

City of North Pole 2024

Annual Budget











ANNUAL BUDGET OF THE CITY OF NORTH POLE FOR CALENDAR YEAR 2024

Approved Budget

MICHAEL W. WELCH CITY MAYOR

TRICIA FOGARTY CHIEF FINANCIAL OFFICER



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CALENDAR 2024

2024 NORTH POLE CITY COUNCIL MEETINGS and CITY-OBSERVED HOLIDAY LIST

JANUARY	02 16	JULY	01 15
FEBRUARY	05 20	AUGUST	05 19
MARCH	04 18	SEPTEMBER	03 16
APRIL	01 15	OCTOBER	07 21
MAY	06 20	NOVEMBER	04 18
JUNE	03 17	DECEMBER	02 16

NOTE: Any deviation from City Code is a result of City-observed holidays, City Council-approved amendments, budget deadlines, or AML Conference conflicts.

2024 NORTH POLE CITY-OBSERVED HOLIDAYS (City Offices Closed)

New Year's Day (Observed) Martin Luther King Day	Monday Monday	January 1, 2024 January 15, 2024
President's Day	Monday	February 19, 2024
Memorial Day	Monday	May 27, 2024
Independence Day	Thursday	July 4, 2024
Labor Day	Monday	September 2, 2024
Veterans Day (Observed)	Monday	November 11, 2024
Thanksgiving Day	Thursday	November 28, 2024
Christmas Day	Wednesday	December 25, 2024

City of North Pole "Where the Spirit of Christmas Lives Year Round" Revised 10-16-2023

2024 Council Calendar

January								
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4	02-11-24 to 02-24-24
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6	03-10-24 to 03-23-24
7	03-24-24 to 04-06-24
8	04-07-24 to 04-20-24
9	04-21-24 to 05-04-24
10	05-05-24 to 05-18-24
11	05-19-24 to 06-01-24
12	06-02-24 to 06-15-24
13	06-16-24 to 06-29-24
14	06-30-24 to 07-13-24
15	07-14-24 to 07-27-24
16	07-28-24 to 08-10-24
17	08-11-24 to 08-24-24
18	08-25-24 to 09-07-24
19	09-08-24 to 09-21-24
20	09-22-24 to 10-05-24
21	10-06-24 to 10-19-24
22	10-20-24 to 11-02-24
23	11-03-24 to 11-16-24
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26	12-15-24 to 12-28-24

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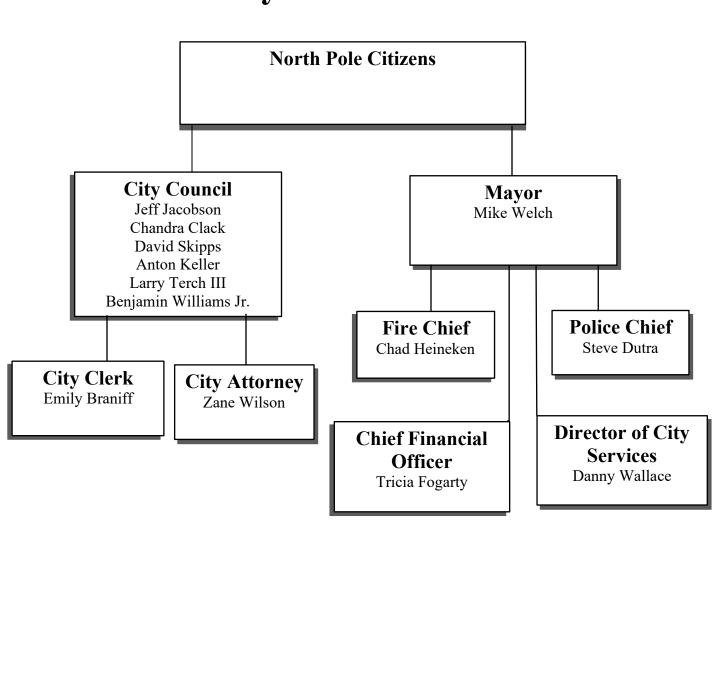
Holiday's - Red						
Council Meetings - Green						
Pay Period Endings - Blue						
Pay Day - Yellow						

	November						
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Holidays:	New Years Day - January 1
	Martin Luther King Day - January 15
	Presidents Day - February 19
	Memorial Day - May 27
	Indepenence Day - July 4
	Labor Day - September 2
	Veterans Day - November 11
	Thanksgiving Day - November 28
	Christmas Day - December 25
	Personal Holiday *

City of North Pole



Revised 10/31/2023

CITY OF NORTH POLE 2024 Department Directors

Council Member	Mailing Address	Phone
<u>Mayor</u> Michael Welch Term: 10/21 – 10/24 Email: <u>mwelch@northpolealaska.org</u>	125 Snowman Lane North Pole, AK 99705	P: 488-8584 F: 488-3002
Director of City Services Danny Wallace Email: <u>rwallace@northpolealaska.org</u>	North Pole Utilities North Pole Public Works	P: 488-8593 F: 488-3002
North Pole Fire Department Chad Heineken, Fire Chief Email: <u>cheineken@northpolefire.org</u>	110 Lewis Street North Pole, AK 99705	P: 488-2232 F: 488-3747 C: 322-6508
North Pole Police Department Steve Dutra, Police Chief Email: <u>sdutra@northpolepolice.org</u>	125 Snowman Lane North Pole, AK 99705	P: 488-8469 F: 488-5299 C: 347-0935
<u>Chief Financial Officer</u> Tricia Fogarty Email: <u>tfogarty@northpolealaska.org</u>	125 Snowman Lane North Pole, AK 99705	P: 488-8594 F: 488-3002
<u>City Clerk</u> Emily Braniff Email: <u>ebraniff@northpolealaska.org</u>	125 Snowman Lane North Pole, AK 99705	P: 488-8583 F: 488-3002

City of North Pole Web Site is located at: <u>www.northpolealaska.com</u> *Revised: October 16, 2023*



North Pole City Council

	Phone	Email
MICHAEL WELCH, MAYOR	907-488-8584	mwelch@northpolealaska.org
934 Les Rogers Turnaround		
North Pole, AK 99705		
Term: 2021-2024		
JEFFREY JACOBSON	907-460-7733	jjacobson@northpolealaska.org
391 Finell Dr.		
North Pole, AK 99705		
Term: 2022-2025		
BENNY WILLIAMS Jr.	907-388-5911	bwilliams@northpolealaska.org
1028 Hertha Turnaround		
North Pole, AK 99705		
Term: 2023-2026		
LARRY TERCH III	907-378-9233	lterch@northpolealaska.org
357 E. 5 th Avenue		
North Pole, AK 99705		
Term: 2023-2026		
DAVID SKIPPS	907-750-5106	dskipps@northpolealaska.org
2729 Perimeter Dr.		
North Pole, AK 99705		
Term: 2021-2024		
CHANDRA CLACK	907-460-3767	cclack@northpolealaska.org
820 Refinery Loop		
North Pole, AK 99705		
Term: 2022-2025		
ANTON KELLER	907-987-2458	akeller@northpolealaska.org
508 W. 4th Ave.		
North Pole, Ak 99705		
Term: 2021-2024		

Updated: 10/20/2023



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.

More than fifty years later, 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. They walked for several hundred yards, stopping, and looking. Finally, they stopped, looked at one another 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 and there was a variety of waterfowl in the summer. Moose, deer, wolves, foxes, snowshoe rabbits, squirrels, and spruce hens 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 a patent, they sold John Owen and George Manley each a one-acre tract fronting on the Richardson Highway for \$500 an acre.

Among the problems in starting a subdivision was selecting a suitable name. His dilemma was solved when he learned that the National Board of Geographic Names had given the name "Davis" to the railroad 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 the Davis'. 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 began doing so 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 was named North Pole it would attract business. They reasoned that some toy manufacturer might be induced to locate a factory there so their products could be advertised as being made in North Pole. Also, someone might start a Santa Land, becoming 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.

The "Made in North Pole" endeavor failed to blossom, but North Pole has continued to grow. There continues to be interest in developing North Pole as a theme city, "Where the spirit of Christmas lives year-round".

Today, many streets within the City and surrounding communities bear holiday names: Santa Claus Lane, Snowman Lane, Kris Kringle, Mistletoe, Holiday Road, Saint Nicholas Drive, North Star Drive, Blitzen, and Donnor. Streetlights are decorated in candy cane motifs and many buildings are painted with Christmas colors and designs.

Each year the North Pole community starts the holiday season with a Winter Festival including fireworks, a candle lighting ceremony, Christmas in Ice carving festival, and a community tree lighting in December. The Santa Claus House, the "official" home of Santa Claus greets all visitors who pass through the city on the Richardson Highway. Live reindeer and an opportunity for a photograph with Santa Claus at the Santa Claus House are available year-round.

CITY OF NORTH POLE HISTORY OF SALES TAX AND MILL RATE

DATE	SALES TAX RATE	MILL RATE
1953	0	3
1955	1	3
1954	1	3
		3
1956	1	
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

CITY OF NORTH POLE HISTORY OF SALES TAX AND MILL RATE

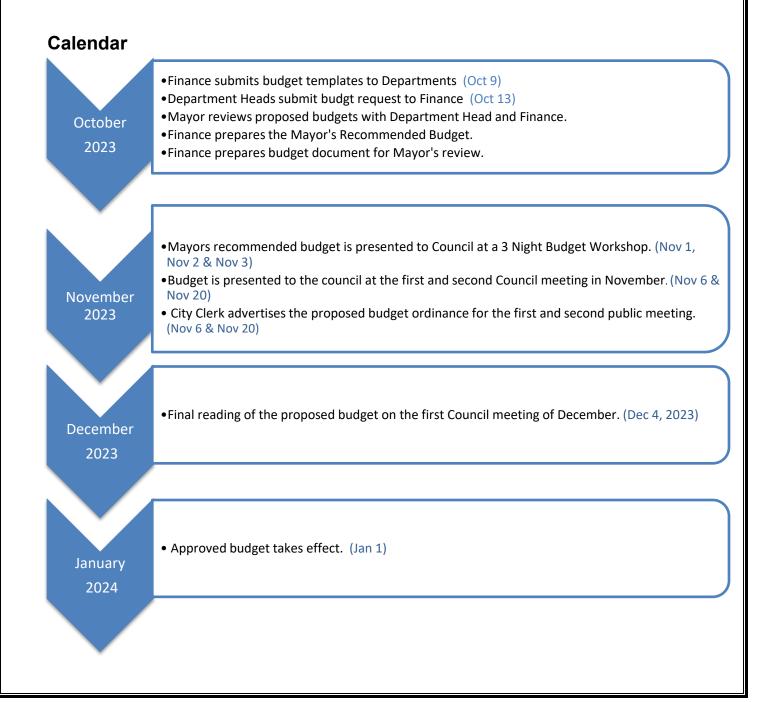
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1998	3	2.3
1999	3	2.3
2000	3	2.4
2001	3	2.4
2002	3	3
2003	3	3
2004	4	3
2005	4	3
2006	4	3
2007	4	3
2008	4	3
2009	4	3
2010	4	3
2011	4	3
2012	4	3
2013	4	3.5
2014	4	3.5
2015	4	3.5
2016	4	3.5
2017	5	1.499
2018	5	2.499
2019	5	2.499
2020	5	3.499
2021	5.5	4
2022	5.5	4
2023	5.5	3.5

BUDGET PROCEDURES & POLICIES

BUDGET PROCESS

Overview

The City of North Pole operates on a calendar year fiscal cycle. The Budget Process Calendar below is a useful tool for reference throughout the budget process. There are three distinct phases in the adoption of the annual budget estimate. In the first phase, City departments submit their expenditure requests to the Mayor. In the second phase, the Mayor submits recommended budgets for revenue and expenditures to the Council, and in the third phase the Council reviews, amends, and adopts the budget.



Process

Every September the Finance Department sends a budget template to each Department Head. The Department Heads have the discretion to propose changes for the following year. The Chief Financial Officer (CFO) determines the impact of the proposed changes and makes recommendations to the Department Head and the Mayor.

During the first three weeks of October, the Mayor meets with each Department Head and CFO to review the requested budget. After each meeting, the CFO prepares a recommended budget that reflects any changes the Mayor proposes.

The City Council holds public meetings throughout November and December to discuss the budget. These meetings are held in accordance with Alaska's *Open Meetings Act* (AS44.62.310) The intent of public meetings is to hear all opinions on all issues and ensure public control over the government. The meetings are the means by which a person or group can be informed, express opinions, exercise choice and affect outcomes. For this to occur the governing body must provide reasonable notice of its meetings, the governing body must hold the meetings as provided in the notice, and the public must be given an opportunity to provide input.

During these meetings, the Department Heads are free to present their budget requests and why they differ from what the Mayor recommends, Council Members may ask questions and make inquiries to Department Heads and/or Finance. After each section of the budget has been carefully reviewed and amended by Council, a budget ordinance is drafted by the City Clerk. The ordinance is presented for the first reading at a regular Council meeting, normally the first meeting in November. Ordinances require two readings at two different Council meetings before passage. The Budget Ordinance requires three readings at three different Council meetings before passage.

The Council's consideration of the budget ordinance is open to public comment; individuals from the public are afforded five minutes to comment or ask questions that pertain to specific subjects.

During consideration of the budget ordinance, Council Members may propose changes. After much discussion, the Council will vote specifically on every change proposed. After all, changes have been determined, a full vote on the budget ordinance will be called. In accordance with City Code, the City Council must formally adopt an ordinance approving the budget estimate by the second meeting in December (12/04/2023).

Once the budget is approved, the CFO or designee enters the amounts into the City's accounting software program. The program has controls and safeguards that prevent overspending at the object account level. All expenditures anticipated must go through the purchase approval process.

Budget Amendment

<u>Administrative Budget Amendment</u> - Intra-department line-item budget transfers are allowed within a category. The requested intra-budget transfers are documented on a form and must be signed for approval by the Department Head, CFO, and Mayor. For example, if a department discovers they do not have enough funds budgeted for office supplies, they can request to transfer a portion of the from operational supplies to office supplies (both accounts are in the same category of operational expenses). They cannot request transfers to wages from office supplies. Intra-department transfers must not result in an increase or decrease in the overall department budget. Once approvals are done, the CFO or designee makes the budget transfer to the City's accounting software.

<u>Fiscal Note</u> – All changes to revenue budgets, department total budgets (increase or decrease) and budget transfers between department categories are done through a formal ordinance amending the budget. An amended budget ordinance is introduced at a regularly scheduled Council meeting for consideration. Subsequently, it will be advanced to a second Council Meeting for formal approval or rejection.

The revenue budget is constantly monitored by Finance and the Mayor. If expected receipts yield significantly different results, the change is included in the ordinance amending the budget. Property and sales tax revenues are adjusted to match receipts. Fee changes approved by the Council are included. There are generally a dozen amendment ordinances each year. By the end of the budget year, there should not be any significant differences between the revenue and expenditure budgets and the actual results achieved.

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)

Web Version



To be inserted later....



1 2

CITY OF NORTH POLE ORDINANCE 2023-15

AN ORDINANCE OF THE NORTH POLE CITY COUNCIL ESTABLISHING THE 2024 OPERATING AND CAPITAL BUDGET AND LEVYING THE MILL RATE

6 WHEREAS, pursuant to City of North Pole Home Rule Charter Section VI the Mayor has

- proposed an operating budget with anticipated income and expenditures of the City during the
 next fiscal year; and
- 9 WHEREAS, pursuant to Title 4 Revenue and Finance Chapter 25 the Mayor has proposed
- 10 capital and vehicle fleet- reserve fund budgets for the City and City Utility that are contingent
- 11 upon council approval of the ordinance reinstating the funding mechanism: and
- 12 WHEREAS, The City of North Pole operates a water and sewer utility through an enterprise
- fund and thus the Mayor has proposed an operating and capital budget for the Utility with
- 14 anticipated income and expenditures of the City during the next fiscal year; and
- 15 WHEREAS, The City of North Pole has established budgets for the City Debt Service, Non-
- 16 Major and Community Funds that are outside of the general operating, capital and vehicle fleet-17 reserve budgets; and
- 18 WHEREAS, The Budget is a living document that needs to be adjusted as needed to reflect 19 actual conditions; and,
- 20 WHEREAS, The 2024 Budget reflects a 3.5 mill rate; and
- WHEREAS, The 2024 Budget reflects sales tax rate of 5.5 percent with a cap of \$16.50 per transaction; and
- 23 WHEREAS, The 2024 Budget has no increases to the sales tax or the mill rate.
- 24 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of North Pole:
- Section 1. This ordinance is of a special nature and shall not be included in the North Pole Codeof Ordinances.
- 27 Section 2. There is hereby appropriated to the 2024 General Fund Operating Budget (Fund 1)
- from the following sources of revenue for the City of North Pole in the amount indicated to the
- 29 departments named for the purpose of conducting the business of said departments of the City of
- 30 North Pole, Alaska, for the fiscal year commencing January 1, 2024, and ending December 31,
- 31 2024
- 32

Sponsored by: Mayor Michael W. Welch Introduced & Advanced: November 6, 2023 Second Reading: November 20, 2023 Final Reading & Adoption: December 18, 2023

Revenue Source	Mayor	Council
	Recommended	Appropriation
Taxes: Property	1,225,000	1,225.000
Taxes: General Sales	5,405,000	5,405,000
Taxes: Alcohol	300,000	300,000
Taxes: Online	495,886	509,886
Taxes: Tobacco	75,000	75,000
Taxes: State collected Shared Taxes	14,000	14,000
Licenses and Permits	34,000	34,000
Fees & Services	806,500	806,500
Fines & Penalties	140,000	140,000
Intergovernmental Revenue	205,000	205,000
Other: Miscellaneous	296,000	538,570
Transfers in From Fund Balance (FB)		
Transfer In (from other funds)		
Total	8,996,386	9,252,956

33

34 Section 3. There is hereby appropriated to the 2024 General Fund Operating Budget (Fund 1)

35 expenditures for the City of North Pole in the amount indicated.

36

Department Expenditures	Mayor Recommended	Council Appropriated	
Administration	756,750	999,320	
Clerk & HR	349,500	357,500	
Police Department	3,206,538	3,206,538	
Fire Department	3,232,298	3,232,298	
Public Works	1,451,300	1,471,300	
Total	8,996,386	9,252,956	

37

38 Section 4. There is hereby appropriated to the 2024 Major Enterprise Operating, Capital and

39 Fleet Budget from the following sources of revenue for the City of North Pole Utilities in the

40 amount indicated to the departments named for the purpose of conducting the business of said

41 Utility Departments of the City of North Pole, Alaska, for the fiscal year commencing January 1,

42 2024 and ending December 31, 2024. A Major Enterprise Fund is used to account for

43 operations that are financed and operated in a manner similar to a private business enterprise.

	÷	Mayors Recommendations		Council Appropriations	
Fund #	Description	Revenue	Expenditures	Revenues	Expenditures
25	Utility Fund Fleet	0	0	0	0
41	Utility Fund Water	1,763,000	1,763,000	1,770,000	1,770,000
42	Utility Fund Sewer	1,197,500	1,197,500	1,200,500	1,200,500
43	Utility Capital Projects	0	0	0	0
51	Water Fund Reserves	384,000	384,000	384,000	384,000
52	Sewer Fund Reserves	245,000	245,000	245,000	245,000
Total		3,589,500	3,589,500	3,599,500	3,599,500

45

Section 5. There is hereby appropriated to the 2024 North Pole City Budget revenue and 46

expenditures for the following Capital and Vehicle Replacement-Reserve Funds in the amount 47

indicated. The following Funds are committed by Ordinance and can only be used for the 48

specific purpose as defined by City Code. 49

50

		M	ayors		ouncil
		Recom	mendations	Appro	opriations
Fund #	Description	Revenue	Expenditures	Revenues	Expenditures
20	Capital Projects Reserves	43,500	43,500	43,500	43,500
21	Admin Fleet Fund	0	0	0	0
22	Fire Fleet Fund	150,000	150,000	150,000	150,000
23	Police Fleet Fund	137,000	137,000	137,000	137,000
24	Public Works Fleet Fund	87,000	87,000	87,000	87,000
Total		417,500	417,500	417,500	417,500

51

Section 6. There is hereby appropriated to the 2024 North Pole City Budget revenue and 52

expenditures for the following Non-Major Funds in the amounts indicated. Non-Major Funds 53

are established to finance a particular activity and are created from receipts of designated and 54

55 restricted funds.

56

		1	layors mendations		ouncil priations
Fund	Description	Revenue	Expenditures	Revenues	Expenditures
04	Building Department	497,800	497,800	497,800	497,800
10	Litigation Fund	63,500	63,500	63,500	63,500
12	ABADE- Dept of Justice	35,000	35,000	63,500	63,500
13	ABADE – State Forfeitures	6,500	6,500	6,500	6,500
15	Impound Lot	50,000	50,000	50,000	50,000
Total	•	652,800	652,800	652,800	652,800

59 Section 7. There is hereby appropriated to the 2024 North Pole City Budget revenue and

60 expenditures for the following Debt Service Fund in the amounts indicated. The Debt Service

Fund is used to account for the accumulation of resources for, and the payment of, general

62 obligation bond and special assessment debt principle, interest and related cost for issuance that

63 are not accounted for elsewhere.

64

Fund	Description		Aayor		Council
		Kecon	mendation	Аррі	ropriations
		Revenue	Expenditures	Revenues	Expenditures
3	Assessment Fund	103,000	103,000	103,000	103,000
Total		103,000	103,000	103,000	103,000

65

66 Section 8. There is hereby appropriated to the 2024 North Pole City Budget revenue and

67 expenditures for the following Community Purpose Funds in the amounts indicated. Community

68 Purpose Funds are established to finance a particular activity or event and are created from

69 receipts of designated funds.

70

			layors mendations		ouncil priations
Fund	Description	Revenue	Expenditures	Revenues	Expenditures
05	Bed Tax Grant Fund	210,000	210,000	210,000	210,000
08	North Pole Festival Fund	0	0	0	0
Total		210,000	210,000	210,000	210,000

71

72 Section 9. There is hereby appropriated to the 2024 North Pole City Budget revenue and

73 expenditures for the following Grant Funds in the amounts indicated. The Grant Funds are used

74 to account for the tracking of Grant projects and revenues and expenditures.

75

			layors mendations		uncil priations
Fund	Description	Revenue	Expenditures	Revenues	Expenditures
30	Administration Grants	0	0	0	0
31	Fire Department Grants	0	0	0	0
32	Police Department Grants	90,110	90,110	283,440	283,440
33	Public Works Grants	0	0	0	0
11	Bryne Jag Grant	142,126	142,126	142,126	142,126
Total		232,236	232,236	425,566	425,566

76

77 Section 10. Supplemental: See appendix 2024 A for the budget breakdown of revenues and

78 expenditures per individual account line.

79

Sponsored by: Mayor Michael W. Welch Introduced & Advanced: November 6, 2023 Second Reading: November 20, 2023 Final Reading & Adoption: December 18, 2023

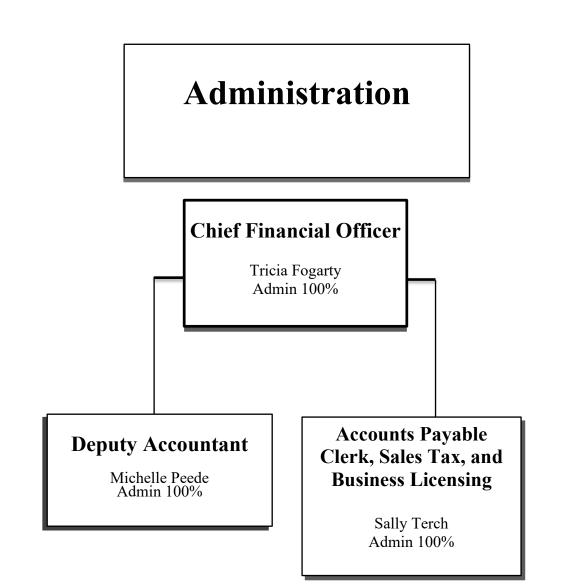
81 82	Section 11. Effective date. This ordin	nance shall become effective	January 1, 2024.
83	PASSED AND APPROVED by a dul	ly constituted quorum of the	North Pole City Council this
84	18 th day of December 2023.		
85			
86			
87			
88			
89			
90		WWW OF NORS	Michael ININ.
91	ATTEST:	CI ORPORATED TO	Mayor, City of North Pole, Alaska
92		Ele ale	and the story Alleska
93	0 0 0211	★ SEAL	
94	my mar 1	CHAC B	
95	Emily Braniff, MC	ARY 16.9	
96	City Clerk	ASKASKA MUM	
		PASSED/FAILED	
		Yes: Terch, Williams, Jacobson,	Clack, Skipps
		No: 0 Absent: Welch, Keller	
		Ausent. Weich, Kener	



		2021 Total Budget	2021 2021 2022 Total Budget Total Activity Total Budget	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Requested Budget	2024 Mayors Proposed Budget
Fund: 01 - General Fund	neral Fund								
01-31-3000	Alcohol Tax	300,000.00	355,800.79	318,000.00	363,359.91	300,000.00	275,638.47	300,000.00	300,000.00
01-31-3050	Property Tax	1,040,000.00	1,088,073.10	1,193,500.00	1,201,267.01	1,131,000.00	697,689.49	1,175,000.00	1,225,000.00
01-31-3100	Sales Tax	3,840,000.00	4,671,797.34	4,150,764.00	5,055,331.30	4,990,000.00	3,633,300.41	5,110,000.00	5,400,000.00
01-31-3150	Sales Tax Misc Vendors	2,500.00	11,926.65	5,000.00	9,599.56	10,000.00	3,632.11	5,000.00	5,000.00
01-31-3160	Sales Tax Online	00.0	283,505.76	420,000.00	532,266.72	500,000.00	444,333.58	600,000.00	495,886.00
01-31-3180	State: Shared Taxes	16,000.00	13,906.35	16,000.00	13,706.95	13,000.00	13,651.47	14,000.00	14,000.00
01-31-3200	Tobacco Tax	135,000.00	157,038.80	115,000.00	120,639.11	150,000.00	70,303.89	85,000.00	75,000.00
01-34-4000	Business Licenses	20,000.00	22,555.00	5,000.00	22,550.00	30,000.00	23,780.00	25,000.00	25,000.00
01-34-4050	Fireworks Permit	12,000.00	12,000.00	9,000.00	12,000.00	9,000.00	6,000.00	6,000.00	9,000.00
01-35-5000	Ambulance Fees CY	120,000.00	95,566.09	105,000.00	83,815.40	105,000.00	83,465.19	100,000.00	80,000.00
01-35-5050	Ambulance Services	480,000.00	570,399.00	650,500.00	675,738.50	680,000.00	709,437.50	700,000.00	720,000.00
01-35-5100	Fingerprinting	00.00	630.00	500.00	1,735.00	1,000.00	5,440.00	7,500.00	5,000.00
01-35-5150	Fire Reports	500.00	156.50	200.00	200.00	00.0	150.00	100.00	00.0
01-35-5200	Police Reports	1,000.00	1,305.00	1,000.00	1,837.85	1,500.00	960.00	1,000.00	1,500.00
01-36-6000	Citations CY	138,000.00	66,249.20	100,000.00	75,311.50	75,000.00	54,712.00	75,000.00	90'000'06
01-36-6050	Citations PY	40,000.00	46,658.35	50,000.00	94,107.68	50,000.00	56,048.79	75,000.00	50,000.00
01-37-7000	Corp of Engineers Contract	88,000.00	87,523.12	90,000.00	75,644.12	90,000,00	76,008.12	80,000.00	80,000.00
01-37-7100	EMPG Grant	25,000.00	13,756.73	38,750.00	8,669.20	10,000.00	7,733.66	10,000.00	10,000.00
01-37-7200	Liquor License Sharing	9,000.00	4,000.00	6,500.00	6,700.00	7,000.00	4,600.00	7,500.00	5,000.00
01-37-7250	State Revenue Sharing	90,000.00	84,904.69	85,000.00	126,466.19	85,000.00	104,124.78	105,000.00	110,000.00
01-39-9000	Fire Department Revenue	5,000.00	5,600.00	5,200.00	5,926.00	5,500.00	6,005.93	6,000.00	6,000.00
01-39-9050	Interest Income	35,000.00	7,700.80	37,500.00	38,007.32	125,000.00	219,115.45	200,000.00	280,000.00
01-39-9100	Miscellaneous Revenue	25,000.00	22,584.42	25,000.00	14,896.69	15,000.00	17,221.00	15,000.00	10,000.00
01-39-9195	COVID Local Fiscal Recovery	0.00	00.0	254,311.00	255,544.98	0.00	00.00	242,570.00	0.00
01-39-9500	PERS on Behalf Revenue	0.00	0.00	0.00	161,020.98	00.00	00.00	0.00	0.00
01-39-9980	Transfer In Fund Balance	7,000.00	00.0	00.00	0.00	00.00	00.0	00.0	0.00
01-39-9990	Transfer In	00.0	36,198.33	25,000.00	18,363.47	00.00	00.00	0.00	0.00
	Totals	6,429,000.00	7,659,836.02	7,706,725.00	8,974,705.44	8,383,000.00	6,513,351.84	8,944,670.00	8,996,386.00



Department



City of North Pole

Fínance Department

MISSION

The Finance Department is committed to providing timely, accurate, clear and complete information. Provide support to other city departments, citizens, and the City Council for the purpose of making informed financial decisions.

SERVICES

The Finance Department is responsible for all major financial management functions of the City. In addition to facilitating overall financial management and reporting for the Mayor, City Council and public, the department is responsible for budget preparation and management, accounting, grant accounting, internal controls, and investments.

LONG-TERM GOAL

- Continue providing accurate financial information, enhancing transparency and identifying financial opportunities.
- Submit future budgets to the Government Finance Officers Association to obtain the Distinguished Budget Presentation Award.

CURRENT OBJECTIVES

- Continue to work with Altman, Rogers & Co. as our accounting consultants.
- Work with a new auditing firm to complete the annual audit within the first 180 days of the year.
- Keep the Mayor, Council and Department Heads informed as to budget status and financial position.
- Continue to provide access to our financial software so the Mayor and Department Heads can view their general ledger account in real time.
- Employee training and cross training to ensure efficient and timely operation of financial functions.

NEW CHANGES

▶ We have a request for proposal out to obtain a firm for the 2023 audit services.



		2021 Total Budget	2021 Total Activity	2021 2021 2021 2022 Total Budget Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 01 - Admin	.C								
01-51-1-0010	Wages: Full Time	290,000.00	246,356.16	307,111.00	249,844.00	302,450.00	245,323.04	318,000.00	329,000.00
01-51-1-0030	Benefits	7,110.00	6,549.45	7,795.00	8,507.51	11,500.00	6,421.20	9,000.00	12,000.00
01-51-1-0040	PERS	64,250.00	54,637.68	67,565.00	54,707.88	66,550.00	51,499.26	70,000.00	70,000.00
01-51-1-0050	PERS on Behalf	0.00	00.0	00.00	14,078.82	0.00	00.0	00.0	0.00
01-51-1-0060	Leave Cash Out	6,200.00	00.0	6,500.00	4,781.40	6,500.00	4,752.53	7,000.00	10,000.00
01-51-1-0070	Overtime: Regular	500.00	00.0	500.00	00.0	500.00	00.0	500.00	500.00
01-51-1-0080	Wages: Temp/Overhire	500.00	7,986.00	5,000.00	22,548.60	500.00	00.0	500.00	500.00
01-51-1-0130	Health Insurance	41,600.00	79,557.14	83,000.00	68,882.86	83,500.00	67,200.00	83,200.00	84,000.00
	Salaries & Benefits								506,000.00
01-51-2-2000	Advertising	4,000.00	4,000.00	5,000.00	1,701.50	2,500.00	172.56	1,500.00	2,000.00
01-51-2-2050	Audit & Finance	32,000.00	27,024.50	32,000.00	30,528.00	32,000.00	66,367.00	40,000.00	48,000.00
01-51-2-2100	Credit Card Fees	10,000.00	11,849.88	17,700.00	16,627.77	12,000.00	11,549.66	20,000.00	15,000.00
01-51-2-2150	Insurance	13,000.00	15,136.68	18,500.00	22,958.78	20,000.00	8,100.14	10,000.00	10,000.00
01-51-2-2200	IT Services	10,000.00	9,280.52	10,000.00	11,164.93	10,000.00	8,997.10	12,000.00	12,000.00
01-51-2-2250	Legal Fees	16,000.00	4,732.70	20,000.00	16,335.00	15,000.00	5,065.00	10,000.00	7,000.00
01-51-2-2300	Maintenance Contracts	12,500.00	6,043.50	22,500.00	22,434.94	15,000.00	13,558.82	15,000.00	15,000.00
01-51-2-2350	Professional Services	4,500.00	2,188.19	4,500.00	2,306.09	3,000.00	2,234.14	2,500.00	2,500.00
	Purchased Services								111,500.00
01-51-3-3000	Bad Debt	0.00	00.00	00.00	3,639.49	0.00	0.00	0.00	0.00
01-51-3-3050	Electric	9,000.00	7,386.05	10,000.00	10,182.61	10,000.00	8,266.61	10,000.00	11,000.00
01-51-3-3100	Heating Fuel	9,000.00	7,997.44	17,000.00	15,708.28	15,000.00	6,694.47	15,000.00	16,000.00
01-51-3-3200	Phone/ Data	2,500.00	2,430.05	2,000.00	3,003.48	3,000.00	1,089.52	2,000.00	2,000.00
01-51-3-3300	Postage	1,500.00	1,289.18	1,000.00	1,290.75	1,000.00	939.98	1,000.00	1,000.00
01-51-3-3350	Office Equipment & Supplies	7,000.00	7,684.49	13,000.00	10,345.86	5,000.00	2,681.90	5,000.00	6,000.00
01-51-3-3400	Operational Supplies	2,000.00	1,220.35	2,500.00	1,291.84	3,000.00	1,655.63	3,000.00	2,000.00
01-51-3-3500	Promotions & Apparel	1,500.00	5,175.03	2,500.00	500.00	3,500.00	3,469.98	5,000.00	5,000.00
01-51-3-3550	Publications & Subscriptions	500.00	298.86	500.00	633.77	750.00	3,214.30	4,000.00	4,000.00

		2021 Total Budget	2021 Total Activity	2021 2021 2022 2023 Total Budget Total Activity Total Budget Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
	Operational Expenses								47,000.00
1-51-4-4000	01-51-4-4000 Lease & Rentals Payments	5,750.00	5,667.00	5,500.00	4,871.09	5,500.00	2,702.00	3,000.00	3,000.00
	Leases & Rentals								3,000.00
01-51-5-5000	Memberships & Dues	3,500.00	3,504.00	6,000.00	6,197.99	6,500.00	3,307.09	7,000.00	7,500.00
01-51-5-5050	Recruitment	250.00	00.00	250.00	188.00	250.00	0.00	250.00	250.00
01-51-5-5100	Travel & Training	14,000.00	4,819.68	20,000.00	17,598.97	20,000.00	12,484.56	20,000.00	20,000.00
	Travel, Training & Memberships								27,750.00
01-51-6-6050	Vehicle Gas & Oil	600.00	1,499.12	2,400.00	1,071.60	2,000.00	0.00	2,000.00	2,000.00
	Vehicle, Equipment Expenses								2,000.00
01-51-7-7000	Building Maintenance	3,000.00	1,119.19	3,000.00	5,180.93	5,000.00	8,141.80	10,000.00	10,000.00
	Infrastruture Outlay								10,000.00
01-51-9-9180	COVID Local Recovery	0.00	00.0	244,850.00	255,544.98	250,000.00	10,692.30	242,570.00	0.00
01-51-9-9200	Miscellaneous Expense	5,000.00	5,377.70	7,500.00	3,146.65	10,000.00	2,958.83	5,000.00	6,000.00
01-51-9-9501	Tyler Conversion	0.00	00.0	0.00	0.00	00.0	-765.40	00.00	00.0
01-51-9-9990	Transfer Out	00.0	43,522.92	14,300.00	48,050.68	7,500.00	0.00	43,500.00	43,500.00
	Other Expenses								49,500.00
	Total								756,750.00



City Clerk, H.R. Dept

Emily Braniff Clerk 100%

Human Resources

Douglas Fisher Human Resources 100%

Revised 10/31/2023

CITY OF NORTH POLE Office of the City Clerk/Human Resources, Budget Narrative

MISSION

The mission of the City Clerk's Office is to serve as the professional link between residents, the City Council, City administration, and agencies of government at all levels. It is the mission of the Human Resources to support the goals and address the challenges of the City of North Pole by providing services that promotes a work environment that is characterized by fair treatment of employees, open communications, personal accountability, trust, and mutual respect.

SERVICES

The City Clerk's Office pledges to be ever mindful of its neutrality and impartiality with respect to local government matters and to place service to the public as its priority. Human Resources is responsible for the recruitment and hiring process for each vacant position within the City of North Pole, onboarding employees and maintaining compliance with applicable laws and policies.

LONG-TERM GOALS

City Clerk:

- Continue to provide quality support and assistance to the community to ensure the dissemination of accurate information.
- To digitize ordinances and resolutions to make them accessible on the city website.
- Continue to pursue educational opportunities to support the Clerk's Office and as a backup to Human Resources.

Human Resources:

- Improve communication between staff and management to increase overall productivity and promote a positive work environment.
- Continue to pursue educational opportunities in the HR field to ensure compliance with changing federal and state law.

CURRENT OBJECTIVES

City Clerk:

- Digitizing City records to make data searchable on the website.
- Attend International Institute of Municipal Clerks (IIMC) Professional Development IV, June 2024, Clerk continued education.
- Attend the 2024 AML Clerk's conference in Anchorage in pursuit of educational opportunities and increased participation in the AAMC organization.
- Serve on the Fundraising Committee for AAMC for 2024.
- Attend online Human Resources classes to help support the Deputy City Clerk/HR position.

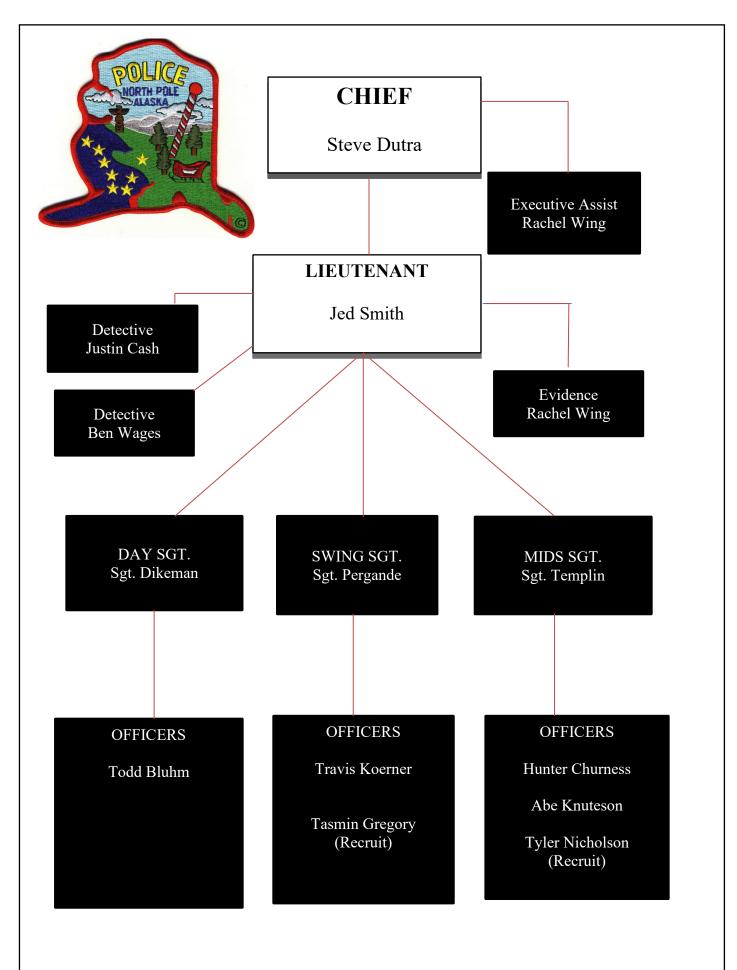
Human Resources:

- Starting January 1, in person onboarding of new City Employees.
- Attending a conference focused on the role of Municipal Government and human resource best practices.
- Attend the 2024 AML Conference with the Clerk to help better understand the role of the Clerk.
- Review and make recommendations for changes to the City Code pertaining to personnel.
- Continue upgrading and evolving the city's human resource record keeping procedures.
- Continue to encourage departments to work together to improve communication between staff and supervisors.

		2021 Total Budget	2021 2021 Total Budget Total Activity	2022 Total Budget	2022 2023 Total Activity Total Budget	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 01 - Clerk & HR	rk & HR								
01-52-1-0010	Wages: Full Time	75,500.00	50,995.34	115,289.00	113,058.45	133,371.00	87,925.54	147,050.00	147,000.00
01-52-1-0030	Benefits	4,500.00	2,791.15	16,305.00	4,300.34	32,610.00	1,880.44	6,000.00	6,000.00
01-52-1-0040	PERS	20,000.00	13,120.60	26,885.00	25,499.84	29,350.00	21,000.54	32,351.00	32,000.00
01-52-1-0050	PERS on Behalf	00.0	0.00	00.0	6,493.64	00.00	0.00	0.00	0.00
01-52-1-0060	Leave Cash Out	1,414.00	3,455.67	2,599.00	2,598.40	1,414.00	1,416.99	5,680.00	4,000.00
01-52-1-0070	Overtime: Regular	750.00	00.0	00.0	00.0	00.0	0.00	0.00	0.00
01-52-1-0080	Wages: Temp/Overhire	00.00	3,100.00	0.00	00.00	00.00	00.0	0.00	0.00
01-52-1-0130	Health Insurance	20,800.00	3,942.86	20,800.00	20,857.14	41,600.00	20,000.00	41,600.00	41,600.00
01-52-1-0500	Wages: Council	26,100.00	23,975.00	26,000.00	22,200.00	26,000.00	16,800.00	26,000.00	26,000.00
	Salaries & Benefits								256,600.00
01-52-2-2000	Advertising	10,400.00	15,167.43	11,156.00	11,885.67	2,500.00	935.23	2,000.00	2,000.00
01-52-2-2050	Audit & Finance	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	5,000.00
01-52-2-2150	Insurance	13,000.00	937.50	1,965.00	1,312.50	1,500.00	2,899.45	1,500.00	3,000.00
01-52-2-2200	IT Services	12,000.00	12,173.62	12,000.00	13,436.33	12,000.00	12,224.20	14,000.00	14,000.00
01-52-2-2250	Legal Fees	5,000.00	2,450.25	5,000.00	3,206.95	4,000.00	4,190.00	4,000.00	4,000.00
01-52-2-2300	Maintenance Contracts	7,500.00	6,626.50	7,500.00	2,817.47	6,000.00	2,609.82	7,000.00	7,000.00
01-52-2-2350	Professional Services	10,000.00	20,931.03	25,159.00	19,622.44	15,000.00	21,660.38	20,000.00	22,000.00
01-52-2-8050	Ordinance Codification	6,000.00	1,397.25	6,000.00	3,612.75	3,000.00	830.00	3,000.00	3,000.00
	Purchased Services								60,000.00
01-52-3-3200	Phone/ Data	2,000.00	1,297.59	2,000.00	1,009.33	1,255.00	940.79	1,000.00	1,000.00
01-52-3-3300	Postage	600.00	3.03	600.009	10.43	100.00	28.99	100.00	100.00
01-52-3-3350	Office Equipment & Supplies	6,500.00	4,344.79	10,435.00	9,637.59	3,000.00	1,414.29	3,000.00	3,000.00
01-52-3-3400	Operational Supplies	00.00	0.00	00.00	34.28	00.00	0.00	0.00	0.00
01-52-3-3500	Promotions & Apparel	00.00	0.00	0.00	0.00	0.00	98.29	200.00	200.00
01-52-3-3550	Publications & Subscriptions	1,000.00	403.47	1,000.00	202.61	1,000.00	438.92	1,000.00	1,000.00
01-52-3-8000	Council Supplies	2,000.00	00.00	2,100.00	2,790.15	1,000.00	1,052.59	2,000.00	2,000.00
	Operational Expenses								7,300.00

		2021	2021	2022	2022	2023	2023 YTD Activity as	2024 Dept. Head Requested	2024 Mayors Proposed
		Total Budget Total	Total Activity	Activity Total Budget Total Activity Total Budget	Total Activity	Total Budget	of 10-27-23	Budget	Budget
01-52-5-5000	Memberships & Dues	750.00	490.00	650.00	834.98	1,000.00	387.00	1,000.00	1,000.00
01-52-5-5050	Recruitment	00.0	600.87	1,000.00	255.92	500.00	40.00	500.00	500.00
01-52-5-5100	Travel & Training	7,500.00	1,695.84	7,000.00	6,267.48	8,000.00	3,336.18	13,000.00	13,000.00
01-52-5-8000	Council Travel & Training	10,000.00	0.00	3,500.00	3,015.06	3,000.00	628.20	3,000.00	5,000.00
	Travel, Training & Memberships								19,500.00
01-52-6-6050	Vehicle Gas & Oil	300.00	00.0	300.00	00.0	100.00	0.00	100.00	100.00
	Vehicle, Equipment Expenses								100.00
01-52-7-7000	Building Maintenance	0.00	00.00	18,000.00	18,557.46	00.0	1,199.79	00.0	0.00
	Infrastructure Outlay								0.00
01-52-9-8000	Election Expense	11,000.00	3,674.90	3,850.00	3,846.74	3,700.00	52.74	4,000.00	4,000.00
01-52-9-9200	Miscellaneous Expense	3,000.00	712.69	3,000.00	2,044.06	2,000.00	989.37	2,000.00	2,000.00
	Other Expenses								6,000.00
A	Total		-	100					349,500.00





Revised 10/31/2023



North Pole Police Department

Chief Steve Dutra 125 Snowman Ln. North Pole, AK 99705 907-488-6902 Northpolepolice.org

The Honorable Mike Welch Mayor, City of North Pole Members of the North Pole City Council Citizens of the City of North Pole

North Pole Police Department "A Status Report"

As 2023 draws to a close, I want to take a moment to say thanks for your support and share our vision for 2024. Our department has made significant strides in 2023. We have accomplished major objectives all while saving as much money as possible. Our mission as a department is built around "Community Collaboration Toward a Better Way of Life." This is the standard we strive to meet each and every day. Our goals and objectives as a department include service and improving the safety of our citizens. With this vision in mind, we pursue justice for all using fair, equitable, and sincere police practices. We are always mindful of the obligations we have to each and every citizen and we seek to continue improving the service we provide.

Although our fine city is small in population, it is clear to me that our police department provides a service well above the standards one might expect from a department our size. 2024 will be my 12th year as your Police Chief, and I am proud to say that we have come in under budget each and every year. We have continued to secure grant funding and foster innovative partnerships with a significant number of local organizations.

We have been careful to only use the funds we need, and we do not spend money just because it is left in our budget. Since I have been Chief, we have saved the city over \$750,000 by consistently coming in under budget. I have recorded 28 out of 30 categories under budget: in the previous 8 years all under Operations not including wages. In 2019 Mayor Welch asked us to offer the council a flat budget. In 2018 we were able to come in 11% below budget, and 2023 is on track to be a record-breaking year because of sacrifices made by our officers and their families while covering unprecedented staffing shortages.

Although we are thankful for the Public Safety Assistant added in 2023, the struggle to cover our shifts and meet the needs of the community will continue. One of our short-term goals is to have staffing levels in place so that nobody has to work by themselves. The reinstatement of the 14th officer position is going to help tremendously with this goal. As everyone is aware there is a national shortage of police officers. The competition for qualified individuals is heating up and each of the agencies we compete with is doing its best to attract police officers. All of this is compounded by anti-police sentiment which appears to be decreasing the appeal of the profession. In 2019 - 2023 we saw an unprecedented level of lateral officer hires which drove up our wage costs.

In response to these challenges, we have expanded our recruitment options to include social media, professional police websites, statewide professional sites, and online testing. It would be prudent to pay



October 26, 2023

close attention to our competitive pay rates and to reevaluate them often based on recent increases being offered to other law enforcement agencies. We are extremely thankful for the quick action taken in this area in 2023 and the new pay scale new changes in 2024, this will help us continue stave off the impacts of low recruitment.

In addition to recruitment, we spend an enormous amount of time and resources securing and managing funding options to help augment our department's needs. This not only opens up opportunities to prepare our city for emergencies it also helps fund our department's operations. The Executive Assistant, myself, and our CFO, Tricia Fogarty, work hard throughout the year to maintain reporting and financial records to keep funding options open and our city in good standing. Some of these resources include Edward Byrne Justice Administration Grant or JAG which is currently under review. From the efforts of our JAG Detective, we can see anywhere from several hundreds of dollars to 10's of thousands of dollars in forfeiture revenue. We do expect HIDTA funds to continue to help secure additional training money for drug enforcement efforts in 2024 with a likelihood of a record amount of funding.

We also have our regular Chena Lakes agreement in place that is expected to come in at approximately \$99,000 and this contract is now on a 3-year agreement ensuring we have a steady income for some time to come. For the second year in a row, we have received a State Homeland Security Preparedness grants in record amounts, approximately: 2022: \$110,000, 2023: \$194,000. These funds will be used for cameras and door lock systems and cameras for the entire police fleet. Reports, fingerprinting, and liquor license fees continue to increase post-COVID. Our impound efforts help deter crime and the fees associated with them rose significantly in 2023 due to changes implemented by the council. 2022-23 citation revenue seemed to be impacted by judicial intervention and fine reduction efforts, but this problem has been corrected in 2023 through the hard work of myself and the city attorney.

The North Pole Police Department continues to support the following programs.

- Presentations to parents and students on social media.
- Tours of the police station by the girl scouts, boy scouts, elementary school kids, and others.
- Community interaction during the 4th of July parade and Homecoming
- Our annual Operation Glow, focusing on child safety during Halloween.
- A variety of meetings with organizations all over the area.
- Bi- Annual assistance with classes taught at the CTC law enforcement academy.
- Guys Read and Gals read 4th grade elementary school reading.
- ALICE Continue to push to get Active shooter survival training to all schools and businesses.
- Annual Shop with a COP Program.
- Drug Take Back Operation twice a year yields hundreds of returned drugs.

The department's equipment is in good shape. We have been vigilant at acquiring grant funding and using our limited funds to time our purchases so we can maximize the benefits we get from our money. We have grant-funded radio amplification equipment, new electronic door systems for city hall and the police department, new laptops, radios, and even patrol vehicles. Our fleet vehicles are starting to show their age with an average of just over 46,533 miles. That is a significant decrease from 102,000-mile average seen in 2013 but we are starting to watch vehicle repairs creep back up from a low in 2019. We currently have 2 cars with 103,275 and 78,621 miles respectively. Even with reduced staffing the number of cars being cycled out has been reduced, driving up the demand on patrol cars. In 2021 we

purchased a SDEU Detective vehicle using Asset Forfeiture funding due to the lack of fleet funds. Having reliable and consistent fleet funding we can continue to reduce overall mileage which increases safety and reduces expenses.

Our other efforts to help improve our department and prepare for the future include a new kitchen remodel in 2018 and new flooring to replace our old worn-out green floor. We have installed a new desk system for the Executive Assistant and paid for it using drug funds. We have protected our building with a new gutter system installed on the new garage bays. We have started our archive reduction process and conducted a 100% audit on our evidence with our new Lieutenant promotion and a new one occurring once the new evidence custodian takes charge.

We received COVID funding to renovate our bathrooms and add a much-needed interview room. In 2022 the new COVID wing was finished, and small incremental changes will be made over the coming years. Included in this wing is a new evidence-processing area that will significantly improve safety, we thank the council for . The new wing was designed with a focus on employee safety and wellness and to allow us to interact with community members in a much safer manner. In late 2023 we are putting finishing touches on a final office space for the detective.

As you can see, your police department is a fiscally diverse organization. We have numerous revenue sources tied to our activities which help offset the cost to our citizens. Although we do not influence any penalty revenue streams, in order to offset budget shortfalls, these facts are in the budget as a way to compare costs associated with our activities. We do as much as we can with as little as we can all while continuously finding ways to improve our services.

As I have sought to show, your police department is involved in a lot of valuable programs, and we take pride in providing the highest level of 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 seriously. It is difficult to cover the full scope of what we do in a letter, and I would encourage any city council member to engage with me if you have further questions. I will make myself available at your convenience.

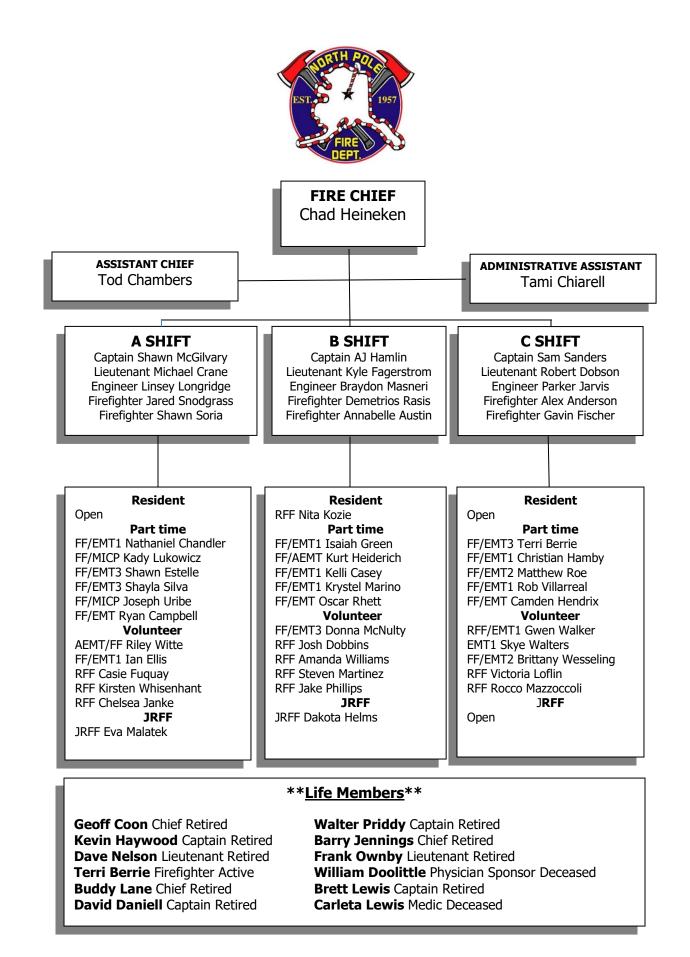
Thank you for your time.

Chief Steve Dutra

		2021 Total Budget	2021 2021 Total Budget Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 01 - Poli	Fund: 01 - Police Department								
01-53-1-0010	Wages: Full Time	1,062,159.00	962,196.09	1,156,333.00	1,076,227.58	1,139,760.00	848,613.14	1,459,697.00	1,537,028.00
01-53-1-0020	Wages: Holiday Pay	15,000.00	13,755.23	17,500.00	14,708.58	17,500.00	10,015.08	17,500.00	18,500.00
01-53-1-0030	Benefits	80,898.00	67,223.35	88,832.00	76,436,40	82,000.00	63,436.14	95,852.00	101,104.00
01-53-1-0040	PERS	245,115.00	224,925.97	279,234.00	246,492.05	294,637.00	193,280.53	335,545.00	358,056.00
01-53-1-0050	PERS on Behalf	00.00	00.00	0.00	63,611.81	00.00	0.00	0.00	00.00
01-53-1-0060	Leave Cash Out	24,000.00	22,816.61	24,000.00	23,180.60	24,000.00	16,485.18	24,000.00	24,000.00
01-53-1-0070	Overtime: Regular	31,000.00	29,806.54	31,000.00	9,990.57	32,000.00	2,455.82	32,000.00	32,000.00
01-53-1-0080	Overtime: Training	21,000.00	6,095.95	2,500.00	2,980.39	41,000.00	34,795.25	16,000.00	16,000.00
01-53-1-0130	Health Insurance	291,200.00	275,142.85	312,000.00	278,608.18	312,000.00	205,546.65	291,200.00	312,000.00
01-53-1-0200	Temp/Overhire	00.0	00.0	0.00	00.0	25,000.00	11,805.00	54,000.00	54,000.00
	Salaries & Benefits								2,452,688.00
01-53-2-2000	Advertising	300.00	95.00	300.00	95.00	300.00	0.00	300.00	300.00
01-53-2-2050	Audit & Finance	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	5,000.00
01-53-2-2100	Credit Card Fees	700.00	218.09	700.00	147.39	700.00	0.00	700.00	700.00
01-53-2-2150	Insurance	115,000.00	105,107.19	117,550.00	117,545.89	120,750.00	125,344.64	120,000.00	120,000.00
01-53-2-2200	IT Services	25,000.00	21,568.76	25,000.00	18,604.26	27,500.00	18,463.50	27,500.00	27,500.00
01-53-2-2250	Legal Fees	2,500.00	2,204.50	3,500.00	2,160.58	3,500.00	2,485.50	3,500.00	3,500.00
01-53-2-2300	Maintenance Contracts	4,000.00	3,774.25	14,350.00	8,387.36	10,700.00	6,874.52	8,000.00	8,000.00
01-53-2-2350	Professional Services	2,000.00	2,835.76	9,250.00	9,177.29	30,500.00	2,495.99	9,200.00	9,200.00
01-53-2-2500	Dispatch Contract	150,906.00	159,272.75	152,723.00	150,906.00	140,000.00	0.00	148,000.00	148,000.00
	Purchased Services							"	322,200.00
01-53-3-3050	Electric	18,000.00	17,476.03	21,000.00	17,644.64	21,000.00	13,646.68	21,000.00	19,000.00
01-53-3-3100	Heating Fuel	9,000.00	8,595.04	14,500.00	14,385.26	17,000.00	8,539.61	17,000.00	17,000.00
01-53-3-3200	Phone/Data	18,500.00	21,333.99	22,800.00	23,050.93	21,000.00	13,650.10	21,000.00	21,000.00
01-53-3-3300	Postage	850.00	849.38	850.00	1,272.71	00.006	796.88	900.006	900.006
01-53-3-3350	Office Equipment & Supplies	3,000.00	19,417.92	3,000.00	3,080.56	3,000.00	1,665.43	3,000.00	3,000.00
01-53-3-3400	Operational Supplies	4,000.00	1,214.68	4,000.00	2,609.97	4,000.00	1, 736.08	4,000.00	4,000.00

		2021 Total Budget	2021 2021 2022 Total Budget Total Activity Total Budget	2022 Total Budget	2022 2023 Total Activity Total Budget	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
01-53-3-3450	Uniforms	7,000.00	5,311.67	5,600.00	3,908.74	8,000.00	6,883.68	7,000.00	7,000.00
01-53-3-3500	Promotions & Apparel	1,000.00	1,126.95	1,100.00	1,066.48	1,000.00	146.70	2,000.00	2,000.00
01-53-3-3550	Publications & Subscriptions	4,000.00	3,091.65	4,500.00	4,307.61	5,000.00	2,875.76	5,000.00	5,000.00
-	Operational Expenses							1	78,900.00
01-53-4-4000	Lease & Rentals Payments	1,800.00	445.83	1,800.00	00.0	0.00	00.00	00.0	00.0
	Lease & Rentals								0.00
01-53-5-5000	Memberships & Dues	1,000.00	914.80	1,500.00	1,355.73	1,000.00	182.37	1,000.00	1,000.00
01-53-5-5050	Recruitment	6,000.00	1,590.00	14,500.00	14,282.66	18,000.00	16,376.14	15,000.00	15,000.00
01-53-5-5100	Travel & Training	44,500.00	10,965.77	37,000.00	35,247.32	62,000.00	21,276.32	37,000.00	37,000.00
	Travel, Training & Memberships								53,000.00
01-53-6-6000	Equipment Repair & Maintenance	3,500.00	543.95	3,500.00	2,452.52	3,500.00	1,500.70	3,500.00	3,500.00
01-53-6-6050	Vehicle Gas & Oil	30,000.00	29,075.53	36,500.00	36,996.54	42,000.00	22,307.39	42,000.00	42,000.00
01-53-6-6100	Vehicle Repair & Maintenance	20,000.00	11,950.41	20,000.00	16,693.48	25,000.00	13,038.90	25,000.00	25,000.00
	Vehicle, Equipment Expenses								70,500.00
01-53-7-7000	Building Maintenance	6,000.00	678,427.53	258,500.00	256,069.55	33,000.00	3,430.29	8,000.00	8,000.00
	Infrastructure Outlay							,1	8,000.00
01-53-9-9000	Citations State Admin Fee	5,000.00	5,383.10	8,500.00	4,929.64	5,000.00	4,721.10	5,500.00	5,500.00
01-53-9-9050	Equipment Outlay	45,375.00	29,779.30	61,286.00	55,989.95	45,753.00	21,940.85	45,750.00	65,750.00
01-53-9-9150	Investigation Expense	7,000.00	1,163.18	7,000.00	11,251.84	8,000.00	2,531.98	8,000.00	8,000.00
01-53-9-9200	Miscellaneous Expense	5,000.00	5,731.36	5,000.00	3,874.18	5,000.00	2,701.33	5,000.00	5,000.00
01-53-9-9980	Transfer Out-Fund Balance	00.0	00.00	-247,500.00	00.00	0.00	00.00	0.00	0.00
01-53-9-9990	Transfer Out	59,850.00	50,323.38	127,000.00	127,000.00	137,000.00	00.0	137,000.00	137,000.00
	Other Expenses								221,250.00
	Total								3,206,538.00







North Pole Fire Department

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 fire department comprised of both paid and volunteers staff. Currently the North Pole Fire department has 52 members, 18 full time paid, 15 part time paid, 1 resident firefighter, 15 volunteers and 3 junior firefighters. Services are provided with 5 staff members 24 hours a day, 7 days a week, 365 days a year. Part time employees cover full time employee absences to maintain 5 responders on duty. Volunteer members are required to give 24 hours of volunteer time each month and participate in classes, drills and meetings. This 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 approximately 1400 calls each 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 to provide ambulance services, providing treatment and transport for patients within an approximately 100 square mile area of the borough.

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. 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 Firefighter-II and state of Alaska AEMT/EMT3 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. Smoke alarms and carbon monoxide detectors are provided to home owners at no cost through our partnership with the Red Cross. The fire department partners with the City to promote community health, wellness and education through the use of social media and other avenues. The fire department sponsors an annual Open House allowing the public to meet the members and see the capabilities of the department.

Target Hazards:

- Six public and private schools take in approximately 3000 staff and students during any given school day.
- Industry such as; The Alaska rail road, water and sewer treatment plants, Alaska highway, Petro star refinery and Marathons tank farm.
- Two 75,000-gallon liquid natural gas tanks feeding gas to the utilities piping system.
- Golden Valley Electrical Association power plant located near the refinery.

Short Term Goals:

- The fire department's short term goals are focused on staff recruitment and retention. The proposed 2024 fire department budget will allow us to implement three of the goals we have set to help with staff retention.
 - Provide paramedic level training for current staff members. The training required to be a licensed paramedic takes 12-16 months. In the past the fire department has not had an avenue to send current staff members away to obtain the license. In 2024 one of the fire department's current employees will beta test a program that will allow the employee to be trained and obtain a paramedic license.
 - The fire department will make a policy change to move the employees that work shifts from a 19 day FLSA firefighter overtime cycle to a 14 day FLSA firefighter overtime cycle. This change will remove the complexity of our current overtime pay while at the same time increase the annual income of each employee.
 - Create 3 new Apprenticeship positions within the fire department. North Pole fire department has recognized fewer local high school graduates are entering the career field of emergency services. These apprentice positions will bring 3 graduating seniors into the fire department to work, train and learn along side of our career and volunteer staff of emergency responders.

Long Term Goals:

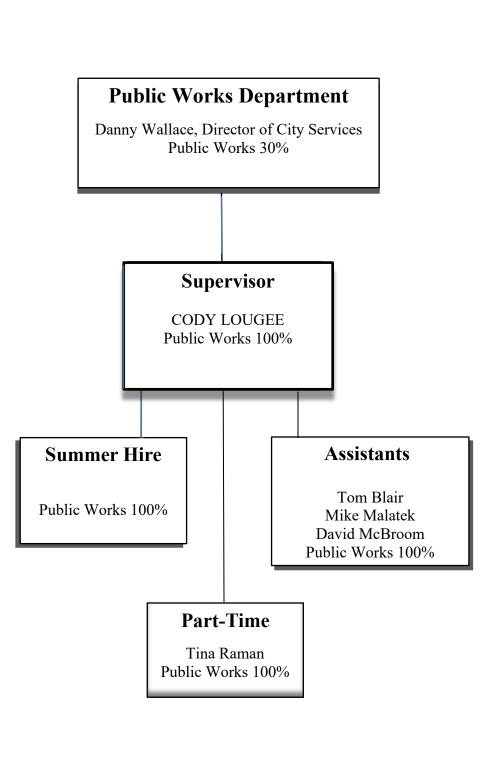
• The Fire Department building was built in 1981 and was not designed to house the staffing numbers currently needed to support emergency services for the City. Last year plans were developed to build a new fire station. Seeking funding to carry out this project is a high priority for the fire department.

- Build a live fire training prop alongside the current drill tower. The North Pole Fire
 Department training facility lacks a live fire training prop. This one item makes it almost
 impossible to earn full training points during ISO gradings. The addition of a live fire
 prop will allow staff to maintain proficiency, resulting in increased safety during
 emergency operations.
- Develop a City of North Pole Fire Marshal's office. The City of North Pole does not have deferred authority from the State of Alaska to provide fire marshal services to our own community. With high workloads being placed on the State's Deputy Fire Marshal the city residence and business would have a higher level of service if and when the City of North Pole applies for and receives deferred authority from the state.

		2021 2021 Total Budget Total Activity	2021 Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 01 - Fire Department	Department								
01-54-1-0010	Wages: Full Time	1,061,470.00	898,857.98	1,146,052.00	1,093,240.54	1,295,400.00	992,812.07	1,350,910.00	1,337,400.00
01-54-1-0020	Wages: Holiday Pay	18,540.00	16,924.80	20,950.00	15,656.76	27,000.00	14,740.54	27,045.00	26,775.00
01-54-1-0030	Benefits	90,000,00	76,005.23	113,708.00	105,852.12	114,700.00	115,353.76	118,736.00	117,549.00
01-54-1-0040	PERS	245,782.00	214,317.55	257,956.50	243,897.12	263,800.00	222,304.49	272,548.00	269,823.00
01-54-1-0050	PERS on Behalf	0.00	00.00	00.00	62,827,36	00.0	0.0	00.0	0.00
01-54-1-0060	Leave Cash Out	30,000.00	28,255.29	40,000.00	31,912.40	55,200.00	4,288.59	60,850.00	60,242.00
01-54-1-0070	Overtime: Regular	38,000.00	46,042.47	50,000.00	41,222.04	65,000.00	35,906.02	234,460.00	232,115.00
01-54-1-0080	Wages: Part Time	97,024.00	76,968.27	171,852.50	166,801.05	167,000.00	151,888.94	137,344.00	137,344.00
01-54-1-0120	ESC	300.00	00.00	300.00	00.00	00.0	0.00	00.0	00.0
01-54-1-0130	Health Insurance	312,000.00	265,542.85	321,800.00	305,542.86	374,400.00	289,600.00	378,144.00	374,400.00
	Salaries & Benefits								2,555,648.00
01-54-2-2000	Advertising	350.00	00.0	0.00	00.0	200.00	0.00	00.0	00.0
01-54-2-2050	Audit & Finance	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	5,000.00
01-54-2-2100	Credit Card Fees	400.00	86.38	150.00	100.79	00.00	3.68	100.00	100.00
01-54-2-2150	Insurance	44,000.00	49,111.69	50,993.00	50,993.69	55,000.00	50,425.86	60,000.00	60,000.00
01-54-2-2200	IT Services	22,000.00	23,579.40	27,000.00	29,056.04	24,000.00	22,513.90	27,000.00	27,000.00
01-54-2-2250	Legal Fees	3,500.00	2,320.17	1,500.00	614.17	2,000.00	117.50	2,000.00	2,000.00
01-54-2-2300	Maintenance Contracts	11,000.00	11,151.93	18,590.00	12,394.63	22,000.00	13,903.23	18,000.00	18,000.00
01-54-2-2350	Professional Services	6,000.00	5,036.81	4,240.00	4,007.15	40,000.00	45,255.18	15,000.00	15,000.00
01-54-2-2400	Ambulance Billing Service	7,500.00	5,609.08	5,800.00	4,439.52	15,000.00	4,626.59	10,000.00	10,000.00
01-54-2-2500	Dispatch Contract	101,000.00	85,762.25	100,607.00	100,604.00	105,000.00	0.00	110,000.00	110,000.00
	Purchased Services								247,100.00
01-54-3-3050	Electric	22,000.00	19,391.45	22,000.00	19,913.18	22,000.00	14,968.95	25,000.00	25,000.00
01-54-3-3070	EMS Supplies	25,000.00	25,013.35	30,000.00	29,301.14	32,000.00	24,954.58	34,000.00	34,000.00
01-54-3-3100	Heating Fuel	20,500.00	17,155.88	29,000.00	27,388.75	24,000.00	12,062.73	29,000.00	29,000.00
01-54-3-3200	Phone/Data	18,360.00	15,377.53	7,360.00	7,308.55	6,500.00	6,871.97	10,500.00	10,500.00
01-54-3-3300	Postage	650.00	375.60	650.00	427.86	500.00	415.21	650.00	650.00

3,232,298.00								Total	
167,500.00	,						-	Other Expenses	
150,000.00	150,000.00	0.00	139,000.00	121,087.00	121,087.00	50,323.38	121,087.00	Transfer Out	01-54-9-9990
4,000.00	4,000.00	2,832.97	2,500.00	2,460.78	4,000.00	2,160.22	4,000.00	Miscellaneous Expense	01-54-9-9200
3,500.00	3,500.00	2,687.07	3,500.00	3,482.36	3,500.00	2,478.80	2,500.00	Prevention & Public Education	01-54-9-9100
10,000.00	15,000.00	2,789.54	5,000.00	4,385.34	5,000.00	3,636.35	6,000.00	Equipment Outlay	01-54-9-9050
12,000.00				-				Infrastructue Outlay	
12,000.00	12,000.00	8,139.98	10,000.00	3,669.45	10,000.00	4,843.33	16,000.00	Building Maintenance	01-54-7-7000
74,000.00	91							Vehicle, Equipment Expenses	
35,000.00	35,000.00	36,910.99	30,000.00	31,967.08	45,000.00	16,141.12	15,000.00	Vehicle Maintenance	01-54-6-6100
29,000.00	29,000.00	20,187.94	23,200.00	27,415.27	29,000.00	16,640.51	18,000.00	Vehicle Gas & Oil	01-54-6-6050
10,000.00	10,000.00	6,121.59	9,700.00	9,306.68	10,000.00	8,307.42	8,000.00	Equipment Repair & Maintenance	01-54-6-6000
56,100.00								Travel, Training & Memberships	
30,000.00	30,000.00	15,444.77	15,000.00	15,261.19	16,000.00	15,536.60	19,000.00	Travel & Training	01-54-5-5100
25,500.00	25,500.00	7,712.00	23,500.00	19,579.74	21,400.00	15,365.00	17,400.00	Recruitment	01-54-5-5050
600.00	600.00	200.00	500.00	575.00	500.00	100.00	500.00	Memberships & Dues	01-54-5-5000
119,950.00	u							Operational Expenses	
1,300.00	1,400.00	1,259.94	1,400.00	1,187.94	1,400.00	272.90	400.00	Publications & Subscriptions	01-54-3-3550
9,000.00	9,000.00	4,849.58	9,000.00	8,979.23	9,000.00	93,559.25	9,000.00	Uniforms	01-54-3-3450
5,500.00	5,500.00	2,104.67	4,000.00	2,624.46	4,000.00	2,923.95	9,000.00	Operational Supplies	01-54-3-3400
5,000.00	5,000.00	2,835.80	5,000.00	6,628.23	7,000.00	6,757.82	7,000.00	Office Equipment & Supplies	01-54-3-3350
2024 Mayors Proposed Budget	2024 Dept. Head Requested Budget	2023 YTD Activity as of 10-27-23	2023 Total Budget	2022 Total Activity	2022 Total Budget	2021 Total Activity	2021 2021 2022 2023 Total Budget Total Activity Total Budget Total Activity Total Budget		

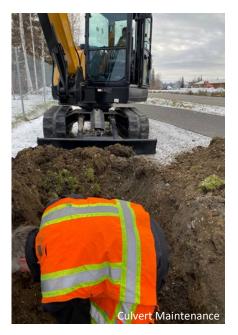




Public Works Department

Mission: Provide safe access to City roads and walkways, maintain City buildings and infrastructure, and support beautification efforts for the Community

Goals for 2024: The focus for Public Works remains safe access to streets and walkways within City limits. Including snow removal during the winter, year-round road and streetlight maintenance, beautification, and many other tasks. To enable these efforts, we seek support for projects such funding for park refurbishment, light pole painting, overhead cover for supplies, bus shelters, street light safety study, and the needed purchase of a skid steer. As mentioned above, we value the incredible work done by our Public Works



staff and will focus on both retention and efforts to ensure the on-hand workforce is aligned with requirements.

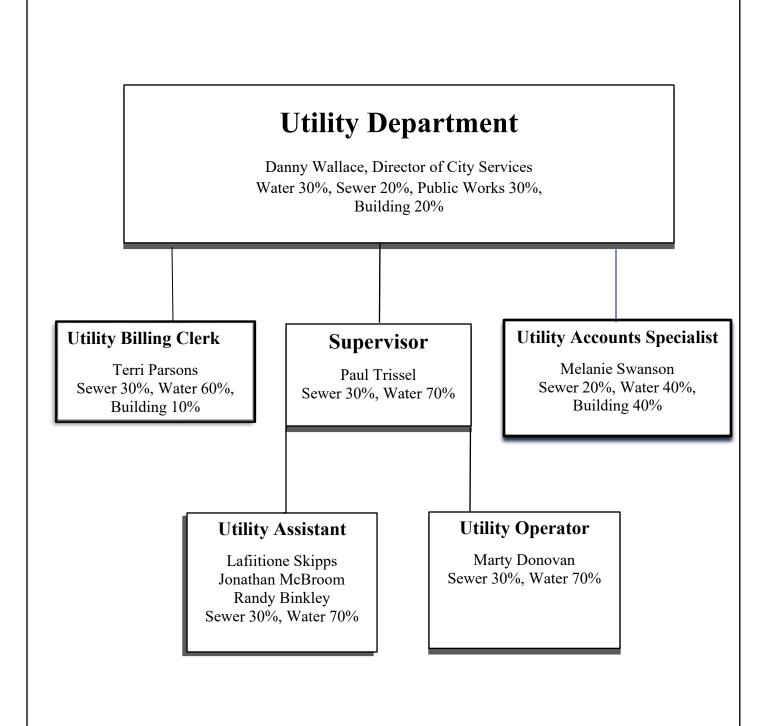
Challenges: Public Works is responsible for maintaining almost 20 miles of Citymaintained roads and walking paths with snow plowing, graveling icy intersections, road sweeping, road patching/paving/striping, and brush cutting. Flooding remains a significant issue, especially given precipitation levels over the past few years. Other City maintenance projects and functions include streetlight operations, road cleanup (trash and vegetation), monitoring and correcting DOT project quality issues, and beautification efforts. Finally, energy and road maintenance costs are projected to increase in 2024, further straining staff and available equipment.

Public Works Strategy: To ensure alignment of resources (and staff) to increase City requirements, we have budgeted to allow for one of our summer hires to remain on staff as a part-time employee. Additionally, we hope to continue the temporary hire program to support continued beautification and maintenance efforts during the summer. We also have budgeted for the purchase of a skid steer to assist with vegetation clearing and other grounds tasks (the money for this has been allocated for two years, although the vehicle has been on backorder). We also continue to see grant funding to support parks beautification efforts and other priorities (including bus shelters at key locations). To support those projects, we have budgeted funds and have secured tentative financial commitments from local businesses to support construction. Through these efforts we will ensure Public Works is ready for future challenges and requirements.

		2021 Total Budget	2021 2021 Total Budget Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 01 - Public Works	lic Works								
01-58-1-0010	Wages: Full Time	212,020.00	200,864.46	246,266.00	195,447.91	300,000.00	219,306.47	328,000.00	320,000.00
01-58-1-0020	Wages: Holiday Pay	500.00	00.0	1,100.00	417.45	500.00	0.00	500.00	500.00
01-58-1-0030	Benefits	17,675.00	17,623.41	30,600.00	28,151.27	61,000.00	40,955.25	58,000.00	58,000.00
01-58-1-0040	PERS	46,650.00	47,336.04	48,995.00	53,898.73	70,000.00	51,971.90	72,000.00	70,000.00
01-58-1-0050	PERS on Behalf	00.0	00.0	00.00	14,009.35	0.00	00.0	0.00	0.0
01-58-1-0060	Leave Cash Out	5,375.00	1,608.18	11,566.00	10,992.65	11,000.00	8,407.08	19,000.00	19,000.00
01-58-1-0070	Overtime: Regular	5,000.00	14,833.47	19,500.00	14,423.54	22,000.00	16,928.86	22,000.00	22,000.00
01-58-1-0080	Wages:Temp/Overhire	39,760.00	17,892.00	53,400.00	47,760.20	54,400.00	51,609.00	68,000.00	68,000.00
01-58-1-0120	ESC	2,200.00	1,248.00	1,280.00	00.00	2,380.00	0.00	00.0	00.0
01-58-1-0130	Health Insurance	66,300.00	46,182.23	68,100.00	65,667.71	87,800.00	63,000.48	90,000.00	90,000.00
	Salaries & Benefits								647,500.00
01-58-2-2000	Advertising	750.00	682.05	1,000.00	1,156.11	2,101.00	1,335.06	3,000.00	3,000.00
01-58-2-2050	Audit & Finance	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	5,000.00	5,000.00
01-58-2-2150	Insurance	15,000.00	12,322.59	15,000.00	14,845.36	15,000.00	15,760.74	18,000.00	18,000.00
01-58-2-2200	IT Services	500.00	00.00	00.0	00.00	500.00	00.00	1,000.00	1,000.00
01-58-2-2250	Legal Fees	750.00	489.31	2,250.00	2,268.75	1,000.00	10,267.50	4,000.00	4,000.00
01-58-2-2300	Maintenance Contracts	2,000.00	1,725.00	3,600.00	3,498.25	3,000.00	2,814.19	4,000.00	4,000.00
01-58-2-2350	Professional Services	3,500.00	3,635.81	3,900.00	3,830.19	3,500.00	4,422.77	35,000.00	35,000.00
01-58-2-2400	Snow Removal	100,000.00	128,712.50	723,000.00	570,434.00	198,399.00	118,720.00	170,000.00	170,000.00
	Purchased Services								240,000.00
01-58-3-3050	Electric	4,500.00	5,453.36	6,000.00	6,561.50	7,000.00	4,843.58	7,000.00	7,000.00
01-58-3-3070	Radar Signs Electric	300.00	327.65	350.00	329.42	400.00	221.53	400.00	400.00
01-58-3-3090	Street Lights Electric	35,000.00	34,906.58	25,700.00	31,820.47	35,000.00	22,567.82	40,000.00	40,000.00
01-58-3-3100	Heating Fuel	6,500.00	5,943.82	19,500.00	14,055.19	21,370.00	6,296.94	22,000.00	22,000.00
01-58-3-3200	Phone/Data	5,000.00	5,298.89	5,000.00	6,935.89	5,000.00	5,132.82	7,000.00	7,000.00
01-58-3-3300	Postage	200.00	33.47	300.00	7.91	200.00	3.15	200.00	200.00
01-58-3-3350	Office Equipment & Supplies	500.00	0.00	650.00	565.84	500.00	348.32	500.00	500.00

		2021 2021 Total Budget Total Activity		2022 Total Budget	2022 2022 Total Budget Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
01-58-3-3400	Operational Supplies	12,000.00	10,834.88	12,000.00	13,125.20	12,000.00	12,280.67	15,000.00	15,000.00
01-58-3-3450	Uniforms	500.00	880.81	1,850.00	946.50	1,050.00	1,604.94	1,200.00	1,200.00
01-58-3-3500	Promotions & Apparel	0.00	0.00	0.00	0.00	200.00	1,177.60	1,500.00	1,500.00
01-58-3-3550	Publications & Subscriptions	100.00	0.00	100.00	44.97	3,100.00	00.0	500.00	500.00
	Operational Expenses								95,300.00
01-58-5-5000	Memberships & Dues	250.00	0.00	3,250.00	3,194.00	100.00	0.00	1,500.00	1,500.00
01-58-5-5050	Recruitment	500.00	712.32	1,000.00	1,006.00	1,000.00	125.00	1,000.00	1,000.00
01-58-5-5100	Travel & Training	1,000.00	00.00	1,000.00	765.60	18,000.00	2,201.40	5,000.00	5,000.00
	Travel & Training & Memberships								7,500.00
01-58-6-6000	Equipment Repair & Maintenance	8,000.00	6,189.69	8,000.00	4,082.67	8,000.00	4,141.12	8,000.00	8,000.00
01-58-6-6050	Vehicle Gas & Oil	9,000.00	9,693.35	16,000.00	17,227.61	14,000.00	11,530.30	14,000.00	14,000.00
01-58-6-6100	Vehicle Repair & Maintenance	7,500.00	8,603.87	9,000.00	6,632.26	7,000.00	2,787.47	7,000.00	12,000.00
	Vehicle, Equipment Expenses								34,000.00
01-58-7-7000	Building Maintenance	7,500.00	11,682.15	14,600.00	11,346.24	10,000.00	2,603.87	10,000.00	10,000.00
01-58-7-7050	Street Light Maintenance	12,000.00	1,250.00	7,400.00	515.16	10,000.00	20,559.40	46,000.00	54,000.00
01-58-7-7100	Street Maintenance	200,000.00	214,130.57	200,000.00	116,862.59	150,000.00	129,087.50	175,000.00	175,000.00
	Infrastructure Outlay								239,000.00
01-58-9-9000	Fees: AK RR Permits	8,000.00	8,000.00	25,500.00	12,092.00	8,000.00	0.00	8,000.00	8,000.00
01-58-9-9030	Beautification	15,000.00	6,354.63	14,400.00	13,071.30	10,000.00	14,735.71	45,000.00	40,000.00
01-58-9-9040	Christmas Decorations	3,000.00	2,109.49	3,600.00	1,399.77	3,000.00	0.00	3,000.00	3,000.00
01-58-9-9050	Equipment Outlay	10,000.00	38,274.96	25,000.00	23,587.68	10,000.00	9,660.00	15,000.00	15,000.00
01-58-9-9120	FMATS Match Participation	600.00	558.00	600.00	558.00	110,000.00	104,589.00	15,000.00	15,000.00
01-58-9-9200	Miscellaneous Expense	1,500.00	1,307.30	1,500.00	1,821.85	1,500.00	770.04	2,000.00	2,000.00
01-58-9-9500	Parks/Trails/Grounds Supplies	15,000.00	13,449.47	15,000.00	8,725.09	15,000.00	14,627.31	18,000.00	18,000.00
	Transfer Out	21,780.00	23,121.55	186,197.00	25,526.92	55,000.00	0.00	87,000.00	87,000.00
	Other Expenses								188,000.00
	Total								1,451,300.00





Revised 10/27/2023

Utilities Department

Mission: Provide safe, efficient, and compliant water and wastewater services to the Community

Goals for 2024: Our first and foremost priority is safe water and wastewater for the local Community. To support these efforts, we are actively seeking to fund several key projects that focus on sustaining current operations, providing redundant systems, and addressing future utility challenges. These include the design plans for the City Water Main Replacement, Effluent Outflow Permitting, Water Meter Modernization and Replacement, establishing and implementing a FOG (Fats, Oil, Grease)



compliance plan, updated our Utilities Standards for construction, conducing an EPAcompliant City-wide lead pipe survey, repainting the old water plant, continued certification of Utility personnel, and the closeout of the construction phase of Moose Creek. We also recognize the importance of the phenomenal Utility staff and focus on efforts to appropriately compensate and retain those professionals.

Challenges: These include a failing City water main in the City Center, rising energy and supply costs, 80 miles of pipes to maintain, and a customer base that has increased from 575 customers in 2017 to over 1,600 this year. We continue to struggle with overcapacity with our sewer/wastewater systems, and the sewer revenue losses due to the Flint Hills Refinery closure still hampers our ability to cover expenses. Other requirements, such as industrial discharge permitting and long-term infrastructure planning, require significant time and energy to ensure the City is environmentally compliant and prepared for future needs.

Utility Strategy: To support these efforts, we support both step increases and a COLA rate increase for our staff. These increases are applied uniformly throughout the Utility and City Services staff. Expenses for this increase for utility staff are funded from revenues from both water and sewer consumption and do not require external funds. Funding from Sewer Reserves are required for two overarching projects (Effluent Outfall Project and Utility Standards Update) and to compensate for a chronic gap in sewer revenues that has occurred each year since the closure of the Flint Hills Refinery in 2014. In early 2023, the City convened a working group to provide options to address the sewer revenue deficit and this group found no viable options aside from significant rate increases. Given our most recent water/sewer rate increase occurred in 2023 (\$0.002 per gallon), we are reluctant to further burden the local community with the sewer income gap. But after the budget is passed, we will propose other changes to the rate schedule, to include a two-year meter fee and an additional fee for emergency on-site work. Finally, we continue to seek grants at both the state and federal level to support our Utilities requirements and infrastructure improvements.

		2021 Total Budget	2021 2021 Total Budget Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 41 - WATER FUND	TER FUND								
41-35-5010	Tie-in Fees	1,000.00	9,825.00	1,000.00	6,515.00	5,000.00	3,750.00	5,000.00	5,000.00
41-36-6000	Late Fees / LD	3,000.00	4,524.27	3,000.00	14,797.82	11,000.00	9,203.09	11,000.00	11,000.00
41-39-9050	Interest Income - AMLIP	00.0	201.09	00.00	22,847.10	2,000.00	70,573.16	79,000.00	79,000.00
41-39-9500	PERS on Behalf Revenue	00.0	00.00	00.00	16,858.80	0.00	0.00	0.00	00.0
41-39-9990	Transfer In	181,019.00	00.00	137,529.00	00.00	181,054.00	0.00	51,000.00	51,000.00
41-41-3010	Water Usage Revenue	900,000.00	1,213,315.62	1,154,918.00	1,296,436.12	1,377,446.00	1,037,816.27	1,556,000.00	1,556,000.00
41-41-3060	Lab Testing	2,000.00	00.00	2,000.00	00.00	2,000.00	0.00	2,000.00	2,000.00
41-41-3110	Reimburseable Water Breaks	5,000.00	1,500.00	5,000.00	2,025.15	5,000.00	16,668.87	17,000.00	17,000.00
41-41-3160	Reimbursable Legal Fees	2,000.00	00.00	2,000.00	4,170.73	2,000.00	388.50	2,000.00	2,000.00
41-41-3210	Miscellaneous	1,000.00	53,060.25	1,000.00	-18,331.24	1,000.00	5,877.59	40,000.00	40,000.00
									1,763,000.00
41-10-1-0010	Wages: Full Time	345,364.98	273,698.76	284,895.00	269,492.70	355,000.00	271,988.51	360,000.00	364,000.00
41-10-1-0020	Wages: Holiday Pay	00.0	60.68	1,000.00	297.08	1,000.00	273.17	1,000.00	1,000.00
41-10-1-0030	Benefits	12,238.54	14,544.41	19,150.00	17,314.76	14,000.00	7,117.78	32,000.00	33,000.00
41-10-1-0040	PERS	75,980.52	61,938.53	64,217.00	-70,456.74	78,000.00	60,721.69	79,000.00	80,000.00
41-10-1-0050	PERS on Behalf	00.00	0.00	0.00	16,858.80	0.00	00.0	00.0	0.00
41-10-1-0060	Leave Cash Out	16,976.60	5,919.07	15,427.00	15,373.87	10,500.00	5,952.61	15,000.00	21,000.00
41-10-1-0070	Overtime: Regular	2,000.00	8,264.88	5,500.00	5,292.22	8,000.00	3,742.38	7,000.00	7,000.00
41-10-1-0080	Temp/Overhire	00.00	00.0	6,500.00	5,911.75	0.00	10,340.20	24,000.00	24,000.00
41-10-1-0130	Health Insurance	79,708.36	67,196.34	71,200.00	68,505.45	76,000.00	69,373.62	88,000.00	88,000.00
	Salaries & Benefits								618,000.00
41-10-2-0040	PERS Gasb 68	00.0	7,435.00	0.00	142,275.00	0.00	00.0	000	0.00
41-10-2-0050	OPED Gash 75	00.00	-104,649.00	00.00	-200,015.00	0.00	00.0	00.00	0.00
41-10-2-2000	Advertising	2,500.00	0.00	2,500.00	936.73	1,000.00	885.36	1,500.00	1,500.00
41-10-2-2050	Audit & Finance	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	12,000.00	12,000.00
41-10-2-2070	Billing Service Fees	4,000.00	8,623.60	8,000.00	7,862.85	9,000.00	9,190.45	11,000.00	11,000.00
41-10-2-2100	Credit Card Fees	15,000.00	10,069.07	21,300.00	27,125.28	17,000.00	32,270.83	40,000.00	40,000.00

		2021 2021 Total Budget Total Activity	2021 Total Activity	2022 Total Budget	2022 2023 Total Activity Total Budget	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
41-10-2-2150	Insurance	30,000.00	35,966.91	45,000.00	39,879.82	45,000.00	33,758.94	50,000.00	50,000.00
41-10-2-2200	IT Services	1,000.00	836.10	2,500.00	2,641.40	1,000.00	1,087.00	2,500.00	3,000.00
41-10-2-2220	Laboratory Services	11,000.00	14,054.50	25,000.00	25,259.50	20,000.00	10,670.00	30,000.00	30,000.00
41-10-2-2250	Legal Fees	4,000.00	8,679.91	4,200.00	3,752.52	5,000.00	3,642.94	5,000.00	5,000.00
41-10-2-2300	Maintenance Contracts	5,000.00	4,915.00	26,000.00	15,066.96	10,000.00	10,399.87	15,000.00	15,000.00
41-10-2-2350	Professional Services	40,000.00	92,411.77	214,300.00	193,757.26	348,000.00	211,266.34	393,000.00	378,000.00
	Purchased Services								545,500.00
41-10-3-3000	Bad Debt	2,000.00	00.00	2,000.00	00.00	1,000.00	00.0	1,000.00	1,000.00
41-10-3-3050	Electric	165,000.00	213,645.23	181,150.00	226,508.91	215,000.00	171,930.15	215,000.00	215,000.00
41-10-3-3100	Heating Fuel	65,000.00	62,793.65	78,000.00	76,360.95	140,000.00	42,450.71	120,000.00	120,000.00
41-10-3-3200	Phone/Data	11,000.00	18,219.98	22,000.00	20,946.50	18,000.00	15,417.54	18,000.00	18,000.00
41-10-3-3300	Postage	1,500.00	252.10	1,500.00	1,259.19	1,500.00	2,012.47	1,500.00	2,000.00
41-10-3-3350	Office Equipment & Supplies	2,000.00	1,303.20	5,700.00	3,996.84	2,000.00	5,743.14	8,000.00	8,000.00
41-10-3-3400	Operational Supplies	50,000.00	79,240.68	113,500.00	78,317.73	100,000.00	68,610.81	85,000.00	85,000.00
41-10-3-3450	Uniforms	500.00	00.0	500.00	538.74	500.00	50.00	500.00	500.00
41-10-3-3500	Promotions & Apparel	0.00	00.00	800.00	5.58	500.00	00.00	1,000.00	1,000.00
41-10-3-3550	Publications & Subscriptions	750.00	279.00	800.00	89.94	500.00	930.72	500.00	500.00
	Operational Expenses								451,000.00
41-10-5-5000	Memberships & Dues	3,000.00	1,027.50	1,000.00	1,253.50	1,000.00	146.25	2,000.00	2,000.00
41-10-5-5050	Recruitment	1,000.00	212.60	1,500.00	1,338.00	1,000.00	125.00	1,000.00	1,000.00
41-10-5-5100	Travel & Training	2,500.00	1,815.00	4,500.00	4,687.10	7,000.00	3,772.65	6,000.00	6,000.00
	Travel, Training & Memberships							1	9,000.00
41-10-6-6000	Equipment Repair & Maintenance	5,000.00	454.21	5,000.00	708.55	5,000.00	21,883.74	5,000.00	5,000.00
41-10-6-6050	Vehicle Gas & Oil	7,500.00	8,081.76	13,000.00	16,100.40	17,000.00	11,264.16	17,000.00	17,000.00
41-10-6-6100	Vehicle Repair & Maintenance	10,000.00	2,346.62	4,000.00	590.40	10,000.00	3,689.13	9,000.00	9,000.00
	Vehicle, Equipment Expenses								31,000.00
41-10-7-7000	Building Maintenance	10,000.00	3,306.00	10,000.00	3,770.54	5,000.00	4,668.43	5,000.00	5,000.00
41-10-7-7050	Equipment Outlay	15,000.00	8,427.67	98,000.00	18,650.87	15,000.00	00.00	65,000.00	65,000.00
	Infrastructure Outlay								70,000.00

							2023	2024 Dept. Head	2024 Mayors
		2021 2 Total Budget Total		2022 Total Budget	021 2022 2023 2023 Activity Total Budget Total Activity Total Budget	2023 Total Budget	YTD Activity as of 10-27-23	Requested Budget	Proposed Budget
0006-6-0	41-10-9-9000 Deferred Maintenance Expense	50,000.00	100.00	00.0	00.00	00.00	0.00	0.00	0.00
41-10-9-9100	Depreciation	00.0	2,531,803.90	0.00	5,597,519.05	00.00	0.00	0.00	0.00
41-10-9-9200	Miscellaneous	5,000.00	248.47	1,000.00	40.01	500.00	182.28	1,000.00	1,000.00
41-10-9-9210	Permits	0.00	00.0	13,000.00	5,000.49	5,000.00	0.00	5,000.00	5,000.00
41-10-9-9250	Reimburseable Water Breaks	5,000.00	14,048.82	1,300.00	00.00	10,000.00	00.0	5,000.00	5,000.00
41-10-9-9290	ADWF Loan #633011 Pincipal	25,000.00	0.00	25,250.00	00.00	25,000.00	25,000.00	25,000.00	25,000.00
41-10-9-9300	ADWF Loan #633011 Interest	2,000.00	2,250.00	2,500.00	1,875.00	2,500.00	1,500.00	2,500.00	2,500.00
41-10-9-9501	Tyler Conversion	00.0	-67,556.00	00.0	00.00	00.00	0.00	0.00	0.00
0966-6-0	41-10-9-9960 Vehicle Purchase	0.00	00.0	103,510.00	00.00	0.00	00.0	0.00	0.00
41-10-9-9990	Transfer Out	00.0	00.0	198,048.00	00.00	00.0	00.0	0.00	0.00
	Other Expenses								38,500.00
	Total								1,763,000.00

		2021 Total Budget	2021 2021 Total Budget Total Activity	2022 Total Budget	2022 2023 Total Activity Total Budget	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 42 - SEWER FUND	VER FUND								
42-35-5010	Tie-In	1,000.00	1,250.00	1,500.00	3,735.00	1,500.00	3,000.00	5,000.00	5,000.00
42-35-6090	Sewer FRR	00.00	7,429.46	00.00	72,937.92	00.00	27,029.22	73,000.00	73,000.00
42-39-9500	PERS on Behalf Revenue	00.0	00.00	00.0	10,385.22	00.0	00.0	0.00	0.00
42-39-9990	Transfers In	667,805.00	00.00	194,499.00	00.0	194,918.00	0.00	245,500.00	245,500.00
42-42-3010	Sewer Usage Revenue	601,160.00	620,763.27	626,255.00	621,903.62	690,382.00	507,139.46	761,000.00	761,000.00
42-42-3060	Lab Testing	1,000.00	00.00	1,500.00	0.00	1,500.00	00.0	1,500.00	1,500.00
42-42-3080	SID Pretreatment Program	60,000.00	72,123.10	60,000.00	94,716.23	80,000.00	92,638.02	109,000.00	109,000.00
42-42-3160	Reimbursable Legal Fees	2,000.00	0.00	2,000.00	683.27	2,000.00	388.50	2,000.00	2,000.00
42-42-3210	Miscellaneous	500.00	1,108.03	500.00	310.44	500.00	137.54	500.00	500.00
									1,197,500.00
42-12-1-0010	Wages: Full Time	213,393.93	188,177.30	199,180.00	183,376.92	145,000.00	124,740.11	165,000.00	168,000.00
42-12-1-0020	Wages: Holiday Pay	0.00	26.00	1,000.00	297.07	1,000.00	117.05	1,000.00	1,000.00
42-12-1-0030	Benefits	8,185.61	9,947.76	15,676.00	12,347.56	9,300.00	20,328.19	15,000.00	33,000.00
42-12-1-0040	PERS	46,946.66	42,635.62	44,846.00	-39,723.26	32,000.00	27,820.55	37,000.00	37,000.00
42-12-1-0050	PERS on Behalf	00.0	5,166.00	00.0	10,385.22	0.00	00.0	0.00	0.00
42-12-1-0060	Leave Cash Out	7,360.80	4,005.63	10,952.00	4,968.90	4,500.00	2,551.11	10,000.00	10,000.00
42-12-1-0070	Overtime: Regular	200.00	4,605.92	4,300.00	3,507.08	10,500.00	1,603.91	7,000.00	7,000.00
42-12-1-0080	Wages: Temp/Overhire	0.00	-72,722.00	00.00	5,911.75	6,500.00	5,170.10	13,000.00	12,000.00
42-12-1-0130	Health Insurance	49,238.00	50,510.62	55,360.00	51,361.82	39,500.00	31,019.57	40,000.00	40,000.00
	Salaries & Benefits								308,000.00
42-12-2-2000	Advertising	1,000.00	69.70	1,000.00	730.37	500.00	0.00	500.00	500.00
42-12-2-2050	Audit & Finance	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	12,000.00	12,000.00
42-12-2-2070	Billing Service Fees	3,000.00	4,273.91	4,500.00	3,529.33	4,500.00	3,675.38	4,500.00	4,500.00
42-12-2-2100	Credit Card Fees	15,000.00	10,437.64	14,100.00	13,984.23	15,000.00	11,205.37	15,000.00	15,000.00
42-12-2-2150	Insurance	35,000.00	19,511.80	30,000.00	23,329.71	30,000.00	25,594.58	33,000.00	33,000.00
42-12-2-2200	IT Services	1,000.00	766.40	2,300.00	2,305.40	2,000.00	1,087.00	1,500.00	1,500.00
42-12-2-2220	Laboratory Services	25,000.00	21,827.50	28,900.00	26,344.50	35,000.00	22,450.00	30,000.00	30,000.00

		2021 2021 Total Budget Total Activity	2021 Total Activity	2022 Total Budget	2022 2023 Total Activity Total Budget	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
42-12-2-2250	Legal Fees	3,500.00	3,963.51	3,500.00	2,647.57	3,500.00	2,268.37	5,000.00	5,000.00
42-12-2-2300	Maintenance Contracts	5,000.00	4,915.00	12,000.00	12,421.44	12,000.00	9,521.23	15,000.00	15,000.00
42-12-2-2350	Professional Services	25,000.00	29,225.93	38,800.00	68,371.52	50,000.00	99,984.25	307,000.00	307,000.00
	Purchased Services								423,500.00
42-12-3-3000	Bad Debts	2,500.00	00.0	00.00	00.0	2,500.00	0.00	2,500.00	2,500.00
42-12-3-3050	Electric	75,000.00	85,346.68	103,000.00	109,504.64	130,000.00	57,376.55	120,000.00	120,000.00
42-12-3-3100	Heating Fuel	15,000.00	18,858.15	21,700.00	19,434.42	24,000.00	8,893.71	22,000.00	22,000.00
42-12-3-3200	Phone/Data	15,000.00	18,857.60	17,500.00	16,560.85	17,500.00	11,718.96	16,000.00	16,000.00
42-12-3-3300	Postage	2,000.00	1,202.81	2,000.00	815.60	2,000.00	470.04	1,500.00	1,500.00
42-12-3-3350	Office Equipment & Supplies	1,500.00	887.51	3,000.00	2,723.61	1,500.00	1,353.77	1,500.00	1,500.00
42-12-3-3400	Operational Supplies	50,000.00	75,189.37	117,000.00	55,440.59	127,000.00	31,934.11	50,000.00	50,000.00
42-12-3-3450	Uniforms	500.00	00.0	500.00	581.80	500.00	50.00	500.00	500.00
42-12-3-3500	Promotions & Apparel	00.0	0.00	10.00	5.57	0.00	00.0	500.00	500.00
42-12-3-3550	Publications & Subscriptions	500.00	495.00	00.066	89.94	500.00	167.94	500.00	500.00
	Operational Expenses								215,000.00
42-12-5-5000	Memberships & Dues	1,000.00	178.00	1,500.00	688.00	1,500.00	48.75	500.00	500.00
42-12-5-5050	Recruitment	1,000.00	30.60	1,500.00	1,286.40	1,500.00	125.00	1,500.00	1,500.00
42-12-5-5100	Travel & Training	2,500.00	203.70	6,000.00	4,790.85	5,000.00	4,382.10	4,000.00	4,000.00
	Travel, Training & Memberships	Se 2 22							6,000.00
42-12-6-6000	Equipment Repair & Maintence	5,000.00	577.13	15,000.00	8,670.09	5,000.00	38,933.84	25,000.00	25,000.00
42-12-6-6050	Vehicle Gas & Oil	8,500.00	14,016.75	15,500.00	15,826.92	12,000.00	12,112.46	15,000.00	15,000.00
42-12-6-6100	Vehicle Repair & Maintenance	10,000.00	4,230.33	12,500.00	8,259.63	12,500.00	3,202.21	13,000.00	13,000.00
	Vehicle, Equipment Expenses								53,000.00
42-12-7-7000	Building Maintance	7,500.00	3,306.00	7,500.00	3,948.54	5,000.00	3,106.56	5,000.00	5,000.00
42-12-7-7050	Equipment Outlay	10,000.00	00.0	26,000.00	499.00	6,000.00	1,164.82	6,000.00	6,000.00
	Infrastructure Outlay							1	11,000.00
42-12-9-9000	Deferred Maintenance Expense	25,000.00	00.0	25,000.00	0.00	15,000.00	0.00	00.0	0.00
42-12-9-9100	Depreciation	0.00	1,098,390.65	6,200.00	890,940.08	15,000.00	0.00	0.00	0.00
42-12-9-9160	River Flow Analysis	0.00	15,312.54	3,500.00	00.0	0.00	0.00	0.00	0.00

	2021	1000				2023	Head	Mayors
	Total Budget Total Activity Total Budget Total Activity Total Budget	Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	YTD Activity as of 10-27-23	Requested Budget	Proposed Budget
	5,000.00	141.55	5,000.00	88.24	5,000.00	129.37	5,000.00	5,000.00
	0.00	00.0	2,000.00	4,319.40	4,000.00	00.0	4,000.00	4,000.00
42-12-9-9220 Pretreatment Program	60,000.00	72,406.50	60,000.00	93,920.25	80,000.00	75,037.50	85,000.00	85,000.00
42-12-9-9250 Sludge Disposal	0.00	182,662.40	00:0	00.0	00.0	0.00	00.0	0.00
42-12-9-9300 Hwy Park Bond Principal 92-06	13,624.00	0.00	36,965.00	00.0	37,000.00	0.00	37,000.00	30,000.00
42-12-9-9310 Hwy Park Bond Interest 92-06	23,341.00	20,813.80	0.00	20,016.82	00.00	00.0	20,000.00	7,000.00
42-12-9-9350 ACWF Loan #633291 - Principal	27,000.00	0.00	27,000.00	0.00	27,000.00	28,693.92	27,000.00	27,000.00
42-12-9-9360 ACWF Loan #633291 - Interest	7,250.00	5,948.15	7,250.00	5,530.35	7,500.00	5,107.37	7,500.00	7,500.00
42-12-9-9400 ACWF Loan #633031 - Principal	11,600.00	0.00	11,600.00	0.00	12,000.00	11,587.66	12,000.00	12,000.00
42-12-9-9410 ACWF Loan #633031 - Interest	3,325.00	2,781.20	3,325.00	2,607.37	3,500.00	2,434.19	3,500.00	3,500.00
42-12-9-9501 Tyler Conversion	0.00	67,556.00	0.00	0.00	00.00	0.00	0.00	0.00
Other Expenses								181,000.00
Total								1,197,500.00

384,000.00								Totals	
333,000.00	333,000.00	0.00	138,000.00	0.00	381,575.00	0.00	93,375.00	51-10-9-9990 Transfer Out	1-10-9-9990
51,000.00	51,000.00	0.00	168,000.00	00.00	212,625.00	00.0	78,660.00	51-10-9-9980 Transfer to Fund Balance	1-10-9-9980
384,000.00								Totals	
195,000.00	195,000.00	129,669.62	125,000.00	132,595.46	125,000.00	115,693.72	96,495.00	Water FRR	51-35-6060
189,000.00	189,000.00	126,459.60	181,000.00	159,410.25	181,000.00	147,373.16	75,540.00	Water Base	51-35-6010
0.00	0.00	00.00	0.00	00.00	00.0	-1,401.78	0.00	Miscellaneous	51-35-3210
								Fund: 51 - WATER RESERVE FUND	und: 51 - WA
2024 Mayors Proposed Budget	2024 Dept. Head Requested Budget	2023 YTD Activity as of 10-27-23	2023 Total Budget	2022 Total Activity	2022 Total Budget	2021 2021 2022 2023 Total Budget Total Budget Total Budget Total Budget	2021 Total Budget		

		2021 2 Total Budget Total	2021 Total Activity	2022 Total Budget	021 2022 2022 2023 Activity Total Budget Total Activity Total Budget	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 52 - SE/	Fund: 52 - SEWER RESERVE FUND								
52-35-6010	Sewer Base	64,200.00	70,410.06	79,300.00	76,981.34	79,300.00	57,550.74	87,000.00	87,000.00
52-35-6060	Sewer FRR	82,763.00	85,991.30	85,000.00	15,769.63	85,000.00	6,872.39	51,000.00	51,000.00
52-35-6090	Sewer FRR Industrial	13,181.00	00.00	6,250.00	7,403.89	6,250.00	37,259.69	55,000.00	55,000.00
52-39-9990	Fund Balance	17,000.00	00.0	00.00	0.00	00.00	00.00	52,000.00	52,000.00
	Totals								245,000.00
52-12-9-9980	52-12-9-9980 Transfer to Retained Earnings	24,042.00	00.00	24,042.00	0.00	170,550.00	0.00	0.00	0.00
52-12-9-9990	Transfer Out Totals	153,102.00	0.00	204,708.00	0.00	0.00	0.0	245,000.00	245,000.00 245,000.00



		2021 Total Budget	2021 2021 Total Budget Total Activity	2022 Total Budget	2022 2023 Total Budget Total Activity Total Budget	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 03 - AS5	Fund: 03 - ASSESSMENT FUND								
03-39-3000	Assessment Principal Dist 1	800.00	806.98	0.00	0.00	00.0	0.00	0.00	0.00
03-39-3010	Assessment Principal Dist 2	3,350.00	4,214.49	00.0	2,191.91	38,190.00	5,588.00	4,500.00	4,500.00
03-39-3020	Assessment Principal Dist 3	45,405.00	42,337.46	0.0	54,071,27	16,375.00	15,990.02	16,000.00	16,000.00
03-39-3050	Assessment Interest Dist 1	250.00	40.35	0.00	00.0	00.0	0.00	0.00	0.00
03-39-3060	Assessment Interest Dist 2	6,250.00	2,610.94	0.00	451.02	1,900.00	7,078.89	7,000.00	7,000.00
03-39-3070	Assessment Interest Dist 3	20,000.00	5,407.79	0.00	8,421.14	820.00	6,683.89	7,000.00	7,000.00
03-39-3100	Assessment Penalty Dist 1	100.00	0.00	00.00	0.00	00.00	00.0	0.00	0.00
03-39-3110	Assessment Penalty Dist 2	1,550.00	519.36	0.00	14.73	850.00	1,985.12	2,000.00	2,000.00
03-39-3120	Assessment Penalty Dist 3	5,500.00	2,763.21	00.00	5,618.03	2,500.00	2,391.52	2,500.00	2,500.00
03-39-9050	Interest Income	1,500.00	18.25	00.0	1,950.98	3,000.00	6,025.50	7,500.00	7,500.00
03-39-9980	Transfer In Fund Balance	38,795.00	0.00	00.0	00:0	48,365.00	00.00	56,500.00	56,500.00
									103,000.00
03-10-2-2100	Credit Card Fees	1,500.00	344.78	00.0	332.96	750.00	68.16	500.00	500.00
03-10-2-2250	Legal Fees	3,000.00	748.75	0.00	100.00	500.00	25.00	250.00	250.00
	Purchased Services								750.00
03-10-9-9000	HWY Park Rev. Bond Prin 92-08	16,000.00	00'0	0.00	00.0	00.00	0.00	0.00	0.00
03-10-9-9010	HWY Park Rev Bond Int 92-08	1,000.00	0.00	0.0	00.00	0.00	0.00	0.0	0.00
03-10-9-9100	Stillmeyer Bond Principal	70,000.00	85,000.00	00.0	90,000.00	95,000.00	00'000'06	90,000.00	90,000.00
03-10-9-9110	Stillmeyer Bond Interest	32,000.00	19,900.00	0.0	16,500.00	15,500.00	12,000.00	12,000.00	12,000.00
03-10-9-9200	Miscellaneous Expense	0.00	80.27	0.00	1,040.00	250.00	23.23	250.00	250.00
03-10-9-9501	Tyler Conversion	00.0	0.00	00.0	73,092.51	00.00	00.00	0.00	0.00
03-10-9-9980	Transfer Out Fund Balance	00.00	0.00	00.00	-73,092.51	00.00	0.00	0.00	0.00
	Other Expenses								102,250.00
	Totals				1.000				103,000.00





Building Department

Danny Wallace, Director of City Services Building Department 20%

Building Department Clerk & Utility Account Specialist

Melanie Swanson Sewer 20%, Water 40%, Building Department 40%

Utility Billing Clerk

Terri Parsons Sewer 30%, Water 60%, Building Department 10%

Revised 10/27/2023

Building Department

Mission: Ensure buildings and construction efforts within City limits comply with City, State, and Federal codes and requirements

Goals for 2024: The Building Department focuses on safe buildings and building operations within the Community. In 2024, we



will continue to focus on cross-training employees and will include integrating the Director of City Services and our part-time staff member into Building Department operations. Our contract support for inspections remains phenomenal and cost-effective. We also will strive to support new building efforts within City limits, to include housing and the new Three Bears store, the largest in Alaska, which is due to open in mid-2024. We also recognize the incredibly valuable work this department does and will seek to continue to retain and support our high-quality staff.

Challenges: Our biggest challenges include staffing, training, and managing various tasks associated with overall City Services operations. Aside from working in the City's Building Department, staff in this section also conduct customer service, utility billing and accounting, and other staff support tasks for the City. Ensuring this section is adequately staffed and trained to accomplish these tasks remains a crucial challenge for City Services.

Building Department Strategy: To ensure alignment of resources (and staff) to increase City requirements, we will continue to budget for a part-time employee to augment this staff. This position continues to be essential for effective customer service and billing requirements. Additionally, we have established a coherent path for the current Utility Accounting Specialist to train to be effective in that position (while concurrently adhering to Building Department requirements). We will continue to rely on contract support for building inspections – we cannot afford to maintain a full-time inspector on staff and the two individuals we currently employ (NSE Alaska and Meurlott Consulting) provide both redundancy and professional service. Finally, we will plan for Building Code updates and seek available grant funding to support those efforts.

		2021 Total Budget	2021 Total Activity	2021 2021 2022 Total Budget Total Budget	2022 Total Activity	2022 2023 Total Activity Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
⁻ und: 04 - BUI	Fund: 04 - BUILDING DEPARTMENT FUND								
04-39-3000	Commercial Plan Check Fee	17,500,00	24,092.26	75,000.00	25,008.82	98,000.00	45,807.04	180,000.00	181,800.00
04-39-3050	Commerical Building Permit Fee	22,903.00	58,968.58	100,000.00	53,805.66	130,000.00	45,571.21	200,000.00	200,000.00
04-39-3080	Developer Agreement Revenue	5,000.00	0.00	5,000.00	5,555.00	5,000.00	00.00	5,000.00	5,000.00
04-39-3100	Residential Plan Check Fee	20,000.00	29,750.10	45,000.00	29,349.89	60,000.00	17,746.92	50,000.00	50,000.00
04-39-3150	Residential Building Permit Fe	28,000.00	78,755.13	60,000,00	39,877.56	78,000.00	33,591.61	60,000.00	60,000.00
04-39-3400	Road Excavation Bond	20,000.00	8,000.00	20,000.00	0.00	00.00	0.00	0.00	0.00
04-39-3450	Special Inspection Fee	1,000.00	00.00	1,000.00	0.00	1,000.00	00.0	1,000.00	1,000.00
04-39-9980	Transfer in Fund Balance	00.0	0.00	58,209.00	00.0	50,200.00	00.00	00.0	0.00
	Total								497,800.00
04-10-1-0010	Wages: Full Time	29,045.81	29,047.27	29,865.00	19,949.81	50,000.00	32,308.31	57,000.00	55,000.00
04-10-1-0030	Benefits	635.60	671.27	822.00	566.53	8,700.00	1,624.75	4,700.00	5,500.00
04-10-1-0040	PERS	6,390.08	6,411.35	6,581.00	4,395.91	14,000.00	7,110.08	4,000.00	4,000.00
04-10-1-0060	Leave Cash Out	929.03	929.92	1,151.00	4,528.30	1,900.00	432.18	4,200.00	4,200.00
04-10-1-0070	Overtime: Regular	0.00	0.00	50.00	31.52	00.00	0.00	200.00	200.00
04-10-1-0080	Temp/Overhire	0.00	00.0	0.00	00.0	13,000.00	10,340.20	3,900.00	3,900.00
04-10-1-0130	Health Insurance	5,051.49	5,068.29	6,240.00	4,564.29	12,500.00	8,282.54	13,000.00	13,000.00
	Salaries & Benefits								85,800.00
04-10-2-2000	Advertising	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00
04-10-2-2050	Audit & Finance	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	2,000.00	2,000.00
04-10-2-2100	Credit Card Fees	3,000.00	2,365.42	2,750.00	109.40	3,500.00	0.00	1,000.00	1,000.00
04-10-2-2250	Legal Fees	1,500.00	4,796.00	3,000.00	2,168.33	3,000.00	315.00	2,000.00	2,000.00
04-10-2-2300	Maintenance Contracts	2,000.00	2,165.00	4,750.00	4,565.16	4,000.00	4,007.91	500.00	3,500.00
04-10-2-2350	Professional Services	2,500.00	00.0	2,500.00	00.0	2,500.00	00.00	1,000.00	1,000.00
	Purchased Services								10,000.00
04-10-3-3300	Postage	500.00	0.51	500.00	00.0	500.00	1.89	500.00	500.00
04-10-3-3350	Office Equipment & Supplies	5,000.00	2,292.19	5,000.00	1,906.43	3,000.00	1,036.85	2,000.00	2,000.00
04-10-3-3400	Operational Supplies	1,000.00	478.47	1,000.00	154.86	500.00	26.36	500.00	500.00

		2021 2 Total Budget Total		021 2022 2023 2023 Activity Total Budget Total Activity Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
	Operational Expenses								3,000.00
04-10-5-5000	Memberships & Dues	500.00	19.50	500.00	19.50	100.00	00.0	100.00	100.00
04-10-5-5050	Recruitment	0.00	00.0	1,600.00	1,542.18	1,000.00	125.00	400.00	400.00
04-10-5-5100	Travel & Training	1,000.00	00.0	1,000.00	481.08	2,000.00	259.02	2,000.00	2,000.00
	Travel, Training & Memberships								2,500.00
04-10-9-9000	Commercial Plan Review	15,000.00	23,785.00	75,000.00	18,132.57	78,000.00	48,305.22	144,000.00	144,000.00
04-10-9-9010	Commercial Inspections	20,000.00	43,981.00	100,000.00	12,555.82	104,000.00	24,096.30	160,000.00	160,000.00
04-10-9-9020	Developer Agreement Expense	5,000.00	00.0	7,500.00	7,431.50	5,000.00	641.50	2,500.00	2,500.00
04-10-9-9030	Residential Plan Review	18,750.00	27,007.65	45,000.00	18,063.77	48,000.00	14,653.71	40,000.00	40,000.00
04-10-9-9040	Residential Inspections	25,000.00	25,401.90	60,000.00	26,524.65	63,000.00	18,101.48	48,000.00	48,000.00
04-10-9-9120	Road Excavation Bond Return	25,000.00	0.00	20,000.00	0.00	0.00	5,000.00	0.00	0.00
04-10-9-9150	Special Inspections	1,000.00	00.0	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
04-10-9-9200	Miscellaneous Expense	1,000.00	0.00	1,000.00	36.43	1,000.00	288.54	1,000.00	1,000.00
	Other Expenses								396,500.00
	Total								497,800.00

NON-MAJOR FUNDS

2024 Mayors Proposed Budget	63,500.00	63,500.00	500.00	3,000.00	60,000.00	63,500.00
2024 Dept. Head Requested Pi Budget I	63,500.00		500.00	3,000.00	60,000.00	
2023 YTD Activity as F of 10-27-23	0.00		233.15	2,500.00	42,342.99	
	75,000.00		1,800.00	3,200.00	70,000.00	
021 2022 2023 2023 Activity Total Budget Total Activity Total Budget	0.00		0.00	3,001.20	99,888.39	
2022 Total Budget	-28,326.00		1,800.00	3,200.00	173,326.00	
2021 Total Activity	00.0		4,212.25	7,112.56	45,580.10	
2021 20 Total Budget Total	75,000.00		1,800.00	3,200.00	70,000.00	
Fund: 10 - LITIGATION FUND	Transfer In Fund Balance		Legal Fees	10-10-9-9200 Miscellaneous Expense	10-11-2-2250 PFOS/PFOA Legal Fees	
Fund: 10 - LITI	10-39-9980		10-10-2-2250 Legal Fees	10-10-9-9200	10-11-2-2250	

ot. 2024 Mayors ed Proposed t Budget		0.00 35,000.00	0.00 0.00	35,000.00	0.00 0.00	0.00 35,000.00	35,000.00
2024 Dept. Head Requested Budget		35,000.00	0		0	35,000.00	
2023 YTD Activity as of 10-27-23		2,786.33	00.0		13.29	7,715.49	
021 2022 2022 2023 Activity Total Budget Total Activity Total Budget		30,000.00	25,300.00		00.00	55,300.00	
2022 Total Activity		18,489.17	00.0		0.00	9,006.91	
2022 Total Budget		30,000.00	25,300.00		0.00	55,300.00	
		00.0	0.00		0.00	0.00	
2021 2 Total Budget Total		30,000.00	00.0		00.0	55,300.00	
	Fund: 12 - JUSTICE - ASSET FORFEITURE	Revenue	Transfer In Fund Balance		Bank Fees	Expenses	
	Fund: 12 - JUS	12-39-9000	12-39-9980		12-10-9-9100 Bank Fees	12-10-9-9200	

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		2021 Total Budget	2021 2023 2023 2023 Total Budget Total Activity Total Budget	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Ind: 13 - ST/	Fund: 13 - STATE FORFEITURES					2			
13-39-9000	State Forfeiture Revenue	5,000.00	00.0	5,000.00	00.0	10,000.00	0.00	6,500.00	6,500.00
13-39-9980	Transfer In Fund Balance	00.0	0.00	9,263.00	0.00	0.00	00.0	0.00	0.00
									6,500.00
13-10-9-6000	State Forfeiture Expenses	14,263.00	354.04	14,263.00	2,051.80	10,000.00	00.0	6,500.00	6,500.00
									6,500.00

	2021	2021	2022	2022	2023	2023 YTD Activity as	2024 Dept. Head Requested	2024 Mayors Proposed
Fund: 15 - IMPOUND LOT	lotal budget lotal	I ULAI ACIIVILY	Activity Total Dudget Total Activity Total Dudget	I OIAI AGIIVIIY	i olal budgel	CZ-1Z-01 10	Duager	puager
Impound Fee	10,000.00	29,175.00	10,000.00	24,040.00	0.00	52,878.00	50,000.00	50,000.00
Transfer In Fund Balance	0.00	0.00	70,850.00	0.00	15,000.00	0.00	00.0	0.00
								50,000.00
Credit Card Fees	500.00	561.12	500.00	126.91	500.00	1,016.52	500.00	500.00
Hearing Fees	500.00	0.00	500.00	00.00	250.00	00.00	0.00	0.00
Legal Fees	2,000.00	00.0	2,000.00	00.00	1,300.00	0.00	0.00	0.00
Professional Services	40,000.00	0.00	65,000.00	00.00	00.0	0.00	0.00	0.00
Towing Fees	500.00	00.0	500.00	0.00	500.00	0.00	0.00	0.00
Postage	250.00	00.0	250.00	00.0	250.00	0.00	0.00	0.00
Miscellaneous Expense	1,082.00	00.0	1,100.00	00.00	1,200.00	0.00	0.00	00.0
Impound Refund	1,000.00	0.00	1,000.00	00.0	1,000.00	00.0	0.00	0.00
Transfer Out-Fund Balance	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	49,500.00	49,500.00
								50,000.00



							2024 Dent	2024
	2021	2021	2022	2022	2023	~	Head	Mayors Proposed
Fund: 05 - BED TAX FUND	l otal Budget	I otal Activity	l otal Budget I otal Activity I otal Budget I otal Activity I otal Budget	I otal Activity	I otal Budget	of 10-27-23	Budget	Budget
Bed Taxes	90,900.00	144,793.32	45,450.00	183,634.73	290,750.00	94,655.06	210,000.00	210,000.00
								210,000.00
05-10-2-2000 Advertising	600.00	166.68	300.00	0.00	200.00	0.00	150.00	150.00
05-10-9-5000 Grant Disbursment Expense	84,300.00	58,383.47	42,150.00	45,572.21	276,130.00	130,000.00	199,500.00	199,350.00
05-10-9-9990 Transfer Out	6,000.00	36,198.33	3,000.00	18,363.47	14,420.00	00.0	10,500.00	10,500.00
								210,000.00

		2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2021 2021 2023 2021 2022 2022 Total Budget Total Budget Total Budget of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
und: 08 - NO	Fund: 08 - NORTH POLE FESTIVAL FUND								
08-39-9990	Transfer In	00.0	0.00	-4,300.00	0.00	7,500.00	0.0	0.00	0.00
8-10-9-9000	08-10-9-9000 Summer - Festival Expenditures	0.00	0.00	0.00	1,942.45	7,500.00	00.0	0.00	0.00



Chapter 4.25 DESIGNATED FUNDS

Sections:

- 4.25.010 General fund capital project fund.
- 4.25.020 Vehicle fleet fund collected.
- 4.25.030 Police Department fleet fund.
- 4.25.040 Fire Department fleet fund.
- 4.25.050 Administration Department fleet fund.
- 4.25.060 Public Works Department fleet fund.
- 4.25.070 Utility Department fleet fund.
- 4.25.080 Health insurance reserve fund.

4.25.010 General fund capital project fund.

A. A capital projects fund is hereby created to receive funds designated for capital projects.

B. All funds appropriated to the capital projects fund shall remain in the capital projects fund only to be expended on capital projects as approved by the City Council.

C. The Mayor shall submit to the City Council, annually, on a date the Mayor deems appropriate, a three-year capital improvement program. The first year of the program shall constitute the capital improvement budget and shall be part of the annual budget submission provided for in that year's operating budget.

D. Additional monies may be added to the capital projects fund as approved by Council.

E. The capital projects fund shall be funded by 0.16 mills of property tax. (Ord. 16-25 § 2, 2016; Ord. 15-20 § 2, 2015; Ord. 13-11 § 2, 2013)

4.25.020 Vehicle fleet fund collected.

A. There shall be property tax collected for the purpose of funding the vehicle fleet funds for all general fund departments.

B. Vehicle fleet funds shall be allocated in the following manner:

- 1. Police Department fleet fund: 0.185 mills.
- 2. Fire Department fleet fund: 0.185 mills.

3. Public Works fleet fund: 0.085 mills.

C. Additional monies may be added to a department's fleet fund as approved by Council. (Ord. 16-25 § 2, 2016; Ord. 15-20 § 2, 2015; Ord. 13-11 § 2, 2013)

4.25.030 Police Department fleet fund.

A Police Department fleet fund is hereby created to receive funds designated for vehicle purchases.
 The purpose of the vehicle fleet fund is to facilitate multiple-year savings for the purchase of costly equipment.

B. All funds appropriated to the vehicle fleet fund shall remain in the vehicle fleet fund only to be expended on vehicle purchases as approved by the City Council.

C. Proceeds from the sale of vehicles from Police Department inventory shall be deposited into the vehicle fleet fund.

D. The Mayor shall submit to the City Council, annually, on a date the Mayor deems appropriate, a three-year vehicle replacement program. The first year of the program shall constitute the vehicle replacement budget and shall be part of the annual budget submission provided for in that given year's operating budget. (Ord. 16-25 § 2, 2016; Ord. 13-11 § 2, 2013)

4.25.040 Fire Department fleet fund.

A. A Fire Department fleet fund is hereby created to receive funds designated for vehicle purchases. The purpose of the vehicle fleet fund is to facilitate multiple-year savings for the purchase of costly equipment.

B. All funds appropriated to the vehicle fleet fund shall remain in the vehicle fleet fund only to be expended on vehicle purchases as approved by the City Council.

C. Proceeds from the sale of vehicles from Fire Department inventory shall be deposited into the vehicle fleet fund.

D. The Mayor shall submit to the City Council, annually, on a date the Mayor deems appropriate, a three-year vehicle replacement program. The first year of the program shall constitute the vehicle replacement budget and shall be part of the annual budget submission provided for in that given year's operating budget. (Ord. 16-25 § 2, 2016; Ord. 13-11 § 2, 2013)

4.25.050 Administration Department fleet fund.

A. An Administration Department fleet fund is hereby created to receive funds designated for vehicle purchases. The purpose of the vehicle fleet fund is to facilitate multiple-year savings for the purchase of costly equipment.

B. All funds appropriated to the vehicle fleet fund shall remain in the vehicle fleet fund only to be expended on vehicle purchases as approved by the City Council.

C. Proceeds from the sale of vehicles from Administration Department inventory shall be deposited into the vehicle fleet fund.

D. The Mayor shall submit to the City Council, annually, on a date the Mayor deems appropriate, a three-year vehicle replacement program. The first year of the program shall constitute the vehicle replacement budget and shall be part of the annual budget submission provided for in that given year's operating budget. (Ord. 16-25 § 2, 2016; Ord. 13-11 § 2, 2013)

4.25.060 Public Works Department fleet fund.

A. A Public Works Department fleet fund is hereby created to receive funds designated for vehicle purchases. The purpose of the vehicle fleet fund is to facilitate multiple-year savings for the purchase of costly equipment.

B. All funds appropriated to the vehicle fleet fund shall remain in the vehicle fleet fund only to be expended on vehicle purchases as approved by the City Council.

C. Proceeds from the sale of vehicles from Public Works Department inventory shall be deposited into the vehicle fleet fund.

D. The Mayor shall submit to the City Council, annually, on a date the Mayor deems appropriate, a three-year vehicle replacement program. The first year of the program shall constitute the vehicle replacement budget and shall be part of the annual budget submission provided for in that given year's operating budget. (Ord. 16-25 § 2, 2016; Ord. 13-11 § 2, 2013)

4.25.070 Utility Department fleet fund.

A Utility Department fleet fund is hereby created to receive funds designated for vehicle purchases.
 The purpose of the vehicle fleet fund is to facilitate multiple-year savings for the purchase of costly equipment.

B. All funds appropriated to the vehicle fleet fund shall remain in the vehicle fleet fund only to be expended on vehicle purchases as approved by the City Council.

C. Proceeds from the sale of vehicles from the Utility Department inventory shall be deposited into the vehicle fleet fund.

The Mayor shall submit to the City Council, annually, on a date the Mayor deems appropriate, a threeyear vehicle replacement program. The first year of the program shall constitute the vehicle replacement budget and shall be part of the annual budget submission provided for in that given year's operating budget. (Ord. 16-25 § 2, 2016; Ord. 13-11 § 2, 2013)

4.25.080 Health insurance reserve fund.

A. A health insurance reserve fund is hereby created. All health insurance claim rebates received shall be appropriated to and deposited in the health insurance reserve fund.

B. The City Council may appropriate additional sums to the fund.

C. Any earnings from investment of monies accumulated in the health insurance reserve fund shall accrue to the health insurance reserve fund.

D. At the end of the year, all unexpended and unencumbered appropriations from the health insurance reserve fund shall be lapsed into that reserve fund.

E. Monies in the health insurance reserve fund shall be available for appropriation and expenditures for health insurance premium increases as recommended by the Mayor and authorized by the City Council. (Ord. 16-25 § 2, 2016; Ord. 14-15 § 2, 2014)

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Code reviser's note: Ordinance 13-11 adds these provisions as Chapter <u>4.24</u> NPMC. The chapter has been editorially renumbered to avoid duplication.

	2021 Total Budget	2021 Total Activity	2023 2023 2021 2022 2023 2021 2022 2023 Total Budget Total Budget Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budaet
Fund: 20 - GF CAPITAL PROJECT RESERVE	0		5		2		>)
Misc Revenue	0.00	6,866.84	00.00	20,113.12	00.0	31,742.00	43,500.00	43,500.00
Transfer In	0.00	43,522.92	00.00	48,050.68	45,000.00	00.00	00.0	0.00
								43,500.00
20-10-9-9110 Expense	41,000.00	80,197.00	0.00	0.00	45,000.00	0.00	43,500.00	43,500.00

		2021 Total Budget	2021 2021 2022 2023 Total Budget Total Activity Total Budget Total Budget Total Budget	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
und: 22 - FIR	Fund: 22 - FIRE FLEET RESERVES			2	5	>		•	2
22-39-9000	Vehicle Sale	0.00	00.0	00.0	4,200.00	0.00	0.00	0.00	0.00
22-39-9980	Transfer In Fund Balance	0.00	00.00	0.00	00.0	125,000.00	0.00	0.00	0.00
22-39-9990	Transfer In	0.00	65,723.90	121,087.00	121,087.00	125,000.00	00.0	150,000.00	150,000.00
									150,000.00
-10-9-9220	22-10-9-9220 Vehicle Purchase	0.00	866,278.00	70,000.00	67,764.75	250,000.00	60,830.00	59,226.00	59,226.00
2-10-9-9980	22-10-9-9980 Transfer Out-Fund Balance	0.00	00.00	51,087.00	0.00	00.00	00.0	90,774.00	90,774.00
									150,000.00

		2021	2021	2022	2022	2023	2023 YTD Activity as	2024 Dept. Head Requested	2024 Mayors Proposed
		Total Budget Total Activity Total Budget Total Activity Total Budget	Fotal Activity	Total Budget	Total Activity	Total Budget	of 10-27-23	Budget	Budget
3 - POLICE F	Fund: 23 - POLICE FLEET RESERVES				0				
23-39-9000 Vehi	Vehicle Sale	2,500.00	36,399.41	0.00	18,555.50	Z,500.00	0.00	0.00	0.00
23-39-9980 Tran	Transfer In Fund Balance	00.0	0.00	0.00	00.0	137,000.00	00.0	00.00	00.0
23-39-9990 Tran	Transfer In	65,500.00	50,323.38	0.00	127,000.00	500.00	0.00	137,000.00	137,000.00
									137,000.00
-9220 Vehi	23-10-9-9220 Vehicle Purchase	68,000.00	123,446.50	0.00	95,783.45	140,000.00	126,216.89	137,000.00	137,000.00
									137,000.00

		2021 Total Budget	2021 Total Activity	2021 2021 2022 2023 Total Budget Total Activity Total Budget Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
- PUB	Fund: 24 - PUBLIC WORKS FLEET RESERVES								
24-39-9000	Vehicle Sale	1,500.00	470.00	00.0	0.00	0.00	0.00	0.00	00.0
24-39-9980	Transfer In Fund Balance	00.0	00.00	00.0	00.0	104,824.00	00.0	00.0	00.0
24-39-9990	Transfer In	00.0	23,121.55	186, 197.00	25,526.92	55,000.00	00.0	87,000.00	87,000.00
									87,000.00
9220	24-10-9-9220 Vehicle Purchase	00.0	98,868.00	186, 197.00	128,773.00	87,000.00	69,455.00	87,000.00	87,000.00
9980	24-10-9-9980 Transfer Out-Fund Balance	23,280.00	00.00	-186,197.00	0.00	72,824.00	00.0	00.0	00.00
									87,000.00

000 000 000 000 000 000 000 000 000 00		2021 20 Total Budget Total	2021 Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	021 2023 2023 2023 Activity Total Budget Total Activity Total Budget Total Activity Total Budget of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Vehicle Sale 0.00 9,660.00 0.00 0.00 0.00 0.00	Fund: 25 - UTILITY FLEET RESERVES								1
		0.00	9,660.00	00:0		0.00			0.00



		2021 Total Budget	2021 Total Activity	2022 Total Budget	2021 2021 2022 2023 Total Budget Total Activity Total Budget Total Budget	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Requsted Budget	2024 Mayors Proposed Budget
Fund: 11 - JAG	Fund: 11 - JAG -LE DRUG TASK FORCE GRANT								
11-39-9000	Grant Revenue	40,000.00	110,018.71	71,420.00	124,187.45	113,036.00	67,474.82	-142,126.00	-142,126.00
11-10-1-0010	11-10-1-0010 Wages: Full Time	00'0	70,897.11	45,410.00	80,399.50	75,654.00	84,592.95	92,508.00	92,508.00
11-10-1-0020	11-10-1-0020 Wages: Holiday Pay	00.0	1,128.00	00.0	394.28	00.0	00.00	0.00	00.0
11-10-1-0030	Benefits	00.00	4,662.60	4,675.00	5,480.71	4,500.00	6,215.97	6,725.00	6,725.00
11-10-1-0040	PERS	00.0	15,616.71	14,835.00	17,996.24	16,882.00	19,996.53	22,093.00	22,093.00
11-10-1-0070	11-10-1-0070 Overtime: Regular	00.0	00.0	550.00	00.00	00.00	00.00	0.00	0.00
11-10-1-0130	11-10-1-0130 Health Insurance	0.00	17,714.29	5,950.00	19,734.72	16,000.00	17,653.35	20,800.00	20,800.00

		2021 20 Total Budget Total	2021 Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	021 2023 2023 2023 Activity Total Budget Total Activity Total Budget Total Activity Total Budget of 10-27-23	2024 Requsted Budget	2024 Mayors Proposed Budget
und: 31 - FIR	Fund: 31 - FIRE DEPARTMENT GRANTS				- -				
31-38-1180	Firehouse Subs PS Grant	0.00	0.00	0.00	0.00	0.00	30,876.05	0.00	
31-39-5080	Firehouse Sub - Grant Exp	0.00	0.00	0.00	0.00	0.00	-33,276.05	0.00	0.00
0006-6-60-	31-09-9-9000 Volunteer Fire Grant Expense	0.00	0.00	00.00	00.0	6,000.00	6,000.00	00.0	0.00

		2021 Total Budget	2021 Total Activity	2022 Total Budget	2021 2021 2022 2023 Total Budget Total Activity Total Budget Total Budget	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Requsted Budget	2024 Mayors Proposed Budget
Fund: 32 - PO	Fund: 32 - POLICE DEPARTMENT GRANTS								
32-39-0050	CESF Grant Revenue	00.0	40,682.00	0.00	00.0	00.0	00.0	0.00	0.00
32-39-0058	SHSP ENW 2017 SS00048 S01	8,298.00	0.00	8,298.00	0.00	0.00	00.00	0.00	0.00
32-39-0059	SHSP ENW 2018 SS 00045 S01	67,323.00	17,355.36	67,323.00	00.00	00.00	00.00	0.00	0.00
32-39-0070	SHSP 20 Grant Revenue	00.0	69,855.01	-5,000.00	0.00	00.00	8,749.42	0.00	0.00
32-39-0080	SHSP 21 Grant Revenue	00.0	0.00	112,880.00	45,593.65	112,880.00	26,333.35	-68,350.00	-68,350.00
32-39-9021	NRA Grant Rev	00.0	00.00	10,000.00	00.0	10,000.00	00.0	-21,760.00	-21,760.00
32-39-9030	SHSP 2022 Rev	0.00	00.0	0.0	00.0	115,000.00	0.00	0.0	0.00
32-07-9-9000	CESF Grant Expenditues	00.0	40,682.00	0.0	00.00	0.00	00.00	0.00	0.00
32-07-9-9001	SHSP 2017 Overtime	4,848.00	0.00	4,848.00	0.00	00:0	0.00	0.00	0.00
32-07-9-9002	SHSP 2017 Alaska Shield Travel	3,450.00	00.0	3,450.00	0.00	0.00	00.00	0.0	0.00
32-07-9-9003	SHSP 2018 Security Cameras	35,000.00	00.0	35,000.00	00.00	0.00	00.0	0.00	0.00
32-07-9-9004	SHSP 2018 Mobile Raidos	27,475.00	17,355.36	27,475.00	0.00	0.00	0.00	0.00	0.00
32-07-9-9005	SHSP 2018 AK Shield 2019 OT	4,848.00	0.00	4,848.00	0.00	00.0	0.00	0.00	0.00
32-09-9-9000	SHSP 2020 Mobile Radios	00.0	23,402.68	0.00	00.00	10,000.00	6,439.40	69,863.00	20,380.00
32-09-9-9005	SHSP 2020 Training	00.0	00.0	00.0	00.00	5,000.00	3,620.52	1,400.00	1,380.00
32-09-9-9006	NRA Grant Expenses	0.00	00.0	00.0	0.00	10,000.00	10,000.00	0.00	0.00
32-10-9-9000	SHSP 2021 Equipment Expense	00.0	0.00	95,000.00	45,593.65	95,000.00	36,647.35	58,350.00	58,350.00
32-10-9-9010	SHSP 2021 P25 Mobile Radio	00.0	00.0	17,880.00	0.00	17,880.00	12,878.80	10,000.00	10,000.00
32-10-9-9012	SHSP 2022 Security Systme	00.0	00.00	00.0	0.00	35,000.00	0.00	0.00	0.00
32-10-9-9014	SHSP 2022 Video Security System	00.00	00.00	00.00	00.00	75,000.00	00.00	00.0	00.00
		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1							

		2021 2 Total Budget Total	2021 Total Activity	021 2022 2023 2023 Activity Total Budget Total Activity Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Requsted Budget	2024 Mayors Proposed Budget
Fund: 33 - PUBI	Fund: 33 - PUBLIC WORKS GRANTS & DONATION								
33-38-3000	FNSB Beautification Grant Rev	10,000.00	0.00	29,000.00	00.0	19,000.00	00.0	00.0	0.00
33-38-3001	ADEC Grant Revenue	00.0	00.0	00.0	0.00	46,905.00	40,470.00	0.00	0.00
33-38-3100	Exercise Trail Donations	00.0	200.00	0.00	0.00	0.0	00.0	00.0	0.00
33-40-3150	NP Memorial Park Donations	00.0	200.00	00.0	100.00	0.00	470.00	0.00	0.00
33-50-9980	Transfer In Fund Balance	55,000.00	00.0	55,000.00	0.00	55,000.00	00.0	0.0	0.00
33-01-9-5000	FNSB Beautification 2023/2024	00.0	00.00	9,000.00	00.0	10,000.00	00.0	0.00	0.00
33-01-9-5010	FNSB Beautification 2022/2023	10,000.00	00.0	20,000.00	0.00	9,000.00	12,000.00	0.00	0.00
33-01-9-5011	ADEC Admin/Indirect Cost	0.00	00.0	00.0	0.00	4,264.00	0.00	0.00	0.00
33-01-9-5012	ADEC Stormwater Drainage Study	00.00	0.00	0.00	0.00	42,641.00	42,641.00	0.00	0.00
33-04-9-5150	NP Memorial Park Expenses	55,000.00	444.19	55,000.00	0.00	55,000.00	136.57	0.00	0.00
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<u>Glossary</u>

Accrual Basis – The method of accounting under which revenues and expenses are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

Actual – Represents the actual costs for the result of operations.

ADEC - Alaska Department of Environmental Conservation

Adopted Budget – The official budget as approved by the City Council at the start of each year.

Amended Budget – The official budget as adopted and as amended by the City Council through the course of the year.

Administrative Budget Amendment – A budget amendment that occurs within a category and is reported to the council.

Appropriation – Authorization by the City Council to make expenditures. Appropriations not spent or encumbered at year-end lapse.

Assessed Value – The dollar value assigned to property by the Fairbanks North Star Borough for purposes of assessing property taxes.

Assigned – Fund balance that has constraints based on the city's intent to be used for a specific purpose but is neither restricted nor committed. The City Council has the authority to assign amounts to be used for a specific purpose.

Audit – A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

Beginning Fund Balance – Fund balance available in a fund from the end of the prior year for use in the following year.

Bond – A security that represents an obligation to pay a specific sum of money on a specific date in the future, typically with periodic interest payment.

CHP - Combined Heat and Power Plant.

Committed Fund Balance - are reported as committed when the resources can only be used for specific purposes imposed by formal action of the City Council – the government's highest level of decision-making authority. The City Council may remove or modify the commitment by taking the same formal action that imposed the constraint originally. This can occur as part of the annual budget appropriation, budget amendments, ordinances, or resolutions. Prior year encumbrances are included in the committed fund balance.

Debt Service - Annual principal and interest payments owed on long-term debt.

DEC - Alaska Department of Environmental Conservation

Depreciation – Expense allowance made for wear and tear on an asset over its estimated useful life.

Encumbrance – An amount of money committed for the payment of goods and services not yet paid for. A purchase order is a common encumbrance.

Enterprise Fund – The funds account for the operations and financing of selfsupported activities of a government unit that renders services on a user-charge basis to the public, similar to private business enterprises. In short, the water and sewer funds.

EPA - Environmental Protection Agency (Federal)

Estimated Revenue – The revenue projected or estimated to be received during the year.

Expenditure – The actual payment for goods and services.

FOG - Fats, Oil, Grease (refers to compliance plan)

Fines and Forfeitures – Revenue received from moving violations and other tickets, as well as forfeitures related to property seized by the state through the state-wide drug enforcement unit.

Fiscal Note – This is attached to an ordinance or resolution to amend the budget from one category to another.

Fund – An accounting entity with a set of self-balancing accounts used to record the financial affairs of a governmental organization.

Full-Time Position – A position whereby the employee works a full schedule as defined by the City, receives the benefits for full-time employees and is covered by employment laws.

General Accounting Standards Board (GASB) – Establishes and improves standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of the financial reports.

General Fund – This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund.

Interfund Transfers – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Intergovernmental – Revenues received from other governmental units (local, state & federal).

Line-Item Budget – A budget that lists detailed expenditure categories (salaries, purchased services, operational expenses, leases & rentals, travel, training & memberships, vehicle expenses, infrastructure, and other).

Memorandum of Understanding (MOU) – A negotiated agreement between two governmental parties.

Modified Accrual – Revenues are recognized when they are measurable and available, and expenditures are recognized when incurred.

Operating Budget – Day-to-day costs of delivering City services.

Ordinance – A formal legislative enactment by the City Council.

Property Tax – Total amount of revenues to be raised by levying taxes on real property.

Proposed Budget – The budget as formulated and proposed by the Mayor and Department Heads. It is submitted to the City Council for review and approval.

Public Safety – Police, Fire, Dispatch, Emergency Medical Treatment (EMT) Services.

PW - Public Works

Resolution – An order of a legislative body requiring less formality than an ordinance.

Sales Tax – Legal tax assessed by the City on Hotel bed rental, retail sales of alcohol, and wholesale sales of tobacco.

Special Assessment – Balance levied against real property for improvements made.

Transfers – Interfund transfers are funds transferred between funds when more than one revenue source is needed to fund a particular project or operation. Transfers are treated as revenue from the receiving fund and as expenditure in the fund being reduced.

Transfers In/Out – Authorized exchanges of cash or other resources between funds.

Utilities - Includes Water and Sewer

Acronyms

AAMC – Alaska Association of Municipal Clerks **ACWF** – Alaska Clean Water Fund ADEC – Alaska Department of Environmental Conservation AFCA – Alaska Fire Chiefs Association AGFOA – Alaska Government Finance Officers Association ALICE – Alert, Lockdown, Inform, Counter, Evacuate Training AML – Alaska Municipal League AML/JIA - Alaska Municipal League/Joint Insurance Association APSC - Alaska Police Standards Council ASFA – Alaska State Fire Fighters Association **AST** – Alaska State Troopers **CFO** – Chief Financial Officer CHP - Combined Heat and Power Plant **COJ** – Confession of Judgment **CPE** – Continuing Professional Education **DEC** – Alaska Department of Environmental Conservation **DHS** - Department of Homeland Security DMVA – State of Alaska of Military and Veterans Affairs **DOJ** – Department of Justice **DOT** – Department of Transportation **DUI** – Driving under the Influence of Drugs or Alcohol DMCA – State of Alaska of Military and Veterans Affairs **DWSOL** – Driving with Suspended Operator License **EPA** – Environmental Protection Agency (Federal) **EEOC** – Equal Employment Opportunity Commission **EIR** – Environmental Impact Report **EMPG** – Emergency Management Program Grant **EMS** – Emergency Medical Service **EMT** – Emergency Medical Tech **EOC** – Emergency Operations Center **EOP** – Emergency Operations Plan FAST – Fairbanks Area Surface Transportation Plan **FEMA** – Federal Emergency Management Agency **FF** – Fight Fighter FMATS – Fairbanks Metropolitan Area Transportation System FMLA – Family Medical Leave Act **FNSB** – Fairbanks North Star Borough **FOG** – Fats, Oil, Grease (refers to compliance plan) **FTE** – Full Time Employee **FTP** – Field Training Officer **GAAP** – Generally Accepted Accounting Principles **GASB** – Governmental Accounting Standards Board **GEMP** – Ground Emergency Medical Transport **GF** – General Fund **GFOA** – Government Finance Officers Association **GIS** – Geographic Information System **GMP** – Gallons Per Minute

GVEA – Golden Valley Electric Association HDPE - High-Density Polyethylene HIPAA - Health Insurance Portability and Accountability Act HR – Human Resources ICAC – Internet Crimes Against Children **ICS** – Incident Command System IFCA - Interior Fire Chiefs Association **IIMC** – International Institute of Municipal Clerks **ISO** – Insurance Service Office **IT** – Information Technology **JAG** – Justice Assistance Grant **LEPC** – Local Emergency Planning Committee MICP - Mobil Intensive Care Provider **MOU** – Memorandum of Understanding **NFPA** – National Fire Protection Association MICP – Mobil Intensive Care Provider **MOU** – Memorandum of Understanding NFPA – National Fire Protection Association **NIMS** – National Incident Management System NPFD - North Pole Fire Department **NPPD** – North Pole Police Department **OPM** – Operational Personnel Department **OSHA** – Occupational Safety and Health Administration **PD** – Professional Development **PFAS** – Polyfluoroalkyl Substances PFOA – Perfluorooctanoic Acid **PERS** – Public Employees Retirement System **PFD** – Permanent Fund Dividend **PILT** – Payment in Leu of Taxes **PIO** – Public Information Officer **PPE** – Pay Period End **PPE** – Personal Protective Equipment **PW** – Public Works **RFF** – Recruitment Fire Fighter **RFP** – Request for Proposal **ROD** – Record of Decision **ROW** – Right of Wav **RQF** – Request for Qualifications **SAMS** – System of Award Management SCADA - Supervisory Control & Data Acquisition **SCBA** – Self-contained Breathing **SDEU** – State Drug Enforcement Unit **SHSP** – State Homeland Security Program **SOA** – State of Alaska SRO – School Resource Officer **USDOJ** - United States Department of Justice