



CITY OF NORTH POLE
Regular Meeting
November 21, 2022
City Hall Chambers
125 Snowman Lane, North Pole, Alaska
www.northpolealaska.com

Monday, November 21, 2022
Committee of the Whole: 6:30 PM
Regular City Council Meeting: 7:00 PM

MAYOR

Michael Welch
907-488-8584

CITY CLERK

Melissa Dionne
907-488-8583

COUNCIL MEMBERS

Jeffrey Jacobson – Mayor Pro Tem	907-460-7733
DeJohn Cromer – Deputy Mayor Pro Tem	907-347-2808
Anton Keller – Alt. Deputy Mayor Pro Tem	907-987-2548
Chandra Clack	907-460-3767
Aino Welch	907-488-5834
David Skipps	907-750-5106

1. Call to Order/Roll Call
2. Pledge of Allegiance
3. Invocation
4. Approval of Agenda (Pgs. 1-2)
5. Approval of the Minutes from 11/7/22 (Pgs. 3-8)
6. Communications from the Mayor
 - a. Student of the Month – Olivia Smith (Pg. 9)
7. Council Members Questions of the Mayor
8. Communications from Department Heads, HR, City Clerk and the Borough Representative
9. Ongoing Projects Report
10. Citizens Comments (Limited to five (5) minutes per Citizen)
11. Old Business
 - a. Ordinance 22-20, An Ordinance of the City of North Pole Amending the Leave Policy for the City of North Pole Employees (Pgs. 10-14)

- b. Ordinance 22-23, An Ordinance of the City of North Pole, Alaska, to Amend Title 4, Revenue and Finance, to Require City Approval of Property Tax Exemptions and to Approve Certain Exemptions (Pgs. 15-16)
- c. Ordinance 22-24, An Ordinance of the City of North Pole, Alaska, Establishing the 2023 Operating and Capital Budget and Levying the Mill Rate (Pgs. 17-115)

12. New Business:

- a. Ordinance 22-25, An Ordinance of the City of North Pole Amending the Fee Schedule (Pgs. 116-118)
- b. Resolution 22-15, A Resolution of the City of North Pole City Council Designating City Officials' Authorization to Sign on City of North Pole Accounts (Pg. 119)

13. Council Comments

14. Adjournment



**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 7, 2022, in the North Pole City Hall Chambers.

CALL TO ORDER/ROLL CALL

Council Member Welch called the regular City Council meeting of Monday, November 7, 2022, to order at 7:00 p.m.

Present:

Chandra Clack
DeJohn Cromer
Aino Welch
David Skipps
Jeffrey Jacobson
Anton Keller

Absent/Excused:

Michael Welch – Mayor

PLEDGE OF ALLEGIANCE TO THE U.S. FLAG

Led by Melissa Dionne

INVOCATION

Given by Mr. Keller

APPROVAL OF AGENDA

Mr. Jacobson *moved to* approve the agenda of November 7, 2022

Seconded *by* Mr. Cromer

Mr. Jacobson *moved to* amend the agenda of November 7, 2022, to consent the following items:

New Business:

- a. Ordinance 22-23, An Ordinance of the City of North Pole, Alaska, to Amend Title 4, Revenue and Finance, to Require City Approval of Property Tax Exemptions and to Approve Certain Exemptions
- c. Resolution 22-14, A Resolution of the City of North Pole City Council Designating City Officials' Authorization to Sign on City of North Pole Accounts
- d. Acceptance of Grant Funds From DHS&EM

Seconded *by* Mr. Cromer

On the amendments

DISCUSSION

None

PASSED

Yes: 6 – A. Welch, Claus, Cromer, Jacobson, Skipps, Keller

No: 0

Absent: 1 – M. Welch

On the agenda as amended

DISCUSSION

None

PASSED

Yes: 6 – A. Welch, Claus, Cromer, Jacobson, Skipps, Keller

No: 0

Absent: 1 – M. Welch

APPROVAL OF MINUTES

Ms. Clack *moved* to approve the minutes from the 10/17/22 meeting

Seconded *by* Mr. Cromer

DISCUSSION

None

PASSED

Yes: 6 – A. Welch, Claus, Cromer, Jacobson, Skipps, Keller

No: 0

Absent: 1 – M. Welch

COMMUNICATIONS FROM THE MAYOR

- The Mayor was out tonight.
- Ms. Welch filled in and read the Council some notes from the Mayor including extending an invite to the Council and public to join him on November 17th to listen to Dr. Van Holde in a town hall to talk about combined heat and power and what it can bring to North Pole.
- Reorganization of the Council took place. The new positions are:
 - Mayor Tem – Mr. Jacobson
 - Deputy Mayor Pro Tem – Mr. Cromer
 - Alt. Deputy Mayor Pro Tem – Mr. Keller

COUNCIL MEMBER QUESTIONS OF THE MAYOR

- None

COMMUNICATIONS FROM DEPARTMENT HEADS, BOROUGH REPRESENTATIVE AND THE CITY CLERK

Police Department, Chief Dutra

- Chief Dutra introduced and pinned his newest officer, Officer Bluhm.

Fire Department, Chief Heineken

- The job posting for the fire departments open Lieutenant position closed today at 1pm. Our testing and interview process is scheduled to finish up in early November.
- October is fire prevention month and traditionally we spend a lot of time each October delivering safety messages to our local schools. The last two weeks we hosted hundreds of students from our local schools. During their visits to the fire station, we were able to provide age-appropriate safety messages.
- Winter is here and the road conditions are changing rapidly. The fire department has been responding to a high number of motor vehicle accidents over the last few weeks. We would like to remind everyone to slow down and expect slippery road conditions.

Finance, Tricia Fogarty

- Ms. Fogarty gave an update on the Tyler/Caselle conversion.
- Financial will be provided at the next meeting.
- She also let everyone know that there were a few changes to the budget book that was provided with the packet and that she is available to answer any budget questions they may have.

Director of City Services, Danny Wallace

- Similar to my peers, my focus over the past couple of weeks has included a significant amount of work on the budget. I'll provide a brief update for the City Services areas.
- Building Dept – Indoor projects only right now; we'll discuss fees for next year in the next few weeks with our contract building inspectors.
- Public Works – Our summer hires have been released, they stayed long enough to help with the City's holiday decorations and lights. We have a meeting with DOT on Wednesday on the Doughchee Avenue project. This is on the recommended list for Fairbanks Area Surface Transportation (FAST) Planning, although final approval is still not completed. We also applied for a grant from the State of Alaska for a drainage survey to address issues with yearly flooding. Finally, we're slated to participate in the FAST Winter Maintenance Forum next week. We'll provide a short public presentation on North Pole snow removal operations.
- Utilities – We received the new Ford F250 truck approved by the Council in October. We're still waiting for the title prior to putting it into service. We've shifted out of the season for utilities hookups.

Human Resources, Ellen Glab

- Ms. Glab gave an update on the policy manual, letting the Council know it was in the final revision state with the department heads. Then would go to the attorney and city employees before it came before Council.
- She also requested a meeting with Mr. Jacobson, the new Pro Tem.

Borough Representative

Ms. Welch attended the borough meeting on 10/27/2022 via Zoom.

*Will be filled in later

City Clerk's Office, Melissa Dionne

- Ms. Dionne gave everyone an update on the city's new website, she said that the site mapping is done, and we should see a non-live version by the end of the year.
- She also reminded everyone to vote tomorrow.

ON GOING PROJECTS

- None

CITIZENS COMMENTS – (Limited to Five (5) minutes per Citizen)

- Mr. Koerner joined us to give the Council an update on Brookside Park.

Old Business

- Ordinance 22-20, An Ordinance of the City of North Pole Amending the Leave Policy for the City of North Pole Employees

Mr. Jacobson *moved* to approve 22-20

Seconded *by* Mr. Keller

On the Ordinance

DISCUSSION

None

PASSED

Yes: 6 – A. Welch, Claus, Cromer, Jacobson, Skipps, Keller

No: 0

Absent: 1 – M. Welch

Mr. Jacobson *moved* to Amend 22-20 to add "Will become effective when ratified by the City Council"

Seconded *by* Mr. Cromer

On the Ordinance as amended

DISCUSSION

None

PASSED

Yes: 6 – A. Welch, Claus, Cromer, Jacobson, Skipps, Keller

No: 0

Absent: 1 – M. Welch

New Business

- Ordinance 22-24, An Ordinance of the City of North Pole, Alaska, Establishing the 2023 Operating and Capital Budget and Levying the Mill Rate

Mr. Jacobson *moved* to approve 22-24

Seconded by Mr. Keller

On the Ordinance

DISCUSSION

None

PASSED

Yes: 6 – A. Welch, Claus, Cromer, Jacobson, Skipps, Keller

No: 0

Absent: 1 – M. Welch

- Acceptance of Heating Oil Bid Recommendation

Mr. Jacobson *moved* to award the bid to Crowley

Seconded by Mr. Cromer

On the Ordinance

DISCUSSION

None

PASSED

Yes: 6 – A. Welch, Claus, Cromer, Jacobson, Skipps, Keller

No: 0

Absent: 1 – M. Welch

- Consideration of Citizens' Extension of Time for Property Clean Up

Mr. Jacobson *moved* to allow the citizen until December 7, 2022, to move the cars in the front yard and to give until June 15, 2023 for the rest of the property clean up.

Seconded by Mr. Cromer

On the Ordinance

DISCUSSION

None

PASSED

Yes: 6 – A. Welch, Claus, Cromer, Jacobson, Skipps, Keller

No: 0

Absent: 1 – M. Welch

COUNCIL COMMENTS

- Mr. Keller thanked the fire department for their speedy response to the house fire on 7th this last week. He also thanked the high school student who called it in.
- Ms. Welch also thanked the student and said that we owe them thanks. She sent her thoughts to Mayor Welch who is out sick tonight and birthday wishes to her son.
- Mr. Jacobson gave applause to the city employees for all their hard work and to the fiscal department for the budget book that was presented and to the fire and police department for their work in keeping the

city safe. He apologized if his comments early on the leave ordinance came across too strong, his intention was to make sure that the right tone was set moving forward on how things should be done, not to come across as harsh. He thanked everyone for voting him as the Mayor Pro Tem and to Ms. Welch for stepping in and running the meeting tonight. He also thanked Mr. Cromer for his acceptance of the Deputy Pro Tem position and said that he looked forward to working with him.

- Mr. Skipps told Chief Heineken that he knew the people who lived in the house that caught fire last week and that they were very thankful for how fast the fire department responded. The damage was minimal compared to what could of happened.
- Ms. Clack gave her remarks, but it could not be heard on the recording.

ADJOURNMENT

Mr. Cromer *moved* to adjourn

Seconded *by* Mr. Keller

The regular meeting of Monday, November 7, 2022 adjourned at 8:22 p.m.

These minutes passed and approved by a duly constituted quorum of the North Pole City Council on Monday, November 7, 2022.

ATTEST:

Melissa Dionne, City Clerk

Office of the Mayor
City of North Pole

Proclamation

WHEREAS, Olivia Smith is a senior at North Pole High School and is the daughter of April and Pete Smith.

WHEREAS, Olivia is involved in the Student Council, the Partners Club, the Choir, and is a manager for the football and wrestling teams, as well as a stage manager at North Pole High School.

WHEREAS, Olivia spends her time volunteering at Summit and Saint Nicholas churches, at the North Pole High School Patriot Closet and with multiple political campaigns.

WHEREAS, Olivia has been the Fairbanks North Star School District student representative and the Student body Vice President at North Pole High School.

WHEREAS, the City of North Pole desires to recognize the outstanding students in the community.

NOW, THEREFORE, I, Michael W. Welch, Mayor of the City of North Pole, do hereby proclaim Olivia Smith the:

*North Pole City Council
High School Student of the Month
For November 2022.*

ATTEST:


Melissa Dionne
City Clerk


Mayor, City of North Pole, Alaska

Sponsored by: Mayor Welch
Introduced & Postponed: October 3, 2022
Postponed: October 17, 2022
Re-Introduced and Advanced: November 7, 2022

ORDINANCE NO. 2022-20

**AN ORDINANCE OF THE CITY OF NORTH POLE AMENDING THE
LEAVE POLICY FOR CITY OF NORTH POLE EMPLOYEES**

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

WHEREAS, the City of North Pole wishes to remain competitive with its
compensation for it's employees; and

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 2 Chapter 36 sections 410 Leave are hereby amended in the
North Pole Code of Ordinances as follows: [new text in red, deleted text in
~~strikethrough~~] see attached.

Section 3. Effective Date. This ordinance shall become effective upon signing.

ADOPTED THE ____ DAY OF November 2022.

Mayor Michael W Welch

ATTEST:

Melissa Dionne, City Clerk

PASSED/FAILED Yes: No: Absent:

2.36.410 Leave.

A. All full-time employees shall be granted leave time in hours per month, as per the following table:

Employees Hired After January 1, 1990

Employee	0 – 4 years	4 years or more
40 hrs/week	17.3	21.8
19-day cycle	23	28.75

B. Monetary compensation (leave buyout) can be authorized up to a maximum of eighty hours (one hundred twenty hours for personnel on the nineteen-day cycle shift), minimum of 20 hours, per calendar year with the approval of the department head. An employee must have sixteen hours remaining for forty-hour-per-week employees and twenty-four hours remaining for nineteen-day cycle employees after compensation in order to be eligible.

C. Department heads or designees are the sole approving authority on leave. Approval considerations shall be based upon department operation requirements and the desire of the employee. Leave may be canceled or amended to allow the department to meet emergency situations. However, leave may not be canceled or amended to avoid paying overtime.

D. An employee who is unable to report to work for any reason without prior approval shall report the reason for his absence to his department head as soon as possible after the time he/she is expected to report for work. Leave with pay shall be allowed on a case-by-case basis. The department head shall determine whether or not an employee's reason for absence warrants leave with pay. It is the responsibility of the employee to provide substantiation of their reason for not appearing for work.

E. Any employee placed on extended leave for any reason will be required to contact their Human Resources representative no less than every two (2) weeks with an update on the progress of the event causing them to be on extended leave. Leave of any kind must not exceed more than 180 calendar days. Should an employee fail to

communicate with Human Resources, or not return to full time work within the 180 calendar days, the employee shall be deemed to have voluntarily resigned their employment with the City and their employment with the City shall be terminated. Military leave excluded per 2.36.70 section B.

F. Unused leave shall be compensated at the current rate of pay at the time of resignation or dismissal of an employee.

G. Leave can accrue from year to year with a maximum accrual of three hundred twenty hours, except that the maximum leave accrual for nineteen-day cycle shift personnel shall be four hundred twenty hours. When an employee's leave accrual reaches the maximum limit they must elect either to receive monetary compensation or take leave subject to the provisions of subsection. (C) of this section to reduce the accrued leave below the maximum level. If an employee changes from a nineteen-day cycle shift to a forty-hour-a-week shift, or vice versa, any leave that is over the maximum after conversion (see subsection (G)(1) of this section for conversion) for that shift schedule must be sold or taken as stated in this subsection. The office responsible for payroll operations shall ensure compliance with this subsection.

1. The formula for converting the accrued leave of an employee who goes from a forty-hour-per-week shift to a nineteen-day cycle shift, or vice versa, shall be as follows:

a. From a forty-hour-per-week shift to a nineteen-day cycle shift: Multiply the current accrued leave balance by the current hourly rate of pay for the forty-hour-per-week shift and divide this total by the nineteen-day cycle hourly rate. The result will be the new accrued leave balance.

An example is as follows where:

(a) = current leave balance;

(b) = hourly rate of pay for forty-hour-per-week shift;

(c) = hourly rate of pay for nineteen-day cycle shift;

(d) = new accrued leave balance.

$$\frac{(a) * (b)}{(c)} = (d)$$

b. From a nineteen-day cycle shift to a forty-hour-per-week shift: Multiply the current accrued leave balance by the current hourly rate of pay for the nineteen-day cycle shift and divide this total by the forty-hour-per-week shift hourly pay rate. The result will be the new accrued leave balance.

An example is as follows where:

(a) = current leave balance;

(b) = hourly rate of pay for forty-hour-per-week shift;

(c) = hourly rate of pay for nineteen-day cycle shift;

(d) = new accrued leave balance.

$$\frac{(a) * (c)}{(b)} = (d)$$

H. All personnel not working the nineteen-day cycle shift will accrue leave as forty hours/week employees.

I. Any employee placed on extended leave for any reason will be required to contact their Human Resources representative no less than every two weeks with an update on the progress of the event causing them to be on extended leave. Leave of any kind must not exceed more than one hundred eighty calendar days. Should an employee fail to communicate with Human Resources, or not return to full-time work within the one hundred eighty calendar days, the employee shall be deemed to have voluntarily resigned their employment with the City and their employment with the City shall be terminated. (Ord. 21-23 § 2, 2022; Ord. 18-13 § 2, 2018; Ord. 07-08 § 2, 2007; Ord. 04-05 § 2, 2004; Ord. 00-03 § 2, 2000; Ord. 99-10 § 2, 1999; Ord. 98-12 § 2, 1998)

J. The Department Head, in collaboration with the Human Resources Administrator, may offer leave as a hiring incentive for part time positions. Will become effective when

ratified by the City Council. This incentive can only be given under the following guidelines:

1. 4 hours per pay period.
2. Part time employee must work no less than 48 hours per pay period.
3. Part time employee must have a set or standard schedule.
4. Employee cannot be classified as a seasonal/volunteer employee.
5. Leave may be accrued up to 104 hours, unused time exceeding the maximum will be forfeited at the time of accrual.
6. Part time employees are not eligible for cash out options for leave, except for resigning or the position being terminated, as part of their final paycheck.
7. Part time employees are not eligible for paid Holidays and must adjust their schedules accordingly to work the required number of hours per pay period (48 hours). Employee may use accrued leave to balance if they have the leave available.

Sponsored by: Mayor Michael W. Welch
Introduced and Advanced: November 7, 2022

Ordinance 22-23

**AN ORDINANCE OF THE CITY OF NORTH POLE, ALASKA TO AMEND
TITLE 4, REVENUE AND FINANCE, TO REQUIRE CITY APPROVAL OF
PROPERTY TAX EXEMPTIONS AND TO APPROVE CERTAIN
EXEMPTIONS.**

WHEREAS, changes to property tax practices and policies is necessary to protect the financial interests of the City of North Pole; and

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

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 4.12.020, Tax levy and collection, is amended in the North Pole Code of Ordinances as follows: {new text in red, deleted text in ~~strikethrough-red~~}

A. The City Council shall annually determine the rate of levy by ordinance and shall include 0.15 mills for the vehicle fleet fund established in Chapter 4.25 NPMC adopted on or before the first Monday in December. The City Council shall present to the Borough finance department a statement of the City's rate of levy.

B. The real property tax levied by the City shall be upon the same real property within the City ~~and subject to the same exemptions as provided by real property tax ordinances of the Borough,~~ and shall be enforced and collected by the Borough in the same manner, and at the same time, and under the same procedures as provided by Borough ordinance, resolution and regulation for collection of real property taxes levied by the Borough.

~~C. The penalties, interest and costs provided by the Borough ordinances for failure to file real property tax returns or pay real property taxes levied by the Borough are adopted by reference as the penalties, interest and cost for failure~~

34 ~~to file real property tax returns or pay property taxes levied by the City. (Ord.~~
35 ~~13-12-2, 2013)~~

36 C. The grant of an optional exemption, deferral or exclusion by the Borough
37 pursuant to AS 29.45 or other authority will not apply to real property
38 within the City unless the City Council concurs by ordinance or as
39 specifically provided for in this section.

40 D. The City concurs in the following Borough exemptions:

- 41 1. All exemptions required by the laws of the State of Alaska and any
42 additional requirements or qualifications for those exemptions as
43 required by the Fairbanks North Star Borough.
- 44 2. All exemptions adopted by the Fairbanks North Star Borough as of
45 April 5, 2022 excluding the exemption/tax incentive for housing as
46 adopted or as modified by subsequent action.

47 Section 3. Effective date. This ordinance shall become effective upon
48 approval.

49
50 PASSED AND APPROVED by a duly constituted quorum of the City Council of the
51 Cit of North Pole, Alaska, this ____ day of November 2022.

52
53
54
55 _____
56 Michael W. Welch, Mayor

57 ATTEST:

58
59 _____
60 Melissa Dionne
61 City Clerk
62



City of North Pole 2023 Proposed Annual Budget



Table of Contents	2
Proposed Budget	4
Introduction	5
2023 Council Calendar.....	6
North Pole Citizens Organizational Chart.....	7
Mayor & Council Members Roster.....	8
Department Roster.....	9
City of North Pole History.....	10
History of Sales Tax & Mil Rate	12
Budget Procedures & Policies	14
Budget Process	15
Budget Procedures	18
Mayor's Message.....	20
To be inserted later	21
Appropriation Ordinance.....	22
Ordinance 22-24	23
General Fund Revenue.....	28
General Fund 01	29
Administration Department.....	30
Admin Organizational Chart	31
Admin Department Narrative	32
Admin General Fund 01.....	33
City Clerk & Human Resources	35
City Clerk & HR Organizational Chart	36
City Clerk & HR Narrative	37
Clerk/HR General Fund 01	39
Police Department.....	40
Police Department Organizational Chart	41
Police Department Narrative	42
Police Department General Fund 01	45
Fire Department	47
Fire Department Organizational Chart	48
Fire Department Narrative	49
Fire Department General Fund 01	50

Public Works Department	53
Public Works Department Organizational Chart	54
Public Works Department Narrative	55
Public Works Department General Fund 01	56
Enterprise Fund	58
Utility Department Organizational Chart	59
Utilities Department Narrative	60
Water Fund 41	61
Sewer Fund 42	63
Water Reserve Fund 51	65
Sewer Reserve Fund 52	66
Debt Service	67
Assessment (Debt Service) Fund 03	68
Building Department	69
Building Department Organizational Chart	70
Building Department Narrative	71
Building Department Fund 04	72
Non-Major Funds	74
Litigation Fund 10	75
Justice Forfeiture Fund 12	76
State Forfeitures Fund 13	77
Impound Lot Fund 15	78
Community Purpose Funds	79
Bed Tax Fund 05	80
North Pole Festival Fund 08	81
Reserve Funds	82
Designated Funds Chapter 4.24 Ordinance 16-25	83
Capital Project Fund 20	87
Fire Fleet Reserves Fund 22	88
Police Fleet Reserves Fund 23	89
Public Works Fleet Reserves Fund 24	90
Utility Fleet Reserves Fund 25	91
Grants	92
Jag Drug Task Force Fund 11	93
Police Department Fund 32	94
Public Works Grants & Donation Fund 33	95
Glossary	96

ANNUAL BUDGET
OF THE
CITY OF NORTH POLE
FOR
CALENDAR YEAR 2023

Proposed Budget

MICHAEL W. WELCH
CITY MAYOR

TRICIA FOGARTY
CHIEF FINANCIAL OFFICER

MICHELLE PEEDE
DEPUTY ACCOUNTANT

SALLY TERCH
ACCOUNTS PAYABLE/ SALES TAX ADMINISTRATOR

INTRODUCTION

2023 Council Calendar

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

February						
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March						
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

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

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

May						
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June						
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4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

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

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

September						
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October						
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

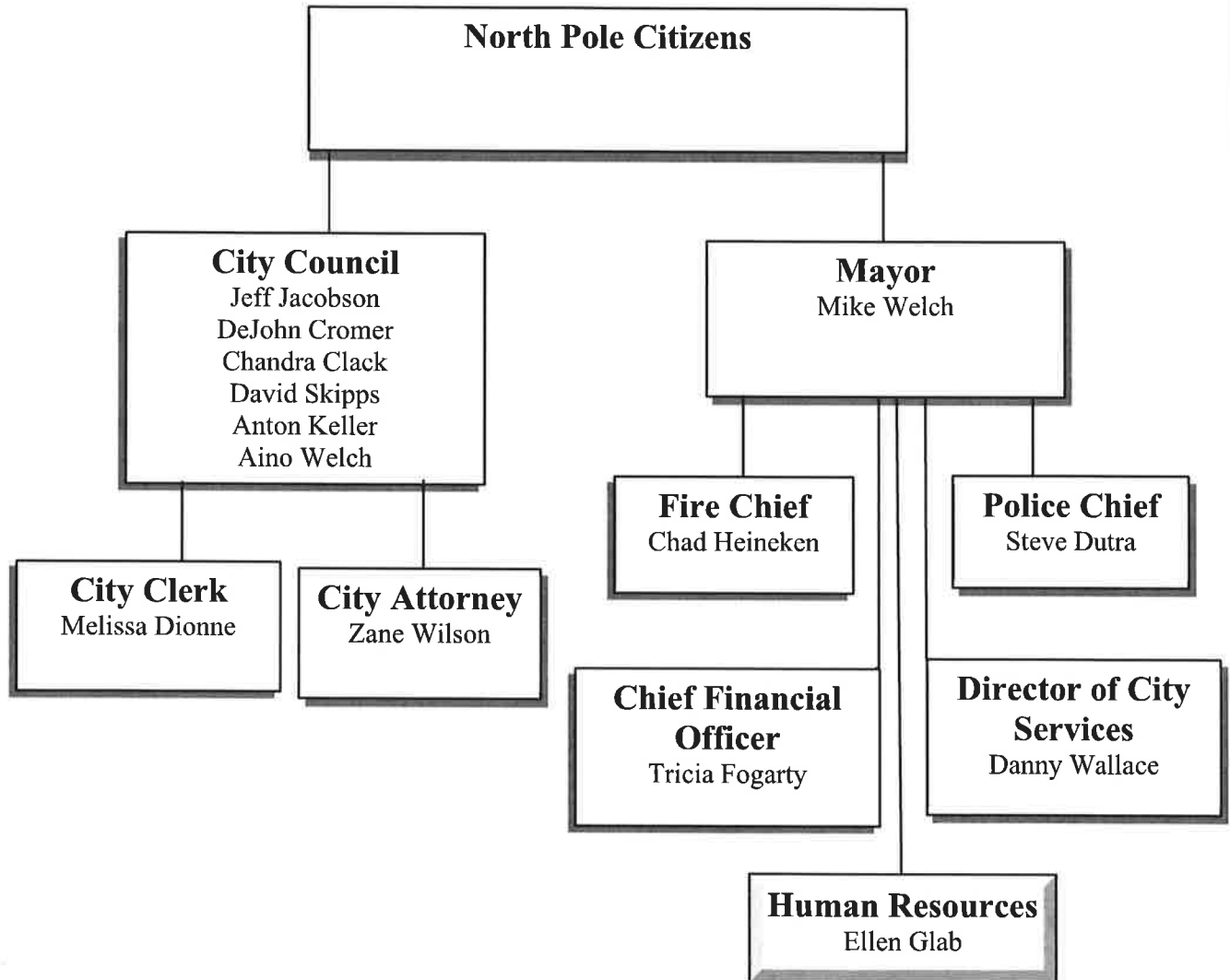
November						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

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

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

Holidays: New Years Day - January 1
 Martin Luther King Day - January 16
 Presidents Day - February 20
 Memorial Day - May 29
 Independence Day - July 4
 Labor Day - September 4
 Veterans Day - November 11
 Thanksgiving Day - November 23
 Christmas Day - December 25
 Personal Holiday *

City of North Pole



**CITY OF NORTH POLE
2023
MAYOR & COUNCIL MEMBERS**

Council Member	Mailing Address	Phone
<u>Mayor</u>		
Michael Welch Term: 10/21 – 10/24 Email: mwelch@northpolealaska.org	934 Les Rogers Turnaround North Pole, AK 99705	(W) 488-8584
Aino Welch Term: 10/20 – 10/23 Email: awelch@northpolealaska.org	934 Les Rogers Turnaround North Pole, AK 99705	(H) 488-5834
DeJohn Cromer Term: 10/20 – 10/23 Email: dcromer@northpolealaska.org	815 Marquette Loop North Pole, AK 99705	(C) 347-2808
David Skipps Term: 10/21 – 10/24 Email: dskipps@northpolealaska.org	2729 Perimeter Drive North Pole, AK 99705	(C) 750-5106
Anton Keller Term: 10/21 – 10/24 Email: akeller@northpolealaska.org	508 W 4 th Avenue North Pole, AK 99705	(C) 987-2548
Jeffrey Jacobson Term: 10/23 – 10/25 Email: jjacobson@northpolealaska.org	391 Finell Drive North Pole, AK 99705	(C) 460-7733
Chandra Clack Term: 10/23 – 10/25 Email: cclack@northpolealaska.org	820 Refinery Loop North Pole, AK 99705	(C) 460-3767
<u>City Clerk</u>		
Melissa Dionne mail: mdionne@northpolealaska.org	125 Snowman Lane North Pole, AK 99705	(W) 488-8583 (F) 488-3002

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

Revised: October 27, 2022

**CITY OF NORTH POLE
2023
Department Directors**

<u>Council Member</u>	<u>Mailing Address</u>	<u>Phone</u>
<u>Mayor</u>		
Michael Welch	125 Snowman Lane	P: 488-8584
Term: 10/21 – 10/24	North Pole, AK 99705	F: 488-3002
Email: mwelch@northpolealaska.org		
<u>Director of City Services</u>		
Danny Wallace	North Pole Utilities	P: 488-8593
	North Pole Public Works	F: 488-3002
Email: rdwallace@northpolealaska.org		
<u>North Pole Fire Department</u>		
Chad Heineken, Fire Chief	110 Lewis Street	P: 488-2232
	North Pole, AK 99705	F: 488-3747
Email: cheineken@northpolefire.org		C: 322-6508
<u>North Pole Police Department</u>		
Steve Dutra, Police Chief	125 Snowman Lane	P: 488-8469
	North Pole, AK 99705	F: 488-5299
Email: sdutra@northpolepolice.org		C: 347-0935
<u>Chief Financial Officer</u>		
Tricia Fogarty	125 Snowman Lane	P: 488-8594
	North Pole, AK 99705	F: 488-3002
Email: tfogarty@northpolealaska.org		
<u>City Clerk</u>		
Melissa Dionne	125 Snowman Lane	P: 488-8583
	North Pole, AK 99705	F: 488-3002
Email: mdionne@northpolealaska.org		
<u>Human Resources</u>		
Ellen Glab	125 Snowman Lane	P: 488-3042
	North Pole, AK 99705	F: 488-3002
Email: eglab@northpolealaska.org		

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

Revised: October 27, 2022



CITY OF NORTH POLE
Alaska

In 1891 Congress enacted legislation for town sites to be laid out in Alaska under regulations specified by the Secretary of the Interior. The same legislation made it possible for a person to obtain 160 acres outside town sites but only for trading and manufacturing purposes.

More than fifty years later, Bon & Bernice Davis arrived in Fairbanks on April 7, 1944. They rented a car and drove down the Richardson Highway. At 15-Mile, an abandoned part of the original Richardson Trail led off into the timber along the west bank of 14-Mile Slough. They left the car on the main road and walked along the trail. They walked for several hundred yards, stopping, and looking. Finally, they stopped, looked at one another and both spoke the same words at the same time – “This is it!”

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF NORTH POLE
HISTORY OF SALES TAX AND MIL RATE

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

CITY OF NORTH POLE
HISTORY OF SALES TAX AND MIL RATE

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

*BUDGET PROCEDURES
& POLICIES*

BUDGET PROCESS

Overview

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

Calendar

September
2022

- Finance submits budget templates to Departments. (Sep 1)
- Departments Heads submits budget request to Finance. (Sep 19 - Sep 22)

October
2022

- Mayor reviews proposed budgets with Department Head and Finance.
- Finance prepares the Mayor's Recommended Budget.
- Finance prepares budget document for Mayor's review. (Oct 10)
- Mayors recommended budget is presented to Council at a 3 Night Budget Workshop. (Oct 24, 25, 26)

November
2022

- Budget is presented to the council at the first and second Council meeting in November. (Nov 21)
- City Clerk advertises the proposed budget ordinance for the first and second public meeting. (Nov 7)

December
2022

- Final reading of the proposed budget on the first Council meeting of December. (Dec 12, 2022)

January
2023

- Approved budget takes effect. (Jan 1)

Process

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

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

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

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

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

During consideration of the budget ordinance, Council Members may propose changes. After much discussion, the Council will vote specifically on every change proposed. After all, changes have been determined, a full vote on the budget ordinance will be called. In accordance with City Code, the City Council must formally adopt an ordinance approving the budget estimate by the second meeting in December (12/12/2022).

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

Budget Amendment

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

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

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

Chapter 4.03 BUDGET PROCEDURES

Sections:

4.03.010 General fiscal policy.

4.03.020 City accounting organization.

4.03.030 Budget procedures.

4.03.040 City Council approval of excess expenditures and liabilities.

4.03.050 Budget amendments.

4.03.060 City use of debt and financing.

4.03.010 General fiscal policy.

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

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

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

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

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

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

4.03.020 City accounting organization.

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

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

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

4.03.030 Budget procedures.

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

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

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

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

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

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

4.03.040 City Council approval of excess expenditures and liabilities.

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

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

2. The payment of a voter approved bond or assessment payment.

3. The City Accountant is authorized to accept grants of restricted funds from asset forfeiture programs without City Council preapproval so long as there is no financial obligation placed upon the City. Examples of such grants are asset forfeiture proceeds under State, Federal or local law.

4. The proceeds of such restrictive grants shall be held in a trust account separate from the general treasury and not be included in the general fund. (Ord. 17-01 § 2, 2017)

4.03.050 Budget amendments.

A. The Council may approve amendments to the budget at any time through a budget amendment ordinance (BAO). Amendments include intradepartmental and interdepartmental transfers.

B. The Council may approve individual amendments to the budget through an ordinance with an accompanying fiscal note. (Ord. 17-01 § 2, 2017)

4.03.060 City use of debt and financing.

A. Under Alaska law, the City may issue general obligation bonds, revenue bonds, and assessment bonds. General obligation bonds may be issued without limitation upon approval by a majority of City voters. There are no constitutional or statutory debt limitations under Alaska law, but the voters must approve all debt to exceed five years in duration.

B. Debt financing will not be considered appropriate for current operation or maintenance expenses or for any recurring purposes.

C. When the City does obtain debt financing on behalf of or benefiting a third party (such as a special assessment district) such debt will be issued in conformance with existing City priorities and policies and with all cost of issuance and administration fully reimbursed. (Ord. 17-01 § 2, 2017)

Mayor's Message

To be inserted later....

APPROPRIATION
ORDINANCE

**CITY OF NORTH POLE
ORDINANCE 22-24**

**AN ORDINANCE OF THE NORTH POLE CITY COUNCIL
ESTABLISHING THE 2023 OPERATING AND CAPITAL BUDGET AND
LEVYING THE MILL RATE**

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

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

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

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

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

WHEREAS, The 2023 Budget decreases the mill rate from 4 mills to 3.5 mills; and

WHEREAS, The 2023 Budget decreases the sales tax rate from 5.5 percent to 5 percent; and

WHEREAS, The 2023 Budget increases the maximum tax on any single transaction shall be 15.00 fifteen dollars.

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

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

Section 2. There is hereby appropriated to the 2023 General Fund Operating Budget (Fund 1) from the following sources of revenue for the City of North Pole in the amount indicated to the departments named for the purpose of conducting the business of said departments of the City of North Pole, Alaska, for the fiscal year commencing January 1, 2023, and ending December 31, 2023

Revenue Source	Mayor Recommended	Council Appropriation
Taxes: Property	1,131,000	1,131,000
Taxes: General Sales	5,000,000	5,000,000
Taxes: Alcohol	300,000	300,000
Taxes: Online	500,000	500,000
Taxes: Tobacco	150,000	150,000
Taxes: State collected Shared Taxes	13,000	13,000
Licenses and Permits	39,000	39,000
Fees & Services	787,500	787,500
Fines & Penalties	125,000	125,000
Intergovernmental Revenue	192,000	192,000
Other: Miscellaneous	145,500	145,500
Transfers in From Fund Balance (FB)		
Transfer In (from other funds)		
Total	8,383,000	8,383,000

Section 3. There is hereby appropriated to the 2023 General Fund Operating Budget (Fund 1) expenditures for the City of North Pole in the amount indicated.

Department Expenditures	Mayor Recommended	Council Appropriated
Administration	929,000	929,000
Clerk & HR	336,000	336,000
Police Department	2,771,000	2,771,000
Fire Department	2,995,000	2,995,000
Public Works	1,352,000	1,352,000
Total	8,383,000	8,383,000

Section 4. There is hereby appropriated to the 2023 Major Enterprise Operating, Capital and Fleet Budget from the following sources of revenue for the City of North Pole Utilities in the amount indicated to the departments named for the purpose of conducting the business of said Utility Departments of the City of North Pole, Alaska, for the fiscal year commencing January 1, 2023 and ending December 31, 2023. A Major Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a private business enterprise.

Fund #	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
25	Utility Fund Fleet	0	0	0	0
41	Utility Fund Water	1,591,500	1,591,500	1,591,500	1,591,500
42	Utility Fund Sewer	970,800	970,800	970,800	970,800
43	Utility Capital Projects	0	0	0	0
51	Water Fund Reserves	306,000	306,000	306,000	306,000
52	Sewer Fund Reserves	170,550	170,550	170,550	170,550
Total		3,038,850	3,038,850	3,038,850	3,038,850

Section 5. There is hereby appropriated to the 2023 North Pole City Budget revenue and expenditures for the following Capital and Vehicle Replacement-Reserve Funds in the amount indicated. The following Funds are committed by Ordinance and can only be used for the specific purpose as defined by City Code.

Fund #	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
20	Capital Projects Reserves	45,000	45,000	45,000	45,000
21	Admin Fleet Fund	0	0	0	0
22	Fire Fleet Fund	250,000	250,000	250,000	250,000
23	Police Fleet Fund	140,000	140,000	140,000	140,000
24	Public Works Fleet Fund	159,824	159,824	159,824	159,824
Total		594,824	594,824	594,824	594,824

Section 6. There is hereby appropriated to the 2023 North Pole City Budget revenue and expenditures for the following Non-Major Funds in the amounts indicated. Non-Major Funds are established to finance a particular activity and are created from receipts of designated and restricted funds.

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
04	Building Department	422,200	422,200	422,200	422,200
10	Litigation Fund	75,000	75,000	75,000	75,000
12	ABADE- Dept of Justice	55,300	55,300	55,300	55,300
13	ABADE – State Forfeitures	10,000	10,000	10,000	10,000
15	Impound Lot	15,000	15,000	15,000	15,000
Total		577,500	577,500	577,500	577,500

Section 7. There is hereby appropriated to the 2023 North Pole City Budget revenue and expenditures for the following Debt Service Fund in the amounts indicated. The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general obligation bond and special assessment debt principle, interest and related cost for issuance that are not accounted for elsewhere.

Fund	Description	Mayor Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
3	Assessment Fund	112,000	112,000	112,000	112,00
Total		112,000	112,000	112,000	112,000

Section 8. There is hereby appropriated to the 2023 North Pole City Budget revenue and expenditures for the following Community Purpose Funds in the amounts indicated. Community Purpose Funds are established to finance a particular activity or event and are created from receipts of designated funds.

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
05	Bed Tax Grant Fund	290,750	290,750	290,750	290,750
08	North Pole Festival Fund	7,500	7,500	7,500	7,500
Total		298,250	298,250	298,250	298,250

Section 9. There is hereby appropriated to the 2023 North Pole City Budget revenue and expenditures for the following Grant Funds in the amounts indicated. The Grant Funds are used to account for the tracking of Grant projects and revenues and expenditures.

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
30	Administration Grants	0	0	0	0
31	Fire Department Grants	0	0	0	0
32	Police Department Grants	232,880	232,880	232,880	232,880
33	Public Works Grants	19,000	19,000	19,000	19,000
11	Bryne Jag Grant	113,036	113,036	113,036	113,036
Total		364,916	364,916	364,916	364,916

Section 10. Supplemental: See appendix 2023 A for the budget breakdown of revenues and expenditures per individual account line.

Section 11. Effective date. This ordinance shall become effective January 1, 2023.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this
____ day of December, 2022.

Michael W. Welch, Mayor

ATTEST:

Melissa Dionne, City Clerk

PASSED/FAILED Yes: No: Absent:

GENERAL FUND
REVENUE

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund 01 - General Fund								
	Revenues:							
01-31-3000	Alcohol Tax	275,000.00	315,511.67	300,000.00	355,791.45	300,000.00	272,702.89	300,000.00
01-31-3050	Property Tax	640,000.00	901,139.85	1,040,000.00	1,088,073.10	1,043,500.00	705,472.36	1,131,000.00
01-31-3100	Sales Tax	4,114,136.00	4,066,845.40	3,840,000.00	4,658,226.82	4,150,764.00	3,776,582.45	4,990,000.00
01-31-3150	Sales tax Misc Vendors	0.00	4,603.72	2,500.00	11,926.65	5,000.00	8,448.89	10,000.00
01-31-3160	Sales Tax Online	0.00	-	-	283,505.76	320,000.00	315,366.31	500,000.00
01-31-3180	State: Shared Taxes	16,000.00	13,670.68	16,000.00	13,906.35	16,000.00	13,706.95	13,000.00
01-31-3200	Tabacco Tax	125,000.00	173,043.74	135,000.00	148,100.74	145,000.00	97,468.87	150,000.00
01-34-4000	Business Licenses	20,000.00	24,060.00	20,000.00	34,251.98	25,000.00	1,226.14	30,000.00
01-34-4050	Fireworks Permit	9,000.00	12,200.00	12,000.00	12,000.00	9,000.00	6,000.00	9,000.00
01-34-5000	Ambulance Fees CY	120,000.00	105,818.42	120,000.00	95,566.09	105,000.00	69,889.35	105,000.00
01-35-5020	Ambulance Fees PY	0.00	-	-	-	0.00	-	0.00
01-35-5050	Ambulance Services	465,000.00	480,012.50	480,000.00	570,399.00	565,000.00	675,738.50	680,000.00
01-35-5100	Fingerprinting	15,000.00	3,410.00	-	630.00	500.00	1,295.00	1,000.00
01-35-5150	Fire Reports	300.00	250.00	500.00	156.50	200.00	200.00	
01-35-5200	Police Reports	1,000.00	1,150.00	1,000.00	1,305.00	1,000.00	200.00	1,500.00
01-36-6000	Citations CY	138,000.00	79,200.98	138,000.00	66,249.20	100,000.00	63,153.50	75,000.00
01-36-6050	Citations PY	40,000.00	31,043.60	40,000.00	46,658.35	50,000.00	64,387.73	50,000.00
01-37-7000	Corp of Engineers Contract	86,920.00	84,951.60	88,000.00	87,523.12	90,000.00	75,644.12	90,000.00
01-37-7100	EMPG Grant	25,000.00	21,674.08	25,000.00	13,756.73	20,000.00	4,022.83	10,000.00
01-37-7200	Liquor License Sharing	9,000.00	6,700.00	9,000.00	4,000.00	6,500.00	6,700.00	7,000.00
01-37-7250	State Revenue Sharing	104,000.00	75,000.00	90,000.00	84,904.69	85,000.00	-	85,000.00
01-39-9000	Fire Department Revenue	14,480.00	17,149.89	5,000.00	5,600.00	5,200.00	5,526.00	5,500.00
01-39-9050	Interest Income	60,000.00	19,813.41	35,000.00	7,700.80	7,500.00	15,653.81	125,000.00
01-39-9100	Miscellaneous Revenue	22,000.00	14,762.63	25,000.00	22,579.41	25,000.00	12,571.73	15,000.00
01-39-9190	COVID 19 Relief Revenue	4,063,980.00	2,915,169.08	-	1,082,172.74	0.00	100.00	0.00
01-39-9195	COVID Local Fiscal Recovery	0.00	-	-	-	235,311.00	254,097.42	0.00
01-39-9980	Transfer In Fund Balance	0.00	-	7,000.00	-	0.00	-	
01-39-9990	Transfer In	15,000.00	15,826.56	-	(36,198.33)	25,000.00	-	
Revenue Total:		10,378,816.00	9,383,007.81	6,429,000.00	8,658,786.15	7,335,475.00	6,446,154.85	8,383,000.00

Administration
Department

Administration

Chief Financial Officer

Tricia Fogarty
Admin 100%

Deputy Accountant

Michelle Peede
Admin 100%

Accounts Payable Clerk, Sales Tax, and Business Licensing

Sally Terch
Admin 100%

City of North Pole

Finance Department



MISSION

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

SERVICES

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

LONG-TERM GOAL

- Continue providing accurate financial information, enhancing transparency and identifying financial opportunities.
- Submit future budgets to Government Finance Officers Association to obtain the Distinguished Budget Presentation Award.
- Work with the Mayor and Department Heads to increase our investments with the AML Investment Pool.

CURRENT OBJECTIVES

- Find and establish a third-party accounting advisor.
- Complete annual audit within the first 180 days of the year.
- Keep the Mayor, Council and Department Heads informed as to budget status and financial position.
- Continue to provide access to our financial software so the Mayor and Department Heads can view their general ledger account in real time.
- Employee training and cross training to ensure efficient and timely operation of financial functions.

NEW CHANGES

- The Utility Accounts Specialist will be assisting in enterprise fund accounting and the wrap up of the Moose Creek project.

[illegible]

City Clerk
&
Human Resources

City Clerk, H.R. Dept

Melissa Dionne
Clerk 100%

Human Resources

Ellen Glab
Human Resources 100%

**Special Assistant
to the Mayor**

Ellen Glab

CITY OF NORTH POLE

Office of the City Clerk/HR Manager, Budget Narrative

MISSION

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

SERVICES

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

LONG-TERM GOALS

City Clerk:

- ❖ Continue to pursue educational opportunities to obtain the necessary credentials for the City Clerk.
- ❖ Improve publication of election history records and Council meeting information to provide citizens easier access to public records.

Human Resources:

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

CURRENT OBJECTIVES

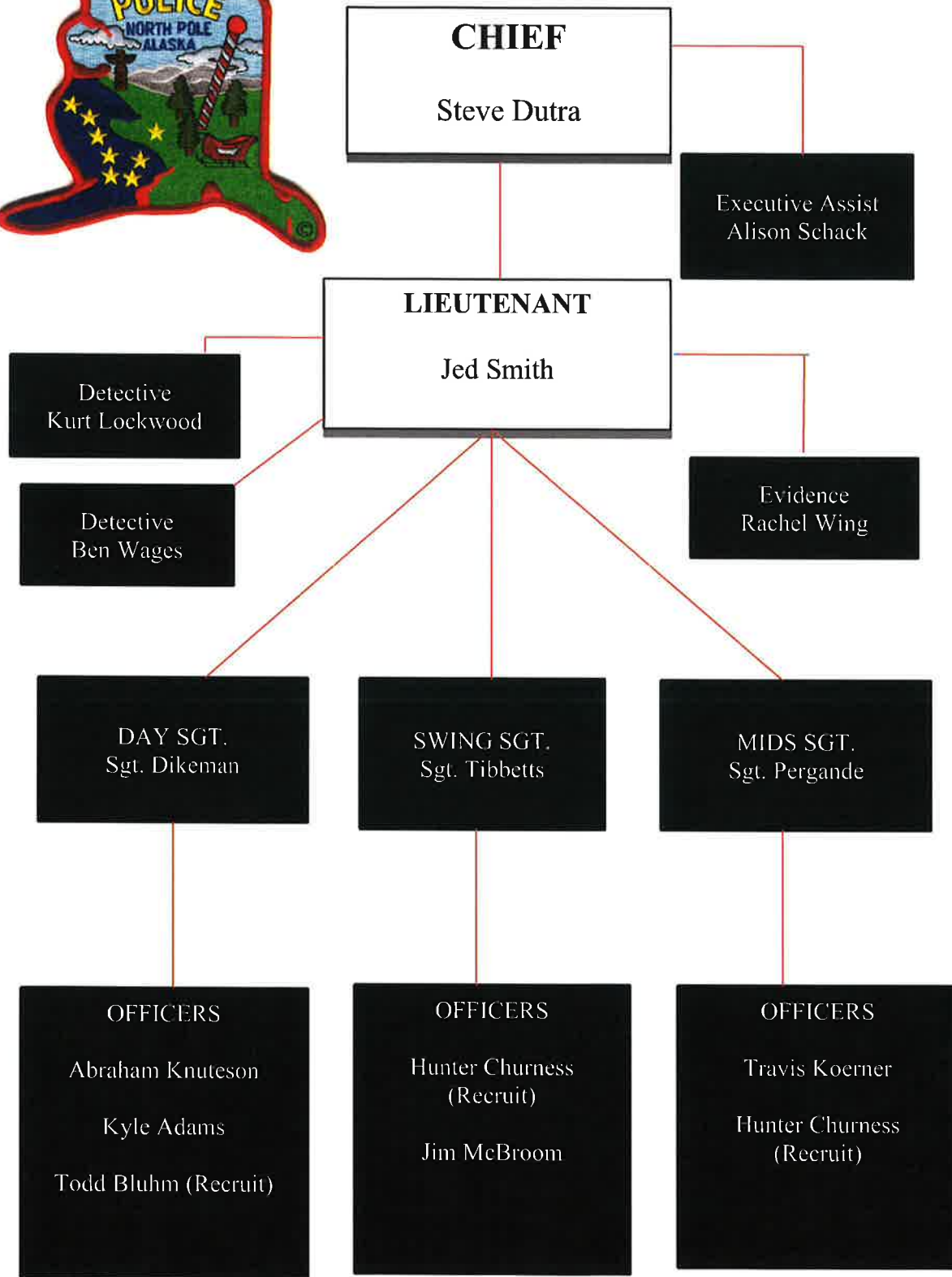
City Clerk:

- ❖ Tacoma, WA to continue working towards the CMC & MMC designations.
- ❖ Attend the International Institute of Municipal Clerks annual conference in St. Louis, MO to continue working towards the CMC & MMC designations.
- ❖ Attend the 2023 Alaska Association of Municipal Clerks conference in pursuit of certification and to increase participation in the AAMC organization.
- ❖ Continue to serve on the Fundraising Committee and the Decorating Committee.
- ❖ Complete a Public Information Officer certificate program.

Human Resources:

- ❖ Review and make recommendations for changes to the City Code pertaining to personnel.
- ❖ Begin working toward a HR Degree with a focus in Labor Law.
- ❖ Attend the SHRM conference in the fall 2023.
- ❖ Continue upgrading and evolving the cities record keeping procedures.
- ❖ Continue to encourage departments to work together to improve the communication between staff and supervisors.

Police Department





North Pole Police Department



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

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

October 31, 2022

North Pole Police Department "A Status Report"

As 2022, comes to a close, I want to thank you for your support and share with you our vision for 2023. Our department has made significant strides in 2022 accomplishing major objectives all while saving as much money as we can. Our mission is built around "Community Collaboration Toward a Better Way of Life." This is exactly what we strive to do each and every day. Our goals and objectives are built around service and improving the safety for our citizens. With those ideas in mind we pursue justice for all using consistent, fair, equitable, and sincere police practices. Ever mindful of the obligations we have to each and every citizen we will continue to strive to improve the service we provide.

Although our fine city is small in population I am quite sure our police department is providing a service well above the standard one would expect from a department our size. 2023 will be my 11th year as your Police Chief, and I am glad to say that we have come in under budget each and every year. We have continued to secure grant funding as well as carry on many innovative partnerships with a significant number of local organizations. We have used only the funds we need, and we do not spend money just because it is left in our budget. Since I have been Chief, we have saved the city over \$700,000 by coming in under budget each and every year since then. I have recorded 28 out of 30 categories under budget; in the last 8 years all under Operations not including wages. In 2019 Mayor Welch asked us to offer a flat budget. In 2018 we were able to come in 11% lower than the budget, and 2022 will possibly be a record due to the sacrifices of each and every member of your police department covering unprecedented staffing shortages.

Although we were thankful for the additional administrative staff in 2018, we still continue to struggle to cover our shifts and meet the needs of the community. We also struggle with our recruitment and retention even though we are currently only down one officer. This appears it is a national issue, not just a North Pole issue. Our police recruitment options have expanded to include social media, professional police websites, statewide professional sites and online testing. It would be prudent to pay close attention to our competitive pay rates and to reevaluate them based on recent increases being afforded to other law enforcement agencies. The competition for qualified individuals is heating up and each of the agencies we compete with are doing their best to attract police officers. All of this is compounded by anti-police sentiment which appears to be decreasing the appeal of the profession. In 2019 - 2020 we saw an unprecedented hiring of lateral officers which drove up our wage costs. Recent staffing losses have caused us to see staffing shortages for long periods of time causing **significant demands on the Police Officers and their families.**

We spend an enormous amount of time and resources securing and managing funding options to help augment our needs. This not only opens up opportunities to prepare our city for emergencies it also helps fund our department operations. The Executive Assistant, myself and our CFO, Tricia Fogarty work hard throughout the year to maintain reporting and financial records to keep funding options open and our city in good standing. Some of these resources include Edward Byrne Justice Administration Grant or JAG which is currently under review. From the efforts of our JAG Detective we can see anywhere from several hundreds of dollars to 10's of thousands of dollars in forfeiture revenue. We do expect HIDTA funds to continue to help secure additional training money for drug enforcement efforts in 2023.

We also have our regular Chena Lakes agreement that is expected to come in at approximately \$91,000 and this contract is now on a 3 year agreement ensuring we have a steady income for some time to come. We recently received a State Homeland Security Preparedness grant at approximately \$110,000. These funds will be used for cameras and door lock systems. Reports, fingerprinting, and liquor license fees continue to come in under projection due to COVID19. Our impound efforts help deter crime and fees associated is expected to rise significantly due to changes in penalties. Citation revenue seems to be impacted by judicial intervention and fine reduction efforts.

We continued our support for the following programs.

- Presentations to parents and students on social media.
- Tours of the police station to include girl scouts, boy scouts, elementary school kids, and more.
- Community interaction during the 4th of July parade and Homecoming (cancelled due to COVID)
- Our annual Operation Glowstick, focuses on child safety during Halloween.
- Attend a variety of meetings with organizations all over the area. (mostly Zoom)
- Bi- Annual assistance with classes taught at the CTC law enforcement academy. (on hold)
- Guys Read and Gals read – 4th grade elementary school reading (on Hold)
- North Pole Middle School Red Ribbon Week.
- ALICE – Continue to push to get Active shooter survival training to all schools and businesses (on Hold)
- Distribution of Anti-Theft DOTS
- Annual Shop with a COP
- Drug Take Back Operation twice a year yields hundreds of returned drugs.

The department's equipment is in good shape. We have been vigilant at acquiring grant funding and using our limited funds to pace our purchases so we can maximize the benefits we get from our money. We have grant funded radio amplification equipment, new electronic door systems for city hall and the police department, new laptops, radios, and even vehicles. Our fleet vehicles are starting to show their age with an average of a little over 48,000 miles. That is an incredible decrease from 102,000 miles in 2013 but we are starting to see vehicle repairs creep up from a low in 2019. We currently have 2 cars with 94,550 and 83,130 miles respectfully that are in very rough shape. Even with reduced staffing the number of cars being cycled out has been reduced driving up demand on patrol cars. In 2021 we purchased a SDEU Detective vehicle using Asset Forfeiture funding due to the lack of fleet funds.

Our other efforts to help improve our department and prepare for the future includes a new kitchen remodel in 2018 and new flooring to replace our old worn out green floor. We have installed a new desk system for the new Executive Assistant and paid for it using drug funds. We have protected our building with a new gutter system installed on the new garage bays. We have started our archive

reduction process and conducted a 100% audit on our evidence with our new Lieutenant promotion. We received COVID funding to renovate our bathrooms and add a much needed interview room. In 2020 we started the building of our new COVID wing and finished it in early 2022. Here is where we will focus on employee safety and wellness and help isolate the public from employees. All of these steps have been to improve the safety of our employees.

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

As I have shown above, we are involved in a lot of programs and we take pride in providing the best police service we can. Our commitment to the community is our top priority. We have been given a mission to keep this community safe and we take that commitment very serious. I would encourage any city council member to come speak to me if you have further questions. It is difficult to include all the things we do so please take the time to come talk with me. I will make myself available at any time that would be convenient for you.

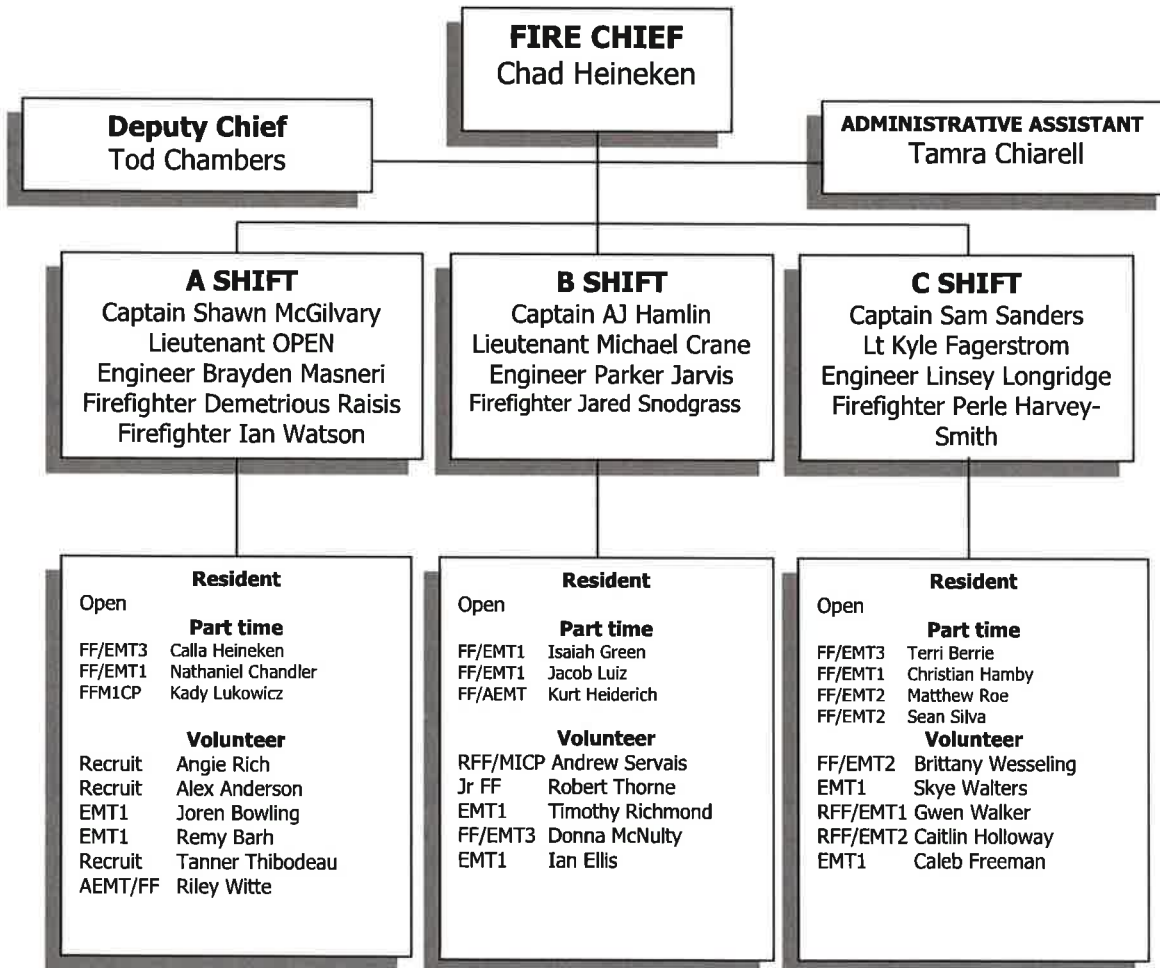
Thank you for your time.

A handwritten signature in dark ink, appearing to read 'S. Dutra', with a stylized flourish at the end.

Chief Steve Dutra

			2020	2020	2021	2021	2022	2022 YTD	2023
			Budgeted	Actuals	Budgeted	Actuals	Budgeted	as of 10-31-22	Requested
01-53-6-6000	Equipment Repair & Maintenance		3,500.00	2,513.48	3,500.00	543.95	3,500.00	1,852.52	3,500.00
01-53-6-6050	Vehicle Gas & Oil		26,000.00	24,982.93	30,000.00	29,106.62	32,500.00	27,458.55	42,000.00
01-53-6-6100	Vehicle Repair & Maintenance		19,000.00	17,551.37	20,000.00	11,944.73	20,000.00	12,270.60	25,000.00
01-53-7-7000	Building Maintenance		7,500.00	6,870.71	6,000.00	678,427.53	11,000.00	251,897.14	8,000.00
01-53-9-9000	Citations State Admin Fee		5,000.00	7,573.80	5,000.00	5,383.10	5,000.00	2,382.14	5,000.00
01-53-9-9050	Equipment Outlay		91,974.00	102,944.06	45,375.00	29,779.30	40,375.00	36,822.68	45,753.00
01-53-9-9150	Investigation Expense		7,000.00	2,191.97	7,000.00	1,163.18	7,000.00	14,488.24	8,000.00
01-53-9-9200	Miscellaneous Expense		5,000.00	4,616.67	5,000.00	5,731.36	5,000.00	2,745.20	5,000.00
01-53-9-9990	Transfer Out		59,850.00	59,850.00	59,850.00	0.00	127,000.00	0.00	137,000.00
Expense Total:			2,272,079.00	2,029,502.21	2,374,153.00	2,784,232.68	2,647,208.00	2,179,393.41	2,771,000.00

FIRE DEPARTMENT



****Life Members****

Geoff Coon Chief Retired
Kevin Haywood Captain Retired
Dave Nelson Lieutenant Retired
Terri Berrie Firefighter Active
Buddy Lane Chief Retired
David Daniell Captain Retired
Walter Priddy Captain Retired
Frank Ownby Lieutenant Retired
Barry Jennings Chief Retired
Brett Lewis Captain Retired
Carleta Lewis Medic Deceased
William Doolittle Physician Sponsor Deceased

Revised 10/27/2022



North Pole Fire Department

Fire Department Objectives:

- Promote the safety of members and the community through comprehensive education and training.
- Select, retain and promote a highly qualified, effective and efficient workforce.
- Engage the community and our members by creating an effective and consistent exchange of information.

Fire Department Profile:

The North Pole Fire Department operates as a combination fire department comprised of both paid and volunteers staff. Members of the North Pole Fire department currently consist of 16 full time paid, 11 part time paid and 14 volunteers. Services are provided with a minimum 4 staff members 24 hours a day, 7 days a week, 365 days a year. Part time employees cover full time employee absences preserving a minimum of 4 responders on duty. Volunteer members are required to give 24 hours of volunteer time each month and participate in classes, drills and meetings. This combination system provides the volunteers a flexible schedule to accommodate work and family, with paid staff providing around the clock emergency response capability for the community.

The North Pole Fire Department responds to approximately 1450 calls per year. This includes all responses to fire and emergency medical requests both inside and outside the city of North Pole. The Department has automatic and mutual-aid agreements with other departments throughout the Interior, including both military bases. The North Pole Fire Department has for many years maintained a contract with the Fairbanks North Star Borough to provide ambulance services, providing treatment and transport of patients within an approximately 100 square mile area of the borough.

Training is the cornerstone of the fire service. The North Pole Fire Department recognizes this and has strived to provide the highest level of training to our members as possible. The annual training plan will be a combination of minimum company standards, special operations training, EMS, professional development, hazardous materials, technical rescue, water rescue, and various safety topics. The North Pole Fire Department will continue to provide certified training to the Firefighter-II and state of Alaska AEMT/EMT3 level.

North Pole Fire Department works with the community in a number of ways to help educate the citizens on injury prevention and safety by providing fire prevention and public education programs. The department offers station tours and classroom visits to our elementary and pre-

schools during fire prevention month and throughout the year concerning current fire safety topics. Smoke alarms and carbon monoxide detectors are provided to home owners in the city as supplies allow. The department partners with the City to promote community health, wellness and education through the use of social media and other avenues. The fire department sponsors an annual Open House allowing the public to meet the members and see the capabilities of the department.

Target Hazards:

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

Short Term Goals:

- Increase staffing levels from 4 person to 5 person shifts. Due to the departments increasing number of emergency responses annually we are seeing a large number of simultaneous call outs for ambulances. During the overlap when both ambulances are committed to emergencies, we have little to no immediate response to other emergencies that may arise in the community. Bringing our minimum daily staffing to 5 will allow a ranking officer to be available within the city 24/7 365 days a year. The FY2023 budget proposed by the fire department will fund 2 additional firefighter positions allowing us to meet this goal.

Long Term Goals:

- Build a live fire training prop alongside of the current drill tower. The North Pole Fire Department training facility lacks a live fire training prop. This one item makes it almost impossible to earn full training points during ISO gradings. The addition of a live fire prop will allow staff to maintain proficiency, resulting in increased safety during emergency operations.
- The Fire Department building was built in 1981 and was not designed to house the staffing numbers currently needed to support emergency services for the City. Last year a 4 phase plan was developed to add on and remodel the current station. Seeking funding to carry out this project is a high priority for the fire department.
- Develop a City of North Pole Fire Marshal's office. The City of North Pole does not have deferred authority from the State of Alaska to provide fire marshal services to our own community. With high workloads being placed on the State's Deputy Fire Marshal the city residence and business would have a higher level of service if and when the City of North Pole applies for and receives deferred authority from the state.

			2020	2020	2021	2021	2022	2022 YTD	2023
			Budgeted	Actuals	Budgeted	Actuals	Budgeted	as of 10-31-22	Requested
01-54-4-4000	Lease & Rentals Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-54-5-5000	Memberships & Dues	500.00	540.00	500.00	100.00	500.00	500.00	185.00	500.00
01-54-5-5050	Recruitment	16,000.00	14,860.20	17,400.00	15,365.00	17,400.00	17,400.00	12,349.24	23,500.00
01-54-5-5100	Travel & Training	19,000.00	19,058.64	19,000.00	15,536.60	19,000.00	15,000.00	14,861.19	15,000.00
01-54-6-6000	Equipment Repair & Maintenance	9,700.00	8,824.31	8,000.00	8,307.42	8,000.00	8,000.00	8,615.68	9,700.00
01-54-6-6050	Vehicle Gas & Oil	16,300.00	14,194.88	18,000.00	16,640.51	14,000.00	14,000.00	20,332.07	23,200.00
01-54-6-6100	Vehicle Maintenance	15,000.00	15,911.00	15,000.00	16,290.76	20,000.00	20,000.00	16,975.94	30,000.00
01-54-7-7000	Building Maintenance	26,000.00	22,687.95	16,000.00	4,843.33	10,000.00	10,000.00	2,437.00	10,000.00
01-54-9-9050	Equipment Outlay	8,168.00	8,057.62	6,000.00	3,636.35	5,000.00	5,000.00	4,312.14	5,000.00
01-54-9-9100	Prevention & Public Education	2,500.00	2,464.27	2,500.00	2,478.80	3,500.00	3,500.00	2,744.56	3,500.00
01-54-9-9200	Miscellaneous Expense	3,833.00	3,298.92	4,000.00	2,160.22	4,000.00	4,000.00	1,322.51	2,500.00
01-54-9-9990	Transfer Out	189,197.00	189,197.00	121,087.00	0.00	121,087.00	121,087.00	0.00	139,000.00
	Expense Total:	2,355,073.00	2,324,774.00	2,431,263.00	2,119,975.49	2,681,646.00	1,674,172.26		2,995,000.00

PUBLIC WORKS

Public Works Department

Danny Wallace, Director of City Services
Public Works 25%

Supervisor

CODY LOUGEE
Public Works 100%

Summer Hire

Public Works 100%

Assistants

Tom Blair
Mike Malatek
Public Works 100%

Part-Time

David McBroom
Public Works 100%

Public Works Department

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

Goals for 2023: The focus for Public Works remains safe access to streets and walkways within City limits. Including snow removal during the winter and year-round road maintenance. To enable these efforts, we seek support for projects such as a Stormwater Drainage Study (to address spring runoff flooding) and the Doughchee Ave / Beaver Springs Bridge Rehabilitation to improve chronic road deterioration in that area. We are also looking at warm storage options for our PW fleet and funding to support matching requirements for City lighting projects already approved by FNSB. As mentioned above, we value the incredible work done by our Public Works staff and will focus on both retention and efforts to ensure the on-hand workforce is aligned with requirements.

Challenges: Public Works is responsible for maintaining almost 20 miles of City-maintained roads and walking paths with snow plowing, graveling icy intersections, road sweeping, road patching/paving/stripping, and brush cutting. Flooding remains a significant issue, especially given precipitation levels in spring 2022. Other City maintenance projects and functions include streetlight operations, road cleanup (trash and vegetation), monitoring and correcting DOT project quality issues, and beautification efforts. Finally, energy and road maintenance costs are projected to increase in 2023, further straining staff and available equipment.

Public Works Strategy: To ensure alignment of resources (and staff) to increase City requirements, we have budgeted to allow for a shift from one part-time staff to a full-time employee (decision pending in 2023). Additionally, we hope to continue the temporary hire program to support continued beautification and maintenance efforts during the summer. Additionally, we have budgeted for an additional flatbed truck (Ford F550) to replace vehicles previously sent to auction in the last three years. These additional resources and efforts to seek grant funding for the other projects mentioned above, will ensure Public Works is ready for future challenges and requirements.



ENTERPRISE FUND

Utility Department

Danny Wallace, Director of City Services
Water 40%, Sewer 10%, Public Works 30%,
Building 20%

Utility Billing Clerk

Terri Parsons
Sewer 20%, Water 40%,
Building 40%

Supervisor

Paul Trissel
Sewer 30%, Water 70%

Utility Accounts Specialist

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

Utility Assistant

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

Utility Operator

Marty Donovan
Sewer 30%, Water 70%

Revised 10/27/2022

Utilities Department

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

Goals for 2023: Our first and foremost priority is safe water and wastewater for the local Community. To support these efforts, we are actively seeking to establish strategies to accomplish several key projects. These include the City Water Main Replacement, Effluent Outflow Permitting, Lift Station Rehabilitation (Yukon and H&H stations), a Physical Security and Cyber Assessment for Utilities Operations, Water Meter Modernization and Replacement, and Sewage Lagoon Rehabilitation.

Additionally, we recently established a utility Accounting position and will integrate that staff member into overall Utility operations. We also recognize that our utility staff needs recognition and coherent support to accomplish their tasks. Finally, we will work to sustain our current workforce through appropriate compensation and retention efforts.

Challenges: These include a failing City water main in the City Center, rising energy and supply costs, 80 miles of pipes to maintain, and a customer base that has increased from 575 customers in 2017 to almost 1,600. We continue to struggle with overcapacity with our sewer/wastewater systems, and the sewer revenue losses due to the Flint Hills Refinery closure still hampers our ability to cover expenses. Our Utility crews always remain on call (24/7/365) to address water and wastewater emergencies and requirements. These include water breaks and lift station overflows that require immediate attention and routine (but important) actions such as utility locators and customer service discussions. Other requirements, such as industrial discharge permitting and long-term infrastructure planning, require significant time and energy to ensure the City is environmentally compliant and prepared for future needs.

Utility Strategy: To support these efforts, we propose a rate increase for both Water and Sewer (\$0.002 per gallon) to address the gap between expenses and revenues. The proposed increase is intended as an incremental approach to address energy, equipment, and other operational cost increases. This added revenue will be integrated with resources from the Utility reserves to ensure balanced revenues and expenditures in these enterprise funds. We are also actively seeking grant support for these projects to defray City expenses in support of these efforts.



		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
41-10-2-2350	Professional Services	23,125.00	60,532.72	40,000.00	92,411.77	246,800.00	172,558.08	348,000.00
41-10-3-3000	Bad Debt	5,000.00	459.61	2,000.00	-	2,000.00	-	1,000.00
41-10-3-3050	Electric	175,000.00	176,914.78	165,000.00	213,645.23	190,000.00	157,797.46	215,000.00
41-10-3-3100	Heating Fuel	100,000.00	58,922.39	65,000.00	62,793.65	75,000.00	48,214.60	140,000.00
41-10-3-3200	Phone/Data	14,000.00	17,260.89	11,000.00	18,219.98	16,000.00	14,301.33	18,000.00
41-10-3-3300	Postage	2,500.00	296.28	1,500.00	252.10	1,500.00	1,256.34	1,500.00
41-10-3-3350	Office Equipment & Supplies	2,000.00	1,819.98	2,000.00	1,206.70	2,000.00	2,607.37	2,000.00
41-10-3-3400	Operational Supplies	30,000.00	86,953.41	50,000.00	79,343.92	70,000.00	91,877.20	100,000.00
41-10-3-3450	Uniforms	500.00	311.80	500.00	-	500.00	-	500.00
41-10-3-3500	Promotions & Apparel	-	-	-	96.50	-	5.58	500.00
41-10-3-3550	Publications & Subscriptions	750.00	-	750.00	279.00	750.00	89.94	500.00
41-10-5-5000	Memberships & Dues	750.00	2,652.25	3,000.00	1,027.50	3,000.00	983.50	1,000.00
41-10-5-5050	Recruitment	1,000.00	-	1,000.00	212.60	1,000.00	1,338.00	1,000.00
41-10-5-5100	Travel & Training	3,000.00	875.00	2,500.00	1,815.00	2,500.00	4,461.10	7,000.00
41-10-6-6000	Equipment Repair & Maintenance	5,000.00	-	5,000.00	454.21	5,000.00	708.55	5,000.00
41-10-6-6050	Vehicle Gas & Oil	6,000.00	8,208.50	7,500.00	8,081.76	9,000.00	12,963.91	17,000.00
41-10-6-6100	Vehicle Repair & Maintenance	5,000.00	7,335.65	10,000.00	2,346.62	12,000.00	337.21	10,000.00
41-10-7-7000	Building Maintenance	10,000.00	7,838.48	10,000.00	3,306.00	10,000.00	2,080.65	5,000.00
41-10-7-7050	Equipment Outlay	10,000.00	422.92	15,000.00	8,427.67	15,000.00	-	15,000.00
41-10-9-9000	Deferred Maintenance Expense	60,000.00	1,187.50	50,000.00	100.00	50,000.00	-	-
41-10-9-9100	Depreciation	-	2,543,786.57	-	2,531,803.90	-	-	-
41-10-9-9150	Utility Readiness	100,000.00	14,462.50	-	-	-	-	-
41-10-9-9200	Miscellaneous	5,000.00	3,433.30	5,000.00	248.47	5,000.00	40.10	500.00
41-10-9-9210	Permits	-	-	-	-	5,000.00	-	5,000.00
41-10-9-9250	Reimbursable Water Breaks	-	4,955.00	5,000.00	14,048.82	5,000.00	-	10,000.00
41-10-9-9290	ADWF Loan #633011 Principal	25,000.00	-	25,000.00	-	25,250.00	25,000.00	25,000.00
41-10-9-9300	ADWF Loan #633011 Interest	3,375.00	1,750.00	2,000.00	2,250.00	2,500.00	1,875.00	2,500.00
41-10-9-9960	Vehicle Purchase	-	9,036.00	-	-	-	51,510.00	-
41-10-9-9990	Transfer Out	13,125.00	-	-	-	198,048.00	-	-
	Expense Total:	983,508.00	3,642,042.26	1,093,519.00	3,488,555.16	1,526,737.00	1,065,692.99	1,591,500.00

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund: 42 - SEWER FUND								
	Revenue							
42-35-5010	Tie-In Fees	1,000.00	1,300.00	1,000.00	1,250.00	1,500.00	3,485.00	1,500.00
42-35-6090	Sewer FRR Industrial	-	8,950.13	-	6,613.81	-	60,562.57	-
42-39-9990	Transfers In	1,561,400.00	124,242.00	667,805.00	-	288,699.00	-	194,918.00
42-41-6000	Late Fees / LD	-	1,561.60	-	-	-	-	-
42-42-3010	Sewer Usage Revenue	601,160.00	508,201.45	601,160.00	624,242.97	626,255.00	554,323.41	690,382.00
42-42-3060	Lab Testing	1,000.00	29.63	1,000.00	-	1,500.00	-	1,500.00
42-42-3080	SID Pretreatment Program	60,000.00	77,156.85	60,000.00	71,683.65	60,000.00	72,666.26	80,000.00
42-42-3160	Reimbursable Legal Fees	2,000.00	-	2,000.00	-	2,000.00	-	2,000.00
42-42-3210	Miscellaneous	500.00	(70.00)	500.00	1,108.03	500.00	1,195.33	500.00
	Revenue Total:	2,227,060.00	721,371.66	1,333,465.00	704,998.46	980,454.00	692,232.57	970,800.00
	Expenses							
42-12-1-0010	Wages: Full Time	193,035.00	199,983.78	213,393.93	192,987.78	202,480.00	154,180.50	145,000.00
42-12-1-0020	Wages: Holiday Pay	1,000.00	-	-	42.75	1,000.00	192.22	1,000.00
42-12-1-0030	Benefits	12,239.00	10,336.07	8,185.61	10,126.19	9,076.00	10,177.23	9,300.00
42-12-1-0040	PERS	41,148.00	44,811.25	46,946.66	44,174.77	44,546.00	34,189.11	32,000.00
42-12-1-0050	PERS on Behalf	-	89,683.20	-	5,166.00	-	-	-
42-12-1-0060	Leave Cash Out	5,000.00	8,202.02	7,360.80	4,005.69	6,952.00	8,394.64	4,500.00
42-12-1-0070	Overtime: Regular	4,000.00	2,340.02	200.00	4,534.84	1,000.00	3,044.36	10,500.00
42-12-1-0080	Wages: Temp/Overhire	-	(23,221.60)	-	(72,722.00)	-	2,895.75	6,500.00
42-12-1-0130	Health Insurance	49,238.00	53,605.39	49,238.00	52,608.35	58,760.00	42,045.12	39,500.00
42-12-2-2000	Advertising	2,500.00	21.21	1,000.00	-	1,000.00	530.37	500.00
42-12-2-2050	Audit & Finance	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
42-12-2-2070	Billing Service Fees	3,000.00	3,533.07	3,000.00	4,273.91	4,500.00	2,720.28	4,500.00
42-12-2-2100	Credit Card Fees	15,000.00	11,187.63	15,000.00	9,704.55	15,000.00	10,213.66	15,000.00
42-12-2-2150	Insurance	22,000.00	30,572.31	35,000.00	19,511.80	30,000.00	23,329.71	30,000.00
42-12-2-2200	IT Services	2,500.00	836.40	1,000.00	836.10	1,000.00	1,979.30	2,000.00
42-12-2-2220	Laboratory Services	30,000.00	26,790.00	25,000.00	21,827.50	25,000.00	19,809.50	35,000.00
42-12-2-2250	Legal Fees	2,500.00	5,924.84	3,500.00	3,963.51	3,500.00	2,502.10	3,500.00
42-12-2-2300	Maintenance Contracts	5,000.00	5,745.00	5,000.00	4,915.00	15,000.00	10,175.14	12,000.00
42-12-2-2350	Professional Services	75,000.00	11,509.56	25,000.00	29,225.93	16,800.00	37,484.52	50,000.00
42-12-3-3000	Bad Debts	2,500.00	182.60	2,500.00	-	2,500.00	-	2,500.00
42-12-3-3050	Electric	85,000.00	79,303.82	75,000.00	85,346.68	75,000.00	89,550.72	130,000.00

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
42-12-3-3100	Heating Fuel	20,000.00	11,172.99	15,000.00	18,858.15	17,500.00	11,287.36	24,000.00
42-12-3-3200	Phone/Data	15,000.00	18,693.16	15,000.00	18,857.60	17,500.00	11,012.83	17,500.00
42-12-3-3300	Postage	2,500.00	1,502.27	2,000.00	1,202.81	2,000.00	12.70	2,000.00
42-12-3-3350	Office Equipment & Supplies	1,500.00	1,026.17	1,500.00	887.51	1,500.00	1,682.76	1,500.00
42-12-3-3400	Operational Supplies	30,000.00	70,128.83	50,000.00	76,011.87	65,000.00	106,343.42	127,000.00
42-12-3-3450	Uniforms	500.00	-	500.00	-	500.00	-	500.00
42-12-3-3500	Promotions & Apparel	-	-	-	-	-	5.57	-
42-12-3-3550	Publications & Subscriptions	500.00	-	500.00	495.00	1,000.00	89.94	500.00
42-12-5-5000	Memberships & Dues	500.00	9,586.99	1,000.00	178.00	1,500.00	78.00	1,500.00
42-12-5-5050	Recruitment	1,000.00	-	1,000.00	30.60	1,500.00	1,317.00	1,500.00
42-12-5-5100	Travel & Training	2,500.00	1,169.00	2,500.00	203.70	3,000.00	4,091.85	5,000.00
42-12-6-6000	Equipment Repair & Maintenance	5,000.00	2,435.31	5,000.00	577.13	10,000.00	7,346.19	5,000.00
42-12-6-6050	Vehicle Gas & Oil	6,500.00	9,316.04	8,500.00	14,016.75	10,000.00	9,794.59	12,000.00
42-12-6-6100	Vehicle Repair & Maintenance	5,000.00	5,846.03	10,000.00	4,230.33	12,500.00	7,860.11	12,500.00
42-12-7-7000	Building Maintenance	5,000.00	8,378.20	7,500.00	3,306.00	7,500.00	2,233.85	5,000.00
42-12-7-7050	Equipment Outlay	10,000.00	-	10,000.00	-	10,000.00	-	6,000.00
42-12-9-9000	Deferred Maintenance Expense	7,500.00	1,187.50	25,000.00	-	25,000.00	-	15,000.00
42-12-9-9100	Depreciation	-	1,120,644.16	-	1,098,390.65	15,000.00	-	15,000.00
42-12-9-9150	Utility Readiness	100,000.00	22,809.50	-	-	-	-	-
42-12-9-9160	River Flow Analysis	-	45,425.29	-	15,312.54	45,000.00	-	-
42-12-9-9200	Miscellaneous Expenses	2,000.00	1,508.08	5,000.00	2,946.05	5,000.00	51.42	5,000.00
42-12-9-9210	Permits	-	-	-	-	2,000.00	-	4,000.00
42-12-9-9220	Pretreatment Program	60,000.00	74,569.00	60,000.00	69,602.00	60,000.00	72,462.75	80,000.00
42-12-9-9250	Sludge Disposal	-	-	-	182,662.40	-	-	-
42-12-9-9300	Hwy Park Bond Principal 92-06	13,624.00	-	13,624.00	-	36,985.00	8,290.80	37,000.00
42-12-9-9310	Hwy Park Bond Interest 92-06	23,341.00	21,573.27	23,341.00	20,813.80	-	10,191.70	-
42-12-9-9350	ACWF Loan #633291 - Principal	27,000.00	-	27,000.00	-	27,000.00	28,271.00	27,000.00
42-12-9-9360	ACWF Loan #633291 - Interest	7,250.00	6,359.78	7,250.00	5,948.15	7,250.00	5,530.35	7,500.00
42-12-9-9400	ACWF Loan #633031 - Principal	11,600.00	-	11,600.00	-	11,600.00	11,588.31	12,000.00
42-12-9-9410	ACWF Loan #633031 - Interest	3,325.00	2,955.02	3,325.00	2,781.20	3,325.00	2,607.37	3,500.00
42-12-9-9960	Vehicle Purchase	-	-	-	-	-	-	-
	Expense Total:	921,800.00	2,007,633.16	832,465.00	1,967,841.59	922,254.00	765,564.10	970,800.00

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund: 51 - WATER RESERVE FUND								
	Revenue							
<u>51-35-3210</u>	Miscellaneous	-	2,959.49	-	(1,401.78)	-	-	-
<u>51-35-6010</u>	Water Base	75,540.00	110,372.34	75,540.00	143,140.37	181,000.00	131,645.69	181,000.00
<u>51-35-6060</u>	Water FRR	96,495.00	97,021.44	96,495.00	116,375.53	125,000.00	113,925.77	125,000.00
<u>51-39-9000</u>	Settlement Reserves	-	861,628.37	-	-	-	-	-
	Revenue Total:	172,035.00	1,071,981.64	172,035.00	258,114.12	306,000.00	245,571.46	306,000.00
	Expense							
<u>51-10-9-9980</u>	Transfer to Fund Balance	78,660.00	-	78,660.00	-	212,625.00	-	168,000.00
<u>51-10-9-9990</u>	Transfer Out	6,500.00	6,500.00	93,375.00	-	381,575.00	-	138,000.00
	Expense Total:	85,160.00	6,500.00	172,035.00	-	594,200.00	-	306,000.00

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund: 52 - SEWER RESERVE FUND								
Revenue								
52-35-6010	Sewer Base	64,200.00	71,254.82	64,200.00	70,106.12	79,300.00	64,311.34	79,300.00
52-35-6060	Sewer FRR	82,763.00	80,871.33	82,763.00	86,575.14	85,000.00	15,769.63	85,000.00
52-35-6090	Sewer FRR Industrial	13,181.00	-	13,181.00	18.45	6,250.00	6,456.85	6,250.00
52-39-9990	Transfers In	17,000.00	-	17,000.00	-	-	-	-
	Revenue Total:	177,144.00	152,126.15	177,144.00	156,699.71	170,550.00	86,537.82	170,550.00
Expense								
52-12-9-9980	Transfer to Retained Earnings	24,042.00	-	24,042.00	-	24,042.00	-	170,550.00
52-12-9-9990	Transfer Out	153,102.00	106,204.00	153,102.00	-	204,708.00	-	-
	Expense Total:	177,144.00	106,204.00	177,144.00	-	228,750.00	-	170,550.00

DEBT SERVICE

BUILDING
DEPARTMENT

Building Department

Danny Wallace, Director of City Services
Building Department 20%

**Building Department Clerk &
Utility Account Specialist**

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

Utility Billing Clerk

Terri Parsons
Sewer 20%, Water 40%,
Building Department 40%

Building Department

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

Goals for 2023: The Building Department focuses on safe buildings and building operations within the Community. In 2023, we will focus on updating and revamping our building codes and procedures, including a fee structure review to address increased City and contract inspection costs. Cross-training new employees is an important goal this year and will include integrating the Director of City Services and our new part-time staff member into Building Department operations. Additionally, the establishment of a recast full-time position that provides for Building and Utility functions will require additional training to support coherent operations for both sections. We also recognize the incredibly valuable work this department does and will seek to continue to retain and support our high-quality staff.

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

Building Department Strategy: To ensure alignment of resources (and staff) to increase City requirements, we have budgeted to support a part-time employee to augment this staff. We anticipate this position will continue to be essential for effective customer service and billing requirements. Additionally, we have established a coherent path for the current Utility Accounting Specialist to train to be effective in that position (while concurrently adhering to Building Department requirements). Finally, we will plan for Building Code updates and seek available grant funding to support those efforts.



		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund: 04 - BUILDING DEPARTMENT FUND								
	Revenue							
04-39-3000	Commercial Plan Check Fee	11,250.00	58,831.11	17,500.00	24,092.26	75,000.00	25,008.82	98,000.00
04-39-3050	Commercial Building Permit Fee	15,000.00	110,893.72	22,903.00	58,968.58	100,000.00	53,340.16	130,000.00
04-39-3080	Developer Agreement Revenue	10,000.00	17,614.75	5,000.00	0.00	5,000.00	5,555.00	5,000.00
04-39-3100	Residential Plan Check Fee	11,250.00	30,950.61	20,000.00	29,750.10	45,000.00	27,521.16	60,000.00
04-39-3150	Residential Building Permit Fee	15,000.00	21,637.61	28,000.00	78,755.13	60,000.00	39,657.95	78,000.00
04-39-3200	Industrial Plan Check Fee	7,500.00	0.00	22,500.00	0.00	22,500.00	0.00	0.00
04-39-3250	Industrial Building Permit Fee	10,500.00	0.00	30,000.00	0.00	30,000.00	0.00	0.00
04-39-3270	Institutional Plan Check Fee	7,500.00	0.00	1,500.00	0.00	7,500.00	0.00	0.00
04-39-3290	Institutional Building Permit	10,000.00	0.00	3,000.00	0.00	10,000.00	0.00	0.00
04-39-3300	Storm Water Plan Check Fee	2,000.00	0.00	7,500.00	0.00	3,750.00	0.00	0.00
04-39-3350	Storm Water Permit Fee	4,000.00	0.00	10,000.00	0.00	15,000.00	0.00	0.00
04-39-3400	Road Excavation Bond	5,000.00	25,000.00	20,000.00	8,000.00	20,000.00	0.00	0.00
04-39-3450	Special Inspection Fee	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
04-39-9980	Transfer In Fund Balance	79,904.00	0.00	56,899.00	0.00	58,209.00	0.00	50,200.00
Revenue Total:		188,904.00	264,927.80	245,802.00	199,566.07	452,959.00	151,083.09	422,200.00
	Expense							
04-10-1-0010	Wages: Full Time	27,377.00	29,058.42	29,045.81	29,869.95	29,915.00	16,415.66	50,000.00
04-10-1-0030	Benefits	654.00	582.78	635.60	685.76	822.00	470.63	8,700.00
04-10-1-0040	PERS	6,023.00	6,241.64	6,390.08	6,592.37	6,581.00	3,618.39	14,000.00
04-10-1-0060	Leave Cash Out	1,000.00	902.84	929.03	929.92	1,151.00	4,077.69	1,900.00
04-10-1-0070	Overtime: Regular	0.00	0.00	0.00	0.00	0.00	31.52	0.00
04-10-1-0080	Temp/Overhire	0.00	0.00	0.00	0.00	0.00	0.00	13,000.00
04-10-1-0130	Health Insurance	5,850.00	5,082.13	5,051.48	5,221.04	6,240.00	3,772.81	12,500.00
04-10-2-2000	Advertising	0.00	746.00	0.00	0.00	0.00	331.78	500.00
04-10-2-2050	Audit & Finance	1,000.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
04-10-2-2100	Credit Card Fees	3,000.00	1,765.25	3,000.00	2,365.08	3,500.00	109.40	3,500.00
04-10-2-2150	Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-10-2-2250	Legal Fees	1,500.00	1,106.88	1,500.00	4,796.00	3,000.00	1,783.33	3,000.00
04-10-2-2300	Maintenance Contracts	2,000.00	2,495.00	2,000.00	2,165.00	4,000.00	4,039.95	4,000.00
04-10-2-2350	Professional Services	5,000.00	2,749.79	2,500.00	0.00	2,500.00	0.00	2,500.00

NON-MAJOR FUNDS

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund 10 - LITIGATION FUND								
	Revenue							
	Misc. Revenue	-	-	-	-	-	-	-
	Transfer In Fund Balance	-	-	75,000.00	-	75,000.00	-	75,000.00
	Revenue Total:	-	-	75,000.00	-	75,000.00	-	75,000.00
	Expense							
	Legal Fees	-	-	1,800.00	4,212.25	1,800.00	-	1,800.00
	Miscellaneous Expenses	75,000.00	84,672.72	3,200.00	7,112.56	3,200.00	2,250.00	3,200.00
	PFOS/PFOA Legal Fees	-	-	70,000.00	45,580.10	70,000.00	11,308.50	70,000.00
	Expense Total:	75,000.00	84,672.72	75,000.00	56,904.91	75,000.00	13,558.50	75,000.00

[illegible]

[illegible]

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund: 15 - IMPOUND LOT								
Revenue								
15-39-9000	Impound Fee	-	8,832.00	10,000.00	29,175.00	10,000.00	15,360.00	15,000.00
15-39-9980	Transfer In Fund Balance	-	-	45,832.00	-	70,850.00	-	-
Revenue Total:		-	8,832.00	55,832.00	29,175.00	80,850.00	15,360.00	15,000.00
Expense								
15-10-2-2100	Credit Card Fees	-	178.26	500.00	538.58	500.00	126.91	500.00
15-10-2-2120	Hearing Fees	-	-	500.00	-	500.00	-	250.00
15-10-2-2250	Legal Fees	-	-	2,000.00	-	2,000.00	-	1,300.00
15-10-2-2350	Professional Services	-	-	40,000.00	-	65,000.00	-	-
15-10-2-2450	Towing Fees	-	-	500.00	-	500.00	-	500.00
15-10-3-3300	Postage	-	-	250.00	-	250.00	-	250.00
15-10-9-9200	Miscellaneous Expense	-	16,687.00	1,082.00	-	1,100.00	-	1,200.00
15-10-9-9250	Impound Refund	-	-	1,000.00	-	1,000.00	-	1,000.00
15-10-9-9980	Transfer Out-Fund Balance	-	-	10,000.00	-	10,000.00	-	10,000.00
15-10-9-9990	Transfer Out	-	-	-	-	-	-	-
Expense Total:		-	16,865.26	55,832.00	538.58	80,850.00	126.91	15,000.00

COMMUNITY
PURPOSE FUNDS

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund 05 - BED TAX FUND								
Revenue								
	Grant Revenue	79,500.00	62,383.47	90,900.00	167,314.17	45,450.00	167,269.58	290,750.00
	Revenue Total:	79,500.00	62,383.47	90,900.00	167,314.17	45,450.00	167,269.58	290,750.00
Expense								
	Advertising	-	-	600.00	166.68	300.00	-	200.00
	Grant Disbursement Expense	59,574.00	67,650.00	84,300.00	58,383.47	42,150.00	42,108.85	276,130.00
	Transfer Out Fund Balance	4,941.00	-	-	-	-	-	-
	Transfer Out	14,985.00	15,576.87	6,000.00	(36,198.33)	3,000.00	-	14,420.00
	Expense Total:	79,500.00	83,226.87	90,900.00	22,351.82	45,450.00	42,108.85	290,750.00

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund 08 - NORTH POLE FESTIVAL FUND								
Revenue								
08-39-9-9990	Transfer In from General Fund - Admin	3,500.00	-	-	-	4,300.00	4,300.00	7,500.00
	Revenue Total:	3,500.00	-	-	-	4,300.00	4,300.00	7,500.00
Expense								
08-10-99-9000	Summer - Festival Expenditure	3,500.00	-	-	-	-	1,942.45	7,500.00
	Expense Total:	3,500.00	-	-	-	-	1,942.45	7,500.00

RESERVE FUNDS

Chapter 4.25 DESIGNATED FUNDS

Sections:

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

4.25.010 General fund capital project fund.

- A. A capital projects fund is hereby created to receive funds designated for capital projects.
- B. All funds appropriated to the capital projects fund shall remain in the capital projects fund only to be expended on capital projects as approved by the City Council.
- C. The Mayor shall submit to the City Council, annually, on a date the Mayor deems appropriate, a three-year capital improvement program. The first year of the program shall constitute the capital improvement budget and shall be part of the annual budget submission provided for in that year's operating budget.
- D. Additional monies may be added to the capital projects fund as approved by Council.
- E. The capital projects fund shall be funded by 0.16 mills of property tax. (Ord. 16-25 § 2, 2016; Ord. 15-20 § 2, 2015; Ord. 13-11 § 2, 2013)

4.25.020 Vehicle fleet fund collected.

- A. There shall be property tax collected for the purpose of funding the vehicle fleet funds for all general fund departments.
- B. Vehicle fleet funds shall be allocated in the following manner:
 - 1. Police Department fleet fund: 0.185 mills.
 - 2. Fire Department fleet fund: 0.185 mills.

3. Public Works fleet fund: 0.085 mills.

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

4.25.030 Police Department fleet fund.

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

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

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

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

4.25.040 Fire Department fleet fund.

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

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

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

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

4.25.050 Administration Department fleet fund.

- A. An Administration Department fleet fund is hereby created to receive funds designated for vehicle purchases. The purpose of the vehicle fleet fund is to facilitate multiple-year savings for the purchase of costly equipment.
- B. All funds appropriated to the vehicle fleet fund shall remain in the vehicle fleet fund only to be expended on vehicle purchases as approved by the City Council.
- C. Proceeds from the sale of vehicles from Administration Department inventory shall be deposited into the vehicle fleet fund.
- D. The Mayor shall submit to the City Council, annually, on a date the Mayor deems appropriate, a three-year vehicle replacement program. The first year of the program shall constitute the vehicle replacement budget and shall be part of the annual budget submission provided for in that given year's operating budget. (Ord. 16-25 § 2, 2016; Ord. 13-11 § 2, 2013)

4.25.060 Public Works Department fleet fund.

- A. A Public Works Department fleet fund is hereby created to receive funds designated for vehicle purchases. The purpose of the vehicle fleet fund is to facilitate multiple-year savings for the purchase of costly equipment.
- B. All funds appropriated to the vehicle fleet fund shall remain in the vehicle fleet fund only to be expended on vehicle purchases as approved by the City Council.
- C. Proceeds from the sale of vehicles from Public Works Department inventory shall be deposited into the vehicle fleet fund.
- D. The Mayor shall submit to the City Council, annually, on a date the Mayor deems appropriate, a three-year vehicle replacement program. The first year of the program shall constitute the vehicle replacement budget and shall be part of the annual budget submission provided for in that given year's operating budget. (Ord. 16-25 § 2, 2016; Ord. 13-11 § 2, 2013)

4.25.070 Utility Department fleet fund.

- A. A Utility Department fleet fund is hereby created to receive funds designated for vehicle purchases. The purpose of the vehicle fleet fund is to facilitate multiple-year savings for the purchase of costly equipment.
- B. All funds appropriated to the vehicle fleet fund shall remain in the vehicle fleet fund only to be expended on vehicle purchases as approved by the City Council.

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

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

4.25.080 Health insurance reserve fund.

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

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

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

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

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

[illegible]

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund: 22 - FIRE FLEET RESERVES								
Revenue								
22-39-9000	Vehicle Sale	-	365.61	-	-	-	4,200.00	
22-39-9980	Transfer In from Fund Balance	-		-		-	-	125,000.00
22-39-9990	Transfer In	-	189,197.00	-	15,400.52	-	-	125,000.00
Revenue Total:		-	189,562.61	-	15,400.52	-	4,200.00	250,000.00
Expense								
22-10-9-9220	Vehicle Purchase	-	53,492.07	-	866,278.00	-	22,449.97	250,000.00
Expense Total:		-	53,492.07	-	866,278.00	-	22,449.97	250,000.00

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund: 23 - POLICE FLEET RESERVES								
	Revenue							
	Vehicle Sale	-	11,475.40	2,500.00	36,399.41	-	18,555.50	2,500.00
	Transfer In from Fund Balance	-						137,000.00
	Transfer In	-	59,850.00	65,500.00	-	127,000.00		500.00
	Revenue Total:	-	71,325.40	68,000.00	36,399.41	127,000.00	18,555.50	140,000.00
	Expense							
	Vehicle Purchase	-	70,177.00	68,000.00	123,446.50	-	95,063.45	140,000.00
	Expense Total:	-	70,177.00	68,000.00	123,446.50	-	95,063.45	140,000.00

[illegible]

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
Fund: 25 - UTILITY FLEET RESERVES								
	Revenue							
	Vehcile Sale	0	15012.5	0	9660	0	0	0
25-39-9000								
	Revenue Total:	0	15012.5	0	9660	0	0	0

GRANTS

[illegible]

		2020 Budgeted	2020 Actuals	2021 Budgeted	2021 Actuals	2022 Budgeted	2022 YTD as of 10-31-22	2023 Requested
	Fund: 33 - PUBLIC WORKS GRANTS & DONATION							
	Revenue							
33-38-3000	FNSB Beautification Grant Rev	10,000.00	19,000.00	10,000.00	-	10,000.00		19,000.00
33-38-3100	Exercise Trail Donations	-	-	-	200.00	-	-	-
33-40-3150	NP Memorial Park Donations	-	100.00	-	200.00	-	-	-
33-50-9980	Transfer In Fund Balance	55,000.00	-	55,000.00	-	55,000.00	-	55,000.00
	Revenue Total:	65,000.00	19,100.00	65,000.00	400.00	65,000.00	-	74,000.00
	Expense							
33-01-9-5000	FNSB Beautification 2023/2024	-	9,000.00	-	-	-	-	10,000.00
33-01-9-5010	FNSB Beautification 2022/2023	10,000.00	10,000.00	10,000.00	-	10,000.00	-	9,000.00
33-04-9-5150	NP Memorial Park Expenses	55,000.00	292.38	55,000.00	444.19	55,000.00	-	55,000.00
	Expense Total:	65,000.00	19,292.38	65,000.00	444.19	65,000.00	-	74,000.00

GLOSSARY

Glossary

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

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

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

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

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

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

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

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

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

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

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

Committed Fund Balance - are reported as committed when the resources can only be used for specific purposes imposed by formal action of the City Council – the government's highest level of decision making authority. The City Council may remove or modify the commitment by taking the same formal action that imposed the constraint

originally. This can occur as part of the annual budget appropriation, budget amendments, ordinances or resolutions. Prior year encumbrances are included in committed fund balance.

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

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

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

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

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

Expenditure – The actual payment for goods and services.

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

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

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

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

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

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

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

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

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

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

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

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

Ordinance – A formal legislative enactment by the City Council.

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

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

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

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

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

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

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

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

ORDINANCE NO. 2022-25

**AN ORDINANCE OF THE CITY OF NORTH POLE AMENDING THE
USER FEE SCHEDULE**

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

WHEREAS, the City of North Pole wishes to amend the Municipal Code to
confirm to the requirements of the City; and

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 Chapter 4 section 10.020 User Fee Schedule is hereby
amended in the North Pole Code of Ordinances as follows: [new text in red,
deleted text in ~~striketrough~~].

Ambulance Fee	\$1,000.00 \$1100
Ambulance/Patient Transport Mileage (loaded miles)	\$0.12 \$0.15 per mile
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 \$75.00
Copies of Public Records	\$1.00 first pg; \$0.25 thereafter
Declaration of Candidacy Filing Fee	\$25.00
Event/Parade Permit	\$50.00
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	\$35.00 \$40.00
Fireworks Annual Permit to Retail Vendor of Class "C" Fireworks	\$3,000.00
Hydrant Meter Charge	\$50.00/mo. (min)
Hydrant Meter Deposit – to be refunded upon return in good condition	\$500.00
Hydrant Meter Water Usage Rate	\$0.02/gallon \$0.035/gallon
Impound Fee	\$500.00
North Pole stuffed bears	\$10.00
North Pole flag 12x18	\$75.00 \$30.00
North Pole pins	\$4.00 \$2 or 3/\$5
Notary Services per Document	\$10.00
Plan Specifications Copies @ cost + 10% Admin. fee	See Department Head
Police Reports	\$25.00
Photo Copy Fee (per page)	\$0.25
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	\$250.00
Sewer tie-in fee – 3/4 inches to 2 inches	\$250.00
Water tie-in fee – Greater than 2 inches up to 4 inches	\$300.00
Sewer tie-in fee – Greater than 2 inches up to 4 inches	\$300.00
Water – Greater than 4 inches	\$350.00
Sewer – Greater than 4 inches	\$350.00
Residential Water Meter Replacement	At replacement cost
Commercial Water Meter Replacement	At replacement cost
Water Meter Monitor Replacement	\$100.00
False/Nuisance Alarms (Police and Fire) For each alarm over 5 per calendar year	\$250.00

Section 3. Effective Date. This ordinance shall become effective upon signing.

ADOPTED THE ____ DAY OF November 2022.

Mayor Michael W Welch

ATTEST:

Melissa Dionne, City Clerk

PASSED/FAILED Yes: No: Absent:

**CITY OF NORTH POLE
RESOLUTION 22-15**

**A RESOLUTION OF THE NORTH POLE CITY COUNCIL DESIGNATING CITY OFFICIALS'
AUTHORIZATION TO SIGN ON CITY OF NORTH POLE ACCOUNTS**

WHEREAS, in order to carry out the financial responsibilities of city government the City Council must designate two or more city officials to sign and endorse checks, drafts or other orders on behalf of the City of North Pole; and

WHEREAS, there is a change in personnel on the North Pole City Council and it is necessary for the City Council to designate city officials who will be authorized to sign and endorse checks, drafts or other orders on all City of North Pole accounts; and

WHEREAS, it is prudent for the City to seek financial services that safeguard the financial resources of the City providing the highest level of service at the most affordable cost and best interest rates.

THEREFORE, BE IT RESOLVED that the following city officials are hereby designated and authorized to sign and endorse checks, drafts or other orders on behalf of the City of North Pole. This authority will remain in effect until revoked in writing.

BE IT FURTHER RESOLVED that the city officials listed below are authorized to receive information pertaining only to deposits, balances, items paid or items returned on City accounts. This authority will remain in effect until revoked in writing.

Michael W. Welch

Aino Welch

Melissa Dionne

Ellen Glab

Anton Keller

Chandra Clack

David A. Skipps Sr.

DeJohn Cromer

Jeffrey Jacobson

PASSED AND APPROVED by a duly constituted quorum of the City Council of the City of North Pole, Alaska this ____ day of November 2022.

Michael W. Welch, Mayor

ATTEST:

Melissa Dionne, City Clerk

PASSED
Yes:
No:
Absent: