



CITY OF NORTH POLE *Alaska*

REGULAR CITY COUNCIL MEETING

Monday, November 24, 2014

Committee of the Whole – 6:30 p.m.

Regular City Council Meeting – 7:00 p.m.

MAYOR

Bryce Ward 888-4444

CITY CLERK

Kathy Weber, MMC 488-8583

COUNCIL MEMBERS

Michael Welch- <i>Mayor Pro Tem</i>	488-5834
Thomas McGhee- <i>Deputy Mayor Pro Tem</i>	455-0010
Preston Smith – <i>Alt. Deputy Mayor Pro Tem</i>	488-8824
Elizabeth Holm	488-6125
Sharron Hunter	978-5591
Kevin McCarthy	590-0800

- 1. Call to Order/Roll Call**
- 2. Pledge of Allegiance to the US Flag**
National Anthem sung by NPMS Choir -
- 3. Invocation**
- 4. Approval of the Agenda**
- 5. Approval of the Minutes**
- 6. Communications from the Mayor**
- 7. Council Member Questions of the Mayor**
- 8. Communications from Department Heads, Borough Representative and the City Clerk**
- 9. Ongoing Projects Report**

10. Citizens Comments (Limited to Five (5) minutes per Citizen)

11. Old Business

- a. Ordinance 14-25, An Ordinance Establishing the 2015 Budget and Levying the Mill Rate, Second Reading

12. New Business

- a. Ordinance 14-26, An Ordinance Amending Title 4, Chapter 4.08, Sales Tax
- b. Ordinance 14-27, An Ordinance Of The City Of North Pole, Alaska Amending Title 4, Chapter 4.10.010, User Fees Schedule
- c. Ordinance 14-28, An Ordinance of the City of North Pole, Alaska to Amend Title 5, Chapter 5.02 Business Licenses, Taxes and Regulations
- d. Resolution 14-20, A Resolution Establishing the 2015 Legislative Capital Projects Request of the City of North Pole

13. Executive Session

- a. Discuss legal issues pertaining to sulfolane contamination
- b. Discuss personnel issues relating to Administration Personnel matters.

14. Council Comments

15. Adjournment

The City of North Pole will provide an interpreter at City Council meetings for hearing impaired individuals. The City does require at least 48 hours' notice to arrange for this service. All such requests are subject to the availability of an interpreter. All City Council meetings are recorded on CD. These CD's are available for listening or duplication at the City Clerk's Office during regular business hours, Monday through Friday, 8:00 a.m. to 5:00 p.m. or can be purchased for \$10.00 per CD. The City Clerk's Office is located in City Hall at, 125 Snowman Lane, North Pole, Alaska.

Committee of the Whole – 6:30 P.M.
Regular City Council Meeting – 7:00 P.M.

A regular meeting of the North Pole City Council was held on Monday, November 3, 2014 in the Council Chambers of City Hall, 125 Snowman Lane, North Pole, Alaska.

CALL TO ORDER/ROLL CALL

Mayor Ward called the regular City Council meeting of Monday, November 3, 2014 to order at 7:00 p.m.

There were present:

Ms. Holm
Ms. Hunter
Mr. McCarthy
Mr. McGhee
Mr. Smith
Mr. Welch
Mayor Ward

Absent/Excused

PLEDGE OF ALLEGIANCE TO THE U.S. FLAG

Led by Mayor Ward

National Anthem sung by NPMS Choir members –Cheyanna Rood, Tori McGovern, Tiana Phillips, Haylee Croteau, Amber Stewart, Sierra Glade, Jasmyne Rutan, Kasayah Meade, Hope Woody,Joel Denham, Brandon Lujan, Hanna Moore, Megan Parrish, Cassidy Sickels, McKenzie Starcher, Sheighlee Rosendahl, and Julia Rice

INVOCATION

Invocation was given by Councilwoman Holm

APPROVAL OF AGENDA

Mr. McGhee moved to Approve the Agenda of November 3, 2014

Seconded by Mr. Smith

Discussion

None

Mr. McGhee moved to consent the following items on the agenda:

Old Business –

- a. Ordinance 14-22, An Ordinance of the North Pole City Council amending Title 2, Chapter 2.36 Personnel Code, Section .470 B. and C. – Pay**

c. Ordinance 14-24, An Ordinance of the City of North Pole repealing Title 4, Section 4.08.055 Senior/disabled sales tax refund

New Business

- a. Request from North Pole Economic Development Corporation for 1st, 2nd, and 3rd quarter bed tax
- b. Request from Christmas in Ice for 3rd quarter bed tax.
- c. Recommendation to purchase a compact articulating loader from the lowest responsive bidder, Construction Machinery, Inc.
- d. Approve a User Agreement between Santa Claus House and the City of North Pole for Terry Miller Park
- e. Approve a Use Agreement between Santa Claus House and the City of North Pole for the Beaver Springs Trail
- g. Recommendation to extend the heating fuel contract with Fairbanks Fuel Distributors for an additional year

Seconded by Mr. Welch

Discussion

None

On the amendment

PASSED

YES – 7– McCarthy, Smith, Hunter, McGhee, Welch, Holm, Ward

NO – 0

Absent – 0 -

On the main motion as amended

PASSED

YES – 7– McCarthy, Smith, Hunter, McGhee, Welch, Holm, Ward

NO – 0

Absent – 0 -

APPROVAL OF MINUTES

Mr. Welch moved to Approve the minutes of October 20, 2014

Seconded by Mr. McGhee

Discussion

None

PASSED

YES – 7– McCarthy, Smith, Hunter, McGhee, Welch, Holm, Ward

NO – 0

Absent – 0 -

COMMUNICATIONS FROM THE MAYOR

- The last week has been very busy with the budget workshops for the 2015 Budget. I was glad to see that all council members were able to attend all of the Budget Presentations. I would also like to give a special thanks to the Department Heads and employees that helped to put those presentations together.
- I had a phone meeting with Woody Thompson the CEO of the business Eyeboogie, a production company that recently filmed in North Pole. There special 'Christmas town USA' will air sometime this month. Woody was energized about North Pole and may be interested in doing another show here in the future; I will keep the council posted.
- Bed Tax Grant applications were due last Friday and we have received 6 applications. The Council will be the review committee and I am considering times that work for the group presentations. Considerations are Wednesday Nov 12th or Wednesday Dec 3rd. All applicants will be informed of this date for the presentations. The council will approve allocations on the next scheduled council meeting.
- This Veterans day, November 11, 2015 at 11:11 am Festival Fairbanks is hosting a ceremony at The Westmark Hotel. The three mayors will be present to give a three mayors proclamation.
- There will also be a homeless youth vigil on the 5th of November put on by Fairbanks Counseling and Adoption. The 'walk' will start at 530 7th avenue and go to 547 7th avenue (First Presbyterian Church). The event starts at 5pm.
- On November 12th I will be walking through and inspecting the Flint Hills Refinery with the Fairbanks North Star Borough Assessors. The Assessors are the ones who determine the value of the refinery property for the 2015 tax year. Determination is not expected until late December and final determination may not be until end of February.

- I had a meeting with Gary Hutchison our audit firm last week in regards to increases to our audit fees. He referred to the June 10th, 2014 letter in the audit suggesting ways to improve efficiency and thus reduce the cost of the audit. The proposed fees structure is as follows
 - \$ 23,000 base fee for the audit of the financial statements
 - \$ 7,000 Federal and single audit
 - \$ 15,000 to draft the financials and assist in closing the books (based on actual time)Total of \$45,000
We will have a modified agreement for the next meeting to include amendments for the increase.
- I am in negotiations for the 2015 dispatch contract with the City of Fairbanks. We should have a contract to the council for review at the next City council meeting. A cost formula and a new desk audit study are being completed to make sure the breakdown is reflective of our proper cost share. Amendments for the 2015 budget will be included to reflect any increases in cost.
- Alaska Municipal League will be November 17th through the 21st in Anchorage. I will be in attendance of this important conference. Some of the items of major interest to Alaska's Municipalities include, proportionate education funding, state revenue sharing, and municipal gas line tax structure to name a few. Other areas of concern for the City also revolve around the economics of refineries in Alaska and are we encouraging the refining industry or pushing them out of the state.

Re-organization of council

- Mayor Pro Tem – Michael Welch
- Dep. Mayor Pro Tem – Thomas McGhee
- Alt. Dep. Mayor Pro Tem – Preston Smith
- Borough Representative – Mayor Ward

Bed Tax Committee will meet on December 3, 2014.

COUNCIL MEMBER QUESTIONS OF THE MAYOR

Mr. Welch said that he has been getting phone calls from various people who have been getting information off the internet and City web site.

**COMMUNICATIONS FROM DEPARTMENT HEADS, BOROUGH
REPRESENTATIVE AND THE CITY CLERK**

Director of City Services, Bill Butler

Building Department

- ☐ No new building permits issued since September 2

Public Works

- ☐ Public Works items on tonight's Council agenda
 - Compact loader bid recommendation
 - Heating fuel contract extension
 - Beaver Springs Trail five-year use agreement
 - Terry Miller Park ten-year use agreement
- ☐ Working with Soil & Water Conservation Service on a grant for interpretive sign and facility upgrades on Beaver Springs trail
- ☐ Christmas lighting installed including new Christmas tree at City Hall
- ☐ Begun clearing pedestrian paths
 - Over 12 miles of pedestrian paths in City plowed by Public Works—City only has 18 miles of roads

Utility Department

- ☐ Sewer outfall
 - Flow continued in channel through early October when channel began to freeze
 - Received Notice of Violation today that outline first stage of requirements of the Utility
- ☐ Wastewater treatment plant rehabilitation project
 - Rehabilitation work is approximately two thirds complete
 - Aerators being installed and should be operational this week
 - Still waiting on delivery of new emergency generator; expected delivery is early December
- ☐ Low snowfall (7 inches below average to date) has the potential to increase penetration of cold leading to increased risk of freezing water and sewer mains and customer service lines

Natural Gas Utility Board

- ☐ IGU has released an invitation to bid for the pre-purchase of pipe to be used in summer 2015 construction
- ☐ Draft 65% design documents in final draft review
- ☐ Permits issued for air quality for construction of North Slope liquefaction plant
- ☐ Large pending issue is the cost for a million BTUs (MBTU) delivered to Fairbanks "city gate"
 - Goal remains the \$15/MBTU range (equivalent to approximately ½ the cost of a gallon of heating fuel that provides a similar amount of energy)

- Financing of the liquefaction plant, trucking and cost of storage will determine the cost per MBTU

City Accountant, Lisa Vaughn

- Revenue Sharing came through last week
- Will attend conference in Anchorage next week for AGFOA
- Looking at investing in short term CD's.

Police Department, Chief Dutra

- Operation glow stick was a success we handed out 500 glow sticks.
- Slayden plumbing has completed the Heating portion of the bid and we are starting to see a difference in the buildings performance. We shall see how it goes in the next few months.
- We will be sending out press releases tomorrow for the Gabe Rich and Scott Johnson memorial park dedication ceremony. We are planning a 2:30 ceremony we would hope you would be able to attend.
- Sgt. Bellant just conducted two forensic classes at NPHS.

Fire Department, Chief Lane

- None

Borough Representative

- Nothing that pertained to City of North Pole

City Clerk, Kathy Weber

- Michelle Myhill, our Records Preparation Clerk, continues to work with Laserfiche to scan grants and legal documents for the City. Our goal is to have all the legal documents scanned into laserfiche by the end of the year.
- We have received 6 applications for the bed tax funds. I will be working with the Mayor to determine dates for presentations and discussion from the council.
- State elections will take place tomorrow. City Hall is a polling place and I would appreciate if council could stay and help set up booths and tables for the ladies. They arrive at 6:00 a.m. and are here usually until approximately 9:30 p.m.
- I will be out of the office from November 11 – November 19.

ONGOING PROJECTS

- None

CITIZENS COMMENTS

- Dawn Murphy – Explore Fairbanks

Ms. Murphy brought information to distribute to the council. The new video on the Interior is available on YouTube and they have had over 30,000 hits.

OLD BUSINESS

ORDINANCE 14-23, AN ORDINANCE OF THE CITY OF NORTH POLE AMENDING TITLE 2, CHAPTER 2.36 PERSONNEL CODE, SECTION .470 PAY

This is the 2nd reading of this ordinance.

Public Comment

Chad Rathbun – North Pole Police Dept

Mr. Rathbun said that he has spoken with council before about the pay and how hard it is to retain employees. He said that with the last increase in 2008, council said they wanted to look at the pay scale on a more regular basis. He spoke in favor of it.

Lisa Vaughn –

Ms. Vaughn thanked Mr. McGhee for bringing this forward for all departments.

Steve Dutra –

He appreciates this and knows that it is difficult. Long time coming and council has done a good job taking care of us. He thanked council.

Buddy Lane –

Mr. Lane dittoed what Chief Dutra stated. He thanked council for considering that and encouraged them to pass it.

Mr. McGhee *moved to* Ordinance 14-23, an Ordinance of the City of North Pole amending Title 2, Chapter 2.36 Personnel Code, section .470 Pay

Seconded by Mr. McCarthy

Discussion

Ms. Holm said that the people she talks with don't agree with the pay scale.

Mr. McGhee said this was not a mill increase or any other increase in taxes. He doubts very much that anyone from the public can understand it. He said that it was within our budget and that was why we were voting on it tonight.

Ms. Hunter said that it is not a pay raise and only adding inflation that we haven't done for many years.

Mr. Welch stated that historically there was language put in code that the council would look at the pay scale every year in 2008. He stated that even though there are step increases that there haven't been inflation. He said that with the re-evaluation of the refinery and other things that have been thrown at the City how this would affect our budget.

Ms. Holm needed clarification.

Mr. Welch asked if they were given a 3% increase for the Accountant and the City Clerk.

Ms. Holm asked about the AHSO grant and if they voted no on the grant how this would affect the budget with the current budget off on health insurance. She asked if this would this still give a balanced budget.

Mayor stated that this ordinance doesn't take place until January 1st and that at this time everything is schedule to work.

PASSED

YES – 7– McCarthy, Smith, Hunter, McGhee, Welch, Holm, Ward

NO – 0

Absent – 0

NEW BUSINESS

APPROVE 2014-2015 ALASKA HIGHWAY SAFETY GRANT IN THE AMOUNT OF \$66,292.44

Chief Dutra did a recap of his budget presentation on the AHSO grant. He asked the council to not approve the funds because this position could only cover traffic and not any other

duties. This makes it difficult to staff the department. He stated that this past year was one of the most difficult - with injuries and other staffing issues.

Mr. McGhee said he struggles with this. He asked where we have been with the Mayors and filling the needed position. Why didn't we fill this position and that now at this point we are eliminating the position we were told was absolutely needed.

Mr. McGhee asked why we weren't looking to increase the budget to fill the position.

Mayor Ward said that it was his decision to not fill the position.

Mr. Smith asked if declining this would hinder getting future grants.

Chief Dutra said that he has talked with the grant administrator and she assured him that they could still apply.

Public Comment

Chad Rathbun –

Mr. Rathbun said the DUI numbers are down because the program worked. Last year was a terrible year of scheduling and he was having to schedule the DUI officer overtime until he was told he could by the Chief that he couldn't do that. He said there was a problem with the grant and would have been taking on the full responsibility of it this year. Realistically the numbers are low and they end up spinning their wheels. The DUI officer got burned out fast.

Mr. McGhee said he is convinced they need the person and he is not convinced that you don't need a DUI officer. The chief in the past said that citation are down because officer may not be as proactive and is it possible that officer doing it is not as proactive. What effect does it have that the refinery is for sale and is one the backburner.

Mr. Rathbun said that with a lower economy there could be and an increase in DUI's there could be having to look at it and using that officer in other places. Still go out there and work those other shifts and could have used him 8 months of last year. They are not getting rid of him.

Mr. McGhee asked besides the DUI officer how many have DUI training.

Lt. Rathbun said that all officers have DUI training and everyone watches for them.

Mr. Welch asked when we would need to notify them.

Lt. Rathbun said that they needed to notify now.

Mr. Welch asked who was in the pipeline to replace the 9th officer.

Officer Jed Smith –

Mr. Smith addressed Mr. McGhee on the DUI grant. He said it was very restrictive. He said that he could be more well-rounded with the things that he could do as an officer.

Mr. McGhee *moved to* Approve 2014-2015 Alaska Highway Safety Grant in the Amount of \$66,292.44

Seconded by Mr. McCarthy

Discussion

Mr. McGhee appreciates the officers coming forward. He doesn't feel that the DUI's are going down and realizes that we can't have an officer on every corner.

Mr. Welch asked if there was anyone that they were thinking of hiring that could do this position.

Chief Dutra stated that it would be great to reinstate this position but this grant was very restrictive.

Ms. Holm wanted clarification on the staffing.

Mr. Welch asked what was stopping them from having that other position.

FAILED

Yes – 0

No – 7- McGhee, Welch, Holm, Hunter, Smith, McCarthy, Holm

Absent – 0

ORDINANCE 14-25, AN ORDINANCE ESTABLISHING THE 2015 BUDGET AND LEVYING THE MILL RATE

Mayor stated that this was the 1st reading of the ordinance.

Public Comment

Dawn Murphy – Explore Fairbanks

Ms. Murphy was concerned about the budget line with bed tax and that it should be on its own line item and should be distributed on \$55,000

Mr. McGhee moved to Introduce and Advance Ordinance 14-25, An Ordinance establishing the 2015 budget and levying the mill rate

Seconded by Mr. Welch

Discussion

Mr. McGhee said he liked the fact that everyone was here for the budget meetings. He is concerned about the openness of where we are going to be with FHR, elections, etc. He is concerned with who will get election as governor and will he be online with LNG or Walker and halt the direction. We are gambling on the fact that LNG will increase the fact with economic with heating fuel and gambling on F-35's. We are gambling on potential increase in sales tax. NPEDC, we don't even have a projected future much less what might increase our tourism. He said this council is the most undernourished in the Interior. He settled on the property tax and last year we had to sacrifice and didn't raise the sales tax. We are not increasing the cost from anyone using the service, the user, 12,000 who use our services, and we are spending all our money that could benefit our Police, Public Works and Fire Depts. He wants the Clerks office adequately staffed so we can readily respond to request. He looked over the budget and that is where he stands right now and voiced his concerns and where we'll be in 6 months.

Mr. Smith said his thoughts are the same as Mr. McGhee. Sales tax is up and he said there is a lot of unknowns and wants to hang on to extra cash and not spend.

Mr. Welch said that he has some of the same concerns and sees a need for a change in our sales tax structure. Food for thought of what is happening what is happening on the tobacco in the City of Juneau and the changes we could make. He said it is getting from the people who use our City. Just knowing that we have emergency services within the City is calming. He said we should tread carefully through the three readings of the budget. He doesn't think that we will have all the property taxes that are projected for this budget. He spoke to the impact that the City has had on its budgets over the past decade.

Ms. Hunter said she is also wanting to be more conservative with the budget and fund the position and keep the person on who is keeping on until we are a month ahead and delaying it.

Mr. McGhee brought Mr. Butler forward to speak to the PW position.

Mr. Smith agreed with the other council members.

Mayor Ward said that there is a risk with budget and doesn't have a crystal ball. That's what has been done with the past year and budget for 2015. He feels that we are close and same with property tax and FHR. He is committed to managing and maintaining our budget and

we need to make adjustments as needed. He would like to have direction tonight from the council or department heads as he wants them to be comfortable and educated actions with the future of the City.

Mr. Welch said that we need to cut our budget with the projections of FHR. He said that with property tax the budget needs to be reduced by 20%. He said the overall value of our homes are going down.

Mr. McCarthy said that his neighbor's house came in \$45,000 less because of foreclosures in his neighborhood.

Ms. Hunter asked why we can go in and ask about the devaluation of property. And if we did object, how much longer would it delay the numbers.

Ms. Holm asked if we should prepare for the worst and hope for the best. She is onboard with the property tax issue and go with the 50% devaluation. Decrease the budget by \$200,000. They did support the change in pay scale. She is supporting the Police Dept. and not behind Admin and PW.

Mr. McGhee said his understanding that state assistant is a total of only \$779,000. He said that Ms. Holm asked why we do this and the answer was if we don't do this someone else will. He wondered where would the City of North Pole be and if we didn't have them was it an entitlement of welfare. Fire and PW wouldn't be able to make it.

Ms. Holm said that she hoped to discuss that in the workshops.

PASSED

Yes – 5 – McGhee, Hunter, Smith, McCarthy, Ward

No – 2 - Welch, Holm

Absent – 0

EXECUTIVE SESSION

Mr. McGhee *moved to* cancel Executive Session

Seconded *by* Mr. Welch

Passed Unanimously

The regular meeting was reconvened at 9:54 p.m.

COUNCIL COMMENTS

Mr. McGhee – thanked council and employees for showing up. It is his understanding that he gave permission for paid employees to attend meeting. They could have shared their comments with their Chiefs and he doesn't appreciate that they are here on the clock and would like that addressed. Thanked council for what they have done. Hopefully being positive and being more efficient and effective and another government position. He had concerns with DUI's and encouraged people to be careful.

Mr. McCarthy said that he has asked the same thing about having a paid officer at the council meetings and how much we are losing and they should be able to come on their own time and have the same ethics. They shouldn't be here when they are on duty. The other thing bothering him is that Lisa Murkowski was here and had a quasi secret meeting with some people from town. We all have smart phones and we have an issue with the open meetings act. If there is an elected official and gotten into big trouble and also not happy and can meet with special people.

Mr. Smith thanked everyone for coming out tonight and everything laid out and positive things happening with the gasline. Make sure to plug in vehicles and watch for kids

Ms. Hunter said that overall and with the figures, she feels the mayor did a good job of putting the budget together and better about them being real that what it has been over the past years. She does want to move cautiously and that he has done a good job with numbers on the budget. In the past she felt they were looking at fudged numbers. It is really important to vote tomorrow and really important propositions on the ballot. Voting is your most important right.

Ms. Holm wanted to make sure that everyone gets out and votes. She wants to make sure we have a fully funded pd.

Mr. Welch had the opportunity to be with Click Bishop and? He remembered sitting in Click Bishop's office in Juneau and he found out that there are 12 miles of trail. Had an opportunity to talk with Bill Walker and what he would do if elected. If we could change royalty oil and commission tax and bring FHR back to the table. As far as Sen. Murkowski he found out at 8:00 the night before. He didn't have time to notify anyone but he was here to meet and greet and did not speak long. He said he would leave it at that.

Mayor Ward said that the equipment is here when they are here and if called then they would be able to respond. He overlooked the visit with Murkowski and it was his fault and did send a note to her apology. If there is discussion or concern you can contact dph

ADJOURNMENT

Mr. McGhee adjourned the meeting at 9:54 p.m.

Seconded by Mr. McCarthy

The regular meeting of November 3, 2014 adjourned at 9:54 p.m.

These minutes passed and approved by a duly constituted quorum of the North Pole City Council on Monday, November 24, 2014.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk



Office of the Mayor Fairbanks North Star Borough

Alaska

Proclamation

WHEREAS, hundreds of homeless youth in our community experience episodes of homelessness each year, living from couch to couch, on the streets, or in cars and other locations not meant for human habitation; and

WHEREAS, a high percentage of homeless youth have been physically, sexually and/or emotionally abused by their guardians and are frequently re-victimized and exploited while living on the streets; and

WHEREAS, homeless youth typically lack the resources necessary to secure basic needs, including access to housing, food, clothing, and adequate and appropriate medical care; and

WHEREAS, due to their highly transient nature homeless youth face great difficulty in accessing, stabilizing, and succeeding in school, thereby reducing the likelihood of successful graduation; and

WHEREAS, youth homelessness is an ongoing and growing problem to which we need solutions; and

WHEREAS, awareness of the tragedy of youth homelessness and its causes must be heightened to ensure greater support for effective programs aimed at preventing homelessness and helping youth remain off the streets; and

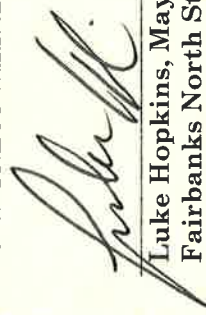
WHEREAS citizens are key to preventing youth homelessness by acting as mentors and role models for youth, guiding them toward available resources, productive choices, and creating opportunities for youth to successfully transition to adulthood:

NOW, THEREFORE, I, Luke Hopkins, Mayor of the Fairbanks North Star Borough, I, John Eberhart, Mayor of the City of Fairbanks and I, Bryce Ward, Mayor of the City of North Pole, by the authority vested in us, jointly do hereby proclaim:

November 2014 as Homeless Youth Awareness Month

throughout the Fairbanks North Star Borough, and urge all citizens to join in the efforts of the community-based, faith-based, and public organizations in our communities who are working diligently to increase public awareness of the life circumstances of youth in high-risk situations and advocate on behalf of, and provide a safety net, resources, and support for youth, families, and communities.

IN WITNESS WHEREOF, we have hereunto set our hands this 5th day of November 2014.



Luke Hopkins, Mayor
Fairbanks North Star
Borough


John Eberhart, Mayor
City of Fairbanks


Bryce Ward, Mayor
City of North Pole



ATTEST:


Nanci A. Ashford-Bingham, MMC
Borough Municipal Clerk

**CITY OF NORTH POLE
ORDINANCE 14-25**

**AN ORDINANCE OF THE NORTH POLE CITY COUNCIL ESTABLISHING THE 2015
BUDGET AND LEVYING THE MILL RATE**

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

Section 2. General Fund Operating Budget. The anticipated general fund revenues of **\$5,658,947** are hereby appropriated to fund January 1, 2015 to December 31, 2015 operations as follows:

Administration	647,517
Professional Services	417,750
Police Department	1,923,715
Fire Department	2,009,273
Public Works	660,228
Total	5,658,947

Section 3. Effective Date. This ordinance shall be effective on January 1, 2015.

Section 4. Utility Fund Operating Budget. The anticipated utility fund revenues of **\$1,448,442** are hereby appropriated to fund January 1, 2015 to December 31, 2015 operations as follows:

Utility Department Water Operating Budget	749,598
Utility Department Sewer Operating Budget	698,844
Total	1,448,442

Section 5. Water Reserves Fund. This fund accounts for the revenues that are received from the FRR and Water Base portions of the water bills and expenses related to capital projects for water.

Operating Revenue)	182,690
Expenses	182,690

Section 6. Sewer Reserves Fund. This fund accounts for the revenues that are received from the FRR and Water Base portions of the sewer bills and expenses related to capital projects for sewer.

Sewer Reserves Operating Revenue	178,949
Expenses	178,949

Section 7. Building Fund Operating Budget. The anticipated building fund revenues of **\$649,000** are hereby appropriated to fund January 1, 2015 to December 31, 2015 operations as follows:

Building Fund-Revenue	649,000
Building Fund-Expenditures	649,000

Section 8. Special Revenues. Special Revenue Fund Accounts exist for Abade, AHSO Traffic Officer, Byrne JAG Officer, Vehicle Fleet Funds, State Forfeiture, IRS forfeitures, and the impound lot. These accounts are similar in nature to the capital fund. Revenues and expenditures may carry over from one fiscal year to the next.

Section 9. Mill Rate. The assessed valuation of all taxable property in the City of North Pole has been estimated at **\$290,922,661** for 2014. The rate of levy on each dollar of taxable property is hereby fixed at 3.50 mills for municipal purposes. The tax levies are due, delinquent, and subject to penalties prescribed by law and by the Fairbanks North Star Borough.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 1st day of December, 2014.

Bryce J. Ward, Mayor

ATTEST:

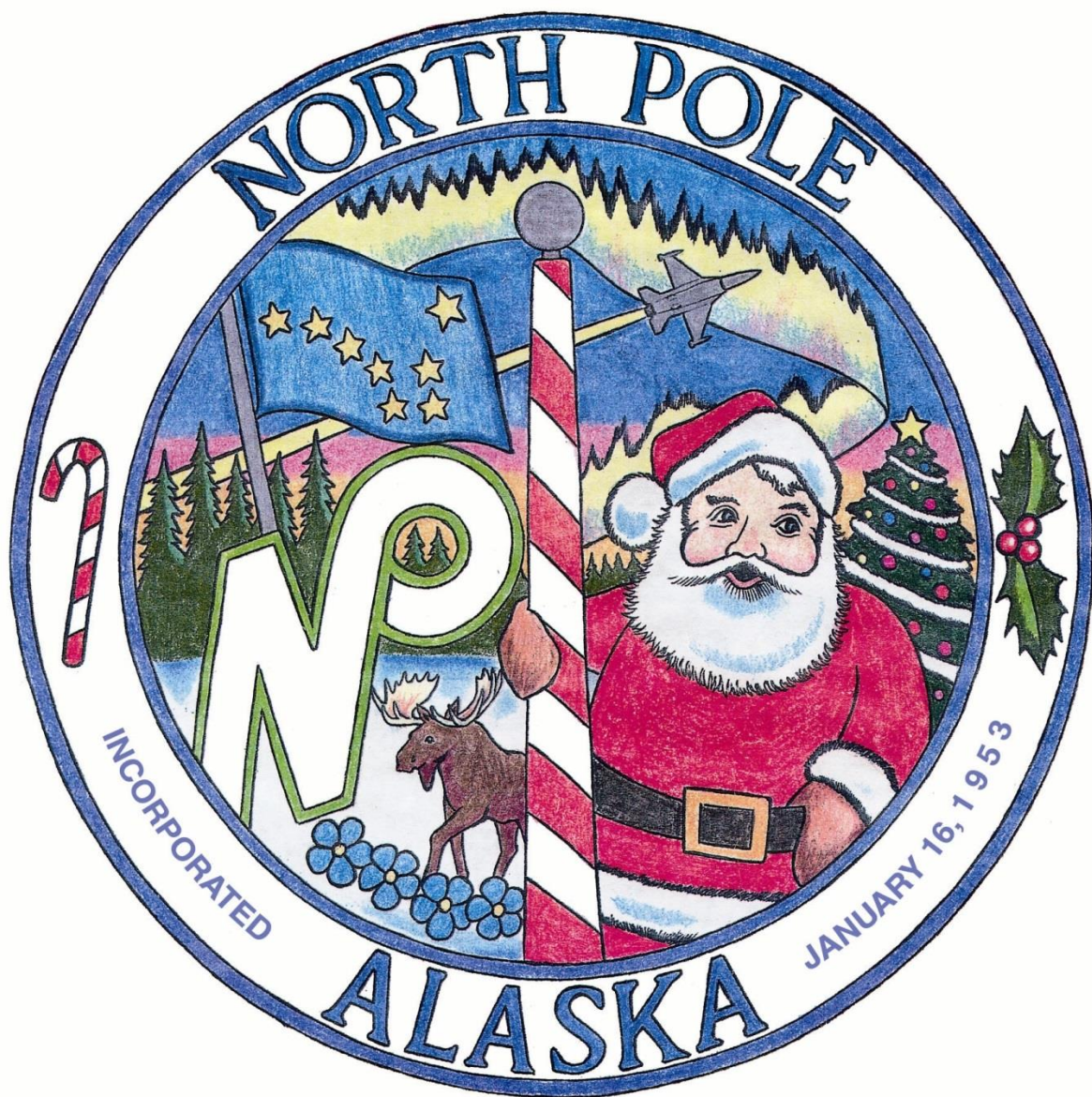
Kathryn M. Weber, MMC
North Pole City Clerk

PASSED

Yes:

No:

Absent:



125 Snowman Lane
North Pole, Alaska 99705
www.northpolealaska.com

**ANNUAL BUDGET
OF THE
CITY OF NORTH POLE
FOR
CALENDAR YEAR 2015**

**BRYCE WARD
CITY MAYOR**

PREPARED BY:

**LISA VAUGHN
CHIEF FINANCIAL OFFICER
&
CITY CLERK
KATHY WEBER**

**City of North Pole, Alaska
2015 Proposed Budget**

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**City of North Pole, Alaska
2015 Proposed Budget**

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**City of North Pole, Alaska
2015 Proposed Budget**

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CITY OF NORTH POLE

"Where the Spirit of Christmas Lives Year Round"

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

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

Mayor
907-488-8584

City Clerk
907-488-8583

Police
Department
907-488-6902

Fire
Department
907-488-2232

Utilities
907-488-6111

Director of
City Services
907-488-8593

Finance
907-488-8594

October 16, 2014

Honorable North Pole City Council,

It is my duty and pleasure to present to the Council and North Pole city residents the Mayor's 2015 proposed budget. It is required by GASB that our budget is balanced and reflects our best projections for revenues and expenditures.

Overall the City is healthy and has been stable. Sales tax revenues are healthy, averaging 3.5% or more of an increase annually. We are expecting 2015 sales tax to be much the same if not slightly stronger, as we are seeing new businesses take a renewed interest in North Pole and the construction of the gas distribution system in 2015. Areas of concern still revolve around the Flint Hills Refinery closure and the impact devaluation could have on the City of North Pole. At this time, we are not expecting a devaluation of the Flint Hills Refinery for the 2015 budget.

The City of North Pole 2015 budget is the second budget with the Vehicle Fleet Funds and the Capital Projects Fund; it is also the first year of the newly created Health Care Fund. These funds continue to grow and add to the fiscal stability of the city by aiding in our cash flow. As our cash balance grows, it not only improves the stability of the City, but it also requires that new investment policies be established to ensure that we are garnering an appropriate return on our assets.

Several changes are present in the 2015 budget over previous years. Public Works will be reorganizing to create a third full time Public Works Assistant and will drop the summer hire program. By creating a third position and dropping the summer hire program, we will be able to train this new position to do more of the work that summer hires are not equipped to do. By dropping the summer hire program, this position will have a lower impact to the budget.

In administration we are creating a new full time position to assist with the archiving work done by our currently grant-funded position. This new position would not only do ongoing archiving but would be able to assist the administration where needed. Part of the funding for this position will be paid for by forfeiture monies from the Police Department as 'payment' for archiving police documents.

In 2014 we began to budget for IT support in Professional Services and in 2015 we are bringing all departments under our existing IT contract with Tekmate IT Services . Professional Services also reflect all of our General Fund transfers to our designated funds and any year end transfers to fund balance.

The Police Department reflects higher wages as we are proposing to drop the Alaska Highway Safety Officer DUI enforcement position (partially grant funded), and move the existing personnel into the currently unfilled patrol officer position. This would be a net loss of one position to the department over previous years but would create 'full' staffing of our patrol officers. The 2015 budget reflects full staffing of patrol officers minus the AHSO grant position.

It is my hope that the 2015 budget is easy to read and transparent. Staff and I have done our best to ensure that adequate and informative information is provided in the budget document to help the council and residents understand how City finances are allocated.

Respectfully,



Bryce J. Ward, Mayor

**CITY OF NORTH POLE
ORDINANCE 14-25**

**AN ORDINANCE OF THE NORTH POLE CITY COUNCIL ESTABLISHING THE 2015
BUDGET AND LEVYING THE MILL RATE**

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

Section 2. General Fund Operating Budget. The anticipated general fund revenues of **\$5,658,947** are hereby appropriated to fund January 1, 2015 to December 31, 2015 operations as follows:

Administration	647,517
Professional Services	417,750
Police Department	1,923,715
Fire Department	2,009,273
Public Works	660,228
Total	5,658,947

Section 3. Effective Date. This ordinance shall be effective on January 1, 2015.

Section 4. Utility Fund Operating Budget. The anticipated utility fund revenues of **\$1,448,442** are hereby appropriated to fund January 1, 2015 to December 31, 2015 operations as follows:

Utility Department Water Operating Budget	749,598
Utility Department Sewer Operating Budget	698,844
Total	1,448,442

Section 5. Water Reserves Fund. This fund accounts for the revenues that are received from the FRR and Water Base portions of the water bills and expenses related to capital projects for water.

Operating Revenue)	182,690
Expenses	182,690

Section 6. Sewer Reserves Fund. This fund accounts for the revenues that are received from the FRR and Water Base portions of the sewer bills and expenses related to capital projects for sewer.

Sewer Reserves Operating Revenue	178,949
Expenses	178,949

Section 7. Building Fund Operating Budget. The anticipated building fund revenues of **\$649,000** are hereby appropriated to fund January 1, 2015 to December 31, 2015 operations as follows:

Building Fund-Revenue	649,000
Building Fund-Expenditures	649,000

Section 8. Special Revenues. Special Revenue Fund Accounts exist for Abade, AHSO Traffic Officer, Byrne JAG Officer, Vehicle Fleet Funds, State Forfeiture, IRS forfeitures, and the impound lot. These accounts are similar in nature to the capital fund. Revenues and expenditures may carry over from one fiscal year to the next.

Section 9. Mill Rate. The assessed valuation of all taxable property in the City of North Pole has been estimated at **\$290,922,661** for 2014. The rate of levy on each dollar of taxable property is hereby fixed at 3.50 mills for municipal purposes. The tax levies are due, delinquent, and subject to penalties prescribed by law and by the Fairbanks North Star Borough.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 1st day of December, 2014.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

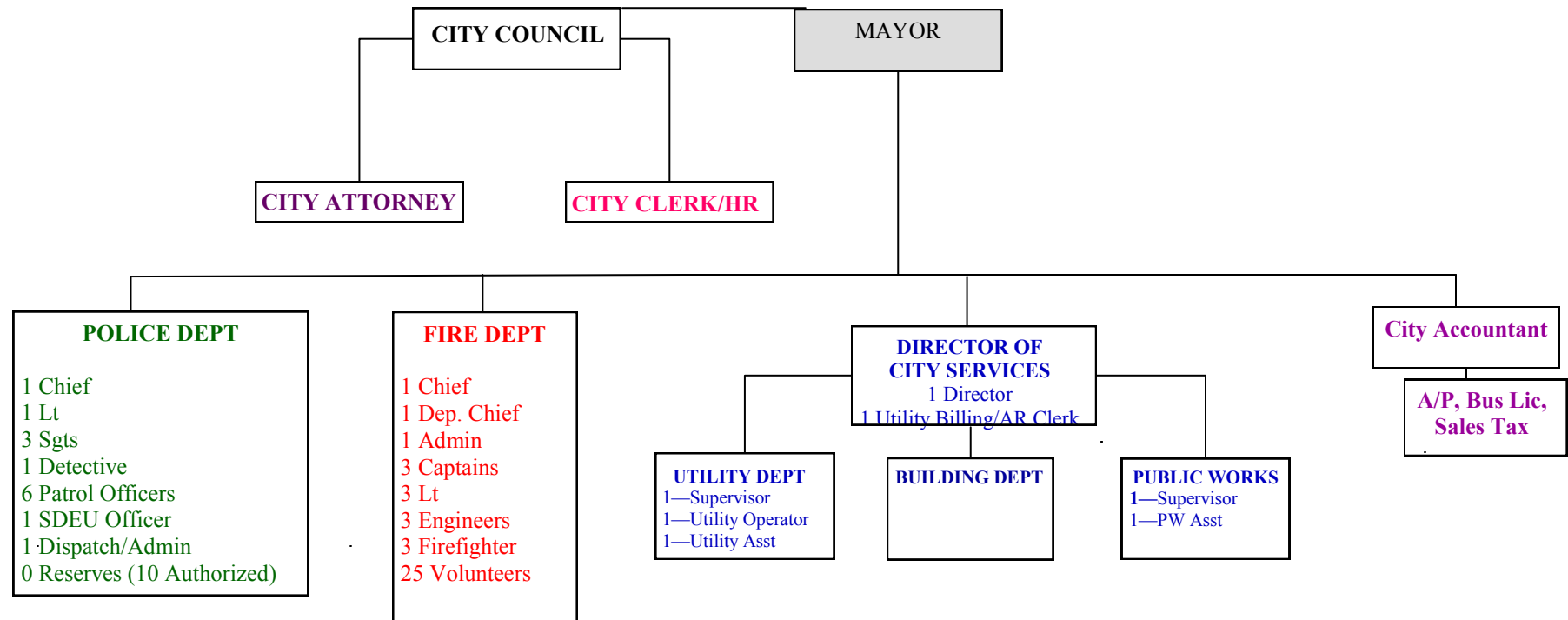
PASSED

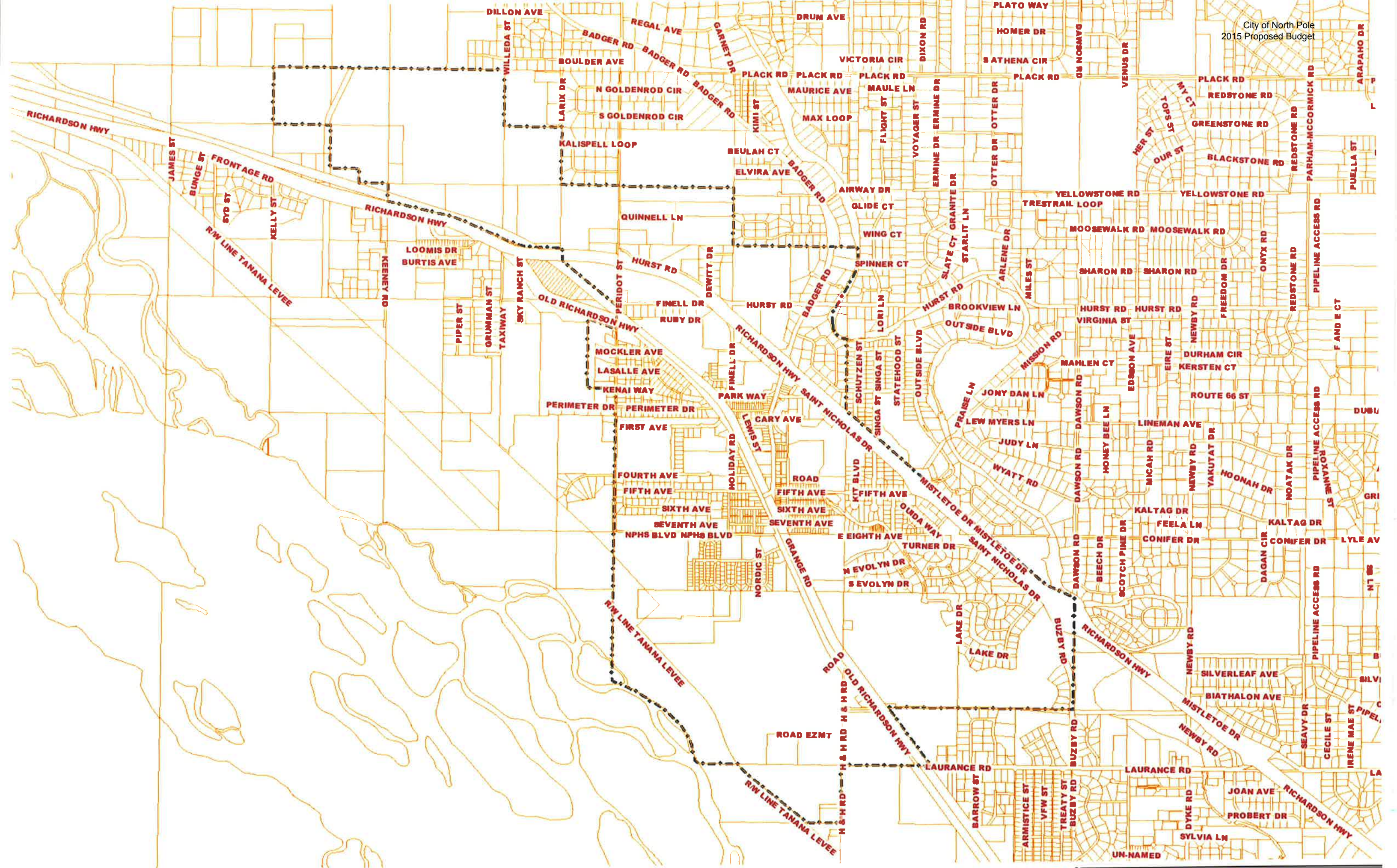
Yes:

No:

Absent:

CITY OF NORTH POLE ORGANIZATIONAL CHART





CITY OF NORTH POLE
2015
Department Directors

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

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

CITY OF NORTH POLE
2015
MAYOR & COUNCIL MEMBERS

Council Member	Mailing Address	Phone
<u>Mayor</u>		
Bryce Ward	606 E 5 th Ave	(W)888-4444
Term: 10/12-10/15	North Pole, AK 99705	(C)388-4830
email: bryce.ward@northpolealaska.org		
<u>Council Members</u>		
Elizabeth Holm	2454 San Augustine Dr.	(H)488-6125
Term: 10/13-10/16	North Pole, AK 99705	(C)347-3797
Email: elizabeth.holm@northpolealaska.org		
Sharron Hunter,	322 Crossway	(C)978-5591
Term: 10/12 – 10/15	North Pole, AK 99705	
email: sharron.hunter@northpolealaska.org		
Kevin McCarthy	1051 Refinery Loop	(H)590-0800
Term: 10/13 – 10/14	North Pole, AK 99705	(W)377-2678
Email: kevin.mccarthy@northpolealaska.org		
Thomas R. McGhee	1155 North Star Dr.	
Term: 10/13 – 10/14	North Pole, Alaska 99705	(W)455-0010
email: thomas.mcgee@northpolealaska.org		
Preston Smith	PO Box 60882	(H)488-8824
Term: 10/13 – 10/16	Fairbanks, AK 99706	
Email: preston.smith@northpolealaska.org		
Michael Welch	934 Les Rogers Turnaround	(H)488-5834
Term: 10/13 – 10/15	North Pole, AK 99705	
Email: mike.welch@northpolealaska.org		
<u>City Clerk/HR Manager</u>		
Kathy Weber	125 Snowman Lane	
	North Pole, AK 99705	(W)488-8583
email: kathy.weber@northpolealaska.org		(C)388-2728
		(F)488-3002
City of North Pole Web Site is located at: www.northpolealaska.com		



CITY OF NORTH POLE

Alaska

2015 Regular Scheduled Council Meetings

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

2015 City Holidays

<i>New Year's Day</i>	<i>Thursday</i>	<i>January 1</i>
<i>Martin Luther King Jr. Day</i>	<i>Monday</i>	<i>January 19</i>
<i>President's Day</i>	<i>Monday</i>	<i>February 16</i>
<i>Memorial Day</i>	<i>Monday</i>	<i>May 25</i>
<i>Independence Day</i>	<i>Friday</i>	<i>July 3</i>
<i>Labor Day</i>	<i>Monday</i>	<i>September 7</i>
<i>Veterans Day</i>	<i>Wednesday</i>	<i>November 11</i>
<i>Thanksgiving Day</i>	<i>Thursday</i>	<i>November 26</i>
<i>Christmas Day</i>	<i>Friday</i>	<i>December 25</i>
<i>Personal Holiday</i>		

"Where the Spirit of Christmas Lives Year Round"

125 Snowman Lane

North Pole, Alaska 99705

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

www.northpolealaska.com



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

POLITICAL GEOGRAPHY



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

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

SCHOOLS

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

LAND AREA: 4.1 square miles in city limits.

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

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

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

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

STATE SALES TAX: 0

PROPERTY TAX: (2013) 3.5 Mills City of North Pole, FNSB 13.149 Mills

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

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



CITY OF NORTH POLE *Alaska*

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

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

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

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

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

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

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

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

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

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

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

CITY OF NORTH POLE
HISTORY OF SALES TAX AND MIL RATE

City of North Pole
2015 Proposed Budget

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

CITY OF NORTH POLE
HISTORY OF SALES TAX AND MIL RATE

City of North Pole
2015 Proposed Budget

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

INVESTMENTS

In 2012, the City closed out three bank accounts that had monies for our three bond reserves (related to the assessments). We rolled that money (\$162,000) into a one-year CD, renewable in August.

The City has no other investments.

CITY OF NORTH POLE
LONG TERM DEBT
For the Year Ended December 31, 2014

USDA LOAN 92-06 - HIGHWAY PARK SEWER BOND - District 1

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

DATES: Due on February 18 and August 18

ISSUE: 595,852.48

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

Electronically Debited from Central Treasury

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

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

NOTES: There is no assessment for this bond. Payments are made out of Central Treasury.

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

Ordinance 96-01

Sets up the issue to go to voters for approval.

Ordinance 98-01

Page 2 - Reserve Fund Requirement - \$18,482.50

Page 7 - Section 11 - Revenues/Monies in Utility Fund are to pay 1) Operating Costs,

2) Principal and Interest on Bond, 3) Keep Reserve Fund for Bond

Page 8 - Amts in Reserve Fund are Pledged as Security for the Bond. City may withdraw from the Reserve Fund to pay Bond if Utility Revenues are insufficient to pay the Bond.

PRINCIPAL			INTEREST		
Year	Payment	GL Balance	Year	Payment	Total By Year
2008		574,547.33			
2009	4,362.81	570,184.52	2009	14,119.69	-
	4,698.48	565,486.04		13,784.02	27,903.71
2010	4,693.29	560,792.75	2010	13,789.21	-
	4,922.92	555,869.83		13,559.58	27,348.79
2011	4,819.16	551,050.67	2011	13,663.34	
	5,158.42	545,892.25		13,324.08	26,987.42
2012	5,064.37	540,827.88	2012	13,418.13	
	5,405.55	535,422.33		13,076.95	26,495.08
2013	5,321.67	530,100.66	2013	13,160.83	
	5,664.89	524,435.77		12,817.61	25,978.44
2014	5,591.67	518,844.10	2014	12,890.83	
	5,937.01	512,907.09		12,545.49	25,436.32

CITY OF NORTH POLE
LONG TERM DEBT
For the Year Ended December 31, 2014

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

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

DATES: Due on June 20

ISSUE: \$300,000 @ 4.75%

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

Electronically Debited from Bank 3 - Central Treasury

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

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

This assessment is for District 2

Payments are made out of Central Treasury.

Required reserve is held in a CD, along with the other bond reserves

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

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

Ordinance 02-03

Issue the bond for up to \$300,000.

PRINCIPAL		
Year	Payment	Balance
2008	-	143,345.00
2009	10,081.08	133,263.92
2010	10,559.92	122,704.00
2011	11,061.53	111,642.47
2012	11,586.96	100,055.51
2013	12,137.33	87,918.18
2014	12,713.85	75,204.33

INTEREST		
Year	Payment	Total by Year
2009	6,809.42	6,809.42
2010	6,330.08	6,330.08
2011	5,827.47	5,827.47
2012	5,303.04	5,303.04
2013	4,752.67	4,752.67
2014	4,176.15	4,176.15

CITY OF NORTH POLE
LONG TERM DEBT
For the Year Ended December 31, 2014

STILLMEYER STREET IMPROVEMENT GENERAL OBLIGATION BOND - DISTRICT 3

CONTACT: Kathleen Graves, Asst VP Ruth Hayes, Sr. Trust Administrator
206-667-8910 fax 206-667-8905 [206-336-1615](tel:206-336-1615) fax 206-667-8905
kathleen.graves@bnymellon.com ruth.hayes@bnymellon.com
annamccully@bnymellon.com

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

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

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

GL ACCOUNTS: Principal - 04 00 00 6650
Interest - 04 00 00 6550

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

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

Payments are made out of Central Treasury. Central Treasury is then reimbursed by Bank 9. In 2011, the city quit moving assessment monies over to Bank 9. Instead, all monies come into Central Treasury.

This assessment is for Distric 3.

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

Ordinance 05-02
Issue of the Bond.

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

PRINCIPAL			INTEREST		
Year	Payment	Balance	Year	Payment	Total by Year
2008		1,220,000.00			
2009	50,000.00	1,170,000.00	2009	29,077.50	
				30,077.00	59,154.50
2010	50,000.00	1,120,000.00	2010	29,077.50	
				28,077.50	57,155.00
2011	50,000.00	1,070,000.00	2011	28,077.50	
				26,827.50	54,905.00
2012	55,000.00	1,015,000.00	2012	26,827.50	
	10,000.00	1,005,000.00		9,929.03	
				4,500.00	41,256.53
2013	55,000.00		2013	18,325.00	
	5,000.00	945,000.00		3,125.00	
				18,325.00	
				4,500.00	44,275.00
2014	60,000.00	885,000.00	2014	18,275.00	
				18,275.00	
				3,125.00	
				1,625.00	41,300.00

CITY OF NORTH POLE
STATE OF ALASKA LOANS
Drinking Water Loan - Loan #633291
For the Year Ended December 31, 2014

DEC - Clean Water Loan

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

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

ISSUE: 580,325.77

PAYMENTS: Principal - Varies
Interest - Varies - See Schedule

GL ACCOUNTS Principal - 02 00 00 2526
Interest - 02 12 00 6501

27 10 00 7093 Sewer Reserves - Transfer Out
02 00 00 5901 WS Transfer In (principal amt)
02 12 00 5900 Water Transfer In (interest amt)

NOTES: This is for the Techite Sewer Main project

Paid out of utility revenues

We got the loan for the construction. We constructed the asset...then when it was done, we had to start paying back the loan it. We have to pay it back with utility cash because we created it with a utility asset. However, we cannot isolate the revenues that applicable to those feet of pipe. It was not a special assessment. Special assessments are paid back by the beneficiary

PRINCIPAL		
Year	Payment	GL Balance
		580,325.77
2014	25,096.61	555,229.16

INTEREST		
Year	Payment	Total by Year
2014	2,331.91	2,331.91

CITY OF NORTH POLE - 2015 BUDGET

<u>FUND</u>	<u>REVENUES</u>	<u>EXPENSES</u>
General Fund	5,658,947	5,658,947
Water/Sewer Fund	1,448,442	1,448,442
Building Fund	649,000	649,000
AHSO Officer	-	-
Jag	50,000	50,000
Total	<u><u>7,806,389</u></u>	<u><u>7,806,389</u></u>

CITY OF NORTH POLE - Expenses (variance)

Fund #	General Fund	2011			2012			2013			2014			2014	2015	Difference
		2010	Actuals	Difference	2011	Actuals	Difference	2012	Actuals	Difference	2013	Budget	Difference	Budget	Proposed	
1	Administration	561,670	598,478	36,808	598,478	644,204	45,726	644,204	582,030	(62,173)	582,030	580,551	(1,479)	580,551	647,517	66,966
1	Professional Services	234,656	163,301	(71,354)	163,301	263,163	99,861	263,163	339,910	76,748	339,910	416,035	76,125	416,035	417,750	1,715
1	Police	1,603,300	1,776,661	173,361	1,776,661	1,688,699	(87,962)	1,688,699	1,677,126	(11,574)	1,677,126	1,752,464	75,339	1,752,464	1,923,715	171,251
1	Fire	1,808,289	1,933,311	125,022	1,933,311	1,970,503	37,193	1,970,503	1,918,078	(52,425)	1,918,078	1,984,358	66,280	1,984,358	2,009,737	25,379
1	Public Works	551,144	462,689	(88,456)	462,689	606,285	143,596	606,285	626,715	20,430	626,715	616,201	(10,514)	616,201	660,228	44,027
	Total General Fund	4,759,059	4,934,440	175,380	4,934,440	5,172,854	238,414	5,172,854	5,143,859	(28,995)	5,143,859	5,349,609	205,750	5,349,609	5,658,947	309,338
	Enterprise Fund															
2	Water	1,035,764	973,971	(61,794)	973,971	1,048,596	74,625	1,048,596	1,115,561	66,966	1,115,561	682,683	(432,878)	682,683	749,598	66,915
22	Sewer	1,387,372	1,449,149	61,776	1,449,149	1,426,615	(22,534)	1,426,615	1,914,030	487,415	1,914,030	712,963	(1,201,067)	712,963	698,844	(14,119)
25	Water Reserves			135,673		238,985	238,985	238,985	78,504	(160,481)	78,504	366,248	287,745	366,248	11,250	(354,998)
27	Sewer Reserves	30,567	227,382	196,815	227,382	213,147	(14,236)	213,147	56,650	(156,496)	56,650	590,684	534,033	590,684	178,949	(411,735)
	Total Utilities	2,453,704	2,786,175	332,471	2,786,175	2,927,342	276,841	2,927,342	3,164,746	237,403	3,164,746	2,352,578	(812,168)	2,352,578	1,638,641	(713,937)
	Other Funds															
5	Building	56,079	47,680	(8,399)	47,680	9,561	(38,119)	9,561	44,490	34,929	44,490	114,500	70,010	114,500	649,000	534,500
22	AHSO Officer	147,400	95,613	(51,786)	95,613	79,269	(16,345)	79,269	91,509	12,240	91,509	80,256	(11,253)	80,256	-	(80,256)
23	BYRNE - Jag	72,637	43,616	(29,021)	43,616	79,233	35,618	79,233	47,961	(31,273)	47,961	50,000	2,039	50,000	50,000	-

CITY OF NORTH POLE - Breakout of Personnel & Operating Expenses

PERSONNEL EXPENSES - GENERAL & UTILITY FUNDS					
Department	2011	2012	2013	Budget 2014	Proposed 2015
Administration	166,339	178,455	167,098	171,732	193,786
Professional Services	-	-	-	-	-
Police	1,257,671	1,255,931	1,276,337	1,295,793	1,453,842
Fire	1,543,550	1,610,392	1,548,669	1,619,661	1,621,416
Public Works	182,895	254,298	262,740	274,774	319,828
Total General Fund	3,150,454	3,299,076	3,254,844	3,361,960	3,588,872
(percent of operating budget)	73%	71%	71%	70%	71%
Water	236,677	244,884	238,545	234,107	250,865
Sewer	321,014	331,835	310,285	273,627	245,335
Total Utility Fund	557,690	576,718	548,830	507,734	496,200
(percent of operating budget)	42%	44%	37%	38%	37%
Total Personnel Costs	3,708,145	3,875,794	3,803,674	3,869,694	4,085,072
(percent of operating budget)	65%	65%	63%	63%	64%

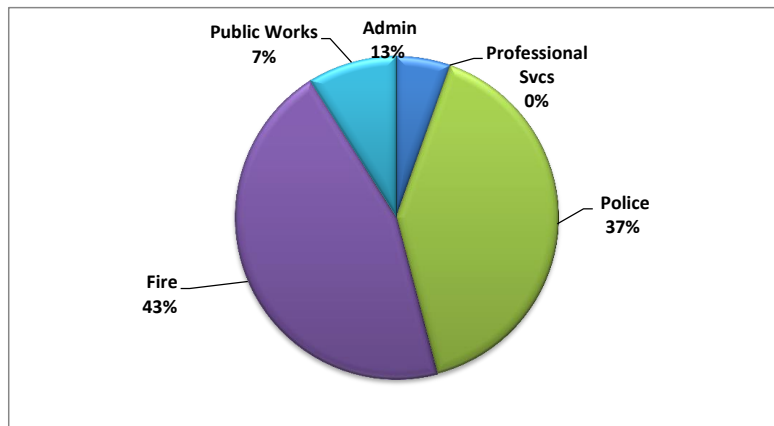
NON PERSONNEL EXPENSES - GENERAL & UTILITY FUNDS					
Department	2011	2012	2013	Budget 2014	Proposed 2015
Administration	133,511	156,568	101,064	101,350	96,800
Professional Services	163,301	263,163	339,910	416,035	417,750
Police	341,071	330,064	288,035	345,700	341,778
Fire	288,103	255,050	240,880	252,195	260,095
Public Works	268,065	336,422	343,938	324,400	318,400
Total General Fund	1,194,050	1,341,266	1,313,827	1,439,680	1,434,823
(percent of operating budget)	27%	29%	29%	30%	29%
Water	349,962	349,469	330,852	428,250	425,899
Sewer	416,095	371,328	603,492	414,665	432,052
Total Utility Fund	766,057	720,797	934,344	842,915	857,951
(percent of operating budget)	58%	56%	63%	62%	63%
Total Operating Costs	1,960,108	2,062,063	2,248,171	2,282,595	2,292,774

TOTAL OPERATING EXPENSES - GENERAL & UTILITY FUNDS					
Department	2011	2012	2013	Budget 2014	Proposed 2015
Administration	299,850	335,023	268,163	273,082	290,586
Professional Services	163,301	263,163	339,910	416,035	417,750
Police	1,598,741	1,585,995	1,564,372	1,641,493	1,795,620
Fire	1,831,653	1,865,441	1,789,549	1,871,856	1,881,511
Public Works	450,959	590,720	606,677	599,174	638,228
Total General Fund	4,344,505	4,640,342	4,568,671	4,801,640	5,023,695
Water	586,639	594,352	569,397	662,357	676,764
Sewer	737,109	703,163	913,777	688,292	677,387
Total Utility Fund	1,323,748	1,297,515	1,483,174	1,350,649	1,354,151
Total Operating Costs	5,668,252	5,937,857	6,051,845	6,152,289	6,377,846

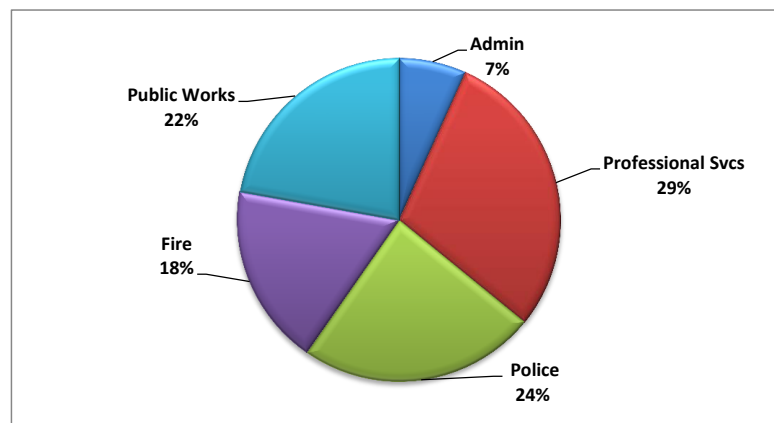
NOTE - These are operating expenses only. They do not include Depreciation expenses, Transfer expenses or Pers Relief expenses

CITY OF NORTH POLE - Breakout of General Fund Personnel & Operating Expenses - 2015

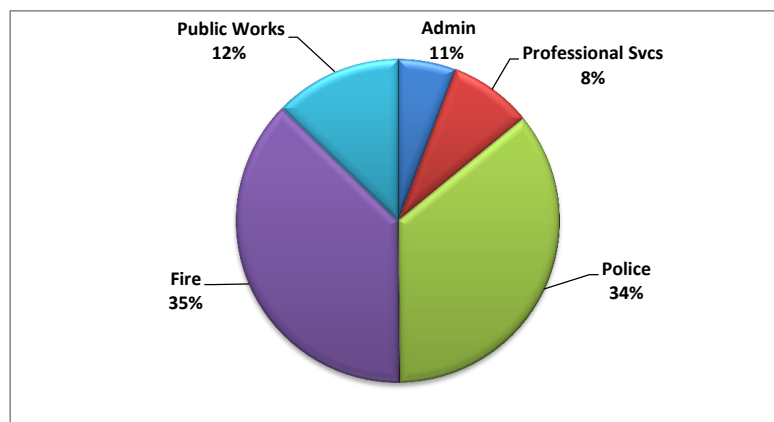
PERSONNEL EXPENSES - GENERAL FUND



NON PERSONNEL EXPENSES - GENERAL FUND



TOTAL OPERATING EXPENSES - GENERAL FUND

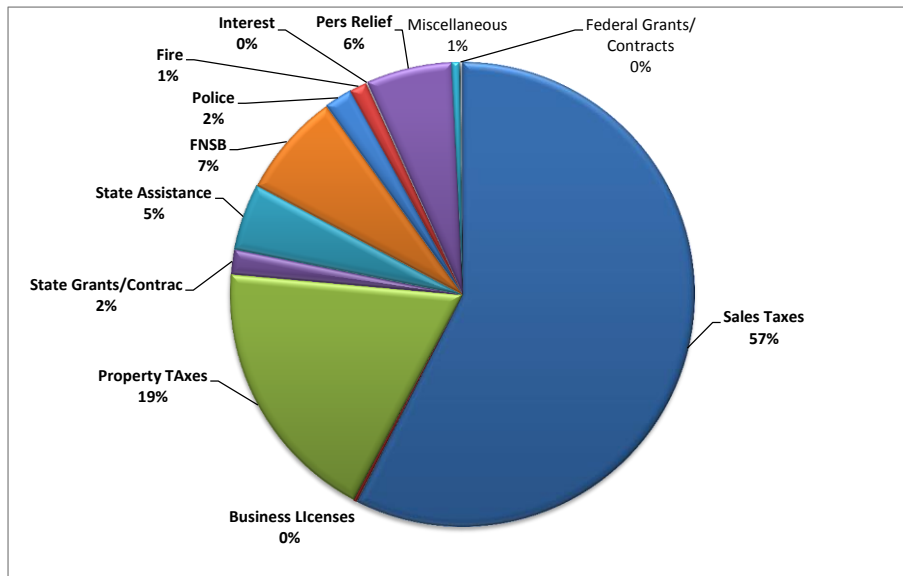


CITY OF NORTH POLE - Breakout of Revenues

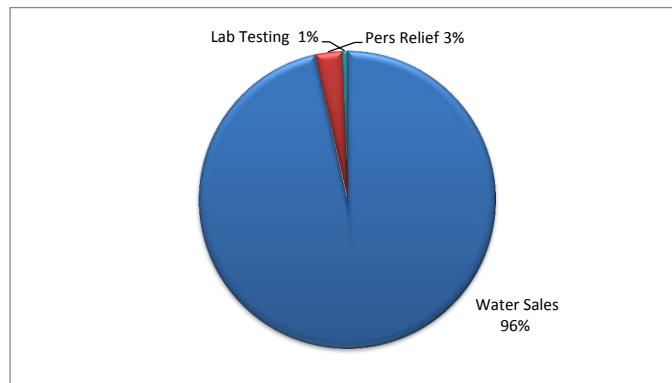
OPERATING REVENUES - GENERAL & UTILITY FUNDS					
Department	Actuals 2011	Actuals 2012	Actuals 2013	Budget 2014	Proposed Budget 2015
<u>General Fund</u>					
Sales/Bed Taxes	2,854,936	2,874,657	2,980,798	3,008,001	3,238,014
Business Licenses -Fees	15,495	14,830	18,465	17,500	16,000
Property Taxes	959,554	954,545	1,030,386	1,031,500	1,050,000
State Grants/Contracts	69,840	79,940	82,380	101,275	96,500
State Assistance	332,882	343,801	256,584	261,800	261,800
Fairbanks North Star Borough	358,946	365,968	383,469	402,000	411,000
Police Revenues	127,721	97,959	74,536	96,000	112,000
Fire Revenues	63,882	56,038	71,896	70,500	68,500
Interest	3,183	2,621	2,312	2,750	2,750
PERS Relief	241,360	253,763	300,319	263,851	337,383
Miscellaneous	60,326	30,325	203,912	30,000	30,000
Federal Grants/Contracts	82,800	5,320	13,012	10,000	10,000
General Fund Revenue	5,170,925	5,079,768	5,418,068	5,295,177	5,633,947
Transfers Into General Fund	-	-	32,918	53,632	25,000
Transfer In From Fund Balance		1,822			
Total General Fund Revenue	5,170,925	5,081,590	5,450,986	5,348,809	5,658,947
<u>Utility Fund</u>					
Water					
Water Sales	611,267	629,529	703,722	598,857	723,488
PERS Relief	16,481	17,518	21,264	20,326	22,110
FRR/Water Base	11,389	-	-	-	-
Tie In Fees	2,250	200	500	-	-
Lab Testing	13,711	19,914	3,435	4,000	4,000
Miscellaneous	50,835	21,641	8,294	-	-
Water Revenue	705,933	688,802	737,215	623,183	749,598
Transfers into Utility Fund	53,501	5,625	5,250	30,500	-
Total Water Revenue	759,434	694,427	742,465	653,683	749,598
Sewer					
Sewer Sales	496,780	571,804	625,436	549,710	473,913
PERS Relief	20,484	22,004	26,805	22,288	21,457
FRR/Sewer Base	17,675	-	-	-	45,750
Tie In Fees	750	200	-	-	-
SID Treatment/Testing	94,001	242,497	58,611	75,000	70,000
Construction Permits		39,873			
Miscellaneous	8,341	1,406	11,744	-	-
Sewer Revenue	638,031	877,785	722,595	646,998	611,120
Transfers into Utility Fund	-	26,495	25,978	65,965	37,000
Transfer In From Retained Earnings					50,724
Total Sewer Revenue	638,031	904,280	748,574	712,963	698,844
Total Utility Fund	1,397,465	1,598,707	1,491,039	1,366,646	1,448,442
Total Revenues	6,514,889	6,646,354	6,877,878	6,565,358	6,994,665
Total revenues with Transfers	6,568,390	6,680,296	6,942,025	6,715,455	7,107,389

CITY OF NORTH POLE - Breakout of Revenues - 2015

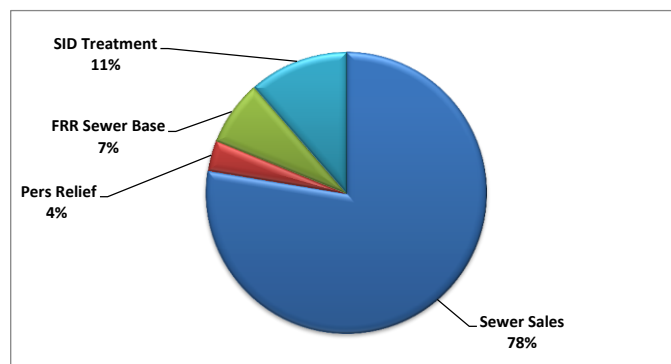
REVENUES - GENERAL FUND



REVENUES - UTILITY FUND - WATER

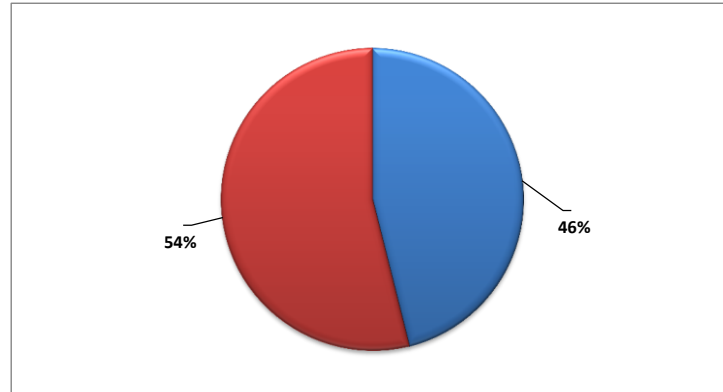


REVENUES - UTILITY FUND - SEWER

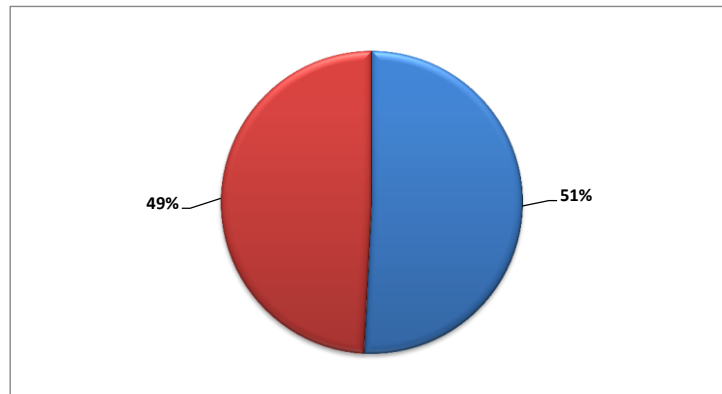


CITY OF NORTH POLE - Breakout of Personnel & Operating Expenses - 2015

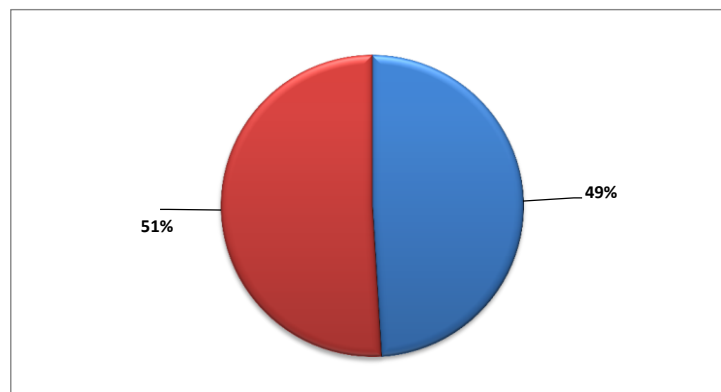
PERSONNEL EXPENSES - UTILITY FUND



NON PERSONNEL EXPENSES - UTILITY FUND



TOTA OPERATING EXPENSES - UTILITY FUND



General Fund Description

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

General Fund Revenues

Revenues are derived principally from taxation. Proceeds from property tax and sales tax account for 75 percent of General Fund revenue. Revenue derived from charges for services include fingerprinting fees, ambulance fees, traffic tickets, administrative grant recoveries, and other fees. In total, these proceeds account for approximately 9.5 percent of General Fund revenues.

Intergovernmental revenues from the State of Alaska, the Fairbanks North Star Borough Ambulance service, and the US Army Corps of Engineers contract account for 14 percent of General Fund revenues. These intergovernmental appropriations include revenue sharing, PERS on-behalf payments, FNSB contract fee's for providing EMS ambulance service, US Army Corps of Engineers contract for police protection and some of our smaller hourly reimbursable grants.

License and permits, fines and forfeitures, interest, prior year citation collections, other miscellaneous revenues and intergovernmental transfers account for less than 2 percent of General Fund revenues.

Taxation Breakdown

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

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

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

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

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

Property tax revenue is projected to be approximately 18.5 percent of our general fund revenue in 2015, slightly down from 2014.

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

General Sales Tax	4%	Maximum tax per transaction \$8.00
Bed Tax	8%	No Cap (Same as FBKS and FNSB)
Alcohol Tax	5%	No Cap (Same as FBKS and FNSB)
Tobacco Tax	8%	No Cap (Same as FBKS and FNSB)

All sales tax is collected monthly or quarterly

General sales tax revenue is projected to be 57% of General Fund revenue, virtually unchanged from 2013. The following sales taxes are represented showing their percentage of the General Fund Revenue.

General Sales Tax	49.7%
Bed Tax	1.6%
Alcohol Tax	3.9%
Tobacco Tax	2.3%

GENERAL FUND REVENUE - FUND 01

Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget	% of Budget
1	01-00-00-4002	Taxes: Property	959,554	954,545	1,030,386	1,031,500	1,050,000				1,050,000	18.6%
2	01-00-00-4003	Fire: Ambulance Service	358,946	365,968	383,469	402,000	411,000				411,000	7.3%
3	01-00-00-4005	Fire: Ambulance Fees	27,801	49,127	64,949	63,000	64,000				64,000	1.1%
4	01-00-00-4008	Fire: Other	36,080	6,911	6,947	7,500	4,500				4,500	0.1%
5	01-00-00-4014	Police: Other	11		60						-	0.0%
6	01-00-00-4017	Police: Citation Current Year	58,985	44,353	38,464	50,000	56,000				56,000	1.0%
7	01-00-00-4018	Police: FingerPrinting	10,295	11,495	10,620	12,000	11,500				11,500	0.2%
8	01-00-00-4019	Police: Reports	6,368	3,015	1,775	2,000	1,500				1,500	0.0%
9	01-00-00-4021	Police: Citation Prior Year	51,680	32,436	22,840	32,000	38,000				38,000	0.7%
10	01-00-00-4024	Police: Impound Lot		5,760	768		5,000				5,000	0.1%
11	01-00-00-4025	Police: Take Home Cars	383	899	9						-	0.0%
12	01-00-00-4045	Made In North Pole			-	1,000					-	0.0%
13	01-00-00-4062	State: Municipal Assistance	67,592	82,196	-						-	0.0%
14	01-00-00-4140	State: Shared Taxes	59,353	56,805	53,124	57,000	57,000				57,000	1.0%
15	01-00-00-4141	Business License	15,495	14,830	18,465	16,500	16,000				16,000	0.3%
16	01-00-00-4142	State: Liquor License	5,200	4,800	4,600	4,800	4,800				4,800	0.1%
17	01-00-00-4162	State Revenue Sharing	200,737	200,000	198,860	200,000	200,000				200,000	3.5%
18	01-00-00-4163	State: Corps of Engineers	52,307	67,388	72,652	84,000	82,000				82,000	1.4%
19	01-00-00-4165	State: PERS Relief	241,360	253,763	300,319	263,851	337,383				337,383	6.0%
20	01-00-00-5000	Taxes: Sales	2,452,042	2,463,477	2,579,151	2,603,001	2,796,514				2,796,514	49.4%
21	01-00-00-5002	Taxes: Sales - Misc Vendors			6,233						-	0.0%
22	01-00-00-5085	Police: CVI Grant	3,360	3,255	4,301	4,375	3,500				3,500	0.1%
23	01-00-00-5800	Interest	3,183	2,621	2,312	2,750	2,750				2,750	0.0%
24	01-00-00-5801	Miscellaneous	60,326	30,325	203,912	30,000	30,000				30,000	0.5%
25	01-00-00-5802	Taxes: Alchohol	193,166	207,515	216,078	212,500	220,000				220,000	3.9%
26	01-00-00-5809	Police: ASTEP HVE Grants	14,173	9,297	5,427	12,900	11,000				11,000	0.2%
27	01-00-00-5807	Fire: Grants			8,854	10,000	10,000				10,000	0.2%
28	01-00-00-5817	Taxes: Bed	83,173	85,894	55,273	67,500	90,000				90,000	1.6%
29	01-00-00-5818	Taxes: Tobacco	126,556	117,771	124,062	125,000	131,500				131,500	2.3%
30	01-00-00-5820	Police: DEA Reimbursement	81,133		-						-	0.0%
33	01-00-00-5822	Police: IRS Reimbursement	1,667	5,320	4,159						-	0.0%
34	01-00-00-5823	Police: Marijuana Eradication				800						0.0%
35	01-00-00-5900	Transfer In: Fund Balance	-	1,822	-						-	0.0%
36	01-00-00-5900	Transfer In: Forfeitures					20,000				20,000	0.4%
37	01-00-00-5900	Transfer In: (Utilities)					5,000				5,000	0.1%
38	01-00-00-5901	Transfer In: Fund 10 (Beautification)			1,788	-					-	0.0%
39	01-00-00-5901	Transfer In :Fund 24 (SOA Forfeitures)				17,632					-	0.0%
40	01-00-00-5901	Transfer in: Fund 36 (Impounds)			17,630	36,000					-	0.0%
41	01-00-00-5901	Transfer In: Fund 16 (Fire)			13,500	-					-	0.0%
		Total	5,170,925	5,081,590	5,450,986	5,349,609	5,658,947	-	-	-	5,658,947	
											5,658,947	

NOTE: In 2013 the City transfered in \$10,000 (from fund balance) for a Beautifiacion grant recieved in previous years

NOTE: in 2013, the City received \$23,205, from GVEA, as a refund on overcharges (from prior years) for electricity for street lights; along with \$147,518 for sales tax (from prior years) that was not charged, but should have been charged to various accounts around town. Both amounts were posted to Miscellaneous Revenue.

NOTE: In 2014, Impound Lot revenues have been moved to Impound Lot (Fund 36) and are seen as a transfer in from Fund 36, to better account for cost associated with impounds

NOTE: In 2014, the City has budgeted for payments to PERS made by the State, on behalf of the City. While there is no direct revenue or expens e to the City, we are required by GASB to book these amounts. The revenue has been booked into account 01-00-00-4165 and the expenses have been booked to each department as PERS Relief account. In previous years, the expense side was booked to the PERS expense for each

2015		
Department	% of Budget	Approved Budget
Administration	11%	647,517
Professional Servi	7%	417,750
Police	34%	1,923,715
Fire	36%	2,009,737
Public Works	12%	660,228
Total General Fund Expenses		5,658,947
General Fund Revenue		5,658,947
expenses equal revenue		-

CITY OF NORTH POLE CLERKS OFFICE

Mission:

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

Program Description:

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

Objectives:

- Continue to run the office in an efficient and effective manner providing the public access to their local government and staying within the fiscal constraints as required by state statutes and the city code of ordinances.
- Conduct efficient and litigation free elections.
- Improve election history information on the City webpage.
- Continue the restoration of permanent and historical paper documents with the implementation of Laserfiche.
- Provide the ability to citizens for easy access to public records.

Major Long Term Issues and concerns:

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

FY2013 Accomplishments:

- Upgraded the sound system in the Council Chambers as the current system was old and had not been upgraded for many years.
- Moved confidential records to the new archive room and purchased new file cabinets to store current data in Administration along with new cabinets in the archive room.
- Received a grant from the State Legislature to enable the city administration personnel to develop an efficient, compliant archival system and secure records in the event of a disaster as well as expedite retrieval of archived documents. The City has invested \$50,000 in basic archival equipment, phase one. The second phase of the project has been to acquire the electronic equipment and scanners, supplies, and training necessary to implement the document archival system.
- Developed and implemented an electronic archival system with training for staff and used grant funding to hire temporary help to achieve goal.

- Completed the legal review for the North Pole Municipal Code and are in the process of updating ordinances to bring the code current.
- Conducted Parliamentary and Newly Elected Official training.
- Studied, researched, and implemented an IT improvement and upgrade that brought the City of North Pole into compliance.
- Purchased a new server to move Laserfiche and MiViewPoint on to for security reasons.
- Assisted all departments with the bidding process and advertisements.
- Negotiated health care contract with Alaska USA Insurance and AW Rehn to ensure affordable health care for employees and the City.
- Purchased a time keeping device for the Council Chambers for Citizen Comments.
- Continue to work with Director of City Services on the webpage to ensure that information is kept up to date and to help with transparency in local government.
- With the purchase of Laserfiche we have added a Records Search link to the front page of the website to give the public easy access to public records.
- Added a dedicated line in the Council Chambers to help with transmission of elections and for ease of conference calling during meetings. Purchased Polycom device from ACS.
- Conducted City elections free of litigation.

FY2015 New Initiative:

- Continue to scan and archive records with the new electronic scanning and archiving system.
- Work to envelop all departments within the City to implement a document management system.
- Hire one new permanent position for Records Management and Deputy Clerk duties.
- Develop and implement a travel policy.
- Purchase two new ipads or other device each year to keep equipment up to date.
- Finalize the NPMC review and have final printing ready by the 1st quarter.

Line-Item Explanations / Admin

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

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

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

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

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

CITY OF NORTH POLE

Human Resources

Mission:

The mission of the Office of Human Resources is to lead the successful development of employees and employment relationships through effective hiring, training and related support services.

Program Description:

The Office of Human Resources provides employee relations, talent management, recruitment, hiring, retention, training and the administering of benefits for employees, ensures regulatory and statutory compliance, develops policies and procedures and administers the labor relations for the City.

Direct Services

Employment and Classification is responsible for:

- Developing and sustaining a fair, efficient, effective, transparent, and equitable recruitment, selection, and hiring process.
- Locating sources of qualified manpower to meet the needs of the City
- Maintaining and administering a fair and objective system for classifying jobs/positions.
- Creating and maintain pay grades for comparable work across the City.
- Administering employee records.

Objectives for FY 2015

- Provide human resource services for the City and its employees. Maintain current personnel, employment, and policies/practices to ensure compliance with changing federal and state law.
- Implement Employee Online Self Service.
- Conduct a review of job classifications.

Major Long Term Issues and concerns:

- Improving talent acquisition and talent management.
- Standardizing, centralizing, memorializing, and implementing necessary policies and forms.
- City-wide salary survey and assessment.
- Managing healthcare costs, benefits and administration.
- Implementation of electronic solutions for HR Processes.
- Standardizing job descriptions
- Ensuring a functional and user-friendly Human Resources website

FY2014 Accomplishments:

- Negotiated health care contract with Alaska USA and AW Rehn to ensure affordable health care for employees and the City.
- Started implementing the Human Resources module in Caselle to make sure that it is capturing each employee for better management of records.
- Implemented MiViewPoint with AR Clerk so employees can have the ability to look at their payroll information.
- Reviewed and restructured the Unified Pay Scale.
- There were no grievances filed for 2014.
- Effectively handled ethics and Human Rights Commission complaints.

FY2015 New Initiative:

- Update and standardize policies, forms and job descriptions.
- Develop the Human Resources website to better serve our employees, supervisors and the public.
- Develop and implement an updated travel policy.
- Leverage technology to provide employees with self-service access to administrative information and processes.

FINANCE

Finance is tasked with the job of overseeing all financial related duties for the city while adhering to Federal and State statutes as well as GASB (governmental accounting standards board) rulings. We are a small department consisting of an Accountant, Accounting Tech for Accounts Payable, Sales Tax, and Business Licenses and an Accounting Tech for Billing (this position reports to the City Services Director – not the Accountant, this position also works for the building department. Both of the accounting tech positions cover the front desk as part of their normal duties.

In the past five years, we have worked hard to improve all functions of finance. This has included streamlining processes ie utilizing our fund accounting system to its full potential; creating documents detailing trends in expenses and revenues, creating an audit process to ensure quality audits that are free from material weakness and improving overall communication from the department.

In the past few years, five city bank accounts have been closed out. Three of these accounts held monies received from assessment payments; those monies (\$162,000) have been rolled up together into a one-year CD, renewable each August. (The City has no other investments.) Current assessment payments stay in our Central Treasury; the City is now using fund accounting to properly collect and remit monies attributable to the assessments. The bank account that was used to hold Utility FRR and Base monies was closed out in 2013, moving the monies to Central Treasury, and again, using fund accounting to track revenues and expenses (two new reserve funds were set up). The Capital bank account was not used to receive funds except when the City remitted payments on capital projects. At that time, the City moved funds from Central Treasury to that account. This account was closed out in 2010.

Currently, the City maintains two bank accounts; one for our Central Treasury and one for Gaming receipts. While the City has not had a Gaming License for several years we are still required by state statute to keep those monies separate.

Spreadsheets to track trends in revenues and expenses, especially tracking tax revenues have been created and are updated either monthly or quarterly. These documents track information back to 2002 when Caselle was implemented. These spreadsheets are used to balance subsystems (in Caselle) to the general ledger and are used for audit.

City audits have been free from material weaknesses since FY 2010. An audit preparation process has been developed to ensure clean audits. Preparatory work is done throughout the year to help make things smoother during the “crunch” time. Spreadsheets have been developed and are maintained, throughout the year, to assist in accounting for grants, long-term debt, transfers, payroll and various revenues/expenses.

While the City has not created any new assessment districts, in the past five years, we did take one large assessment ie parcel and divided it into 42 separate assessment accounts – this was a large project that was handled by the Accounting Tech for Billing. We are seeing an increase in water/sewer hookups (approximately 125 new customers in the past five years) as well as increases in business licenses (and therefore sales tax).

The Billing Tech and the City Clerk, worked with Caselle, this past summer, to implement “My ViewPoint”. This enables city department heads to print out various financial reports as well as allowing

city employees to view their own payroll related items. This is a web-based program that allows one to look up their information from home or work.

The Hotel North Pole started generating bed tax in the summer of 2009. In the winter of 2011, at the urging of the Accountant, Mayor Isaacson put through an ordinance for the City to collect Tobacco Tax – until then taxes on tobacco sales to retailers in the City limits were collected and kept by the Fairbanks North Star Borough.

In 2013, the City created reserve accounts to start saving monies for vehicle purchases (for all departments) as well as monies for general fund capital projects. The 2015 budget includes a new reserve fund for health insurance. This fund will collect all rebates, refunds and stop loss payments from our health insurance provider. At year end, any revenues over expenses will be transferred to this fund to help build a reserve that can be used during years of unexpected overages in health care expenses.

Continuing education is on-going with yearly seminars for Caselle training for all accounting staff. The Accountant attends the AGFOA (Alaska Government Finance Officers Association) semi-annual conferences and occasionally attends the GFOA (Government Accounting Officers Association ie our national association) yearly conference. For the past two years, the Accountant has served on the AGFOA Board of Directors as Treasurer for the association. While her term, as Treasurer is up in November, she will still sit on the Board of Directors for another year.

Currently, at the request of our auditors , the Accountant is working on re-designing the Chart of Accounts. When the Chart of Accounts was originally set up for Caselle, no attention was paid to trying to track account numbers between departments. Now, we are trying to stream-line our chart of accounts by setting up continuity in account names and numbers across departments and funds. Another section will be added to each account to assist our auditors in the “roll up” needs for financial reports. This will also allow the City to create some of needed audit statements. . In addition, we will be formatting accounts to better utilize the budgeting process in Caselle. This is an on-going project with an estimated finish time of Spring 2015.

ADMINISTRATION EXPENDITURES

Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
1	01-01-00-6000	Wages: Full Time	267,147	274,244	274,256	273,368	317,703				317,703
2	01-01-00-6060	Wages: Council	14,950	16,100	14,625	18,000	16,000				16,000
3	01-01-00-6090	Overtime: Regular	295	1,145	614	750	750				750
4	01-01-00-6091	Holiday Pay		182	277		-				-
5	01-01-00-6097	Workman's Comp	1,602	1,778	1,489	1,894	2,033				2,033
6	01-01-00-6098	FICA	462	682	583	578	600				600
7	01-01-00-6099	Medicare	4,093	4,378	4,188	3,975	4,608				4,608
8	01-01-00-6100	PERS	60,349	63,293	61,498	62,286	71,380				71,380
9	01-01-00-6102	Insurance: Health & Disability	80,507	86,013	76,943.99	81,000	96,415				96,415
10	01-01-00-6103	Annual Leave	4,375	6,028	7,493.11	4,000	2,000				2,000
11	01-01-00-6100	PERS: Relief	31,186	33,791	38,997.91	33,351	39,228				39,228
12	01-01-00-7001	Publications & Advertising	20,469	18,908	13,622.20	20,000	20,000				20,000
13	01-01-00-7002	Election Expense	3,879	7,152	2,011.62	4,500	3,000				3,000
14	01-01-00-7003	Promotion	7,403	3,688	1,482	3,000	2,500				2,500
15	01-01-00-7004	Council: Travel	11,641	16,896	10,658	7,000	7,000				7,000
16	01-01-00-7006	Sales Tax Rebates	4,648	4,800	788	800	800				800
17	01-01-00-7007	Maint. Contracts/Equipment	41,377	35,665	39,933	23,500	25,000				25,000
18	01-01-00-7009	Council: Supplies	4,892	1,904	6,092	1,800	1,500				1,500
19	01-01-00-7015	Vehicle: Gas	1,061	2,674	301	2,250	1,500				1,500
20	01-01-00-7016	Vehicle: Maintenance	863		773	500	500				500
21	01-01-00-7022	Office Supplies	9,294	12,506	6,160	10,500	10,500				10,500
22	01-01-00-7029	Miscellaneous	6,135	6,444	5,880	6,000	5,000				5,000
24	01-01-00-7030	Office Equipment	5,557		4,959	3,000					
25	01-01-00-7039	Postage/Meter Rental	6,409	5,054	2,141	6,500	7,500				7,500
26	01-01-00-7041	Bad Debts			-		-				-
27	01-01-00-7049	Training/ Classes/Manuals	9,884	5,876	6,265	12,000	12,000				12,000
28	01-01-00-8055	Arctic Winter Games		15,000	-		-				-
29	01-01-00-8056	Sled Dog Races		20,000	-		-				-
		TOTAL	598,478	644,204	582,030	580,551	647,517	-	-	-	647,517
											647,517

NOTE: In 2014, staff travel has been included in training/ classes/ manuals Acct# 01-01-00-7049

NOTE: Acct# 01-01-00-7004 (travel / administration) was renamed to (Travel Council) to better represent the cost of Council travel.

NOTE: In 2014, Maintainance Contracts and Equipments (01-01-00-7007) was reduced because IT support was consolidated to a new account in Professional Services

Administration Breakout of Expenses					
	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed 2015
PERSONNEL COSTS					
Salaries	267,147	274,244	274,256	273,368	317,703
Salaries - Council	14,950	16,100	14,625	18,000	16,000
Overtime	295	1,145	614	750	750
Holiday Pay		182	277	-	-
Medicare	4,093	4,378	4,188	3,975	4,608
SS	462	682	583	578	600
Pers	60,349	63,293	61,498	62,286	71,380
Pers - State					
Leave Cash Out	4,375	6,028	7,493	4,000	2,000
Health Insurance	80,507	86,013	76,944	81,000	96,415
TOTAL COST OF PERSONNEL	433,781	453,845	441,968	445,850	511,489
(percent of operating budget)	76%	74%	81%	81%	84%
NON PERSONNEL COSTS	133,511	156,568	101,064	101,350	96,800
(percent of operating budget)	24%	26%	19%	19%	16%
TOTAL OPERATING BUDGET	567,292	610,412	543,032	547,200	608,289
PERS RELIEF	31,186	33,791	38,998	33,351	39,228
TOTAL BUDGET	598,478	644,203	582,030	580,551	647,517

Professional Services

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

Some of the budget line items have changed due to changes in contracts. Auditing and Accounting has been decreased because of the cheaper contract with our auditing firm. Legal Fees have been increased to account for additional legal review and consultation in 2015. Dispatch services has been increased to account for historic increases seen in the past, although the new contract has yet to be agreed upon by the City of Fairbanks and North Pole. Bed Tax allocations have been included as a lump sum amount to be distributed per Ordinance 14-14 which changed the disbursement process. IT support has seen an increase as we are budgeting to bring all departments under one IT support agreement.

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

PROFESSIONAL SERVICES EXPENSE

Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
1	01-02-00-6104	Insurance: General	19,997	20,770	23,026	22,000	23,000				23,000
2	01-02-00-7004	Fees: Audit & Accounting	20,783	25,539	24,754	26,000	20,000				20,000
3	01-02-00-7005	Fees: Legal	4,641	7,122	7,038	11,000	11,000				11,000
	01-02-00-7007	Fees: IT Services				12,500					
4	01-02-00-7012	CH: Building Maintenance	1,557		5,648	4,000	3,500				3,500
5	01-02-00-7016	CH: Electricity	9,976	10,588	10,448	12,000	12,500				12,500
6	01-02-00-7017	CH: Heating Fuel	7,997	11,800	11,782	12,000	12,500				12,500
7	01-02-00-7019	CH: Phone	8,548	10,367	9,485	8,750	8,750				8,750
8	01-02-00-7020	Santa Seniors: Fuel		(2,027)	576		-				-
9	01-02-00-7025	Fees: Dispatch Services		85,841	90,133	104,000	114,000				114,000
10	01-02-00-7035	Ordinance Codification	860	5,464	1,522	5,000	3,000				3,000
11	01-02-00-7042	Citations: Admin Fees	3,954	3,902	3,415	3,500	3,500				3,500
12	01-02-00-7043	Citations: SOJ Fees	8,322	3,675	2,625	7,500	3,500				3,500
13	01-02-00-7050	Fees: Credit Card User	3,932	4,615	5,796	4,000	5,500				5,500
14	01-02-00-7055	Preparedness			-	2,000	2,000				2,000
15	01-02-00-7071	Fees: Website Design & Maintenance	2,039	2,498	1,996	3,000	3,000				3,000
16	01-02-00-7201	Bed Tax: NP Chamber	21,209	21,903	14,095	17,212	60,000				60,000
17	01-02-00-7203	Bed Tax: Christmas In Ice	10,605	10,951	7,047	8,606					-
18	01-02-00-7204	Bed Tax: NPEDC	35,348	36,505	21,856	28,687					-
19	01-02-00-7205	Bed Tax: FCVB	3,535	3,651	2,349	2,869					-
20	01-02-00-7024	Fees: AK Railroad			8,000	8,000	8,000				8,000
21	01-02-00-7007	Fees: IT Contract				12,500	38,000				38,000
22	01-02-00-7091	Transfer To: Fund 50 (Fire Fleet)			14,352	13,975	13,975				13,975
23	01-02-00-7091	Transfer To: Fund 51 (Police Fleet)			14,352	13,975	13,975				13,975
24	01-02-00-7091	Transfer To: Fund 53 (Public Works Fleet)			9,936	9,675	9,675				9,675
25	01-02-00-7091	Transfer To: Fund 52 (Admin Fleet)			5,520	5,375	5,375				5,375
26	01-02-00-7091	Transfer To: Fund 54 (GG Reserves)			44,159	43,000	43,000				43,000
27	01-02-00-7999	Transfer To: Fund Balance				14,911	-				-
		TOTAL	163,301	263,163	339,910	416,035	417,750	-	-	-	417,750
											417,750

NOTE: In 2013, the Council adopted ordinance 13-11 (Designated funds) that created funds for vehicle replacement and capital projects. These funds are required to be funded with a percentage of property tax.

NOTE: In 2013, Ak Railroad Permit Fees were added to Professional Services

NOTE: In 2013, IT suport was added to Professional Services

NOTE: In 2013, Transfer to Fund Balance was moved to Professional Services



A Status Update



By

Chief Steve Dutra



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

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

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

October 15, 2014

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

I would like to spend some time discussing the dynamics of your police department. We have a fine group of employees who all have been hand selected from a diverse pool of applicants. Your staff has done a great job at meeting the mission even though our staffing levels in 2014 were at the lowest they have been in years. I am going to share with you an incredible amount of information in order to educate you on the job that your officers have done over the last year and some of the exciting objectives for 2015.

This will be my third year as Chief of Police and my third budget, all of which have come in under budget. This last year we faced significant challenges and met most of those with success, but not without sacrifices. We entered 2014 with the same mission but with a decrease in personnel due to uncontrollable circumstances.

First of all I want to point out that our **2015 Proposed Budget and our 2014 Amended Budget** for salaries is only \$53,396 difference. I would like you to understand that our 2014 Proposed Budget included full staffing and the 2014 Amended Budget did not. So the actual difference between our 2014 Proposed Personnel Budget and our 2015 Proposed Personnel Budget is approximately \$28,216 or 3.39%. This is well within the expected growth range considering the absorption of the AHSO grant and the 3% increases to the unified pay scale.

I want the council to be informed as to why we are showing an increase over the 2014 Amended Budget. We have basically defunded our 9th patrol officer and replaced it with the previously funded AHSO Traffic Officer. The return of the 9th patrol officer will assist the regular patrol duties but this officer will be assigned to a Traffic function until otherwise needed to cover shifts or assigned to other duties.

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

Salaries	→	\$830,215	Original 2014 Approved (Nov 2014)
		\$805,035	Amended 2014 (2013)
	→	\$858,431	Proposed 2015 salary budget
↓			
\$28,216 = 3.39% increase in salaries			

Historical Budget:

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

Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Proposed 2014	Proposed 2015
\$709,714.00	\$728,713.00	\$737,744.76	\$738,160.50	\$759,984.00	\$830,215.00	\$858,431.00

Our 2015 budget has been cut in some areas to accommodate another year of budget shortfalls. In other areas we are seeing some increases particularly in the shift differential which is being budgeted to finally bring it in line with the standards of most police agencies.

In order to meet the budget gap in 2015 and maintain a balanced budget we have reduced expenses in the following areas.

Line item 01-03-7008 Police Training: has been reduced by \$3,000. We are going to experience some cut backs and some adjustments to accommodate this reduction. We will need to return this fund to its original amount as soon as possible in order to accommodate our longer term training objectives.

Line item 01-03-7009 Equipment Outlay: We have reduced this line item by \$3,000. We must return this line item to its original amount in 2015 so we can replace radios, computers, vests, and so on. This is where all of our high dollar expenses come from.

Over the last two years we have not had any vehicle purchases due to budget constraints. This year, thanks to the city council, we have a vehicle fleet fund to hopefully purchase one vehicle and possible a second depending on costs and other funding sources.

Personnel challenges:

In the beginning of 2013 we experienced a void in patrol officers with four positions open. Although one was filled, this officer was still in training, this left large holes in our normal staffing. With our applicant pool on a steady decline over the last several years, we were forced to hire individuals without academies. This trend has added significant challenges to an already strained budget which continued to plague staffing levels through much of 2014.

In 2013 we had to find ways to send three non-certified officers to the academy and stay within our budget. Academy costs including overtime can be in excess of \$10,000 per person, a burden our budget could not bear. We found outside sources for two academies and used nontraditional funding from Asset Forfeiture to offset tuition costs for the third. We had to use most of our Training overtime to offset overtime costs for employees attending the 6 and sometime 7 days a week academy schedule. We were successful because we tackled problems with a can do attitude.

Once two of these recruits finished their 16 week academy they returned to NPPD for Field Training or FTO. One recruit was injured during the academy; he was unable to return to normal duty and was working light duty until October 2014.

The second recruit completed FTO in August of 2013 and was finally able to rotate into the schedule but left in mid-2014 for a better pay as a security guard. The City of North Pole invested approximately \$50,705.71 in direct payroll compensation while attending training and overtime, tuition, uniforms, gear, training costs, backgrounds, polygraph, psychological screening, bullet resistant vest and cover, administrative costs, medical exams, material and more. This does not include the normal salary and overtime paid for full time patrol duties during August 2013 and July 2014.

Thanks to Lt. Rathbun's hard work we now have an example of the staggering costs involved in training an officer to perform the basic functions of a police officer. We cannot afford to continue this cycle. The third recruit, from 2013, completed the academy and is currently in the patrol rotation.

At no point during 2014 were we fully staffed. At no time during 2012 or 2013 were we at full staffing. I can only recall two short periods in the last 5 years where we have been fully staffed. Law enforcement is a very competitive arena and our wage structure makes it difficult for us to compete for applicants and keep them. We will continue to struggle with recruitment and the ability to retain trained officers unless we remedy our wage structure. This would include Unified Pay scale restructuring (currently under consideration), COLA considerations, and the shift differential included in this budget.

Staffing Levels:

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

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

Shift overlaps: 10 Hours shifts



Examples of Patrol staffing:

May – September (Patrol Only) with changes currently in budget:

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

October – April (Patrol Only)

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

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

Augmented staffing includes:

- (1) Chief of Police
- (1) Evidence Custodian/Dispatcher
- (1) SDEU Officer assigned full time to Drug/Alcohol Interdiction
- (1) Detective
- ~~(1) Traffic Officer (DELETED in 2015 budget)~~

Overtime:

2009	2010	2011	2012	2013	2014	2015
\$33,250.00	\$15,288.69	\$18,794.57	\$19,550.18	\$26,654.00	\$29,000.00	\$43,040.00

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

Training:

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

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

Grant Funding:

We understand that revenues are tight and the needs of our small community are unique. In order to help offset budget strains, the Police Lieutenant manages the JAG grant on top of patrol duties when patrol staffing falls below minimums. In 2014 our grant awards and contracts related to our staffing were in the range of \$206,000. These grants and contracts varied depending on actual expenses. Final figures are not yet available since fiscal years fall in difference sequences.

Police Related Revenue including Grants and Contracts:

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

2014 Budget total	
ICAC Agreement	\$5,000.00
JAG	\$50,000.00
Chena Lakes	\$82,795.00
Reports	\$50,000.00
Asset Forfeiture*	\$198,500.00
Citation Revenue	\$44,000.00
Fingerprinting	\$8,600.00
Liquor license	\$4,800.00
Impound fees	\$18,000.00
Total	\$461,695.00

* Amounts to date

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

Some of these grants have been with the City of North Pole for some time and I felt it was important to identify the amount of money granted to the city over the years. The benefits to the citizens have been substantial. One specific data point is approximately 335 DUI arrests from the AHSO funded Traffic Safety Officer.

AHSO and NHTSA have awarded grant funding since 2008 in excess of \$882,326. Actual reimbursement is approximately \$516,000.

SOA – Pass through Byrne funding Grant awards have been \$430,000. Actual reimbursements are approximately \$279,000 not counting Equitable Sharing Funds.

Chena Lakes Contract:

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

This last fiscal year the contract was for \$82,795. This is a win win for the city and the Corp of Engineers. We expect this contract to continue in 2015.

Equitable Sharing Funds and SOA money seizure:

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

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

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

As of the date of this letter, we have received approximately \$350,000. This money has been used to renovate the police station with much needed desks, flooring, painting of station, new roof, additional funding for heating renovations, gear and so on. We have purchased a new vehicle for the Detective and paid for a significant amount of training for our officers. We have also made a substantial purchase of laptops for patrol using these funds.

Impound Fees:

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

The entire idea behind this plan was to reduce the number of DWSOL, DUI and No Insurance events through a community backed effort where vehicles used by violators would be impounded. The administrative fee of \$384.00 was originally intended to be placed into a fund that would allow the City of North Pole to establish a Forfeiture Program. Last year, due to budget shortfalls this money was diverted to the general fund and no money was put aside for the original purpose. This year the Mayor has set aside a majority of these funds for the purpose they were intended. To date this program has generated approximately \$35,000.00

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

Alternate Funding for special programs:

The North Pole Police Department personnel have committed extra time toward special programs which help increase public safety and assist the department in attaining its goals and objectives. The ultimate goal is to keep the community safe. Each one of these programs requires time and commitment from our patrol officers. Many of them have funding sources and some do not. In order to educate the council on each of these I am including a list.

One of our goals is to maintain safe roadways for vehicular traffic. These efforts are augmented by several funding sources. Our DUI enforcement patrols, where 90% of the costs in 2013-14 was paid for through AHSO. I will discuss the impact of these grant funds later in this update. Our ongoing funding through the State of Alaska Commercial Vehicle Enforcement helps us maintain commercial vehicle safety.

Commercial Vehicle Enforcement:

For many years now we have received funding for commercial vehicle enforcement. This year we will receive up to \$3,915 for level 1, 2, 3 inspections. Over the course of this agreement we have found it to be extremely beneficial to the citizens. Not only are severe violations of safety being discovered we are sending a message that commercial vehicle safety is a high priority

Alaska Strategic Traffic Enforcement Plan:

In order to assist the National Highway Safety Administration with their safety goals, the Alaska Highway Safety Office offers grant funding to help increase seatbelt usage and to apprehend impaired drivers. In 2014 we received additional money to augment patrol with officers targeting seatbelt and impaired driving. This grant targets holidays and other NHTSA sponsored campaigns. The amount of money for these activities in 2013 - 2014 was approximately \$10,000 in overtime funding.

Special Funding for Programs related to Investigations:

Internet Crimes Against Children or ICAC:

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

Our involvement includes investigations into reports within our jurisdiction and assisting other agencies in investigations. Our monthly reports are filed with the ICAC APD unit and for this we received authorized funding in the amount of \$5,000. In 2014 we have not used these funds. It is our intension to use these funds in the next budget cycle.

Internal Revenue Service:

The North Pole Police Department has entered into an agreement for the last several years where our Detective is assigned to assist IRS agents with cases. Detective Johns Stewart is a Task Force Officer assigned to assist the IRS. For his involvement the City of North Pole is compensated for any overtime incurred during an investigation. This could include some costs associated with travel for training. In 2014 the City of North Pole received approximately \$3,000.00 for overtime expenses. I would also like to note here that Det. Stewart brought in **\$187,000** in Equitable Sharing Funds in 2014; all related to his IRS activities. Det. Stewart has also taken several high profile heroin dealers off the streets.

Changes to Grant Funding in 2015:

We are expecting the following changes to our grant funding sources in the coming fiscal year.

AHSO is reducing grant funding from 2014 levels of 90% to 50% and post October 2015 levels to 25%. This leaves the remaining cost to be covered by the city. We plan on declining these funds and continuing our traffic enforcement program on our own. This decision is based on several major factors. 1) Funding costs for 50% of the position, for most of 2015 and 75% for 3 months in 2015. 2) The limited capabilities of the officer assigned to this position. 3) The loss of our ninth patrol officers in 2014 and no revenue streams available to support both options.

Our shifting budget demands require we meet our primary mission which is patrol above. Patrol is where the service starts. Funding for the AHSO DUI officer and funding for all nine patrol officers was unattainable with the current budget demands.

We expect no decline in funding from the State of Alaska regarding commercial vehicle enforcement. We also currently have no agreement with AHSO to fund ASTEP programs into 2015, although I do expect AHSO to send notifications for this funding soon.

We do not expect a change in funding from ICAC or the IRS. Although we have not received new MOU's for 2015 from either of these agencies, it is expected that this relationship will be continued. Our Byrne/Jag grant is funded on a July 1 – June 30 cycle and the amount of funding expected in the 2015-16 cycle is likely to be within the range of previous years of \$50,000 - \$60,000. We have received our JAG funding for 2014 to July 2015 in the amount of \$50,000.

Legislative and Department of Homeland Security and Emergency Management grants were completed in 2014. These grants are as follows:

Legislative Grant in the amount of \$75,000 was granted to the City of North Pole specifically for the purpose of fixing the heating and cooling systems within the police facility. The current building has been experiencing high energy costs and much of this is attributed to inadequate or non-existing heating and cooling in all occupied spaces.

Before the end of 2014 we will have completed engineering designs and the completion of the heating and HRV upgrades. We used \$15,000 of the funds to assist with design and the remaining \$60,000 was used for construction and the additional \$27,000 was covered by funds from Equitable Sharing.

The DHS&EM grant awarded in 2012 has been completed and all BDA equipment was purchased and installed and radios were purchased and are ready for installation. This grant award was \$128,363.00.

Annual Programs supported by Police Department Staff:

As a department we believe it is our duty to support the community in as many ways possible. 2014 was a difficult year for the staff due to demands and schedule shortfalls. We continued our support for the following programs.

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

Equipment Status:

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

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

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

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

Currently our average vehicle has 83,300 miles on it. This is extremely concerning as we go into the 2015. This average just fell from the 2014 numbers of 88,200 with the replacement of the SEDU vehicle this last month. Without that replacement of this vehicle these numbers would have been over 90,000 miles. It is my hope we can purchase a couple of vehicles this year one through standard purchases from the new fleet fund and the second through an alternate plan to be discussed during budget presentations.

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

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

I am extremely thankful for the vehicle fleet funds and the outlook on vehicle replacement being on a regular cycle and not subjected to budget fluctuations.

Supplemental Equipment:

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

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

Computers and IT status:

In the last few years we have found funding to help maintain our Information Technology. With much of the burden falling on my shoulders we have maintained a healthy system. We have searched for an alternate 24/7 solution and discovered Tekmate. Tekmate has offered to handle the IT services for the city at a cost of \$31,920.

This year I wrote a grant and successfully secured funding to upgrade our servers. These servers will be primarily used for the EOC with a backup system for the daily operations of the police department. This grant is approximately \$36,000.

Conclusion:

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

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

Thank you for your time.



Chief Steve Dutra

POLICE DEPARTMENT EXPENSES

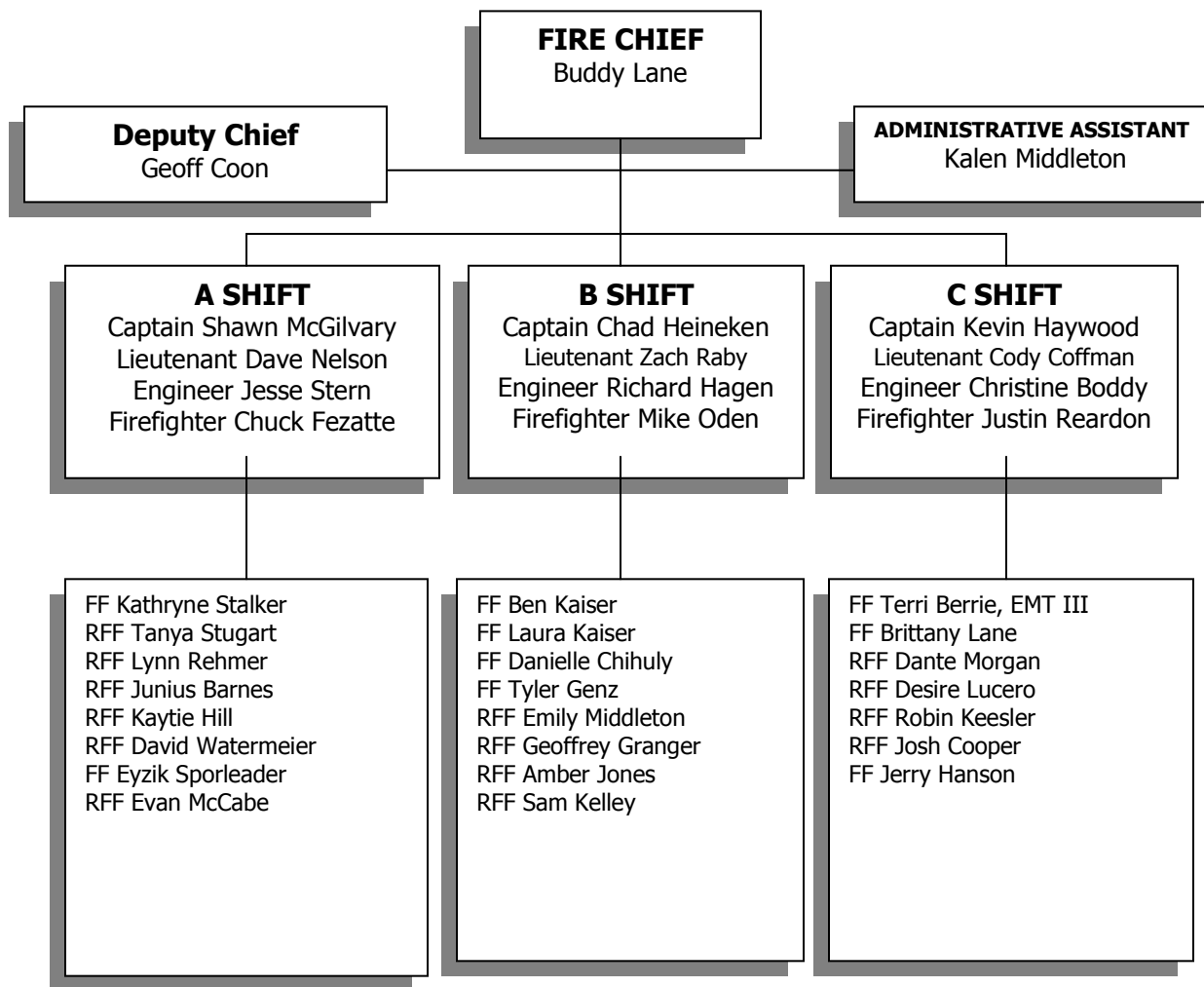
Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
1	01-03-00-6000	Wages: Full Time	737,745	738,161	759,984	805,035	858,431				858,431
2	01-03-00-6019	Uniform Expense	5,078	5,736	6,684	6,000	6,000				6,000
3	01-03-00-6020	Investigative Expense	2,220	2,583	3,430	7,000	7,000				7,000
4	01-03-00-6022	Overtime: Training	6,512	3,929	6,262	6,000	6,000				6,000
5	01-03-00-6030	Dispatch Contract	36,130		-		-				-
6	01-03-00-6090	Overtime: Regular	18,795	19,550	26,654	29,000	43,040				43,040
7	01-03-00-6091	Holiday Pay	8,341	9,574	7,766	7,500	7,500				7,500
8	01-03-00-6095	Overtime: HVE & IRS	13,522	12,517	8,075	10,000	10,000				10,000
9	01-03-00-6096	Overtime: CVI	2,320	1,383	3,044	3,500	3,500				3,500
10	01-03-00-6097	Workman's Comp	24,138	26,543	25,974	39,463	42,651				42,651
11	01-03-00-6098	FICA	19	50	50	-	-				-
12	01-03-00-6099	Medicare	7,984	11,130	11,970	12,089	13,267				13,267
13	01-03-00-6100	PERS	186,701	183,095	177,808	188,971	202,833				202,833
14	01-03-00-6102	Insurance: Health & Disability	225,777	231,405	241,670	188,235	256,620				256,620
15	01-03-00-6103	Annual Leave	25,818	18,995	6,601	6,000	10,000				10,000
16	01-03-00-6105	Insurance: General	98,383	99,343	103,938	125,000	123,000				123,000
17	01-03-00-6100	PERS: Relief	96,787	99,345	112,754	100,971	128,095				128,095
18	01-03-00-6106	Unemployment	5,550	2,960	-		-				-
19	01-03-00-7001	Subscriptions & Publications	437	1,513	830	1,000	2,000				2,000
20	01-03-00-7007	Maintenance Contracts	3,462	2,559	1,518	3,500	3,500				3,500
21	01-03-00-7008	Police Training	12,442	13,781	12,314	18,000	15,000				15,000
22	01-03-00-7009	Equipment Outlay	13,537	9,033	12,546	18,000	15,000				15,000
23	01-03-00-7010	Equipment Maintenance	7,056	3,087	3,201	5,500	5,500				5,500
24	01-03-00-7011	Building Maintenance	3,510	8,308	5,824	7,000	5,000				5,000
25	01-03-00-7014	Vehicle: Maintenance	10,834	16,640	18,730	21,000	19,500				19,500
26	01-03-00-7015	Vehicle: Gas & Oil	46,520	52,595	39,032	46,500	43,178				43,178
27	01-03-00-7016	Electricity	22,898	17,987	20,170	19,000	20,000				20,000
28	01-03-00-7017	Heating Fuel	9,711	12,254	9,495	14,000	14,000				14,000
29	01-03-00-7018	Telephone	19,339	19,281	17,931	19,500	19,000				19,000
30	01-03-00-7022	Office Supplies	1,586	4,867	4,048	5,000	5,000				5,000
31	01-03-00-7028	Operational Supplies	3,813	3,773	5,178	5,000	5,000				5,000
32	01-03-00-7029	Miscellaneous	2,049	5,193	4,998	5,000	5,000				5,000
33	01-03-00-7031	Recruitment	1,797	2,494	3,109	3,850	3,500				3,500
34	01-03-00-7039	Postage	990	925	676	1,100	1,100				1,100
35	01-03-00-7055	DEA Reimbursables	81,133		-	-	-				-
36	01-03-00-7061	Equipment Lease: Payments	29,779	46,076	14,250	14,250	-				-
37	01-03-00-7062	Equipment Lease: Interest.	3,949	2,036	134	500	-				-
38	01-03-00-7091	Transfer To: Fund 51 (Police Fleet)	-	-	-	10,000	24,500				24,500
39	01-03-00-7199	Wages: Police Reserves	-	-	478						-
		TOTAL	1,776,661	1,688,699	1,677,126	1,752,464	1,923,715	-	-	-	1,923,715
											1,923,715

NOTE: In 2011, the City received \$81,133 from the DEA to purchase equipment on their behalf. This is a one-time occurrence. The revenue is under General Fund Revenues, the expense is listed above in 01-03-00-7055.

NOTE: In the past, the wages/ benefits for the JAG and AHSO officers have been budgeted in the Police Department. In 2011, these positions are being budgeted in Funds 22 and 23.

NOTE: In 2014, the City dropped the AHSO officer (as of October 1st) and assumed the full cost of the personnel in patrol wages-benefits

Police Department Breakout of Expense					
	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed 2015
PERSONNEL COSTS					
Salaries	737,745	738,161	760,462	805,035	858,431
Salaries - OT	25,307	23,479	32,916	35,000	49,040
Holiday Pay	8,341	9,574	7,766	7,500	7,500
Grant Overtime	15,842	13,500	11,119	13,500	13,500
Taxes	8,002	11,180	12,020	12,089	13,267
Pers	186,701	183,095	177,808	188,971	202,833
Leave Cash Out	25,818	18,995	6,601	6,000	10,000
Workman's Comp	24,138	26,543	25,974	39,463	42,651
Health and Disability Insurance	225,777	231,405	241,670	188,235	256,620
TOTAL COST OF PERSONNEL	1,257,671	1,255,931	1,276,337	1,295,793	1,453,842
(percent of operating budget)	79%	79%	82%	79%	81%
NON PERSONNEL COSTS	341,071	330,064	288,035	345,700	341,778
(percent of operating budget)	21%	21%	18%	21%	19%
TOTAL OPERATING BUDGET	1,598,741	1,585,995	1,564,372	1,641,493	1,795,620
PERS RELIEF	96,787	99,345	112,754	100,971	128,095
DEA Reimbursable Expenses	81,133	-	-	-	-
TOTAL BUDGET	1,776,661	1,685,340	1,677,126	1,742,464	1,923,715



****Life Members****

David Daniell
Walter Priddy
Frank Ownby
Barry Jennings
Carleta Lewis
Brett Lewis
Dr. William Doolittle



North Pole Fire Department

125 Snowman Lane - North Pole, Alaska 99705

Phone: 907.488.2232 Fax: 907.488.3747

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

North Pole Fire Department
Fiscal Year 2015 Budget Proposal

Mayor Ward, Council Members;

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

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

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

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

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

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

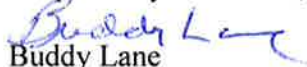
North Pole Fire Department works with the community in a number of ways to help educate the citizens on injury prevention and safety. Some of the programs the department has implemented include: *Risk Watch*, a comprehensive injury prevention program currently in use at North Pole Elementary School;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

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

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

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

Respectfully Submitted,



Buddy Lane
Fire Chief



Chapter 2.24
FIRE DEPARTMENT

Sections:

- 2.24.010 Department created.
- 2.24.020 Appointments.
- 2.24.030 Duties of fire chief.
- 2.24.040 Powers and duties of the department.
- 2.24.050 Rules and regulations.
- 2.24.010 Department created.

There is created a fire department in and for the city. It shall consist of a fire chief and as many officers, engineers, paid and volunteer firefighters and other members as may be provided for by the council. (Ord. 94-8 §2(part), 1994; Ord. 90-3 §3(part), 1990)

2.24.020 Appointments.

The fire chief shall be appointed by and serve at the pleasure of the executive officer of the city. Termination subject to ratification by majority of city council. All other members shall be appointed by the fire chief subject to approval by the executive officer. (Ord. 05-20 §2 (part), 2005); (Ord. 94-8 §2(part), 1994; Ord. 90-3 §3(part), 1990)

2.24.030 Duties of fire chief.

The fire chief shall be the commanding officer of the fire department. He shall:

- A. Be responsible for the performance by the department of its functions, and all persons who are members of the department shall serve subject to the orders of the fire chief;
- B. Direct the training and operations of the department;
- C. Be responsible for the maintenance and care of all property used by the department;
- D. Insure that complete records are kept of all equipment, personnel, training and other department activities;
- E. Perform such other duties as shall be required of him by the executive officer. (Ord. 94-8 §2(part), 1994; Ord. 90-3 §3(part), 1990)

Chapter 2.24
FIRE DEPARTMENT

2.24.040 Powers and duties of the department.

The fire department is charged with the management of the following services to protect the people and property from fire: fire control and suppression, fire prevention, rescue, fire cause determination, and public fire education. The fire department shall respond to hazardous spills or releases. The fire department shall also respond to calls for rescue. The fire department shall also provide emergency medical services. All duties and powers shall be in accord with federal, state and local laws. In the performance of these and related duties, the fire department shall work closely with other agencies at all levels of government who share or hold the same duties and responsibilities. (Ord. 94-8 §2(part), 1994; Ord. 90-3 §3(part), 1990)

2.24.050 Rules and regulations.

The fire chief may make or prescribe such rules and regulations, not inconsistent with city ordinances and state law, as he deems advisable. Such rules and regulations shall be binding on all members of the department. Such rules and regulations may cover conduct of the members, uniforms and equipment to be worn or carried, hours of service, operational procedures and all other similar matters for the better efficiency of the department. (Ord. 94-8 §2(part), 1994; Ord. 90-3 §3(part), 1990)

CITY OF
NORTH POLE FIRE DEPARTMENT

Mission Statement

THE MISSION OF THE FIRE DEPARTMENT OF THE CITY OF NORTH POLE SHALL BE TO PROTECT AND ENHANCE THE QUALITY OF LIFE OF THE CITIZENS OF THE COMMUNITY; TO SAFEGUARD THE WELL BEING, SAFETY AND PROSPERITY OF OUR COMMUNITY BY PROVIDING FIRE SUPPRESSION, FIRE PREVENTION, EMERGENCY MEDICAL SERVICE, RESCUE AND RESPONSE TO HAZARDOUS MATERIAL SPILLS AND LEAKS; TO PROVIDE OUR CITIZENS WITH A WELL EQUIPPED HIGHLY TRAINED EMERGENCY RESPONSE SYSTEM THAT IS CAPABLE OF ALLEVIATING THE EFFECTS OF DISASTERS, TRAGEDIES, AND OTHER THREATS TO LIFE AND PROPERTY.

City of North Pole and ISO

- Prior 1973 Class 9
- 1973 Class 8
- 1980 Class 7
- 1986 Class 3
- 1998 Class 3
- 2010 Class 3

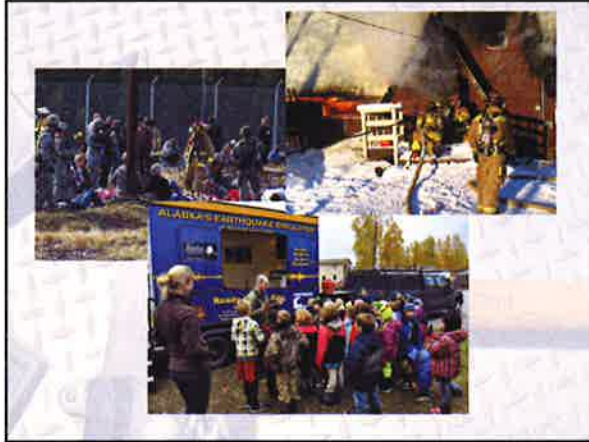
Components of a Rating

- Dispatch
- Water Service
- Fire Department
 - Apparatus and equipment
 - Records of testing
 - Hydrants
 - Hose
 - Apparatus

ISO

- Staffing
 - On duty
 - Responding
 - Training

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



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



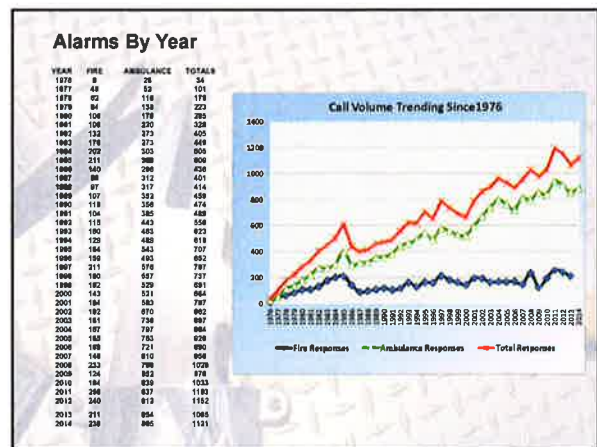
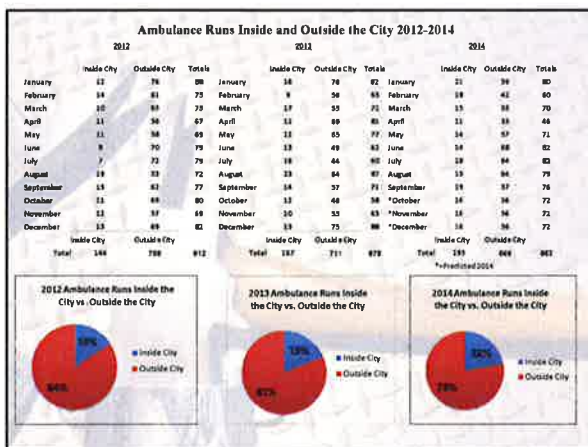
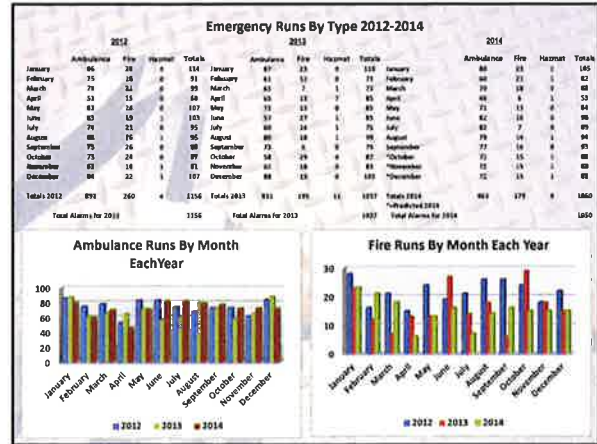
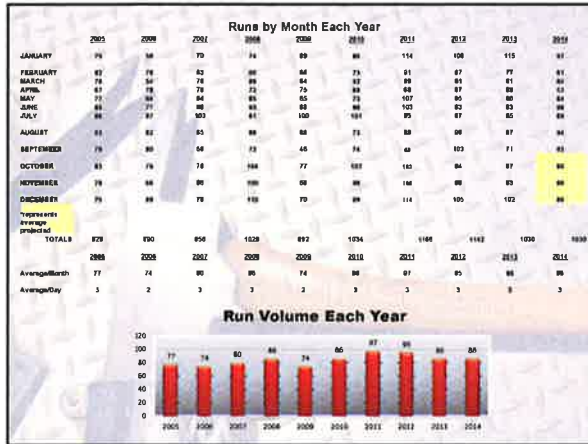


Career Staffing

- Station is Staffed with a minimum of Four
- Each shift is 24 hours
- Career staff work 2,772 hours per year
- Admin. Monday thru Friday. 40 Hours week

Volunteer Hours	2014
Name	YTD 2014
Watterson, David	4
Collins, Michael	7
Garsa, Fred	20
Sporleder, Ryak	27
McCabe, Evan	27
Mitchell, Kathryn	73
Barnes, Justin	108
Stegert, Tanya	146
Rehner, Lynn	155
Evarts, Melissa	2
Grainger, Geoffrey	15
Chibuly, John	18
Russell, Jayson	43
Gara, Tyler	54
Kaiser, Laura	66
Kaiser, Ben	119
Hill, Kayla	18
Middleton, Emily	169
Jones, Amber	285
Terry, Chels	3
Edsall, Chels	6
Keefer, Robin	21
Hanson, Jerry	34
Chibuly, Danielle	44
Hend, Chet	87
Lane, Brittany	99
Morgan, Deale	63
Lucero, Desire	103
Bertle, Terri	111
Kelley, Samantha	163
Cooper, Josh	310
Total	2,928

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



Response Report by Month										Reporting January Through September 2014	
Year: 2014											
Pin Responses											
Type	January	February	March	April	May	June	July	August	September	October	
Structure Fire	0	0	0	0	0	0	0	0	0	0	
Vehicle Fire	2	0	0	0	0	0	0	3	0	0	
Other Fire	0	0	0	0	0	0	0	0	0	0	
Robbery/Truancy	0	1	2	1	0	0	0	0	1	0	
Assault	0	0	0	0	0	0	0	0	0	0	
Auto Aid To NEMT	0	1	0	1	1	0	0	0	0	0	
Assault/Offense	0	0	0	0	0	0	0	0	0	0	
Mutual Aid Shirts	0	1	0	0	2	0	0	0	3	0	
Mutual Aid Transport	0	0	0	0	0	0	0	0	0	0	
Medical Aids	0	13	0	0	0	0	0	7	11	0	
Hot Map	0	0	0	0	0	0	0	0	0	0	
Abduction/Fallen Alarm	0	0	0	0	0	0	0	0	0	0	
Personation	0	0	0	0	0	0	0	0	0	0	
Public Service	1	3	1	0	0	0	0	1	0	0	
Microphone	0	0	0	0	0	0	0	0	0	0	
Total	3	5	3	1	3	0	7	11	5	0	

Medical Responses										
Type	January	February	March	April	May	June	July	August	September	October
Emergency Transport	4	3	3	2	4	4	17	11	10	0
Non-Emergency	0	3	3	2	4	4	17	16	14	0
Refused Service	14	10	15	13	19	21	19	17	20	0
Dispatched	0	0	0	0	0	0	0	1	3	0
Public Service	0	0	0	0	0	0	0	0	0	0
Cancelled	0	2	0	0	0	0	0	0	0	0
Unresponded	0	0	0	0	0	0	0	0	0	0
Total	18	16	21	18	27	32	53	45	57	0

All Patients in City Patients										
Response in the City	January	February	March	April	May	June	July	August	September	October
Response out of City	54	18	96	38	61	50	94	79	59	0
Sanctuary Clinic	13	11	14	9	13	15	13	13	13	0
Total	67	29	110	47	74	65	107	92	72	0

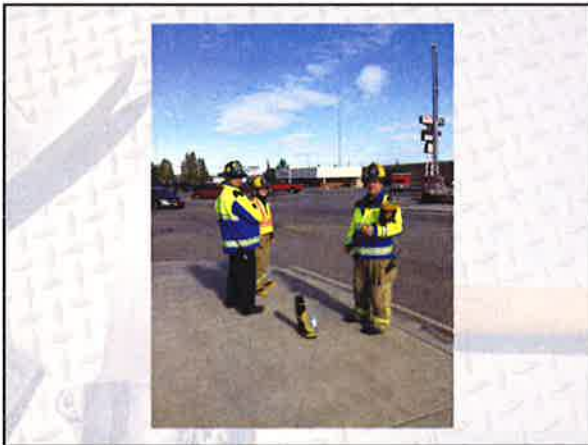
All Patients in City Patients										
Response in the City	January	February	March	April	May	June	July	August	September	October
Outside City Patients	21	21	14	9	13	14	12	14	18	0
In-City Patients	16	13	10	16	14	18	13	13	13	0
Outside City Patients	50	37	49	30	52	66	60	64	34	0
Outside City Patients	33	29	34	21	40	43	47	47	41	0
Total	100	81	107	56	87	105	127	138	106	0

All Patients in City Patients										
Response in the City	January	February	March	April	May	June	July	August	September	October
Outside City Patients	21	21	14	9	13	14	12	14	18	0
In-City Patients	16	13	10	16	14	18	13	13	13	0
Outside City Patients	50	37	49	30	52	66	60	64	34	0
Outside City Patients	33	29	34	21	40	43	47	47	41	0

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







Training

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

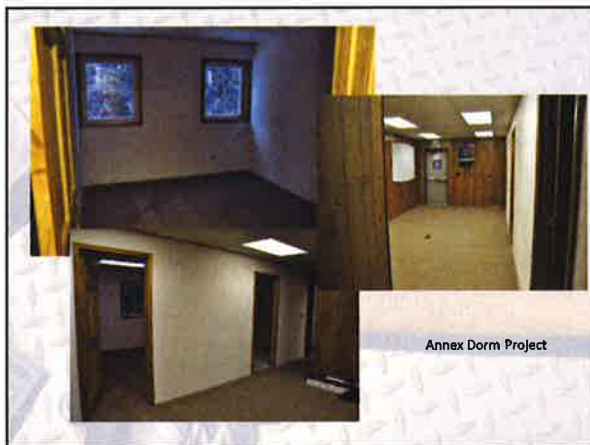
Minimum Required Standards

- NFPA 1001 Fire Fighter I 160 Hours
- NFPA 1001 Fire Fighter II 120 Hours
- NFPA 1407 RIT 40 Hours
- Haz Mat 24 Hours
- State of Alaska EMT I 120 Hours
- State of Alaska EMT II 80 Hours
- State of Alaska EMT III 80 Hours
- Total Minimum Training Hours 624 Hours

More Training Standards and Hours

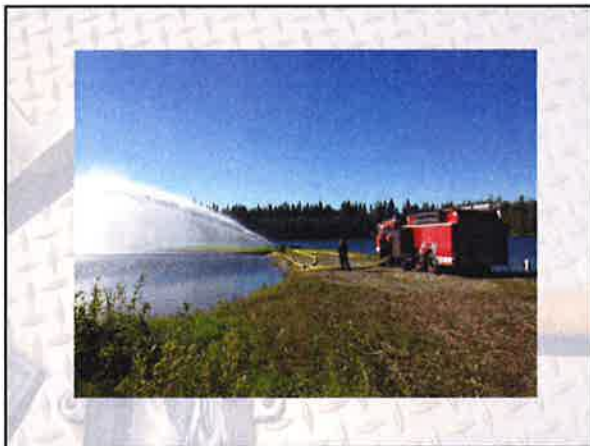
- NPPA 1002 Apparatus Operator 80 Hours
- NFPA 1041 Fire Instructor 48 Hours
- NFPA 1021 Fire Officer 40 Hours
- EMT Refresher Training 40 Hours per Yr.
- Advanced EMT 24 Hours
- Minimum ISO Training Hours per YR. 329 Hours

The department works hard to be as self-sufficient as possible. Building maintenance, equipment maintenance, light vehicle maintenance, and custodial tasks are handled within the department to the greatest extent possible. Testing of equipment is conducted on a specified schedule, ranging from daily inspection to mandated annual testing. Recordkeeping and program development are done in-house, as well as administrative tasks and inventory.



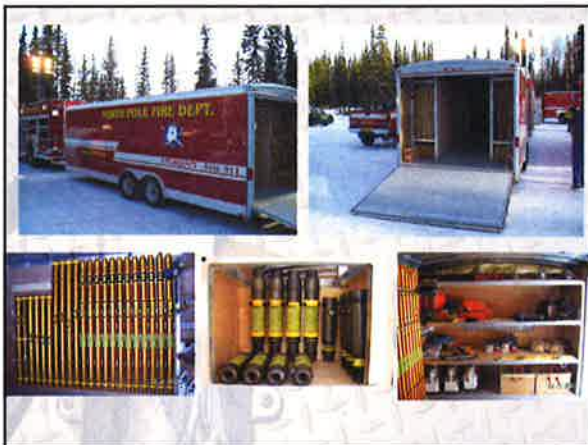














Several important identified needs have been addressed through securing available grant funding. This includes items such as fire hose, protective clothing, and upgrades to self-contained breathing apparatus, communications equipment, medical equipment and a new ambulance and platform truck that will be delivered in 2014. Additional grants received in 2013 include: FEMA grant for smoke and CO detectors, DHS grant for radios, equipment for our EOC and funding to offset wages as we participate in Alaska Shield 2014 and a grant to offset the wages of the Fire Chief for time spent on emergency management duties. Although we have had some success obtaining grants it's important to note that grants are competitive in nature, and should not be counted on as a source of revenue. We will continue to pursue grants as they become available.

Recent Grants

- 2010 State of Alaska \$95,000 for Equipment
- 2012 State of Alaska Code Blue \$35,000 for Ambulance
- 2012 State of Alaska Code Blue \$30,000 for new Defib's
- 2012 EMPG \$5,000 Off set wages while working on preparedness
- 2012 DHS \$120,000 Up grades to Police radios/System
- 2013 DHS \$60,000 Portable Radios for FD, Equipment for EOC and monies to pay for it during training for 2014 Ak Shield.
- 2013 State of Alaska Code Blue \$14,000 for new ambulance gurneys
- 2013 State of Alaska Code Blue \$2340 for Evac Splints
- 2013 FEMA \$7,000 Grant for smoke and CO detectors
- 2013 EMPG \$10,000 off set wages while working on preparedness.
- 2013 State of Alaska \$980,000 Ladder truck replacement
- 2013 State of Alaska \$130,000 Ambulance replacement
- 2013 State of Alaska \$63,000 Scott Air Pack up grades

North Pole Fire Department Proposal FY 2014 Budget

01-04-00-5000	Salaries	\$919,564
	Department Salaries	
01-04-00-5032	Ambulance Billing Fees	\$2,500
	Fees paid to Billing Company	
01-04-00-5103	Annual Leave	\$20,000
	Line item is used for employee annual leave cash out.	
01-04-00-5051	Holiday Pay	\$15,000
	Line item is used to pay employees who work on approved holidays.	
01-04-00-6050	Overtime	\$36,000
	This line item is used to cover overtime during extended emergencies and coverage when an over how employee is unable to work. This overtime expense insures 24 hour coverage to the citizens of North Pole. A portion of the overtime is used to pay employees to attend training to keep up with the ever growing requirements of local, state and federal governments.	
01-04-00-7007	Maintenance Contracts	\$11,000
	This dollar figure represents money to lease the photocopier, maintenance agreements on photocopier, faxes, and fire house.	
01-04-00-7008	Training	\$12,000
	This line item is used to support training programs in the fire department that insure members are trained to meet local, state, and federal standards and requirements.	
01-04-00-7009	Equipment Outlay	\$5,000
	This line item is for the purchase of equipment such as: Scott bottles for our air packs, radios and pagers for our first line of communications during an emergency fire hose, bunker gear, radios. Computers.	

01-04-00-7010	Equipment Maintenance	\$8,500
	This line item provides for maintenance of all fire department equipment other than vehicles. Included is equipment such as chainsaws, positive pressure fans, portable pumps, ladders, etc.	
01-04-00-7011	Base station/radio repair	\$1,500
	This line item covers the cost of radio repairs, secondary pagers, and cell phones.	
01-04-00-7014	Vehicle Maintenance	\$8,000
	This line item is used to maintain all department vehicles. This includes routine maintenance and inspections, tire and battery replacement, as well as annual testing of our aerial ladder and ground ladders. Catastrophic failures such as a broken motor would not be covered under this line item.	
01-04-00-7015	Vehicle Gas/Oil	\$22,000
	This line item is used for fuel used in department vehicles.	
01-04-00-7022	Office Supplies	\$2,900
	This line item is for the purchase of standard office supplies used in daily operations.	
01-04-00-7029	Fire Department Miscellaneous	\$3,000
	This line item covers day-to-day operations, expendables, chairs, tables, volunteer recruitment aids, awards, plaques, patches, and rehab for firefighters at fires.	
01-04-00-7030	Building Supplies	\$2,600
	Building supplies such as cleaning supplies, light bulbs, paper towels, etc. come from this line item.	
01-04-00-7039	Postage	\$650
	This line item covers postage on packages and mail from the fire department.	

01-04-00-7040	Ambulance Supplies	\$20,000
	This line item provides for supplies and equipment used to stock the city's ambulances. Included are items such as bandages, c-collar, backboards, etc.	
01-04-00-7050	Casual Hire	\$38,000
	This line item is used to hire volunteers to help cover shifts where overtime might have to be paid due to vacations, sick leave, training, etc. Hiring volunteers to help with summer projects also comes from this line item.	
01-04-00-7055	Fire Supplies	\$0
	This line item covers expendable supplies used in the course of firefighting. Included are building supplies used to protect structures from the elements after a fire.	
01-04-00-7075	Volunteer Incentive	\$0
	This line item provides for yearly awards dinner to reward members for their dedication to the fire department and citizens of North Pole. This is not used as wages.	
01-04-00-7985	Prevention	\$2,500
	This line item funds public education efforts in the community including fire prevention, injury prevention, and others.	
01-04-00-7095	Employee Health Protection	\$0
	This line item covers annual testing on personnel for HIV, TB, and for vaccination and testing for hepatitis. As well as required annual physicals for firefighters.	
01-04-00-7099	NFPA Station Uniforms	\$2,500
	This line item provides for the purchase of required uniforms for personnel to wear on-duty. Pants, shirts, and boots are all included.	
01-04-00-7081	Annual Lease Payment	\$48,945
	This line item would be the annual lease payment to Rescue 21.	

Buildings	
Fire station	
Maint.	\$3,000
Electric	\$17,000
Heating Oil	\$15,000
Telephone	\$9,500
Total Fire station	\$44,500
Annex	
Maint.	\$1,000
Electric	\$3,000
Heating Oil	\$5,500
Telephone	0
Total Annex	\$10,000
Fire Department Dormitory	
Maintenance	0
Electric	500
Heating Fuel	0
Telephone	0
Total Dorm	0
Total Buildings	\$55,300

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

CITY OF NORTH POLE FIRE DEPARTMENT

		Current	YTD	2014	2015	Var
01-00-00-4003	Ambulance Service	\$0.00	\$401,588.00	\$402,000.00	\$	402,000.00
01-00-00-4005	Ambulance Fees	\$1,403.98	\$46,039.77	\$63,000.00	\$	60,000.00
01-00-00-4008	Fire Department Revenue	\$25.00	\$1,410.00	\$7,500.00	\$	2,500.00
01-00-00-5801	Miscellaneous Revenue	\$60.00	\$16,329.11	\$30,000.00		
01-00-00-5807	Fire Grants (EMP)	\$0.00	\$5,019.93	\$10,000.00	\$	10,000.00
TOTAL		\$1,488.98	\$470,386.81	\$512,500.00	\$	474,500.00
TOTAL FUND REVENUES		\$1,488.98	\$470,386.81	\$512,500.00	\$	474,500.00
01-04-00-6000	Salaries & Wages	\$0.00	\$591,073.42	\$911,266.00	\$	919,564.71
01-04-00-6032	Ambulance Billing Fees	\$0.00	\$2,437.51	\$2,500.00	\$	2,500.00
01-04-00-6090	Overtime	\$0.00	\$14,496.87	\$36,000.00	\$	36,000.00
01-04-00-6091	Holiday Pay	\$0.00	\$9,186.86	\$15,000.00	\$	15,000.00
01-04-00-6097	Workers Comp. Ins.	\$0.00	\$59,969.59	\$99,660.00	\$	98,099.00
01-04-00-6098	FICA	\$0.00	\$2,601.46	\$5,000.00	\$	5,000.00
01-04-00-6099	Medicare	\$0.00	\$8,768.63	\$15,417.00	\$	14,332.00
01-04-00-6100	PERS	\$0.00	\$140,078.15	\$216,318.00	\$	201,499.00
01-04-00-6102	Health & Disability Insurance	\$0.00	\$138,070.95	\$247,000.00	\$	279,584.00
01-04-00-6103	Annual Leave	\$0.00	\$23,958.46	\$20,000.00	\$	20,000.00
01-04-00-6105	Insurance	\$0.00	\$51,848.67	\$55,000.00	\$	55,000.00
01-04-00-6106	Unemployment	\$0.00	\$38.30	\$0.00	\$	\$
01-04-00-6108	PERS: Relief	\$0.00	\$0.00	\$112,502.00	\$	128,226.00
01-04-00-7007	Maintenance Contracts	\$0.00	\$7,919.37	\$8,200.00	\$	11,000.00
01-04-00-7008	Fire Training/Education	\$12.00	\$7,109.87	\$12,000.00	\$	12,000.00
01-04-00-7009	Equipment Outlay	\$0.00	\$4,793.74	\$8,500.00	\$	5,000.00
01-04-00-7010	Equipment Maintenance	\$0.00	\$2,379.64	\$6,500.00	\$	6,500.00
01-04-00-7011	Base Station/Radio Mnt.	\$0.00	\$1,011.30	\$1,500.00	\$	1,500.00
01-04-00-7014	Vehicle Maintenance	\$195.12	\$5,943.05	\$9,000.00	\$	9,000.00
01-04-00-7015	Vehicle Gas & Oil	\$0.00	\$9,843.69	\$22,000.00	\$	22,000.00
01-04-00-7022	Office Supplies	\$0.00	\$409.81	\$2,900.00	\$	2,900.00
01-04-00-7029	Fire Dept/Miscellaneous	\$0.00	\$3,465.80	\$3,000.00	\$	3,000.00
01-04-00-7030	Building Supplies	\$0.00	\$1,631.36	\$2,600.00	\$	2,600.00
01-04-00-7035	Prior Yr Ambulance Fees Return	\$0.00	\$1,045.76	\$0.00	\$	\$
01-04-00-7039	Postage	\$0.00	\$428.75	\$650.00	\$	650.00
01-04-00-7040	Ambulance Supplies	\$0.00	\$15,340.28	\$17,500.00	\$	20,000.00
01-04-00-7050	Part Time Labor	\$0.00	\$39,367.84	\$54,000.00	\$	36,000.00
01-04-00-7061	Equipment Lease Payments	\$0.00	\$46,944.36	\$46,945.00	\$	46,945.00
01-04-00-7075	Volunteer Reimb.	\$0.00	\$1,814.30	\$1,600.00	\$	-
01-04-00-7085	Prevention/Public Education	\$0.00	\$619.16	\$2,500.00	\$	2,500.00
01-04-00-7099	NFPA Station Uniforms	\$0.00	\$563.13	\$2,500.00	\$	2,500.00
01-04-01-7011	Fire Dept. Maintenance	\$0.00	\$110.00	\$3,000.00	\$	3,000.00
01-04-01-7016	Fire Dept. Electricity	\$0.00	\$11,280.00	\$17,000.00	\$	17,000.00
01-04-01-7017	Fire Dept. Heat	\$74.92	\$8,367.32	\$15,000.00	\$	15,000.00
01-04-01-7018	Fire Dept. Telephone	\$0.00	\$6,015.79	\$9,800.00	\$	9,500.00
01-04-02-7011	Annex Maintenance Expense	\$0.00	\$70.86	\$1,500.00	\$	1,000.00
01-04-02-7016	Annex Electricity	\$0.00	\$2,143.34	\$3,000.00	\$	3,000.00
01-04-02-7017	Annex Heat costs	\$0.00	\$2,466.82	\$5,500.00	\$	5,500.00
01-04-03-7016	Dorm Electricity	\$0.00	\$140.00	\$500.00	\$	500.00
01-04-07-7018	Telephone	\$0.00	\$0.00	\$0.00	\$	\$
TOTAL		\$282.04	\$1,223,754.21	\$1,984,358.00	\$	2,013,399.71
TOTAL FUND EXPENDITURES		\$282.04	\$1,223,754.21	\$1,984,358.00	\$	2,013,399.71
NET REVENUES OVER EXPENDITURES		\$1,206.94	(\$753,367.40)	(\$1,471,858.00)		

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FIRE DEPARTMENT EXPENSE											
Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
1	01-04-00-6000	Salaries	894,531	916,386	887,129	911,266	915,902				915,902
2	01-04-00-6030	Dispatch Contract	36,130		-	-	-				-
3	01-04-00-6032	Ambulance Billing Fees	1,914	3,717	4,261	2,500	2,500				2,500
4	01-04-00-6090	Overtime	23,164	38,238	20,702	36,000	36,000				36,000
5	01-04-00-6091	Holiday Pay	11,753	14,764	17,122	15,000	15,000				15,000
6	01-04-00-6092	Overtime - Forestry	9,949	893	-	-	-				-
7	01-04-00-6094	Straight Time - Forestry	658		-	-	-				-
8	01-04-00-6097	Workers Comp. Ins.	67,157	75,907	70,150	99,660	98,099				98,099
9	01-04-00-6098	FICA	4,505	4,764	4,855	5,000	5,000				5,000
10	01-04-00-6099	Medicare	13,122	13,566	13,528	15,417	14,332				14,332
11	01-04-00-6100	PERS	294,708	301,852	202,685	216,318	201,499				201,499
12	01-04-00-6102	Health & Disability Insuarnce	143,143	157,049	220,878	247,000	279,584				279,584
13	01-04-00-6103	Leave Cash Out	10,988	16,483	35,416	20,000	20,000				20,000
14	01-04-00-6105	Insurance	47,230	47,498	48,938	55,000	55,000				55,000
15	01-04-00-6106	Unemployment	1,031		-	-	-				-
16	01-04-00-6100	PERS Relief	101,658	105,062	128,529	112,502	128,226				128,226
17	01-04-00-7007	Maintenance Contracts	3,366	7,401	8,021	8,200	11,000				11,000
18	01-04-00-7008	Fire Training/Education	18,139	13,132	8,440	12,000	12,000				12,000
19	01-04-00-7009	Equipment Outlay	5,159	1,523	(2,996)	-	5,000				5,000
20	01-04-00-7010	Equipment Maintenance	7,388	10,370	7,492	6,500	6,500				6,500
21	01-04-00-7011	Base Station/Radio Mnt.	515	1,030	3,143	1,500	1,500				1,500
22	01-04-00-7014	Vehicle Maintenance	9,815	8,292	8,428	9,000	9,000				9,000
23	01-04-00-7015	Vehicle Gas & Oil	23,436	22,813	22,699	22,000	22,000				22,000
24	01-04-00-7022	Office Supplies	1,395	558	817	2,900	2,900				2,900
25	01-04-00-7029	Fire Dept/Miscellaneous	3,283	3,493	4,138	3,000	3,000				3,000
26	01-04-00-7030	Building Supplies	2,191	3,174	2,820	2,600	2,600				2,600
27	01-04-00-7035	PY Ambulance Fees Return		958	352	-					-
28	01-04-00-7039	Postage	695	446	267	650	650				650
29	01-04-00-7040	Ambulance Supplies	19,986	15,353	18,701	17,500	20,000				20,000
30	01-04-00-7050	Part Time Labor	66,517	70,490	76,205	54,000	36,000				36,000
31	01-04-00-7051	Part Time Labor - Forestry	2,323		-	-	-				-
32	01-04-00-7061	Equipment Lease Payments	37,681	39,953	46,944	46,945	46,945				46,945
33	01-04-00-7062	Equipment Lease -interest.	9,263	6,991	-	-	-				-
34	01-04-00-7065	Fire Supplies (Expendables)	198		-	-	-				-
35	01-04-00-7075	Volunteer Incentive	964	1,607	-	1,600	-				-
36	01-04-00-7085	Prevention/Public Education	2,254	2,717	50	2,500	2,500				2,500
37	01-04-00-7095	Employee Health Protection	635	1,700	3,818	-	-				-
38	01-04-00-7099	NFPA Station Uniforms	2,319	894	706	2,500	2,500				2,500
39	01-04-01-7011	Fire Dept. Maintenance	2,015	3,219	885	3,000	3,000				3,000
40	01-04-01-7016	Fire Dept. Electricity	16,188	17,252	17,120	17,000	17,000				17,000
41	01-04-01-7017	Fire Dept. Heat	15,466	17,869	13,374	15,000	15,000				15,000
42	01-04-01-7018	Fire Dept. Telephone	11,965	12,065	10,239	9,800	9,500				9,500
43	01-04-02-7011	Annex Maintenance Expense		153	105	1,500	1,000				1,000
44	01-04-02-7016	Annex Electricity	2,305	3,136	2,885	3,000	3,000				3,000
45	01-04-02-7017	Annex Heat costs	5,219	7,510	6,316	5,500	5,500				5,500
46	01-04-02-7018	Annex: Phone			952						-
47	01-04-03-7016	Dorm Electricity	334	228	518	500	500				500
48	01-04-03-7017	Dorm Heat costs	655	-	1,348		-				-
49	01-04-03-7018	Dorm: Phone	-	-	97		-				-
		TOTAL	1,933,311	1,970,503	1,918,078	1,984,358	2,009,737	-	-	-	2,009,737
											2,009,737

Fire Department Breakout of Expenses

	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed 2015
PERSONNEL COSTS					
Salaries	894,531	916,386	887,129	911,266	915,902
Holiday Pay	11,753	14,764	17,122	15,000	15,000
Part Time Employees	66,517	70,490	76,205	54,000	36,000
Unemployment	1,031	-	-	-	-
Taxes	17,627	18,330	18,383	20,417	19,332
Pers	294,708	301,852	202,685	216,318	201,499
Accrued Vacation Pay	10,988	16,483	35,416	20,000	20,000
Workman's Comp	67,157	75,907	70,150	99,660	98,099
Health Insurance	143,143	157,049	220,878	247,000	279,584
TOTAL COST OF PERSONNEL	1,543,550	1,610,392	1,548,669	1,619,661	1,621,416
(percent of operating budget)	84%	86%	87%	87%	86%
NON PERSONNEL COSTS	288,103	255,050	240,880	252,195	260,095
(percent of operating budget)	16%	14%	13%	13%	14%
TOTAL OPERATING BUDGET	1,831,653	1,865,441	1,789,549	1,871,856	1,881,511
PERS RELIEF	101,658	105,062	128,529	112,502	128,226
TOTAL BUDGET	1,933,311	1,970,503	1,918,078	1,984,358	2,009,737

Public Works Department

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



In 2014, some of Public Works’ achievements included:

- Construction of a 20-station, two-mile community fitness trail
- Construction of the North Pole Dog park (to be completed in 2015)
- New flower design in roundabouts
- Road striping



The record spring and summer rains combined with reduced summer staffing lead Public Works to achieve fewer of its goals than we had hoped to achieve in 2014. The beavers in the Beaver Springs Slough were also especially active this summer and keeping the road culverts open was an ongoing chore. The perspective of the Department is that wildlife is part of the quality of life in North Pole and we no longer kill or trap the beavers but are working to live in harmony with them. Cody Lougee, our Public Works Supervisor, has devised a strategy that will make it easier to routinely remove beaver dams from road culverts. We will keep you posted on our success in 2015.

Public Works is responsible for maintaining over 18 miles of City-owned roads. Routine maintenance functions include snow plowing, graveling icy intersections, road sweeping, road patching, road paving, road striping and brush cutting. Public Works performs some of these functions directly and uses private contracts for others. Over the past several years, Public Works has made an effort to perform as many functions internally versus using private contractors; for example, when the Department has adequate summer staff, it does the brush cutting along city roads but this year with reduced staff we had to use a private contractor. There are other functions like snow plowing the roads or sweeping up the tons of gravel spread during the winter that Public Works does not have the staffing or equipment to economically perform. Private contractors perform all major road-paving projects. Our road paving projects are typically paid for with state and/or federal funds

channeled through the Fairbanks Metropolitan Area Transportation System (FMATS) with a 9.03% cash match from the City.

In 2014 to provide our residents and visitors with expanded recreational activities, the Department installed the 1st Sergeant Thomas Uptgraft Senior Community Fitness Trail and North Pole Dog Park. The fitness trail was funded with community donations. For the dog park, Public Works used the fence posts salvaged from the fence removed from along North Pole High School Boulevard.



2015 Budget Initiatives

New Public Works Assistant Position

There are three significant changes to the Public Works budget compared to 2014. The most significant change is the request to modify its staffing. For approximately the past decade, Public Works has had two year-round full-time staff and hired temporary summer staff to help address the increased summer workload. Surprisingly, it has been difficult to recruit summer staff, especially qualified staff even after the wages were increased. Another challenge with summer help is they require a significant amount of training and ongoing supervision. Because of insurance concerns, Public Works does not allow summer staff to operate equipment like loaders and large vehicles. Summer staff also frequently do not work the entire summer season, leaving the Department without sufficient staff to perform all its functions.

Public works is requesting to transfer its summer staff budget to a year-round full-time Public Works Assistant position. The new hire can be trained and approved to operate all the Public Works equipment and be trained to perform tasks independently without constant supervision freeing the remaining staff to increase the work they perform. Another value of the new position is the individual will be available year-round. Typically, summer staff are not hired until late spring and they often quit before the end of August. With the new full-time Public Works Assistant, Public Works will be able to prepare for summer projects throughout the winter and enable the Department to start outdoor summer projects when the weather changes and to continue on these projects into the fall. Public Works has committed to plow all pedestrian paths throughout the City. When clearing paths, the current Public Works staff must focus exclusively on plowing for one to two days depending upon the



amount of snowfall. When these staff are plowing walkways, all other Public Works activities stop. With the addition of a Public Works Assistant, the Department will be able to clear paths and continue with other Public Works functions.

The Public Works 2015 budget fully funds the new position. Applying all funds typically used for summer hires (\$40,000) funds the majority of the position. The next largest source of funds for the position comes from Road Maintenance (\$25,000). With a full-time Public Works Assistant, the Department will be able to do more work, including work typically done by private contractors. In 2014, Public Works spent over \$7,000 from Road Maintenance just for brush cutting. Even \$7,000 was not sufficient to do all the necessary brushing around the City. The City would have needed to spend approximately \$15,000 to do all the needed brushing around the City. With a Public Works staff of three, the Department should be able to do the majority if not all brushing throughout the City. Other areas that the new Public Works Assistant should enable the Department to be more productive include road striping, grounds keeping, and building maintenance.

Another source of funds proposed to fund the new position is \$5,000 transferred from the Utility Department. With the reduction in Utility Department staff from four to three, the Utility staff have to spread the previous work load on the remaining employees. One of the tasks the Utility staff routinely perform is landscaping around Utility facilities, e.g., cutting grass and brush cutting. With a reduced Utility staff, the remaining staff need to focus on operating the Utility. The \$5,000 transfer from the Utility to Public Works will pay for Public Works to do the Utility's landscaping work. Public Works is also better equipped to perform landscaping work so we anticipate the appearance of the landscaping around Utility facilities should improve the appearance of our City.

Increase in Snow Plow Expense

The allocation for snow plowing has been constant at \$50,000 for approximately a decade. Fortunately, this allocation has been sufficient to pay snowplowing expenses. What has not been reflected in previous snowplowing budgets is the almost annual increase in per-plowing expense. The per-plowing event has been increasing by approximately \$500 per event. The City Council approved an increase of \$500 per-plowing charge for the 2014-2015 winter season. The requested increase in the snowplowing budget from \$50,000 to \$66,500 is based upon seven plowings, including hardpack removal.

Decrease in FMATS Expense

The 2015 budget request for FMATS is less than last year's. I based the request upon the City's agreed \$7,500 annual contribution to support the FMATS program and the estimate for the 2015 Special Projects. The City's Special Projects request is to repave Ouida Way and to repave road approaches on 5th and 8th Avenues that were not included in previous paving projects. DOT's estimated cost of these activities is \$180,000. The City's required match for these two projects is approximately \$20,000. I increased the estimate to \$25,000 in anticipation of higher asphalt costs associated with the cessation of refining at the Flint Hills Refinery that increased asphalt costs in the Interior in 2014 and to provide a contingency for cost overruns.

PUBLIC WORKS DEPARTMENT EXPENSE

Line #	Account Number	Account Title	2011 Actual	2012 Actuals	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
1	01-08-00-6000	Salaries	99,702	127,153	139,083	139,562	191,443				191,443
2	01-08-00-6003	Leave Cash Out	-		-		-				-
3	01-08-00-6090	Overtime	2,239	4,863	5,118	5,000	5,000				5,000
4	01-08-00-6091	Holiday Pay	311		-	500	500				500
5	01-08-00-6097	Workers Comp. Ins.	3,761	7,789	9,076	14,831	11,786				11,786
6	01-08-00-6098	FICA	1,739	2,329	2,114	2,616	-				-
7	01-08-00-6099	Medicare	1,007	2,451	2,639	2,712	2,757				2,757
8	01-08-00-6100	PERS	22,815	29,155	31,599	31,913	41,834				41,834
9	01-08-00-6102	Health & Disability Insurance	16,918	40,294	36,593	45,000	61,508				61,508
10	01-08-00-6103	Leave Cash Out	3,901	1,154	1,269	3,000	2,000				2,000
11	01-08-00-6105	Insurance	11,966	13,242	13,242	15,000	16,000				16,000
12	01-08-00-6xxx	PERS Relief	11,729	15,565	20,038	17,027	22,000				22,000
13	01-08-00-7000	Summer Hire	30,502	39,110	35,135	26,640	-				-
14	01-08-00-6106	Unemployment summer hire			114	3,000	3,000				3,000
15	01-08-00-7001	Parks/Trails/Grounds Supplies	5,095	5,972	8,225	15,600	10,000				10,000
16	01-08-00-7008	Training	213	3,366	842	1,000	1,500				1,500
17	01-08-00-7009	Equipment Outlay	1,487	9,964	15,112	15,000	10,000				10,000
18	01-08-00-7011	Building Maintenance	10,345	19,208	11,680	8,000	8,500				8,500
19	01-08-00-7012	Street Maintenance	81,499	66,758	88,519	50,000	75,000				75,000
20	01-08-00-7013	Street Lights Maintenance	6,520	6,606	5,091	5,000	6,000				6,000
21	01-08-00-7014	Vehicle Maintenance	1,270	8,998	8,017	24,000	10,000				10,000
22	01-08-00-7015	Vehicle Gas & Oil	5,165	8,379	8,882	10,000	9,000				9,000
23	01-08-00-7016	Electricity	5,567	5,551	3,729	6,000	6,000				6,000
24	01-08-00-7017	Heating Fuel	13,680	15,617	14,154	16,500	16,000				16,000
25	01-08-00-7018	Telephone, Public Works	1,095	2,578	1,717	3,500	3,500				3,500
26	01-08-00-7019	Electricity - Radar Sign			51	-					-
27	01-08-00-7020	Snow Removal	47,100	49,470	60,200	54,000	66,500				66,500
28	01-08-00-7029	Public Works Misc	6,290	2,121	8,587	4,500	4,500				4,500
29	01-08-00-7031	FMATS Match Participation	32,006	63,384	53,303	56,500	32,500				32,500
30	01-08-00-7032	Electricity -Street lights	35,019	35,582	29,541	20,000	25,000				25,000
31	01-08-00-7033	Christmas Decorations	3,548	2,678	975	2,000	3,000				3,000
32	01-08-00-7xxx	Road Reserve Account									-
33	01-08-00-7035	Backhoe (1/3 of expense)									-
34	01-08-00-7034	Beautification		13,316	12,069	17,800	15,000				15,000
35	01-08-00-7xxx	Bucket Truck (used)					-				-
36	01-08-00-7092	Transfer Out		3,631			-				-
37	01-08-00-7019	Electricity radar sign					400				400
		TOTAL	462,689	606,285	626,715	616,201	660,228	-	-	-	660,228
											660,228

Public Works Department Breakout of Expenses

	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed 2015
PERSONNEL COSTS					
Salaries	99,702	127,153	139,083	139,562	191,443
Salaries - OT	2,239	4,863	5,118	5,000	5,000
Holiday Pay	311	-	-	500	500
Part Time Employees	30,502	39,110	35,135	26,640	-
Taxes	2,745	4,780	4,753	5,328	2,757
Pers	22,815	29,155	31,599	31,913	41,834
Leave Cash Out	3,901	1,154	1,269	3,000	2,000
Workman's Comp	3,761	7,789	9,076	14,831	11,786
Unemployment	-	-	114	3,000	3,000
Health Insurance	16,918	40,294	36,593	45,000	61,508
TOTAL COST OF PERSONNEL	182,895	254,298	262,740	274,774	319,828
(percent of operating budget)	41%	43%	43%	46%	50%
NON PERSONNEL COSTS	268,065	336,422	343,938	324,400	318,400
(percent of operating budget)	59%	57%	57%	54%	50%
TOTAL OPERATING BUDGET	450,959	590,720	606,677	599,174	638,228
PERS RELIEF	11,729	15,565	20,038	17,027	22,000
TOTAL BUDGET	462,688	606,285	626,715	616,201	660,228

Utility Department

Closure of Flint Hills Resources North Pole Refinery

The major event that occurred in 2014 that affected the Utility was the announcement that Flint Hills Resources North Pole Refinery would stop refinery production in June. The refinery had a history of contributing approximately 20 percent of the flow to the wastewater collection system. Loss of 20 percent of flow to the sewer system represents an approximate 20 percent decrease in sewer revenue. In addition, the refinery also paid a separate Facility Repair and Replacement rate that annually generated approximately \$70,000 to \$80,000 of funding for capital projects. The Utility did not experience a decrease in wastewater discharge from Flint Hills to the sewer system until September making it difficult to predict the effect on the 2014 budget. In September, the refinery discharged 70,000 gallons that month. The refinery informed the utility that it expects to discharge no more than ½ gallon per minute as a petroleum distribution terminal which translates into approximately only 21,000 gallons per month. Previously, the refinery discharged approximately 1 to 1.5 million gallons per month to the sewer system.

The Utility's first response to the announcement that the refinery would stop refining was not to fill an open position. The Utility made a commitment not to increase utility rates in 2015 as a response to the expected loss or revenue from Flint Hills but to make cuts and work within budget resources. For its 2015 budget the Utility proposes to transfer a projected surplus in water revenue to the sewer department; transfer revenue from sewer base charges to the sewer operating budget and to transfer any remaining necessary funding to balance the sewer department's 2015 budget from sewer reserves. As an additional response, the Utility also proposes not to continue the schedule of a major capital project each year. The schedule of capital projects will be dependent upon accumulated funds in the Utility's capital reserves. The expected schedule of capital projects is one project every second or every third year.

Water System



There were no water system construction projects in 2014 and there are no major water system construction projects planned for 2015.

In 2010, the Utility commissioned an engineering analysis and design project to upgrade the water system. This project should be completed by December 31, 2014. The project was possible with the assistance of grants from the US Department of Agriculture-Rural Development (USDA-RD) and Alaska Department of

Environmental Conservation (ADEC). Recommendations under consideration as part of the engineering analysis include increasing the water storage capacity; upgrading the treatment plant's emergency generator and emergency fire pump; reconfiguring the flow of water through the system to reduce system operating pressure; and installing emergency generators at the Utility's three branch pump stations.

As part of the Water System analysis the engineer is developing two projects—*Water Treatment Plant Emergency Improvements* and *Downtown Distribution Loop Improvements*. In consultation with the Utility, the engineer divided the original engineering into two separate fundable projects. The water treatment plant project will focus on emergency systems like the emergency fire pump, emergency generator and pressure protection of aging water mains. The downtown loop improvements intention is to replace aging valves that prevent the Utility from efficiently shutting down water mains when doing repairs. Now when the Utility is doing construction in the downtown area the staff must search for valves that fully stop water flow and they often need to shut off large numbers of customers' water service when conducting a simple repair.

Wastewater System

The Utility had one large wastewater system construction project in 2014—rehabilitation of the wastewater treatment plant. The Utility had done no renovations of the treatment plant since it was constructed in the early 1980s. The rehabilitation project upgraded the sewer lift station with new pumps and piping; replaces the two inefficient blowers with four energy efficient blowers that can pump variable amounts of air as needed; replacement of the aging energy inefficient heating system with new boilers and heating controls; replacing rusting piping and valves; electrical system upgrades; roof repairs; and replacement of the emergency generator.



There are no major construction projects proposed for the wastewater system in 2015. The Utility did receive a competitive score for its state fiscal year 2016 Municipal Matching Grant (MMG) preliminary application for Lift Station Rehabilitation Phase 3. Even if the state awards the Utility a MMG in 2015, the awards are not finalized until late summer 2015, too late to be used for a project that year. The Utility would initiate engineering for the project with bidding in mid-winter 2016 and possible construction in summer 2016.

Over the past two years, the Utility has experienced loss of river flow at the point of the wastewater discharge. Loss of river flow is an act of nature, but still represents a violation of the Utility's wastewater discharge permit. The river channel at the sewer outfall lost flow in October 2013 and flow was not observed to return until June 2014. The river channel maintained reliable flow throughout the summer, but the level of the river flow began dropping in early fall.

The Utility began working with ADEC in late 2013 and into 2014 to develop a compliance order by consent (COBC) to find a solution of the loss of river flow at the sewer outfall. In late summer, ADEC changed the approach and now has proposed to first issue the Utility a Notice of Violation (NOV). The intention is for the Utility to propose options to resolve the loss of river flow in its response to the NOV. ADEC would then assess the Utility's proposals and then enter into a COBC where the Utility finalizes its approach to resolve the loss of river flow at the sewer

outfall. Fortunately, in 2014 the Utility received a \$500,000 legislative award to help fund determination of a solution to the loss of river flow at the sewer outfall. This funding will fund a



review of possible solutions. Any unspent funds can then be applied to engineering of the preferred option. It appears that the likely resolution to the sewer outfall problem will be the extension of the sewer main to an active channel of the Tanana River. The other proposed solutions appear unacceptable to ADEC, the Department of Natural Resources and would be excessively expensive and possibly impractical.

The Utility has a discharge permit that authorizes it to discharge treated wastewater to the Tanana River under an Alaska Pollutant Discharge Elimination System (APDES) permit. The Utility's permit was renewed in 2008. Part of this permit included responsibility for the Utility to issue permits to the industries that discharge wastewater to the Utility. The Utility's APDES permit was scheduled to be renewed in June 2013, but instead ADEC administratively extended the permit indefinitely. The loss of flow in the channel of the Tanana River where the Utility discharges treated wastewater is likely to complicate issuing the Utility a new APDES permit. The Utility expects the APDES permit to continue to be extended until the loss of flow to the discharge channel is resolved.

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

WATER - 12-10		SEWER - 12-12		TOTAL WATER & SEWER	
Revenues	749,598	Revenues	698,844	Revenues	1,448,442
Expenses	749,598	Expenses	698,844	Expenses	1,448,442
Difference	-	Difference	-	Difference	-

Utility Department Water Revenue

			2011	2012	2013	2014	2015				2015
Line	Account Number	Account Title	Actual	Actual	Actuals	Budget	Proposed Budget	Meeting #1	Meeting #2	Meeting #3	Approved Budget
#											
1	02-10-00-4165	PERS Relief	16,481	17,518	21,264	20,326	22,110				22,110
2	02-10-00-5000	Water Utility Revenue	610,467	629,529	703,722	598,857	723,488				723,488
3	02-10-00-5800	Interest on Deposits	-	-			-				-
4	02-10-00-5801	Miscellaneous Revenue	48,545	6,274	8,294		-				-
5	02-10-00-5802	Reimburseable Water Breaks	2,290	15,367			-				-
6	02-10-00-5810	Bulk Water Sales Revenue	800	-			-				-
7	02-10-00-5815	Tie-in Fees	2,250	200	500		-				-
8	02-10-00-5820	Interfund Trans.from General	-	-			-				-
9	02-10-00-5825	Water FRR Residential/Com'l	5,470	-			-				-
10	02-10-00-5830	Water Base	5,919	-			-				-
11	02-10-00-5835	Lab Testing	13,711	19,914	3,435	4,000	4,000				4,000
12	02-10-00-5900	Transfer In				29,000					
13	02-10-00-5901	Transfer In - FRR Water	53,501	5,625	5,250	30,500	-				-
		TOTAL	759,434	694,427	742,465	682,683	749,598	-	-	-	749,598
											749,598

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

UTILITY DEPARTMENT WATER EXPENSE

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
1	02-10-00-6000	Salaries	142,375	147,208	151,074	147,478	157,933				157,933
2	02-10-00-6090	Overtime	3,725	2,344	1,950	4,000	4,000				4,000
3	02-10-00-6091	Holiday Pay	-			-	-				-
4	02-10-00-6097	Workers Comp. Ins.	4,600	4,928	4,432	7,074	5,367				5,367
5	02-10-00-6098	Fica		9	10	15	-				-
6	02-10-00-6099	Medicare	2,157	2,197	2,285	1,987	2,290				2,290
7	02-10-00-6100	PERS	48,327	50,330	33,532	29,191	34,304				34,304
8	02-10-00-6102	Health & Disability Insurance	31,169	34,354	41,091	38,862	41,471				41,471
9	02-10-00-6103	Leave Cash Out	4,323	3,514	4,171	5,500	5,500				5,500
10	02-10-00-6105	Insurance	17,017	19,288	17,684	25,000	25,000				25,000
11	02-10-00-6106	Unemployment	1,998	555		-	-				-
12	02-10-00-61xx	PERS Relief			21,264	20,326	22,110				22,110
13	02-10-00-6500	Interest Expense ADWF	5,564	5,625	5,250	5,250	5,500				5,500
14	02-10-00-7001	Publications & Advertising	371	667	726	3,000	3,000				3,000
15	02-10-00-7003	Billing Service	-	1,621	1,983	3,000	3,000				3,000
16	02-10-00-7004	Audit/Accounting Fees	10,039	9,216	8,977	6,000	6,000				6,000
17	02-10-00-7005	Legal Fees	2,591	2,726	2,012	5,000	5,000				5,000
18	02-10-00-7006	Professional Services	(26)		989	2,500	2,500				2,500
19	02-10-00-7007	Safety Equipment	235	945	239	2,500	2,500				2,500
20	02-10-00-7009	Equipment Outlay/Repair	32,459	35,148	52,000	19,400	10,000				10,000
21	02-10-00-7011	System Supplies	3,604	33,074	11,118	20,000	15,000				15,000
22	02-10-00-7012	Water Treatment Chemicals	7,152	7,319	5,041	15,000	15,000				15,000
23	02-10-00-7014	Vehicle Maintenance	4,582	1,124	207	3,000	3,000				3,000
24	02-10-00-7015	Vehicle Gas/oil	5,343	7,178	5,341	5,500	5,500				5,500
25	02-10-00-7019	Laboratory	22,029	11,340	7,305	10,000	10,000				10,000
26	02-10-00-7022	Office Supplies	2,098	3,905	1,952	3,000	2,500				2,500
27	02-10-00-7029	Miscellaneous	5,989	3,634	1,759	2,000	2,000				2,000
28	02-10-00-7039	Postage	3,572	1,234	549	3,000	3,500				3,500
29	02-10-00-7041	Bad Debt Expense	2,906	260		2,000	2,000				2,000
30	02-10-00-7045	Training	-	321	1,977	2,500	2,500				2,500
31	02-10-00-7050	Debt Retirement-AK.Drinking Water	-			25,000	25,000				25,000
32	02-10-00-7051	Credit Card User Fees	5,933	6,643	8,107	6,000	7,500				7,500
33	02-10-00-7060	Accumulated Annual Leave	2,308	(113)	1,917	-	-				-
34	02-10-00-7092	Transfer Out - FRR	5,470				-				-
35	02-10-00-7094	Transfer Out - Water Base	5,919			-	-				-
36	02-10-00-7097	Transfer Out - Capital Projects	2,144	64,745			-				-
37	02-10-00-7400	Deferred Maintenance Expense	4,218		1,200	15,000	5,000				5,000
38	02-10-00-7500	Utility Truck Replacement	-				-				-
39	02-10-00-7802	Reimburseable Water Breaks	-	1,020			-				-

UTILITY DEPARTMENT WATER EXPENSE

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
40	02-10-00-7905	Energy Reserve				-	-				-
41	02-10-00-8100	Water - Depreciation Expense	371,492	389,612	522,984		-				-
42	02-10-04-7016	Electricity WTP	52,007	48,803	45,540	50,000	55,000				55,000
43	02-10-04-7017	Heating Fuel WWTP	81,932	53,466	46,792	70,000	75,000				75,000
44	02-10-04-7018	Telephone WTP	9,687	8,458	4,948	4,000	4,000				4,000
45	02-10-04-7020	Building Maintenance WTP	122		192	4,000	2,000				2,000
46	02-10-05-7018	Telephone - SCADA			7,954	8,000	8,000				8,000
47	02-10-06-7016	Electricity - Highway Park	21,140	21,719	24,200	25,000	27,500				27,500
48	02-10-06-7017	Heating Fuel - Highway Park	3,809	5,463	3,989	5,000	5,000				5,000
49	02-10-06-7018	Telephone - Hiway Park	406	403	149	500	250				250
50	02-10-06-7020	Building Maintenance - Highway Park	-			1,000	500				500
51	02-10-08-7016	Electricity - 8th Avenue	8,896	10,352	9,420	12,000	13,000				13,000
52	02-10-08-7017	Heating Fuel - 8th Avenue	3,813	3,289	4,773	4,000	4,500				4,500
53	02-10-08-7020	Building Maintenance - 8th Avenue	243	765		1,000	500				500
54	02-10-10-7016	Electricity - Stillmeyer	14,740	14,881	16,313	21,500	23,000				23,000
55	02-10-10-7017	Heating Fuel - Stillmeyer	2,039	3,574	2,675	3,000	3,000				3,000
56	02-10-10-7018	Telephone - Stillmeyer	472	459	169	500	250				250
57	02-10-10-7020	Building Maintenance - Stillmeyer	-			1,000	500				500
58	02-10-11-7016	Electricity - Well House	9,190	12,084	11,608	10,500	13,000				13,000
59	02-10-11-7017	Heating Fuel - Well House	1,871	6,606	2,665	7,500	5,000				5,000
60	02-10-11-7018	Telephone - Well House	1,920	2,942	280	1,000	250				250
61	02-10-00-7999	Move to Retained Earnings	-			-	9,149				9,149
62	02-10-12-7016	Electricity - Utility Shop			6,969	3,500	3,000				3,000
63	02-10-12-7017	Heating Fuel - Utility Shop		3,247	6,953	5,000	4,000				4,000
64	02-10-12-7018	Telephone - Utility Shop		115	849	1,000	1,000				1,000
65	02-10-12-7031	Snow Removal				3,600					-
66	02-10-12-7020	Building Maintainance - Utility Shop				2,000	7,000				7,000
67	02-10-00-7999	Transfer to Retained Earnings					50,724				50,724
68	02-10-xx-7020	Well House Maintainance					500				500
		TOTAL	973,971	1,048,596	1,115,561	682,683	749,598	-	-	-	749,598
											749,598

Water Department Breakout of Expenses

	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed 2015
PERSONNEL COSTS					
Salaries	142,375	147,208	151,074	147,478	157,933
Salaries - OT	3,725	2,344	1,950	4,000	4,000
Holiday Pay	-	-	-	-	-
Taxes	2,157	2,206	2,295	2,002	2,290
Pers	48,327	50,330	33,532	29,191	34,304
Leave Cash Out	4,323	3,514	4,171	5,500	5,500
Workman's Comp	4,600	4,928	4,432	7,074	5,367
Health Insurance	31,169	34,354	41,091	38,862	41,471
TOTAL COST OF PERSONNEL	236,677	244,884	238,545	234,107	250,865
(percent of operating budget)	40%	41%	42%	35%	37%
NON PERSONNEL COSTS	349,962	349,469	330,852	428,250	425,899
(percent of operating budget)	60%	59%	58%	65%	63%
TOTAL OPERATING BUDGET	586,639	594,352	569,397	662,357	676,764
DEPRECIATION EXPENSE	371,492	389,612	522,984		
TRANSFERS OUT	13,533	64,745	-	-	50,724
PERS RELIEF	-	-	21,264	20,326	22,110
ACCRUED LEAVE	2,308	(113)	1,917	-	-
TOTAL BUDGET	973,971	1,048,596	1,115,561	682,683	749,598

Utility Department Water Reserve (Fund 25)

Line #	Account Number	REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
1	25-10-00-5825	FRR Residential Water	65,235	63,818	65,064	81,120	101,810				101,810
2	25-10-00-5830	Water Base	70,438	71,512	71,662	106,128	80,880				80,880
3	25-10-00-5900	Transfer in from Retained Earnings				179,000					-
		TOTAL	135,673	135,330	136,726	366,248	182,690	-	-	-	182,690
											182,690

EXPENSES											
4	25-10-00-7091	Transfer out Fund 3 (Capital Projects)				289,248					-
5	25-10-00-7091	Transfer out Fund 55 (Utility Fleet)				48,000	11,250				11,250
6	25-10-00-7091	Transfer out Fund 2 (Utility)				29,000					
7	25-10-00-7092	Transfer Out - FRR	-	104,180	24,486						-
8	25-10-00-7093	Transfer Out - Water Base		134,805	54,018						-
9	25-10-00-7999	Transfer To Retained Earnings									-
		TOTAL	-	238,985	78,504	366,248	11,250	-	-	-	11,250
											11,250

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

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

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

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

Water Reserves (Fund 25)		
	Retained Earnings	Balance
Account Balance as of	10/13/14	328,133

Utility Department Sewer Revenue

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
1	02-12-00-4165	PERS Relief	20,484	22,004	26,805	22,288	21,457				21,457
2	02-12-00-5000	Sewer Utility Revenue	496,780	571,804	625,436	549,710	473,913				473,913
3	02-12-00-5002	Flint Hills Lab Testing			6,361	-	-				-
4	02-12-00-5005	SID Pretreatment Program	-	196,502	58,611	75,000	70,000				70,000
5	02-12-00-5010	Construction Permits		39,873		-	-				-
6	02-12-00-5800	Interest on Deposits	309	248	138	-	-				-
7	02-12-00-5801	Miscellaneous Revenue	8,032	1,158	5,245	-	-				-
8	02-12-00-5802	Industrial SID Lab Tests	94,001	45,995		-	-				-
9	02-12-00-5805	Facility Repair & Replacement	7,204			-	-				-
10	02-12-00-5815	Tie-In Fees	750	200		-	-				-
11	02-12-00-5820	Interfund Trans.from General				-	-				-
12	02-12-00-5825	Sewer FRR Com'l & Residential	5,007			-	33,802				33,802
13	02-12-00-5830	Sewer Base	5,464			-	11,948				11,948
14	02-12-00-5900	Transfer In		26,495	25,978	65,965	37,000				37,000
15	02-12-00-5900	Transfer In From Retained Earnings					50,724				50,724
		TOTAL	638,031	904,280	748,574	712,963	698,844	-	-	-	698,844
											698,844

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

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

Sewer Expense

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
1	02-12-00-6000	Salaries	177,617	185,096	190,588	163,562	153,268				153,268
2	02-12-00-6090	Overtime	4,280	2,709	2,310	5,000	5,000				5,000
3	02-12-00-6091	Holiday Pay	-				-				-
4	02-12-00-6097	Workers Comp. Ins.	6,656	7,185	6,288	8,025	5,097				5,097
5	02-12-00-6098	Fica		11	11	-	-				-
6	02-12-00-6099	Medicare	2,692	2,750	2,867	2,228	2,222				2,222
7	02-12-00-6100	PERS	60,040	63,220	42,270	32,950	33,277				33,277
8	02-12-00-6102	Health & Disability Insurance	58,784	65,267	60,973	56,862	41,471				41,471
9	02-12-00-6103	Leave Cash Outs	6,283	4,302	4,978	5,000	5,000				5,000
10	02-12-00-6105	Insurance	17,255	10,461	16,034	17,500	18,000				18,000
11	02-12-00-6106	Unemployment	4,662	1,295		-	-				-
12	02-12-02-6107	WWTP Land Acquisition	-			-	-				-
13	02-12-00-6xxx	PERS Relief			26,805	22,288	21,457				21,457
14	02-12-00-6500	Rev. Bond Int. (HwyPkSewer)	26,074	26,495	25,978	-	25,000				25,000
15	02-12-00-6501	Interest Expense - ACWF Loans	-			-	-				-
16	02-12-00-6600	Rev. Bond Princ.(HwyPkSewer)	-			36,965	11,500				11,500
17	02-12-00-6601	Principal Payment - ACWE Loans	-			-	33,802				33,802
18	02-12-00-7001	Publications & Advertising	1,439	260	776	2,500	2,000				2,000
19	02-12-00-7003	Billing Service	-	1,621	1,983	3,000	3,000				3,000
20	02-12-00-7004	Audit/Accounting Fees	10,039	9,216	8,977	6,000	6,000				6,000
21	02-12-00-7005	Legal Fees	4,131	3,487	2,510	5,000	5,000				5,000
22	02-12-00-7006	Professional Services	181	9,645	5,293	2,500	2,500				2,500
23	02-12-00-7007	Safety Equipment	1,490	1,894	360	2,500	2,000				2,000
24	02-12-00-7008	Pretreatment Program	13,550	39,040	61,322	75,000	70,000				70,000
25	02-12-00-7009	Equipment Outlay/Repair	63,849	10,734	15,423	13,100	10,000				10,000
26	02-12-00-7010	Utility Truck Replacement	-		25		-				-
27	02-12-00-7011	System Supplies	6,998	9,675	15,761	15,000	10,000				10,000
28	02-12-00-7012	I & I Evaluation & Repair	-			-	-				-
29	02-12-00-7013	WWTP Chemicals	21,231	23,180	16,539	20,000	20,000				20,000
30	02-12-00-7014	Vehicle Maintenance	1,325	2,575	950	4,000	4,000				4,000
31	02-12-00-7015	Vehicle Gas & Oil	6,715	7,487	6,074	7,000	7,000				7,000
32	02-12-00-7017	Heating Fuel - WWTP	-				-				-
33	02-12-00-7019	Laboratory	112,535	89,093	44,697	40,000	35,000				35,000
34	02-12-00-7023	Laboratory - Industrial Pretreatment				-	-				-
35	02-12-00-7021	Liability Insurance	-			-	-				-
36	02-12-00-7022	Office Supplies	187	2,490	4,653	2,500	2,500				2,500
37	02-12-00-7029	Miscellaneous	4,466	2,616	(756)	3,000	2,500				2,500
38	02-12-00-7039	Utillity Postage	3,587	1,750	578	3,000	3,000				3,000
39	02-12-00-7042	Bad Debt Expense	2,140	86		1,000	1,000				1,000

Sewer Expense											
Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
40	02-12-00-7045	Training	218	321	160	2,000	2,000				2,000
41	02-10-00-7050	Credit Card User Fees	5,787	6,491	8,107	6,000	7,500				7,500
42	02-12-00-7060	Accumulated Annual Leave	2,308	(113)	2,192	-	-				-
43	02-12-00-7092	Transfer Out - FRR	5,007				-				-
44	02-12-00-7094	Transfer Out - Sewer Base	5,464				-				-
45	02-12-00-7096	Transfer Out - FRR Industrial	7,204				-				-
46	02-12-00-7097	Transfer Out - Capital Projects	2,144				-				-
47	02-12-00-7300	Richardson Hwy. Dawson Crossing	-				-				-
48	02-12-00-7400	Deferred Maintenance Expense	273		1,200	10,000	5,000				5,000
49	02-12-00-7600	Transfer FRR			249,296						
50	02-12-00-7905	Energy Reserve				-	5,000				5,000
51	02-12-00-8100	Sewer - Depreciation Expense	689,913	723,565	971,256		-				-
52	02-12-04-7016	Electricity -WWTP	55,730	61,115	63,247	60,000	65,000				65,000
53	02-12-04-7017	Heating Fuel -WWTP	15,931	15,087	13,752	11,000	16,000				16,000
54	02-12-04-7018	Telephone - WWTP	3,575	2,612	4,486	3,500	3,750				3,750
55	02-12-04-7020	Building Maintenance - WWTP	-			1,000	1,000				1,000
56	02-12-05-7018	Telephone - SCADA	-		6,788	7,500	7,500				7,500
57	02-12-06-7016	Electricity - Generator Storage	244	230	226		-				-
58	02-12-06-7017	Heating Fuel - Generator Storage	-				-				-
59	02-12-70-7016	Electricity -Lift Station 1A - Holiday	5,009	3,496	3,621	5,000	4,000				4,000
60	02-12-70-7018	Telephone - Lift Station 1A	94	534	50	1,000	250				250
61	02-12-71-7016	Electricity - Lift Station 2A - Yukon	4,334	2,424	2,585	4,500	4,500				4,500
62	02-12-71-7018	Telephone - Lift Station 2A - Yukon	94	579	50	1,000	250				250
63	02-12-72-7016	Electricity - Lift Station 3A - Kitt	1,845	1,197	1,152	2,000	2,000				2,000
64	02-12-72-7018	Telephone - Lift Station 3A - Kitt	94	583	50	1,000	250				250
65	02-12-73-7016	Electricity - Lift Station 3B - 8th Ave	594	569	749	1,000	1,000				1,000
66	02-12-73-7018	Telephone - Lift Station 3B	571	513	95	750	750				750
67	02-12-74-7016	Electricity - Lift Station 3C - N Blanket	3,065	2,740	2,834	3,000	3,250				3,250
68	02-12-74-7018	Telephone - Lift Station 3C	533	419	95	750	250				250
69	02-12-75-7016	Electricity - Lift Station 4B - S Blanket	1,169	1,150			-				-
70	02-12-75-7018	Telephone - Lift Station 4B	472	417			-				-
71	02-12-76-7016	Electricity - Lift Station 4C - Black Bear	2,527	2,758			-				-
72	02-12-76-7018	Telephone - Lift Station 4C	472	417			-				-
73	02-12-77-7016	Electricity - Lift Station 4F - H&H	5,163	5,838	2,765	5,000	4,000				4,000
74	02-12-77-7018	Telephone - Lift Station 4F	533	513	95	500	250				250
75	02-12-78-7016	Electricity - Lift Station 5A - Fimmel	683	722	957	1,000	1,250				1,250
76	02-12-78-7018	Telephone - Lift Station 5A	533	513	95	500	250				250
77	02-12-79-7016	Electricity - Lift Station 5B - Hurst	1,458	966	1,245	1,500	1,750				1,750
78	02-12-80-7016	Electricity - Lift Station 6A - Old Richardson	1,899	1,124	1,087	1,500	1,000				1,000
79	02-12-80-7018	Telephone - Lift Station 6A - Old Richardson	94	534	50	500	250				250
80	02-12-81-7016	Electricity - Lift Station 6B - Tanana	770	836	872	1,000	1,250				1,250
81	02-12-82-7016	Electricity - Lift Station Mockler	644	745	767	750	1,000				1,000
82	02-12-83-7016	Electricity - Lift Station Stillmeyer	4,063	3,661	3,567	4,000	3,000				3,000
83	02-12-83-7018	Telephone - Stillmeyer	434	417		250	-				-
84	02-12-84-7016	Electricity - Utility Shop				3,500	3,000				3,000
85	02-12-84-7017	Heating Fuel - Utility Shop			5,424	5,000	4,000				4,000
86	02-12-84-7018	Telephone - Utility Shop			849	500	1,000				1,000
87	02-12-10-7020	Building Maintenance -Utility Shop				5,000	7,000				7,000
88	02-12-00-7031	Snow Removal				3,600	-				-
89	02-12-00-7999	Move to Retained Earnings	-		-	2,383					-
		TOTAL	1,449,149	1,426,615	1,914,030	712,963	698,844	-	-	-	698,844
											698,844

Utility Department Sewer Breakout of Expenses					
	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed 2015
PERSONNEL COSTS					
Salaries	177,617	185,096	190,588	163,562	153,268
Salaries - OT	4,280	2,709	2,310	5,000	5,000
Holiday Pay	-	-	-	-	-
Pers	60,040	63,220	42,270	32,950	33,277
Taxes	2,692	2,762	2,878	2,228	2,222
Leave Cash Out	6,283	4,302	4,978	5,000	5,000
Workman's Comp	6,656	7,185	6,288	8,025	5,097
Unemployment	4,662	1,295	-	-	-
Health Insurance	58,784	65,267	60,973	56,862	41,471
TOTAL COST OF PERSONNEL	321,014	331,835	310,285	273,627	245,335
(percent of operating budget)	44%	47%	34%	40%	36%
NON PERSONNEL COSTS	416,095	371,328	603,492	414,665	432,052
(percent of operating budget)	56%	53%	66%	60%	64%
TOTAL OPERATING BUDGET	737,109	703,163	913,777	688,292	677,387
DEPRECIATION EXPENSE	689,913	723,565	971,256	-	-
TRANSFERS OUT	19,819	-	-	2,383	-
PERS RELIEF	-	-	26,805	22,288	21,457
ACCRUED LEAVE	2,308	(113)	2,192	-	-
TOTAL BUDGET	1,449,149	1,426,615	1,914,030	712,963	698,844

Utility Fund Sewer Reserves (Fund 27)

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES											
1	27-12-00-5801	Miscellaneous Revenue		3,399	-		-				-
2	27-12-00-5805	FRR Industrial Sewer	67,714	71,749	320,472	25,000					-
3	27-12-00-5825	FRR Sewer	58,993	57,607	58,198	63,511	105,389				105,389
4	27-12-00-5830	Sewer Base	64,262	65,458	65,540	72,000	73,560				73,560
5	27-12-00-5900	Transfer from Retained Earnings				430,173					-
		TOTAL	190,969	198,211	444,210	590,684	178,949	-	-	-	178,949
											178,949

EXPENSES											
6	27-12-00-7091	Transfer out Fund 3 (Capital Projects)				451,021					-
7	27-12-00-7091	Transfer out Fund 55 (Utility Fleet)				48,000	11,250				11,250
8	27-12-00-7091	Transfer out Fund 02 (Utility)				91,662	11,948				11,948
9	27-12-00-7092	Transfer Out - FRR	227,382	107,436	32,210						-
10	27-12-00-7093	Transfer Out - Sewer Base		105,710	24,440		-				-
11	27-10-00-7999	Transfer To Retained Earnings					155,751				155,751
		TOTAL	227,382	213,147	56,650	590,684	178,949	-	-	-	178,949
											178,949

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

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

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

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

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

Sewer Reserves (Fund 27)		
	Retained Earnings	Balance
Account Balance as of	10/13/14	651,414

Building Department

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

Building codes are “best practices” that provide builders, contractors, tradesman, and do-it yourselfers guidance concerning standards of construction. Building according to the codes also provides protection of property owners’ health and investment by helping to ensure that structures are safe, secure and energy efficient. To



ensure that the City provides quality plan review and inspections of construction within the City, the Building Department contracts with professional engineers to provide these services. The City’s contract engineers are licensed professional engineers in the state of Alaska.

The Building Department budget reflects the projected revenues from the installation of natural gas pipelines in the City’s road rights of way (ROW). The Utility’s prior permitting of excavating in the ROWs had previously had to deal with modest excavation of roads by utility companies (electric, telephone and cable) and work on water or sewer service lines. The City did not have a permitting process to address the projected magnitude of construction that will occur in 2015 associated with the installation of natural gas lines. To respond to this expected construction, the Building Department has revised its excavation guidelines to include directional drilling and installing casings under roadways.

The intention of the Building Department is not to hinder the installation of natural gas pipelines, but to protect the City’s infrastructure. The Utility will require the contractor(s) to provide a bond that reflects the cost of the City’s infrastructure that could be damaged in any construction. The City will also use a third-party engineer to conduct periodic inspections to of the gas line installation work. The Building Department will engage in a Reimbursable Services Agreement (RSA) with the contractor(s) where it charges only to cover the City’s costs.

Building (Fund 05)

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES											
1	05-00-00-4001	Residential Plan Check Fee	7,946	1,000	2,908	5,000	5,000				5,000
2	05-00-00-4002	Residential Building Permit Fee	14,193	2,388	5,075	7,500	5,000				5,000
3	05-00-00-4003	Commercial Plan Check Fee	8,766		15,737	10,000	5,000				5,000
4	05-00-00-4004	Commerical Building Permit Fee	28,852		40,155	12,000	5,000				5,000
5	05-00-00-4005	Industrial Plan Check Fee			-	3,000	5,000				5,000
6	05-00-00-4006	Industrial Building Permit Fee			8,925	5,000	5,000				5,000
7		Institutional Plan Review Fee					32,000				32,000
8		Institutional Building Permit					25,000				25,000
9	05-00-00-4007	Road Excavation Bond				1,000	500,000				500,000
10	05-00-00-4008	Storm Water Plan Inspection Fee				1,000	1,000				1,000
11	05-00-00-4009	Storm Water Permit Fee				1,000	1,000				1,000
12	05-40-00-4010	Special Inspection Fee									-
13	05-00-00-5900	Transfer In From Fund Balance				70,000	60,000				60,000
		TOTAL	59,757	3,388	72,801	115,500	649,000	-	-	-	649,000
											649,000

EXPENSES											
14	05-00-00-7000	Road Excavation Bond Return	-			1,000	500,000				500,000
15	05-00-00-7001	Residential Plan Review	4,000	500	3,000	6,000	6,000				6,000
16	05-00-00-7002	Residential Inspections	6,150	5,250	2,000	10,500	5,000				5,000
17	05-00-00-7003	Commercial Plan Review	9,298	697	10,060	10,000	10,000				10,000
18	05-00-00-7004	Commercial Inspections	25,113		20,314	12,000	17,000				17,000
19	05-00-00-7005	Industrial Plan Review			3,024	8,000	7,500				7,500
20	05-00-00-7006	Industrial Inspections	1,437		5,715	13,000	12,500				12,500
21	05-00-00-7005	Institutional Plan Review				-	15,000				15,000
22	05-00-00-7006	Institutional Inspections				17,000	42,000				42,000
23	05-00-00-7007	Storm Water Plan Inspections				-					-
24	05-00-00-7008	Storm Water Site Inspections				-	-				-
25	05-01-00-7001	Publications & Advertising		260		2,000	2,000				2,000
26	05-01-00-7005	Legal Fees	75		100	1,000	1,000				1,000
27	05-01-00-7006	Professional Services		1,350		25,000	15,000				15,000
28	05-01-00-7022	Office Supplies/Software	1,607	422	277	2,000	7,500				7,500
29	05-01-00-7029	Admin/Misc. Expenses		262		2,500	2,500				2,500
30	05-01-00-7041	Bad Debt Expense				-	-				-
31	05-01-00-7049	Training Classes/Manuals		819		5,500	6,000				6,000
		TOTAL	47,680	9,561	44,490	114,500	649,000	-	-	-	649,000
											649,000

Building (Fund 05)		
Date		Fund Balance
Account Balance as of	10/13/2014	118,549

NOTE : A portion of the revenue from Fund Balance Transfer In is from revenues recieved in prior years; but the correlating expenses are not projected until 2015.

NOTE: Institutional Plan Review and Inspections are for ongoing NPHS renovations and the Interior Gas Utility Project.
NOTE: Road Excavation Bond is much higher as it is anticipated that construction for the Gas Distribution Project will occur in North Pole in 2015.

Gaming (Fund 07)

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES											
1	07-00-00-5000	Bed Tax Revenue			-	-	-				-
					-	-	-				-
					-	-	-	-	-	-	-
EXPENSES											
2	07-00-00-7999	City Retainage			-	-	-				-
3	07-00-00-7000	Transfer to G Fund			-	-	-				-
4	07-00-00-7003	NPEDC			-	-	-				-
5	07-00-00-7005	NP Chamber of Commerce			-	-	-				-
6	07-00-00-7006	FCVB			-	-	-				-
7	07-00-00-7007	NP Christmas in Ice			-	-	-				-
							-	-	-	-	-

NOTE : The City has a seperate bank account tied to this fund as required by state law.

NOTE : This Fund has remained inactive for multiple years

Gaming (Fund 07)		
Date		Fund Balance
Account Balance as of	10/10/2014	35

FIRE DEPARTMENT FUND - Fund 16

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES											
1	16-00-00-5900	Transfer in from fund balance				3,500	-				-
2	16-00-00-4001	Revenue	24,897				-				-
3	16-00-00-5100	Donations - Volunteer Dinner	7,000				-				-
		TOTAL	31,897	-	-	3,500					

EXPENSES											
4	16-00-00-7901	Transfer to General Fund			13,500		-				-
5	16-00-00-7000	Expenses	9,285	19,665	9,828	3,500	-				-
6	16-00-00-7001	Volunteer Dinner	5,840				-				-
		TOTAL	15,126	19,665	23,328	3,500					

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

Fire (Fund 16)		
Date		Fund Balance
Account Balance as of	10/13/2014	28

NORTH POLE COMMUNITY ICE RINK FUND - Fund 18

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
		REVENUES					-				-
1	18-00-00-4001	North Pole Community Ice Rink	50		-		-				-
							-				-
		EXPENSES					-				-
2	18-00-00-7000	North Pole Community Ice Rink	-	190	-		-				-
							-				-

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

North Pole Community Ice Rink (Fund 18)		
Date		Fund Balance
Account Balance as of	10/13/2014	10,312

NORTH POLE FESITVAL FUND - Fund 20

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES											
1	20-00-00-4001	North Pole Festival donations	10,648	9,650	6,005	7,500	7,500				7,500
2	20-00-00-4002	City Funds		200	-		-				-
		TOTAL	10,648	9,850	6,005	7,500	7,500	-	-	-	7,500

EXPENSES											
3	20-00-00-7000	Expeditures	(65)	1,200	-	-	-				-
4	20-00-00-7001	Summerfest and	7,708	3,584	5,563	7,500	7,500				7,500
5	20-00-00-7002	Other Festivals	1,281	1,616	-		-				-
		TOTAL	8,925	6,400	5,563	7,500	7,500	-	-	-	7,500

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

North Pole Fesitval (Fund 20)		
Date		Fund Balance
Account Balance as of	10/13/2014	9,004

ABADE - Fund 21

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES											
1	21-00-00-4001	Revenues	60,384	6,382	26,747						-
2	21-00-00-5900	Transfer In			2,665	17,296					-
		TOTAL	60,384	6,382	29,412	17,296	-	-	-	-	-
EXPENSES											
3	21-00-00-7000	Expenditures	3,995	31,505	10,931						-
4	21-00-00-7001	Vehicle Purchase		23,936		17,296					-
5	21-00-00-7002	Equipment		22,547		-					-
6	21-00-00-7091	Transfer Out			6,311						-
		TOTAL	3,995	77,987	17,242	17,296	-	-	-	-	-

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

Abade (Fund 21)		
Date		Fund Balance
Account Balance as of	10/13/2014	19,693

AHSO TRAFFIC OFFICER - Fund 22

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES											
1	22-00-00-4001	Grant Revenue	91,357	75,989	84,550	76,800					-
2	22-00-00-4165	PERS Relief	4,256	3,279	6,960	3,456					-
3		TOTAL	95,613	79,269	91,510	80,256		-	-	-	-
EXPENSES											
4	22-00-00-6000	Salaries	47,043	37,130	46,305	44,928					-
5	22-00-00-6022	Training Overtime	1,192								-
6	22-00-00-6090	Overtime	2,735	2,558	2,648	-					-
7	22-00-00-6091	Holiday Pay	1,047	433	935	-					-
8	22-00-00-6097	Workers Comp. Ins.	2,225	2,154	2,152	2,008					-
9	22-00-00-6099	Medicare	744	682	694	651					-
10	22-00-00-6100	PERS	15,735	12,407	10,976	9,857					-
11	22-00-00-6102	Health & Disability Insurance	19,649	23,904	20,839	19,355					-
12	22-00-00-6103	Leave Cash Out	1,387								-
13	22-00-00-6105	Insurance									-
14	22-00-00-7000	Expenditures	3,855								-
15	20-00-00-6100	Pers Relief			6,960	3,456					-
		TOTAL	95,613	79,269	91,509	80,256		-	-	-	-

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

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

NOTE: The AHSO Grant was a 90% match for the salary of the officer in 2014

NOTE: The AHSO Grant will be a 75% match for the salary of the officer in 2015.

NOTE: The AHSO Grant is expected to lower the match in future years. It is expected that if the Grant is not awarded this position will be paid for through the General Fund.

NOTE: 2013 budget did not have the Grant amount prior to council approval and will be updated with the 2013 revised budget.

BYRNE/JAG OFFICER - Fund 23

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES											
1	23-00-00-4001	Grant Revenue	40,353	72,704	45,662	50,000	50,000				50,000
2	23-00-00-4165	PERS Relief	3,263	6,529	2,299						-
		TOTAL	43,616	79,233	47,961	50,000	50,000	-	-	-	50,000
			-								50,000
EXPENSES											
3	23-00-00-6022	Training Overtime	-	-	-						-
4	23-00-00-6000	Salaries	20,460	44,583	25,807	29,963	30,000				30,000
5	23-00-00-6022	Training Overtime		38	-						-
6	23-00-00-6090	Overtime	1,839	2,407	1,692						-
7	23-00-00-6091	Holiday Pay	517	567	-						-
8	23-00-00-6095	Grant Overtime	-	534	-						-
9	23-00-00-6097	Workers Comp. Ins.	1,070	2,451	1,204	1,339	1,410				1,410
10	23-00-00-6099	Medicare	354	784	(2,582)	434	435				435
11	23-00-00-6100	PERS	12,064	18,759	3,625	6,565	6,600				6,600
12	23-00-00-6102	Health & Disability Insurance	7,312	9,111	15,916	11,699	11,555				11,555
13	23-00-00-6103	Leave Cash Out	-	-	-						-
14	23-00-00-6108	Pers Relief			2,299						-
15	23-00-00-7000	Expenditures	-	-	-						-
				-	-						-
		TOTAL	43,616	79,233	47,961	50,000	50,000	-	-	-	50,000
											50,000

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

NOTE: The City receives a State grant that covers part of the cost of a JAG Police Officer. We have received a percentage of the cost of the position in the past, however; in 2014, we have been awarded a set dollar amount.

NOTE: This grant is for the term of July 1, 2013 through June 30th, 2014. It is assumed that the City will receive continued grant support from the State, however; if not, the City will need to cover the cost of this position from the General Fund.

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

STATE FORFEITURES FUND - Fund 24

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES											
1	24-00-00-4001	Transfer In			3,696	26,738					-
2	24-00-00-4001	State Forfeiture Revenue	1,356	4,341	34,273						-
		TOTAL	1,356	4,341	37,968	26,738	-	-	-	-	-
											-

EXPENSES											
3	24-00-00-7000	Expenses		927	4,776	9,106					-
4	24-00-00-7091	Transfer to General Fund				17,632					-
		TOTAL	-	927	4,776	26,738	-	-	-	-	-
											-

State Forfeitures (Fund 24)		
Date		Fund Balance
Account Balance as of	10/13/2014	28,049

NOTE: This Fund account is for assets recieved in State of Alaska forfeitures (Police) this fund is not as restricted as the ABADE fund.

Sister City (Fund 32)

Line #	Account Number	Account Title	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES										
1	32-00-00-5001	Travel to Japan								-
EXPENSES										
2										-

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

Sister City (Fund 32)		
	Date	Fund Balance
Account Balance as of	10/13/2014	300

IRS FORFEITURES - Fund 33

Line #	Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES											
1	33-00-00-4001	IRS Forfeitures		6,417							-
2	33-00-00-5900	Transfer In From Fund Balance			2,615	6,367					-
	TOTAL			6,417	2,615	6,367	-	-	-	-	-
EXPENSES											
3	33-00-00-7091	Transfer Out			2,665	6,367					-
	TOTAL				2,665	6,367	-	-	-	-	-

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

IRS Forfeitures (Fund 33)			
	Date		Fund Balance
Account Balance as of	10/13/2014		106,964

IMPOUND LOT FUND - FUND 36

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

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

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

Impound (Fund 36)				
			Date	Fund Balance
Account Balance as of			10/13/2014	18,432

VEHICLE FLEET FUND - FIRE - Fund 50

Line #	Account Number	Account Title	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES									
1	50-00-00-5900	Transfer From General Fund	14,352	13,975	13,975				13,975
2	50-00-00-5005	Other Revenue		10,000					-
		TOTAL	14,352	23,975	13,975	-	-	-	13,975
									13,975

EXPENSES									
3	50-00-00-7901	Transfer to Fund Balance		23,975	13,975				13,975
4									-
		TOTAL		23,975	13,975	-	-	-	13,975
									13,975

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

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

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

Vehicle Fleet Fund - Fire (Fund 50)		
	Date	Fund Balance
Account Balance as of	10/13/2014	14,352

VEHICLE FLEET FUND - POLICE - Fund 51

Line #	Account Number	Account Title	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES									
1	51-00-00-5900	Transfer From General Fund	14,352	23,975	38,475				38,475
2									-
		TOTAL	14,352	23,975	38,475	-	-	-	38,475
									38,475
EXPENSES									
3	51-00-00-7901	Transfer to Fund Balance		23,975					-
4	51-00-00-7000	Police Vehicle Purchase			38,475				38,475
		TOTAL		23,975	38,475	-	-	-	38,475
									38,475

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

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

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

Vehicle Fleet Fund - Police (Fund 51)		
	Date	Fund Balance
Account Balance as of	10/13/2014	14,352

VEHICLE FLEET FUND - ADMIN - Fund 52

Line #	Account Number	Account Title	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES									
1	52-00-00-5900	Transfer From General Fund	5,520	5,375	5,375				5,375
2									-
		TOTAL	5,520	5,375	5,375	-	-	-	5,375
									5,375

EXPENSES									
3	52-00-00-7901	Transfer to Fund Balance		5,375	5,375				5,375
4									-
									-
		TOTAL		5,375	5,375	-	-	-	5,375
									5,375

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

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

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

Vehicle Fleet Fund - Admin (Fund 51)		
	Date	Fund Balance
Account Balance as of	10/13/2014	5,520

VEHICLE FLEET FUND - PUBLIC WORKS - Fund 53

Line #	Account Number	Account Title	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES									
1	53-00-00-5900	Transfer From General Fund	9,936	9,675	9,675				9,675
2									-
		TOTAL	9,936	9,675	9,675	-	-	-	9,675
									9,675

EXPENSES									
3	53-00-00-7001	Expenses		3,000					-
4	53-00-00-7901	Transfer to Fund Balance		6,675	9,675				9,675
		TOTAL	-	9,675	9,675	-	-	-	9,675
									9,675

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

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

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

Vehicle Fleet Fund - Public Works (Fund 53)		
	Date	Fund Balance
Account Balance as of	10/13/2014	6,936

CAPITAL PROJECTS - GENERAL GOVERNMENT RESERVES - Fund 54

Line #	Account Number	Account Title	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES									
1	54-00-00-5900	Transfer From General Fund	44,159	43,000	43,000				43,000
2									-
		TOTAL	44,159	43,000	43,000	-	-	-	43,000
									43,000
EXPENSES									
3	54-00-00-7001	Expense		37,000					-
4	54-00-00-7901	Transfer to Fund Balance		6,000	43,000				43,000
									-
		TOTAL	-	43,000	43,000	-	-	-	43,000
									43,000

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

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

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

General Projects Reserves (Fund 54)		
	Date	Fund Balance
Account Balance as of	10/13/2014	13,370

VEHICLE FLEET FUND - UTILITY - Fund 55

Line #	Account Number	Account Title	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES									
1	55-00-00-5900	Transfer From Fund 25 Water Reserve			11,250				11,250
2	55-00-00-5900	Transfer From Fund 27 Sewer Reserve			11,250				11,250
3	55-00-00-5900	Transfer From Fund 25 Water Reserve (operator truck)		15,000					-
4	55-00-00-5900	Transfer From Fund 27 Sewer Reserve (operator truck)		10,000					-
									-
		TOTAL		25,000	22,500	-	-	-	22,500
									22,500
EXPENSES									
5	55-00-00-7901	Transfer to Retained Earnings (Utility Truck)		-					-
6	55-00-00-7901	Transfer to General Fund Balance (Jet Vac)		-					-
7	55-00-00-7901	Transfer to General Fund Balance (Crane Truck)		-					-
8	55-00-00-7901	Purchase Utility Truck		30,000					-
9	55-00-00-7901	Purchase Backhoe		99,000					-
10	55-00-00-7901	Transfer to Retained Earnings		(104,000)	22,500				22,500
		TOTAL		25,000	22,500	-	-	-	22,500
									22,500

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

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

Vehicle Fleet Fund - Utility (Fund 55)		
	Date	Fund Balance
Account Balance as of	10/13/2014	(134,754)

HEALTH INSURANCE RESERVES - Fund 56

Line #	Account Number	Account Title	2013 Actuals	2014 Budget	2015 Proposed Budget	Meeting #1	Meeting #2	Meeting #3	2015 Approved Budget
REVENUES									
1	56-00-00-xxxx	RX Rebates							-
2	56-00-00-xxxx	Stop Loss							
3	56-00-00-xxxx	Transfer In: General Fund							-
		TOTAL	-	-	-	-	-	-	-
									-
EXPENSES									
4	56-00-00-xxxx	Transfer To: General Fund							-
5	56-00-00-xxxx	Transfer To: Utility Fund							-
									-
		TOTAL	-	-	-	-	-	-	-
									-

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

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

Health Insurance Reserves (Fund 55)		
	Date	Fund Balance
Account Balance as of	10/13/2014	-

CAPITAL PROJECTS FUND - 03-XX and 31-XX

FUND	PROJECT	Expense	Revenue	Revenue Source
3	Water Treatment Plant Engineering and Design	125,000	125,000	State MMG# 63321
3	Water Treatment Plant Engineering and Design	375,000	375,000	USDA Planning Grant
3	Mixing Zone Compliance Plan	500,000	500,000	Legislative Grant 15-DC-114
3	Well Rehabilitation and Adjustment Control Panel	147,500	147,500	State DCCED #09-DC-505
3	Waste Water Treatment Rehabilitation Phase 1	1,075,140	1,075,140	State MMG (waiting approval of grant application)
3	Waste Water Treatment Rehabilitation Phase 1	708,526	708,526	State capital funding request
3	Utility 30% match for MMG's	764,428	764,428	Water-Sewer Fund
3	Emergency Generators	302,500	302,500	State ACWF (waiting approval of loan application)
3	USDA Loan 92.06 payment (sewer)	37,000	37,000	Assessments: 04-00-00-4500; 04-00-00-4600; 04-00-00-4700
3	ADWF Loan 633011 payment (water)	33,000	33,000	Water-Sewer Fund
3	ADWF Inflow and Infiltration Reduction	40,000	40,000	Water-Sewer Fund
	Total Utility Fund 3	4,108,094	4,108,094	

31	Community Strategic Planning (reappropriated IFSS)	80,000	80,000	Legislative Grant 15-RR-006 Previously IFSS
31	Strategic Community Plan	71,000	71,000	Legislative Grant 15-DC-117
31	Redesign of City Hall and Police Station	300,000	300,000	Legislative Grant 15-DC-116
31	Public Works Skid Steer Loader	72,000	72,000	Legislative Grant 15-DC-115
31	Archiving for City of North Pole	150,000	150,000	
31	North Pole Ladder truck	980,000	980,000	
	TOTAL General Fund 31	1,653,000	1,653,000	
	Total All Capital Projects	5,761,094	5,761,094	

CITY OF NORTH POLE

ORDINANCE 14-26

AN ORDINANCE AMENDING TITLE 4 CHAPTER 4.08, SALES TAX

WHEREAS, changes to the North Pole Municipal Code is a continually changing requirement; and

WHEREAS, the shutdown and possible devaluation of the North Pole Flint Hills Refinery has given uncertainty to the 2015 revenue stream, and

WHEREAS, the City of North Pole desires to make changes to the Sales Tax Code of the North Pole Municipal Code to raise revenues.

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

Section 1. This ordinance is of a general and permanent nature and shall codified.

Section 2. Title 4, Chapter 4.08 of the North Pole Municipal Code of Ordinances is as follows:

Chapter 4.08
SALES TAX

Sections:

[4.08.005](#) Purpose and intent.

[4.08.010](#) Definitions.

[4.08.015](#) Business licenses required.

[4.08.020](#) Imposition of rate.

[4.08.030](#) Obligations of seller.

[4.08.040](#) Taxed transactions.

[4.08.045](#) Sales of bingo, lotteries and pull-tabs.

[4.08.050](#) Exemptions.

[4.08.055](#) Senior/disabled sales tax refund.

[4.08.060](#) Promulgation of forms.

[4.08.070](#) Confidentiality of sales tax returns.

[4.08.080](#) Recordkeeping.

[4.08.090](#) Submittal of forms and remittance.

[4.08.100](#) Delinquency, fees, penalties, interest and application of payment.

[4.08.105](#) Estimated taxes.

[4.08.110](#) Exemptions, exceptions and refunds.

[4.08.120](#) Lien for tax, interest and penalties.

[4.08.130](#) Criminal liability.

[4.08.140](#) Sale of business, final tax returns, liability of purchaser.

[4.08.150](#) No cause of Action Against the City.

[4.08.160](#) Severability.

4.08.005 Purpose and intent.

The purpose and intent of the tax imposed under this chapter is to raise revenues. The scope of the tax levied shall be broadly interpreted and exemptions shall be allowed only when the rental, sales or service clearly fall within an exemption defined in this chapter. (Ord. 99-29 §2(part), 1999)

4.08.010 Definitions.

For the purpose of this chapter, the following words and phrases shall have the meanings respectfully ascribed to them by this section:

"Buyer, consumer or person" means, without limiting the scope thereof, every individual, assignee, association, business trust, club, company, corporation, estate trust, firm, joint venture, partnership, co-partnership, receiver, society, trustee in bankruptcy, or any group or combination acting as a unit whether mutual, cooperative, fraternal, nonprofit, or otherwise who is a purchaser or renter of tangible or intangible goods or services.

"Mayor" means chief administrative official of the city or the mayor's designee.

"Property" means any tangible personal or real possession.

"Rent" means the conditional use of personal or real property by a consumer for consideration.

"Retail sale" means the transfer of any kind of goods or services to consumers, for consideration, regardless of quantity or price.

"Sale" means the exchange of any real or personal property, or of any goods or services for consideration including barter, installment credit, conditional sales, and rental transactions for any purpose other than resale in the regular course of business.

"Sale for resale (wholesale)" means the act of selling tangible personal or real property to a buyer for reselling in its original form for consideration.

"Sales price" means the amount of consideration paid by the buyer in terms of monetary value. The exchange or sale price of real estate is based on the current fair market value.

"Sales tax administrator" means the accounts receivable clerk or whomever performs the daily operations of administering the sales tax program for the city.

"Seller" means all work done or duties performed, provided, or furnished for others for compensation whether in conjunction with the sale of goods or not, but does not include services rendered by an employee to an employer.

"Services" means all work done or duties performed, provided or furnished for others for compensation whether in conjunction with the sale of goods or not, but does not include services rendered by an employee to an employer.

"Transaction made within the city" means the buyer takes possession of the purchased, rented, or leased property or service provided within the corporate limits of the city. (Ord. 99-29 §2(part), 1999)

4.08.015 Business licenses required.

All sellers shall secure a city business license as required in Section [5.02.020](#) and a state of Alaska business license.

A. The city business license must be prominently displayed at the place of business of every seller. Any seller who has no regular place of business shall display such license on request.

B. Before issuing a business license to a seller, the city may require the applicant to post a bond, furnish a statement of net worth, or furnish additional security to insure the full and prompt payment of taxes to be collected under this chapter.

C. The business license of any seller is automatically suspended when such seller fails to pay delinquent taxes, penalty and interest within thirty days after notice of delinquency is given or mailed. It is unlawful for a seller to engage in sales without a current city business license or to engage in sales when such license is suspended.

D. Each seller who obtains or should obtain a city business license in accordance with Section [5.02.020](#) of the city code consents to the inspection of their federal or state business tax returns in order to facilitate the accomplishment of the provisions and objectives of this chapter. (Ord. 99-29 §2(part), 1999)

4.08.020 Imposition of rate.

There is levied a tax equal to four and a half (4.5) percent of the selling price upon buyers of all retail sales, and rentals made, and all services performed within the corporate limits of the City, unless specifically exempted in this chapter or a different tax rate is specifically set forth in this chapter.

A. There is hereby levied an alcoholic beverage tax on the retail sale of alcoholic beverages equal to ~~five~~ Six (6) percent times the selling price of all sales made within the City of North Pole.

B. 1. There is hereby levied an excise tax on the distribution of tobacco products brought into the City limits measured at the rate of ~~eight~~ Ten (10) percent times the wholesale price of such tobacco products.

2. It is the intent and purpose of this chapter to provide for the collection of the excise tax from the person who brings, or causes to be brought, tobacco products into the City limits from outside the City limits for sale; or

a. A person brings, or causes to be brought, tobacco products into the City limits from outside the City limits for sale; or

b. A person ships or transports cigarettes or tobacco products to a retailer in the City limits for sale by a retailer.

c. Retail tobacco sales are subject to the general sales tax rates as outlined in 4.08.020 (D)

C. The maximum tax on any single transaction shall be ~~eight~~ Ten (10) dollars except on the retail sale of alcoholic beverages, Wholesale tobacco products, and the hotel-motel room tax, all of which shall not have any maximum tax.

D. On all sales except the sale of alcohol, ~~tobacco products~~ and hotel-motel rooms the seller shall add the tax imposed by this section to the sale price in accordance with the following schedule:

Sales	Tax
Under \$0.24 <u>\$0.22</u>	\$0.01
\$0.25 through \$0.50 <u>\$0.23 through \$0.43</u>	0.02
\$0.51 through \$0.75 <u>\$0.44 through \$0.87</u>	0.03
\$0.76 through \$1.00 <u>\$0.88 through \$0.1.10</u>	0.04
\$1.01 through \$1.25 <u>\$1.11 through \$1.32</u>	0.05
\$1.26 through \$1.50 <u>\$1.33 through \$1.54</u>	0.06
\$1.51 through \$1.75 <u>\$1.55 through \$1.76</u>	0.07
\$1.76 through \$2.00 <u>\$1.77 through \$1.98</u>	0.08
\$2.01 through \$2.25 <u>\$1.99 through \$2.21</u>	0.09
\$2.26 through \$2.50 <u>\$2.23 through \$2.43</u>	0.10
\$2.51 through \$2.75 <u>\$2.44 through \$2.65</u>	0.11

~~\$2.76 through \$3.00~~ \$2.66 through \$2.88 0.12

\$3.00 and over, continue on the same scale up to the maximum.

E. Coin-operated machines shall remit four and a half percent of the gross receipts derived from sales using the following formula:

Receipts divided by 1.04.5 = Sales

Receipts minus Sales = Sales tax due

(: Ord. 10-14 §2, 2011: Ord. 09-01a §2, 2009: Ord. 09-01 §2, 2009: Ord. 06-08 (part), 2006; Ord. 04-14 §2 (part), 2004: Ord. 00-14 §2(part), 2000: Ord. 00-2 §2(part), 2000: Ord. 99-29 §2(part), 1999)

4.08.030 Obligations of seller.

It is the obligation of the seller making taxable sales to collect all taxes imposed by this chapter. All taxes shall be due and payable from the buyer to the seller at the time the transaction takes place. The seller shall hold collected taxes in trust for the benefit of the city. . (Ord. 99-29 §2(part), 1999)

A. If any person, firm, co-partnership, corporation, director or agent imposes taxes listed under this section on behalf of The City of North Pole and the transaction is clearly not taxable under this section, they shall refund all improperly paid taxes immediately or remit all unlawfully collected taxes to the City of North Pole immediately. Disregard for this section is a violation of code and offenders may be guilty of a Class A misdemeanor.

4.08.040 Taxed transactions.

Taxed transactions include all sales, retail sales, sales for resale, rentals, and services performed within the corporate limits of the city, unless specifically exempted by this chapter, the laws of Alaska, or by the Constitution of the United States. (Ord. 99-29 §2(part), 1999)

4.08.045 Sales of bingo, lotteries and pull-tabs.

Notwithstanding any other provisions in this chapter the sales of bingo, lotteries, and pull-tabs and like games of chance by any operator or any permittee are subject to sales tax on the total adjusted gross income as defined by AS 05.15. Each operator and permittee must along with their sales return and remittance file a report on their activity in the city during that filing period including the value of prizes awarded and other information as may be required by the city. (Ord. 99-29 §2(part), 1999)

4.08.050 Exemptions.

A. The following classes of sales, rentals, and services are exempt from the tax imposed by this chapter:

1. Causal and isolated sales not exceeding one thousand dollars per calendar year and not requiring the seller to hold a current city or state business license;

2. Sales, services, rentals, and transactions which the municipality is prohibited from taxing under the Constitution of the United States or the state of Alaska, including but not limited to:

a. Sales of insurance bonds of guaranty, fidelity, and the commissions thereon,

b. Sales to federally chartered credit unions,

c. Sales of goods made with food coupons, food stamps, or other type of certificate issued under 7 USC 2011-2025 (Food Stamp Act), or made with food coupons, food vouchers, or other type of certificate issued under 42 USC 1786 (Special Supplemental Food Program for Women, Infants, and Children);

3. Sales, rentals, or services provided to the United States, to the state of Alaska, and any public corporation or political subdivision thereof;

4. Sales, rentals, or services provided to any volunteer ambulance, fire, or law enforcement organization providing service to the public and to public international organizations designated by the president of the United States;

5. Sales of professional medical services performed by a person, clinic, or hospital licensed and certified under the state of Alaska:

a. The preparation of controlled substances prescribed and supplied by a state licensed and certified medical professional,

b. Counseling services provided by state licensed and certified psychologists or psychological associates, clinical social workers, alcohol and drug counselors, or marital and family therapists,

c. Assisted living services provided in accordance with state regulations, and licensed by such,

d. Sales and rentals of hearing aids, crutches, wheelchairs, and other personal property specifically manufactured for a patient;

190 6. Sales of newspapers or other periodicals by carrier made directly to consumers
191 where the carrier is responsible for the collection of sales revenue;

192 7. Goods and services purchased through mail order catalogs or the Internet;

193 8. Membership dues, fees, or assessments paid to clubs, labor unions, fraternal
194 organizations, and other nonprofit organizations that have obtained exemption
195 certificate 501(c) from the Internal Revenue Service;

196 9. Sales, services, and rentals to a buyer, or made by a seller, for functions
197 organized and administered solely by an organization holding a current 501(c)(3)
198 or 501 (c)(4) exemption ruling or equivalent from the Internal Revenue Service
199 which has a physical or mailing address within city limits and a resolution or
200 letter from the board, naming up to a maximum of six individuals, authorized to
201 make purchases on behalf of the organization. This exemption does not apply to
202 the sale of pull-tab games;

203 10. Sales of school admission tickets, goods, services, and rentals for school
204 entertainment, athletic activities, and all other activities conducted by school
205 sanctioned groups;

206 11. Sales of food and beverages in public or private school and college cafeterias
207 or lunchrooms which are not operated for profit;

208 12. Rentals of real property where the term of tenancy is monthly or longer;

209 13. Sales, rentals, or leases/purchase agreements of automobiles by a dealer made
210 outside city limits;

211 14. Sales for resale (wholesale) of tangible personal or real property, other than
212 tobacco to a buyer for reselling in its original form;

213 15. The commission earned on real estate sales;

214 16. Air, train, bus and boat fares, lodging, adventure and similar and related
215 services and the commission earned by licensed agents in the sale thereof. (Ord.
216 99-29 §2(part), 1999)

217 17. Sales of food and merchandise in the farmer's market. City business licenses
218 are required by vendors. (Ord. 03-01 §2 (part), 2003)

219 18. Sales of professional services to include but not limited to architectural,
220 carpentry, electrical, engineering, financial, general contractor, landscaping,
221 legal, plumbing, snow removal, etc. City business licenses are required; the sale

222 of goods and products associated with the service is not exempt unless previously
223 described in this chapter.

224 ~~B. Sales of heating fuel are exempt from the tax imposed by this chapter for a period of~~
225 ~~one year beginning August 5, 2008.~~

226 (Ord. 08-16 §(part), 2008)

227 **4.08.055 Senior/disabled sales tax refund.**

228 Senior or disabled citizens who are residents of the city shall receive refunds from the
229 sales tax imposed by the city in the amount not to exceed eighty dollars per annum. Any
230 eligible applicant with a delinquent account with the City of North Pole shall have their
231 refund applied to delinquent account. Applicants must meet the following requirements:

232 A. The citizen is a resident of the city at least sixty-five years of age; or

233 B. The citizen is a resident of the city and is one hundred percent disabled by virtue of the
234 disability standards set by the Social Security Act of the United States.

235 In addition to meeting any of the requirements of this subsection, citizens must apply for
236 the refund beginning January 1st and ending March 31st of the year refund is sought.

237 (Ord. 00-10 §2, 2000; Ord. 99-29 §2(part), 1999), (Ord.04-15 §2,(part),2004)

238 **4.08.060 Promulgation of forms.**

239 When necessary or appropriate and upon approval by the mayor, the sales tax
240 administrator shall revise or implement the use of forms for the purpose of efficiency
241 within administration. (Ord. 99-29 §2(part), 1999)

242 **4.08.070 Confidentiality of sales tax returns.**

243 Except as otherwise provided in this chapter, all documentation required to be filed shall
244 be kept confidential and is not subject to public inspection. Persons supplying the
245 information may be granted access to their records if requested in writing and approved
246 by the sales tax administrator.

247 A. The following information may be made available to the public: The name and
248 business address of current business license holders;

249 B. The sales tax administrator will provide monthly to the city council the names of
250 sellers delinquent in remitting sales taxes and the amount thereof. Information may also
251 be made available to the public in the form of statistical reports if the identity of

particular sellers is not revealed or made evident by the reports. (Ord. 99-29 §2(part), 1999)

4.08.080 Recordkeeping.

It shall be the duty of every seller engaged in business in the city to keep and preserve, for three years, suitable records of all sales, services, and rentals transacted by liability hereunder.

A. For the purpose of ascertaining the correctness of a return, or for the purpose of determining the amount of tax collected or which should have been collected by any person, the mayor or his designee may conduct random audits by examining any relevant documentation including correspondence, invoices, and receipts; hold investigations and hearings concerning any matter covered by this chapter; and may require the attendance of such person, officer, or employee of such person.

B. The mayor and the mayor's duly authorized agent shall have the power to administer oaths to such persons. The mayor, with the approval of the city council, shall issue all formal subpoenas to compel attendance or to require production of relevant books, papers, records of memoranda.

C. Any competent person may serve all subpoenas or other court orders issued under the terms of this chapter. Witness fees for attendance and trial shall be the same as the fees of witnesses before the superior court; such fees shall be paid when the witness is excused from further attendance. When a witness is subpoenaed at the instance of any party to any such proceedings, the mayor may require the cost of service of the subpoena and the fee of the witness be borne by the party at whose instance the witness is summoned. In such case, the mayor at his discretion may require a deposit to cover the cost of such service and witness fee. A subpoena issued as aforesaid shall be served in the same manner as a subpoena issued out of a court of record.

D. The superior court upon application of the mayor, is empowered to compel obedience to such subpoena; the attendance of witnesses; the production of relevant books, papers, records or memoranda; and the giving of testimony before the mayor, or any of the mayor's duly authorized agents in the manner and extent as witnesses may be compelled to obey the subpoenas and orders of the court.

E. The mayor, or any party in an investigation or hearing before the mayor, may cause the deposition of witnesses residing within or without the state to be taken in the manner prescribed by law for like depositions in civil actions in courts of this state. (Ord. 99-29 §2(part), 1999)

4.08.090 Submittal of forms and remittance.

The city shall provide sales tax return forms to sellers. Sellers making a taxable sale in any month shall transmit the tax collected no later than the last day of the following month in which tax was collected along with a completed return. Returns and taxes remitted must be received by the city administrative offices no later than five p.m. on the due date. (Ord. 03-01 §2 (part),2003)

A.The sales tax forms furnished by the city shall have spaces setting forth the amount received from the following:

1. All sales, services, or rentals made within city limits;
2. The amount received from nontaxable sales, services, and rentals;
3. The amount of credit card service fees paid on credit card sales within the city;
4. The amount of taxable sales, services, and rentals;
5. The amount of sales tax owed;
6. The amount of penalties owed;
7. The total amount of sales tax and penalties owed to the city;
8. Such other information and supporting documentation as may be required.

B. A seller who, for one year, has transmitted taxes and filed returns as required by this chapter may file with the sales tax administrator a written request to transmit taxes and file returns quarterly. The sales tax administrator shall evaluate the seller's compliance with this chapter, and make a recommendation to the city council to approve or deny the seller's petition. If the city council approves the petition, the seller shall file returns and transmit the taxes imposed by this chapter no later than the last day of the month following the quarter the taxes were collected. Upon approval of the council, quarterly filing will revert to monthly filing if reports are not transmitted on time. (Ord. 99-29 §2(part), 1999)(Ord. 03-01 §2 (part),2003)

C. Payment in lieu of taxes. The sales tax administrator shall evaluate the seller's compliance with this chapter, and make a recommendation to the city council to approve or deny the seller's compliance agreement to submit lump sum annual tax payment to reduce administrative burden on collectors of the tax and the city as well when nominal amounts of sales tax is estimated to be collected in a calendar year. The compliance agreement shall require the seller to submit to the sales tax administrator a year end financial summary for review. If it is later determined that the payment in lieu of taxes is significantly less than what would have been collected and submitted monthly, the

collector shall remit the higher amount and any late and or penalty fees from under reporting of sales tax.

4.08.100 Delinquency, fees, penalties, interest and application of payment.

Taxes due but not paid will be considered delinquent and will be subject to all fees, interest, and penalties under this chapter, and may be recovered by the city with an action at law against the buyer and/or seller. The sales tax return shall be prima facie proof of taxes collected by not transmitted.

A. Application of Fees and Penalties.

1. Complete sales tax returns and full remittance delinquent less than thirty days shall be charged a late fee of twenty-five dollars or up to the maximum interest rate allowed to by law, whichever is greater, in addition to the total amount due. Sellers filing incomplete sales tax returns will incur an additional penalty of fifteen dollars. (Ord 03-01 §2 (part) 2003)

2. Complete sales tax returns and full remittance thirty to sixty days past due will incur a late fee of fifty dollars or up to the maximum interest rate allowed to by law, whichever is greater, in addition to the total amount due. Sellers filing incomplete sales tax returns will incur an additional penalty of fifteen dollars. (Ord.03-01 §2 (part) 2003)

3. Sales tax returns and full remittance sixty-one days past due will incur a reoccurring monthly fee of fifty dollars in addition to all previous fees, interest, and penalties. Sellers failing to file complete returns and full remittance will be subject to revocation of their business license, and a lien against the seller's property or a class A misdemeanor, upon council approval. (Ord.03-01 §2 (part), 2003)

B. Application of Interest. Interest at the rate of fifteen percent per year, and applied monthly, shall accrue on all delinquent taxes, fees and fines starting from the due date until paid in full.

C. Application of Payments. All tax related payments made to the city shall first apply to the payment of fees, interest, and penalties, then to the payment of the principal of the tax which is delinquent, and then to the payment of current taxes. All other payments received over the amount owed for taxes, fees, interest, and penalties will then apply to any other fees incurred by the seller. (Ord. 99-29 §2(part), 1999)

D. Business licenses will be automatically revoked, and businesses will be served with a cease and desist order by a law enforcement officer empowered by the City of North Pole

when sales tax returns are ninety days delinquent. A new business license will be issued upon full payment of all sales tax, penalties and fees. (Ord. 01-10 §2 (part), 2001)

E. Businesses who have chronic late sales tax returns, defined as sales tax returns that are sixty (60) days delinquent twice in a calendar year, will have their business license revoked and served with a cease and desist order by a law enforcement officer empowered by the City of North Pole. A new business license will be issued upon full payment of all sales tax, penalties and fees. (Ord. 01-10 §2 (part), 2001)

F. Businesses who have habitually late sales tax returns, defined as sales tax returns that are sixty (60) days delinquent three times in a calendar year, will have their business license revoked and served with a cease and desist order by a law enforcement officer empowered by the City of North Pole. Criminal theft charges will be filed against the business owners and/or other responsible parties pursuant to the applicable North Pole ordinances or Alaska statutes. (Ord. 01-10 §2 (part), 2001)

G. The business owner shall have two (2) business days from the date of service of the cease and desist order/revocation of the business owner's license to do business in the City of North Pole. This request for an administrative hearing shall set forth all grounds relied upon by the business owner to contest the cease and desist order/revocation order. Any grounds not set forth in the request for hearing shall be considered waived. The hearing shall take place before the Mayor of the City of North Pole as soon as is practicable. The hearing shall be conducted and a decision rendered before the business license shall be considered revoked.

The Mayor of the City of North Pole may rule upon the hearing request verbally at the conclusion of the hearing or in writing, at the Mayor's discretion.

The business owner shall have ten days from verbal or written notice of the Mayor of the City of North Pole's decision in which to appeal any adverse decision to the Superior Court. The filing of such an appeal shall not stay the business license revocation.

All cease and desist orders shall notify the business owner of the hearing rights and procedures set forth herein. (Ord. 01-10, §2 (part), 2001)

4.08.105 Estimated taxes.

The City reserves the right to estimate sales tax due when unable to ascertain the tax by a seller for any reason. The City may make an estimate of the tax due based on any evidence in its possession. Notice of the estimated taxes due shall be furnished to the seller and shall become final for the purpose of determining liability of the seller to the City in thirty days, unless the seller files an accurate and complete return. (Ord. 99-29 §2(part), 1999)

389

390 **4.08.110 Exemptions, exceptions and refunds.**

391 Every sale, service, or rental made within the City, unless explicitly exempted by this
392 chapter or a subsequent ordinance, shall be presumed to be subject to the tax imposed
393 hereunder in any action to enforce the provisions of this chapter. It is the policy of the
394 City that taxes, interest, and penalties shall be promptly collected without offset,
395 compromise or time extensions for payment.

396 A. A buyer or seller who claims a sale is exempt from taxation shall pay the tax as
397 required by this chapter. Within thirty days of the sale the buyer or seller may file a claim
398 in writing, including documentation substantiating the claim, with the Sales Tax
399 Administrator briefly describing the basis of the claim and the relief sought.

400 B. No sales tax refund request may be made/refunded unless the sales tax was paid under
401 protest and stating the good faith reason(s) therefor.

402 C. A seller may within sixty days of filing a completed sales tax return submit an
403 amended return, and request in writing a refund or credit to their account.

404 D. The Sales Tax Administrator shall investigate claims and shall present the claims,
405 findings, and recommendations to the City Council for action at the next regular Council
406 meeting. If the City Council determines there is clear and convincing evidence to
407 establish a refund or credit of taxes paid, the Mayor or his designee shall ensure the
408 refund or credit is issued no later than thirty days after determination has been made. The
409 City shall not be held liable for any payment of interest on the tax payment from the date
410 paid until a refund is made or credit applied. (Ord. 11-07 §2, 2011: Ord. 10-13 §2, 2011:
411 Ord. 99-29 §2(part), 1999)

412 **4.08.120 Lien for tax, interest and penalties.**

413 Delinquent taxes, fines, administrative fees, and interest imposed by this chapter shall
414 constitute a primary lien in favor of the city upon the seller's property.

415 A. The lien may be levied at time of delinquency and continues until the liability for all
416 delinquent amounts are satisfied. Such lien shall be reviewed periodically and may be
417 adjusted to reflect actual outstanding balances.

418 B. Sales tax liens on property shall be enforced by foreclosure conducted as provided by
419 law for enforcement of judgment liens. (Ord. 99-29 §2(part), 1999)

420 C. Accounts may be assigned to a collection agency.(Ord.08-06 §2(part),2008)

421

422 **4.08.130 Criminal liability.**

423 Any person, firm, co-partnership, corporation, or director or agent of the aforementioned
424 violating any of the provisions of this chapter or failing or refusing to comply with a
425 lawful request or demand of the Mayor or Sales Tax Administrator authorized under this
426 chapter is guilty of a Class A misdemeanor. (Ord. 99-29 §2(part), 1999)

427 **4.08.140 Sale of business, final tax returns, liability of purchaser.**

428 A. If any seller sells, assigns, transfers, conveys, leases, forfeits, or abandons their
429 business to another person, the seller shall surrender their business license to the City for
430 cancellation.

431 B. The seller shall make a final sales tax return with payment in full no later than ten days
432 after relinquishment of the business showing that all obligations imposed by this chapter
433 have been paid.

434 C. The purchaser, assignee, transferee, lessee, successor, creditor, or secured party is
435 required to file a new application for a new City business license, and shall provide proof
436 of a State of Alaska business license.

437 D. The purchaser, assignee, transferee, lessee, successor, creditor, or secured party shall
438 withhold from the purchase money the sales tax, interest, and penalties owed by the
439 seller.

440 The purchaser, assignee, transferee, lessee, successor, creditor, or secured party shall be
441 held personally liable for the payment of the taxes, interest, and penalties accruing on the
442 unpaid balance by the former owners, operators, or assigns. (Ord. 99-29 §2(part), 1999)

443 **4.08.150 No cause of Action Against the City.**

444 The provisions of this section are enacted for the sole purpose of providing guidance to
445 the City of North Pole administration for uniform collection procedures. Any failure on
446 the part of the City of North Pole to follow the provisions of the section shall not:

- 447 1. Waive any rights of the City of North Pole;
- 448 2. Give rise to any cause of action on behalf of the seller or taxpayer against the
449 City of North Pole.

450 **4.08.160 Severability.**

If any section, subsection, paragraph, sentence, clause, or phrase of this chapter is held to be unconstitutional or in violation of law, then that holding shall not affect the validity of the remainder of this chapter.

Section 2. **Effective Date.** This ordinance shall be effective January 1, 2015.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 1st day of December, 2015.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

PASSED/FAILED

YES:

NO:

ABSENT:

CITY OF NORTH POLE

ORDINANCE 14-27

**AN ORDINANCE OF THE CITY OF NORTH POLE, ALASKA AMENDING TITLE 4,
CHAPTER 4.10.010, USER FEE SCHEDULE**

WHEREAS, changes to the practices, regulations and policies is a continually changing requirement; and

WHEREAS, the City of North Pole Municipal Code should be amended to conform to the requirements of the City; and

WHEREAS, the City of North Pole desires to give clarity to North Pole Municipal Code;

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

Section 1. This ordinance is of a general and permanent nature and shall be codified.

Section 2. Title 4 , Revenue and Finance, Chapter 4.10 User Fee Schedule by inserting the text in underlined, and in red:

Chapter 4.10
USER FEE SCHEDULE

Sections:

[4.10.010](#) Establishment of user fees.

[4.10.020](#) User fee schedule.

[4.10.030](#) Ambulance/EMS services.

4.10.010 Establishment of user fees.

The Mayor shall examine the services provided by the City and establish a user fee schedule with Council concurrence. The Council shall periodically review the user fee schedule and set user fees as appropriate. (Ord. 14-02 § 2, 2014; Ord. 12-25 § 2, 2012; Ord. 12-17 § 2, 2012; Ord. 11-06 § 2, 2011; Ord. 10-06 § 2, 2010; Ord. 09-02 § 2, 2009; Ord. 05-17 § 2, 2005; Ord. 03-10 § 2, 2003)

4.10.020 User fee schedule.

Ambulance Fee	\$800.00 <u>\$900</u>
Ambulance Fee Discount for North Pole Residents	\$400.00 <u>\$720</u>
Ambulance/Patient Transport Mileage (loaded miles)	\$11.00 per mile
Ambulance/Patient Transport Mileage (loaded miles) Discount for North Pole Residents	\$5.50 per mile <u>\$8.80</u>
Fire/Ambulance Run Reports	\$25.00
Audio Recording of Public Meetings or Any Other CD/DVD (fee collected when ordering, per tape)	\$10.00
Building Permit Fees	Based on building evaluation and 1997 Uniform Administrative Code
City Annual Business License	\$50.00
City Business/Sales Tax Mailing Labels (fee collected when ordering)	\$25.00
Copies of Public Records	\$1.00 first pg; \$0.25 thereafter
City Newsletter Mailing Labels	\$25.00
Declaration of Candidacy Filing Fee	\$25.00
Faxes Send/Receive Local Calling Area (per page)	\$1.00
Faxes Send Long Distance in U.S. Only (per page)	\$2.00
Fingerprinting per Card	\$20.00 <u>\$25.00</u>
Fireworks Annual Permit to Retail Vendor of Class "C" Fireworks	\$3,000.00
Hydrant Meter Charge	\$50.00/mo. (min)
Hydrant Meter Water Usage Rate	\$0.02/gallon
Made in North Pole— Permit is \$50.00 per product line with a maximum of \$100.00 per permit application Waive Fee, Up to \$50.00 per Application for First 20 Approved Applications <u>No cost but manufacturer must have a business licence.</u>	\$50.00 <u>\$0.00</u>
Notary Services per Document	\$5.00
Plan Specifications Copies (per set)	\$25.00
Police Reports	\$25.00
Photo Copy Fee (per page)	\$0.25
Water/Sewer Connection Inspection Fee	\$50.00 each
Residential and commercial properties water and sewer fees shall be the following (per NPMC 13.08.090(B)): Water tie-in fee – 3/4 inches to 2 inches Sewer tie-in fee – 3/4 inches to 2 inches Water tie-in fee – Greater than 2 inches up to 4 inches	 \$200.00 \$200.00 \$250.00

Sewer tie-in fee – Greater than 2 inches up to 4 inches	\$250.00
Water – Greater than 4 inches	\$300.00
Sewer – Greater than 4 inches	\$300.00
Residential Water Meter Replacement	\$100.00
Commercial Water Meter Replacement	At replacement cost
Water Meter Monitor Replacement	\$100.00

(Ord. 14-02 § 2, 2014; Ord. 12-25 § 2, 2012; Ord. 12-17 § 2, 2012; Ord. 11-06 § 2, 2011; Ord. 10-06 § 2, 2010; Ord. 09-02 § 2, 2009; Ord. 06-11 § 2, 2006; Ord. 03-10 Chapter 4.10, 2003)

4.10.030 Ambulance/EMS services.

A. The City hereby finds that North Pole City residents who use City ambulance/EMS services are economically justified in receiving up to a ~~fifty~~ twenty (20) percent discount for said services due to the residents' financial support of ambulance/EMS services by the payment of City taxes.

B. The City shall, by ordinance, establish a fee schedule for ambulance/EMS services. All customers shall be billed for ambulance/EMS services. North Pole City residents may be eligible for a discount of ~~fifty~~ twenty (20) percent of the ambulance fee as defined by NPMC [4.10.020](#), User fee schedule, of the North Pole Municipal Code.

1. In all cases in which the residency of the customer is in question, it shall be the obligation of the customer to, within thirty days of being requested to do so, provide all documentation necessary to establish their residency and their failure to do so shall be grounds to classify the customer as a nonresident.

2. All residency determinations shall be made by the Chief of the Fire Department and based upon a preponderance of the evidence. When a customer is determined to be a nonresident, the decision shall be made in writing and mailed to the last known mailing address of the customer, subject to an appeal to the City Council. All appeals shall be filed, in writing, with the City Clerk within fifteen days of the mailing of the written determination of residency by the Chief of the Fire Department and shall be determined by the City Council at the next regularly scheduled Council meeting. All determinations made by the City Council shall be final and not subject to any further appeal.

C. The customer, resident and nonresident, shall be legally responsible for paying all ambulance/EMS fees that are not waived or paid by the customer's health care insurance or other third party payer, if any. (Ord. 11-10 § 2, 2011)

Section 3. Effective date.

This ordinance shall become effective January 1, 2015.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this
1st day of December, 2014.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

PASSED/FAILED

Yes:

No:

Absent:

CITY OF NORTH POLE

ORDINANCE 14-28

**AN ORDINANCE OF THE CITY OF NORTH POLE, ALASKA TO
AMEND TITLE 5, BUSINESS LICENSES, TAXES AND REGULATIONS,
CHAPTER 5.02 BUSINESS LICENSES**

WHEREAS, changes to the practices, regulations and policies is a continually changing requirement; and

WHEREAS, the City of North Pole Municipal Code should be amended to conform to the requirements of the City; and

WHEREAS, the City of North Pole desires to give clarity to North Pole Municipal Code;

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

Section 1. This ordinance is of a general and permanent nature and shall be codified.

Section 2. Title 5, Business Licenses, Taxes and Regulations, Chapter 5.02 Business Licenses by inserting the text in underlined, italicized and in red:

**Chapter 5.02
BUSINESS LICENSES**

5.02.010 Definitions.

In this chapter, unless the context otherwise requires,

"Business" includes all acts or activities engaged in for financial or pecuniary gain by persons receiving in excess of one hundred dollars per year, which act or activity requires obtaining a state of Alaska business license;

"Person" includes an individual, firm, partnership, joint venture, association, corporation, estate trust, business trust, receiver, or any group or combination acting as a unit. (Ord. 92- 14 §3(part), 1992)

“Physically” means any owner, employee, representative or personnel of a business must enter the corporate limits of the City to engage or complete a business transaction or sale.

“Sale” means the exchange of any real or personal property, or of any goods or services for consideration including barter, installment credit, conditional sales, and rental transactions for any purpose other than resale in the regular course of business.

“Seller” and “Services” means all work done or duties performed, provided, or furnished for others for compensation whether in conjunction with the sale of goods or not, but does not include services rendered by an employee to an employer.

“Within City Limits” means the buyer takes possession of the purchased, rented, or leased property or service provided within the corporate limits of the City.

5.02.020 License--Required.

~~For the privilege of engaging in business in the city, a person shall apply annually upon forms prescribed by the city, obtain a license, and pay the license fee prescribed in Section [5.02.040](#). (Ord. 00-1 §2(part), 2000; Ord. 92-14 §3(part), 1992)~~

A. By last day of February of each year, every person and other legal entity required to obtain a state business license shall obtain an annual city business license, in addition to any other license required by this Code, if the person or legal entity maintains business premises within the city limits, physically delivers goods or physical provides services within the city limits, or otherwise physically does business in the city limits.

B. The city clerk shall provide for a system of issuing city business licenses, and keep records of all holders of general city business licenses. The clerk may propose regulations, subject to approval by the city council, relating to the issuance of city general business licenses.

C. No permit required under Title 15, Building and Construction Regulation, may be issued except upon the presentation of a business license properly issued in compliance with this section.

5.02.030 License--Information required.

A license issued under this subsection must include:

A. The name and address of the licensee;

~~B. The line of business to be conducted;~~ *A statement of the general nature of the business and the Standard Industrial Classification Number (SIC No.);*

C. The date of issue of the license; and

68 D. The business name to be used by the licensee. (Ord. 92-14 §3(part), 1992)

69 **5.02.040 License--Fee.**

70 The license fee for each business shall be \$50 (fifty dollars) per year and shall be paid no later
71 than the last business day of February 15th of each year. (Ord. 11-02 §2, 2011: Ord. 03-10 §2
72 (part), 2003: Ord. 00-1 §2(part), 2000)

73 **5.02.050 License fee—Waived.**

74 ~~The business license fee required by Section 5.02.040 shall be waived by the city for all persons~~
75 ~~engaged in business in the city on or before the effective date of this chapter. (Ord. 92-14~~
76 ~~§3(part), 1992)~~

77 **5.02.060 License--Transfer or assignment prohibited.**

78 A business license issued by the city is nontransferable and nonassignable and must be
79 surrendered by the licensee to the city upon ceasing to do business in the city. If the business is
80 continued at the same location under new ownership, the new owner must apply for and obtain a
81 business license as required by Section 5.02.020. (Ord. 92-14 §3(part), 1992)

82 **5.02.070 License--Compliance with other provisions required.**

83 A person engaging in business subject to licensing provisions of a regulatory nature must, in
84 addition to filing the regular application required by this chapter, comply with any other or
85 additional regulatory provisions before being entitled to a license. (Ord. 92-14 §3(part), 1992)

86 **5.02.080 License--Failure to apply—Penalty.**

87 A. If a person engaged in a business fails to file a business license application or pay the fee as
88 prescribed by this chapter, five dollars shall be added to the fee for each additional thirty days, or
89 fraction thereof, during which the failure continues. The amount added to the fee shall be
90 collected at the same time and in the same manner as part of the fee.

91 B. In case of delinquency, the legal rate of interest shall be assessed. If payment is made by
92 check, bill of exchange, or note which is later returned by the drawee as uncollectible because of
93 insufficient funds or is dishonored by the drawee for any reason, the dishonor is prima facie
94 evidence of nonpayment of the license fee. It is unlawful for a seller to engage in sales without a
95 current city business license or to engage in sales when such license is suspended or revoked.
96 (Ord. 00-1 §2(part), 2000: Ord. 92-14 §3(part), 1992)

97 **5.02.090 Authority to promulgate regulations.**

98 The mayor, with the approval of the council, may promulgate regulations necessary to determine
99 and collect fees imposed and to otherwise enforce the provisions of this chapter. (Ord. 92-14
100 §3(part), 1992)

101 **5.02.100 Unlawful acts designated.**

102 It is unlawful for a person to:

103 A. Willfully evade the licensing provisions of this chapter;

104 B. Fail to make an application for license or fail to keep or produce any records required under
105 this chapter or by regulation;

106 C. Make false or fraudulent application or false statement with intent to defraud the city or
107 evade payment of the fee; or

108 D. Aid or abet another in an attempt to evade payment of the fee. (Ord. 92-14 §3(part), 1992)

109 **5.02.110 False statements by agents prohibited.**

110 It is unlawful for an executive officer or agent of a corporation or agent of a person to make or
111 permit to be made for his principal a false application or false statement in answer to an inquiry
112 from the city clerk with intent to evade the payment of the fee or to comply with the provisions
113 of this chapter. (Ord. 92-14 §3(part), 1992)

114 **5.02.120 Violation—Penalty.**

115 Any person violating any requirement of this chapter or any regulation adopted pursuant thereto
116 shall be penalized as an ordinance violator. (Ord. 92-14 §3(part), 1992)

117 **5.02.130 Violation--Testimony required—Compromise.**

118 A. In a prosecution for a violation under this chapter, no person otherwise competent as a
119 witness is privileged to refuse to testify on the grounds that his testimony may incriminate him;
120 however, no indictment or prosecution shall afterwards be brought against the witness on
121 account of an offense or transaction concerning which he testifies as a witness.

122 B. In a prosecution under this chapter, the city attorney may, with the consent of the city
123 council, compromise the case by accepting from the defendant a sum not less than the fee,
124 penalties and interest provided in Section [5.02.080](#), plus costs of such prosecution. (Ord. 92-14
125 §3(part), 1992)

126
127 **Section 3.** Effective date.

128 This ordinance shall become effective January 1, 2015.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this
1st day of December, 2014.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

PASSED/FAILED

Yes:

No:

Absent:

125 Snowman Ln
North Pole, Alaska
99705
907-888-4444
907-488-8584

**City of North Pole
Office of the Mayor**

Memo

To: Madam Clerk
From: Mayor Ward
cc: Honorable North Pole City Council
Date: November 18, 2014
Re: Business license ordinance

North Pole City Council,

In order to simplify our code and clearly state what the intention is I am proposing the following changes to Chapter 5.02 Business Licenses. The changes to this section include additional definitions and clarification that business licenses are needed only when a physical presence occurs within the City Limits.

Changes in this section extend the deadline for business license applications from the 15th of February to the last day of February as well as require that all construction contractors seeking a building permit must have a valid business license in order for a permit to be issued.

It is my hope that we can continue to make our code easier for businesses and the public to understand.

Thank you for your consideration

Mayor Ward

CITY OF NORTH POLE

RESOLUTION 14-20

**A RESOLUTION ESTABLISHING THE 2015 LEGISLATIVE CAPITAL PROJECTS
REQUEST FOR THE CITY OF NORTH POLE**

WHEREAS, the City of North Pole seeks to provide its residents with a high quality level of service and has levied property and sales tax to cover the cost of operations; and

WHEREAS, the City of North Pole is requesting funding from the State of Alaska and the Federal Government for local capital projects designated as the most urgent; and

WHEREAS, the City of North Pole is matching all capital projects with a 10% in-kind or cash match; and

WHEREAS, the following is a list of projects the City of North Pole would like to complete with a breakdown of total projected cost, city match, legislative request and project description.

Roof Mounted Solar Panels for Fire Station:

Project total cost: \$65,000

City Match 10%: \$6,500

Total Legislative Request: \$58,500

Description and Justification:

Installing a solar power system for the fire station, with an annual electrical cost of \$13,000 to \$15,000, can have a payback benefit to the city in less than ten years, sooner if grant money is received to help offset the costs. Installing panels on the roof of the fire station will increase capacity and annual exposure resulting in lower electric bills and the ability to sell power back to GVEA. The system has no moving parts and almost zero maintenance as well as a twenty five year warranty.

Dorm/reserve apparatus building for Fire Department

Project total cost: \$400,000

City Match 10%: \$40,000

Total Legislative Request: \$360,000

Description and Justification:

Currently the fire department has reserve apparatus stored outside in the weather. This project will combine the live in dorm with a reserve apparatus building. Having our reserve apparatus stored outside in the weather takes a negative impact on the wear and tear of reserve apparatus. Having a building to store the apparatus out of the weather will increase the life span of this equipment.

Currently we have three dorm rooms that take up the second class room in the training annex building. The dorm rooms are designed to house two firefighters in each room. The idea being, live-in firefighters supplement the daily staffing and “pay” their rent by responding on calls. The dorm above the apparatus floor would provide housing for at least six firefighters.

Cooling System Improvements for Police Station:

Project total cost: \$70,000

City Match 10%: \$7,000

Total Legislative Request: \$63,000

Description and Justification:

In 2013 The City of North Pole received funding in the amount of \$75,000 for heating and cooling upgrades only to find out that the upgrades were going to cost more than projected. We have received bids to complete the project ranging from \$59,000 to \$64,000. The City of North Pole used the original grant funds to pay for the engineering designs, heating system repairs and the HRV installation. The City of North Pole also spent matching funds in the amount of \$26,000 to complete the heating and ventilation to this point. Funds requested are to complete the cooling aspect of the building.

City Wide Recreational Improvements:

Project total cost: \$775,000

City Match 10%: \$77,500

Total Legislative Request: \$679,500

Description and Justification:

The City of North Pole is committed to provide recreational opportunities for its citizens and visitors in community-based parks. The Fairbanks North Star Borough has delegated park authority for to the City to manage seven community parks. Our community parks provide safe places for children and families to participate in healthful recreational activities. Our community parks are also attractions for visitors to our city. The parks improve the quality of life within the City and surrounding communities making the City an attractive place for residents to live and they attract new residents and businesses to the community. The City is requesting \$775,000 to upgrade the facilities at its community parks and recreational facilities.

The following is a breakdown of the funding Requested

Terry Miller Park: \$150,000 for new playground equipment, park shelters and well for landscape watering. The City has just secured a new 10 year lease for this highly used property.

Highway Park Community Park: \$75,000 for new playground equipment, fencing, landscaping and well for landscape watering.

North Pole Skateboard Park:
\$400,000 for new skateboarding equipment, paved parking facilities and restroom facilities

North Pole Dog Park:
\$50,000 for paved parking facilities, well for landscape watering and park shelters

Beaver Springs Nature Trail:
\$50,000 for new interpretive signage, benches, trashcans and paved parking facilities.

City Wide Pedestrian Facilities:
\$50,000 for way finding signage, benches, trashcans and dog waste collection stations

Trooper Gabe Rich and Scott Johnson Memorial Park

Project total cost: \$258,000

City Match 10%: \$25,800

Community Donations (unsecured): \$182,200

93 **Total Legislative Request: \$50,000**

94 **Description and Justification:**

95 The Trooper Gabe Rich and Scott Johnson memorial Park was dedicated November 11th 2014.
96 A committee has been established and a design has been chosen for construction in summer of
97 2015. The Memorial park land was donated to the City in 2004 for the purpose of a park by a
98 local resident. Donations and fundraising is ongoing to ensure this project will be completed.
99 The memorial wall will be for all Fairbanks North Star Borough Residents who have died in the
100 line of duty while serving their Nation, State or Municipality. We anticipate being able to do the
101 project for much less than the engineers estimate.

102 **NOW THEREFORE BE IT RESOLVED**, that the North Pole City Council endorses and
103 requests consideration by the Governor and the Alaska State Legislature for the projects herein.

104 **PASSED AND APPROVED** by a duly constituted quorum of the North Pole City Council this
105 24th day of November, 2015.

106 _____
107 Bryce J. Ward, Mayor

108 ATTEST:

109
110 _____
111 Kathryn M. Weber, MMC
112 North Pole City Clerk
113

114
115 PASSED/FAILED
116 Yes:
117 No:
118 Absent

125 Snowman Ln
North Pole, Alaska
99705
907-888-4444
907-488-8584

**City of North Pole
Office of the Mayor**

Memo

To: Madam Clerk
From: Mayor Ward
cc: Honorable North Pole City Council
Date: November 18, 2014
Re: 2015 Capital Projects Request

North Pole City Council,

Please consider the following list of capital projects for our 2015 legislative Capital Projects consideration. The following list was compiled from information submitted to the Mayor's Office based on the needs of the City from Department Heads.

A key part of previous years request and our current year request is our 10% match. The match monies will be either in kind or cash. Funding to pay for these 'matches' will be drawn from the Capital Projects Fund (54). We only put \$43,000 per year into capital projects and I would recommend only approving what we are willing to match.

2015 Legislative request presented to the council has estimated project total cost of \$1,568,000. Total City match if all projects were funded would be \$156,800. Total Legislative request for presented projects would be \$1,211,000. (Minus community donations-contributions for the Trooper Park).

Thank you for your consideration

Mayor Ward