



2018
APPROVED BUDGET

Appendix 2018 A per Ordinance 17-24

ANNUAL BUDGET
OF THE
CITY OF NORTH POLE
FOR
CALENDAR YEAR 2018

APPROVED 12-18-17

BRYCE WARD
CITY MAYOR

TRICIA FOGARTY
CHIEF FINANCIAL OFFICER

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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
907-488-6111

Director of
City Services
907-488-8593

Finance
907-488-8594

Honorable North Pole City Council and residents,

It has been an honor to serve this community for the past 5 years and with a heavy heart I present my 6th and last budget as the Mayor. I look forward to preparing for a smooth transition with the next Mayor to be elected fall of 2018. I encourage anyone interested in the position of Mayor to come talk with me so that I may help equip the next person to successfully lead the City.

It is my responsibility and pleasure to present to the 2018 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 adding the budget procedure section to the code and amending our General Penalty section of code to comply with state statute and allow our officers to enforce City code violations through the state court system.

In late 2016 the Council reestablished the funding mechanism for fleet funds. These funds not only aid in the ability for departments to plan for future vehicle purchases, but also aid in the City's cash balance, improving our financial stability. Even with much of the planning we've done, the City still does not provide enough in fleet funds to replace its ageing rolling stock of vehicles at an industry standard. The Council should also consider establishing a building replacement fund. The City currently, outside of a building maintenance line item, provides no funding for the replacement of expensive City owned buildings.

The 2017 budget was the first complete budget to roll out with the new Chart of Accounts and small modifications have been made to the 2018 budget to aid in the presentation. 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 2018 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 and recently amended code. 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. These changes between programs and or departments will require a Fiscal Note and alterations within a program within a department can be done through an Admin Mod, which are reported to the council.

The Fairbanks North Star Borough and the City of Fairbanks recently defeated a citizen's initiative that bans the commercial marijuana businesses from operating within their borders. There was much confusion during the October election regarding boundaries; however, the marijuana industry is regulated on a non-area wide basis which means that although it is allowed in the borough, the City can elect to still prohibit that commercial activity as it has in the October 2016 Municipal Election. There are no marijuana businesses permitted or licensed in City boundaries. Since the 2016 election was a voter initiative it is important to point out that as of the certification of the fall 2018 election, unless another voter initiative is passed, the council will have the authority to amend the section of code that was changed with the 2016 voter initiative.

The City is still working on implementing components of the strategic plan. Currently the City is working with the Borough Planning and Zoning Department to initiate a rezone of the downtown area to a commercial designation. This area is currently zoned GU-1 which allows for potential zoning conflicts if not addressed. The first public meetings are planned to be held at City Hall in the beginning of November 2017.

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 has settled with Flint Hills and the State of Alaska on a water system expansion to provide piped water to the affected properties within and outside the City limits. Construction of Phase 1&2 is going to begin in early 2018.

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 2018 budget is easy to read and transparent. City 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 6, 2017
2nd Reading: November 20, 2017
Adopted: December 4, 2017

33

Revenue Source	Mayor Recommended	Council Appropriation
Taxes: Property	479,997	599,997
Taxes: General Sales	3,812,500	3,812,500
Taxes: Alcohol	289,500	289,500
Taxes: Tobacco	178,000	178,000
Taxes: State collected Shared Taxes	17,500	17,500
Licenses and Permits	33,000	33,000
Fees & Services	558,000	558,000
Fines & Penalties	155,000	155,000
Intergovernmental Revenue	186,300	186,300
Other: Miscellaneous	23,000	23,000
Transfers in From Fund Balance (FB)	0	10,000
Transfer In (from other funds)	22,500	22,500
Total	5,755,297	5,885,297

34 **Section 3.** There is hereby appropriated to the 2018 General Fund Operating Budget (Fund 1)
35 expenditures for the City of North Pole in the amount indicated.

Department Expenditures	Mayor Recommended	Council Appropriated
Administration	539,500	544,270
Clerk & HR	225,382	230,612
Police Department	2,104,188	2,181,499
Fire Department	2,175,105	2,217,749
Public Works	711,122	711,122
Total	5,755,297	5,885,297

36 **Section 4.** There is hereby appropriated to the 2018 Major Enterprise Operating, Capital and
37 Fleet Budget from the following sources of revenue for the City of North Pole Utilities in the
38 amount indicated to the departments named for the purpose of conducting the business of said
39 Utility Departments of the City of North Pole, Alaska, for the fiscal year commencing January 1,
40 2018 and ending December 31, 2018. A Major Enterprise Fund is used to account for
41 operations that are financed and operated in a manner similar to a private business enterprise.
42

Fund #	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
25	Utility Fund Fleet	25,000	25,000	25,000	25,000
41	Utility Fund Water	1,274,766	1,274,766	1,275,766	1,275,766
42	Utility Fund Sewer	1,284,987	1,284,987	1,284,987	1,284,987
43	Utility Capital Projects	475,000	475,000	475,000	475,000
51	Water Fund Reserves	862,350	862,350	605,072	605,072
52	Sewer Fund Reserves	714,537	714,537	692,037	605,072
Total		4,636,640	4,636,640	4,357,862	4,357,862

43 **Section 5.** There is hereby appropriated to the 2018 North Pole City Budget revenue and
 44 expenditures for the following Capital and Vehicle Replacement-Reserve Funds in the amount
 45 indicated. The following Funds are committed by Ordinance and can only be used for the
 46 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	118,500	118,500	118,500	118,500
21	Admin Fleet Fund	15,401	15,401	15,401	15,401
22	Fire Fleet Fund	59,500	59,500	102,189	102,189
23	Police Fleet Fund	50,500	50,500	50,500	50,500
24	Public Works Fleet Fund	45,500	45,500	45,500	45,500
Total		1,164,401	1,164,401	1,207,090	1,207,090

47
 48 **Section 6.** There is hereby appropriated to the 2018 North Pole City Budget revenue and
 49 expenditures for the following Non-Major Funds in the amounts indicated. Non-Major Funds
 50 are established to finance a particular activity and are created from receipts of designated and
 51 restricted funds.

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
04	Building Department	127,055	127,055	137,055	137,055
10	Litigation Fund	150,000	150,000	150,000	150,000
12	ABADE- Dept of Justice	47,000	47,000	47,000	47,000
13	ABADE – State Forfeitures	14,000	14,000	14,000	14,000
14	IRS Forfeitures	100	100	100	100
15	Impound Lot	40,000	40,000	40,000	40,000
Total		378,155	378,155	388,155	388,155

52
 53
 54 **Section 7.** There is hereby appropriated to the 2018 North Pole City Budget revenue and
 55 expenditures for the following Debt Service Fund in the amounts indicated. The Debt Service
 56 Fund is used to account for the accumulation of resources for, and the payment of, general
 57 obligation bond and special assessment debt principle, interest and related cost for issuance that
 58 are not accounted for elsewhere.

Fund	Description	Mayor Recommendation		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
3	Assessment Fund	187,245	187,245	187,245	187,245
Total		187,245	187,245	187,245	187,245

59
 60
 61

Sponsored by: Mayor Bryce J. Ward
Introduced & Advanced: November 6, 2017
2nd Reading: November 20, 2017
Adopted: December 4, 2017

62 **Section 8.** There is hereby appropriated to the 2018 North Pole City Budget revenue and
63 expenditures for the following Community Purpose Funds in the amounts indicated. Community
64 Purpose Funds are established to finance a particular activity or event and are created from
65 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	4,000	4,000	4,000	4,000
09	NP Community Ice Rink	10,500	10,500	10,500	10,500
Total		104,500	104,500	104,500	104,500

66
67 **Section 9.** There is hereby appropriated to the 2018 North Pole City Budget revenue and
68 expenditures for the following Grant Funds in the amounts indicated. The Grant Funds are used
69 to account for the tracking of Grant projects and revenues and expenditures.

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
30	Administration Grants	1,052,378	1,052,378	1,024,022	1,052,378
31	Fire Department Grants	180,741	180,741	79,793	79,793
32	Police Department Grants	138,263	138,263	74,018	74,018
33	Public Works Grants	105,378	105,378	105,378	105,378
11	Bryne Jag Grant	50,000	50,000	50,000	50,000
Total		1,526,760	1,526,760	1,333,211	1,333,211

70
71 **Section 10. Supplemental:** See appendix 2018 A for the budget breakdown of revenues and
72 expenditures per individual account line.

73
74 **Section 11. Effective date.** This ordinance shall become effective January 1, 2018.

75
76 **Section 12. Mill Rate.** The assessed valuation of all taxable real property in the City of North
77 Pole has been estimated at \$240,118,559 for 2018 tax collection. The rate of levy on each dollar
78 of taxable property is hereby fixed at 2.499 mills for municipal purposes. The tax levies are due,
79 delinquent, and subject to penalties prescribed by law and by the Fairbanks North Star Borough.

80
81

82 **PASSED AND APPROVED** by a duly constituted quorum of the North Pole City Council this
83 4th day of December, 2017.

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Bryce J. Ward, Mayor

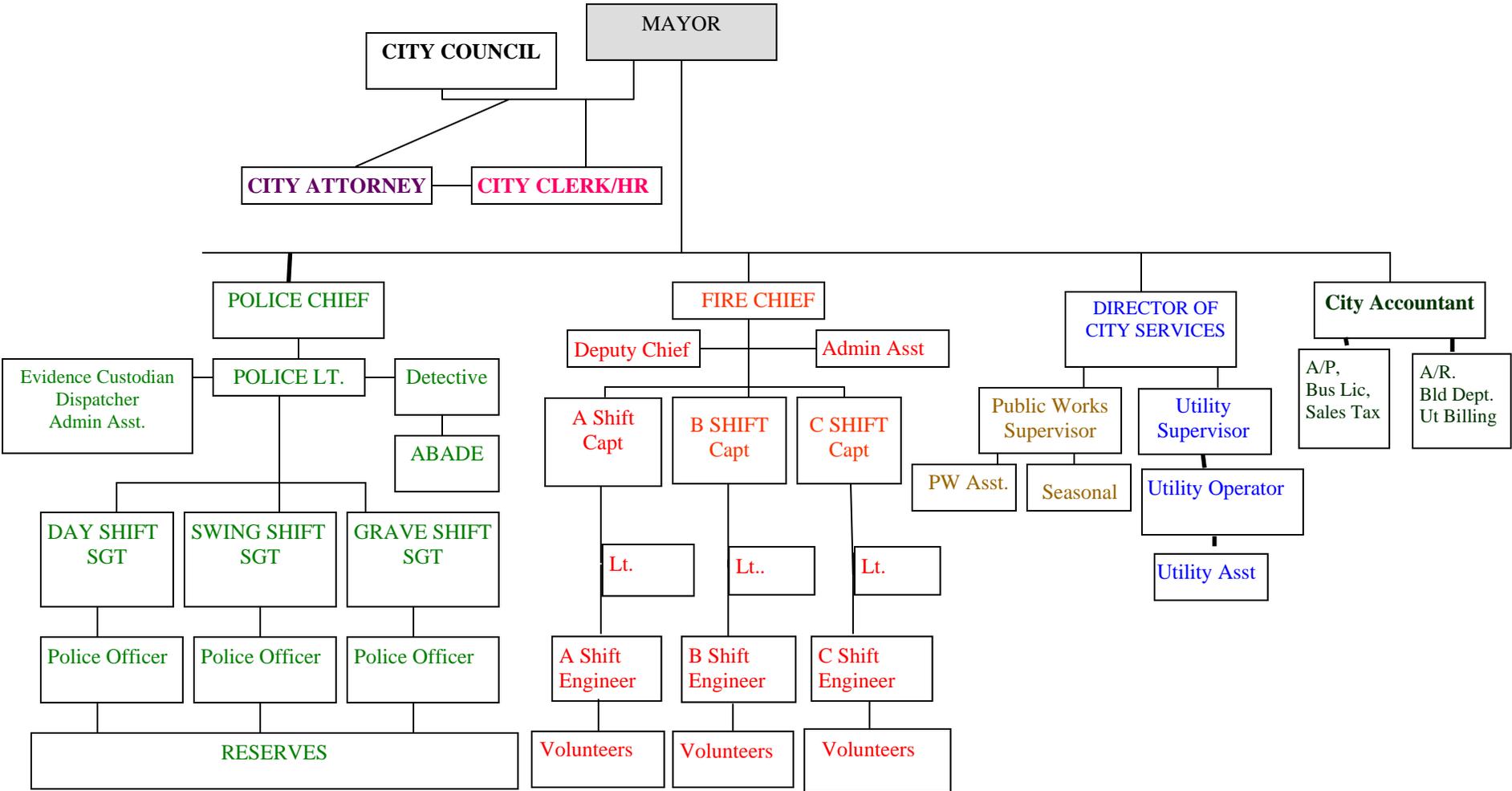
ATTEST:



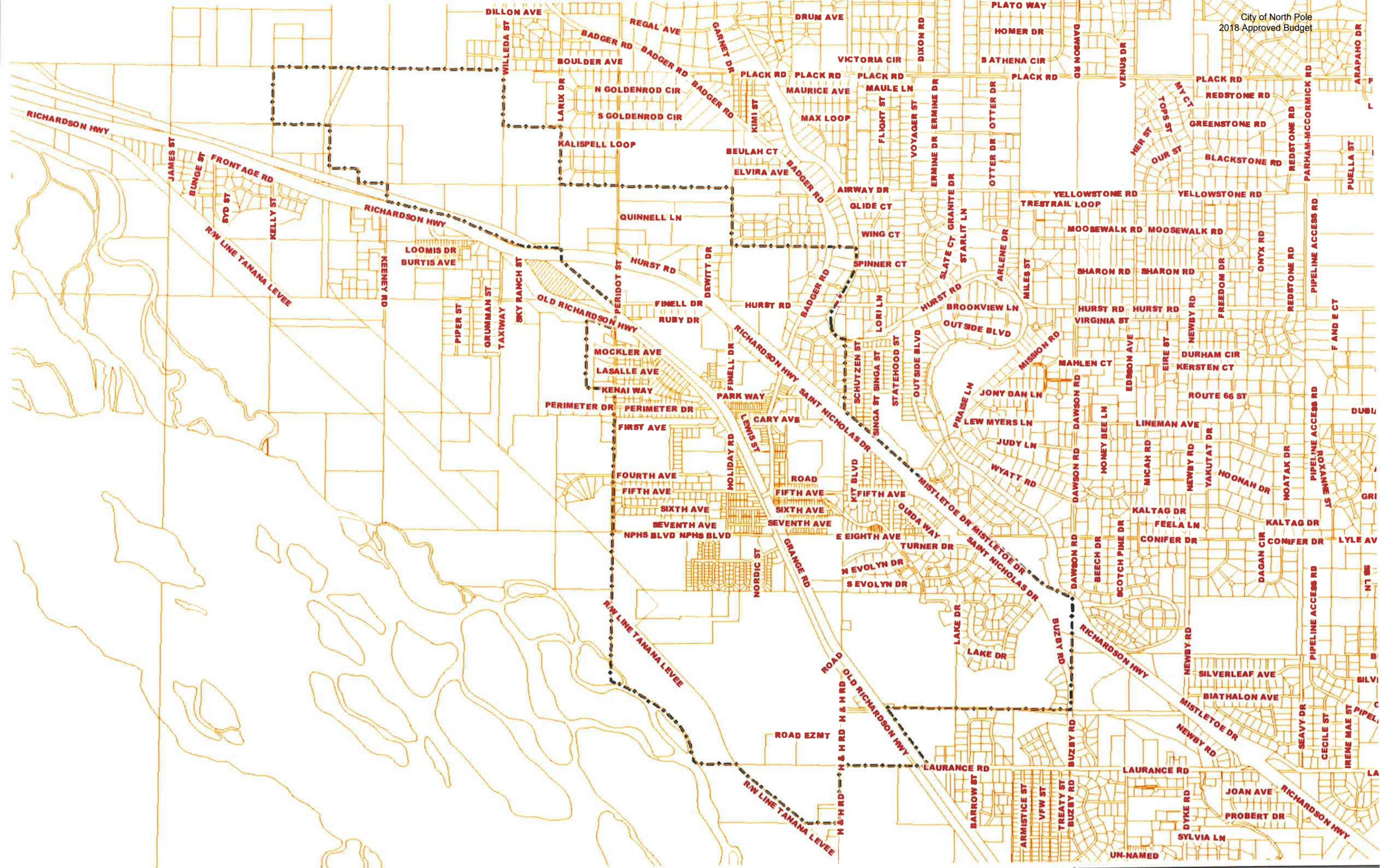
Judy L. Binkley, North Pole City Clerk

PASSED Yes: 6 – Hedding, Thompson, Claus, Isaacson, Welch, Ward No: 1 - Skippis Absent: 0
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**CITY OF NORTH POLE
 ORGANIZATIONAL CHART**



Updated
 October 26, 2017



CITY OF NORTH POLE
2018
Department Directors

Director	Mailing Address	Phone
<hr/>		
<u>Mayor</u> Bryce Ward Term 10/12-10/15 email: bryce.ward@northpolealaska.org	125 Snowman Lane North Pole, AK 99705	P: 907-488-8584 F: 907-488-3002 C: 907-888-4444
<hr/>		
<u>Director of City Services</u> Bill Butler email: bill.butler@northpolealaska.org	North Pole Utilities North Pole Public Works	P: 907-488-8593 F: 907-488-3002
<hr/>		
<u>North Pole Fire Department</u> Geoff Coon, Fire Chief email: gcoon@northpolefire.org	110 Lewis St. North Pole, AK 99705	P: 907-488-0444 F: 907-488-3747
<hr/>		
<u>North Pole Police Department</u> Steve Dutra, Police Chief email: sdutra@northpolepolice.org	125 Snowman Lane North Pole, AK 99705	P: 907-488-6902 F: 907-488-5299
<hr/>		
<u>Chief Financial Officer</u> Tricia Fogarty email: Tricia.Fogarty@northpolealaska.org	125 Snowman Lane North Pole, AK 99705	P: 907-488-8594 F: 907-488-3002
<hr/>		
<u>City Clerk/HR Manager</u> Judy Binkley email: judy.binkley@northpolealaska.org	125 Snowman Lane North Pole, AK 99705	P: 907-488-8583 F: 907-488-3002

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

CITY OF NORTH POLE
2018
MAYOR & COUNCIL MEMBERS

Council Member	Mailing Address	Phone
<u>Mayor</u>		
Bryce Ward Term 10/15-10/18 email: bryce.ward@northpolealaska.org	621 Holiday Rd North Pole, AK 99705	(W)888-4444 (C)388-4830
Santa Claus Term: 10/15 – 10/18 Email: santa.claus@northpolealaska.org	PO Box 55122 North Pole, Alaska 99705	(C)388-3836
David Skipps , Deputy Mayor Pro Tem Term: 10/16 – 10/18 Email: david.skipps@northpolealaska.org	2729 Perimeter Dr. North Pole, AK 99705	(C)750-5106
Doug Isaacson Term: 10/16 – 10/19 email: doug.isaacson@northpolealaska.org	1003 Shirley Turnaround North Pole, Alaska 99705	(C)322-3133
Avery Thompson , Mayor Pro Tem Term: 10/16 – 10/19 Email: avery.thompson@northpolealaska.org	135 E 6 th Ave North Pole, AK 99706	(C)388-5351
Sharon Hedding Term: 10/17 – 10/20 email: sharon.hedding@northpolealaska.org	111 E 6 th Ave North Pole, Alaska 99705	(C)388-9575
Aino Welch , Alt Dep Mayor Pro Tem Term: 10/17 – 10/20 Email: aino.welch@northpolealaska.org	934 Les Rogers Turnaround North Pole, AK 99706	(H)488-5834
<u>City Clerk/HR Manager</u>		
Judy Binkley email: judy.binkley@northpolealaska.org	125 Snowman Lane North Pole, AK 99705	(W)488-8583 (F)488-3002

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



CITY OF NORTH POLE *Alaska*

2018 Regular Scheduled Council Meetings

- * *January 2*
- * *January 16*
- * *February 5*
- * *February 20*
- * *March 5*
- * *March 19*
- * *April 2*
- * *April 16*
- * *May 7*
- * *May 21*
- * *June 4*
- * *June 18*

- * *July 2*
- * *July 16*
- * *August 6*
- * *August 20*
- * *September 4*
- * *September 17*
- * *October 1*
- * *October 15*
- * *November 5*
- * *November 19*
- * *December 3*
- * *December 17*

2018 City Holidays- Offices Closed

<i>New Year's Day</i>	<i>Monday</i>	<i>January 1</i>
<i>Martin Luther King Jr. Day</i>	<i>Monday</i>	<i>January 15</i>
<i>President's Day</i>	<i>Monday</i>	<i>February 19</i>
<i>Memorial Day</i>	<i>Monday</i>	<i>May 28</i>
<i>Independence Day</i>	<i>Wednesday</i>	<i>July 4</i>
<i>Labor Day</i>	<i>Monday</i>	<i>September 3</i>
<i>Veterans Day</i>	<i>Monday</i>	<i>November 12</i>
<i>Thanksgiving Day</i>	<i>Thursday</i>	<i>November 22</i>
<i>Christmas Day</i>	<i>Tuesday</i>	<i>December 25</i>
<i>Personal Holiday</i>		

"Where the Spirit of Christmas Lives Year Round"

125 Snowman Lane

North Pole, Alaska 99705

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www.northpolealaska.com



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.

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

	1998	3	2.3
	1999	3	2.3
	2000	3	2.4
	2001	3	2.4
	2002	3	3
	2003	3	3
	2004	4	3
	2005	4	3
	2006	4	3
	2007	4	3
	2008	4	3
	2009	4	3
	2010	4	3
	2011	4	3
	2012	4	3
	2013	4	3.5
	2014	4	3.5
	2015	4	3.5
	2016	4	3.5
	2017	5	1.499
	2018	5	2.499

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 into a one year CD, renewable in August. The balance of the CD as of September 30, 2017 is \$164,614.50.

The City has no other investments.

CITY OF NORTH POLE
STATE OF ALASKA LOANS
Drinking Water Loan - Loan #633011
For the Year Ended December 31, 2018

DEC - Drinking Water Loan

CONTACT: Melinda L Liddle
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
2016	25,000.00	250,000.00
2017	25,000.00	225,000.00
2018	25,000.00	200,000.00

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
2018	3,375.00	3,375.00

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

CITY OF NORTH POLE
STATE OF ALASKA LOANS
Alaska Clean Water Fund - Emergency Response Generators 633031
For the Year Ended December 31, 2018

Alaska Clean Water, Generator Loan #633031

CONTACT: Soraida "Zorrie" Cassell-Caparroso Phone 907-465-5172
soraida.cassell-caparroso@alaska.gov

DATES: Annual Payment on October 1st

ISSUE: 231,766.24.00 at a Rate of 1.5%

PAYMENTS: Annual Payment Varies Principal of 11,588.31 plus interest.

GL ACCOUNTS Principal - 42-12-9-940
 Interest - 0 42-12-9-941

NOTES: This loan is for emergency generators at the waste water treatment plant.
 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
2017	11,588.31	220,177.93
2018	11588.31	208,589.62

INTEREST		
Year	Payment	GL Balance
2017	5,634.32	5634.32
2018	3302.67	3302.67

CITY OF NORTH POLE
LONG TERM DEBT
For the Year Ended December 31, 2018

STILLMEYER STREET IMPROVEMENT GENERAL OBLIGATION BOND

CONTACT: Gordon Fung, Client Service Manager
415-263-2090 fax 206-667-8905
gordon.fung@bnymellon.com

DATES: 23-Aug Principal and Interest Due
21-Feb 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	
2018	70,000.00	635,000.00		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
			2018	17,577.50	
				15,740.00	33,317.50

CITY OF NORTH POLE
STATE OF ALASKA LOANS
Drinking Water Loan - Loan #633291
For the Year Ended December 31, 2018

Alaska Clean Water, Techite Loan #633291

CONTACT: Chris Novell 907-465-5139
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, 2018

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

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		
Year	Payment	Balance
2008	-	143,345.00
2009	10,081.08	133,263.92
2010	10,559.92	122,704.00
2011	11,061.53	111,642.47
2012	11,586.96	100,055.51
2013	12,137.33	87,918.80
2014	12,713.85	75,204.50
2015	13,317.76	61,887.19
2016	13,948.03	47,939.16
2017	14,613.26	33,325.90
2018	15,284.51	18,041.39

INTEREST		
Year	Payment	Balance
2009	6,809.42	6,809.42
2010	6,330.08	6,330.08
2011	5,827.47	5,827.47
2012	5,303.04	5,303.04
2013	4,752.67	4,752.67
2014	4,176.15	4,176.15
2015	3,572.24	3,572.24
2016	2,941.97	2,941.97
2017	2,276.74	2,276.74
2018	1,605.49	1,605.49

CITY OF NORTH POLE
LONG TERM DEBT
For the Year Ended December 31, 2018

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

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

2017-2018 State of Alaska on behalf PERS payment					
		Budgeted		PERS Relief by year	
Fund	Department	Salaries	City Rate	State Rate 2017	State Rate 2018
			22%	4.14%	3.10%
1	Administration	185,400	40,788	3,838	2,874
1	Clerk & HR	78,462	17,262	1,624	1,216
1	Police	991,650	218,163	20,527	15,371
1	Fire	1,020,500	224,510	21,124	15,818
1	Public Works	153,140	33,691	3,170	2,374
4	Building	26,579	5,847	550	412
2	Utility	369,942	81,387	7,658	5,734
23	JAG	50,000	11,000	1,035	775
	Total	2,875,673	632,648	59,526	44,573
State of Alaska 'on behalf amount'					104,099

http://doa.alaska.gov/drb/employer/employer_contribution_rates/index.html

City of North Pole 2018 Budget Overview of all Funds

Fund #	Description	Revenue	Expenditures
City Operating Budgets			
Fund 1	General Fund Revenue	5,885,297	
	Fire		2,217,794
	Police		2,181,499
	Administration		544,270
	Clerk & Human Resources		230,612
	Public Works		711,122
Fund 4	Building Department	137,055	137,055
	TOTAL	6,022,352	6,022,352
			TRUE

Grant Funds			
Fund 30	Administration Grants	1,024,022	1,024,022
Fund 31	Fire Department Grants	79,793	79,793
Fund 32	Police Department Grants	74,018	74,018
Fund 33	Public Works Grants	105,378	105,378
Fund 11	JAG Grant	50,000	50,000
	TOTAL	1,333,211	1,333,211
			TRUE

Major Enterprise Operating and Capital			
Fund 25	Utility Fleet	25,000	25,000
Fund 41	Utility Fund Water	1,275,766	1,275,766
Fund 42	Utility Fund Sewer	1,284,987	1,284,987
Fund 43	Capital Projects Utilities	475,000	475,000
Fund 51	Water Reserves	605,072	605,072
Fund 52	Sewer Reserves	692,037	692,037
	TOTAL	4,357,862	4,357,862
			TRUE

Debt Service Funds			
Fund 3	Assessments	187,245	187,245
	TOTAL	187,245	187,245
			TRUE

Non-Major Funds			
Fund 10	Litigation	150,000	150,000
Fund 12	ABADE- Dept. Justice	47,000	47,000
Fund 13	ABADE (State Forfeitures)	14,000	14,000
Fund 14	IRS Forfeitures	100	100
Fund 15	Impound lot	40,000	40,000
	TOTAL	251,100	251,100
			TRUE

City of North Pole 2018 Budget Overview of all Funds

Fund #	Description	Revenue	Expenditures
Community Purpose Funds			
Fund 05	Bed Tax	90,000	90,000
Fund 08	Festival	4,000	4,000
Fund 09	North Pole Community Ice Rink	10,500	10,500
	TOTAL	104,500	104,500
			TRUE

Reserve Funds			
Fund 06	Health Care	875,000	875,000
Fund 20	Capital Projects Reserves	118,500	118,500
Fund 21	Admin Fleet	15,401	15,401
Fund 22	Fire Fleet	102,189	102,189
Fund 23	Police Fleet	50,500	50,500
Fund 24	Public Works Fleet	45,500	45,500
	TOTAL	1,207,090	1,207,090
			TRUE

Department	2018 FTE Approved
Administration Department	3.15
Clerk-HR Department	1.25
Police Department	15
Fire Department	14
Fire Department Over hire	1.87
Public Works Department	2.25
Public Works Summer Hire	1.57
Building Department	0.3
Utility Department	5.05

Full time Positions	41
Part Time Positions	3.44
Total FTE'S	44.44

NOTE: All Full Time Equivalents (FTE's) are based on 2080 hours worked in a normal work year with the exception of Fire Department employees that work a 19 day cycle which is 2765 hours a year.

Chapter 4.03 BUDGET PROCEDURES

Sections:

[4.03.010 General fiscal policy.](#)

[4.03.020 City accounting organization.](#)

[4.03.030 Budget procedures.](#)

[4.03.040 City Council approval of excess expenditures and liabilities.](#)

[4.03.050 Budget amendments.](#)

[4.03.060 City use of debt and financing.](#)

4.03.010 General fiscal policy.

A. All general government current operating expenditures are to be paid for from current and from excess revenues. The City will avoid budgetary and accounting procedures that balance the current budget at the expense of meeting future years' obligations. The use of one-time revenues for ongoing operations will not be encouraged.

B. After initial presentation of the Mayor's proposed budget estimate, the City Council may by amendment elect to adopt or amend the budget to expend general funds accumulated in prior years; however, it is unwise and not encouraged to allow unassigned general fund balances to be less than either ten percent of budgeted operational expenditures or \$550,000 (five hundred fifty thousand dollars) at any given time during the year, whichever is greater.

C. If it becomes apparent that revenue shortfalls or extraordinary expenses will create a deficit, efforts will be made first to reduce the deficiency by managing expenditures. On an exception basis and not depleting the fund balance to an inappropriate level, the use of existing reserve funds may be recommended to cover the revenue shortfall.

D. The City's annual operating budget is to reflect known salary and benefit adjustments.

E. All budgetary procedures will conform to existing State law and City Code.

F. The budget will endeavor to improve productivity, lower cost, enhance service, and further communication with the public. (Ord. 17-01 § 2, 2017)

4.03.020 City accounting organization.

A. The annual City budget is organized to reflect the organizational accounting structure of the City which is: fund, department, category, item, as designated by the City chart of accounts, with the exception of grant funds.

B. The budget will be presented at the program level for approval by the City Council and will be managed by the administration at the category level. All funds or departments showing expenditures in the salaries and benefits program shall list the number of FTEs allocated.

C. The City financial statements and annual audit should reflect the organizational structure of the City and comply with the Governmental Accounting Standards Board (GASB). (Ord. 17-01 § 2, 2017)

4.03.030 Budget procedures.

A. Pursuant to the Charter, the Mayor shall prepare and submit to the City Council a balanced annual budget estimate and budget message for all funds.

1. The general fund annual budget shall be balanced in a manner wherein current costs will be funded by revenues expected to be received by the City in the calendar budget year. Revenues expected to be received cannot include taxes, fees or other sources that do not already exist in the code.

2. Each fund or department that has expenditures in the salaries and benefits category is required to list the full-time equivalents (FTEs) as part of the budget presentation. Council shall appropriate the number of FTEs for each fund or department.

B. The City Accountant under the direction of the Mayor shall compile the budget estimate for all funds, based upon detailed departmental estimates and work programs.

1. The budget estimate shall cover and appropriate for all expenditures of money, including contracts, bond construction, debt service funds, special assessment construction funds and restricted funds.

2. When the City Council is considering the budget estimate, department heads and such other officials as may be interested shall appear and be free to criticize the budget or any of its items. (Ord. 17-01 § 2, 2017)

4.03.040 City Council approval of excess expenditures and liabilities.

A. The City Accountant shall not permit without City Council approval, during any budget year, an expenditure or contract or incurring of any liability in excess of the amount appropriated for each department, with the following exceptions:

1. The payment of accrued leave when an employee resigns or is terminated.

2. The payment of a voter approved bond or assessment payment.
3. The City Accountant is authorized to accept grants of restricted funds from asset forfeiture programs without City Council preapproval so long as there is no financial obligation placed upon the City. Examples of such grants are asset forfeiture proceeds under State, Federal or local law.
4. The proceeds of such restrictive grants shall be held in a trust account separate from the general treasury and not be included in the general fund. (Ord. 17-01 § 2, 2017)

4.03.050 Budget amendments.

- A. The Council may approve amendments to the budget at any time through a budget amendment ordinance (BAO). Amendments include intradepartmental and interdepartmental transfers.
- B. The Council may approve individual amendments to the budget through an ordinance with an accompanying fiscal note. (Ord. 17-01 § 2, 2017)

4.03.060 City use of debt and financing.

- A. Under Alaska law, the City may issue general obligation bonds, revenue bonds, and assessment bonds. General obligation bonds may be issued without limitation upon approval by a majority of City voters. There are no constitutional or statutory debt limitations under Alaska law, but the voters must approve all debt to exceed five years in duration.
- B. Debt financing will not be considered appropriate for current operation or maintenance expenses or for any recurring purposes.
- C. When the City does obtain debt financing on behalf of or benefiting a third party (such as a special assessment district) such debt will be issued in conformance with existing City priorities and policies and with all cost of issuance and administration fully reimbursed. (Ord. 17-01 § 2, 2017)

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.

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.

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.

General Fund Revenues

Revenues are derived principally from taxation. Proceeds from property tax and sales tax account for 83 percent of General Fund revenue.

State assistance is expected to be stable or 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.

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 1/10th 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

$$\text{Property Value} \times [0.00(\text{Mill rate})] = \text{Tax Amount}$$

The approved City of North Pole mill rate is 2.499 or .2499% of the value of your property.

If your property was worth \$100,000 the property tax would be \$249.90 per year for the City of North Pole.

Property tax revenue is projected to be approximately 9 percent of our general fund revenue in 2018, up from 2017 because the proposed increase in property 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.

General Sales Tax	5%	Maximum tax per transaction \$10.00
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 75% of General Fund revenue, 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	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
General Fund Revenue							
01-00-3-300	Alcohol Tax	266,790	278,326	282,000	289,500		289,500
01-00-3-305	Property Tax	819,274	819,599	361,567	479,997	120,000	599,997
01-00-3-310	Sales Tax	2,845,466	2,873,050	3,840,999	3,812,500		3,812,500
01-00-3-315	Sales Tax Misc. Vendors	3,921	5,699	-			-
01-00-3-318	State: Shared Taxes	30,459	18,618	17,462	17,500		17,500
01-00-3-320	Tobacco Tax	166,382	170,764	173,000	178,000		178,000
Tax Revenue		4,132,292	4,166,056	4,675,028	4,777,497		4,897,497
01-00-4-400	Business Licenses	16,460	19,263	19,000	21,000		21,000
01-00-4-405	Fireworks Permit	12,000	12,000	12,000	12,000		12,000
Licenses & permits		28,460	31,263	31,000	33,000		33,000
01-00-5-500	Ambulance Fees current year	102,348	68,822	91,300	90,000		90,000
01-00-5-502	Ambulance Fees prior year	-	743	-			-
01-00-5-505	Ambulance Services	413,637	424,375	433,290	446,500		446,500
01-00-5-510	Fingerprinting	14,335	23,660	20,000	21,500		21,500
01-00-5-515	Fire Reports	-	75	-			-
01-00-5-520	Police Reports	1,100	1,078	-			-
01-00-5-808	Fire: Grants FEMA	7,030	-	-			-
01-00-5-901	Transfer in Other Funds	25,593	-	-			-
Fees & Services		564,043	518,753	544,590	558,000		558,000
01-00-6-600	Citations current year	41,194	112,510	100,000	110,000		110,000
01-00-6-605	Citations prior year	56,696	643	71,518	45,000		45,000
Fines & penalties		97,890	113,153	171,518	155,000		155,000
01-00-7-700	Corp of Engineers Contract	78,370	78,143	80,000	82,500		82,500
01-00-7-705	Bed Tax Fee	-	22,500	-			-
01-00-7-710	EMPG Grant	11,698	15,835	-	10,000		10,000
01-00-7-715	IRS Investigation Reimb	1,488	413	-			-
01-00-7-720	Liquor License Sharing	5,200	7,900	4,000	7,300		7,300
01-00-7-725	State Revenue Sharing	191,234	125,388	128,142	86,500		86,500
Intergovernmental Revenue		287,990	250,179	212,142	186,300		186,300
01-00-9-900	Fire Department Revenue	5,480	3,715	2,500	3,500		3,500
01-00-9-905	Interest Income	2,609	3,322	3,500	3,500		3,500
01-00-9-910	Miscellaneous Revenue	10,632	17,268	12,500	16,000		16,000
Other		18,721	24,304	18,500	23,000		23,000
01-00-9-998	Transfer from Fund Balance					10,000	10,000
01-00-9-999	Transfer From other Funds	-	-	22,200	22,500		22,500
Transfers		-	-	22,200	22,500		32,500
Department Total		5,129,396	5,103,707	5,674,978	5,755,297		5,885,297

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, Sally Terch.

In May of 2017, Sally and I attended an intensive training course with Caselle (our financial software) at their headquarters in Provo, Utah.

We hired accountants at Cook & Haugeberg LLC to assist year end schedules and they will be retained as our financial advisors.

We reopened the water and sewer reserve funds as we felt this would be beneficial in order to plan more projects.

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 and it has been proven to be an extremely worth-while tool.

This year we budgeted to purchase business tax online filing and payments as well as business licensing. We are also looking into a timekeeping module that would interface with payroll.

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

I will be attending the Fall conference, Alaska Government Finance Officers Association in Anchorage. The topics will be best budgeting practices and economic fiscal policies.

**“A BUDGET IS TELLING YOUR
MONEY WHERE TO GO
INSTEAD OF WONDERING
WHERE IT WENT”
-DAVE RAMSEY**

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Administration Department #51

01-51-1-001	Wages: Full Time	277,891	314,346	180,000	185,400		185,400
01-51-1-003	Benefits	118,016	7,813	24,750	24,750	(5,230)	19,520
01-51-1-004	PERS	62,817	79,628	39,600	40,800		40,800
01-51-1-006	Leave Cash Out	1,150	2,368	1,500	1,500		1,500
01-51-1-007	Overtime: Regular	249	348	250	500		500
01-51-1-013	Health Insurance	-	91,272	62,000	56,500		56,500
01-51-1-050	Wages: Council	-	-	-	-		-
Salaries & Benefits		460,123	495,775	308,100	309,450		304,220

01-51-2-200	Advertising	19,842	-	6,500	3,500		3,500
01-51-2-205	Audit & Finance	36,599	44,372	45,000	42,000		42,000
01-51-2-210	Credit Card Fees	7,728	10,370	10,700	7,500		7,500
01-51-2-215	Insurance	20,287	24,472	15,500	15,750		15,750
01-51-2-220	IT Services	43,157	17,803	17,100	12,000		12,000
01-51-2-225	Legal Fees	13,757	5,471	7,000	7,000		7,000
01-51-2-230	Maintenance Contracts	25,460	9,182	12,500	15,000		15,000
01-51-2-235	Professional Services	-	2,013	1,500	1,500		1,500
01-51-2-800	Advertising, Publications - Co	-	6,649	-	1,000		1,000
Purchased Services		166,829	120,332	115,800	105,250		105,250

01-51-3-305	Electric	7,771	6,701	8,500	8,500		8,500
01-51-3-310	Heating Fuel	6,199	8,873	12,500	10,000		10,000
01-51-3-315	Senior Center Fuel	(2,747)	(994)	-	-		-
01-51-3-320	Phone/ Data	7,858	7,752	9,250	6,000		6,000
01-51-3-330	Postage	840	1,468	1,000	1,000		1,000
01-51-3-335	Office Equipment & Supplies	9,861	11,485	7,500	17,500		17,500
01-51-3-340	Operational Supplies	-	5,722	7,500	7,500		7,500
01-51-3-350	Promotions & Apparel	4,602	73	4,500	3,000		3,000
01-51-3-355	Publications & Subscriptions	-	2,692	1,500	1,000		1,000
01-51-3-800	Council Supplies	-	-	-	-		-
Operational Expenses		34,385	43,772	52,250	54,500		54,500

01-51-4-400	Lease & Rentals Payments	-	5,527	5,750	5,750		5,750
Leases & Rentals		-	5,527	5,750	5,750		5,750

01-51-5-500	Memberships & Dues	-	1,069	700	800		800
01-51-5-505	Recruitment	-	1,070	474	500		500
01-51-5-510	Travel & Training	19,210	13,279	9,826	12,500		12,500
01-51-5-800	Council Travel & Training	-	-	-	-		-
Travel, Training & Memberships		19,210	15,418	11,000	13,800		13,800

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
01-51-6-605	Vehicle Gas & Oil	(74)	(233)	1,350	750		750
01-51-6-610	Vehicle Repair & Maintenance	(233)	(10)	500	500		500
Vehicle, Equipment Expenses		(307)	(243)	1,850	1,250		1,250
01-51-7-700	Building Maintenance	7,297	4,597	8,000	9,000		9,000
Infrastructure Outlay		7,297	4,597	8,000	9,000		9,000
01-51-9-920	Miscellaneous Expense	19,772	4,544	2,000	2,000		2,000
Other		19,772	4,544	2,000	2,000		2,000
01-51-9-999	Transfer out to other Funds	-	-	315,000	38,500	10,000	48,500
Transfers		-	-	315,000	38,500		48,500
Department Total		707,309	689,722	819,750	539,500		544,270

1-51-9-999: Includes \$38,500 to Capital Projects per Code and \$10,000 to Capital Projects for the City Hall

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.

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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City Clerk & Human Resources Department #52

01-52-1-001	Wages: Full Time	-	-	118,708	78,462		78,462
01-51-1-003	Benefits	118,016	7,813	24,750	2,305	495	2,800
01-52-1-004	PERS	-	-	33,380	17,265	3,235	20,500
01-52-1-006	Leave Cash Out	-	-	500	500		500
01-52-1-007	Overtime: Regular	-	-	750	500		500
01-52-1-013	Health Insurance	-	-	37,440	23,750		23,750
01-52-1-050	Wages: Council	16,450	16,250	23,500	23,500	1,500	25,000
Salaries & Benefits		134,466	24,063	239,028	146,282		151,512

01-52-2-200	Advertising	-	761	12,400	12,000		12,000
01-52-2-205	Audit & Finance	-	-	-	3,000		3,000
01-52-2-210	Credit Card Fees	-	-	-	-		-
01-52-2-215	Insurance	-	-	11,018	12,000		12,000
01-52-2-220	IT Services	-	-	4,700	4,700		4,700
01-52-2-225	Legal Fees	-	-	2,500	2,500		2,500
01-52-2-230	Maintenance Contracts	-	-	6,800	6,800		6,800
01-52-2-235	Professional Services	-	-	750	750		750
01-52-2-800	Advertising, Publications - Co	-	-	-	-		-
01-52-2-805	Ordinance Codification	2,437	4,194	6,000	6,000		6,000
Purchased Services		2,437	4,955	44,168	47,750		47,750

01-52-3-305	Electric	-	-	-	-		-
01-52-3-310	Heating Fuel	-	-	-	-		-
01-52-3-315	Senior Center Fuel	-	-	-	-		-
01-52-3-320	Phone/ Data	-	-	1,000	2,000		2,000
01-52-3-330	Postage	-	-	500	500		500
01-52-3-335	Office Equipment & Supplies	-	-	5,500	5,500		5,500
01-52-3-340	Operational Supplies	-	-	-	-		-
01-52-3-350	Promotions & Apparel	-	-	-	-		-
01-52-3-355	Publications & Subscriptions	-	-	3,000	600		600
01-52-3-800	Council Supplies	1,368	2,340	600	2,500		2,500
Operational Expenses		1,368	2,340	10,600	11,100		11,100

01-52-4-400	Lease & Rentals Payments	-	-	-	-		-
Leases & Rentals		-	-	-	-		-

01-52-5-500	Memberships & Dues	-	-	600	600		600
01-52-5-505	Recruitment	-	-	-	-		-
01-52-5-510	Travel & Training	-	-	6,500	7,500		7,500
01-52-5-800	Council Travel & Training	4,929	4,088	7,000	7,000		7,000
Travel, Training & Memberships		4,929	4,088	14,100	15,100		15,100

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
01-52-6-605	Vehicle Gas & Oil	-	-	150	150		150
01-52-6-610	Vehicle Repair & Maintenance	-	-	-	-		-
Vehicle, Equipment Expenses		-	-	150	150		150
01-52-9-800	Election Expense	3,953	3,482	4,000	4,000		4,000
01-52-9-920	Miscellaneous Expense	-	-	2,000	1,000		1,000
Other		3,953	3,482	6,000	5,000		5,000
01-52-9-999	Transfer out to other Funds	-	-	-	-		-
Transfers		-	-	-	-		-
Department Total		147,154	38,927	314,046	225,382		230,612



North Pole Police Department

Chief Steve Dutra

125 Snowman Ln.
North Pole, AK 99705
907-488-6902
northpolepolice.org



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

October 24, 2017

“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 share some of the objectives for 2018.

This will be my sixth year as Chief of Police and my sixth budget. Each and every one of my budgets have 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 2018 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 and Purchased Services. 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 the 2017 current budget, for Salaries and Benefits and our 2018 Proposed Salaries and Benefits is approximately \$43,370.00 or 2.76%. This is well below what would be expected, but one of the main increases is attributed to a change in Health Insurance costs. This accounts for 46.66% in overall increase in this category. These costs are not controlled by the department head.

Subtracting the health care costs from the overall line item it is very clear that our overall department increase in this category is well below what would be expected year over year. A normal 3% rise would equate to over \$28,000. This shows some savings to the city with only \$23,130.

Historical Budget:

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

	2012	2013	2014	2015	2016	2017	2018
Overall Expenditures	\$1,778,442.14	\$1,657,919.78	\$1,761,924.52	\$188,944.81	\$1,950,170.01	\$2,078,494.00	\$2,104,188.00
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	\$1,793,388.00

Our 2018 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 2018 numbers are estimated costs.

Salaries and Benefits:

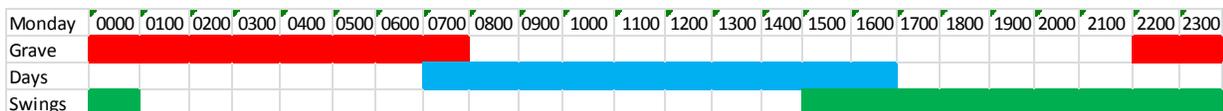
Within this category there are a variety of employee related costs. This would include Wages, Holiday pay, Benefits, PERS, Leave Cash Out, Overtime to include regular, training, and Grant, as well as health insurance costs.

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



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.

**** In 2017 we experienced a significant shortage in staffing due to the loss of 2 officers and an injury.**

Augmented staffing includes:

- (1) Chief of Police
- (1) Lieutenant
- (1) Evidence Custodian/Dispatcher
- (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 4th 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.

Overtime:

2009	2010	2011	2012	2013	2014	2015	2016	2017*
\$33,250.00	\$15,288.00	\$18,794.00	\$19,550.00	\$26,654.00	\$22,971.00	\$34,711.00	\$21,463.00	\$14,283.00

*= 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 displayed in order to show a proper comparison. 2016 appears to fall in line with expectations.

The 2017 overtime costs are incredibly low since staff shortages were worse than ever 2017. This was not without sacrifice. Officers worked modified shifts in order to cover shortfalls. My hat goes off to these folks for their sacrifices. We also pulled the Lieutenant and Detective from their primary responsibilities to augment patrol. Our Sgt's were also restricted to two shifts placing our injured employee on day shift duties.

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, sexual harassment, 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.

2018 ALICE training will add significant burdens to our training regimen. This is absolutely vital to the overall safety strategies for our schools and businesses. Five NPPD trainers will be needed.

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 2017 our grant awards and contracts related to our staffing, were in the range of \$190,000. 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.

2017	
ICAC Agreement	\$5,000.00
JAG	\$107,950.00
Chena Lakes	\$82,000.00
Reports	\$1,000.00
Asset Forfeiture*	\$13,613.00
Citation Revenue	\$110,000.00
Fingerprinting*	\$17,450.00
Liquor license	\$7,300.00
Impound fees*	\$19,584.00
	\$363,897.00

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 **\$421,000** not counting Equitable Sharing Funds.

Last year we had a record year with over **\$107,995** in grant awards. This funding source is extremely volatile and it is difficult to budget anything more than half that amount to maintain a solid budget.

I am currently managing multiple grants to include 3 State Homeland Security Program grants. These take an enormous amount of time and energy and we must find a way to assist with these mundane office tasks. I will cover these grants in my presentation to the council or I would be happy to discuss the details at your pleasure. The overall benefit of these programs is in equipment, training and building improvements totaling approximately **\$300,822.00**.

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 \$82,500. This is a win win for the city and the Corp of Engineers. We expect this contract to continue in 2018 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 **\$420,000**. 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. There is current talk under the new administration to renew the asset forfeiture laws but currently there is little movement.

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 **\$50,000.00**.

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 2016 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 2018.

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.

Possible Changes to Grant Funding in 2018:

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 2017 cycle was \$107,950.00. We have not received our JAG funding for 2018 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 \$100,000 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. 2017 was not a relatively good year for staffing with 3 patrol level positions open for most of 2017 causing the Detective and Lieutenant to backfill patrol. We continued our support for the following programs.

- Gang Resistance Education and Training: or GREAT.
A program aimed at 7th 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 4th of July parade and Homecoming.
- Our annual Operation Glowstick. Focuses on child safety during Halloween.
- Attend a variety of meetings with organizations all over the area.
- Bi- Annual assistance with classes taught at the CTC law enforcement academy.
- High School forensic class to students.
- Guys Read – 4th grade elementary school reading
- North Pole Middle School Red Ribbon Week.
- ALICE : Full deployment to all schools within the district. 13,000 students.
- Shop with a Cop
- 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 18 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. We must address these shortfalls and put in place a consistent revenue stream. Using asset forfeiture funds is not a sound budget strategy.

Currently our average vehicle has 49,557 miles on it. This is a reduction from our 2017 figure of 64,927 miles because we purchased 2 vehicles in 2017. 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 80,000 miles. It is my hope we can purchase a couple of vehicles in 2018 through standard purchases from the new fleet fund augmenting those overflow costs from asset forfeiture. This will level out the fleet and place close to our healthy status. I do suspect 2019 we will need to maintain the 2 vehicle purchase annually to maintain a safe effective fleet.

Our highest mileage and oldest vehicle is a 2000 Crown Vic with 118,000 miles. This vehicle has been in an administrative position for many years. This is why this vehicle is lower mileage than is expected.

In 2007 budget shortfalls and delays in vehicle purchases caused 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 although this funding level needs to be raised to cover the GAP in fleet funds to vehicle costs.

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.

We do plan to ask for repatriation of funds in the 2017 budget to purchase a cover for this equipment.

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. 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 this was negotiated by your humble police chief and reduced to \$250 a month.

Unfortunately we are being forced to comply with Federal guidelines and must add additional services in 2018 to cover remote wipe and dual authentication in order to stay ahead of the thieves and spies.

Building Maintenance:

We had our new addition built in 2004 and since this date the exterior of the building was not properly cared for. We completed the exterior staining in 2017 and we are hopeful the council appreciates all the work that went into this project. We must put gutters on in 2018 to prevent further degradation of the new exterior.

Administrative Assistant:

I feel that it is important to mention that this year was the year I would have asked for an Administrative Assistant. It is so unfortunate that funding errors and revenue shortfalls have caused this to be cut from my proposed budget. The current demands being placed on the administration in the police department is at a tipping point. We have reached a level where the Chief of Police and the Administrative Lieutenant are likely over the 50% mark of commitment to busy administrative paperwork causing inefficiencies in operations.

My main job is to make sure I oversee the department functions and improve SYSTEM level and OPERATIONAL level programs. I am responsible for the OPERATIONS of the department but I find approximately 50% or more of my time shuffling paperwork, filing, faxing, copying, writing letters, filling out PO's, requesting reimbursements, grant quarterlies, state and federal report filings, website and social media monitoring and posting, answering phones, preparing reports, running data sheets, and so on. We currently have archives stacking up and nobody to start this project due to current workloads.

There are so many other tasks that I do on a daily basis it certainly appears I am overwhelmed with office related tasks that my time is not being well spent on the core responsibilities. I will work as hard and as long as I need to maintain the high standards we have always required but I am advising the city council that the time has come where our department needs an additional administrative assistant to handle these daily tasks to free me up to work on more important operational level programs and projects that get little time under the current pressures. We are the only department in the state, our size that does not have an administrative staff to handle these tasks.

Our city is on the precipice of the F35's and a possible population explosion. We must get ready for this expansion and we are unprepared with the current staffing. Our fire department has a need for an administrative assistant because they realized the time these positions save the senior staff to work more effectively. Our EOC, ALICE, Emergency Preparedness, and OPM projects are incredibly time consuming tasks that will suffer if these mundane office tasks are not reassigned. It is all about TIME!

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 just 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

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Police Department #53

01-53-1-001	Wages: Full Time	839,493	907,042	913,225	948,185	43,465	991,650
01-53-1-002	Wages: Holiday Pay	8,750	7,538	9,950	10,000		10,000
01-53-1-003	Benefits	286,485	46,331	60,384	71,248	8,695	79,943
01-53-1-004	PERS	207,188	213,298	218,779	222,985	6,171	229,156
01-53-1-006	Leave Cash Out	29,721	10,734	22,000	15,000		15,000
01-53-1-007	Overtime: Regular	34,712	21,463	31,000	31,000		31,000
01-53-1-008	Overtime: Training	4,062	4,332	12,650	7,000		7,000
01-53-1-009	Overtime: Grant	1,742	1,509	-			-
01-53-1-013	Health Insurance	-	245,340	245,480	265,720	18,980	284,700
Salaries & Benefits		1,412,153	1,457,587	1,513,468	1,571,138		1,648,449

01-53-2-200	Advertising	-	84	275	150		150
01-53-2-205	Audit & Finance	-	3,000	3,000	3,000		3,000
01-53-2-210	Credit Card Fees	-	665	775	775		775
01-53-2-215	Insurance	106,528	103,324	123,000	115,000		115,000
01-53-2-220	IT Services	-	13,416	15,500	17,000		17,000
01-53-2-225	Legal Fees	-	55	1,300	1,000		1,000
01-53-2-230	Maintenance Contracts	2,559	2,900	3,650	3,250		3,250
01-51-2-235	Professional Services			1,500	1,500		1,500
01-53-2-250	Dispatch Contract	140,000	108,000	116,500	126,000		126,000
Purchased Services		249,086	231,443	265,500	267,675		267,675

01-53-3-305	Electric	15,949	13,329	15,000	15,000		15,000
01-53-3-310	Heating Fuel	4,737	4,404	9,000	9,000		9,000
01-53-3-320	Phone/Data	20,217	19,959	20,000	20,000		20,000
01-53-3-330	Postage	-	1,107	1,200	1,200		1,200
01-53-3-335	Office Equipment & Supplies	4,481	3,358	3,000	3,000		3,000
01-53-3-340	Operational Supplies	2,760	4,713	4,000	4,000		4,000
01-53-3-345	Uniforms	6,992	6,182	7,000	6,500		6,500
01-53-3-350	Promotions & Apparel	-	669	1,000	1,000		1,000
01-53-3-355	Publications & Subscriptions	2,122	1,497	2,000	2,000		2,000
Operational Expenses		57,257	55,219	62,200	61,700		61,700

01-53-4-400	Lease & Rentals Payments	-	1,457	1,635	1,800		1,800
Leases & Rentals		-	1,457	1,635	1,800		1,800

01-53-5-500	Memberships & Dues	-	1,048	1,500	1,000		1,000
01-53-5-505	Recruitment	1,185	536	5,080	6,500		6,500
01-53-5-510	Travel & Training	14,417	11,852	27,500	16,000		16,000
Travel, Training & Memberships		15,602	13,436	34,080	23,500		23,500

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
01-53-6-600	Equipment Repair & Maintenance	1,936	2,898	5,000	3,500		3,500
01-53-6-605	Vehicle Gas & Oil	29,895	25,408	28,000	30,000		30,000
01-53-6-610	Vehicle Repair & Maintenance	13,902	22,813	22,000	22,000		22,000
Vehicle, Equipment Expenses		45,734	51,120	55,000	55,500		55,500
01-53-7-700	Building Maintenance	3,218	4,523	21,000	7,500		7,500
Infrastructure Outlay		3,218	4,523	21,000	7,500		7,500
01-53-9-900	Citations State Admin Fee	3,768	10,348	7,000	7,000		7,000
01-53-9-905	Equipment Outlay	15,198	21,184	59,086	45,375		45,375
01-53-9-915	Investigation Expense	4,381	6,413	11,500	10,000		10,000
01-53-9-920	Miscellaneous Expense	2,548	4,460	5,000	5,000		5,000
Other		25,894	42,405	82,586	67,375		67,375
01-53-9-999	Transfer out to other Funds	-	24,500	48,000	48,000		48,000
Transfers		-	24,500	48,000	48,000		48,000
Department Total		1,808,945	1,881,690	2,083,469	2,104,188		2,181,499

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:

- 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:

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, 3 live-in members and 27 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 nearly 1,200 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 a fleet replacement value of over 4 million dollars but only 1% is dedicated to fleet replacement. This is completely unacceptable and needs to be addressed. Our first out Fire engine is 16 years old and the second out is 24 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.
- 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.

FY2017 Accomplishments:

- Secured an Emergency Management Performance Grant (EMPG) in the amount of \$20,000 to offset wages while working on emergency management.
- Awarded a \$255,000.00 Grant to replace our aging air packs.
- Recruited three Live-in members. This program provides increased staffing for the department at a very low cost.
- Kevin Haywood was recognized by the Interior Fire Chiefs Association as the Company officer of the year and received another award for the departments Fire Prevention Program of the year.
- Erik Winker was recognized by the Interior Fire Chiefs Association as the EMS person of the year.

Geoffrey L. Coon

Fire Chief

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Fire Department #54

01-54-1-001	Wages: Full Time	847,516	902,609	909,285	1,020,500		1,020,500
01-54-1-002	Wages: Holiday Pay	13,939	13,157	15,000	15,000		15,000
01-54-1-003	Benefits	332,582	87,060	117,431	110,045		110,045
01-54-1-004	PERS	204,679	202,271	213,000	227,810		227,810
01-54-1-006	Leave Cash Out	20,042	10,300	20,000	20,000		20,000
01-54-1-007	Overtime: Regular	33,289	18,578	36,000	36,000		36,000
01-54-1-008	Wages: Part Time	80,278	71,833	85,000	75,000		75,000
01-54-1-013	Health Insurance	-	273,540	280,800	284,700		284,700
Salaries & Benefits		1,532,325	1,579,348	1,676,516	1,789,055		1,789,055

01-54-2-200	Advertising	-	84	100	100		100
01-54-2-205	Audit & Finance	-	3,000	3,000	3,000		3,000
01-54-2-210	Credit Card Fees	-	375	400	400		400
01-54-2-215	Insurance	50,918	46,130	55,000	55,000		55,000
01-54-2-220	IT Services	-	18,233	12,500	17,500		17,500
01-54-2-225	Legal Fees	-	100	300	300		300
01-54-2-230	Maintenance Contracts	10,626	6,903	7,000	10,000		10,000
01-54-2-240	Ambulance Billing Service	6,451	5,154	6,500	6,500		6,500
01-54-2-241	Ambulance Fee Refund	433	-	-	-		-
01-54-2-250	Dispatch Contract	-	72,000	80,000	84,000		84,000
Purchased Services		68,428	151,978	164,800	176,800		176,800

01-54-3-305	Electric	17,638	14,890	18,500	18,500		18,500
01-54-3-310	Heating Fuel	15,165	13,884	20,500	20,500		20,500
01-54-3-320	Phone/Data	9,538	11,002	8,000	12,000		12,000
01-54-3-330	Postage	473	630	650	650		650
01-54-3-335	Office Equipment & Supplies	4,825	1,609	6,900	2,000		2,000
01-54-3-340	Operational Supplies	23,769	23,651	32,000	30,000		30,000
01-54-3-345	Uniforms	2,479	5,954	9,000	6,000		6,000
01-54-3-350	Promotions & Apparel	13,234	-	-	-		-
01-54-3-355	Publications & Subscriptions	-	521	-	300		300
Operational Expenses		87,121	72,142	95,550	89,950		89,950

01-54-4-400	Leases & Rentals Payments	42,967	42,696	-	-		-
Leases & Rentals		42,967	42,696	-	-		-

01-54-5-500	Memberships & Dues	-	329	300	300		300
01-54-5-505	Recruitment	2,200	3,211	10,000	10,000		10,000
01-54-5-510	Travel & Training	14,270	9,311	15,000	15,000		15,000
Travel, Training & Memberships		16,470	12,850	25,300	25,300		25,300

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
01-54-6-600	Equipment Repair & Maintenance	7,531	8,534	13,500	8,000		8,000
01-54-6-605	Vehicle Gas & Oil	17,528	13,293	15,000	15,000		15,000
01-54-6-610	Vehicle Maintenance	8,374	9,178	9,000	9,000		9,000
Vehicle, Equipment Expenses		33,433	31,005	37,500	32,000		32,000
01-54-7-700	Building Maintenance	-	5,823	32,000	6,000		6,000
Infrastructure Outlay		-	5,823	32,000	6,000		6,000
01-54-9-905	Equipment Outlay	2,845	2,499	6,000	6,000		6,000
01-54-9-910	Prevention & Public Education	1,200	1,384	2,500	2,500		2,500
01-54-9-920	Miscellaneous Expense	2,673	2,795	3,000	3,000		3,000
Other		6,718	6,677	11,500	11,500		11,500
01-54-9-999	Transfer out to other Funds	-	46,945	45,000	44,500	42,689	87,189
Transfers		-	46,945	45,000	44,500		87,189
Department Total		1,787,462	1,949,466	2,088,166	2,175,105		2,217,794

Public Works Department 2018



The Public Works Department will continue to perform all its standard functions like landscape work at City building, building maintenance, brush cutting, street striping, trash collection, etc. In anticipation of the expansion at Eielson AFB, Public Works will expand its efforts to make the City an attractive place for our residents and visitors with the goal of retaining existing residents and businesses and attracting new visitors, residents and businesses.

Public Works has worked to make Santa Claus Lane in the vicinity of the roundabouts an attractive feature of the City. The concept is you only get one chance at a first impression. Public Works will continue to landscape the

roundabouts, and the landscaping in Santa Claus Lane road right of way. With adequate funding, Public Works plans to duplicate the beautification effort on Santa Claus Lane on Badger Road within the city limits. This work will include, but not be limited to installing benches, planters and trash can along the sidewalks. Maintaining the landscaping in the road rights of way.

The second beautification priority will be landscaping work on the Richardson Highway interchanges. Most visitors to the City enter the City via the Richardson Highway interchanges. Maintaining these interchanges is the responsibility of the Department of Transportation (DOT). DOT does not have the resources to do much beyond routine maintenance on the landscaping adjacent to the interchanges and highway; for example, annually cutting the grass once or twice per season. If the City wants to present an attractive entry points to our City, we will need to invest the resources to make them so.

Depending upon resources approved for Public Works, some of the proposed beautification activities planned for the interchanges include, but are not limited to, routine cutting of the grass; clearing of the brush along the fences; cutting the brush on the highway embankments; wildflower plantings; and signage. All these activities will need authorization from DOT.

Within the City, Public Works has additional projects planned for making the City a more attractive place to live, visit and do business. The Highway Park Playground needs a fence to stop the park being treated as a dog park. A fence will also restrict some of the vandalism caused by youths driving in the park. The Fairbanks North Star Borough has a stockyard of excess playground equipment. Public works, through the mayor, will request donation of some of this surplus park equipment for the Highway Park Playground and the Terry Miller Park. Plans for these two parks include the installation of sandboxes sheltered from the weather. There remains some unspent money that was part of the donation for the musical equipment in Terry Miller Park. Public Works plans to supplements this funding to add an additional piece of musical equipment.

The North Pole Dog Park may be the only park in the City that has year-round use. The park suffers from water drainage from Santa Claus Lane and melt water from the adjacent lot that has served as a snow dump. Throughout the spring as much as one quarter of the park can be covered with a impoundment of water. With adequate resources, Public Works plans to address the flooding of the Dog Park. Soil will be brought on to raise the low spot that floods. Indications are that a dental practice will be built on the property next to the park which would end the runoff from the property serving as a snow dump. The storm water runoff from Santa Claus Lane will be diverted down 3rd Avenue. Currently, water puddles at the entrance to the Dog Park parking lot. Public works install a street drain and construct a runoff collection pond south of the parking lot to capture the runoff and hopefully end the puddling on 3rd Avenue.

The City has received complaints about significant puddling on 8th Avenue in the vicinity of Ouida Way. This puddling occurs during breakup causing hazardous icing conditions in addition to the flooding. During heavy rains there is also significant puddling. Public Works intends to install a culvert under 8th Avenue to help reduce puddling that occurs in this area.

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Public Works #58

01-58-1-001	Wages: Full Time	157,305	150,377	153,140	158,517		158,517
01-58-1-002	Wages: Holiday Pay	-	104	1,500	1,000		1,000
01-58-1-003	Benefits	70,573	15,152	15,896	18,626		18,626
01-58-1-004	PERS	36,384	35,033	33,691	34,874		34,874
01-58-1-006	Leave Cash Out	77	3,938	4,000	6,000		6,000
01-58-1-007	Overtime: Regular	5,812	8,893	10,000	8,000		8,000
01-58-1-008	Temp/Over hire	32,118	33,138	35,000	57,600		57,600
01-58-1-013	Health Insurance	-	41,948	41,243	42,705		42,705
01-58-1-15	Unemployment temp-over hire	-	-	-	3,000		3,000
Salaries & Benefits		302,269	288,582	294,470	330,322		330,322

01-58-2-200	Advertising	-	1,135	1,500	1,500		1,500
01-58-2-205	Audit & Finance	-	3,000	3,000	3,000		3,000
01-58-2-215	Insurance	-	16,016	19,600	20,000		20,000
01-58-2-220	IT Services	-	-	-	500		500
01-58-2-225	Legal Fees	-	481	500	500		500
01-58-2-230	Maintenance Contracts	-	939	1,600	1,500		1,500
01-58-2-235	Professional Services	-	414	1,000	500		500
01-58-2-240	Snow Removal	57,000	22,522	72,000	72,000		72,000
Purchased Services		57,000	44,507	99,200	99,500		99,500

01-58-3-305	Electric	3,770	4,965	5,000	5,000		5,000
01-58-3-307	Radar Signs Electric	230	231	500	250		250
01-58-3-309	Street Lights Electric	22,955	24,632	25,750	25,750		25,750
01-58-3-310	Heating Fuel	6,152	4,758	7,000	5,500		5,500
01-58-3-320	Phone/Data	4,827	4,779	5,000	5,000		5,000
01-58-3-330	Postage	-	-	1,500	1,500		1,500
01-58-3-335	Office Equipment and Supplies	-	-	-	500		500
01-58-3-340	Operational Supplies	-	5,229	12,300	10,000		10,000
01-58-3-345	Uniforms	-	301	500	500		500
01-58-3-350	Promotion & Apparel	-	-	-	-		-
01-58-3-355	Publication & Subscriptions	-	299	250	250		250
Operational Expenses		37,935	45,195	57,800	54,250		54,250

01-58-5-500	Membership and Dues	-	39	-	-		-
01-58-505	Recruitment	-	-	-	250		250
01-58-5-510	Travel & Training	-	59	1,500	1,500		1,500
Leases & Rentals		-	98	1,500	1,750		1,750

01-58-6-600	Equipment Repair & Maintenance	-	929	3,000	2,000		2,000
01-58-6-605	Vehicle Gas & Oil	9,233	5,533	8,000	7,000		7,000
01-58-6-610	Vehicle Repair & Maintenance	9,985	5,049	5,000	5,000		5,000
Travel, Training & Memberships		19,218	11,512	16,000	14,000		14,000

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
01-58-7-700	Building Maintenance	11,038	4,403	22,000	20,000		20,000
01-58-7-705	Street Light Maintenance	7,078	6,183	10,000	12,000		12,000
01-58-7-710	Street Maintenance	65,725	34,900	25,000	92,500		92,500
Infrastructure Outlay		83,841	45,486	57,000	124,500		124,500
01-58-9-900	Fees: AK RR Permits	8,000	8,000	8,000	8,000		8,000
01-58-9-903	Beautification	14,676	14,657	15,000	15,000		15,000
01-58-9-904	Christmas Decorations	2,941	3,139	3,000	3,000		3,000
01-58-9-905	Equipment Outlay	9,684	28,357	12,000	12,000		12,000
01-58-9-912	FMATS Match Participation	35,023	33,137	7,500	10,800		10,800
01-58-9-920	Miscellaneous Expense	5,568	3,487	3,000	3,000		3,000
01-58-9-950	Parks/Trails/Grounds Supplies	10,209	6,034	15,000	15,000		15,000
Other		86,101	96,811	63,500	66,800		66,800
01-58-9-999	Transfer out to other Funds	-	7,400	20,000	20,000		20,000
Transfers		-	7,400	20,000	20,000		20,000
Department Total		586,364	539,590	609,470	711,122		711,122

Utility Department 2018

Major Activity in 2018: Water System Expansion Project

The Utility Department is on the verge of its most significant expansion since the Utility was first formed in 1974. The settlement agreement between Flint Hills Resources Alaska (FHRA), the State of Alaska (SOA) and City of North Pole signed in February 2017 authorized up to \$100 million to extend the Water Utility to areas affected by sulfolane-contaminated ground water contamination. The settlement does not require any cash contribution from the City. Engineering for the project was completed in September; a request for proposals was released on October 3; proposals are due November 28; and the goal is to have a contract signed with a construction contractor by early January 2018. Construction is projected to begin as early as March 2018.

The Alaska Regulator Commission authorized the North Pole Utility to expand its service area to fully encompass the properties addressed by the settlement agreement. The utility expansion project has the potential to more than double the number of utility customer accounts. The current number of customer accounts averages 600. The water system extension project may add over 700 new customer accounts. Part of the settlement agreement includes an allocation of \$1 million to help the Utility transition as the size of the system expands while new paying customers connect to the system. Construction will be in two phases starting in 2018 and ending in 2019. Water mains installed in 2018 are not likely to begin accepting new connections until 2019 and water mains installed in 2019 are not likely to begin accepting new connections until 2020.

Capital Projects

The water system expansion project will make potable water available through water mains to properties covered by the settlement agreement. Outside the city limits, the water system extension will not provide fire protection, but the water mains installed as part of the project within the city limits will have the capacity to provide fire protection. The original system design included a new 500,000 gallon water reservoir, sufficient capacity to serve the needs of the expanded project area. The Utility wanted to capitalize upon the construction project by adding an additional 250,000 of reservoir capacity. The additional capacity will help offset the reservoir capacity lost in 2010 when the Utility decommissioned the original water treatment due to high maintenance costs. The 250,000 of additional reservoir capacity will cost the Utility \$350,000. This expense is included as a capital expense in the 2018 budget. The purchase of the extra reservoir capacity is expected to be the largest capital project expenditure by the Utility in 2018.

The second capital project planned by the Utility in 2018 is updating the Utility Construction Standards. The standards were last updated in 2007—ten years ago. Experience over the past decade, including the Water System Expansion Project, have highlighted the need to update the standards so they are in line with current utility best practices. The Water System Expansion Project also highlighted the need to update the standards; for example, including HDPE pipe as an approved material for water mains. Such a change will provide a lower cost option for developers versus the current standards that require the use of ductile iron pipe. Another significant modification to be addressed in the updated standards is the alternative to use HDPE

pipe for customer service lines. HDPE provides better freeze protection and it is cheaper than the current approved product copper. The Utility has budgeted \$25,000 for this capital project.

The third capital project planned for 2018 is continuation of work on the wastewater treatment plant discharge sewer main. This project was started in 2014 with initial funding from the Utility. A \$500,000 State of Alaska legislative grant. The legislative grant award was fully expended in 2017. In 2017, the Alaska Department of Environmental Conservation (ADEC) awarded the Utility \$303,000 as the first installment of an Alaska Clean Water Fund (ACWF) loan that could total up to \$2 million. The ACWF loan will be used to complete permitting that is required before the project could proceed to construction at an estimated cost of \$100,000. The challenge of the sewer main project is the engineer's estimate for construction is \$3.5 million. With the \$2 million loan, the Utility will still need to raise \$1.5 million before the project can go to construction.

Operational Projects

The Utility has two non-capital projects planned for 2018, both in the Water Division. These projects will be funded in the Utility Water Operational Budget with funds transferred in from the Utility Fund Balance. The Utility had a heating fuel spill at the 8th Avenue Pump House. The Utility pursued a mitigation plan to address the spill. In 2017, ADEC Contaminated Sites Division requested the City proceed to documenting that the cleanup was successful. The Utility requested an estimated from Shannon & Wilson, a local environmental firm to document the Utility's progress to addressing the spill. Shannon & Wilson's cost estimated was \$25,743 in April 2017. The Utility has budgeted \$30,000 for the project to accommodate any cost inflation and funds for any unexpected contingencies.

The second non-capital project planned for 2018 is decommissioning of the Utility's two abandoned drinking water wells. With the construction of the new drinking water wells located outside of the sulfolane plume, the old wells were separated from the water system. In addition the pumps were removed from the wells. ADEC Drinking Water Division is requiring the Utility to decommission both wells to help prevent contamination of the aquifer. The Utility estimates that decommissioning both wells will cost approximately \$25,000. The actual cost will be dependent upon the method of decommissioning approved by ADEC.

Operational Budget

The operational budget expenditures, not including project costs were estimated based upon specific requirements like wages and benefits; trends based upon prior year expenditures; 2017 expenditures to date; and projections of increased or decreased costs based upon economic conditions.

Utility Rater Calculation

The Utility uses a cost for service approach to calculate utility rates. The Utility develops an operational budget and from that any funds transferred in to fund projects or unique expenditures are subtracted to calculate the operational expenses—routine activities that occur to run the

utility like wages, heating fuel, office supplies. Next, the Utility calculates the billable gallons of water produced during the previous 12 months as a projection of expected billable gallons that the Utility will need to produce in 2018. For example, if it cost \$100,000 to operate the utility and the utility produced 1,000,000 of billable water, the cost per gallon would be the following:

$$\frac{\$100,000 \text{ costs}}{1,000,000 \text{ gallons}} = \$0.10/\text{gallon}$$

Water would cost \$0.10 per gallon (10 cents/gallon)

To fully fund the Utility Budgets, the Utility will be submitting a request to raise utility rates as follows:

Division	2017 rate per gallon	Proposed 2018 rate per gallon	Absolute change per gallon	Percent change
Water	\$0.01705	\$0.01750	\$0.00045	2.64%
Sewer	\$0.01645	\$0.01650	\$0.00005	0.30%

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
Water Utility Revenue							
41-00-3-300	Bulk Water Sales	-		-			-
41-00-3-301	Water Usage Revenue	666,039	654,123	649,834	660,896		660,896
41-00-3-306	Lab Testing	2,719	-	4,000	2,000		2,000
41-00-3-311	Reimbursable Water Breaks	6,708	-	10,000	10,000		10,000
41-00-3-318	Roundup Program	-	69	1,000	500		500
41-00-3-321	Miscellaneous	8,608	1,558	5,000	5,000		5,000
Water Revenue		684,073	655,750	669,834	678,396		678,396
41-00-4-001	Contract Payments	16,049	3,814	-	-	-	-
Contract Revenue		16,049	3,814	-	-	-	-
41-00-5-501	Tie-in Fees	550	2,400		1,000		1,000
41-00-5-601	Water Base	170,820	72,784				-
41-00-5-606	Water FRR	-	97,962				-
Fees & Services		171,370	173,146	-	1,000		1,000
41-00-6-600	Late Fees / LD	-	9,466	1,000	1,000	-	1,000
Fines & Penalties		-	9,466	1,000	1,000	-	1,000
41-00-9-998	Transfer In from Fund Balance				595,370		595,370
41-00-9-999	Transfer In from other Funds						-
Transfers		-	-	-	595,370		595,370
Department Total		855,443	838,363	670,834	1,275,766		1,275,766

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Water Utility Expenses							
41-10-1-001	Wages: Full Time	128,011	152,444	160,591	160,521	51,810	212,331
41-10-1-003	Benefits	42,941	6,520	8,587	10,957	2,398	13,355
41-10-1-004	PERS	32,378	34,006	34,622	34,998	11,398	46,396
41-10-1-006	Leave Cash Out	3,215	4,787	5,000	5,000		5,000
41-10-1-007	Overtime: Regular	3,390	2,010	4,000	4,000		4,000
41-10-1-013	Health Insurance	-	36,179	40,784	39,384	18,980	58,364
41-10-1-020	Temp Over hire				1,440		1,440
41-10-1-091	Wages: Holiday Pay	-	-	1,000	1,000		1,000
Salaries and Benefits		209,935	235,946	254,584	257,300		341,886
41-10-2-200	Advertising	721	895	8,500	2,500		2,500
41-10-2-205	Audit & Finance	11,444	10,000	10,000	10,000		10,000
41-10-2-207	Billing Service Fees	4,651	2,905	3,000	3,000		3,000
41-10-2-210	Credit Card Fees	14,366	11,908	14,500	15,000		15,000
41-10-2-215	Insurance	17,306	15,129	22,900	23,000		23,000
41-10-2-200	IT services	721	895	8,500	500		500
41-10-2-222	Laboratory Services	7,644	6,932	15,000	13,000		13,000
41-10-2-225	Legal Fees	1,311	1,890	4,000	4,000		4,000
41-10-2-230	Maintenance Contracts	-	3,056	4,920	5,000		5,000
41-10-2-235	Professional Services	16	656	47,265	8,000		8,000
Purchased Services		58,179	54,265	138,585	84,000	-	84,000
41-10-3-300	Bad Debt	13,128	1,787	5,500	5,000		5,000
41-10-3-305	Electric	99,101	88,306	130,000	130,000		130,000
41-10-3-310	Heating Fuel	46,635	25,521	92,000	85,000		85,000
41-10-3-320	Phone/Data	13,723	14,407	13,000	12,000		12,000
41-10-3-330	Postage	157	1,736	2,500	2,500		2,500
41-10-3-335	Office Equipment & Supplies	3,163	448	5,000	4,000		4,000
41-10-3-340	Operational Supplies	12,996	13,926	23,000	23,500		23,500
41-10-3-345	Uniforms	-	-	500	500		500
41-10-3-350	Promotions & Apparel	-	-	-	-		-
41-10-3-355	Publications & Subscriptions	-	-	500	500		500
Operational Supplies		188,904	146,131	272,000	263,000	-	263,000
41-10-4-400	Leases & Rentals Payments	-	-	-	-		-
41-10-4-401	Lease Interest	-	-	-	-		-
Leases & Rentals Payments		-	-	-	-	-	-
41-10-5-500	Memberships & Dues	-	555	500	750		750
41-10-5-505	Recruitment	-	-	500	1,000		1,000
41-10-5-510	Travel & Training	1,949	2,130	2,500	2,500		2,500
Travel, Training and Memberships		1,949	2,685	3,500	4,250	-	4,250

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
41-10-6-600	Equipment Repair & Maintenance	5,623	1,578	5,000	6,000		6,000
41-10-6-605	Vehicle Gas & Oil	5,233	3,973	5,000	6,000		6,000
41-10-6-610	Vehicle Repair & Maintenance	2,269	1,616	3,000	3,000		3,000
Vehicle, Equipment Expenses		13,125	7,167	13,000	15,000	-	15,000
41-10-7-031	Snow Removal	-	-	-			-
41-10-7-700	Building Maintenance	4,176	1,576	5,000	5,000		5,000
41-10-7-705	Equipment Outlay	-	16,707	15,000	10,000		10,000
Infrastructure Outlay		4,176	18,284	20,000	15,000	-	15,000
41-10-9-900	Deferred Maintenance Expense	-	-	7,500	62,500		62,500
41-10-9-920	Miscellaneous	1,273	660	2,000	7,500		7,500
41-10-9-925	Reimbursable Water Breaks	3,008	-	10,000	10,000		10,000
41-10-9-929	ADWF Loan #633011 Principle	-	-	-	25,000		25,000
41-10-9-930	ADWF Loan #633011 Interest			28,750	3,750		3,750
Other		4,281	660	19,500	108,750	-	108,750
41-10-9-998	Transfer to Fund Balance	-	-	161,747			-
41-10-9-999	Transfer out to another Fund	-	-	27,190	527,466	(83,586)	443,880
Transfers		-	-	188,937	527,466	-	443,880
Department Total		480,548	465,137	910,106	1,274,766	-	1,275,766

NOTE:
41-10-00-9-999 Transfer includes the following
breakout:
\$431,380 to 51-00-9-999 (Water Reserves)
\$12,500 to 25-00-3-999 (Utility Fleet)

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
Sewer Utility Revenue							
42-00-3-301	Sewer Usage Revenue	-	502,880	620,834	589,960		589,960
42-00-3-306	Lab Testing	-	10,977	10,000	1,000		1,000
42-00-3-308	SID Pretreatment Program	-	55,703	70,000	70,000		70,000
42-00-3-316	Reimbursable Legal Fees	-	-	-	-		-
42-00-3-321	Miscellaneous	-	820	-	2,500		2,500
Sewer Revenue	Sewer Revenue	-	570,381	700,834	663,460		663,460
-							
42-00-5-501	Tie-In Fees	-	1,800	-	1,000		1,000
42-00-5-601	Sewer Base	-	55,182	69,000			-
42-00-5-606	Sewer FRR	-	86,210	90,262			-
42-00-5-609	Sewer FRR Industrial	-	17,938	10,274			-
Fees and Services	Fees and Services	-	161,130	169,536	1,000		1,000
-							
42-00-6-600	Late Fees	-	-	-	-		-
Sewer Reserves	Sewer Reserves	-	-	-	-		-
-							
42-00-9-900	ACWF Loan 633031 - Debt Forgive	31,763	-	-	-		-
42-00-9-901	PERS Relief	-	-	-	-		-
Other		31,763	-	-	-		-
-							
42-00-9-998	Transfer in from Fund Balance	-	-	-	592,482		592,482
42-00-9-999	Transfer in from other Funds	-	-	37,000	28,045		28,045
Transfers		-	-	37,000	620,527		620,527
Department Total		31,763	731,511	907,370	1,284,987		1,284,987

NOTE:
Transfer in is remaining balance of funds collected from Assessment District 1 YTD 10-26-17 all amount collected after this date to be transferred to utility per Ordinance

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
Sewer Utility Expenditures							
42-12-1-001	Wages: Regular	-	159,602	160,591	160,521	(2,910)	157,611
42-12-1-003	Benefits	-	12,687	8,587	11,050	(231)	10,819
42-12-1-004	PERS	903	82,173	34,622	34,998	(640)	34,358
42-12-1-006	Leave Cash Out	-	-	5,000	5,000		5,000
42-12-1-007	Overtime: Regular	-	-	5,000	4,000		4,000
42-12-1-013	Health Insurance	-	38,435	40,784	39,384		39,384
42-12-1-020	Temp/ Over hire	-	-	-	1,440		1,440
41-12-1-091	Wages: Holiday Pay	-	-	-	1,000		1,000
Salaries & Benefits		903	292,896	254,584	257,393		253,612
42-12-2-200	Advertising	-	810	2,500	2,500		2,500
42-12-2-205	Audit & Finance	-	10,000	10,000	10,000		10,000
42-12-2-207	Billing Service Fees	-	2,186	3,000	3,000		3,000
42-12-2-210	Credit Card Fees	-	11,894	14,500	15,000		15,000
42-12-2-215	Insurance	-	20,814	20,550	22,000		22,000
42-12-2-220	IT Services	-	2,978	5,000	2,500		2,500
42-12-2-222	Laboratory Services	-	27,159	40,000	40,000		40,000
42-12-2-225	Legal Fees	-	963	5,500	2,500		2,500
42-12-2-230	Maintenance Contracts	-	3,040	7,420	6,000		6,000
42-12-2-235	Professional Services	-	1,028	18,500	5,000		5,000
Purchased Services		-	80,871	126,970	108,500		108,500
42-12-3-300	Bad Debts	13,128	2,026	2,500	2,500		2,500
42-12-3-305	Electric	-	58,203	87,750	87,000		87,000
42-12-3-310	Heating Fuel	-	8,853	20,000	20,000		20,000
42-12-3-320	Phone/Data	-	17,024	41,000	35,000		35,000
42-12-3-330	Postage	-	1,777	3,500	2,500		2,500
42-12-3-335	Office Equipment & Supplies	-	325	2,000	1,500		1,500
42-12-3-340	Operational Supplies	-	22,902	29,000	29,000		29,000
42-12-3-345	Uniforms	-	-	1,000	500		500
42-12-3-350	Promotions & Apparel	-	192	-	-		-
42-12-3-355	Publications & Subscriptions	-	-	500	-		-
Operational Expenses		13,128	111,301	187,250	178,000		178,000
42-12-4-400	Leases & Rentals Payments	-	-	-	-		-
42-12-4-401	Lease Interest	-	-	-	-		-
Leases & Rentals Payments		-	-	-	-		-
42-12-5-500	Memberships & Dues	-	195	500	500		500
42-12-5-505	Recruitment	-	-	-	1,000		1,000
42-12-5-510	Travel & Training	-	1,808	2,000	2,000		2,000
Travel, Training & Memberships		-	2,002	2,500	3,500		3,500

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
42-12-6-600	Equipment Outlay/Repair	-	2,171	5,000	6,000		6,000
42-12-6-605	Vehicle Gas & Oil	-	2,751	5,000	5,000		5,000
42-12-6-610	Vehicle Repair & Maintenance	-	377	3,000	3,000		3,000
Vehicle, Equipment Expenses		-	5,299	13,000	14,000		14,000
							-
42-12-7-700	Building Maintenance	-	13,404	5,000	5,000		5,000
42-12-7-705	Equipment Outlay	-	10,636	10,000	10,000		10,000
Infrastructure Outlay		-	24,040	15,000	15,000		15,000
							-
42-12-9-900	Deferred Maintenance				7,500		7,500
42-12-9-920	Miscellaneous Expenses	-	693	2,000	2,000		2,000
42-12-9-922	Pretreatment Program	-	72,391	70,000	70,000		70,000
42-12-9-931	Highway Park Revenue Bond - In	(1,064)	19,308	36,966	37,000		37,000
42-12-9-935	ACWF Loan #633291 - Principal	5,870	-	61,240	26,640		26,640
42-12-9-936	ACWF Loan #633291 - Interest	-	3,982	21,240	7,165		7,165
42-12-9-940	ACWF Loan #633031 - Principal	-	-	13,082	11,589		11,589
42-12-9-941	ACWF Loan #633031 - Interest	-	-	4,538	3,303		3,303
42-12-9-942	ACWF Loan 633031 - Debt Forgive	-	-	-	-		-
42-12-9-998	Transfer to Retained Earnings	-	-	187,470	-		-
Other		4,805	96,374	396,536	165,197		165,197
							-
42-12-9-998	Transfer to Fund Balance	-	-	187,470		3,781	3,781
42-12-9-999	Transfer out to another Fund	-	724,239	95,970	565,897	(22,500)	543,397
Transfers	Other	-	724,239	283,440	565,897		547,178
Department Total		18,837	1,337,023	1,279,280	1,307,487		1,284,987

NOTE:
42-12-9-999 Transfer to other funds includes the following breakout
\$12,500 to 25-00-3-999 (Utility Fleet Fund)
\$530,897 to 52-00-9-999 (Sewer Reserves)

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Utility Water Reserves Revenue Fund							
51-00-5-601	Water Base Fee				97,424		97,424
51-00-5-606	Water FRR Fee				76,268		76,268
Revenue		-	-	-	173,692		173,692

51-00-9-998	Transfer in from Fund Balance						-
51-00-9-999	Transfer in from other Funds				514,966	(83,586)	431,380
Transfers		-	-	-	688,658		431,380
Department Total		-	-	-	862,350		605,072

Utility Water Reserve Expenditures Fund							
51-10-9-920	Miscellaneous expense						-
Other		-	-	-	-		-

51-10-9-998	Transfer to Fund Balance				499,850	(257,278)	242,572
51-10-9-999	Transfer out to another Fund				362,500		362,500
Transfers		-	-	-	862,350		605,072
Department Total		-	-	-	862,350		605,072

NOTE:
51-10-9-999 Transfer out to another Fund includes the following breakout
\$12,500 to 43-00-3-3111 (Construction Standards revision)
\$350,000 to 43-00-3-310 (Water System extension Reservoir)

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Utility Sewer Reserves Revenue Fund							
52-00-5-601	Sewer Base Fee				83,277		83,277
52-00-5-606	Sewer FRR Fee				13,263		13,263
52-00-5-609	Sewer FRR Industrial				64,600		64,600
Revenue		-	-	-	161,140		161,140
-							
52-00-9-998	Transfer in from Fund Balance						-
52-00-9-999	Transfer in from other Funds				553,397	(22,500)	530,897
Transfers		-	-	-	714,537		530,897
Department Total		-	-	-	875,677		692,037

Utility Sewer Reserve Expenditures Fund							
52-12-9-920	Miscellaneous expense						-
Other		-	-	-	-		-
-							
52-12-9-998	Transfer to Fund Balance				702,037	(22,500)	679,537
52-12-9-999	Transfer out to another Fund				12,500		12,500
Transfers		-	-	-	714,537		692,037
Department Total		-	-	-	714,537		692,037

NOTE:
52-12-9-999 Transfer includes the following
breakout
\$12,500 to 43-08-9-900 (Construction standards

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.



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.

There are two potential significant commercial building projects in the City in 2018. The first is the renovation of the existing retail space at the Santa Claus House. The second is a dental practice in the property adjacent to the Dog Park. The Building Department expects the auto museum being built in the property on 5th avenue across from the day care center will be completed in 2018. Stepping Stone Builders built 21 new homes on Desert Eagle Loop over the past two years. This developer plans to develop the White Eagle Loop property by installing water, sewer, and roads and to construct homes on up to 26 lots. A second developer has cleared a lot for a 4-plex on Ouida Way to be constructed in 2018. A 4-plex on Cross Way permitted in 2017 will be built in 2018. The Ford Subdivision Second Addition has the potential for residential development in 2018 as does the Brookside Subdivision south of the North Star Subdivision.

The wildcard facing the Building Department in 2018 is construction related to the Eielson AFB planned expansion. The City has many benefits to offer developers of residential and commercial properties—water and sewer service; paved roads; proximity to schools and commercial properties; and the Richardson Highway that provides quick access to Fairbanks and Eielson AFB. The Building Department predicts there will continue to be growth in residential construction, but the volume of this growth is uncertain.

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Bud 12/31/2017	2018 Proposed	Amendments	2018 Approved
Building Department Revenue							
04-00-3-300	Commercial Plan Check Fee	74,966	10,254	10,000	11,250		11,250
04-00-3-305	Commercial Building Permit Fee	120,836	8,973	15,000	15,000		15,000
04-00-3-310	Residential Plan Check Fee	3,781	14,079	10,000	11,250		11,250
04-00-3-315	Residential Building Permit Fe	11,522	31,009	15,000	15,000		15,000
04-00-3-320	Industrial Plan Check Fee	-	42,109	15,000	7,500		7,500
04-00-3-325	Industrial Building Permit Fee	217	42,109	10,000	10,000		10,000
04-00-3-330	Storm Water Plan Check Fee	-	480	1,000	2,000		2,000
04-00-3-335	Storm Water Permit Fee	-	240	15,000	4,000		4,000
04-00-3-340	Road Excavation Bond	37,091	-	5,000	5,000		5,000
04-00-3-350	Miscellaneous Revenue	4,890	-	-			-
	Developer Agreement Fees				10,000		10,000
Revenue		253,303	149,253	96,000	91,000		91,000
04-00-3-998	Transfer in from Fund Balance	-	-	59,500	36,055	10,000	46,055
04-00-3-999	Transfer in from another Fund	-	-	-			-
Transfers		-	-	59,500	36,055	10,000	46,055
Department Total		253,303	149,253	155,500	127,055	10,000	137,055

Account Number	Account Title	2015 Actuals	2016 Actuals	2017 Current Bud	2018 Proposed	Amendments	2018 Approved
Building Department Expenditures							
04-10-1-001	Wages: Full Time	-	20,419	20,851	26,579		26,579
04-10-1-003	Benefits	-	1,174	504	661		661
04-10-1-004	PERS	-	3,607	4,587	5,847		5,847
04-10-1-006	Leave Cash out	-	-	250	1,000		1,000
04-10-1-013	Health Insurance	-	3,666	3,508	5,668		5,668
Salaries & Benefits		-	28,866	29,700	39,755		39,755
04-10-2-200	Advertising	1,819	-	2,300			-
04-10-2-205	Audit & Finance	-	55	1,000	1,000		1,000
04-10-2-210	Credit Card Fees	-	702	1,000	1,500		1,500
04-10-2-220	IT Services	-	-	500			-
04-10-2-225	Legal Fees	1,150	1,694	2,500	1,500		1,500
04-10-2-230	Maintenance Contracts	-	1,041	2,000	2,000		2,000
04-10-2-235	Professional Services	-	1,914	5,000	5,000		5,000
Purchased Services		2,969	5,406	14,300	11,000		11,000
04-10-3-330	Postage	-	-	1,000	1,000		1,000
04-10-3-335	Office Equipment & Supplies	909	2,258	5,000	5,000		5,000
04-10-3-340	Operational Supplies	750	1,143	1,000	1,000		1,000
Operational Expenses		1,659	3,401	7,000	7,000		7,000
04-10-5-500	Membership & Dues	-	-	-	1,000		1,000
04-10-5-510	Travel & Training	105	-	2,500	1,000		1,000
Travel Training & Membership		105	-	2,500	2,000		2,000
04-10-9-900	Commercial Plan Review	29,571	4,090	10,000	9,000		9,000
04-10-9-901	Commercial Inspections	41,901	11,026	15,000	12,000		12,000
04-10-9-902	Developers Agreement Plan Review & Insp.					10,000	10,000
04-10-9-903	Residential Plan Review	3,500	12,250	10,000	9,000		9,000
04-10-9-904	Residential Inspections	3,375	16,125	15,000	12,000		12,000
04-10-9-905	Industrial/Inst. Plan Review	1,460	64,922	20,000	6,000		6,000
04-10-9-906	Industrial/Inst. Inspections	9,373	82,876	25,000	8,000		8,000
04-10-9-908	Storm Water Plan Review	480	-	1,000	1,600		1,600
04-10-9-909	Storm Water Inspections	240	-	1,500	3,200		3,200
04-10-9-912	Road Excavation Bond Return	-	-	5,000	5,000		5,000
04-10-9-915	Special Inspections	-	-	500	500		500
04-10-9-920	Miscellaneous Expense	866	-	1,000	1,000		1,000
Other		90,766	191,288	104,000	67,300		77,300
04-10-9-998	Transfer to Fund Balance	-	-	2,000			-
04-10-9-999	Transfer out to another Fund	-	-	-			-
Transfers		90,766	191,288	104,000	-		-
Department Total		186,264	420,249	261,500	127,055	-	137,055

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	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Bud 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Litigation Fund Revenue							
10-00-3-998	Transfer in from Fund Balance	-	-	50,000	150,000		150,000
10-00-3-999	Transfer in from other Funds	-	100,000	75,000			-
Revenue		-	100,000	125,000	150,000		150,000
Department Total		-	100,000	125,000	150,000		150,000

Litigation Fund Expenditures							
10-10-2-225	Legal Fees	510	70,299	15,000			-
10-10-9-920	Miscellaneous Expense	8,295	27,531	110,000	150,000		150,000
Other		8,805	97,830	125,000	150,000		150,000

10-10-9-998	Transfer to Fund Balance	-	-	-			-
10-10-9-999	Transfer out to another Fund	-	-	-			-
Transfers		-	-	-	-		-
Department Total		8,805	97,830	125,000	150,000		150,000

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Bud 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Justice- Asset Forfeiture Revenue							
12-00-3-900	Revenue	89,551	586	-			-
12-00-3-905	Interest Income	-	(0)	-			-
Revenue		89,551	586	-	-		-

12-00-3-998	Transfer in from Fund Balance	-	-	-	47,000		47,000
12-00-3-999	Transfer in from other Funds	-	-	110,000			-
Transfers		-	-	110,000	47,000		47,000
Department Total		89,551	586	110,000	47,000		47,000

Justice -Asset Forfeiture Expenses							
12-10-9-910	Banks Fees	-	-	100	100		100
12-10-9-920	Expenses	42,039	21,761	62,606	46,900	(10,000)	36,900
12-10-9-925	Equipment	-	19,858	-			-
12-10-9-928	PERS on Behalf	-	-	-			-
12-10-9-930	Vehicle Purchase	-	-	-			-
Other		42,039	41,619	62,706	47,000		37,000

12-10-9-998	Transfer to Fund Balance	-	-	-			-
12-10-9-999	Transfer out to another Fund	-	-	-		10,000	10,000
Transfers		-	-	-	-		10,000
Department Total		42,039	41,619	62,706	47,000	-	47,000

NOTE:
12-10-9-999: Transfers 10,000 to
30-02-9-116 CH&PD redesign

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Bud 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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State Forfeiture Revenue							
13-00-3-900	State Forfeitures Revenue	-	457	457			-
Revenue		-	457	457	-		-

13-00-3-998	Transfer in from Fund Balance	-	-		14,000		14,000
13-00-3-999	Transfer in from other Funds	-	-				-
Transfers		-	-	-	14,000		14,000
Department Total		-	457	457	14,000		14,000

State Forfeiture Expenses							
13-10-9-600	State Forfeiture Expenses	3,533	-	15,586			-
Other		3,533	-	15,586			-

13-10-9-998	Transfer to Fund Balance	-	-	-	14,000		14,000
13-10-9-999	Transfer out to another Fund	-	-	-			-
Transfers		-	-	-	14,000		14,000
Department Total		3,533	-	15,586	14,000	-	14,000

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Bud 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Treasury Forfeitures Revenue							
14-00-3-900	IRS Forfeitures	-	0	-			-
Revenue		-	0	-	-		-

14-00-3-998	Transfer in from Fund Balance	-	-	2,529	100		100
14-00-3-999	Transfer in from other Funds	-	-	-			-
Transfers		-	-	2,529	100		100
Department Total		-	0	2,529	100		100

Treasury Forfeiture Expenses							
14-10-9-910	Bank Fees	-	43	100	100		100
14-10-9-920	Expenses	58,455	17,272	2,429			-
Other		58,455	17,315	2,529	100		100

14-10-9-998	Transfer to Fund Balance						-
14-10-9-999	Transfer out to another Fund						-
Transfers		-	-	-	-		-
Department Total		58,455	17,315	2,529	100	-	100

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Bud 12/31/2017	2018 Proposed	Amendments	2018 Amended Budget
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Impound Lot Revenue							
15-00-3-900	Impound Lot Fee	14,592	21,504	20,000	20,000		20,000
15-00-3-910	Admin Fee - General Fund	-	-	-	-		-
Revenue		14,592	21,504	20,000	20,000		20,000

15-00-3-998	Transfer in from Fund Balance	-	-	-	20,000		20,000
15-00-3-999	Transfer in from other Funds	-	-	-			-
Transfers		-	-	-	20,000		20,000
Department Total		14,592	21,504	20,000	40,000	-	40,000

Impound Lot Expenditures							
15-10-2-210	Credit Card fees	-	250	500	500	500	1,000
15-10-2-212	Hearing Fees	-	-	500	500		500
15-10-2-225	Legal Fees	-	55	500	500		500
15-10-2-235	Professional Services	-	-		30,000		30,000
15-10-2-245	Towing Fees	-	-	500	500		500
Purchased services		-	305	2,000	32,000		32,500

15-10-3-300	Bad Debt	-	-	-			-
15-10-3-330	Postage	-	-	250	250		250
Operational Expenses		-	-	250	250		250

15-10-9-920	Miscellaneous Fees	-	-	500	500	500	1,000
15-10-9-925	Impound Refund	-	-	1,000	1,000		1,000
Other		-	-	1,500	1,500		2,000

15-10-9-998	Transfer to Fund Balance	-	-	13,750	5,250	(5,000)	250
15-10-9-999	Transfer out to another Fund	5,000	-	16,687		5,000	5,000
Transfers		5,000	-	30,437	5,250		5,250
Department Total		5,000	305	34,187	39,000	-	40,000

NOTE:
15-10-9-999: Transfers \$5,000 to
30-02-9-116 CH&PD redesign

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	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	Amended Budget
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Bed Tax Revenue							
05-00-3-900	Bed Taxes	83,100	92,079	90,000	90,000		90,000
Revenue		83,100	92,079	90,000	90,000		90,000

05-00-3-998	Transfer in from Fund Balance	-	-	-	-		-
05-00-3-999	Transfer in from other Funds	-	-	-	-		-
Transfers		-	-	-	-		-
Fund Total		83,100	92,079	90,000	90,000	-	90,000

Bed Tax Expenditures							
05-10-2-200	Advertising	335	495	300	-		-
Purchased Services		335	495	300	-		-

05-10-9-500	Grant Disbursement Expense	19,190	60,916	67,500	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	-	-	-		-
Other		43,531	60,916	67,500	67,500		67,500

05-10-9-998	Transfer to Fund Balance	-	-	-	-		-
05-10-9-999	Transfer out to another Fund	20,593	22,500	22,200	22,500		22,500
Transfers		20,593	22,500	22,200	22,500		22,500
Fund Total		64,124	83,416	89,700	90,000	-	90,000

NOTE:
Transfer 05-10-9-999 is a transfer to the GF for administration of the Bed Tax Grant. 01-00-9-999

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	Amended Budget
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North Pole Festival Revenue							
08-00-3-900	Summer-Festival	6,625	1,350	4,000	4,000		4,000
08-00-3-905	Other- Festivals	-	-				-
Revenue		6,625	1,350	4,000	4,000		4,000

09-00-3-998	Transfer in from Fund Balance	-	-	10,500			-
09-00-3-999	Transfer in from other Funds	-	-	-			-
Transfers		-	-	10,500	-	4,000	-
Fund Total		6,625	1,350	14,500	4,000	4,000	4,000

North Pole Festival Expenditures							
08-10-9-900	Summer - Festival Expenditures	5,657	3,591	4,000	4,000		4,000
08-10-9-905	Other-Festivals Expenses	-	31				-
Other		5,657	3,622	4,000	4,000		4,000

08-10-9-998	Transfer to Fund Balance	-	-	-			-
08-10-9-999	Transfer out to another Fund	-	-	1,000	-		-
Transfers		-	-	1,000	-	4,000	-
Fund Total		5,657	3,622	5,000	4,000	4,000	4,000

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Proposed	Amendments	Amended Budget
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Ice Rink Fund Revenue							
09-00-03-900	Ice Rink Donations	-	-	-	-		-
Revenue							-

09-00-03-998	Transfer in from Fund Balance				10,500		10,500
09-00-03-999	Transfer in from other Funds						-
Transfers		-	-	-	10,500	10,500	10,500
Fund Total		-	-	-	10,500	10,500	10,500

Ice Rink Fund Expenditures							
09-10-9-900	Reimbursable Expenses	119	-	10,500	10,500		10,500
Other		119	-	10,500	10,500		10,500

09-10-9-998	Transfer to Fund Balance	-	-	-			-
09-10-9-999	Transfer out to another Fund	-	-	-			-
Transfers		-	-	-	-	10,500	-
Fund Total		119	-	10,500	10,500	10,500	10,500

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	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Budget	Amendments	2018 Approved Budget
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Health Care Revenue							
06-00-3-999	Transfer in From other Funds	-	-	875,000	875,000		875,000
	Transfers	-	-	875,000	875,000	-	875,000
	Total			875,000	875,000	-	875,000

Health Care Expenditures							
06-00-2-190	Expenditures	70,775	80,808	875,000	875,000		875,000
	Other	70,775	80,808	875,000	875,000	-	875,000
	Total	70,775	80,808	875,000	875,000	-	875,000

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Budget	Amendments	2018 Approved Budget
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Capital Projects Reserve Revenue							
20-00-3-998	Transfer in From Fund Balance	-	-	-	80,000		80,000
20-00-3-999	Transfer in from other Funds	-	-	-	38,500		38,500
Transfers		-	-	-	118,500	-	118,500
Total		-	-	-	118,500	-	118,500

Capital Projects Reserve Expenditures							
20-10-9-911	Expenses	5,239	16,250	320,000	118,500		118,500
20-10-9-998	Transfer to Fund Balance	-	-	-			-
20-10-9-999	Transfer out to another Fund	-	-	-			-
Transfers		-	-	-	-		-
Total		-	-	-	-	-	118,500

Account Number	Account Title	2015 Actuals	2016 Actuals	2017 Current Budget	2018 Budget	Amendments	2018 Approved Budget
		12/31/2015	12/31/2016	12/31/2017			
Admin Fleet Revenue							
21-00-3-900	Vehicle Sale	-	-	-	-		-
	Revenue	-	-	-	-		-
21-00-3-998	Transfer in From Fund Balance	-	-	-	15,401		15,401
21-00-3-999	Transfer in from other Funds	4,389	4,393	-	-		-
	Transfers	4,389	4,393	-	15,401		15,401
	Total	4,389	4,393	-	15,401	-	15,401
Admin Fleet Expenditures							
21-10-9-922	Vehicle Purchase	-	-	-	15,401		15,401
	Other	-	-	-	15,401		15,401
21-10-9-998	Transfer to Fund Balance	-	-	-	-		-
21-10-9-999	Transfer out to another Fund	-	-	-	-		-
	Transfers	-	-	-	-		-
	Total	-	-	-	15,401	-	15,401

Account Number	Account Title	2015 Actuals	2016 Actuals	2017 Current Budget	2018 Budget	Amendments	2018 Approved Budget
		12/31/2015	12/31/2016	12/31/2017			
Fire Fleet Revenue							
22-00-3-900	Vehicle Sale	-	6,900	15,000	15,000		15,000
Revenue		-	6,900	15,000	15,000	-	15,000
22-00-3-998	Transfer in From Fund Balance	-	-	-			-
22-00-3-999	Transfer in from other Funds	11,411	46,945	45,000	44,500	42,689	87,189
Transfers		11,411	46,945	45,000	44,500		87,189
Total		11,411	53,845	60,000	59,500	-	102,189
Fire Fleet Expenditures							
22-10-9-922	Vehicle Purchase	-	-	-			-
Other		-	-	-	-	-	-
22-10-9-998	Transfer to Fund Balance	-	-	60,000	59,500	42,689	102,189
22-10-9-999	Transfer out to another Fund	-	-	-			-
Transfers		-	-	60,000	59,500		102,189
Total		-	-	60,000	59,500	-	102,189

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Budget	Amendments	2018 Approved Budget
Police Fleet Revenue							
23-00-3-900	Vehicle Sales	-	8,364		2,500		2,500
Revenue		-	8,364	-	2,500		2,500
23-00-3-998	Transfer in From Fund Balance	-	-		-		-
23-00-3-999	Transfer in from other Funds	35,911	24,500		48,000		48,000
Transfers		35,911	24,500	-	48,000		48,000
Total		35,911	32,864	-	50,500	-	50,500
Police Fleet Expenditures							
23-10-9-911	Expenditures	15,000	-	-			-
23-10-9-922	Vehicle Purchases	15,000	85,905	57,000	50,500		50,500
Other		30,000	85,905	57,000	50,500		50,500
23-10-9-998	Transfer to Fund Balance	-	-	-			-
23-10-9-999	Transfer out to another Fund	-	-	-			-
Transfers		-	-	-	-		-
Total		30,000	85,905	57,000	50,500		50,500

Account Number	Account Title	2015 Actuals 12/31/2015	2016 Actuals 12/31/2016	2017 Current Budget 12/31/2017	2018 Budget	Amendments	2018 Approved Budget
Public Works Fleet Revenue							
24-00-3-900	Vehicle Sale	-	-	-			-
Revenue							-
24-00-3-998	Transfer in From Fund Balance	-	-	-	25,500		25,500
24-00-3-999	Transfer in from other Funds	7,900	19,293	-	20,000		20,000
Transfers		7,900	19,293	-	45,500		45,500
Total		7,900	19,293	-	45,500	-	45,500
Public Works Fleet Expenditures							
24-10-9-922	Vehicle Purchase	27,400	8,050		45,500	-	45,500
Other		27,400	8,050	-	45,500	-	45,500
24-10-9-998	Transfer to Fund Balance	-	-				-
24-10-9-999	Transfer out to another Fund	-	-				-
Transfers		-	-	-	-	-	-
Total		27,400	8,050	-	45,500	-	45,500

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	2015 Actuals	2016 Actuals	2017 Current Bud	2018 Proposed Amendments	2018 Amended Budget
		12/31/2015	12/31/2016	12/31/2017		

JAG Grant Revenue						
11-00-3-900	Grant Revenue	25,000	35,000	97,756	50,000	50,000
Revenue		25,000	35,000	97,756	50,000	50,000
Fund Total		25,000	35,000	97,756	50,000	50,000

JAG Grant Expenditures						
11-10-1-001	Wages: Full Time	25,000	35,000	26,500	50,000	50,000
11-10-1-003	Benefits	2,656	-	4,000		-
11-10-1-004	PERS	(2,656)	-	13,486		-
11-10-1-007	Overtime: Regular	-	-	2,170		-
11-10-1-013	Health Insurance	-	-	16,600		-
Salaries & Benefits		25,000	35,000	62,756	50,000	50,000

11-10-9-920	Miscellaneous Expense					-
Other		-	-	-	-	-
Fund Total		25,000	35,000	62,756	50,000	50,000

Transfers written up as Journal Entries (to be made in 2018)				
		Debit	Credit	
05-10-9-999	Transfer out to another Fund	22,500		From Bed Tax to Gen Fund for admin Fee (25%)
01-00-9-999	Transfer From other Funds		22,500	General Fund Revenue from Bed Tax collections (25%)
12-10-9-999	Transfer out to another Fund	10,000		From Justice Fund to Capital Projects for PD redesign
15-10-9-999	Transfer out to another Fund	5,000		From Impound lot Fund to Capital Projects for PD redesign
01-51-9-999	Transfer out to other Funds	10,000		From Gen Fund (admin) to CH & PD Redesign
01-51-9-999	Transfer out to other Funds	38,500		From Gen Fund (admin) to Capital Projects Reserves (based on Mill collections)
20-00-3-999	Transfer in from other Funds		38,500	Transfer from Gen Fund Admin to Capital Projects reserves
30-00-3-902	CH&PD Redesign 15-DC-116		25,000	Revenue from Multiple sources for the match to the DH & PD redesign project
01-53-9-999	Transfer out to other Funds	48,000		From General Fund (police) to Fleet Fund (44,500) based on Mill Collections
23-00-3-999	Transfer in from other Funds		48,000	From General Fund (police) to Fleet Fund (44,500) based on Mill Collections
01-54-9-999	Transfer out to other Funds	87,189		From General Fund (Fire) to Fleet Fund (44,500) based on Mill Collections
22-00-3-999	Transfer in from other Funds		87,189	From General Fund (Fire) to Fleet Fund (44,500) based on Mill Collections
01-58-9-999	Transfer out to other Funds	20,000		From General Fund (PW) to Fleet Fund (20,000) Based on Mill Collections
24-00-3-999			20,000	From General Fund (PW) to Fleet Fund (20,000) Based on Mill Collections
41-10-9-999	Transfer out to another Fund	431,380		From Water Operations to Water Reserves to establish reserves
41-10-9-999	Transfer out to another Fund	12,500		From Water Operations to Utility Fleet Fund
51-00-9-999	Transfer in from other Funds		431,380	From Water Operations to Water Reserves to establish reserves
25-00-3-999	Transfer in from other Funds		12,500	From Water Operations to Utility Fleet Fund
03-10-9-999	Transfer out to another Fund	28,045		From Assesments to Utility Operations per Ordinance
42-00-9-999			28,045	From Assesments to Utility Operations per Ordinance
42-12-9-999	Transfer out to another Fund	530,897		From Sewer Operations to Sewer Reserves to establish reserves
42-12-9-999	Transfer out to another Fund	12,500		From Sewer Operations to Utility Fleet Reserves
25-00-3-999	Transfer in from other Funds		12,500	From Sewer Operations to Utility Fleet Reserves
52-00-9-999	Transfer in from other Funds		530,897	From Sewer Operations to Sewer Reserves to establish reserves
51-10-9-999	Transfer out to another Fund	12,500		From Water Reserves to Construction Standards revision
51-10-9-999	Transfer out to another Fund	350,000		From Water Reserves to Water System Resivor expansion
43-00-3-311	Construction Standards Revision		12,500	From Water Reserves to Construction Standards revision
43-00-3-310	Water System Extension Reservoir Ext		350,000	From Water Reserves to Water System Resivor expansion
52-12-9-999	Transfer out to another Fund	12,500		From Sewer Reserves to Construction Standards revision
43-00-3-311	Construction Standards Revision		12,500	From Sewer Reserves to Construction Standards revision