue	49,605	89,551	-					
12-00-3-905	Interest Income	934	-	-					
<b>Revenue</b>		<b>50,538</b>	<b>89,551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
12-00-3-998	Transfer from FB	-	-	-	110,000	62,706			
12-00-3-999	Transfer In	-	-	-					
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>110,000</b>	<b>62,706</b>	<b>-</b>	<b>-</b>	<b>62,706</b>

### Justice -Asset Forfeiture Expenses

12-10-9-910	Banks Fees	-	-	-		100			
12-10-9-920	Expenses	12,500	42,039	21,556	110,000	62,606			
12-10-9-925	Equipment	-	-	19,858					
12-10-9-928	PERS on Behalf	-	-	-					
12-10-9-930	Vehicle Purchase	-	-	-					
<b>Other</b>		<b>12,500</b>	<b>42,039</b>	<b>41,414</b>	<b>110,000</b>	<b>62,706</b>	<b>-</b>	<b>-</b>	
12-10-9-998	Transfer to FB	-	-	-					
12-10-9-999	Transfer Out	-	-	-					
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,706</b>

### State Forfeiture Revenue

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amend Total	
13-00-3-900	State Forfeitures Revenue	1,776	-	457	457				
<b>Revenue</b>		<b>1,776</b>	<b>-</b>	<b>457</b>	<b>457</b>	<b>-</b>	<b>-</b>	<b>-</b>	
13-00-3-998	Transfer from FB				8,500	8,878			
13-00-3-999	Transfer In	-	-	-					
<b>Transfers</b>		<b>3,552</b>	<b>-</b>	<b>914</b>	<b>9,414</b>	<b>8,878</b>	<b>-</b>	<b>-</b>	<b>8,878</b>

### State Forfeiture Expenses

13-10-9-600	State Forfeiture Expenses	5,152	3,533	-	8,957	8,878			
<b>Other</b>		<b>5,152</b>	<b>3,533</b>	<b>-</b>	<b>8,957</b>	<b>8,878</b>	<b>-</b>	<b>-</b>	
13-10-9-998	Transfer to FB								
13-10-9-999	Transfer out	22,632	-	-					
<b>Transfers</b>		<b>22,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,878</b>

**Treasury Forfeitures Revenue**

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amend Total
14-00-3-900	IRS Forfeitures	186,190	-	-				
<b>Revenue</b>		<b>186,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

14-00-3-998	Transfer from FB				34,000	2,529		
14-00-3-999	Transfer In	-	-	-				
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>34,000</b>	<b>2,529</b>	<b>-</b>	<b>-</b>

**2,529**

**Treasury Forfeiture Expenses**

14-10-9-910	Bank Fees	-	-	29		100		
14-10-9-920	Expenses	114,523	58,455	17,021	34,000	2,429		
<b>Other</b>		<b>114,523</b>	<b>58,455</b>	<b>17,050</b>	<b>34,000</b>	<b>2,529</b>	<b>-</b>	<b>-</b>

14-10-9-998	Transfer to FB	-	-	-				
14-10-9-999	Transfer Out	-	-	-				
<b>Transfers</b>		<b>-</b>						

**2,529**

### Impound Lot Revenue

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget	Council Amend	Amend Total
15-00-3-900	Impound Lot Fee	22,272	14,592	17,280	25,200	20,000		
15-00-3-910	Admin Fee - General Fund	-	-	-		-		
<b>Revenue</b>		<b>22,272</b>	<b>14,592</b>	<b>17,280</b>	<b>25,200</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
15-00-3-998	Transfer from FB							
15-00-3-999	Transfer in				25,200			
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>25,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
								<b>20,000</b>

### Impound Lot Expenditures

15-10-2-210	Credit Card fees	-	-	150	200	500		
15-10-2-212	Hearing Fees	-	-	-		500		
15-10-2-225	Legal Fees	-	-	-		500		
15-10-2-245	Towing Fees	-	-	-		500		
<b>Purchased services</b>		<b>-</b>	<b>-</b>	<b>150</b>	<b>200</b>	<b>2,000</b>	<b>-</b>	<b>-</b>
15-10-3-300	Bad Debt	-	-	-				
15-10-3-330	Postage	-	-	-		250		
<b>Operational Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>-</b>
15-10-9-920	Miscellaneous Fees	-	-	-		500		
15-10-9-925	Impound Refund	384	-	-		1,000		
<b>Other</b>		<b>384</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
15-10-9-998	Transfer to FB	-	-	-	25,000	13,750		
15-10-9-999	Transfer Out	21,888	5,000	-				
<b>Transfers</b>		<b>22,656</b>	<b>5,000</b>	<b>-</b>	<b>25,000</b>	<b>16,750</b>	<b>-</b>	<b>-</b>
								<b>20,000</b>

## 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 or revenues generated from the event.



Account Number    Account Title                      2014 Actuals    2015 Actuals    2016 YTD    2016 Current Bud    2017 Budget

**Bed Tax Revenue**

05-00-3-900	Bed Taxes	-	83,100	78,211	90,000	90,000		
<b>Revenue</b>		-	<b>83,100</b>	<b>78,211</b>	<b>90,000</b>	<b>90,000</b>	-	-
05-00-3-998	Transfer from FB	-	-	-				
05-00-3-999	Transfer In	-	-	-				
<b>Transfers</b>		-	-	-	-	-	-	<b>90,000</b>

**Bed Tax Expenditures**

05-10-2-200	Advertising	-	335	-	300	300		
<b>Purchased Services</b>		-	<b>335</b>	-	<b>300</b>	<b>300</b>	-	-
05-10-9-500	Grant Disbursement Expense	-	19,190	56,885	67,500	67,500		
05-10-9-510	Explore Alaska	-	13,507	-	-			
05-10-9-520	NP Chamber	-	7,506	-	-			
05-10-9-530	NP Economic Development	-	3,329	-	-			
<b>Other</b>		-	<b>43,531</b>	<b>56,885</b>	<b>67,500</b>	<b>67,500</b>	-	-
05-10-9-998	Transfer to FB	-	-	-				
05-10-9-999	Transfer Out	-	20,593	-	22,200	22,200		
<b>Transfers</b>		-	<b>20,593</b>	-	<b>22,200</b>	<b>22,200</b>	-	<b>90,000</b>

### North Pole Festival Revenue

08-00-3-900	Summer-Festival	7,840	6,625	1,350	7,500	4,000		
08-00-3-905	Other- Festivals	-	-	-	1,000	500		
<b>Revenue</b>		<b>7,840</b>	<b>6,625</b>	<b>1,350</b>	<b>8,500</b>	<b>4,500</b>	-	-

09-00-3-998	Transfer from FB							
09-00-3-999	Transfer In	-	-	-				
<b>Transfers</b>		-	-	-	-	-	-	<b>4,500</b>

### North Pole Festival Expenditures

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget		
08-10-9-900	Summer - Festival Expenditures	7,088	5,657	3,591	7,425	4,000		
08-10-9-905	Other-Festivals Expenses	568	-	31	75	500		
<b>Other</b>		<b>7,656</b>	<b>5,657</b>	<b>3,622</b>	<b>7,500</b>	<b>4,500</b>	-	-

08-10-9-998	Transfer to FB							
08-10-9-999	Transfer Out	-	-	-	1,000	-		
<b>Transfers</b>		-	-	-	<b>1,000</b>	-	-	<b>4,500</b>

### Ice Rink Fund Revenue

09-00-03-900	Ice Rink Donations	-	-	-		-		
<b>Revenue</b>		-	-	-	-	-		

09-00-03-998	Transfer From FB					10,500		
09-00-03-999	Transfer In							
<b>Transfers</b>		-	-	-	-	<b>10,500</b>	-	<b>10,500</b>

### Ice Rink Fund Expenditures

09-10-9-900	Reimbursable Expenses	662	119	-		10,500		
<b>Other</b>		<b>662</b>	<b>119</b>	-	-	<b>10,500</b>	-	-

09-10-9-998	Transfer to FB							
09-10-9-999	Transfer Out							
<b>Transfers</b>		-	-	-	-	-	-	<b>10,500</b>

## 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.



Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget			
<b>Health Care Revenue</b>									
06-00-3-999	Transfer In	-	-	-		875,000			
<b>Transfers</b>		-	-	-	-	875,000	-	-	<b>875,000</b>
<b>Health Care Expenditures</b>									
03-00-9-901	Expenditures	-	-	-		875,000			
<b>Other</b>		-	-	-	-	875,000	-	-	<b>875,000</b>
<b>Capital Projects Reserve Revenue</b>									
20-00-3-998	Transfer In FB				20,000	80,000			
20-00-3-999	Transfer In	43,933	35,112	-		240,000			
<b>Transfers</b>		<b>43,933</b>	<b>35,112</b>	-	<b>20,000</b>	<b>320,000</b>	-	-	<b>320,000</b>
<b>Capital Projects Reserve Expenditures</b>									
20-10-9-911	Expenses	30,789	5,239	-	20,000	320,000			
20-10-9-998	Transfer to FB								
20-10-9-999	Transfer out								
<b>Transfers</b>		-	-	-	-	-	-	-	<b>320,000</b>

### Admin Fleet Revenue

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget		
21-00-3-900	Vehicle Sale	-	-	-				
<b>Revenue</b>		-	-	-	-	-	-	-

21-00-3-998	Transfer from FB							
21-00-3-999	Transfer In	9,885	4,389	(4,393)		-		
<b>Transfers</b>		<b>9,885</b>	<b>4,389</b>	<b>(4,393)</b>	-	-	-	-

### Admin Fleet Expenditures

21-10-9-922	Vehicle Purchase							
<b>Other</b>		-	-	-	-	-	-	-

21-10-9-998	Transfer to FB							
21-10-9-999	Transfer Out	-	-	-		-		
<b>Transfers</b>		-	-	-	-	-	-	-

### Fire Fleet Revenue

22-00-3-900	Vehicle Sale	-	-	6,900	6,900	15,000		
<b>Revenue</b>		-	-	6,900	6,900	15,000		

22-00-3-998	Transfer from FB							
22-00-3-999	Transfer In	14,278	11,411	-	46,945	45,000		
<b>Transfers</b>		<b>14,278</b>	<b>11,411</b>	-	<b>46,945</b>	<b>45,000</b>	-	<b>60,000</b>

### Fire Fleet Expenditures

22-10-9-922	Vehicle Purchase							
<b>Other</b>		-	-	-	-	-	-	-

22-10-9-998	Transfer FB				53,845	60,000		
22-10-9-999	Transfer Out							
<b>Transfers</b>		-	-	-	<b>53,845</b>	<b>60,000</b>	-	<b>60,000</b>

### Police Fleet Revenue

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget		
23-00-3-900	Vehicle Sales	-	-	8,364	8,364	2,500		
Revenue		-	-	8,364	8,364	2,500	-	-
23-00-3-998	Transfer FB					6,500		
23-00-3-999	Transfer In	24,278	35,911	24,500	48,775	48,000		
Transfers		24,278	35,911	24,500	48,775	54,500	-	-
								<b>57,000</b>

### Police Fleet Expenditures

23-10-9-911	Expenditures	-	15,000	-				
23-10-9-922	Vehicle Purchases	-	-	85,905	85,905	57,000		
Other		-	15,000	85,905	85,905	57,000	-	-
23-10-9-998	Transfer to FB							
23-10-9-999	Transfer Out	-	-	-				
Transfers		-	-	-	-	-	-	-
								<b>57,000</b>

### Public Works Fleet Revenue

Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget		
24-00-3-900	Vehicle Sale	-	-	-				
Revenue		-	-	-	-	-	-	-
24-00-3-998	Transfer FB					12,200		
24-00-3-999	Transfer In	5,492	7,900	19,293		20,000		
Transfers		5,492	7,900	19,293	-	32,200	-	-
								<b>32,200</b>

### Public Works Fleet Expenditures

24-10-9-922	Vehicle Purchase	3,000	27,400	-				
Other		3,000	27,400	-	-	-	-	-
24-10-9-998	Transfer FB					32,200		
24-10-9-999	Transfer out	-	-	-				
Transfers		-	-	-	-	32,200	-	-
								<b>32,200</b>

## Grant Funds

Grant funds are designed to track grants and donations for special projects for each department. Grant funds have specific funding tied to a grant agreement.



Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget			
<b>Administration Grant Revenue</b>									
30-00-3-901	Archive Grant 14-DC-11	86,045	26,625	17,435		6,630			
30-00-3-902	CH&PD Redesign 15-DC-116	-	-	5,486		274,292			
30-00-3-903	Strategic Planning 15-RR-006	-	-	29,382		-			
30-00-3-904	Strategic Planning 15-DC-117	-	-	4,364		53,365			
<b>Revenue</b>		<b>86,045</b>	<b>26,625</b>	<b>56,667</b>	<b>-</b>	<b>334,287</b>	<b>-</b>	<b>-</b>	<b>334,287</b>

<b>Administration Grant Expenditures</b>									
30-01-1-001	Archives - Salaries	13,868	18,078	-					
30-01-1-003	Archives - Benefits	1,162	1,502	-					
<b>Salaries &amp; Benefits</b>		<b>15,030</b>	<b>19,579</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
30-01-9-112	Archives -Expenses	71,015	7,046	21,019		6,630			
<b>Other</b>		<b>71,015</b>	<b>7,046</b>	<b>21,019</b>	<b>-</b>	<b>6,630</b>	<b>-</b>	<b>-</b>	<b>-</b>
30-02-9-116	CH & PD Redesign Expense	-	-	25,709		274,292			
<b>Other</b>		<b>-</b>	<b>-</b>	<b>25,709</b>	<b>-</b>	<b>274,292</b>	<b>-</b>	<b>-</b>	<b>-</b>
30-03-9-006	Strategic Plan Grant 15-RR-006 Expense	-	50,618	29,382					
30-03-9-007	Strategic Plan Grant 15-DC-117 Expense	-	-	17,635		53,365			
<b>Other</b>		<b>-</b>	<b>50,618</b>	<b>47,017</b>	<b>-</b>	<b>53,365</b>	<b>-</b>	<b>-</b>	<b>334,287</b>

<b>Fire Department Grant Revenue</b>									
31-00-3-156	SHSP ENW 2015-SS-00026-so1	-	8,243	22,912		180,741			
31-00-4-109	Ladder Truck 14-DC-1	36,896	19,979	309		11,850			
<b>Revenue</b>		<b>36,896</b>	<b>28,223</b>	<b>23,221</b>	<b>-</b>	<b>192,591</b>	<b>-</b>	<b>-</b>	<b>192,591</b>

<b>Fire Department Grant Expenses</b>									
31-12-9-510	Ladder truck Exp	36,896	19,979	1,410		11,850			
31-14-9-520	SHSP 2015 Active Shooter	-	6,431	5,901		17,571			
31-13-9-521	SHSP 2015 Prepared Conference Travel	-	-	-		9,678			
31-14-9-522	SHSP 2015 Preparedness expo	-	-	-		6,500			
31-14-9-523	SHSP 2015 Door Security Upgrade	-	-	-		123,661			
31-14-9-524	SHSP 2015 Exercise Participation	-	-	-		12,896			
31-14-9-525	SHSP 2015 Exercise Travel	-	841	594		5,946			
31-14-9-526	SHSP 2015 State Deliver Training	-	532	-		4,489			
<b>Expenditures</b>		<b>36,896</b>	<b>27,783</b>	<b>7,905</b>	<b>-</b>	<b>192,591</b>	<b>-</b>	<b>-</b>	<b>192,591</b>

Police Department Grant Revenue								
Account Number	Account Title	2014 Actuals	2015 Actuals	2016 YTD	2016 Current Bud	2017 Budget		
32-00-3-001	2016 SHSP Laptops and Shields			-	79,450	79,450		
<b>Revenue</b>		-	-	-	<b>79,450</b>	<b>79,450</b>	-	- <b>79,450</b>

Police Department Grant Expenses								
32-03-9-001	2016 SHSP PD Equip			-	59,250	59,250		
32-03-9-002	2016 SHSP Other			-	13,000	13,000		
32-03-9-003	2016 SHSP FD Equip			-	7,200	7,200		
<b>Other</b>		-	-	-	<b>79,450</b>	<b>79,450</b>	-	- <b>79,450</b>

Public Works Department Grant Revenue								
33-00-3-302	FNSB Economic Development	-	-	-	10,000	10,000		
33-00-4-310	Exercise Trail Donation	5,000	-	-	5,000	5,000		
33-00-4-315	Memorial Park Donations	-	-	31,900	32,000	30,000		
33-00-4-320	Terry Miller Memorial Park Donations	-	25,000	-	5,000	2,500		
<b>Revenue</b>		<b>5,000</b>	<b>25,000</b>	<b>31,900</b>	<b>52,000</b>	<b>47,500</b>	-	-

33-00-3-998	Transfer from FB	-	-	-		47,878		
33-00-3-999	Transfer In	-	-	-	5,000			
<b>Transfers</b>		-	-	-	<b>5,000</b>	<b>47,878</b>	-	- <b>95,378</b>

Public Works Department Grant Expenditures								
33-02-9-502	FNSB Economic Development Expense	-	-	1,757	10,000	10,000		
33-03-9-510	Exercise Trail Expense	-	-	-	5,000	12,500		
33-04-9-515	Memorial Park Expense	-	-	7,364	52,000	67,305		
33-05-9-920	Terry Miller Park Expense	-	-	-	5,000	5,573		
<b>Other</b>		-	-	<b>9,122</b>	<b>72,000</b>	<b>95,378</b>	-	-

33-	Transfer to FB							
	Transfer Out							
<b>Transfers</b>		-	-	-	-	-	-	- <b>95,378</b>

## Accounting Transfers (REAL)

Fund-Dept.	Account #	Account Title	Debit	Credit	Description
Public Works Fleet Fund	24-00-3-999	Transfer In	20,000		Funds Dedicated to the Fleet Fund from Property Tax (booked to depts. Transfer out)
Public Works Operating	01-58-9-999	Transfer Out		20,000	
Police Fleet Fund	23-00-3-999	Transfer In	48,000		Funds Dedicated to the Fleet Fund from Property Tax (booked to depts. Transfer out) Plus 3,000 From Police
Police Operating	01-53-9-999	Transfer Out		48,000	
Fire Fleet Fund	22-00-3-999	Transfer In	45,000		Funds Dedicated to the Fleet Fund from Property Tax (booked to depts. Transfer out)
Fire Operating	01-54-9-999	Transfer Out		45,000	
Capital Projects Reserve	20-00-3-999	Transfer In	240,000		Funds Dedicated to the Capital Projects Reserve from Property Tax, Plus 200,000 for FMATS Projects
General Fund Transfer to Reserves	01-51-9-999	Transfer Out		240,000	
General Fund	01-00-9-999	Transfer In	22,200		Admin Fee From Bed Tax Fund 25% of collected
Bed Tax Transfer to GF	05-10-9-999	Transfer Out		22,200	
Sewer Fund	42-00-9-999	Transfers In	37,000		Sewer Fund Debt
Assessment Fund (Dist. 1)	03-10-9-999	Transfer Out		37,000	Assessment Fund Transfer to Utility to Pay For Highway Park Debt Note (NOTE LIMITED TO FUNDS COLLECTED FROM DIST 1)
Utility Fleet	25-00-3-999	Transfer In	25,000		
Water Fund	41-10-9-999	Transfer out		12,500	Utility FRR Transfer to Fleet Fund for Vac Truck or Equip Purchases
Sewer Fund	42-12-9-999	Transfer Out		12,500	

**NOTE: 9-999 Accounts are considered (REAL) transfers and should be booked via a journal entry during the Budget Cycle (funds Dependent)**

**NOTE: 9-998 Accounts are considered Fund Balance Transfers or (BUDGET TRANSFERS) and should not be booked, they are budgetary accounts to show that a fund is balanced.**