

City of North Pole

2025

Annual Budget



ANNUAL BUDGET
OF THE
CITY OF NORTH POLE
FOR
CALENDAR YEAR 2025

Approved Budget

LAWRENCE P. TERCH III
CITY MAYOR

TRICIA FOGARTY
CHIEF FINANCIAL OFFICER

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INTRODUCTION

Calendar 2025

North Pole City Council Meetings and City-Observed Holiday List

January	06 21	July	07 21
February	03 18	August	04 18
March	03 17	September	02 15
April	07 21	October	06 20
May	05 19	November	03 17
June	02 16	December	01 15

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

2025 North Pole City – Observed Holidays (City Offices Closed)

New Year's Day (Observed)	Wednesday	January 1, 2025
Martin Luther King Day	Monday	January 20, 2025
President's Day	Monday	February 17, 2025
Memorial Day	Monday	May 26, 2025
Independence Day	Friday	July 4, 2025
Labor Day	Monday	September 1, 2025
Veterans Day (Observed)	Tuesday	November 11, 2025
Thanksgiving Day	Thursday	November 27, 2025
Christmas Day	Thursday	December 25, 2025

City of North Pole

"Where the Spirit of Christmas Lives Year-Round" Revised August 23, 2024

2025 Council Calendar

January						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
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February						
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23	24	25	26	27	28	29
30	31					

1	12-29-24 to 01-11-25
2	01-12-25 to 01-25-25
3	01-26-25 to 02-08-25
4	02-09-25 to 02-22-25
5	02-23-25 to 03-08-25
6	03-09-25 to 03-22-25
7	03-23-25 to 04-05-25
8	04-06-25 to 04-19-25
9	04-20-25 to 05-03-25
10	05-04-25 to 05-17-25
11	05-18-25 to 05-31-25
12	06-01-25 to 06-14-25
13	06-15-25 to 06-28-25
14	06-29-25 to 07-12-25
15	07-13-25 to 07-26-25
16	07-27-25 to 08-09-25
17	08-10-25 to 08-23-25
18	08-24-25 to 09-06-25
19	09-07-25 to 09-20-25
20	09-21-25 to 10-04-25
21	10-05-25 to 10-18-25
22	10-19-25 to 11-01-25
23	11-02-25 to 11-15-25
24	11-16-25 to 11-29-25
25	11-30-25 to 12-13-25
26	12-14-25 to 12-27-25

April						
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June						
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29	30					

July						
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27	28	29	30	31		

August						
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24	25	26	27	28	29	30
31						

September						
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28	29	30				

October						
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19	20	21	22	23	24	25
26	27	28	29	30	31	

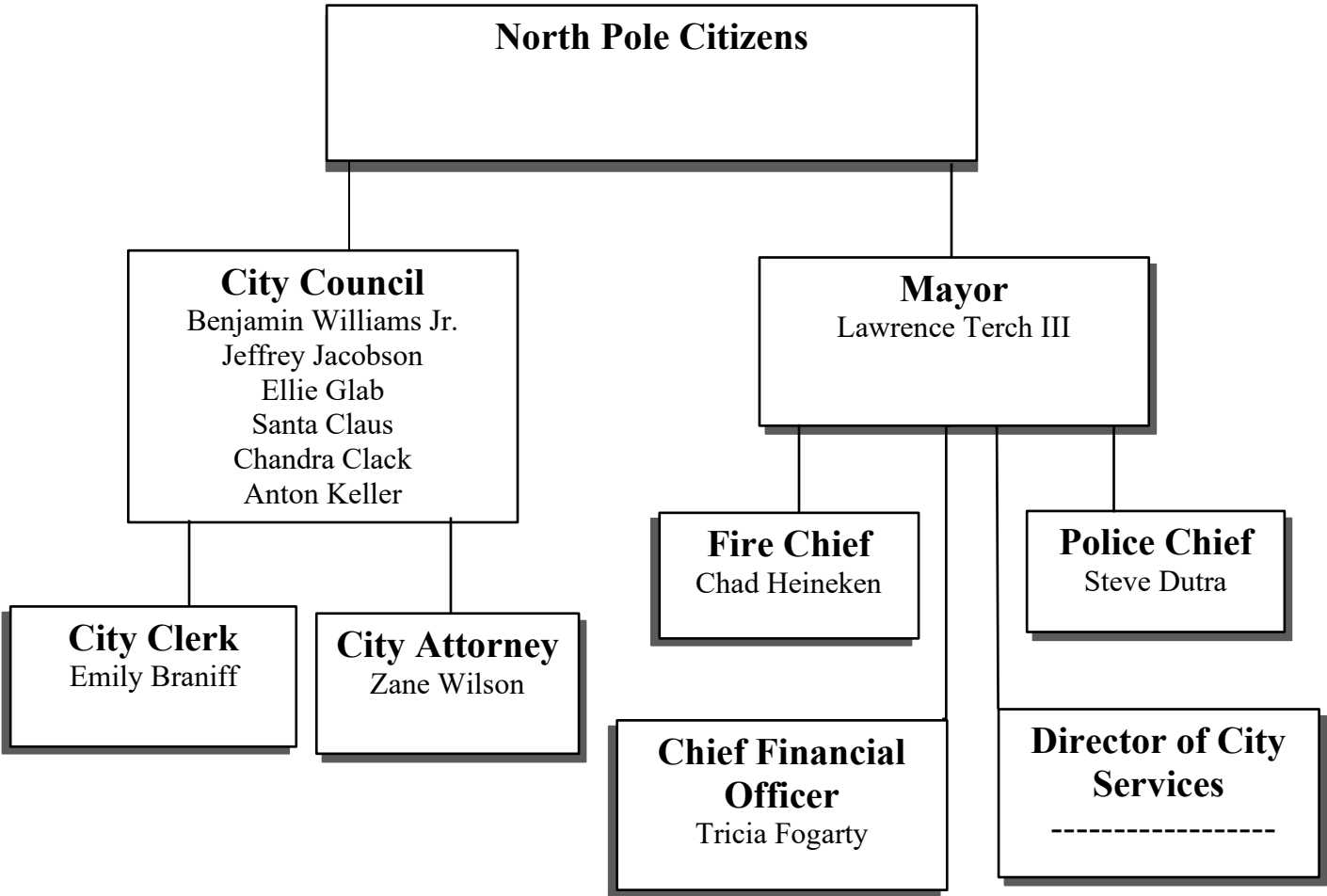
November						
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23	24	25	26	27	28	29
30						

December						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

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

Holidays: New Years Day - January 1
 Martin Luther King Day - January 20
 Presidents Day - February 17
 Memorial Day - May 26
 Independence Day - July 4
 Labor Day - September 1
 Veterans Day - November 11
 Thanksgiving Day - November 27
 Christmas Day - December 25
 Personal Holiday *

City of North Pole

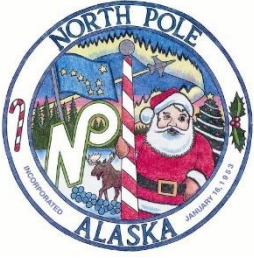


**CITY OF NORTH POLE
2025
Department Directors**

Council Member	Mailing Address	Phone
<hr/>		
<u>Mayor</u>		
Lawrence Terch III	125 Snowman Lane	P: 488-8584
Term: 10/24 – 10/27	North Pole, AK 99705	F: 378-9233
Email: lterch@northpolealaska.org		
<hr/>		
<u>Director of City Services</u>		
T B D	North Pole Utilities	P: 488-8593
	North Pole Public Works	F: 488-3002
Email: ____@northpolealaska.org		
<hr/>		
<u>North Pole Fire Department</u>		
Chad Heineken, Fire Chief	110 Lewis Street	P: 488-2232
	North Pole, AK 99705	F: 488-3747
Email: cheineken@northpolefire.org		C: 322-6508
<hr/>		
<u>North Pole Police Department</u>		
Steve Dutra, Police Chief	125 Snowman Lane	P: 488-8469
	North Pole, AK 99705	F: 488-5299
Email: sdutra@northpolepolice.org		C: 347-0935
<hr/>		
<u>Chief Financial Officer</u>		
Tricia Fogarty	125 Snowman Lane	P: 488-8594
	North Pole, AK 99705	F: 488-3002
Email: tfogarty@northpolealaska.org		
<hr/>		
<u>City Clerk</u>		
Emily Braniff	125 Snowman Lane	P: 488-8583
	North Pole, AK 99705	F: 488-3002
Email: ebaniff@northpolealaska.org		
<hr/>		

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

Revised: August 23, 2024



North Pole City Council

	Phone	Email
LARRY TERCH III, MAYOR 357 E. 5 th Avenue North Pole, AK 99705 Term: 2024-2027	907-488-8584	lterch@northpolealaska.org
JEFFREY JACOBSON 391 Finell Dr. North Pole, AK 99705 Term: 2022-2025	907-460-7733	jjacobson@northpolealaska.org
BENNY WILLIAMS Jr. 1028 Hertha Turnaround North Pole, AK 99705 Term: 2023-2026	907-388-5911	bwilliams@northpolealaska.org
SANTA CLAUS P.O. Box 55122 North Pole, AK 99705 Term: 2024-2027	907-388-3836	sclaus@northpolealaska.org
CHANDRA CLACK 820 Refinery Loop North Pole, AK 99705 Term: 2022-2025	907-460-3767	cclack@northpolealaska.org
ELLEN GLAB 303 Beaver Blvd North Pole, AK 99705 Term: 2024-2027	660-464-1072	eglab@northpolealaska.org
ANTON KELLER 508 W. 4 th Ave. North Pole, AK 99705 Term: 2024-2026	907-987-2548	akeller@northpolealaska.org



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

CITY OF NORTH POLE
HISTORY OF SALES TAX AND MILL RATE

	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
	2024	5.5	3.5
	2025	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.

Calendar

October
2024

- Finance submits budget templates to Departments ([Sep 5th](#))
- Department Heads submit budgt request to Finance ([Oct 3](#))
- Mayor reviews proposed budgets with Department Head and Finance.
- Finance prepares the Mayor's Recommended Budget.
- Finance prepares budget document for Mayor's review.

November
2024

- Mayors recommended budget is presented to Council at a 3 Night Budget Workshop. ([Oct 28](#), [Oct 29](#) & [Oct 30](#))
- Budget is presented to the council at the first and second Council meeting in November. ([Nov 4](#) & [Nov 18](#))
- City Clerk advertises the proposed budget ordinance for the first and second public meeting. ([Nov 4](#) & [Nov 18](#))

December
2024

- Final reading of the proposed budget on the first Council meeting of December. ([Dec 2, 2024](#))

January
2025

- Approved budget takes effect. ([Jan 1](#))

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 (12/2/2025).

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

Administrative Budget Amendment - 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.

Fiscal Note – 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)

Mayor's Message



City of North Pole

2025 Budget

Nov, 1st, 2024

Hello Honorable North Pole City Council and Residents,

I am happy to submit the 2025 operation and capital budgets and the North Pole Utility Enterprise funds. We have done our best to keep our city moving in a positive direction while doing our best to continue the services and needs of our community. In the past 16 months some of the city's surplus and reserve funds have been moved into higher interest earning accounts that will provide an additional income of \$300,000 for FY 2025 to the general fund while watching the fleet fund grow at a rate of 4.5% - 4.9% respectively. Our budget is the key component of how we operate our government, we make budget adjustments, additions, and corrections throughout the year. However, this is a great start.

The board of equalizations did a significant revamping of the pay scales across the city to help retain our wonderful city coworkers. The increase in Benefits, retirement costs, goods, cost of services, an increase in wages, and an increase in all insurance across the city has a direct impact on our budget. We continue to look for cost-effective ways to keep our budget at a reasonable rate while being respectful of our residents' investments in our city. This year's overall budget includes a 6.5% increase over FY 2024's total budget. It is my goal to operate under the same revenue structures set up by forward thinking mayors before me that include a portion of the tax mil going directly into accounts that assist the city entities replace vehicles and invest towards capital improvements. The property tax mil remains at 3.5 mil and the sales tax rate will remain at the current 5.5% with a \$16.50 cap.

Mayors GOALS for 2025

- Replace the outdated water mains from 1970 and 1980
- Acquiring funding to help build a new North Pole City Fire station
- Move much of the city's money to higher interest earning trust accounts
- Continuing the City of North Pole Beautification plan

I look forward to working with each one of you this year.

Lawrence P. Terch III, Mayor 11-4-2024

*APPROPRIATION
ORDINANCE*

**CITY OF NORTH POLE
ORDINANCE 2024-09**

**AN ORDINANCE OF THE NORTH POLE CITY COUNCIL
ESTABLISHING THE 2025 OPERATING AND CAPITAL BUDGET AND
LEVYING THE MILL RATE**

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

WHEREAS, pursuant to Title 4 Revenue and Finance Chapter 25 the Mayor has proposed capital and vehicle fleet- reserve fund budgets for the City and City Utility that are contingent upon council approval of the ordinance reinstating the funding mechanism: and

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

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

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

WHEREAS, The 2025 Budget reflects a 3.5 mill rate; and

WHEREAS, The 2025 Budget reflects sales tax rate of 5.5 percent: and

WHEREAS, The 2025 Budget has no increases to the sales tax or the mill rate.

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

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

Section 2. There is hereby appropriated to the 2025 General Fund Operating Budget (Fund 1) from the following sources of revenue for the City of North Pole in the amount indicated to the departments named for the purpose of conducting the business of said departments of the City of North Pole, Alaska, for the fiscal year commencing January 1, 2025, and ending December 31, 2025

Revenue Source	Mayor Recommended	Council Appropriation
Taxes: Property	1,300,000	1,300,000
Taxes: General Sales	5,405,000	5,405,000
Taxes: Alcohol	330,000	330,000
Taxes: Online	600,000	600,000
Taxes: Tobacco	100,000	100,000
Taxes: State collected Shared Taxes	15,000	15,000
Licenses and Permits	34,000	34,000
Fees & Services	1,108,800	1,108,800
Fines & Penalties	140,000	140,000
Intergovernmental Revenue	202,000	202,000
Other: Miscellaneous	341,000	341,000
Transfers in From Fund Balance (FB)	0	0
Transfer In (from other funds)	7,500	7,500
Total	9,583,300	9,583,300

Section 3. There is hereby appropriated to the 2025 General Fund Operating Budget (Fund 1) expenditures for the City of North Pole in the amount indicated.

Department Expenditures	Mayor Recommended	Council Appropriated
Administration	973,755	973,755
Clerk & HR	376,685	376,685
Police Department	3,339,610	3,339,610
Fire Department	3,592,250	3,592,250
Public Works	1,301,000	1,301,000
Total	9,583,300	9,583,300

Section 4. There is hereby appropriated to the 2025 Major Enterprise Operating, Capital and Fleet Budget from the following sources of revenue for the City of North Pole Utilities in the amount indicated to the departments named for the purpose of conducting the business of said Utility Departments of the City of North Pole, Alaska, for the fiscal year commencing January 1, 2025 and ending December 31, 2025. A Major Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a private business enterprise.

Fund #	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
25	Utility Fund Fleet	0	0	0	0
41	Utility Fund Water	1,658,700	1,658,700	1,658,700	1,658,700
42	Utility Fund Sewer	1,028,800	1,028,800	1,028,800	1,028,800
43	Utility Capital Projects	29,740	29,740	29,740	29,740
51	Water Fund Reserves	343,000	343,000	343,000	343,000
52	Sewer Fund Reserves	174,800	174,800	174,800	174,800
Total		3,235,040	3,235,040	3,235,040	3,235,040

Section 5. There is hereby appropriated to the 2025 North Pole City Budget revenue and expenditures for the following Capital and Vehicle Replacement-Reserve Funds in the amount indicated. The following Funds are committed by Ordinance and can only be used for the specific purpose as defined by City Code.

Fund #	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
20	Capital Projects Reserves	213,355	213,355	213,355	213,355
21	Admin Fleet Fund	0	0	0	0
22	Fire Fleet Fund	280,000	280,000	280,000	280,000
23	Police Fleet Fund	152,000	152,000	152,000	152,000
24	Public Works Fleet Fund	30,000	30,000	30,000	30,000
Total		675,355	675,355	675,355	675,355

Section 6. There is hereby appropriated to the 2025 North Pole City Budget revenue and expenditures for the following Non-Major Funds in the amounts indicated. Non-Major Funds are established to finance a particular activity and are created from receipts of designated and restricted funds.

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
04	Building Department	258,450	258,450	258,450	258,450
10	Litigation Fund	15,000	15,000	15,000	15,000
12	ABADE- Dept of Justice	32,000	32,000	32,000	32,000
13	ABADE – State Forfeitures	6,850	6,850	6,850	6,850
15	Impound Lot	206,000	206,000	206,000	206,000
Total		518,300	518,300	518,300	518,300

Section 7. There is hereby appropriated to the 2025 North Pole City Budget revenue and expenditures for the following Debt Service Fund in the amounts indicated. The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general obligation bond and special assessment debt principle, interest and related cost for issuance that are not accounted for elsewhere.

Fund	Description	Mayor Recommendation		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
3	Assessment Fund	104,750	104,750	104,750	104,750
Total		104,750	104,750	104,750	104,750

Section 8. There is hereby appropriated to the 2025 North Pole City Budget revenue and expenditures for the following Community Purpose Funds in the amounts indicated. Community Purpose Funds are established to finance a particular activity or event and are created from receipts of designated funds.

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
05	Bed Tax Grant Fund	145,000	145,000	145,000	145,000
08	North Pole Festival Fund	0	0	0	0
Total		145,000	145,000	145,000	145,000

Section 9. There is hereby appropriated to the 2025 North Pole City Budget revenue and expenditures for the following Grant Funds in the amounts indicated. The Grant Funds are used to account for the tracking of Grant projects and revenues and expenditures.

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
30	Administration Grants	0	0	0	0
31	Fire Department Grants	0	0	0	0
32	Police Department Grants	171,500	171,500	171,500	171,500
33	Public Works Grants	10,000	10,000	10,000	10,000
11	Bryne Jag Grant	138,995	138,995	138,995	138,995
Total		320,495	320,495	320,495	320,495

Section 10. Supplemental: See appendix 2025 A for the budget breakdown of revenues and expenditures per individual account line.

Sponsored by: Mayor Larry Terch III
Introduced & Advanced: November 4, 2024
Second Reading: November 18, 2024
Final Reading & Adoption: December 2, 2024

Section 11. Effective date. This ordinance shall become effective January 1, 2025.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this
2nd day of December, 2024.

Mayor Larry Terch III

12-4-2024

ATTEST:

Emily Braniff, CMC
City Clerk



ALASKA
PASSED AND APPROVED

Yes: Glab, Jacobson, Clack, Claus, Keller, Williams, Terch
No: 0
Absent: 0

GENERAL FUND
REVENUE

		2022 BUDGET	2022 ACTUAL EXP	2023 BUDGET	2023 ACTUAL EXP	2024 BUDGET	2024 YTD Activity 10-25-2024	2025 REQUESTED BUDGET
Fund: 01 - General Fund								
	Revenue							
01-31-3000	Alcohol Tax	318,000.00	363,359.91	358,000.00	347,370.75	300,000.00	265,813.56	330,000.00
01-31-3050	Property Tax	1,193,500.00	1,201,267.01	1,188,500.00	1,185,372.73	1,225,000.00	678,092.00	1,300,000.00
01-31-3100	Sales Tax	4,150,764.00	5,055,331.30	5,050,000.00	5,219,055.31	5,400,000.00	3,665,774.43	5,400,000.00
01-31-3150	Sales Tax Misc Vendors	5,000.00	9,599.56	10,000.00	5,342.02	5,000.00	3,809.57	5,000.00
01-31-3160	Sales Tax Online	420,000.00	532,266.72	562,000.00	683,835.57	585,436.00	552,011.31	600,000.00
01-31-3180	State: Shared Taxes	16,000.00	13,706.95	13,650.00	13,651.47	15,556.00	15,555.08	15,000.00
01-31-3200	Tobacco Tax	115,000.00	120,639.11	90,000.00	89,990.91	75,000.00	100,010.95	100,000.00
01-34-4000	Business Licenses	5,000.00	22,550.00	30,000.00	28,322.77	25,000.00	19,990.00	25,000.00
01-34-4050	Fireworks Permit	9,000.00	12,000.00	12,000.00	12,000.00	9,000.00	6,000.00	9,000.00
01-35-5000	Ambulance Fees CY	105,000.00	83,815.40	97,000.00	92,538.14	80,000.00	76,469.80	100,000.00
01-35-5020	Ambulance Fees PY	-	-	-	-	304,838.00	304,837.48	195,000.00
01-35-5050	Ambulance Services	650,500.00	675,738.50	709,400.00	709,437.50	720,000.00	767,661.00	812,000.00
01-35-5100	Fingerprinting	500.00	1,735.00	6,000.00	6,080.00	5,000.00	1,640.00	-
01-35-5150	Fire Reports	200.00	200.00	-	175.00	-	75.00	
01-35-5200	Police Reports	1,000.00	1,837.85	1,500.00	1,135.00	1,500.00	1,750.00	1,800.00
01-36-6000	Citations CY	100,000.00	75,311.50	63,000.00	61,551.00	90,000.00	62,963.00	65,000.00
01-36-6050	Citations PY	50,000.00	94,107.68	56,500.00	56,649.21	50,000.00	83,829.93	75,000.00
01-37-7000	Corp of Engineers Contract	90,000.00	75,644.12	76,000.00	76,008.12	80,000.00	69,342.14	85,000.00
01-37-7100	EMPG Grant	38,750.00	8,669.20	10,000.00	14,127.66	10,000.00	6,192.25	10,000.00
01-37-7200	Liquor License Sharing	6,500.00	6,700.00	4,600.00	4,600.00	5,000.00	7,000.00	7,000.00
01-37-7250	State Revenue Sharing	85,000.00	126,466.19	104,000.00	104,124.78	110,000.00	-	100,000.00
01-39-9000	Fire Department Revenue	5,200.00	5,926.00	5,500.00	6,405.93	6,000.00	5,265.00	6,000.00
01-39-9050	Interest Income	37,500.00	38,007.32	309,500.00	312,146.27	280,000.00	287,710.53	300,000.00
01-39-9052	Insurance Claim	-	-	-	-	75,000.00	23,238.87	-
01-39-9100	Miscellaneous Revenue	25,000.00	14,896.69	10,500.00	46,059.86	10,000.00	52,843.87	35,000.00
01-39-9195	COVID Local Fiscal Recovery	254,311.00	255,544.98	-	10,692.30	242,570.00	-	-
01-39-9500	PERS on Behalf Revenue	-	161,020.98	-	99,392.19	-	-	-
01-39-9990	Transfer In	25,000.00	18,363.47	-	5,463.87	-	-	7,500.00
		7,706,725.00	8,974,705.44	8,767,650.00	9,191,528.36	9,709,900.00	7,057,875.77	9,583,300.00

Administration
Department

Administration

Chief Financial Officer

Tricia Fogarty
Admin 100%

Deputy Accountant

Michelle Peede
Admin 100%

Accounts Payable Clerk, Sales Tax, and Business Licensing

Sally Terch
Admin 100%

City of North Pole

Finance 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.
- Continue to work with Elgee Rehfeld CPA 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.

WE ARE ACCOUNTANTS!

**We are accountants, my friends....
And We'll keep accounting till month end....**

We are accountants!

We are accountants!

**No time for lunch breaks 'cos we are accountants....
Of the world.**



	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2				2022	2022		2023	2023		2024	2024		2025
3				BUDGET	ACTUAL EXP		BUDGET	ACTUAL EXP		BUDGET	YDT 10/25/24		REQUESTED BUDGET
4	ADMIN BUDGET												
5			Wages & Benefits										
6	01-51-1-0010		Wages: Full Time	307,111.00	249,844.00		302,450.00	303,686.33		329,000.00	267,881.90		337,500.00
7	01-51-1-0030		Benefits	7,795.00	8,507.51		11,500.00	8,703.34		12,000.00	7,868.98		12,000.00
8	01-51-1-0040		PERS	67,565.00	54,707.88		66,550.00	73,669.83		70,000.00	53,546.53		74,250.00
9	01-51-1-0060		Leave Cash Out	6,500.00	4,781.40		6,500.00	4,752.53		10,000.00	3,670.80		10,000.00
10	01-51-1-0070		Overtime: Regular	500.00	0.00		500.00	0.00		500.00	0.00		500.00
11	01-51-1-0080		Wages: Temp/Overhire	5,000.00	22,548.60		500.00	0.00		500.00	0.00		500.00
12	01-51-1-0130		Health Insurance	83,000.00	68,882.86		83,500.00	83,200.00		84,000.00	60,000.00		88,400.00
13			Total	477,471.00	409,272.25		471,500.00	474,012.03		506,000.00	392,968.21		523,150.00
14													
15			Purchased Services										
16	01-51-2-2000		Advertising	5,000.00	1,701.50		2,500.00	1,172.56		2,000.00	912.50		2,000.00
17	01-51-2-2050		Audit & Finance	32,000.00	30,528.00		72,000.00	66,459.50		48,000.00	35,441.50		40,000.00
18	01-51-2-2100		Credit Card Fees	17,700.00	16,627.77		18,500.00	18,305.98		15,000.00	16,966.69		24,000.00
19	01-51-2-2150		Insurance	18,500.00	22,958.78		20,000.00	8,100.14		10,000.00	11,371.54		13,000.00
20	01-51-2-2200		IT Services	10,000.00	11,164.93		10,000.00	11,696.23		12,000.00	8,097.39		14,000.00
21	01-51-2-2250		Legal Fees	20,000.00	16,335.00		15,000.00	5,786.50		7,000.00	1,645.00		5,000.00
22	01-51-2-2300		Maintenance Contracts	22,500.00	22,434.94		15,000.00	19,940.90		15,000.00	23,547.22		30,000.00
23	01-51-2-2350		Professional Services	4,500.00	2,306.09		3,000.00	3,047.69		2,500.00	1,079.01		1,500.00
24			Total	130,200.00	124,057.01		156,000.00	134,509.50		111,500.00	99,060.85		129,500.00
25													
26	Operational Expenses												
27	01-51-3-3000		Bad Debt	0.00	3,639.49		0.00	0.00		0.00	0.00		0.00
28	01-51-3-3050		Electric	10,000.00	10,182.61		12,000.00	12,176.45		11,000.00	9,168.06		14,000.00
29	01-51-3-3100		Heating Fuel	17,000.00	15,708.28		15,000.00	13,037.83		16,000.00	7,834.52		13,000.00
30	01-51-3-3200		Phone/ Data	2,000.00	3,003.48		3,000.00	1,900.95		2,000.00	1,923.06		4,000.00
31	01-51-3-3300		Postage	1,000.00	1,290.75		1,000.00	1,206.62		1,000.00	572.23		1,000.00
32	01-51-3-3350		Office Equipment & Supplies	13,000.00	10,345.86		5,000.00	4,443.90		6,000.00	2,103.24		16,000.00
33	01-51-3-3400		Operational Supplies	2,500.00	1,291.84		3,000.00	1,655.63		2,000.00	368.91		2,000.00
34	01-51-3-3500		Promotions & Apparel	2,500.00	500.00		3,500.00	3,469.98		5,000.00	2,000.00		5,000.00
35	01-51-3-3550		Publications & Subscriptions	500.00	633.77		4,250.00	3,752.10		4,000.00	3,199.90		4,000.00
36			Total	48,500.00	46,596.08		46,750.00	41,643.46		47,000.00	27,169.92		59,000.00
37													
38	Leases & Rentals												
39	01-51-4-4000		Lease & Rentals Payments	5,500.00	4,871.09		5,500.00	3,860.00		3,000.00	3,474.00		5,000.00
40			Total	5,500.00	4,871.09		5,500.00	3,860.00		3,000.00	3,474.00		5,000.00
41													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2				2022	2022		2023	2023		2024	2024		2025
3				BUDGET	ACTUAL EXP		BUDGET	ACTUAL EXP		BUDGET	YDT 10/25/24		REQUESTED BUDGET
4	ADMIN BUDGET												
42	Travel & Training & Memberships												
43	01-51-5-5000		Memberships & Dues	6,000.00	6,197.99		6,500.00	3,927.09		7,500.00	3,887.38		5,000.00
44	01-51-5-5050		Recruitment	250.00	188.00		250.00	0.00		250.00	0.00		250.00
45	01-51-5-5100		Travel & Training	20,000.00	17,598.97		20,000.00	16,883.20		20,000.00	10,686.10		20,000.00
46	Total			26,250.00	23,984.96		26,750.00	20,810.29		27,750.00	14,573.48		25,250.00
47													
48	Vehicle & Equipment Expense												
49	01-51-6-6050		Vehicle Gas & Oil	2,400.00	1,071.60		2,000.00	0.00		2,000.00	547.39		2,500.00
50	Total			2,400.00	1,071.60		2,000.00	0.00		2,000.00	547.39		2,500.00
51													
52	Infrastructure Outlay												
53	01-51-7-7000		Building Maintenance	3,000.00	5,180.93		8,500.00	8,278.77		10,000.00	1,829.78		10,000.00
54	Total			3,000.00	5,180.93		8,500.00	8,278.77		10,000.00	1,829.78		10,000.00
55													
56	Other												
57	01-51-9-9180		COVID Local Recovery	244,850.00	255,544.98		250,000.00	10,692.30		242,570.00	158,455.44		
58	01-51-9-9200		Miscellaneous Expense	7,500.00	3,146.65		10,000.00	4,178.16		6,000.00	2,165.86		6,000.00
59	01-51-9-9990		Transfer Out	14,300.00	48,050.68		91,150.00	54,188.47		43,500.00	0.00		213,355.00
60	Total			266,650.00	306,742.31		351,150.00	69,058.93		292,070.00	160,621.30		219,355.00
61													
62	Department Total			959,971.00	921,776.23		1,068,150.00	748,312.98		999,320.00	700,244.93		973,755.00
63							Covid Funds			Covid Funds			

City Clerk
&
Human Resources

City Clerk, H.R. Dept

Emily Braniff
Clerk 100%

Human Resources / Deputy Clerk

Maggie Kimmel
Human Resources 100%

CITY OF NORTH POLE

Office of the City Clerk/Human Resources

MISSION:

The mission of the City Clerk's Office is to serve as a vital part of local government and to be committed to serving as the link between residents, local governing bodies, and agencies of government at all levels. The Office pledges to be mindful of its neutrality and impartiality with respect to local government matters and to place service to the public as its top priority.

The mission of the Human Resources department is to support and enhance the City's most valuable assets, its employees. Human Resources is responsible for managing the employee life cycle and ensuring a productive, compliant, and positive work environment. HR plays a crucial role in supporting both the City of North Pole's goals and the well-being of its employees.

SERVICES:

City Clerk:

- The Clerk's Office is dedicated to innovative processes and continued preservation of the City's history, maintaining orderly records.
- Assist citizens with accurate dissemination of municipal government information.
- The City Clerk's Office serves as the link between local governing bodies and agencies of government of all levels.
- Ensures open and public government by acting as a partner and link between citizens and the local governing body.

Human Resources:

- Recruitment and Hiring: Attracting, selecting, and onboarding the best talent to meet the City's needs.
- Employee Development: Providing training and development opportunities to help employees grow and succeed in their roles.
- Employee Relations: Fostering a positive workplace culture and addressing employee concerns and conflicts.
- Compliance: Ensuring the City adheres to labor laws and employment standards.
- Compensation and Benefits: Managing employee compensation, benefits, and rewards.
- Health and Safety: Promoting workplace safety and managing health-related issues.

LONG-TERM GOALS & OBJECTIVES:

City Clerk:

- Addressing the City's record room to comply with the Records Retention & Disposal Schedule
- Keeping the City website updated to better reflect the most current City Council items.
- Work with the other local Clerk's Offices to try to increase voter turnout in local elections.
- Continue Education at the Northwest Clerk's Institute to progress with Professional Development standards

Human Resources:

- Leverage Tyler Technologies to streamline employee onboarding/offboarding for full and part time employees.
- Ensure Compliance and Risk Management by reviewing NPMC and working to update policies and practices.
- Increase participation in Loss Control Program to build a strong safety culture and earn annual contribution credit.
- Increase Employee Benefits/Retirement educational opportunities

			2022	2022		2023	2023		2024	2024		2025
			BUDGET	ACTUAL EXP		BUDGET	ACTUAL EXP		BUDGET	YTD 10/25/24		REQUESTED BUDGET
CITY CLERK & HR BUDGET												
		<u>Wages & Benefits</u>										
01-52-1-0010		Wages: Full Time	115,289.00	113,058.45		133,371.00	123,182.65		147,000.00	123,546.56		167,650.00
01-52-1-0030		Benefits	16,305.00	4,300.34		32,610.00	4,241.57		6,000.00	4,334.99		6,000.00
01-52-1-0040		PERS	26,885.00	25,499.84		29,350.00	32,322.97		32,000.00	27,180.74		36,885.00
01-52-1-0060		Leave Cash Out	2,599.00	2,598.40		1,414.00	6,260.35		4,000.00	0.00		4,000.00
01-52-1-0070		Overtime: Regular	0.00	0.00		0.00	0.00		0.00	69.12		500.00
01-52-1-0130		Health Insurance	20,800.00	20,857.14		41,600.00	29,600.00		41,600.00	33,600.00		44,200.00
01-52-1-0500		Wages: Council	26,000.00	22,200.00		26,000.00	19,300.00		26,000.00	16,900.00		28,000.00
		<u>Total</u>	207,878.00	188,514.17		264,345.00	214,907.54		256,600.00	205,631.41		287,235.00
		<u>Purchased Services</u>										
01-52-2-2000		Advertising	11,156.00	11,885.67		2,500.00	935.23		2,000.00	0.00		2,000.00
01-52-2-2050		Audit & Finance	3,000.00	3,000.00		3,000.00	3,000.00		5,000.00	5,000.00		5,000.00
01-52-2-2150		Insurance	1,965.00	1,312.50		1,500.00	2,899.45		3,000.00	4,254.54		5,000.00
01-52-2-2200		IT Services	12,000.00	13,436.33		12,000.00	15,891.46		14,000.00	11,001.78		20,000.00
01-52-2-2250		Legal Fees	5,000.00	3,206.95		4,000.00	4,190.00		4,000.00	3,607.50		4,000.00
01-52-2-2300		Maintenance Contracts	7,500.00	2,817.47		6,000.00	2,609.82		7,000.00	1,257.90		6,500.00
01-52-2-2350		Professional Services	25,159.00	19,622.44		23,500.00	23,496.38		22,000.00	16,662.95		6,500.00
01-52-2-8050		Ordinance Codification	6,000.00	3,612.75		3,000.00	1,442.50		3,000.00	1,851.00		3,000.00
		<u>Total</u>	71,780.00	58,894.11		55,500.00	54,464.84		60,000.00	43,635.67		52,000.00
		<u>Operational Expenses</u>										
01-52-3-3200		Phone/ Data	2,000.00	1,009.33		1,255.00	1,473.72		1,000.00	627.37		1,000.00
01-52-3-3300		Postage	600.00	10.43		100.00	39.75		100.00	0.00		100.00
01-52-3-3350		Office Equipment & Supplies	10,435.00	9,637.59		3,000.00	2,816.15		3,000.00	718.05		5,000.00
01-52-3-3400		Operational Supplies	0.00	34.28		0.00	0.00		0.00	0.00		0.00
01-52-3-3500		Promotions & Apparel	0.00	0.00		0.00	98.29		200.00	0.00		200.00
01-52-3-3550		Publications & Subscriptions	1,000.00	202.61		1,000.00	698.79		1,000.00	389.50		1,000.00
01-52-3-8000		Council Supplies	2,100.00	2,790.15		1,000.00	1,383.37		2,000.00	391.41		1,000.00
		<u>Total</u>	16,135.00	13,684.39		6,355.00	6,510.07		7,300.00	2,126.33		8,300.00
		<u>Travel , Training & Memberships</u>										
01-52-5-5000		Memberships & Dues	650.00	834.98		2,000.00	842.00		1,000.00	440.00		800.00
01-52-5-5050		Recruitment	1,000.00	255.92		500.00	40.00		500.00	0.00		250.00

Police Department



Chief of Police
Steve Dutra

PSA
Chris Illingworth

Executive Assistant
Rachel Wing

Lieutenant
Jed Smith

Patrol Sergeant
A. Knuteson

Patrol Sergeant
B. Dikeman

Patrol Sergeant
C. Pergande

Detective Sergeant
J. Cash

SDEU Detective
Ben Wages

Evidence Custodian
Allison Moore

Travis Koerner (traffic)

Todd Bluhm

Tasmine Gregory

Tyler Nicholson

Mike Templin

John Wright

Jon Mcbroom

Patrol

Reserves

Chaplain Degerlund, Reserve Detective Dahlke



North Pole Police Department



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

The Honorable Larry Terch
Mayor, City of North Pole
Members of the North Pole City Council
Citizens of the City of North Pole

October 26, 2024

North Pole Police Department **"A Status Report"**

As 2024 draws to a close, I want to take a moment to say thanks for your support and share our vision for 2025. Our department has made significant strides in 2024. 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. 2025 will be my 13th 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 categories, 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 2024 is on track to be under budget year because of sacrifices made by our officers and their families while covering unprecedented staffing shortages.

We are thankful for the Public Safety Assistant added in 2023, it has been an enormous benefit to the community and to the police department. The efforts made by PSA Illingworth are beyond our expectations. The addition of the traffic officer has helped eliminate a lot of traffic issues and helped us meet our goals of increased traffic safety.

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 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 has proven to be a key to maintaining full staffing throughout most of 2024.

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 just came in at \$168,500.00, another record high amount. 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 2025.

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 3rd year in a row, we have received a State Homeland Security Preparedness grants in record amounts, approximately: 2022: \$110,000, 2023: \$194,000, 2024: \$136,500. These funds will be used for a new virtual reality training simulator and a new off road patrol vehicle for the chena lakes contract.

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 2023-24 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 48,000 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. This vehicle is due to be replaced this year. 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 will occur with our new evidence custodian takes charge. The new promotion of Detective Sergeant will help with the transition of this process.

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 this extra funding. 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. The sewer backup in early 2024 is now being repaired as we speak. Insurance will cover a majority of these costs.

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. 2024 has seen some significant budget issues with some unexpected increases.

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.

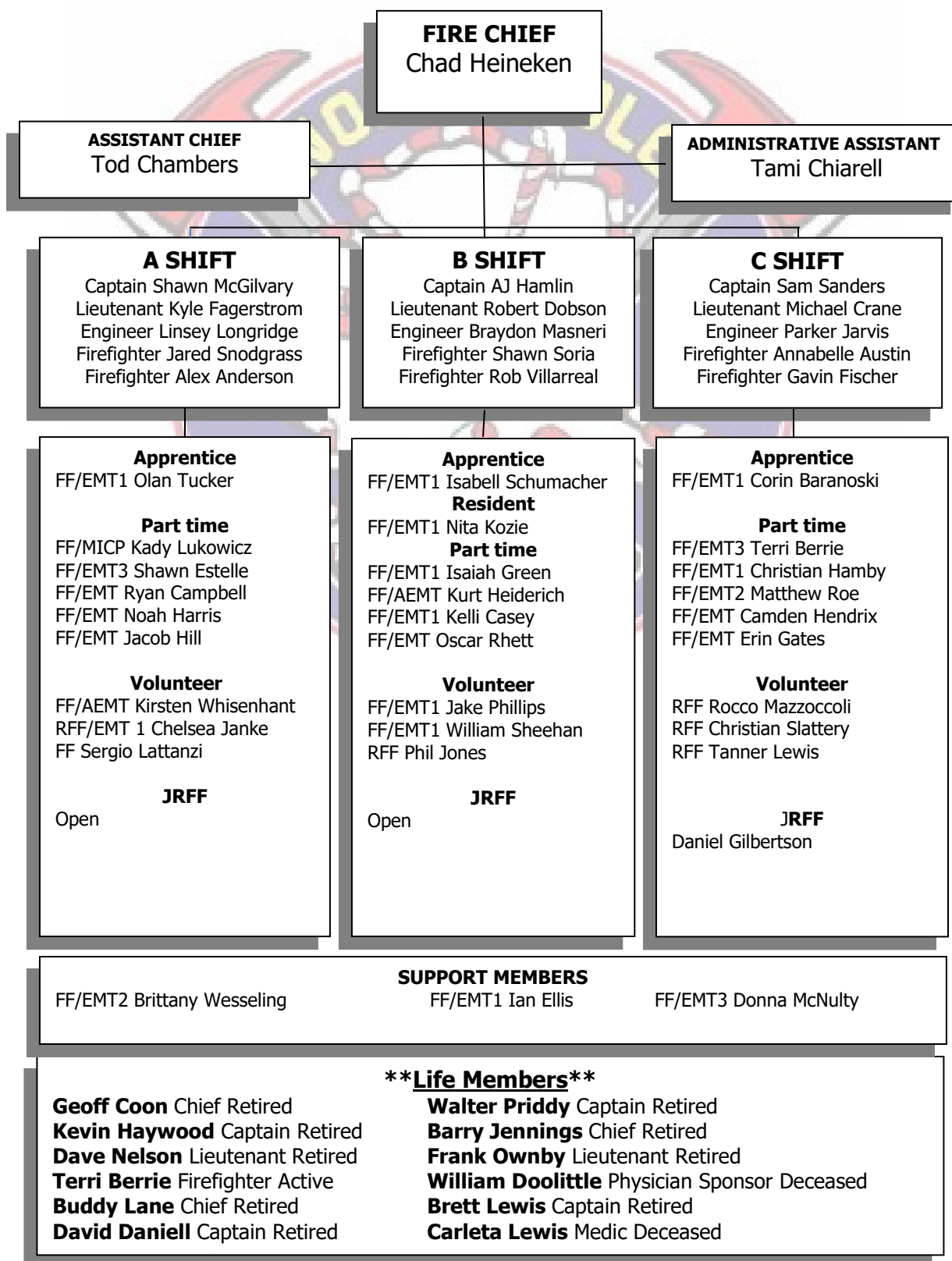
A handwritten signature in black ink, appearing to read 'SDutra', is positioned above the printed name of the signatory.

Chief Steve Dutra

			2022	2022		2023	2023		2024	2024		2025
			BUDGET	ACTUAL EXP		BUDGET	ACTUAL EXP		BUDGET	YTD 10/25/24		REQUESTED BUDGET
POLICE DEPARTMENT BUDGET												
Wages & Benefits												
01-53-1-0010		Wages: Full Time	1,156,333.00	1,076,227.58		1,139,760.00	1,099,166.35		1,517,028.00	1,111,606.47		1,538,307.00
01-53-1-0020		Wages: Holiday Pay	17,500.00	14,708.58		17,500.00	15,818.53		18,500.00	10,504.35		19,055.00
01-53-1-0030		Benefits	88,832.00	76,436.40		82,000.00	87,177.37		101,104.00	103,248.49		105,718.00
01-53-1-0040		PERS	279,234.00	246,492.05		294,637.00	283,194.41		358,056.00	256,527.51		353,180.00
01-53-1-0060		Leave Cash Out	24,000.00	23,180.60		24,000.00	20,995.98		24,000.00	27,175.21		30,000.00
01-53-1-0070		Overtime: Regular	31,000.00	9,990.57		29,500.00	-2,239.00		32,000.00	35,821.71		32,000.00
01-53-1-0080		Overtime: Training	2,500.00	2,980.39		43,500.00	42,508.61		16,000.00	15,139.03		16,000.00
01-53-1-0130		Health Insurance	312,000.00	278,608.18		312,000.00	268,742.86		312,000.00	233,546.83		331,500.00
01-53-1-0200		Temp/Overhire	0.00	0.00		25,000.00	22,759.29		54,000.00	45,205.71		58,000.00
Total			1,911,399.00	1,728,624.35		1,967,897.00	1,838,124.40		2,432,688.00	1,838,775.31		2,483,760.00
Purchased Services												
01-53-2-2000		Advertising	300.00	95.00		300.00	0.00		300.00	400.00		400.00
01-53-2-2050		Audit & Finance	3,000.00	3,000.00		3,000.00	3,000.00		5,000.00	5,000.00		5,000.00
01-53-2-2100		Credit Card Fees	700.00	147.39		700.00	32.08		700.00	9.68		500.00
01-53-2-2150		Insurance	117,550.00	117,545.89		125,750.00	125,344.64		120,000.00	180,965.26		190,000.00
01-53-2-2200		IT Services	25,000.00	18,604.26		27,500.00	25,393.69		27,500.00	20,821.43		32,500.00
01-53-2-2250		Legal Fees	3,500.00	2,160.58		4,000.00	3,658.00		3,500.00	262.50		3,500.00
01-53-2-2300		Maintenance Contracts	14,350.00	8,387.36		10,200.00	6,995.81		8,000.00	3,655.02		8,500.00
01-53-2-2350		Professional Services	9,250.00	9,177.29		27,940.00	3,269.07		9,200.00	1,774.04		2,000.00
01-53-2-2500		Dispatch Contract	152,723.00	150,906.00		172,560.00	172,553.50		148,000.00	0.00		170,000.00
Total			326,373.00	310,023.77		371,950.00	340,246.79		322,200.00	212,887.93		412,400.00
Operational Expenses												
01-53-3-3050		Electric	21,000.00	17,644.64		21,000.00	19,242.35		19,000.00	14,848.65		20,000.00
01-53-3-3100		Heating Fuel	14,500.00	14,385.26		17,000.00	12,988.30		17,000.00	11,010.61		17,000.00
01-53-3-3200		Phone/Data	22,800.00	23,050.93		21,000.00	21,113.16		21,000.00	16,658.32		22,000.00
01-53-3-3300		Postage	850.00	1,272.71		900.00	981.60		900.00	1,412.83		1,200.00
01-53-3-3350		Office Equipment & Supplies	3,000.00	3,080.56		3,000.00	2,803.49		3,000.00	3,247.65		3,250.00
01-53-3-3400		Operational Supplies	4,000.00	2,609.97		4,000.00	2,504.07		4,000.00	3,105.15		4,000.00
01-53-3-3450		Uniforms	5,600.00	3,908.74		8,000.00	7,787.28		7,000.00	5,221.87		8,000.00
01-53-3-3500		Promotions & Apparel	1,100.00	1,066.48		1,000.00	608.29		2,000.00	511.98		3,000.00
01-53-3-3550		Publications & Subscriptions	4,500.00	4,307.61		5,000.00	3,165.71		5,000.00	5,873.74		6,000.00

[illegible]

FIRE DEPARTMENT





North Pole Fire Department

2025 Budget Narrative

Fire Department Objectives:

- Promote Safety: Ensure the safety of both department members and the community through comprehensive education, training, and prevention programs.
- Develop Workforce: Continue to select, retain, and promote a highly skilled, effective, and efficient workforce.
- Enhance Engagement: Foster community engagement through transparent and consistent communication, involving both the public and department personnel.

Fire Department Profile:

The North Pole Fire Department operates as a combination department with both paid and volunteer staff. The department currently has 48 members, including 18 full-time paid employees, 3 full-time paid apprentices, 15 part-time paid employees, 1 resident firefighter, 10 volunteers, and 1 junior firefighter. The department ensures 24/7 emergency response coverage with 5 staff members on duty at all times. Part-time employees fill in for full-time staff when necessary to maintain this coverage. Volunteers commit 24 hours of service per month and participate in training, drills, and meetings. This combination staffing model allows flexibility for volunteers to participate gaining valuable experience while maintaining a strong full-time response capability.

In 2024, the department launched its new apprenticeship program, aimed at local high school graduates. The program began with 3 paid apprentices and 2 voluntary apprentices, offering training in Firefighter I (FF1), Hazmat Operations (HMO), and Emergency Medical Technician I (EMT1). Upon completion of the academy, apprentices transition to their assigned shifts to continue their education working alongside full-time staff.

The department responds to approximately 1,350 calls annually, covering both fire and emergency medical incidents within and beyond the city limits. Through automatic and mutual aid agreements with neighboring departments and military bases, the North Pole Fire Department ensures a robust and cooperative regional response. The department also maintains a contract with the Fairbanks North Star Borough to provide ambulance services over a 100-square-mile area.

Training and Community Engagement:

Training is a cornerstone of the North Pole Fire Department's mission. The department's 2025 training program will focus on minimum company standards, special operations, EMS, hazardous materials, technical rescue, professional development, and safety topics. These ongoing efforts aim to maintain and enhance the skills of all personnel.

In addition, the department plays an active role in public education and injury prevention. Through school visits, fire station tours, and outreach programs, the department educates the community on fire safety and prevention. It also provides free smoke and carbon monoxide detectors to homeowners through a partnership with the Red Cross. The annual Open House event remains a vital community engagement opportunity, allowing the public to meet firefighters and learn about the department's capabilities.

Target Hazards:

The North Pole Fire Department is responsible for safeguarding a variety of critical infrastructure and target hazards, including:

- Six public and private schools serving approximately 3,000 staff and students.
- Key industrial assets such as the Alaska Railroad, water and sewer treatment plants, the Alaska Highway, the Petro Star refinery and Marathon Petroleum tank farm.
- Two 75,000-gallon liquid natural gas tanks that supply the area's gas utility system.
- The Golden Valley Electrical Association power plant located near the refinery.

Short-Term Goals:

In 2024, the department made significant progress in achieving its recruitment and retention objectives, which continue to be a focus in 2025:

- Paramedic Training: Engineer Jarvis is currently enrolled in paramedic training, supplementing his education with practical experience responding to emergencies. This investment will result in an additional paramedic to serve the community.
- Simplified Overtime Pay System: The department transitioned from a 19-day FLSA firefighter overtime cycle to a 14-day cycle. This change improved payroll efficiency and clarity, enhancing staff morale.
- Apprenticeship Program: The department's new apprenticeship program successfully recruited 3 paid and 2 voluntary apprentices, ensuring a pipeline of well-trained future emergency responders.

Long-Term Goals:

- New Fire Station: The current fire station, built in 1981, is no longer adequate to support the department's staffing and operational needs. The department is seeking funding to construct a new fire station, which is critical to meeting the city's long-term emergency response requirements.
- Live Fire Training Prop: A live fire training prop is essential to earning full ISO training points. The addition of this prop at the current training facility will improve staff proficiency and safety during emergency operations.
- Fire Marshal's Office: Establishing a local Fire Marshal's office will enhance fire safety and code enforcement for North Pole residents and businesses. The city is working toward obtaining deferred authority from the State of Alaska, which will allow the department to provide fire marshal services independently.

			2022	2022		2023	2023		2024	2024	2025
			BUDGET	ACTUAL EXP		BUDGET	ACTUAL EXP		BUDGET	YTD 10-25-24	REQUESTED BUDGET
FIRE DEPARTMENT BUDGET											
Wages & Benefits											
01-54-1-0010		Wages: Full Time	1,146,052.00	1,093,240.54		1,252,400.00	1,250,633.90		1,337,400.00	1,141,473.89	1,488,300.00
01-54-1-0020		Wages: Holiday Pay	20,950.00	15,656.76		27,000.00	22,258.73		26,775.00	16,391.50	28,800.00
01-54-1-0030		Benefits	113,708.00	105,852.12		142,200.00	143,054.58		117,549.00	122,079.76	139,000.00
01-54-1-0040		PERS	257,956.50	243,897.12		280,800.00	311,093.36		269,823.00	248,236.16	327,500.00
01-54-1-0060		Leave Cash Out	40,000.00	31,912.40		27,700.00	4,288.59		60,242.00	22,804.76	54,500.00
01-54-1-0070		Overtime: Regular	50,000.00	41,222.04		48,000.00	45,385.66		232,115.00	98,239.49	95,900.00
01-54-1-0080		Wages: Part Time	171,852.50	166,801.05		210,000.00	174,340.12		137,344.00	90,912.59	221,000.00
01-54-1-0120		ESC	300.00	0.00		0.00	0.00		0.00	0.00	0.00
01-54-1-0130		Health Insurance	321,800.00	305,542.86		374,400.00	362,628.57		374,400.00	295,771.43	397,800.00
Total			2,122,619.00	2,004,124.89		2,362,500.00	2,313,683.51		2,555,648.00	2,035,909.58	2,752,800.00
Purchased Services											
01-54-2-2000		Advertising	0.00	0.00		190.00	0.00		0.00	0.00	0.00
01-54-2-2050		Audit & Finance	3,000.00	3,000.00		3,000.00	3,000.00		5,000.00	5,000.00	5,000.00
01-54-2-2100		Credit Card Fees	150.00	100.79		10.00	3.68		100.00	21.98	100.00
01-54-2-2150		Insurance	50,993.00	50,993.69		53,000.00	50,425.86		60,000.00	71,787.80	72,500.00
01-54-2-2200		IT Services	27,000.00	29,056.04		28,000.00	30,170.07		27,000.00	20,091.05	34,500.00
01-54-2-2250		Legal Fees	1,500.00	614.17		2,000.00	135.00		2,000.00	1,015.00	2,000.00
01-54-2-2300		Maintenance Contracts	18,590.00	12,394.63		19,000.00	18,057.23		18,000.00	9,027.85	18,000.00
01-54-2-2350		Professional Services	4,240.00	4,007.15		46,500.00	46,717.02		15,000.00	11,249.96	15,000.00
01-54-2-2400		Ambulance Billing Service	5,800.00	4,439.52		9,500.00	5,959.71		10,000.00	45,675.39	50,000.00
01-54-2-2410		Amblance Fee Refund	0.00	0.00		0.00	0.00		0.00	1,398.40	0.00
01-54-2-2500		Dispatch Contract	100,607.00	100,604.00		105,000.00	73,951.50		110,000.00	0.00	100,000.00
Total			211,880.00	205,209.99		266,200.00	228,420.07		247,100.00	165,267.43	297,100.00
Operational Expenses											
01-54-3-3050		Electric	22,000.00	19,913.18		21,500.00	22,835.07		25,000.00	18,377.47	27,000.00
01-54-3-3070		EMS Supplies	30,000.00	29,301.14		31,500.00	30,964.57		34,000.00	20,202.15	34,000.00
01-54-3-3100		Heating Fuel	29,000.00	27,388.75		23,400.00	21,403.64		29,000.00	14,088.51	29,000.00
01-54-3-3200		Phone/Data	7,360.00	7,308.55		10,100.00	9,386.72		10,500.00	5,377.71	8,500.00
01-54-3-3300		Postage	650.00	427.86		500.00	468.01		650.00	250.92	650.00
01-54-3-3350		Office Equipment & Supplies	7,000.00	6,628.23		5,000.00	4,362.66		5,000.00	4,381.50	5,000.00

[illegible]

PUBLIC WORKS

Public Works Department

TBD, Director of City Services
Public Works 30%

Supervisor

CODY LOUGEE
Public Works 100%

Summer Hire

Public Works 100%

Assistants

Mike Malatek
Jackie Combs
Nicolas Proulx
Public Works 100%

Part-Time

Public Works 100%

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 2025: 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 as funding for skate park refurbishment and a gravel storage roof. 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 20 miles of city-maintained roads and 12 miles of sidewalks and walking paths with snow plowing, graveling icy intersections, road sweeping, road patching/paving/stripping, 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.

Public Works Strategy: We hope to continue the summer hire program to support continued beautification and maintenance efforts during the summer. Through these efforts we will ensure Public Works is ready for future challenges and requirements.

			2022	2022		2023	2023		2024	2024		2025
			BUDGET	ACTUAL EXP		BUDGET	ACTUAL EXP		BUDGET	YTD 10-25-24		REQUESTED BUDGET
PUBLIC WORKS BUDGET												
Wages & Benefits												
01-58-1-0010		Wages: Full Time	246,266.00	195,447.91		296,000.00	271,721.69		320,000.00	256,833.20		350,000.00
01-58-1-0020		Wages: Holiday Pay	1,100.00	417.45		500.00	0.00		500.00	152.38		500.00
01-58-1-0030		Benefits	30,600.00	28,151.27		61,000.00	47,887.74		58,000.00	35,875.24		65,000.00
01-58-1-0040		PERS	48,995.00	53,898.73		70,000.00	74,292.27		70,000.00	60,703.13		75,000.00
01-58-1-0050		PERS on Behalf	0.00	14,009.35		0.00	0.00		0.00	0.00		0.00
01-58-1-0060		Leave Cash Out	11,566.00	10,992.65		11,000.00	8,407.08		19,000.00	13,402.70		20,000.00
01-58-1-0070		Overtime: Regular	19,500.00	14,423.54		22,000.00	18,935.24		22,000.00	15,700.59		20,000.00
01-58-1-0080		Wages:Temp/Overhire	53,400.00	47,760.20		58,400.00	59,193.00		68,000.00	33,990.00		50,000.00
01-58-1-0120		ESC	1,280.00	0.00		2,380.00	0.00		0.00	0.00		0.00
01-58-1-0130		Health Insurance	68,100.00	65,667.71		87,800.00	79,714.88		90,000.00	72,640.01		95,000.00
		Total	480,807.00	430,768.81		609,080.00	560,151.90		647,500.00	489,297.25		675,500.00
Purchased Services												
01-58-2-2000		Advertising	1,000.00	1,156.11		2,101.00	1,335.06		3,000.00	867.87		1,500.00
01-58-2-2050		Audit & Finance	3,000.00	3,000.00		3,000.00	3,000.00		5,000.00	5,000.00		5,000.00
01-58-2-2150		Insurance	15,000.00	14,845.36		15,000.00	15,760.74		18,000.00	19,695.02		25,000.00
01-58-2-2200		IT Services	0.00	0.00		500.00	0.00		1,000.00	0.00		200.00
01-58-2-2250		Legal Fees	2,250.00	2,268.75		11,000.00	10,582.50		4,000.00	1,302.00		3,000.00
01-58-2-2300		Maintenance Contracts	3,600.00	3,498.25		3,000.00	2,814.19		4,000.00	1,572.01		3,000.00
01-58-2-2350		Professional Services	3,900.00	3,830.19		5,500.00	6,094.60		35,000.00	46,139.50		6,000.00
01-58-2-2400		Snow Removal	723,000.00	570,434.00		186,399.00	162,220.00		170,000.00	31,300.00		160,000.00
		Total	751,750.00	599,032.66		226,500.00	201,807.09		240,000.00	105,876.40		203,700.00
Operational Expenses												
01-58-3-3050		Electric	6,000.00	6,561.50		7,000.00	7,038.65		7,000.00	5,933.06		7,500.00
01-58-3-3070		Radar Signs Electric	350.00	329.42		15,400.00	331.28		400.00	223.03		500.00
01-58-3-3090		Street Lights Electric	25,700.00	31,820.47		35,000.00	37,504.33		40,000.00	24,194.21		40,000.00
01-58-3-3100		Heating Fuel	19,500.00	14,055.19		21,370.00	10,039.79		22,000.00	7,016.88		20,000.00
01-58-3-3200		Phone/Data	5,000.00	6,935.89		5,000.00	7,981.82		7,000.00	3,302.21		7,000.00
01-58-3-3300		Postage	300.00	7.91		200.00	12.94		200.00	0.00		300.00
01-58-3-3350		Office Equipment & Supplies	650.00	565.84		500.00	1,221.79		500.00	896.18		1,000.00
01-58-3-3400		Operational Supplies	12,000.00	13,125.20		12,000.00	17,291.17		15,000.00	6,334.33		15,000.00
01-58-3-3450		Uniforms	1,850.00	946.50		1,050.00	2,070.86		1,200.00	1,515.54		1,000.00
01-58-3-3500		Promotions & Apparel	0.00	0.00		200.00	1,177.60		1,500.00	600.00		1,000.00
01-58-3-3550		Publications & Subscriptions	100.00	44.97		3,100.00	1,000.00		500.00	0.00		500.00
		Total	71,450.00	74,392.89		100,820.00	85,670.23		95,300.00	50,015.44		93,800.00

			2022	2022		2023	2023		2024	2024		2025
			BUDGET	ACTUAL EXP		BUDGET	ACTUAL EXP		BUDGET	YTD 10-25-24		REQUESTED BUDGET
PUBLIC WORKS BUDGET												
Travel, Training & Memberships												
01-58-5-5000		Memberships & Dues	3,250.00	3,194.00		100.00	120.00		1,500.00	0.00		500.00
01-58-5-5050		Recruitment	1,000.00	1,006.00		1,000.00	125.00		1,000.00	189.00		1,000.00
01-58-5-5100		Travel & Training	1,000.00	765.60		18,000.00	2,308.40		15,000.00	17,145.86		2,500.00
Total												4,000.00
Vehicle & Equipment Expense												
01-58-6-6000		Equipment Repair & Maintenance	8,000.00	4,082.67		6,000.00	12,275.82		8,000.00	8,329.86		8,000.00
01-58-6-6050		Vehicle Gas & Oil	16,000.00	17,227.61		14,000.00	16,319.47		14,000.00	12,136.02		17,000.00
01-58-6-6100		Vehicle Repair & Maintenance	9,000.00	6,632.26		9,000.00	12,961.90		12,000.00	3,931.08		12,000.00
Total			38,250.00	32,908.14		48,100.00	44,110.59		51,500.00	41,731.82		37,000.00
Infrastructure Outlay												
01-58-7-7000		Building Maintenance	14,600.00	11,346.24		10,000.00	6,890.87		10,000.00	7,118.30		10,000.00
01-58-7-7050		Street Light Maintenance	7,400.00	515.16		54,000.00	59,580.69		104,500.00	106,164.82		10,000.00
01-58-7-7100		Street Maintenance	200,000.00	116,862.59		135,000.00	132,386.64		124,500.00	40,519.51		160,000.00
Total			222,000.00	128,723.99		199,000.00	198,858.20		239,000.00	153,802.63		180,000.00
Other												
01-58-9-9000		Fees: AK RR Permits	25,500.00	12,092.00		8,000.00	8,000.00		8,000.00	4,062.87		10,000.00
01-58-9-9030		Beautification	14,400.00	13,071.30		10,000.00	15,184.90		40,000.00	13,432.70		15,000.00
01-58-9-9040		Christmas Decorations	3,600.00	1,399.77		3,000.00	2,377.53		3,000.00	0.00		3,000.00
01-58-9-9050		Equipment Outlay	25,000.00	23,587.68		10,000.00	24,884.00		15,000.00	1,499.80		10,000.00
01-58-9-9120		FAST Match Participation	600.00	558.00		110,000.00	104,589.00		15,000.00	4,591.00		2,000.00
01-58-9-9200		Miscellaneous Expense	1,500.00	1,821.85		1,500.00	2,983.05		2,000.00	1,025.73		2,000.00
01-58-9-9500		Parks/Trails/Grounds Supplies	15,000.00	8,725.09		15,000.00	17,102.94		18,000.00	11,569.87		35,000.00
01-58-9-9990		Transfer Out	186,197.00	25,526.92		55,000.00	29,599.15		87,000.00	0.00		30,000.00
		Total	271,797.00	86,782.61		212,500.00	204,720.57		188,000.00	36,181.97		107,000.00
		Department Total	1,836,054.00	1,352,609.10		1,396,000.00	1,295,318.58		1,461,300.00	876,905.51		1,301,000.00

ENTERPRISE FUND

Utility Department

TBD, Director of City Services
Water 30%, Sewer 20%, Public Works 30%,
Building 20%

Utility Billing Clerk

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

Supervisor

Paul Trissel
Sewer 30%, Water 70%

Utility Accounts Specialist

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

Utility Assistant

Lafitine Skipps
Jonathan McBroom
Randy Binkley
Sewer 30%, Water 70%

Utility Operator

Marty Donovan
Sewer 30%, Water 70%

Utilities Department

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

Goals for 2025: 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, and continued certification of Utility personnel. We also recognize the importance of the phenomenal Utility staff and focus on efforts to appropriately compensate and retain those professionals.



City Water Main Leak

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 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. Finally, we continue to seek grants at both the state and federal level to support our Utilities requirements and infrastructure improvements

			2022	2022		2023	2023		2024	2024		2025
WATER FUND BUDGET			BUDGET	ACTUAL		BUDGET	ACTUAL		BUDGET	YTD 10-25-24		REQUESTED BUDGET
		Operational Expenses										
41-10-3-3000		Bad Debt	2,000.00	0.00		1,000.00	0.00		1,000.00	870.08		1,000.00
41-10-3-3050		Electric	181,150.00	226,508.91		215,000.00	243,440.87		215,000.00	191,455.38		250,000.00
41-10-3-3100		Heating Fuel	78,000.00	76,360.95		114,000.00	63,629.28		120,000.00	53,650.04		100,000.00
41-10-3-3200		Phone/Data	22,000.00	20,946.50		18,000.00	21,720.43		18,000.00	16,887.97		20,000.00
41-10-3-3300		Postage	1,500.00	1,259.19		2,500.00	2,397.75		2,000.00	1,253.07		2,000.00
41-10-3-3350		Office Equipment & Supplies	5,700.00	3,996.84		10,000.00	9,070.82		8,000.00	4,007.43		8,000.00
41-10-3-3400		Operational Supplies	113,500.00	78,317.73		100,000.00	75,851.00		85,000.00	42,840.60		50,000.00
41-10-3-3450		Uniforms	500.00	538.74		500.00	50.00		500.00	0.00		500.00
41-10-3-3500		Promotions & Apparel	800.00	5.58		500.00	0.00		1,000.00	0.00		500.00
41-10-3-3550		Publications & Subscriptions	800.00	89.94		2,500.00	1,930.72		500.00	376.62		500.00
		Total	405,950.00	408,024.38		464,000.00	418,090.87		451,000.00	311,341.19		432,500.00
		Lease & Rental Payments										
41-10-4-4000		Lease & Rental Payments	0.00	0.00		0.00	0.00		0.00	4,500.00		0.00
		Total	0.00	0.00		0.00	0.00		0.00	4,500.00		0.00
Travel, Training & Membership												
41-10-5-5000		Memberships & Dues	1,000.00	1,253.50		1,000.00	266.25		2,000.00	149.50		1,000.00
41-10-5-5050		Recruitment	1,500.00	1,338.00		1,000.00	125.00		1,000.00	0.00		1,000.00
41-10-5-5100		Travel & Training	4,500.00	4,687.10		7,000.00	4,280.60		13,000.00	6,852.02		8,000.00
		Total	7,000.00	7,278.60		9,000.00	4,671.85		16,000.00	7,001.52		10,000.00
		Vehicle & Equipment Expense										
41-10-6-6000		Equipment Repair & Maintenance	5,000.00	708.55		22,000.00	29,972.48		5,000.00	18,695.55		30,000.00
41-10-6-6050		Vehicle Gas & Oil	13,000.00	16,100.40		17,000.00	14,254.73		17,000.00	11,526.84		17,500.00
41-10-6-6100		Vehicle Repair & Maintenance	4,000.00	590.40		10,000.00	5,457.38		9,000.00	3,889.47		9,000.00
		Total	22,000.00	17,399.35		49,000.00	49,684.59		31,000.00	34,111.86		56,500.00
Infrastructure Outlay												
41-10-7-7000		Building Maintenance	10,000.00	3,770.54		5,000.00	4,720.39		5,000.00	4,392.43		5,000.00
41-10-7-7050		Equipment Outlay	98,000.00	18,650.87		0.00	0.00		65,000.00	0.00		0.00
		Total	108,000.00	22,421.41		5,000.00	4,720.39		70,000.00	4,392.43		5,000.00

			2022	2022		2023	2023		2024	2024		2025
WATER FUND BUDGET			BUDGET	ACTUAL		BUDGET	ACTUAL		BUDGET	YTD 10-25-24		REQUESTED BUDGET
Other												
41-10-9-9200		Miscellaneous	1,000.00	40.01		500.00	2,859.78		1,000.00	365.86		1,000.00
41-10-9-9210		Permits	13,000.00	5,000.49		5,000.00	0.00		5,000.00	3,812.87		5,000.00
41-10-9-9250		Reimbursable Water Breaks	1,300.00	0.00		10,000.00	0.00		5,000.00	42,337.61		25,000.00
41-10-9-9290		ADWF Loan #633011 Principal	25,250.00	0.00		25,000.00	0.00		25,000.00	25,000.00		25,000.00
41-10-9-9300		ADWF Loan #633011 Interest	2,500.00	1,875.00		2,500.00	1,500.00		2,500.00	1,125.00		2,500.00
41-10-9-9960		Vehicle Purchase	103,510.00	0.00		0.00	0.00		0.00	0.00		68,700.00
41-10-9-9990		Transfer Out	198,048.00	0.00		0.00	0.00		0.00	0.00		0.00
Total			344,608.00	6,915.50		43,000.00	4,359.78		38,500.00	72,641.34		127,200.00
Depatment Expense Total									1,770,000.00	1,362,975.69		1,658,700.00

[illegible]

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		2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 YTD 10-25-24	2025 REQUESTED BUDGET
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Fund: 51 - WATER RESERVE FUND

Revenue								
51-35-3210	Miscellaneous	-	-	-	-	-	-	
51-35-6010	Water Base	181,000.00	159,410.25	181,000.00	169,282.92	189,000.00	130,205.09	174,000.00
51-35-6060	Water FRR	125,000.00	132,595.46	125,000.00	172,381.18	195,000.00	126,139.06	169,000.00
51-39-9000	Settlement Reserves	-	-	-	-	-	-	-
51-39-9990	Transfer In	-	-	-	-	-	-	-
Total		306,000.00	292,005.71	306,000.00	341,664.10	384,000.00	256,344.15	343,000.00
Expense								
51-10-9-9980	Transfer to Fund Balance	212,625.00	-	168,000.00	-	51,000.00	-	286,300.00
51-10-9-9990	Transfer Out	381,575.00	-	138,000.00	-	333,000.00	-	56,700.00
Total		594,200.00	-	306,000.00	-	384,000.00	-	343,000.00

DEBT SERVICE

Fund: 03 - ASSESSMENT FUND

		<u>2022 BUDGET</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD 10-29-24</u>	<u>2025 REQUESTED BUDGET</u>
<u>Revenue</u>								
03-39-3010	Assessment Principal Dist 2	-	2,191.91	38,190.00	(27,045.48)	4,500.00	45.00	4,000.00
03-39-3020	Assessment Principal Dist 3	-	54,071.27	16,375.00	15,990.02	16,000.00	-	6,500.00
03-39-3060	Assessment Interest Dist 2	-	451.02	1,900.00	7,078.89	7,000.00	-	200.00
03-39-3070	Assessment Interest Dist 3	-	8,421.14	820.00	6,683.89	7,000.00	-	325.00
03-39-3110	Assessment Penalty Dist 2	-	14.73	850.00	1,985.12	2,000.00	-	500.00
03-39-3120	Assessment Penalty Dist 3	-	5,618.03	2,500.00	2,391.52	2,500.00	84.09	750.00
03-39-9050	Interest Income	-	1,950.98	3,000.00	8,341.75	7,500.00	5,584.46	7,500.00
03-39-9980	Transfer In Fund Balance	-	-	48,365.00	-	56,500.00	-	84,975.00
<u>Total</u>		-	72,719.08	112,000.00	15,425.71	103,000.00	5,713.55	104,750.00
<u>Expense</u>								
03-10-2-2100	Credit Card Fees	-	332.96	750.00	111.64	500.00	2.55	500.00
03-10-2-2250	Legal Fees	-	100.00	500.00	25.00	250.00	75.00	250.00
03-10-9-9100	Stillmeyer Bond Principal	-	90,000.00	95,000.00	90,000.00	90,000.00	98,750.00	98,750.00
03-10-9-9110	Stillmeyer Bond Interest	-	16,500.00	15,500.00	12,000.00	12,000.00	3,750.00	5,000.00
03-10-9-9200	Miscellaneous Expense	-	1,040.00	250.00	24.49	250.00	121.00	250.00
03-10-9-9501	Tyler Conversion	-	73,092.51	-	0.03	-	-	
03-10-9-9980	Transfer Out Fund Balance	-	(73,092.51)	-	-	-	-	
<u>Total</u>		-	107,972.96	112,000.00	102,161.16	103,000.00	102,698.55	104,750.00

BUILDING
DEPARTMENT

Building Department

TBD, 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%

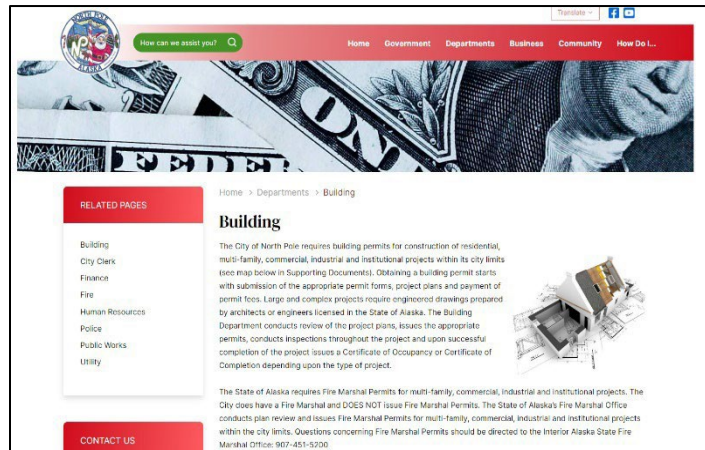
Building Department

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

Goals for 2025: 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, including housing and the new Three Bears store, the largest in Alaska, which is due to open in 2025. 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. 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.



			<u>2022 BUDGET</u>	<u>2022 ACTUAL</u>		<u>2023 BUDGET</u>	<u>2023 ACTUAL</u>		<u>2024 BUDGET</u>	<u>2024 YTD 10-29-24</u>	<u>2025 REQUESTED BUDGET</u>
Fund: 04 - BUILDING DEPARTMENT FUND											
	Revenue										
04-39-3000	Commercial Plan Check Fee		75,000.00	25,008.82		98,000.00	49,648.04		181,800.00	69,765.37	70,000.00
04-39-3050	Commerical Building Permit Fee		100,000.00	53,805.66		130,000.00	76,228.71		200,000.00	101,899.76	100,000.00
04-39-3080	Developer Agreement Revenue		5,000.00	5,555.00		5,000.00	-		5,000.00	2,389.00	5,000.00
04-39-3100	Residential Plan Check Fee		45,000.00	29,349.89		60,000.00	17,746.92		50,000.00	18,784.43	25,000.00
04-39-3150	Residential Building Permit Fe		60,000.00	39,877.56		78,000.00	34,071.11		60,000.00	31,515.14	40,000.00
04-39-3400	Road Excavation Bond		20,000.00	-		-	-		-	-	-
04-39-3450	Special Inspection Fee		1,000.00	-		1,000.00	-		1,000.00	-	500.00
04-39-3500	Miscellaneous Revenue		-	-		-	178.23		-	-	250.00
04-39-9980	Transfer In Fund Balance		58,209.00	-		50,200.00	-		-	-	17,700.00
	Total		364,209.00	153,596.93		422,200.00	177,873.01		497,800.00	224,353.70	258,450.00
	Expense										
04-10-1-0010	Wages: Full Time		29,865.00	19,949.81		50,000.00	40,003.22		55,000.00	35,722.93	44,750.00
04-10-1-0030	Benefits		822.00	566.53		8,700.00	2,076.56		5,500.00	1,137.23	2,500.00
04-10-1-0040	PERS		6,581.00	4,395.91		14,000.00	8,803.00		4,000.00	7,859.17	9,850.00
04-10-1-0060	Leave Cash Out		1,151.00	4,528.30		1,900.00	864.36		4,200.00	2,923.05	3,500.00
04-10-1-0070	Overtime: Regular		50.00	31.52		-	-		200.00	-	200.00
04-10-1-0080	Temp/Overhire		-	-		13,000.00	12,893.40		3,900.00	2,765.03	3,450.00
04-10-1-0130	Health Insurance		6,240.00	4,564.29		12,500.00	10,254.59		13,000.00	8,520.10	14,500.00
04-10-2-2000	Advertising		-	-		500.00	-		500.00	-	500.00
04-10-2-2050	Audit & Finance		1,500.00	1,500.00		1,500.00	1,500.00		2,000.00	2,000.00	2,000.00
04-10-2-2100	Credit Card Fees		2,750.00	109.40		3,500.00	131.46		1,000.00	-	1,000.00
04-10-2-2250	Legal Fees		3,000.00	2,168.33		3,000.00	315.00		2,000.00	63.00	2,000.00
04-10-2-2300	Maintenance Contracts		4,750.00	4,565.16		4,000.00	4,007.91		3,500.00	1,910.82	2,500.00
04-10-2-2350	Professional Services		2,500.00	-		2,500.00	-		1,000.00	105.96	500.00
04-10-3-3300	Postage		500.00	-		500.00	2.52		500.00	11.66	250.00
04-10-3-3350	Office Equipment & Supplies		5,000.00	1,906.43		3,000.00	1,403.25		2,000.00	309.68	3,000.00
04-10-3-3400	Operational Supplies		1,000.00	154.86		500.00	26.36		500.00	33.74	500.00
04-10-5-5000	Memberships & Dues		500.00	19.50		100.00	-		100.00	170.00	250.00
04-10-5-5050	Recruitment		1,600.00	1,542.18		1,000.00	125.00		400.00	-	200.00
04-10-5-5100	Travel & Training		1,000.00	481.08		2,000.00	259.02		2,000.00	234.60	2,000.00
04-10-9-9000	Commercial Plan Review		75,000.00	18,132.57		78,000.00	53,061.74		144,000.00	80,429.02	60,000.00
04-10-9-9010	Commercial Inspections		100,000.00	12,555.82		104,000.00	40,631.02		160,000.00	34,938.32	50,000.00
04-10-9-9020	Developer Agreement Expense		7,500.00	7,431.50		5,000.00	641.50		2,500.00	2,374.50	3,500.00
04-10-9-9030	Residential Plan Review		45,000.00	18,063.77		48,000.00	15,653.71		40,000.00	12,056.12	20,000.00
04-10-9-9040	Residential Inspections		60,000.00	26,524.65		58,000.00	40,826.48		48,000.00	19,176.70	30,000.00
04-10-9-9120	Road Excavation Bond Return		20,000.00	-		5,000.00	5,000.00		-	-	-
04-10-9-9150	Special Inspections		1,000.00	-		1,000.00	-		1,000.00	-	1,000.00
04-10-9-9200	Miscellaneous Expense		1,000.00	36.43		1,000.00	345.52		1,000.00	79.85	500.00
	Total		378,309.00	129,228.04		422,200.00	238,825.62		497,800.00	212,821.48	258,450.00

NON-MAJOR FUNDS

		<u>2022 BUDGET</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD 10-29-24</u>	<u>2025 REQUESTED BUDGET</u>
Fund: 12 - JUSTICE - ASSET FORFEITURE								
Revenue								
12-39-9000	Revenue	30,000.00	18,489.17	30,000.00	2,786.33	35,000.00	-	2,000.00
12-39-9980	Transfer In Fund Balance	25,300.00	-	25,300.00	-	-	-	30,000.00
Total		<u>55,300.00</u>	<u>18,489.17</u>	<u>55,300.00</u>	<u>2,786.33</u>	<u>35,000.00</u>	<u>-</u>	<u>32,000.00</u>
Expense								
12-10-9-9100	Bank Fees	-	-	-	22.24	-	26.86	35.00
12-10-9-9200	Expenses	55,300.00	9,006.91	55,300.00	7,715.49	35,000.00	-	31,965.00
Total		<u>55,300.00</u>	<u>9,006.91</u>	<u>55,300.00</u>	<u>7,737.73</u>	<u>35,000.00</u>	<u>26.86</u>	<u>32,000.00</u>

Fund: 13 - STATE FORFEITURES

		<u>2022 BUDGET</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD 10-29-24</u>	<u>2025 REQUESTED BUDGET</u>
Fund: 13 - STATE FORFEITURES								
<u>Revenue</u>								
13-39-9000	State Forfeiture Revenue	5,000.00	-	10,000.00	-	6,500.00	-	
13-39-9980	Transfer In Fund Balance	9,263.00	-	-	-	-	-	6,850.00
	Total	14,263.00	- -	10,000.00	- -	6,500.00	- -	6,850.00
<u>Expense</u>								
13-10-9-6000	State Forfeiture Expenses	14,263.00	2,051.80	10,000.00	-	6,500.00	-	6,850.00
	Total	14,263.00	2,051.80 -	10,000.00	- -	6,500.00	- -	6,850.00

		<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD 10-29-24</u>	<u>REQUESTED</u>
								<u>BUDGET</u>

Fund: 15 - IMPOUND LOT

<u>Revenue</u>								
15-39-9000	Impound Fee	10,000.00	24,040.00	-	63,378.00	50,000.00	66,500.00	70,000.00
15-39-9980	Transfer In Fund Balance	70,850.00	-	15,000.00	-	-	-	136,000.00
Total		<u>80,850.00</u>	<u>24,040.00</u>	<u>15,000.00</u>	<u>63,378.00</u>	<u>50,000.00</u>	<u>66,500.00</u>	<u>206,000.00</u>

<u>Expense</u>								
15-10-2-2100	Credit Card Fees	500.00	126.91	500.00	1,164.16	500.00	700.74	750.00
15-10-2-2120	Hearing Fees	500.00	-	250.00	-	-	-	1,500.00
15-10-2-2250	Legal Fees	2,000.00	-	1,300.00	-	-	-	1,500.00
15-10-2-2350	Professional Services	65,000.00	-	-	-	-	-	200,000.00
15-10-2-2450	Towing Fees	500.00	-	500.00	-	-	-	500.00
15-10-3-3300	Postage	250.00	-	250.00	-	-	-	500.00
15-10-9-9200	Miscellaneous Expense	1,100.00	-	1,200.00	-	-	-	250.00
15-10-9-9250	Impound Refund	1,000.00	-	1,000.00	-	-	-	1,000.00
15-10-9-9980	Transfer Out-Fund Balance	10,000.00	-	10,000.00	-	49,500.00	-	-
Total		<u>80,850.00</u>	<u>126.91</u>	<u>15,000.00</u>	<u>1,164.16</u>	<u>50,000.00</u>	<u>700.74</u>	<u>206,000.00</u>

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COMMUNITY
PURPOSE FUNDS

Fund: 05 - BED TAX FUND

		<u>2022 BUDGET</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD 10-29-24</u>	<u>2025 REQUESTED BUDGET</u>
<u>Revenue</u>								
05-39-9000	Bed Taxes	45,450.00	183,634.73	290,750.00	109,277.44	210,000.00	138,144.78	145,000.00
Total		45,450.00	183,634.73	290,750.00	109,277.44	210,000.00	138,144.78	145,000.00
<u>Expense</u>								
05-10-2-2000	Advertising	300.00	-	200.00	-	150.00	-	
05-10-9-5000	Grant Disbursement Expense	42,150.00	45,572.21	276,130.00	136,898.00	199,350.00	156,959.80	137,500.00
05-10-9-9990	Transfer Out	3,000.00	18,363.47	14,420.00	5,463.87	10,500.00	-	7,500.00
Total		45,450.00	63,935.68	290,750.00	142,361.87	210,000.00	156,959.80	145,000.00

RESERVE FUNDS

		<u>2022 BUDGET</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>BUDGET</u>	<u>2024</u> <u>YTD 10-29-24</u>	<u>2025</u> <u>REQUESTED</u> <u>BUDGET</u>
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Fund: 20 - GF CAPITAL PROJECT RESERVE

	<u>Revenue</u>							
20-39-9100	Misc Revenue	-	20,113.12	-	31,742.00	43,500.00	68,692.48	
20-39-9990	Transfer In	-	48,050.68	45,000.00	54,188.47	-	-	213,355.00
		-	68,163.80	45,000.00	85,930.47	43,500.00	68,692.48	213,355.00
	<u>Expense</u>							
20-10-9-9110	Expense	-	-	45,000.00	-	43,500.00	20,200.00	75,000.00
20-10-9-9980	Transfer Out Fund Balance							138,355.00
		-	-	45,000.00	-	43,500.00	20,200.00	213,355.00

Fund: 22 - FIRE FLEET RESERVES

		<u>2022 BUDGET</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD 10-29-24</u>	<u>2025 REQUESTED BUDGET</u>
<u>Revenue</u>								
22-39-9000	Vehicle Sale	-	4,200.00	-	-	-	-	
22-39-9050	Interest Income	-	-	-	-	-	13,845.61	15,000.00
22-39-9990	Transfer In	121,087.00	121,087.00	190,000.00	1,099,171.33	150,000.00	-	265,000.00
Total		121,087.00	125,287.00	190,000.00	1,099,171.33	150,000.00	13,845.61	280,000.00
<u>Expense</u>								
22-10-9-9220	Vehicle Purchase	70,000.00	67,764.75	250,000.00	66,500.38	59,226.00	150,764.49	
22-10-9-9980	Transfer Out-Fund Balance	51,087.00	-	-	-	90,774.00	-	280,000.00
Total		121,087.00	67,764.75	250,000.00	66,500.38	150,000.00	150,764.49	280,000.00

Revenue								
24-39-9990	Transfer In	186,197.00	25,526.92	55,000.00	29,599.15	87,000.00	-	30,000.00
Total		186,197.00	25,526.92	55,000.00	29,599.15	87,000.00	-	30,000.00
Expense								
24-10-9-9220	Vehicle Purchase	186,197.00	128,773.00	87,000.00	69,455.00	87,000.00	87,575.00	
24-10-9-9980	Transfer Out-Fund Balance	(186,197.00)	-	72,824.00	-	-	-	30,000.00
Total		-	128,773.00	159,824.00	69,455.00	87,000.00	87,575.00	30,000.00

		<u>2022 BUDGET</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD 10-29-24</u>	<u>2025 REQUESTED BUDGET</u>
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Fund: 25 - UTILITY FLEET RESERVES

<u>Revenue</u>								
25-39-9000	Vehicle Sale	-	-	-	(9,384.00)	-	9,384.00	0
25-39-9980	Transfer In	-	-	-	-	-	-	0
25-39-9990	Transfer In	-	-	-	-	-	-	0
		-	-	-	(9,384.00)	-	9,384.00	0
<u>Expense</u>								
25-10-9-9980	Transfer Out-Fund Balance	-	-	-	-	-	-	-
25-10-9-9990	Transfer Out To Vehicle Purchase	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

GRANTS

		<u>2022 BUDGET</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD 10-29-24</u>	<u>2025 REQUESTED BUDGET</u>
Fund: 11 - JAG -LE DRUG TASK FORCE GRANT								
Revenue								
11-39-9000	Grant Revenue	71,420.00	124,187.45	113,036.00	131,617.41	142,126.00	46,051.87	138,995.00
	Total	<u>71,420.00</u>	<u>124,187.45</u>	<u>113,036.00</u>	<u>131,617.41</u>	<u>142,126.00</u>	<u>46,051.87</u>	<u>138,995.00</u>
Expense								
11-10-1-0010	Wages: Full Time	45,410.00	80,399.50	75,654.00	91,667.48	92,508.00	93,225.83	86,880.00
11-10-1-0020	Wages: Holiday Pay	-	394.28	-	-	-	-	
11-10-1-0030	Benefits	4,675.00	5,480.71	4,500.00	6,774.19	6,725.00	7,305.98	7,500.00
11-10-1-0040	PERS	14,835.00	17,996.24	16,882.00	21,548.42	22,093.00	23,554.26	29,115.00
11-10-1-0070	Overtime: Regular	550.00	-	-	-	-	-	
11-10-1-0130	Health Insurance	5,950.00	19,734.72	16,000.00	11,627.32	20,800.00	16,594.90	15,500.00
	Total	<u>71,420.00</u>	<u>124,005.45</u>	<u>113,036.00</u>	<u>131,617.41</u>	<u>142,126.00</u>	<u>140,680.97</u>	<u>138,995.00</u>

Fund: 31 - FIRE DEPARTMENT GRANTS

		<u>2022 BUDGET</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD 10-29-24</u>	<u>2025 REQUESTED BUDGET</u>
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<u>Revenue</u>								
31-38-1180	Firehouse Subs PS Grant	-	-	-	30,876.05	-	-	-
31-39-5080	Firehouse Sub - Grant Exp	-	-	-	(30,876.05)	-	-	-
31-39-5081	Volunteer Fire Capacity Grant Revenue	-	-	-	-	-	6,489.00	-
31-39-5082	Marathon Grant Revenue	-	-	4,500.00	4,500.00	-	-	-
Total		-	-	4,500.00	4,500.00	-	6,489.00	-
<u>Expense</u>								
31-09-9-9000	Volunteer Fire Capacity Grant Expense	-	-	6,000.00	6,000.00	6,489.00	6,489.00	-
31-09-9-9001	Marathon Grant Expense	-	-	4,500.00	4,500.00	-	-	-
Total		-	-	10,500.00	10,500.00	6,489.00	6,489.00	-

		<u>2022 BUDGET</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2023 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2024 YTD 10-29-24</u>	<u>2025 REQUESTED BUDGET</u>
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Fund: 32 - POLICE DEPARTMENT GRANTS

<u>Revenue</u>								
32-39-0070	SHSP 2020 Grant Revenue	(5,000.00)	-	-	10,059.92	-	-	
32-39-0080	SHSP 2021 Grant Revenue	112,880.00	45,593.65	112,880.00	49,526.15	68,350.00	-	
32-39-9030	SHSP 2022 Grant Revenue	-	-	115,000.00	-	21,760.00	-	
32-39-9031	SHSP 2023 Grant Revenue	-	-	-	-	193,330.00	96,181.86	35,000.00
32-39-9032	SHSP 2024 GrantRevenue							136,500.00
Total		<u>107,880.00</u>	<u>45,593.65</u>	<u>227,880.00</u>	<u>59,586.07</u>	<u>283,440.00</u>	<u>96,181.86</u>	<u>171,500.00</u>
<u>Expense</u>								
32-09-9-9000	SHSP 2020 Mobile Radios	-	-	10,000.00	6,439.40	20,380.00	-	
32-09-9-9005	SHSP 2020 Training	-	-	5,000.00	3,620.52	1,380.00	-	
32-10-9-9000	SHSP 2021 Equipment Expense	95,000.00	45,593.65	95,000.00	36,647.35	58,350.00	-	
32-10-9-9010	SHSP 2021 P25 Mobile Radio	17,880.00	-	17,880.00	12,878.80	10,000.00	-	
32-10-9-9014	SHSP 2022 Video Security System	-	-	75,000.00	-	-	110,000.00	
32-10-9-9015	SHSP 2023 Camera System Exp	-	-	-	-	119,330.00	119,330.80	
32-10-9-9016	SHSP 2023 Physical Security Assessment	-	-	-	-	35,000.00	-	35,000.00
32-10-9-9017	SHSP 2023 PW Generators	-	-	-	-	39,000.00	39,000.00	
32-10-9-9018	SHSP 2024 PD UTV							70,000.00
32-10-9-9019	SHSP 2024 Training							66,500.00
Total		<u>112,880.00</u>	<u>45,593.65</u>	<u>202,880.00</u>	<u>59,586.07</u>	<u>283,440.00</u>	<u>268,330.80</u>	<u>171,500.00</u>

2022 BUDGET

2022 ACTUAL

2023 BUDGET

2023 ACTUAL

2024 BUDGET

2024 YTD 10-29-24

2025 REQUESTED BUDGET

Fund: 33 - PUBLIC WORKS GRANTS & DONATION

Revenue								
33-38-3000	FNSB Beautification Grant Rev	29,000.00	-	19,000.00	12,000.00	-	-	10,000.00
33-38-3001	ADEC Grant Revenue	-	-	46,905.00	46,905.00	-	2,345.00	
33-40-3150	NP Memorial Park Donations	-	100.00	-	470.00	-	-	
33-50-9980	Transfer In Fund Balance	55,000.00	-	55,000.00	-	-	-	
Total		84,000.00	100.00	120,905.00	59,375.00	-	2,345.00	10,000.00
Expense								
33-01-9-5000	FNSB Beautification 2023/2024	9,000.00	-	10,000.00	-	-	-	
33-01-9-5010	FNSB Beautification 2024/2025	20,000.00	-	9,000.00	12,000.00	-	-	10,000.00
33-01-9-5011	ADEC Admin/Indirect Cost	-	-	4,264.00	4,264.00	-	-	
33-01-9-5012	ADEC Stormwater Drainage Study	-	-	42,641.00	42,641.00	-	-	
33-04-9-5150	NP Memorial Park Expenses	55,000.00	-	55,000.00	136.57	-	1,033.23	
		84,000.00	-	120,905.00	59,041.57	-	1,033.23	10,000.00

GLOSSARY

Glossary

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 self-supported 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 Lieu 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 Way
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