CITY OF NORTH POLE
Regular City Council Meeting
November 2, 2026
6:30 PM
City Hall Chambers
125 Snowman Lane, North Pole, Alaska
www.northpolealaska.com

MAYOR
Larry Terch III
907-488-8584

CITY CLERK
Derrick Ball
907-488-8583

COUNCIL MEMBERS

Sandra Rolfe Alt. Deputy Mayor Pro Tem	907-378-6649
Santa Claus	907-388-3836
Jordan Schuster	907-378-8228
David Skipps	907-750-5106
Aubrey Barnett	907-483-3008
Thomas McGhee	907-347-8019

1. Roll Call

2. Pledge of Allegiance to the U.S. flag

3. Invocation

4. Spotlight on North Pole Business

5. Citizens' Comments on Items Not on the Agenda
   Any person wishing to speak on an item not on the agenda needs to sign up on the list located on the Public Testimony table. Respectful standards of decorum and courtesy should be observed by all speakers. Remarks should be directed to the Council as a body rather than one member of the Council or Staff. Comments are limited to five minutes.

6. Approval of the Agenda and Consent Agenda
   (Consent agenda items are indicated by an asterisk (*). Consent agenda items are considered together unless a councilmember requests that the item be returned to the general agenda.)

7. *Minutes
   a. *October 5, 2026, Regular City Council Minutes p.3
   b. *October 5, 2026, Work Session Minutes p.14
   c. *October 19, 2026, Regular City Council Minutes p.17

8. Communications from the Mayor
   a. Council Reorganization

9. Council Member Questions of the Mayor

10. Communications from Department Heads, Borough Representative(s) and the City Clerk

11. Ongoing Projects Report

12. Unfinished Business
    a. Ordinance 2026-32, An Ordinance Amending NPMC 2.36.420, Compensation Time, To Provide Compensatory Time For Utility Employees Assigned To On-Call Duty, As Substituted p.27
    b. Ordinance 2026-34, An Ordinance Amending NPMC 2.12.030(E) To Allow A Single Council Member To Sponsor An Ordinance, Resolution, Or Other Action Item For Placement On The City Council Agenda p.33
    c. Ordinance 2026-35 Budget Amendment, as Amended p.35
    d. Ordinance 2026-36 An Ordinance Amending NPMC 4.10.030(A) Ambulance/EMS Services, To Increase The Percentage Discount For North Pole City Residents p.38

13. New Business
    a. Ordinance 2026-37, An Ordinance Amending NPMC 4.19.010, Disposal Of City-Owned Property To Revise The Allocation Of Proceeds From Sales p. 40
    b. Ordinance 2026-38, An Ordinance Of The North Pole City Council Establishing The 2027 Operating And Capital Budget And Levying The Mill Rate p.42
    c. Ordinance 2026-41, Budget Amendment p.77
    d. *Request to Council – Approval to Sell Ambulance Chassis at Auction p.77
    e. *Request to Council – Travel Authorization for Council Member Barnett for AML p.78
    f. *Request to Council – Travel Authorization for Mayor Terch for AML p.80
    g. *Resolution 2026-21, A Resolution Honoring Alaskan Veterans for Veteran’s Day p.82

14. Council Comments excluding the Mayor

15. Adjournment

October 5, 2026
Regular City Council Meeting – 6:30 P.M.

1. CALL TO ORDER/ROLL CALL

Mayor Terch called the regular City Council meeting of October 5, 2026, to order at 6:30 p.m.

Present:
Larry Terch III-Mayor
David Brandt - Mayor Pro Tem
Benny Williams - Deputy Mayor Pro Tem
Sandra Rolfe – Alternate Deputy Mayor Pro Tem
Santa Claus
Jordan Schuster
David Skipps

2. PLEDGE OF ALLEGIANCE TO THE U.S. FLAG

Mayor Terch led the Pledge of Allegiance.

3. INVOCATION

Given by Mayor Terch.

4. SPOTLIGHT ON NORTH POLE BUSINESS

None

5. CITIZENS COMMENTS

Any person wishing to speak on an item not on the agenda needs to sign up on the list located on the Public Testimony Table. Respectful standards of decorum and courtesy should be observed by all speakers. Remarks should be directed to the Council as a body rather than one member of the Council or Staff. Comments are limited to five minutes.

None

6. APPROVAL OF AGENDA AND CONSENT AGENDA

Council Member Rolfe *moved to approve* the agenda and consent agenda.

Seconded by Council Member Skipps.

Council Member Brandt *moved to amend* the agenda to remove Items 13.b. Ordinance 2026-30, Establishing a Permanent Fund, and 13.c., Resolution 2026-18 One-Time Transfer.

Seconded by Council Member Rolfe.

On the Amendment to remove Items 13.b. Ordinance 2026-30, Establishing a Permanent Fund, and 13.c., Resolution 2026-18 One-Time Transfer.
Yes: Rolfe, Claus, Skipps, Brandt, Williams, Schuster, Terch
No: None
PASSED 7-0

UNFINISHED BUSINESS

a. Ordinance 2026-19 Amending Employee Pay
b. Ordinance 2026-28 An Ordinance Amending 2026-08

NEW BUSINESS

a. Ordinance 2026-32 Utility Comp Time
b. Ordinance 2026-26 Excess Audited Funds to Reduce Tax Rate
c. Ordinance 2026-31 Bidder Preference
d. Ordinance 2026-33 Budget Adjustment
e. Resolution 2026-19 City Services Hire
f. Ordinance 2026-23 User Fee Schedule
g. Ordinance 2026-29 An Ordinance Amending NPCC 8.01.030, Limiting Entrance To Trash And/Or Refuse Receptacles

On the Motion to Approve the Agenda and Consent Agenda, as amended.
Yes: Rolfe, Brandt, Skipps, Claus, Schuster, Williams, Terch
No: None
PASSED 7-0

7. Minutes

a. *September 8, 2026, Regular City Council Minutes
Without objection, this measure was approved under the consent agenda

8. Communications from the Mayor

Mayor Terch commented that Public Works is preparing for winter by finishing their projects, including the walking path and prepping equipment for winter. He also noted Utilities had the core tech drillers drilling for the new outfall project. Both the Mayor, Chief Smith, and Cody Lougee of Public Works were able to attend a FAST Planning meeting where they discussed the City's safety audit.

9. Council Member Questions of the Mayor

Council Member Claus asked if the Mayor or the Police Chief were addressing accusations of corruption made in a recent interview given by a candidate.

10. Communications from Department Heads, Borough Representative(s) and the City Clerk

Fire Department, Fire Chief Chad Heineken
Chief Heineken reminded citizens who are using stoves or other items to heat their house to be cautious using them for the first time of the season.

Finance Department, CFO Will Hawryluk
Mr. Hawryluk had no comments.

Police Department, Police Chief Jed Smith
Chief Smith reminded citizens that as the season changes to winter, change your tires and allow for more of an increase for stopping distance when roads become slick.

FNSB Representative, Council Member Rolfe
Council Member Rolfe commented on attending the Regular Borough Assembly Meeting of September 24, where the Assembly passed Ordinance No. 2026-25, Amending FNSBC Title 16 To Add Community Workforce Agreement Requirements For Construction Projects, and Ordinance 2026-24, Amending FNSBC Title 4 to Align Board And Commission Appointments with Alaska Statutes, which would allow a path for the city to appoint their members to applicable seats at the Borough.

City Clerk, Derrick Ball
Mr. Ball gave information regarding election day on Tuesday, October 6 and encouraged citizens to get out and vote.

11. Ongoing Projects Report

Council Member Schuster asked about a blockage on West 1st Street from construction work that took place and asked for an update. It was answered that the contractor was contacted to correct any damage and clear the blockage.

12. UNFINISHED BUSINESS

a. Ordinance 2026-19 Amending Employee Pay

Mayor Terch gave a staff report on the proposed salary increases outlined in the new Ordinance.

Mayor Terch called for public testimony.

Thomas McGhee spoke in opposition to the amendment to reduce the mayor pay to $2,000.00 a month.

Jeff Jacobson spoke in opposition to the amendment to reduce the mayor pay to $2,000.00 a month.

Seeing no further testimony, public hearing was closed.

Clerks Note – Ordinance 2026-19 was postponed from the September 21, 2026 Regular Council Meeting. The current motion on the floor was a motion to adopt, as amended.

Mayor Terch *moved to reconsider* the amendment to Amend the Mayor's Salary to $2,000.00 a month ($24,000 a year) with no benefits.

Seconded by Council Member Skipps.

Discussion ensued on the following items:

- Whether the Mayor was on the prevailing side of the previous vote. It was answered he was on the prevailing side
- If the Mayor was to move to a part-time mayor, support staff would be needed

On The Motion to Reconsider the Amendment to the Mayor's Salary to $2,000.00 a month ($24,000 a year) with no benefits.
Yes: Skipps, Schuster, Rolfe, Terch
No: Williams, Brandt, Claus
PASSED 4-3

Discussion ensued on the following items:

- Being able to have a career while also being mayor
- The amendment of $2,000.00 was intentional to avoid PERS contributions

On The Amendment to Amend the Pay Matrix, Mayor, to $2,000 per month, or $24,000 yearly, with no benefits.
Yes: Schuster, Williams, Brandt, Claus
No: Rolfe, Skipps, Terch
PASSED 4-3

Mayor Terch *moved to amend* to add new pay range charts to 30 steps for all departments and replace Section E as follows "Employees shall advance to the following on the first full pay period of the year: A. Fire department: range 1-8 shall receive 1 step increase annually, after range 8 shall advance two steps annually B: All other departments: range 1-10 shall receive 1 step annually, after range 10 shall advance two steps annually. Except employees hired within the last quarter of the year will not be eligible for their annual increase until after the first full pay period in annuary following their one-year anniversary. Any employees above the range for step 30 shall continue a 1.5% increase per step."

Seconded by Council Member Skipps.

Discussion ensued on the following items:

- Aligning the pay scales to allow for equal advances for each department
- The passing of the current amendment would undo the previous amendment to lower mayor pay
- That code allows for the mayor to have up to a two percent increase, and clarifying that the scale does in fact show a two percent increase.
- Whether the department heads were in agreeance with the new scales. It was answered that they were in agreeance and pleased that it fixed the dropping back of steps.
- Noting on the pay scales that the mayor can only receive a 2 percent increase

On The Motion to add new pay range charts to 30 steps for all departments and replace Section E as follows "Employees shall advance to the following on the first full pay period of the year: A. Fire department: range 1-8 shall receive 1 step increase annually, after range 8 shall advance two steps annually B: All other departments: range 1-10 shall receive 1 step annually, after range 10 shall advance two steps annually. Except employees hired within the last quarter of the year will not be eligible for their annual increase until after the first full pay period in annuary following their one-year anniversary. Any employees above the range for step 30 shall continue a 1.5% increase per step."
Yes: Rolfe, Schuster, Skipps, Terch
No: Williams, Claus, Brandt
PASSED 4-3

Discussion ensued on providing a higher wage for the Director of City Services

On The Motion to Adopt Ordinance 2026-19, as Amended.
Yes: Skipps, Schuster, Brandt, Rolfe, Williams, Claus, Terch
No: None
PASSED 7-0

b. Ordinance 2026-28 An Ordinance Amending 2026-08

Mayor Terch gave a staff report noting the purpose of the Ordinance was to allow for the sale of a property.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Rolfe *moved to adopt* Ordinance 2026-28, An Ordinance Amending 2026-08, as Amended.

Seconded by Council Member Skipps.

Council Member Brandt *moved to amend* to delete "This ordinance shall become effective immediately upon passage." and insert "This ordinance shall be effective 30 days after adoption."

Seconded by Council Member Claus.

Discussion ensued on giving the public opportunity to protest the sale and whether or not it was needed.

On The Motion to Amend to Delete "This ordinance shall become effective immediately upon passage." and insert "This ordinance shall be effective 30 days after adoption."
Yes: Claus, Schuster, Brandt, Williams
No: Skipps, Rolfe, Terch
PASSED 4-3

On The Motion to Adopt Ordinance 2026-28, as Amended.
Yes: Brandt, Schuster, Rolfe, Claus, Williams, Skipps, Terch
No: None
PASSED 7-0

13. NEW BUSINESS

a. Ordinance 2026-32 Utility Comp Time

Council Member Brandt gave a staff report noting that current utilities workers do not receive any compensation for the current time that they are on call but not working.

Mayor Terch called for public testimony.

Randy Binkley spoke in support of Ordinance 2026-32.

Jed Smith spoke in support of Ordinance 2026-32.

Mayor Terch called for additional public testimony, there being none, public hearing was closed.

Council Member Rolfe *moved to introduce* Ordinance 2026-32, An Ordinance Amending NPMC 2.36.420, Compensation Time, To Provide Compensatory Time for Utility Employees Assigned to On-Call Duty.

Seconded by Council Member Skipps.

Discussion ensued on support for the Ordinance.

On The Motion to Introduce Ordinance 2026-32, An Ordinance Amending NPMC 2.36.420, Compensation Time, To Provide Compensatory Time for Utility Employees Assigned to On-Call Duty.
Yes: Schuster, Skipps, Rolfe, Claus, Williams, Brandt
No: Terch
PASSED 6-1

b. Ordinance 2026-26 Excess Audited Funds to Reduce Tax Rate

Council Member Brandt gave a staff report outlining the ordinance.

Mayor Terch called for public testimony, there being none, public testimony was closed.
Council Member Rolfe *moved to introduce* Ordinance 2026-26, An Ordinance Amending Chapter 4.03 of the North Pole Municipal Code to Establish A Mandatory General Fund Reserve And To Require Excess Audited General Fund Surplus To Be Used To Reduce The City's Sales Tax Rate, Property Tax Rate, Or Both.

Seconded by Council Member Claus.

Discussion ensued on the following items:

- Maintaining a balanced budget and overtaxing residents
- Why was staff not utilized to help craft the ordinance.

Council Member Brandt *moved to amend* Line 111 to insert "from the prior year" after the word "surplus".

Seconded by Council Member Schuster.

Discussion ensued on the following items:

- Using the audited funds for next year's budget
- What time of the year the audited numbers come back

On The Motion to Amend Line 111 to insert "from the prior year" after the word "surplus".
Yes: Brandt, Williams, Claus, Rolfe, Skipps, Schuster, Terch
No: None
PASSED 7-0

Discussion ensued on the following items:

- Clarifying what audited numbers to use for the 2027 budget
- On balancing the budget
- The consideration of long-term effects from the ordinance

Council Member Schuster *moved to amend* to replace "4 months reserve" with "6 months reserve" throughout Ordinance 2026-26.

Seconded by Council Member Rolfe.

Discussion ensued on the following items:

- The amendment being a fair middle ground
- Potential issues with the tax cap

On The Motion to Amend to replace "4 months reserve" with "6 months reserve throughout Ordinance 2026-26.
Yes: Skipps, Schuster, Rolfe, Williams, Terch
No: Brandt, Claus
PASSED 5-2

On The Motion to Introduce Ordinance 2026-32, An Ordinance Amending Chapter 4.03 of the North Pole Municipal Code to Establish A Mandatory General Fund Reserve And To Require Excess Audited General Fund Surplus To Be Used To Reduce The City's Sales Tax Rate, Property Tax Rate, Or Both, As Amended.
Yes: Rolfe, Brandt, Williams, Claus, Schuster
No: Skipps, Terch
PASSED 5-2

c. Ordinance 2026-31 Bidder Preference

Council Member Schuster gave a staff report outlining a bidder preference for City of North Pole businesses.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Rolfe *moved to introduce* Ordinance 2026-32, An Ordinance Of The City Of North Pole Amending NPMC Chapter 4.16, Purchasing, To Establish A City Of North Pole Business Procurement Preference And Require The Solicitation Of Qualified City Of North Pole Businesses.

Seconded by Council Member Claus.

Discussion ensued on the following items:

- On the legality of the local procurement process
- Local hire preference versus local bidder preference
- On hiring the lowest competitive bidder

On The Motion to Introduce Ordinance 2026-32, An Ordinance Of The City Of North Pole Amending NPMC Chapter 4.16, Purchasing, To Establish A City Of North Pole Business Procurement Preference And Require The Solicitation Of Qualified City Of North Pole Businesses.
Yes: Brandt, Schuster, Rolfe, Claus, Williams, Skipps
No: Terch
PASSED 6-1

d. Ordinance 2026-33 Budget Adjustment

Will Hawyrluck gave a staff report outlining adjustments to the budget.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Rolfe *moved to introduce* Ordinance 2026-33, An Ordinance Of The City Of North Pole, AK Amending The 2026 Budget.

Seconded by Council Member Skipps.

Discussion ensued on clarifying budget adjustment line items.

On The Motion to Introduce Ordinance 2026-33, An Ordinance Of The City Of North Pole, AK Amending The 2026 Budget.
Yes: Claus, Schuster, Skipps, Brandt, Rolfe, Williams, Terch
No: None
PASSED 7-0

e. Resolution 2026-19 City Services Hire

Council Member Schuster gave a staff report noting the need for a Director of City Services and opening the job back up for hire.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Rolfe *moved to adopt* Resolution 2026-19, A Resolution Requiring The North Pole City Mayor To Fill The Position Of The Director Of City Services.

Seconded by Council Member Claus.

Discussion ensued on the importance of a Director of City Services and it being in charter

On The Motion to Adopt Resolution 2026-19, A Resolution Requiring The North Pole City Mayor To Fill The Position Of The Director Of City Services.
Yes: Schuster, Skipps, Rolfe, Claus, Williams, Brandt
No: Terch
PASSED 6-1

f. Ordinance 2026-23, User Fee Schedule

Mayor Terch gave a staff report noting the purpose of the ordinance.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Rolfe *moved to introduce* Ordinance 2026-23, An Ordinance Of The City Of North Pole Amending The User Fee Schedule Title 4 Chapter 10 Section 020.

Seconded by Council Member Skipps.

Discussion ensued on the following items:

- Ambulance fees and city resident discount
- The increase of the utility fees

Council Member Brandt *moved to amend* the Fee Table to insert “After Hours” before “Call Out Fee” and to delete “$250” and replace with “$125 per hour with a minimum of 2 hours”.

Seconded by Council Member Claus.
Discussion ensued on clarification of the amendment.

On The Motion to amend the Fee Table to insert "After Hours" before "Call Out Fee" and to delete "$250" and replace with "$125 per hour with a minimum of 2 hours".
Yes: Brandt, Williams, Claus, Rolfe, Skipps, Schuster, Terch
No: None
PASSED 7-0

Discussion ensued on increasing the discount for ambulance services for local residents.

On The Motion to Introduce Ordinance 2026-23, An Ordinance Of The City Of North Pole Amending The User Fee Schedule Title 4 Chapter 10 Section 020.
Yes: Rolfe, Brandt, Williams, Claus, Skipps, Schuster, Terch
No: None
PASSED 7-0

g. Ordinance 2026-29, An Ordinance Amending NPCC 8.01.030, Limiting Entrance To Trash And/Or Refuse Receptacles

Mayor Terch gave a staff report and cited concerns from the City's provider of people inside of dumpsters.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Rolfe *moved to introduce* Ordinance 2026-29, An Ordinance Amending NPCC 8.01.030, Limiting Entrance To Trash And/Or Refuse Receptacles.

Seconded by Council Member Skipps.

Discussion ensued on the following items:

- The transfer cites being owned by the Borough and not the city and the ownership of dumpsters
- Enforcement possibly being problematic and contentious

On The Motion to Introduce Ordinance 2026-29, An Ordinance Amending NPCC 8.01.030, Limiting Entrance To Trash And/Or Refuse Receptacles.
Yes: Skipps, Schuster, Terch
No: Brandt, Rolfe, Williams, Claus
FAILED 3-4

COUNCIL COMMENTS EXCLUDING THE MAYOR

Council Member Claus encouraged citizens to get out and vote.

Council Member Rolfe encouraged citizens to get out and vote.

Council Member Skipps commented that the North Pole Girls Flag Football team won the Railbelt Conference for the third year in a row and they are going to state and encouraged citizens to get out and vote.

Council Member Schuster encouraged citizens to get out and vote, welcomed the Vice-President of the United States to the area, and thanked Council Member Brandt for his work on the Council.

ADJOURNMENT

Mayor Terch *moved to adjourn.*

The regular meeting of Monday, October 5, 2026, adjourned at 9:48 p.m.

These minutes passed and approved by a duly constituted quorum of the North Pole City Council on Monday, November 2, 2026.

_____
Larry Terch III
Mayor

ATTEST:

_____
Derrick Ball
City Clerk

October 5, 2026
City Council Work Session – 5:00 P.M.

1. CALL TO ORDER/ROLL CALL

Mayor Terch called the City Council Work Session of October 5, 2026, to order at 5:00 p.m.

Present:
Larry Terch III-Mayor
David Brandt - Mayor Pro Tem
Benny Williams - Deputy Mayor Pro Tem
Sandra Rolfe – Alternate Deputy Mayor Pro Tem
Santa Claus
Jordan Schuster Arr: 5:01 p.m.
David Skipps

2. CITIZENS COMMENTS

Any person wishing to speak on an item not on the agenda needs to sign up on the list located on the Public Testimony Table. Respectful standards of decorum and courtesy should be observed by all speakers. Remarks should be directed to the Council as a body rather than one member of the Council or Staff. Comments are limited to five minutes.

None

3. ORDINANCES AND RESOLUTIONS (For Discussion Only)

a. Ordinance 2026-19 Amending Pay

Will Hawryluk, Chief Financial Officer, gave a staff report

Discussion ensued on the following items:

- An amendment to alter the pay scales to a 30-step process and adjusting rates
- Adjusting the pay scale backwards to reflect steps and the problems that come with it
- Whether the amendment would make sense to future staff and council members

b. Ordinance 2026-30 Establishing a Permanent Fund

Council Member Brandt gave a staff report.

Discussion ensued on the following items:

- What other options could be done to earn interest and the impact of splitting money into different accounts
- Projected revenues versus actual revenue
- Why the administration was not worked with. It was answered that Council tried to.
- Having a plan that allows for stabilization
- What to do with the money right now versus what it can do in the future
- Withdrawing the ordinance at the meeting

c. Resolution 2026-18 One-Time Transfer

Discussion ensued on the following items:

- Withdrawing the Resolution

d. Ordinance 2026-26 Excess Audited Funds to Reduce Tax Rate

Council Member Brandt gave a staff report.

Discussion ensued on the following items:

- Clarifying the process of reducing the sales tax and what the plan would be if there is not an excess of funds, and the potential pitfalls of reducing and raising property taxes
- Finding ways to stop overtaxing residents and return the money when the City does

e. Ordinance 2026-31 Bidder Preference

Council Member Schuster gave a staff report.

Discussion ensued on the following items:

- Concerns of the attorney being for local hire instead of bidder preference
- The cities and Boroughs that have bidder preference
- Fixing portions of code for the sealed bid process
- Keeping business inside the City of North Pole

f. Ordinance 2026-32 Utility Comp Time

Council Member Brandt gave a staff report.

Discussion ensued on the following items:

- Compensating on-call utility workers
- Supporting comp time for utility workers and not police or fire employees on call and being on call versus being recalled
- The cost of having an employee on call

ADJOURNMENT

Mayor Terch *moved to adjourn.*

The Work Session of Monday, October 5, 2026, adjourned at 5:26 p.m.

These minutes passed and approved by a duly constituted quorum of the North Pole City Council on Monday, November 2, 2026.

_____
Larry Terch III
Mayor

ATTEST:

_____
Derrick Ball
City Clerk

October 19, 2026
Regular City Council Meeting – 6:30 P.M.

1. CALL TO ORDER/ROLL CALL

Mayor Terch called the regular City Council meeting of October 19, 2026, to order at 6:30 p.m.

Present:
Larry Terch III-Mayor
Benny Williams - Deputy Mayor Pro Tem
Sandra Rolfe – Alternate Deputy Mayor Pro Tem
Santa Claus
Jordan Schuster
David Skipps
Thomas McGhee
Aubrey Barnett

Absent:
David Brandt

2. PLEDGE OF ALLEGIANCE TO THE U.S. FLAG

Mayor Terch led the Pledge of Allegiance.

3. INVOCATION

Given by Mayor Terch.

4. SPOTLIGHT ON NORTH POLE BUSINESS

None

5. CITIZENS COMMENTS

Any person wishing to speak on an item not on the agenda needs to sign up on the list located on the Public Testimony Table. Respectful standards of decorum and courtesy should be observed by all speakers. Remarks should be directed to the Council as a body rather than one member of the Council or Staff. Comments are limited to five minutes.

Dan Henry Browing commented that he is visiting his brother in North Pole and would like to be considered for employment and listed examples of items he is qualified to do.

6. APPROVAL OF AGENDA AND CONSENT AGENDA

Council Member Rolfe *moved to approve* the agenda and consent agenda.

Seconded by Council Member Skipps.

UNFINISHED BUSINESS

a. Ordinance 2026-32 Utility Comp Time
b. Ordinance 2026-26 Excess Audited Funds to Reduce Tax Rate
c. Ordinance 2026-31 Bidder Preference
d. Ordinance 2026-33 Budget Adjustment
e. Ordinance 2026-23 User Fee Schedule
f. Swearing in of New Officials

NEW BUSINESS

a. Ordinance 2026-34, An Ordinance Amending NPMC 2.12.030(E) To Allow A Single Council Member To Sponsor An Ordinance, Resolution, Or Other Action Item For Placement On The City Council Agenda
b. Ordinance 2026-35 Budget Amendment
c. Ordinance 2026-36 An Ordinance Amending NPMC 4.10.030(A) Ambulance/EMS Services, To Increase The Percentage Discount For North Pole City Residents
d. *Request to Council-Acceptance of JAG Grant ($183,020.00)
e. *Request to Council - Move the scheduled December 7, 2026, Regular City Council Meeting to allow for participation in AAMC and AML
f. *Resolution 2026-20 A Resolution Of The North Pole City Council Designating City Officials' Authorization To Sign On City Of North Pole Accounts

On the Motion to Approve the Agenda and Consent Agenda.

Yes: Rolfe, Skipps, Claus, Schuster, Williams, Terch
No: None
Absent: Brandt
PASSED 6-0

7. Minutes

a. *September 21, 2026, Regular City Council Minutes

Without objection, this measure was approved under the consent agenda

8. Communications from the Mayor

a. Update on Director of City Services

Maggie Kimmel, HR Administrator, commented that the job had been posted and that the city has received several applicants.

b. Certification of the 2026 Municipal Election

Derrick Ball, City Clerk, gave a staff report stating that the Canvass Board found no election irregularities and announced the final certified totals by ballot category as follows:
Election Day: 246
Absentee: 20

Early Voting: 11
Questioned: 1
Challenged Ballots: 9

Council Member Rolfe *moved* that the City Council accept the report of the Election Canvass Board and declare that the Regular Election of October 6, 2026, was validly held.

Seconded by Council Member Claus.

On The Motion That The City Council Accept The Report Of The Election Canvass Board And Declare That The Regular Election Of October 6, 2026, Was Validly Held.
Yes: Williams, Claus, Skipps, Rolfe, Schuster, Terch
No: None
Absent: Brandt
PASSED 6-0

Mayor Terch reported on FAST planning, DoT survey, upcoming CNP 2027 budget workshops, water main project, Ft. Wainwright field house opening and code updates. He congratulated the NPHS Flag Football State Champions and welcomed the newly elected Council Members.

9. Council Member Questions of the Mayor
Council Member Rolfe asked if Budget Workshops could be scheduled together on a Saturday instead of over three consecutive evenings. Council Member Claus asked if the Mayor or the Police Chief were addressing accusations of corruption made in a recent interview given by a candidate.

10. Communications from Department Heads, Borough Representative(s) and the City Clerk

Fire Department, Assistant Fire Chief Tod Chambers
Assistant Chief Chambers reported on staffing changes at the NPFD.

Finance Department, CFO Will Hawryluk
Mr. Hawryluk has been working on the Budget worksheets to be presented next week.

Police Department, Police Chief Jed Smith
Chief Smith reported on the department's current statistics; DUIs are still high at 67 for the year. He reported on the current status of the NPPD's vehicle fleet.

FNSB Representative, Council Member Rolfe
Council Member Rolfe reported that Borough road service committees will be having elections. The Assembly discussed how excess funds through the school district are dealt as well as a new reporting period for excess funds.

City Clerk, Derrick Ball
Mr. Ball thanked Council Members Brandt and Williams for their service to City Council and to the residents of the City of North Pole.

Director of City Services, Mayor Larry Terch III

Council Member Schuster asked about a blockage on West 1st Street from construction work that took place and asked for an update. It was answered that the contractor was contacted to correct any damage and clear the blockage.

11. Ongoing Projects Report

None

12. UNFINISHED BUSINESS

a. Ordinance 2026-32 Utility Comp Time

Council Member Claus gave a staff report and spoke to a substitute ordinance provided by Council Member Brandt. Attorney Rob Palmer spoke about his concern regarding the use of comp time in the ordinance and substitution.

Mayor Terch called for public testimony.

Thomas McGhee recommended postponing the ordinance to the next meeting to allow the attorney and public to review the substitution.

Seeing no further testimony, public hearing was closed.

Council Member Rolfe *moved to adopt* Ordinance 2026-32, An Ordinance Amending NPMC 2.36.420, Compensation Time, To Provide Compensatory Time For Utility Employees Assigned To On-Call Duty

Seconded by Council Member Claus.

Discussion ensued on the use of leave and comp time and postponement until the next meeting.

Council Member Claus *moved to amend* to move the proposed substitute.

Seconded by Council Member Rolfe.

On The Motion To Amend to Move the Proposed Substitute.

Yes: Williams, Claus, Rolfe, Schuster, Skipps, Terch
No: None
Absent: Brandt
PASSED 6-0

Council Member Schuster *moved to postpone* Ordinance 2026-32 to the November 2, 2026, Regular Council Meeting.

Seconded by Mayor Terch.

On The Motion To Postpone Ordinance 2026-32 To The November 2, 2026, Regular Council Meeting.
Yes: Williams, Claus, Skipps, Schuster, Rolfe, Terch
No: None
Absent: Brandt
PASSED: 6-0

b. Ordinance 2026-26 Excess Audited Funds to Reduce Tax Rates

Council Member Williams gave a staff report.

Mayor Terch called for public testimony.

Thomas McGhee spoke in disagreement with lowering the sales tax and proposed to lower property tax instead.

Seeing no further testimony, public hearing was closed.

Council Member Rolfe *moved to adopt* Ordinance 2026-26, An Ordinance Amending Chapter 4.03 Of The North Pole Municipal Code To Establish A Mandatory General Fund Reserve And To Require Excess Audited General Fund Surplus To Be Used To Reduce The City's Sales Tax Rate, Property Tax Rate, Or Both.

Seconded by Council Member Claus.

Discussion ensued on the following items:

- Lowering sales tax versus lowering property tax
- Budgeting tax revenue
- Mill rate adjustments
- Changing to a fiscal year budget process

On The Motion To Adopt Ordinance 2026-26, An Ordinance Amending Chapter 4.03 Of The North Pole Municipal Code To Establish A Mandatory General Fund Reserve And To Require Excess Audited General Fund Surplus To Be Used To Reduce The City's Sales Tax Rate, Property Tax Rate, Or Both.
Yes: Schuster, Williams, Rolfe, Claus
No: Skipps, Terch
Absent: Brandt
Passed 4-2

c. Ordinance 2026-31 Bidder Preference

Council Member Schuster gave a staff report. Attorney Rob Palmer spoke to the likelihood of bidder preference being unconstitutional and provided alternative options.

Mayor Terch called for public testimony.

Aubrey Barnett spoke in favor of supporting local businesses while also prioritizing cost savings.

Seeing no further testimony, public hearing was closed.

Council Member Rolfe *moved to adopt* Ordinance 2026-31, An Ordinance Of The City Of North Pole Amending NPMC Chapter 4.16, Purchasing, To Establish A City Of North Pole Business Procurement Preference And Require The Solicitation Of Qualified City Of North Pole Businesses.

Seconded by Council Member Claus.

Discussion ensued on the following items:

- Process for reaching out to local businesses before going out for bid
- Competition in bidding
- Benefits to local businesses
- Potential challenges to bids

On The Motion To Adopt Ordinance 2026-31, An Ordinance Of The City Of North Pole Amending NPMC Chapter 4.16, Purchasing, To Establish A City Of North Pole Business Procurement Preference And Require The Solicitation Of Qualified City Of North Pole Businesses.
Yes: Williams, Claus, Rolfe, Schuster, Skipps
No: Terch
Absent: Brandt
PASSED 5-1

d. Ordinance 2026-33 Budget Adjustment

Will Hawryluck, Chief Financial Officer, gave a staff report.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Rolfe *moved to adopt* Ordinance 2026-33, An Ordinance Of The City Of North Pole, AK Amending The 2026 Budget.

Seconded by Council Member Terch.

Discussion ensued on the budget for legal fees.

On The Motion To Adopt Ordinance 2026-33, An Ordinance Of The City Of North Pole, AK Amending The 2026 Budget.
Amending The 2026 Budget.
Yes: Schuster, Skipps, Rolfe, Claus, Rolfe, Terch
No: None
Absent: Brandt
Passed 6-0

e. Ordinance 2026-23 User Fee Schedule

Mayor Terch gave a staff report.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Rolfe *moved to adopt* Ordinance 2026-33, An Ordinance Of The City Of North Pole Amending The User Fee Schedule NPMC 4.10.020.

Seconded by Council Member Claus.

Discussion ensued on service Clamp rental and replacement cost.

On The Motion To Adopt Ordinance 2026-33, An Ordinance Of The City Of North Pole Amending The User Fee Schedule NPMC 4.10.020.
Yes: Rolfe, Williams, Claus, Skipps, Schuster, Terch
No: None
Absent: Brandt
Passed 6-0

f. Swearing in of New Officials

Oaths of Officer were performed by Mr. Ball for the new Council members:

- Oath of Office – Aubrey Barnett
- Oath of Office – Thomas McGhee

13. NEW BUSINESS

a. Ordinance 2026-34 An Ordinance Amending NPMC 2.12.030(E) To Allow A Single Council Member To Sponsor An Ordinance, Resolution, Or Other Action Item For Placement On The City Council Agenda

Council Member Claus gave a staff report.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Claus *moved to introduce* Ordinance 2026-34 An Ordinance Amending NPMC 2.12.030(E) To Allow A Single Council Member To Sponsor An Ordinance, Resolution, Or Other Action Item For Placement On The City Council Agenda

Seconded by Council Member McGhee.

Discussion ensued on the following items:

- When code was changed to add the requirement of two council members for sponsoring agenda items
- Complications including possible Open Meetings Act violations with requiring two members to sponsor an agenda item.

On The Motion To Introduce Ordinance 2026-34 An Ordinance Amending NPMC 2.12.030(E) To Allow A Single Council Member To Sponsor An Ordinance, Resolution, Or Other Action Item For Placement On The City Council Agenda
Yes: McGhee, Barnett, Claus, Rolfe, Skipps, Schuster
No: Terch
PASSED 6-1

b. Ordinance 2026-35 Budget Adjustment

Will Hawryluck, Chief Financial Officer, gave a staff report.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Rolfe *moved to introduce* Ordinance 2026-35, An Ordinance Of The City Of North Pole, AK Amending The 2026 Budget.

Seconded by Council Member Terch.

Mayor Terch *moved to amend* Ordinance 2026-35 Fiscal Note Account Number 42-12-3-3050 Debit and Transfer to delete "$143,668.00" and replace with "$149,193.00".

Seconded by Council Member McGhee

On The Motion To Amend Ordinance 2026-35 Fiscal Note Account Number 42-12-3-3050 Debit And Transfer To Delete "$143,668.00" And Replace With "$149,193.00".
Yes: McGhee, Schuster, Rolfe, Claus, Barnett, Skipps, Terch
No: None
PASSED 7-0

On The Motion To Introduce Ordinance 2026-35, An Ordinance Of The City Of North Pole, AK Amending The 2026 Budget.
Yes: Skipps, Schuster, McGhee, Rolfe, Barnett, Claus, Terch
No: None
PASSED 7-0

c. 2026-36 An Ordinance Amending NPMC 4.10.030(A) Ambulance/EMS Services, To Increase The Percentage Discount For North Pole City Residents

Council Member Claus gave a staff report.

Mayor Terch called for public testimony, there being none, public testimony was closed.

Council Member Claus *moved to introduce* Ordinance 2026-36, An Ordinance Amending NPMC 4.10.030(A) Ambulance/EMS Services, To Increase The Percentage Discount For North Pole City Residents.

Seconded by Council Member Rolfe.

Discussion ensued on the following items:

- How discounts are applied
- Number of EMS invoices sent to uninsured citizens
- Revenue impact

On The Motion to Introduce Ordinance 2026-36 An Ordinance Amending NPMC 4.10.030(A) Ambulance/EMS Services, To Increase The Percentage Discount For North Pole City Residents.
Yes: Claus, Schuster, Skipps, McGhee, Rolfe, Barnett, Terch
No: None
Passed 7-0

d. *Request to Council-Acceptance of JAG Grant ($183,020.00)

Without objection, this measure was approved under the consent agenda

e. *Request to Council - Move the scheduled December 7, 2026, Regular City Council Meeting to allow for participation in AAMC and AML

Without objection, this measure was approved under the consent agenda

f. *Resolution 2026-20 A Resolution Of The North Pole City Council Designating City Officials' Authorization To Sign On City Of North Pole Accounts

Without objection, this measure was approved under the consent agenda

COUNCIL COMMENTS EXCLUDING THE MAYOR

Council Member Schuster welcomed the new council members and thanked Mr. Williams and Mr. Brandt for their service on the Council. He also spoke about supporting local businesses.

Council Member Skipps welcomed the two new council members and thanked the previous council members. He recognized the North Pole High School Girls flag football championship.

Council Member Rolfe echoed previous comments and congratulated the North Pole High School Girls' flag football team.

Council Member Claus wished everyone a happy Alaska Day.

Council Member Barnett thanked council for the warm welcome.

Council Member McGhee is grateful to be back on Council and looks forward to working with the City.

ADJOURNMENT

Council Member McGhee *moved to adjourn.*

The regular meeting of Monday, October 19, 2026, adjourned at 8:36 p.m.

These minutes passed and approved by a duly constituted quorum of the North Pole City Council on Monday, November 2, 2026.

_____
Larry Terch III
Mayor

ATTEST:

_____
Derrick Ball
City Clerk

Sponsored by: Council Member David Brandt
Council Member Santa Claus
Introduced: 10/5/2026
Advanced: 10/5/2026
Substituted: 10/19/2026
Postponed: 10/19/2026

CITY OF NORTH POLE

ORDINANCE NO. 2026-32

AN ORDINANCE AMENDING NPMC 2.36.420, COMPENSATION TIME, TO PROVIDE COMPENSATORY TIME FOR UTILITY EMPLOYEES ASSIGNED TO ON-CALL DUTY

WHEREAS, The City of North Pole operates essential water, wastewater, utility, and related services that require qualified employees to remain available outside of their regularly scheduled working hours to respond to emergencies and maintain continuity of essential municipal services; and

WHEREAS, Utility employees who are assigned to on-call duty are required to remain available and prepared to respond to City utility emergencies during the period of their assignment; and

WHEREAS, The City Council finds that providing compensatory time to utility employees for each day they are assigned to on-call duty recognizes the additional responsibility and availability required by such assignments; and

WHEREAS, The City currently provides compensatory time pursuant to NPMC 2.36.420, and the City Council seeks to establish a specific on-call compensatory-time benefit for eligible utility employees within that existing personnel system.

NOW, THEREFORE, BE IT ORDAINED:

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

Section 2. NPMC 2.36.420, Compensation Time, shall be amended to add a new subsection, K., as follows: [new text in red, deleted text in ~~strikethrough red~~]

K. Utility On-Call Compensatory Time

1. Eligibility: A City employee assigned by the appropriate department head or supervisor to serve as an on-call utility employee shall be eligible to accrue compensatory time under this subsection. For purposes of this subsection, an eligible utility employee is an employee whose regular duties include the operation, maintenance, monitoring, repair, or emergency response associated with City utility systems or facilities.

2. On-Call Accrual: An eligible utility employee shall accrue one hour of compensatory time for each calendar day the employee is officially assigned to and remains available for on-call duty.

3. Daily Limitation: No more than one hour of on-call compensatory time shall be accrued for any single calendar day, regardless of the length of the employee's on-call assignment on that day.

4. On-Call Assignment Required: Compensatory time under this subsection shall accrue only when the employee has been formally assigned to on-call duty by the employee's department head or designated supervisor. An employee shall not accrue on-call compensatory time merely because the employee is available to respond to a City emergency without having been assigned to on-call duty.

5. Actual Work Performed During On-Call Period: Compensatory time earned under this subsection is compensation for the employee's on-call availability and shall be separate from compensation otherwise required for actual hours worked while responding to an emergency, call-back, service interruption, or other City assignment. Actual hours worked during an on-call assignment shall be recorded and compensated in accordance with NMPC 2.36.420 and applicable federal and state law.

6. No Double Counting: An hour of compensatory time earned under this subsection shall not be counted as an hour worked for purposes of calculating overtime. Actual hours worked during the on-call period shall be recorded separately.

7. Documentation: The department shall maintain a record of each employee's on-call assignments, including the employee assigned, the beginning and ending dates of the assignment, and the amount of on-call compensatory time earned. On-call compensatory time shall be recorded on the employee's timekeeping record or other form approved by the city.

8. Use of On-Call Compensatory Time: Compensatory time earned under this subsection shall be subject to the same procedures governing the use of compensatory time under this section, Use of accrued on-call compensatory time shall be approved by the employee's department head and shall be scheduled in a manner that does not result in an undo disruption of City services.

9. Accrual Limit. On-call compensatory time shall be subject to the maximum compensatory time accrual permitted under this section. Once an employee reaches the applicable maximum compensatory-time balance, the employee shall not accrue additional on-call compensatory time until the employee's balance falls below the applicable maximum.

10. On-Call Schedule: The department head shall establish and maintain an on-call schedule sufficient to provide appropriate utility emergency coverage. The schedule shall identify the employee responsible for on-call duty for each applicable calendar day.

Section 3. Effective Date. This ordinance shall become effective immediately upon passage.

ADOPTED THE ___ OF _____ 2026.

_____
Mayor: Larry Terch III

ATTEST:

_____
Derrick Ball
City Clerk

PASSED/ FAILED
Yes:
No:
Absent:

PROPOSED SUBSTITUTE
By: Council Member David Brandt

Sponsored by: Council Member David Brandt
Council Member Santa Claus
Introduced: 10/05/2026

CITY OF NORTH POLE

ORDINANCE NO. 2026-32

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF NORTH POLE, ALASKA, ESTABLISHING UTILITY ON-CALL LEAVE

WHEREAS, City utility employees are responsible for maintaining essential utility services outside normal working hours; and

WHEREAS, Employees officially assigned to on-call duty must remain available to respond to utility needs; and

WHEREAS, The City Council finds it appropriate to establish a separate leave benefit recognizing the responsibility of accepting an official on-call assignment; and

WHEREAS, This benefit is intended to be separate from overtime compensation and compensatory time required by applicable law.

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

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

Section 2. NPMC (Code Section), Name of the section being amended, shall be amended as follows:

2.36.425 Utility On-Call Leave.

A. **Eligibility and accrual**.

A utility employee who is officially assigned to on-call duty and remains available in accordance with the City's on-call requirements shall accrue one hour of Utility On-Call Leave for each calendar day assigned to on-call duty.

B. **On-call assignments and records.**

The responsible department shall maintain an official on-call schedule identifying the employees assigned to on-call duty. The City shall maintain records of on-call assignments and the Utility On-Call Leave accrued by each eligible employee.

C. **Use of leave.**

Requests to use Utility On-Call Leave shall be submitted to and approved by the employee's department head. Leave shall be approved when it will not cause undue disruption to City services. Employees shall not be required to use Utility On-Call Leave at a time selected by the City.

D. **Accrual limit.**

Utility On-Call Leave shall be subject to a maximum accrued balance of 80 hours. Accrual shall stop when the employee reaches that limit and may resume when the balance falls below the limit.

E. **Separate benefit.**

Utility On-Call Leave is a separate benefit for accepting an official on-call assignment. It is not compensation for hours worked, is not granted in lieu of overtime pay, and does not replace or reduce any overtime compensation or compensatory time required by federal or state law. All time actually worked, including work performed in response to a call-out, shall be recorded and compensated separately in accordance with applicable law and City policy.

F. **No change to overtime requirements**.

Nothing in this section shall be interpreted to alter the requirements of NPMC 2.36.420 or any applicable federal or state law governing overtime compensation or compensatory time.

Section 3. All other provisions of the North Pole Municipal Code not expressly amended by this ordinance shall remain in full force and effect.

Section 4. Effective Date. This ordinance shall become effective immediately upon passage.

ADOPTED THE ___ OF _____ 2026.

_____
Mayor: Larry Terch III

ATTEST:

_____
Derrick Ball
City Clerk

PASSED/ FAILED
Yes:
No:
Absent:

Sponsored by: Council Member David Brandt
Council Member Santa Claus
Introduced: 10/19/2026
Advanced: 10/19/2026

CITY OF NORTH POLE

ORDINANCE NO. 2026-34

AN ORDINANCE AMENDING NPMC 2.12.030(E) TO ALLOW A SINGLE COUNCIL MEMBER TO SPONSOR AN ORDINANCE, RESOLUTION, OR OTHER ACTION ITEM FOR PLACEMENT ON THE CITY COUNCIL AGENDA

WHEREAS, The North Pole Municipal Code currently provides that ordinances, resolutions, and other action items sponsored by two members of the City Council shall be placed on the Council agenda without delay if submitted to the City Clerk by the required publishing deadline; and

WHEREAS, The City Council wishes to allow any individual Council member to sponsor an ordinance, resolution, or other action item for consideration by the Council; and

WHEREAS, Allowing a single Council member to sponsor an item for placement on the agenda will provide each elected Council member an equal opportunity to bring matters before the City Council for consideration.

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

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

Section 2. NPMC 2.12.030(E) Council meeting – Time and place, shall be amended as follows:

…E. The Mayor shall have charge of calendaring the agenda of the Council. Notwithstanding, ordinances, resolutions or other action items sponsored by one member ~~two members~~ of the

Council shall be placed without delay on the Council agenda if submitted to the Clerk by the required publishing deadline.

Section 3. Effective Date. This ordinance shall become effective immediately upon passage.

ADOPTED THE ___ OF _____ 2026.

_____
Mayor: Larry Terch III

ATTEST:

_____
Derrick Ball
City Clerk

PASSED/ FAILED Yes: No: Absent:

Sponsored by: Mayor Larry Terch III
Introduced: 10/19/2026
Amended: 10/19/2026
Advanced: 10/19/2026

CITY OF NORTH POLE

ORDINANCE NO. 2026-35

AN ORDINANCE OF THE CITY OF NORTH POLE, AK
AMENDING THE 2026 BUDGET

WHEREAS, Changes to practices and policies is a continually changing requirement; and; and

WHEREAS, The City of North Pole budget should be amended to conform to the requirements of the City; and

WHEREAS, Adjustments in the budget are necessary to remain compliant with Council approved authorizations and budget management rules; and

WHEREAS, Fiscal notes are the method prescribed by the code to amend a budget; and

WHEREAS, Fiscal notes have been reviewed by the Accountant and Mayor for accuracy and will be recorded as amendments to the budget upon approval.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of North Pole that it approves changes as listed in the attached fiscal note to move budgeted amounts between funds to allow for anticipated expenses.

Section 2. This ordinance is of a general nature and shall not be codified.

Section 2. Effective Date. This ordinance shall become effective immediately upon passage.

ADOPTED THE ___ OF _____ 2026.

_____

Mayor: Larry Terch III

ATTEST:

_____

Derrick Ball
City Clerk

PASSED/ FAILED
Yes:
No:
Absent:

City of North Pole, Alaska
Fiscal Note Year: 2026
Ordinance: 2026-35

Originator/Sponsor: Fire Department, Police Department, Litigation Fund, Administration, Water & Sewer Department, Public Works

Date: 10/9/2026

Does the Ordinance or Resolution have a fiscal impact? **Yes** X

Fund-Dept.	Account Description	Accounts #	Debit	Credit	Effect
Gen Fund	Building Maintenance	01-54-7-7000	13,500.00		Increase
Gen Fund	Wages: Full Time	01-54-1-0010		2,500.00	Decrease
Gen Fund	Transfer Out	01-54-9-9990		11,000.00	Decrease
Gen Fund	Vehicle Gas & Oil	01-53-6-6050	17,000.00		Increase
Gen Fund	Transfer Out	01-53-9-9990		17,000.00	Decrease
Gen Fund	Vehicle Repair & Maintenance	01-53-6-6100	15,000.00		Increase
Gen Fund	Transfer Out	01-53-9-9990		15,000.00	Decrease
Litigation Fund	PFOS/PFOA	10-11-2-2250	1,802.00		Increase
Litigation Fund	Transfer Out	10-39-9980		1,802.00	Decrease
Gen Fund	Electric	01-51-3-3050	7,060.00		Increase
Gen Fund	Transfer Out	01-51-9-9990		7,060.00	Decrease
Gen Fund	Electric	01-54-3-3050	6,863.00		Increase
Gen Fund	Transfer Out	01-54-9-9990		6,863.00	Decrease
Gen Fund	Electric	01-58-3-3050	5,931.00		Increase
Gen Fund	Transfer Out	01-58-9-9990		5,931.00	Decrease
Gen Fund	Street Lights Electric	01-58-3-3090	18,637.00		Increase
Litigation Fund	Transfer Out	01-58-9-9990		18,637.00	Decrease
Water Fund	Electric	41-10-3-3050	91,203.00		Increase
Water Fund	Transfer Out	41-10-9-9990		91,203.00	Decrease
Sewer Fund	Electric	42-12-3-3050	149,193.00		Increase
Sewer Fund	Transfer Out	42-12-9-9990		149,193.00	Decrease
Sewer Fund	Electric	42-12-3-3050	~~143,668.00~~		Increase
Sewer Fund	Transfer Out	42-12-9-9990		~~143,668.00~~	Decrease
Gen Fund	Maintenance Contracts	01-51-2-2300	3,000.00		Increase
Gen Fund	Transfer Out	01-51-9-9990		3,000.00	Decrease
			329,189.00	329,189.00	

Prepared By: Will Hawryluk Date: 10/9/2026

Sponsored by: Council Member David Brandt
Council Member Santa Claus
Introduced: 10/19/2026
Advanced: 10/19/2026

CITY OF NORTH POLE

ORDINANCE NO. 2026-36

AN ORDINANCE AMENDING NPMC 4.10.030(A) AMBULANCE/EMS SERVICES, TO INCREASE THE PERCENTAGE DISCOUNT FOR NORTH POLE CITY RESIDENTS

WHEREAS, The North Pole Municipal Code provides up to a 10 percent discount for North Pole City residents on ambulance/EMS services as residents provide financial support for ambulance/EMS services through the payment of City property taxes; and

WHEREAS, The City Council wishes to adjust the percentage discount up to 25 percent discount to reflect the current pricing structure as adjustments have been made to increase the ambulance fees; and

WHEREAS, Adjusting the current discount keeps the current ambulance fees the same for North Pole City residents.

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

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

Section 2. NPMC 4.10.030(A) Ambulance/EMS services, shall be amended as follows:

A. The City hereby finds that North Pole City residents who use City ambulance/EMS services are economically justified in receiving up to a 25 ~~ten~~ percent discount for said services due to the residents' financial support of ambulance/EMS services by the payment of City property taxes.

Section 3. Effective Date. This ordinance shall become effective immediately upon passage.

ADOPTED THE ___ OF _____ 2026.

_____
Mayor: Larry Terch III

ATTEST:

_____
Derrick Ball
City Clerk

PASSED/ FAILED
Yes:
No:
Absent:

Sponsored by: Mayor Larry Terch III
Introduced: 11/02/2026

CITY OF NORTH POLE

ORDINANCE NO. 2026-37

AN ORDINANCE AMENDING NPMC 4.19.010, DISPOSAL OF CITY-OWNED PROPERTY TO REVISE THE ALLOCATION OF PROCEEDS FROM SALES

WHEREAS, The City of North Pole currently deposits sales from city-owned department property into the General Fund; and

WHEREAS, The current model makes it more difficult for department heads to plan to keep an established vehicle lifecycle plan; and

WHEREAS, Changing the allocation of proceeds into a fleet fund helps maintain a well maintained fleet and reduces the overall need to allocate money from the General Fund.

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

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

Section 2. NPMC 4.19.010(D), Disposal of City Owned Real or Personal Property, shall be amended as follows:

4.19.010 Disposal of City-owned property.

D. Surplus supplies or property that has a value of at least $250 must be sold through a competitive bidding process or by consignment.

1. The City may acquire the services of an auction or consignment company to advertise and sell at auction or by consignment items for disposal as approved by the City Council in accordance with the procedures outlined in this chapter.

2. Any City-sponsored auction of surplus supplies or real property shall advertise the sale on a website owned or managed by the City or otherwise publicly accessible at least seven days in advance of the date of the sale.
3. All proceeds from the sale of city-owned property issued to a department shall be deposited into that department's fleet fund. All proceeds from the sale of city-owned property not assigned to a department shall be deposited into the General Fund. ~~All proceeds from the sale of City-owned property shall be deposited into the General Fund.~~

Section 3. Effective Date. This ordinance shall become effective immediately upon passage.

ADOPTED THE ___ OF _____ 2026.

_____
Mayor: Larry Terch III

ATTEST:

_____
Derrick Ball
City Clerk

PASSED/ FAILED
Yes:
No:
Absent:

Sponsored by: Mayor Larry Terch III
Introduced: 11/02/2026

CITY OF NORTH POLE

ORDINANCE NO. 2026-38

AN ORIDNANCE OF THE NORTH POLE CITY COUNCIL ESTABLISHING THE 2027 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 2027 Budget reflects a 1.75 mill rate; and

WHEREAS, The 2027 Budget reflects sales tax rate of 5.5 percent; and

WHEREAS, The 2027 Budget has no increases to the sales tax or the mill rate.

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

Section 1. This ordinance is not of a general and permanent nature and shall not be codified.

Section 2. There is hereby appropriated to the 2027 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, 2027, and ending December 31, 2027

Revenue Source	Mayor Recommended	Council Appropriation
Taxes:Property	675,000	675,000
Taxes:General Sales	6,465,000	6,465,000
Taxes:Online	1,025,000	1,025,000
Taxes:Alcohol	375,000	375,000
Taxes:Tobacco	135,000	135,000
Taxes:State Collected Shared Taxes	15,500	15,500
Licenses and Permits	52,000	52,000
Fees and Services	1,130,250	1,130,250
Fines and Penalties	130,000	130,000
Intergovernmental Revenue	217,000	217,000
Other: Miscellaneous	422,000	422,000
Transfers in From Fund Balance (FB)		
Transfer In (from other funds)		
Total	**10,641,750**	**10,641,750**

Section 3. There is hereby appropriated to the 2027 General Fund Operating Budget (Fund 1) expenditures for the City of North Pole in the amount indicated.

Department Expenditures	Mayor Recommended	Council Appropriation
Administration	988,998	988,998
Clerk & HR	520,534	520,534
Police Department	3,795,097	3,795,097
Fire Department	4,037,051	4,037,051
Public Works	1,300,070	1,300,070
Total	**10,641,750**	**10,641,750**

Section 4. There is hereby appropriated to the 2027 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, 2027, and ending December 31, 2027. A Major Enterprise Fund is used to account for operations that are financed and operated in a manner resembling a private business enterprise.

		Mayor Recommended		Council Appropriation	
Fund #	Description	Revenues	Expenditures	Revenues	Expenditures
25	Utility Fund Fleet	-	-	-	-
41	Utility Water Fund	1,925,000	1,925,000	1,925,000	1,925,000
42	Utility Sewer Fund	1,139,900	1,341,131	1,139,900	1,341,131
43	Utility Capital Projects	-	-	-	-
51	Water Fund Reserves	387,500	387,500	387,500	387,500
52	Sewer Fund Reserves	206,000	206,000	206,000	206,000
Total		**3,658,400**	**3,859,631**	**3,658,400**	**3,859,631**

Section 5. There is hereby appropriated to the 2027 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.

		Mayor Recommended		Council Appropriation	
Fund #	Description	Revenues	Expenditures	Revenues	Expenditures
20	Capital Project Reserves	580,000	580,000		
22	Fire Fleet Fund	500,000	500,000		
23	Police Fleet Fund	180,000	180,000		
24	Public Works Fleet Fund	-	-		
Total		**1,260,000**	**1,260,000**	**-**	**-**

Section 6. There is hereby appropriated to the 2027 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.

		Mayor Recommended		Council Appropriation	
Fund #	Description	Revenues	Expenditures	Revenues	Expenditures
4	Building Department	211,000	211,000	211,000	211,000
10	Litigation Fund	-	-	-	-
12	ABADE - Dept of Justice	-	-	-	-
13	ABADE - State Forfeitures	2,500	2,500	-	-
15	Impound Lot	15,000	15,000	-	-
Total		**228,500**	**228,500**	**211,000**	**211,000**

Section 7. There is hereby appropriated to the 2027 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.

		Mayor Recommended		Council Appropriation	
Fund #	Description	Revenues	Expenditures	Revenues	Expenditures
3	Assessment Fund	16,760	16,760	-	-
Total		**16,760**	**16,760**	**-**	**-**

Section 8. There is hereby appropriated to the 2027 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.

		Revenues		Revenues	
Fund #	Description	Revenues	Expenditures	Revenues	Expenditures
5	Bed Tax Grant Fund	195,000.00	195,000.00	-	-
6	Healthcare Fund	1,425,000.00	1,425,000.00	-	-
8	North Pole Festival Fund	2,500.00	2,500.00	-	-
Total		**1,622,500.00**	**1,622,500.00**	**-**	**-**

Section 9. There is hereby appropriated to the 2027 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.

		Revenues		Revenues	
Fund #	Description	Revenues	Expenditures	Revenues	Expenditures
30	Administration Grants	-	-	-	-
31	Fire Department Grants	25,000.00	25,000.00	-	-
32	Police Department Grants	-	-	-	-
33	Public Works Grants	-	-	-	-
11	Bryne JAG Grant	183,020.00	183,020.00	-	-
Total		**208,020.00**	**208,020.00**	**-**	**-**

Section 10. Supplemental: See appendix 2027 A for the budget breakdown of revenues and expenditures per individual account line.

Section 11. Effective date. This ordinance shall become effective January 1, 2027.

ADOPTED THE ___ OF _____ 2026.

_____
Mayor: Larry Terch III

ATTEST:

_____
Derrick Ball
City Clerk

PASSED/ FAILED
Yes:
No:
Absent:

Budget Worksheet
For Fiscal: 2026 Period Ending: 12/31/2026
North Pole, AK

Administration

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Wages & Benefits										
01-51-1-0010	Wages: Full Time	332,500.00	334,275.13	337,500.00	334,870.18	346,000.00	189,797.08	365,000.00	475,000.00	475,000.00
01-51-1-0030	Benefits	12,000.00	10,673.07	12,000.00	8,512.54	14,000.00	4,866.89	12,500.00	16,500.00	16,500.00
01-51-1-0040	PERS	70,000.00	77,842.63	74,250.00	91,690.47	81,500.00	41,755.29	80,000.00	104,500.00	104,500.00
01-51-1-0060	Leave Cash Out	10,000.00	8,147.20	10,000.00	5,708.54	24,000.00	15,630.88	10,000.00	1,000.00	1,000.00
01-51-1-0070	Overtime: Regular	500.00	-	500.00	-	500.00	-	500.00	500.00	500.00
01-51-1-0080	Wages: Temp/Overhire	500.00	-	500.00	-	500.00	-	500.00	373.00	373.00
01-51-1-0130	Health Insurance	80,500.00	72,685.71	88,400.00	89,942.86	97,600.00	52,071.43	93,600.00	117,000.00	117,000.00
		506,000.00	503,623.74	523,150.00	530,724.59	564,100.00	304,121.57	**562,100.00**	**714,873.00**	**714,873.00**
Purchased Services										
01-51-2-2000	Advertising	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00
01-51-2-2050	Audit & Finance	39,100.00	36,771.50	39,572.91	42,968.75	44,000.00	31,886.92	35,000.00	35,000.00	35,000.00
01-51-2-2100	Credit Card Fees	22,500.00	22,175.53	24,000.00	24,543.93	24,000.00	21,403.31	32,500.00	32,500.00	32,500.00
01-51-2-2150	Insurance	11,400.00	11,371.54	15,000.00	14,928.96	16,500.00	8,716.60	17,500.00	17,500.00	17,500.00
01-51-2-2200	IT Services	12,000.00	12,421.69	14,350.00	14,328.34	13,000.00	11,323.73	17,500.00	17,500.00	17,500.00
01-51-2-2250	Legal Fees	7,000.00	1,820.00	28,077.09	18,631.99	15,000.00	14,486.85	35,000.00	35,000.00	35,000.00
01-51-2-2300	Maintenance Contracts	28,500.00	25,847.87	30,000.00	28,531.38	30,000.00	24,610.53	35,000.00	35,000.00	35,000.00
01-51-2-2350	Professional Services	2,500.00	3,337.38	1,500.00	1,413.69	14,000.00	11,347.81	14,000.00	14,000.00	14,000.00
		125,000.00	114,745.51	153,500.00	146,347.04	157,500.00	123,775.75	**187,500.00**	**187,500.00**	**187,500.00**
Operational Expenses										
01-51-3-3050	Electric	12,000.00	12,576.41	14,000.00	11,193.27	15,000.00	5,221.63	5,250.00	5,250.00	5,250.00
01-51-3-3100	Heating Fuel	16,000.00	12,786.00	11,000.00	6,951.78	14,000.00	8,472.15	9,500.00	9,500.00	9,500.00
	Water/ Sewer Usage Fee							1,750.00	1,750.00	1,750.00
01-51-3-3200	Phone/ Data	2,000.00	1,736.97	4,000.00	1,510.76	5,000.00	1,207.77	5,750.00	5,750.00	5,750.00
01-51-3-3300	Postage	1,000.00	848.62	1,000.00	749.10	1,000.00	481.43	1,250.00	1,250.00	1,250.00
01-51-3-3350	Office Equipment & Supplies	21,000.00	8,048.68	19,000.00	16,467.04	6,000.00	4,180.35	15,000.00	15,000.00	15,000.00
01-51-3-3400	Operational Supplies	2,000.00	1,089.09	2,000.00	1,824.50	2,500.00	390.86	2,000.00	2,000.00	2,000.00
01-51-3-3500	Promotions & Apparel	5,000.00	3,000.00	2,000.00	1,983.02	5,000.00	-	6,000.00	6,000.00	6,000.00
01-51-3-3550	Publications & Subscriptions	3,000.00	3,499.75	6,000.00	5,392.46	3,500.00	490.55	3,750.00	3,750.00	3,750.00
		62,000.00	43,585.52	59,000.00	46,071.93	52,000.00	20,444.74	**50,250.00**	**50,250.00**	**50,250.00**
Leases & Rentals										
01-51-4-4000	Lease & Rentals Payments	4,650.00	4,632.00	5,000.00	3,868.00	3,200.00	1,813.00	**4,250.00**	**4,250.00**	**4,250.00**
Travel Training & Memberships										
01-51-5-5000	Memberships & Dues	9,500.00	4,507.38	5,000.00	3,933.58	5,000.00	4,693.15	6,000.00	6,000.00	6,000.00
01-51-5-5050	Recruitment	250.00	-	250.00	-	500.00	155.15			
01-51-5-5100	Travel & Training	20,000.00	15,633.83	18,500.00	8,022.02	25,000.00	5.60	12,125.00	12,125.00	12,125.00
		29,750.00	20,141.21	23,750.00	11,955.60	30,500.00	4,853.90	**18,125.00**	**18,125.00**	**18,125.00**
Vehicle & Equipment Expenses										
01-51-6-6050	Vehicle Gas & Oil	2,000.00	547.39	2,500.00	1,400.00	3,500.00	909.89	**1,500.00**	**1,500.00**	**1,500.00**
Infrastructure Outlay										
01-51-7-7000	Building Maintenance	10,000.00	7,344.76	11,500.00	10,796.79	10,000.00	1,367.21	**7,500.00**	**7,500.00**	**7,500.00**
Other Expenses										
01-51-9-9200	Miscellaneous Expense	6,000.00	8,510.17	6,000.00	5,372.50	4,000.00	2,136.91	5,000.00	5,000.00	5,000.00
01-51-9-9990	Transfer Out	237,690.00	51,487.54	173,355.00	426,968.04	-	-			
		243,690.00	59,997.71	179,355.00	432,340.54	4,000.00	2,136.91	**5,000.00**	**5,000.00**	**5,000.00**
	Total	983,090.00	754,617.84	957,755.00	1,183,504.49	824,800.00	459,422.97	**836,225.00**	**988,998.00**	**988,998.00**

Budget Worksheet
For Fiscal: 2026 Period Ending: 12/31/2026
North Pole, AK

Clerk/ HR Department

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Wages & Benefits										
01-52-1-0010	Wages: Full Time	154,700.00	154,924.27	167,650.00	166,482.78	161,400.00	84,555.71	179,441.60	179,441.60	179,441.60
01-52-1-0030	Benefits	7,280.00	5,462.37	6,000.00	6,517.81	7,500.00	3,847.48	5,385.00	5,385.00	5,385.00
01-52-1-0040	PERS	34,000.00	40,128.84	36,885.00	45,696.98	39,900.00	19,158.17	39,447.00	39,447.00	39,447.00
01-52-1-0060	Leave Cash Out	4,000.00	1,799.20	6,000.00	5,512.50	23,500.00	18,267.35	1,000.00	1,000.00	1,000.00
01-52-1-0070	Overtime: Regular	70.00	69.12	500.00	503.55	2,700.00	2,526.92	1,500.00	1,500.00	1,500.00
01-52-1-0130	Health Insurance	41,600.00	41,942.86	44,200.00	44,571.43	47,000.00	22,885.71	46,800.00	46,800.00	46,800.00
01-52-1-0500	Wages: Council	26,000.00	21,850.00	28,000.00	28,050.00	35,000.00	21,025.00	37,500.00	37,500.00	37,500.00
		267,650.00	266,176.66	289,235.00	297,335.05	317,000.00	172,266.34	**311,073.60**	**311,073.60**	**311,073.60**
Purchase Services										
01-52-2-2000	Advertising	2,000.00	-	2,000.00	265.95	1,000.00	227.25	1,000.00	1,000.00	1,000.00
01-52-2-2050	Audit & Finance	5,000.00	5,000.00	5,000.00	5,000.00	5,500.00	4,225.97	4,000.00	4,000.00	4,000.00
01-52-2-2100	Credit Card Fees							200.00	200.00	200.00
01-52-2-2150	Insurance	4,300.00	4,417.04	5,000.00	4,828.44	6,000.00	2,403.68	5,000.00	5,000.00	5,000.00
01-52-2-2200	IT Services	14,000.00	14,411.91	16,750.00	16,740.19	18,500.00	15,295.03	23,000.00	23,000.00	23,000.00
01-52-2-2250	Legal Fees	4,000.00	3,607.50	21,750.00	17,645.48	45,000.00	32,979.89	55,000.00	55,000.00	55,000.00
01-52-2-2300	Maintenance Contracts	7,000.00	1,257.90	3,500.00	1,276.80	11,500.00	10,462.24	10,000.00	15,000.00	15,000.00
01-52-2-2350	Professional Services	20,700.00	19,524.40	26,500.00	22,030.22	12,000.00	12,037.81	12,000.00	12,000.00	12,000.00
01-52-2-8050	Ordinance Codification	3,000.00	1,851.00	6,000.00	2,283.86	5,000.00	706.50	40,000.00	40,000.00	40,000.00
		60,000.00	50,069.75	86,500.00	70,070.94	104,500.00	78,338.37	**150,200.00**	**155,200.00**	**155,200.00**
Operational Expenses										
01-52-3-3050	Electric - New for 2027							2,600.00	2,600.00	2,600.00
01-52-3-3100	Heating Fuel - New for 2027							4,700.00	4,700.00	4,700.00
01-52-3-3200	Phone/ Data	1,000.00	939.39	2,000.00	1,510.82	4,000.00	1,207.80	5,000.00	5,000.00	5,000.00
01-52-3-3300	Postage	100.00	2.76	100.00	24.10	100.00	58.90	100.00	100.00	100.00
01-52-3-3350	Office Equipment & Supplies	13,000.00	3,404.14	6,000.00	5,895.33	6,000.00	329.61	3,000.00	3,000.00	3,000.00
01-52-3-3400	Operational Supplies							2,000.00	2,000.00	2,000.00
01-52-3-3500	Promotions & Apparel	200.00	-	200.00	-	500.00	434.65	650.00	2,650.00	2,650.00
01-52-3-3550	Publications & Subscriptions	1,000.00	1,182.60	1,000.00	937.64	1,500.00	140.00	1,500.00	1,500.00	1,500.00
01-52-3-8000	Council Supplies	2,000.00	1,278.86	1,000.00	607.11	1,000.00	31.42	750.00	750.00	750.00
		17,300.00	6,807.75	10,300.00	8,975.00	13,100.00	2,202.38	**20,300.00**	**22,300.00**	**22,300.00**
Travel Training & Memberships										
01-52-5-5000	Memberships & Dues	1,000.00	839.00	850.00	804.15	1,500.00	100.00	1,600.00	1,600.00	1,600.00
01-52-5-5050	Recruitment	500.00	-	250.00	-	110.00	-	110.00	110.00	110.00
01-52-5-5100	Travel & Training	13,000.00	4,276.93	5,950.00	5,243.47	7,990.00	1,703.38	8,000.00	8,000.00	8,000.00
01-52-5-8000	Council Travel & Training	5,000.00	3,667.08	5,000.00	2,234.28	5,000.00	-	5,000.00	5,000.00	5,000.00
		19,500.00	8,783.01	12,050.00	8,281.90	14,600.00	1,803.38	**14,710.00**	**14,710.00**	**14,710.00**
Vehicle & Equipment Expenses										
01-52-6-6050	Vehicle Gas & Oil	100.00	-	100.00	-	-	-	**250.00**	**250.00**	**250.00**
Infrastructure Outlay										
01-52-7-7000	Building Maintenance	1,000.00	818.23	2,000.00	1,555.84	1,000.00	-	**1,000.00**	**5,000.00**	**5,000.00**
Other Expenses										
01-52-9-8000	Election Expense	12,000.00	6,221.11	10,000.00	6,701.90	8,800.00	-	10,000.00	10,000.00	10,000.00
01-52-9-9200	Miscellaneous Expense	2,500.00	1,912.10	2,000.00	1,770.35	2,000.00	1,014.00	2,000.00	2,000.00	2,000.00
		14,500.00	8,133.21	12,000.00	8,472.25	10,800.00	1,014.00	**12,000.00**	**12,000.00**	**12,000.00**
	Total	380,050.00	340,788.61	412,185.00	394,690.98	461,000.00	255,624.47	**509,533.60**	**520,533.60**	**520,533.60**

Budget Worksheet
For Fiscal: 2026 Period Ending: 12/31/2026
North Pole, AK

Police Department

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Wages & Benefits										
01-53-1-0010	Wages: Full Time	1,420,028.00	1,399,039.95	1,386,272.00	1,402,061.49	1,528,616.00	828,339.50	1,804,481.00	1,804,481.00	1,804,481.00
01-53-1-0020	Wages: Holiday Pay	18,500.00	16,968.61	19,055.00	20,048.54	25,000.00	9,588.22	26,500.00	26,500.00	26,500.00
01-53-1-0030	Benefits	125,604.00	124,207.33	100,140.00	101,108.14	101,500.00	49,277.58	105,637.00	105,637.00	105,637.00
01-53-1-0040	PERS	358,056.00	374,652.92	352,035.00	432,395.30	335,600.00	195,457.97	391,486.00	391,486.00	391,486.00
01-53-1-0060	Leave Cash Out	34,000.00	29,478.10	31,000.00	30,920.69	35,000.00	20,260.80	50,000.00	50,000.00	50,000.00
01-53-1-0070	Overtime: Regular	56,000.00	36,844.39	37,000.00	36,413.81	34,000.00	24,891.36	38,000.00	38,000.00	38,000.00
01-53-1-0080	Overtime: Training	19,000.00	19,976.51	7,000.00	5,980.23	13,000.00	4,262.13	26,000.00	26,000.00	26,000.00
01-53-1-0130	Health Insurance	312,000.00	294,975.97	303,500.00	319,351.96	356,850.00	195,557.14	397,800.00	397,800.00	397,800.00
01-53-1-0200	Temp/Overhire	56,050.00	56,468.57	58,000.00	54,963.55	62,000.00	32,508.68	10,500.00	100.00	100.00
		2,399,238.00	2,352,612.35	2,294,002.00	2,403,243.71	2,491,566.00	1,360,143.38	**2,850,404.00**	**2,840,004.00**	**2,840,004.00**
Purchased Services										
01-53-2-2000	Advertising	856.00	400.00	400.00	-	400.00	173.54	400.00	400.00	400.00
01-53-2-2050	Audit & Finance	5,000.00	5,000.00	5,000.00	5,000.00	5,500.00	4,225.97	4,250.00	4,250.00	4,250.00
01-53-2-2100	Credit Card Fees	700.00	9.68	500.00	205.89	500.00	188.70	500.00	500.00	500.00
01-53-2-2150	Insurance	181,000.00	180,965.26	140,000.00	73,729.76	82,000.00	50,291.89	125,643.00	125,643.00	125,643.00
01-53-2-2200	IT Services	27,500.00	27,733.78	34,375.00	34,368.85	34,000.00	31,240.00	41,000.00	41,000.00	41,000.00
01-53-2-2250	Legal Fees	3,500.00	262.50	3,625.00	3,125.33	10,000.00	4,225.65	10,000.00	10,000.00	10,000.00
01-53-2-2300	Maintenance Contracts	8,000.00	3,936.74	6,600.00	4,070.89	8,500.00	3,880.91	6,000.00	6,000.00	6,000.00
01-53-2-2350	Professional Services	9,200.00	2,227.92	3,900.00	2,090.76	18,000.00	11,127.31	18,000.00	18,000.00	18,000.00
01-53-2-2500	Dispatch Contract	165,000.00	164,710.00	190,000.00	188,545.00	190,000.00	100,033.68	280,000.00	280,000.00	280,000.00
		400,756.00	385,245.88	384,400.00	311,136.48	348,900.00	205,387.65	**485,793.00**	**485,793.00**	**485,793.00**
Operational Expenses										
01-53-3-3050	Electric	19,000.00	21,267.77	28,600.00	25,507.68	33,500.00	13,892.82	35,000.00	30,000.00	30,000.00
01-53-3-3100	Heating Fuel	17,000.00	15,376.57	16,834.00	10,205.43	25,000.00	12,521.90	30,000.00	30,000.00	30,000.00
01-53-3-3150	Water/Sewer Usage Fee							1,100.00	1,100.00	1,100.00
01-53-3-3200	Phone/Data	25,500.00	24,554.06	23,400.00	24,157.78	23,000.00	11,571.33	34,000.00	34,000.00	34,000.00
01-53-3-3300	Postage	1,650.00	1,774.99	1,866.00	1,865.65	2,500.00	907.74	2,500.00	2,500.00	2,500.00
01-53-3-3350	Office Equipment & Supplies	3,500.00	3,406.39	3,950.00	3,921.92	18,000.00	12,353.00	18,000.00	18,000.00	18,000.00
01-53-3-3400	Operational Supplies	4,000.00	3,726.08	4,000.00	2,921.51	3,500.00	974.52	4,500.00	4,500.00	4,500.00
01-53-3-3450	Uniforms	7,000.00	5,949.70	8,000.00	8,041.23	20,500.00	9,781.20	8,000.00	8,000.00	8,000.00
01-53-3-3500	Promotions & Apparel	1,000.00	763.75	2,300.00	2,299.01	3,000.00	226.04	3,000.00	3,000.00	3,000.00
01-53-3-3550	Publications & Subscriptions	6,800.00	6,070.74	6,000.00	5,119.83	10,000.00	7,659.20	10,000.00	10,000.00	10,000.00
		85,450.00	82,890.05	94,950.00	84,040.04	139,000.00	69,887.75	**146,100.00**	**141,100.00**	**141,100.00**
Travel Training & Memberships										
01-53-5-5000	Memberships & Dues	1,000.00	1,201.86	1,240.00	1,239.21	1,000.00	908.72	1,200.00	1,200.00	1,200.00
01-53-5-5050	Recruitment	2,950.00	1,620.00	9,760.00	4,500.00	12,000.00	8,367.50	12,000.00	12,000.00	12,000.00
01-53-5-5100	Travel & Training	37,000.00	36,463.67	37,000.00	35,434.37	48,000.00	28,825.61	45,000.00	45,000.00	45,000.00
		40,950.00	39,285.53	48,000.00	41,173.58	61,000.00	38,101.83	**58,200.00**	**58,200.00**	**58,200.00**
Vehicle & Equipment Expenses										
01-53-6-6000	Equipment Repair & Maintenance	3,500.00	2,909.73	2,300.00	2,300.00	3,000.00	1,891.34	3,000.00	3,000.00	3,000.00
01-53-6-6050	Vehicle Gas & Oil	42,000.00	37,835.23	43,200.00	44,266.97	45,000.00	33,974.13	60,000.00	60,000.00	60,000.00
01-53-6-6100	Vehicle Repair & Maintenance	25,000.00	13,164.73	25,000.00	22,029.97	25,000.00	11,941.78	40,000.00	40,000.00	40,000.00
		70,500.00	53,909.69	70,500.00	68,596.94	73,000.00	47,807.25	**103,000.00**	**103,000.00**	**103,000.00**
Infrastructure Outlay										
01-53-7-7000	Building Maintenance	153,000.00	122,032.73	30,000.00	29,079.27	33,000.00	15,711.28	**30,000.00**	**30,000.00**	**30,000.00**
Other Expenses										
01-53-9-9000	Citations State Admin Fee	6,650.00	6,601.80	6,008.00	6,006.90	6,000.00	2,887.60	6,000.00	6,000.00	6,000.00
01-53-9-9050	Equipment Outlay	99,200.00	72,565.64	65,992.00	64,712.93	75,000.00	42,485.35	65,000.00	65,000.00	65,000.00
01-53-9-9150	Investigation Expense	2,350.00	862.38	8,000.00	6,868.64	8,000.00	2,909.69	8,000.00	8,000.00	8,000.00
01-53-9-9200	Miscellaneous Expense	5,000.00	2,514.09	7,500.00	7,387.30	7,000.00	1,234.73	8,000.00	8,000.00	8,000.00
01-53-9-9990	Transfer Out	222,000.00	222,000.00	332,258.00	363,000.00	60,000.00	-	50,000.00	50,000.00	50,000.00
		335,200.00	304,543.91	419,758.00	447,975.77	156,000.00	49,517.37	**137,000.00**	**137,000.00**	**137,000.00**
		3,485,094.00	3,340,520.14	3,341,610.00	3,385,245.79	3,302,466.00	1,786,556.51	**3,810,497.00**	**3,795,097.00**	**3,795,097.00**

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Police Fleet Reserves

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues										
23-39-9000	Vehicle Sale	-	14,650.92	14,000.00	20,153.50	-	-			
23-39-9050	Interest Income	-	-	-	67.23	20,000.00	416.15			
23-39-9980	Budget Reconciling Revenue	-	-	364,000.00	-	80,000.00	-			
23-39-9990	Transfer In	137,000.00	222,000.00	(226,000.00)	363,000.00	60,000.00	-	180,000.00	180,000.00	180,000.00
		137,000.00	236,650.92	152,000.00	383,220.73	160,000.00	416.15	180,000.00	180,000.00	180,000.00
Expenses										
23-10-9-9220	Vehicle Purchase	137,000.00	118,288.13	152,000.00	136,594.05	160,000.00	79,911.40	180,000.00	180,000.00	180,000.00

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Memorial Park Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenue										
09-39-9990	Transfer In	-	48,471.83	-	-	2,500.00	-	2,500.00	2,500.00	2,500.00
Expenses										
09-10-9-9110	Park Expenses	-	-	1,000.00	1,158.83	2,500.00	867.08	2,500.00	2,500.00	2,500.00
09-10-9-9980	Budget Reconciling Expense	-	-	(1,000.00)	-	-	-			
		-	-	-	1,158.83	2,500.00	867.08	2,500.00	2,500.00	2,500.00

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

JAG Grants Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues										
11-39-9000	Grant Revenue	196,826.00	167,899.52	185,570.00	168,981.22	125,599.00	89,146.63	183,020.00	183,020.00	183,020.00
Expenses										
11-10-1-0010	Wages: Full Time	130,808.00	112,882.77	118,380.00	113,718.74	84,655.00	67,767.71	124,020.00	124,020.00	124,020.00
11-10-1-0020	Wages: Holiday Pay	-	-	-	-	-	393.75	2,272.60	2,272.60	2,272.60
11-10-1-0030	Benefits	9,325.00	8,566.48	9,575.00	7,562.93	4,798.00	4,460.12	6,043.00	6,043.00	6,043.00
11-10-1-0040	PERS	30,293.00	27,627.90	36,115.00	26,166.80	17,573.00	17,447.32	27,284.40	27,284.40	27,284.40
11-10-1-0130	Health Insurance	26,400.00	20,137.19	21,500.00	21,533.75	18,573.00	13,500.00	23,400.00	23,400.00	23,400.00
		196,826.00	169,214.34	185,570.00	168,982.22	125,599.00	103,568.90	183,020.00	183,020.00	183,020.00

Budget Worksheet
For Fiscal: 2026 Period Ending: 12/31/2026
North Pole, AK

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Wages & Benefits										
01-54-1-0010	Wages: Full Time	1,426,400.00	1,437,286.89	1,546,050.00	1,545,233.52	1,699,245.00	898,184.98	1,795,885.00	1,795,885.00	1,795,885.00
01-54-1-0020	Wages: Holiday Pay	26,775.00	25,660.57	28,800.00	25,726.06	31,763.00	13,494.96	32,594.00	32,594.00	32,594.00
01-54-1-0030	Benefits	152,549.00	149,341.85	184,500.00	184,381.96	165,000.00	93,940.87	149,336.00	149,336.00	149,336.00
01-54-1-0040	PERS	308,323.00	355,533.11	323,000.00	391,271.64	326,896.00	184,658.63	332,520.00	332,520.00	332,520.00
01-54-1-0060	Leave Cash Out	28,242.00	24,147.26	19,750.00	19,745.92	52,890.00	21,063.34	54,322.00	54,322.00	54,322.00
01-54-1-0070	Overtime: Regular	122,115.00	121,163.83	140,900.00	137,239.98	191,269.00	69,200.82	195,708.00	195,708.00	195,708.00
01-54-1-0080	Wages: Part Time	122,344.00	108,529.29	112,000.00	110,248.38	107,536.00	66,997.59	82,536.00	82,536.00	82,536.00
01-54-1-0120	ESC	1,000.00	881.51	-	-	-	-		-	-
01-54-1-0130	Health Insurance	367,900.00	370,857.14	397,800.00	400,092.86	421,200.00	231,171.43	421,200.00	421,200.00	421,200.00
		2,555,648.00	2,593,401.45	2,752,800.00	2,813,940.32	2,995,799.00	1,578,712.62	**3,064,101.00**	**3,064,101.00**	**3,064,101.00**
Purchased Services										
01-54-2-2050	Audit & Finance	5,000.00	5,000.00	5,000.00	5,000.00	5,500.00	4,225.97	4,500.00	4,500.00	4,500.00
01-54-2-2100	Credit Card Fees	100.00	21.98	100.00	-	450.00	234.37	450.00	450.00	450.00
01-54-2-2150	Insurance	75,000.00	71,787.80	80,200.00	80,154.04	96,000.00	47,868.61	90,000.00	90,000.00	90,000.00
01-54-2-2200	IT Services	27,000.00	25,120.92	34,500.00	33,893.60	34,500.00	29,116.45	40,000.00	40,000.00	40,000.00
01-54-2-2250	Legal Fees	2,000.00	1,015.00	4,000.00	1,900.00	2,000.00	1,666.25	2,500.00	2,500.00	2,500.00
01-54-2-2300	Maintenance Contracts	15,500.00	9,027.85	18,000.00	15,551.80	14,150.00	3,880.84	10,000.00	10,000.00	10,000.00
01-54-2-2350	Professional Services	27,000.00	20,117.86	15,000.00	11,554.90	15,000.00	8,748.48	15,000.00	15,000.00	15,000.00
01-54-2-2400	Ambulance Billing Service	48,000.00	47,635.56	49,950.00	40,749.12	55,000.00	43,532.74	55,000.00	55,000.00	55,000.00
01-54-2-2410	Amblance Fee Refund	1,500.00	1,398.40	50.00	19.93	-	-	100.00	100.00	100.00
01-54-2-2500	Dispatch Contract	98,000.00	94,150.00	100,000.00	93,240.00	115,000.00	40,858.82	140,000.00	140,000.00	140,000.00
		299,100.00	275,275.37	306,800.00	282,063.39	337,600.00	180,132.53	**357,550.00**	**357,550.00**	**357,550.00**
Operational Expenses										
01-54-3-3050	Electric	25,000.00	25,702.16	27,000.00	25,437.69	30,000.00	16,712.09	30,000.00	30,000.00	30,000.00
01-54-3-3070	EMS Supplies	34,000.00	30,827.08	34,000.00	37,329.55	35,000.00	28,681.66	40,000.00	40,000.00	40,000.00
01-54-3-3100	Heating Fuel	27,850.00	21,833.89	25,400.00	18,629.71	24,000.00	21,468.00	32,000.00	30,000.00	30,000.00
01-54-3-3150	Water/Sewer Usage Fee							3,500.00	3,500.00	3,500.00
01-54-3-3200	Phone/Data	10,500.00	8,703.59	10,500.00	9,894.78	11,000.00	5,803.67	22,000.00	22,000.00	22,000.00
01-54-3-3300	Postage	650.00	392.05	650.00	574.17	700.00	221.60	700.00	700.00	700.00
01-54-3-3350	Office Equipment & Supplies	7,550.00	7,360.18	4,760.00	4,153.30	5,000.00	1,224.90	5,000.00	5,000.00	5,000.00
01-54-3-3400	Operational Supplies	5,500.00	5,493.19	6,500.00	6,262.87	6,000.00	2,582.86	6,000.00	6,000.00	6,000.00
01-54-3-3450	Uniforms	9,000.00	8,230.41	12,400.00	11,838.09	12,000.00	2,988.42	12,000.00	12,000.00	12,000.00
01-54-3-3550	Publications & Subscriptions	1,900.00	1,865.45	1,840.00	1,792.69	5,000.00	1,799.87	2,500.00	2,500.00	2,500.00
		121,950.00	110,408.00	123,050.00	115,912.85	128,700.00	81,483.07	**153,700.00**	**151,700.00**	**151,700.00**
Travel Training & Memberships										
01-54-5-5000	Memberships & Dues	600.00	778.72	800.00	778.75	1,000.00	206.60	1,200.00	1,200.00	1,200.00
01-54-5-5050	Recruitment	25,500.00	21,501.00	27,000.00	21,600.00	30,000.00	1,520.00	30,000.00	30,000.00	30,000.00
01-54-5-5100	Travel & Training	30,000.00	22,732.39	30,000.00	27,738.74	30,000.00	15,696.29	30,000.00	30,000.00	30,000.00
		56,100.00	45,012.11	57,800.00	50,117.49	61,000.00	17,422.89	**61,200.00**	**61,200.00**	**61,200.00**
Vehicle & Equipment Expense										
01-54-6-6000	Equipment Repair & Maintenance	10,000.00	3,882.77	10,000.00	7,997.84	10,000.00	3,156.15	10,500.00	10,500.00	10,500.00
01-54-6-6050	Vehicle Gas & Oil	29,000.00	22,744.14	29,000.00	22,959.49	23,000.00	17,952.98	27,000.00	27,000.00	27,000.00
01-54-6-6100	Vehicle Repair & Maintenance	35,000.00	22,306.08	29,000.00	13,162.10	37,000.00	4,462.13	37,000.00	37,000.00	37,000.00
		74,000.00	48,932.99	68,000.00	44,119.43	70,000.00	25,571.26	**74,500.00**	**74,500.00**	**74,500.00**
Infrastructure Outlay										
01-54-7-7000	Building Maintenance	12,000.00	11,444.82	14,000.00	12,879.74	8,500.00	5,592.40	**12,500.00**	**12,500.00**	**12,500.00**
Other Expenses										
01-54-9-9050	Equipment Outlay	10,000.00	9,449.68	7,000.00	5,554.28	7,000.00	3,526.80	7,500.00	7,500.00	7,500.00
01-54-9-9100	Prevention & Public Education	3,500.00	3,485.01	3,500.00	3,499.35	3,500.00	-	3,500.00	3,500.00	3,500.00
01-54-9-9200	Miscellaneous Expense	4,000.00	3,366.16	4,000.00	3,192.98	4,500.00	2,457.22	4,500.00	4,500.00	4,500.00
01-54-9-9990	Transfer Out	400,838.00	400,838.00	295,313.00	295,313.00	300,000.00	-	300,000.00	300,000.00	300,000.00
		418,338.00	417,138.85	309,813.00	307,559.61	315,000.00	5,984.02	**315,500.00**	**315,500.00**	**315,500.00**
	Total	3,537,136.00	3,501,613.59	3,632,263.00	3,626,592.83	3,916,599.00	1,894,898.79	**4,039,051.00**	**4,037,051.00**	**4,037,051.00**

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Fire Department Grants Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues										
31-38-0100	Volunteer Fire Grant Revenue	(6,489.00)	-	9,967.39	-	10,000.00	9,985.66	10,000.00	10,000.00	10,000.00
31-38-1180	Firehouse Subs PS Grant	-	-	-	-	30,000.00	-	-	-	-
31-38-3315	Code Blue Grant Rev	-	-	12,300.00	12,300.00	15,000.00	10,429.00	15,000.00	15,000.00	15,000.00
31-39-5081	Volunteer Fire Capacity Grant Revenue	-	6,489.00	-	9,967.39	-	-			
		(6,489.00)	6,489.00	22,267.39	22,267.39	55,000.00	20,414.66	25,000.00	25,000.00	25,000.00
Expenses										
31-09-9-9000	Volunteer Fire Capacity Grant Expense	6,489.00	6,489.00	9,967.39	9,967.39	10,000.00	9,762.78	10,000.00	10,000.00	10,000.00
31-09-9-9001	Marathon Grant Expense	-	-	-	-	30,000.00	-			
31-09-9-9002	Code Blue Grant Ex	-	-	12,300.00	12,300.00	15,000.00	850.84	15,000.00	15,000.00	15,000.00
		6,489.00	6,489.00	22,267.39	22,267.39	55,000.00	10,613.62	25,000.00	25,000.00	25,000.00

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Fire Fleet Reserves Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues										
22-39-9000	Vehicle Sale	-	-	-	458.10	-	-			
22-39-9050	Interest Income	21,000.00	19,943.82	15,000.00	26,276.05	25,000.00	15,442.08			
22-39-9980	Budget Reconciling Revenue	-	-	-	-	175,000.00	-			
22-39-9990	Transfer In	400,838.00	400,838.00	265,000.00	295,313.00	300,000.00	-	500,000.00	500,000.00	500,000.00
		421,838.00	420,781.82	280,000.00	322,047.15	500,000.00	15,442.08	500,000.00	500,000.00	500,000.00
Expenses										
22-10-9-9220	Vehicle Purchase	151,226.00	150,764.49	-	-	500,000.00	250,000.00	500,000.00	500,000.00	500,000.00
22-10-9-9980	Budget Reconciling Expense	270,612.00	-	280,000.00	-	-	-			
		421,838.00	150,764.49	280,000.00	-	500,000.00	250,000.00	500,000.00	500,000.00	500,000.00

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Assessments Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenue										
03-39-3010	Assessment Principal Dist 2	4,500.00	1,355.57	4,000.00	1,595.05	1,500.00	1,421.11	1,450.00	1,450.00	1,450.00
03-39-3020	Assessment Principal Dist 3	16,000.00	5,473.08	6,500.00	2,399.11	3,000.00	729.82	750.00	750.00	750.00
03-39-3060	Assessment Interest Dist 2	7,000.00	1,794.55	200.00	1,774.59	1,800.00	1,735.49	1,750.00	1,750.00	1,750.00
03-39-3070	Assessment Interest Dist 3	7,000.00	1,204.77	325.00	1,055.65	1,000.00	882.58	885.00	885.00	885.00
03-39-3110	Assessment Penalty Dist 2	2,000.00	-	500.00	-	200.00	1,373.28	1,375.00	1,375.00	1,375.00
03-39-3120	Assessment Penalty Dist 3	2,500.00	-	750.00	-	200.00	3,029.03	3,050.00	3,050.00	3,050.00
03-39-3240	Bad Debt Recovery	-	(0.12)	-	0.12	-	-		-	-
03-39-9050	Interest Income	7,500.00	7,828.58	7,500.00	8,065.83	7,500.00	4,732.94	7,500.00	7,500.00	7,500.00
03-39-9100	Miscellaneous Revenue	-	7,984.53	-	-	-	-			
03-39-9980	Budget Reconciling Revenue	56,500.00	-	86,505.00	-	-	-			
03-39-9990	Transfer In	-	-	-	253,613.04	-	-			
		103,000.00	25,640.96	106,280.00	268,503.39	15,200.00	13,904.25	16,760.00	16,760.00	16,760.00
Expenses										
03-10-2-2000	Advertising						709.22	725.00	725.00	725.00
03-10-2-2100	Credit Card Fees	500.00	2.59	500.00	1.38	2,000.00	14.16	25.00	25.00	25.00
03-10-2-2250	Legal Fees	250.00	100.00	250.00	75.00	5,000.00	109.80	5,000.00	5,000.00	5,000.00
03-10-2-2300	Maintenance Contracts	-	-	1,530.00	804.00	2,500.00	972.50	3,750.00	3,750.00	3,750.00
03-10-9-9100	Stillmeyer Bond Principal	98,250.00	95,000.00	100,000.00	100,000.00	-	-		-	-
03-10-9-9110	Stillmeyer Bond Interest	3,750.00	7,500.00	3,750.00	2,750.00	-	-		-	-
03-10-9-9200	Miscellaneous Expense	250.00	255.11	250.00	12.01	250.00	11.35	2,500.00	2,500.00	2,500.00
03-10-9-9980	Budget Reconciling Expense (Transfer Out)	-	-	-	-	5,450.00	-	5,485.00	5,485.00	5,485.00
		103,000.00	102,857.70	106,280.00	103,642.39	15,200.00	1,817.03	16,760.00	16,760.00	16,760.00
		-	(77,216.74)	-	164,861.00	-	12,087.22	-	-	-

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Bed Tax Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenue										
05-39-9000	Bed Taxes	210,000.00	150,941.88	145,000.00	141,743.32	150,941.00	127,643.03	195,000.00	195,000.00	195,000.00
Expenses										
05-10-2-2000	Advertising	150.00	-	-	-	-	-			
05-10-9-5000	Grant Disbursement Expense	199,350.00	173,518.97	137,500.00	101,113.00	143,391.00	108,000.00	180,500.00	180,500.00	180,500.00
05-10-9-9990	Transfer Out	10,500.00	7,279.76	7,500.00	6,519.29	7,550.00	-	14,500.00	14,500.00	14,500.00
		210,000.00	180,798.73	145,000.00	107,632.29	150,941.00	108,000.00	195,000.00	195,000.00	195,000.00
		-	(29,856.85)	-	34,111.03	-	19,643.03	-	-	-

Building Department Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget
Revenues									
04-39-3000	Commerical Plan Check Fee					65,000.00	44,345.00	75,000.00	75,000.00
04-39-3050	Commerical Building Permit Fee	200,000.00	110,859.23	100,000.00	25,232.10	55,000.00	53,583.79	75,000.00	75,000.00
04-39-3080	Developer Agreement Revenue	5,000.00	11,389.95	5,000.00	9,275.19	5,000.00	-	5,000.00	5,000.00
04-39-3100	Residential Plan Check Fee	50,000.00	18,784.43	25,000.00	15,633.71	25,000.00	13,287.70	25,000.00	25,000.00
04-39-3150	Residential Building Permit Fe	60,000.00	31,937.16	40,000.00	26,526.90	30,000.00	21,250.75	30,000.00	30,000.00
04-39-3450	Special Inspection Fee	1,000.00	-	500.00	-	500.00	-	500.00	500.00
04-39-3500	Miscellaneous Revenue	-	-	250.00	-	300.00	-	500.00	500.00
04-39-9980	Budget Reconciling Revenue	-	-	17,700.00	-	51,850.00	-		
		316,000.00	172,970.77	188,450.00	76,667.90	232,650.00	132,467.24	211,000.00	211,000.00
Wages & Benefits									
04-10-1-0010	Wages: Full Time	50,000.00	40,794.94	42,590.00	39,874.18	54,000.00	26,360.02	61,325.00	61,325.00
04-10-1-0030	Benefits	5,500.00	1,334.09	2,500.00	(3,767.63)	3,500.00	709.81	3,000.00	3,000.00
04-10-1-0040	PERS	9,000.00	8,975.02	12,010.00	12,137.38	13,000.00	6,319.41	15,000.00	15,000.00
04-10-1-0060	Leave Cash Out	4,200.00	3,895.77	3,500.00	-	3,000.00	1,820.87	2,500.00	2,500.00
04-10-1-0070	Overtime: Regular	200.00	-	200.00	-	200.00	-	200.00	200.00
04-10-1-0080	Temp/Overhire	3,900.00	3,471.25	3,450.00	3,625.94	4,000.00	2,363.65	3,750.00	3,750.00
04-10-1-0130	Health Insurance	13,000.00	9,980.11	14,500.00	10,476.50	15,000.00	6,743.57	15,000.00	15,000.00
		85,800.00	68,451.18	78,750.00	62,346.37	92,700.00	44,317.33	100,775.00	100,775.00
Purchased Services									
04-10-2-2000	Advertising	500.00	-	-	-	250.00	-		-
04-10-2-2050	Audit & Finance	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	1,536.72	2,000.00	2,000.00
04-10-2-2100	Credit Card Fees	1,000.00	-	2,343.00	1,857.01	2,000.00	1,079.91	2,000.00	2,000.00
04-10-2-2200	IT Services	-	-	1,250.00	1,240.19	-	-		-
04-10-2-2250	Legal Fees	2,000.00	63.00	400.00	175.00	1,500.00	61.00	500.00	500.00
04-10-2-2300	Maintenance Contracts	2,500.00	1,910.82	2,007.00	2,006.36	2,300.00	2,119.82	3,500.00	3,500.00
04-10-2-2350	Professional Services	2,000.00	185.43	500.00	464.85	500.00	324.56	500.00	500.00
		10,000.00	4,159.25	8,500.00	7,743.41	8,550.00	5,122.01	8,500.00	8,500.00
Operational Expenses									
04-10-3-3300	Postage	500.00	11.66	250.00	-	250.00	-	250.00	250.00
04-10-3-3350	Office Equipment & Supplies	2,000.00	396.50	3,000.00	2,091.90	500.00	196.42	750.00	750.00
04-10-3-3400	Operational Supplies	500.00	111.70	500.00	464.73	100.00	15.81	100.00	100.00
04-10-5-5000	Memberships & Dues	170.00	170.00	250.00	-	-	-	-	-
		3,170.00	689.86	4,000.00	2,556.63	850.00	212.23	1,100.00	1,100.00
Travel & Training									
04-10-5-5050	Recruitment	400.00	-	200.00	-	25.00	-	200.00	200.00
04-10-5-5100	Travel & Training	1,930.00	234.60	2,000.00	-	225.00	-	225.00	225.00
		2,330.00	234.60	2,200.00	-	250.00	-	425.00	425.00
Vehicle & Equipment Expenses									
04-10-6-6050	Vehicle Gas & Oil	-	-	-	-	100.00	-		
Other Expenses									
04-10-9-9000	Commercial Plan Review	144,000.00	87,996.37	55,845.00	63,904.00	50,000.00	20,272.67	32,500.00	32,500.00
04-10-9-9010	Commercial Inspections	160,000.00	51,638.71	64,480.00	64,480.00	44,000.00	13,326.90	32,500.00	32,500.00
04-10-9-9020	Developer Agreement Expense	2,500.00	11,375.45	9,276.00	9,275.19	-	-	5,000.00	5,000.00
04-10-9-9030	Residential Plan Review	40,000.00	12,056.12	16,899.00	8,400.00	20,000.00	3,900.00	15,000.00	15,000.00
04-10-9-9040	Residential Inspections	48,000.00	25,755.25	18,000.00	8,616.58	17,000.00	8,100.00	15,000.00	15,000.00
04-10-9-9150	Special Inspections	1,000.00	-	-	-	-	-	-	-
04-10-9-9200	Miscellaneous Expense	1,000.00	79.85	500.00	126.76	200.00	-	200.00	200.00
04-10-9-9980	Budget Reconciling Expense	-	-	-	-	(1,000.00)	-		
33-04-9-5150	NP Memorial Park Expenses	-	1,033.23	-	-	-	-		
43-04-9-9050	2022 State & Local Cybersecurity Exp	31,460.00	31,460.00	-	-	-	-		
43-04-9-9055	WaterSmart Grant Exp	350,500.00	164,471.00	-	-	2,500,000.00	-		
43-04-9-9056	WaterSmart Match Exp	-	164,471.00	-	-	-	-		
		778,460.00	550,336.98	165,000.00	154,802.53	2,630,200.00	45,599.57	100,200.00	100,200.00
		879,760.00	623,871.87	258,450.00	227,448.94	2,732,650.00	95,251.14	211,000.00	211,000.00
		(563,760.00)	(450,901.10)	(70,000.00)	(150,781.04)	(2,500,000.00)	37,216.10	-	-

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Capital Projects Reserve Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Budget
Revenues										
20-39-9100	Misc Revenue	112,190.00	68,692.48	-	-	-	-			
20-39-9990	Transfer In	-	47,677.72	213,355.00	173,355.00	54,000.00	-	580,000.00	580,000.00	580,000.00
		112,190.00	116,370.20	213,355.00	173,355.00	54,000.00	-	580,000.00	580,000.00	580,000.00
Expenses										
20-10-9-9110	Capital Outlay	112,190.00	36,144.74	75,000.00	19,966.80	54,000.00	-	580,000.00	$ 580,000.00	$ 580,000.00
20-10-9-9980	Budget Reconciling Expense	-	-	138,355.00	-	-	-			
		112,190.00	36,144.74	213,355.00	19,966.80	54,000.00	-	580,000.00	580,000.00	580,000.00

My Budget Worksheet
North Pole, AK
Account Summary
For Fiscal: 2026 Period Ending: 08/31/2026

Healthcare Fund

		2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues									
06-39-8010	Reimbursed Claims	-	-	-	70,000.00	151.16	70,000.00	70,000.00	70,000.00
06-39-8015	Contributions	-	-	-	1,230,000.00	-	1,230,000.00	1,230,000.00	1,230,000.00
06-39-8025	Reimbursed Stop Loss	-	-	-	110,000.00	3,602.76	110,000.00	110,000.00	110,000.00
06-39-8030	Rebates	-	-	-	15,000.00	-	15,000.00	15,000.00	15,000.00
		-	-	-	1,425,000.00	3,753.92	1,425,000.00	1,425,000.00	1,425,000.00
Purchased Services									
06-06-2-1250	Claims	-	-	-	1,023,950.00	-	1,023,950.00	1,023,950.00	1,023,950.00
06-06-2-1260	Rx Claims	-	-	-	600.00	-	600.00	600.00	600.00
06-06-2-1270	Fees	-	-	-	450.00	-	450.00	450.00	450.00
06-06-2-1280	Stop loss claims	-	-	-	40,000.00	-	40,000.00	40,000.00	40,000.00
06-06-2-1290	Monthly premiums	-	-	-	360,000.00	-	360,000.00	360,000.00	360,000.00
		-	-	-	1,425,000.00	-	1,425,000.00	1,425,000.00	1,425,000.00

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Impound Lot Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues										
15-39-9000	Impound Fee	26,500.00	81,500.00	70,000.00	60,500.00	75,000.00	19,500.00	15,000.00	15,000.00	15,000.00
15-39-9980	Budget Reconciling Revenue	-	-	139,000.00	-	-	-			
		26,500.00	81,500.00	209,000.00	60,500.00	75,000.00	19,500.00	15,000.00	15,000.00	15,000.00
Expenses										
15-10-2-2100	Credit Card Fees	1,200.00	700.74	750.00	825.16	750.00	299.25	750.00	750.00	750.00
15-10-2-2120	Hearing Fees	-	-	1,500.00	-	1,500.00	-	500.00	500.00	500.00
15-10-2-2250	Legal Fees	2,000.00	3,660.00	4,500.00	2,397.50	5,000.00	-	2,500.00	2,500.00	2,500.00
15-10-2-2350	Professional Services	-	-	200,000.00	-	-	-			
15-10-2-2450	Towing Fees	-	-	500.00	-	500.00	-	500.00	500.00	500.00
15-10-3-3300	Postage	-	-	500.00	-	500.00	-	150.00	150.00	150.00
15-10-9-9200	Miscellaneous Expense	-	-	250.00	-	250.00	-	250.00	250.00	250.00
15-10-9-9250	Impound Refund	-	-	1,000.00	-	2,000.00	-	1,000.00	1,000.00	1,000.00
15-10-9-9980	Transfer Out	70,300.00	-	-	-	64,500.00	-	9,350.00	9,350.00	9,350.00
		73,500.00	4,360.74	209,000.00	3,222.66	75,000.00	299.25	15,000.00	15,000.00	15,000.00
		(47,000.00)	77,139.26	-	57,277.34	-	19,200.75	-	-	-

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Justice Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues										
12-39-9000	Revenue	35,000.00	2,583.75	2,000.00	50,928.94	-	38,561.64	40,000.00		
12-39-9980	Budget Reconciling Revenue	-	-	30,000.00	-	30,000.00	-			
		35,000.00	2,583.75	32,000.00	50,928.94	30,000.00	38,561.64	40,000.00	-	-
Expenses										
12-10-9-9100	Bank Fees	100.00	35.70	35.00	29.48	50.00	7.03	50.00		
12-10-9-9200	Expenses	34,900.00	-	31,965.00	20,872.27	14,950.00	0.92			
		35,000.00	35.70	32,000.00	20,901.75	15,000.00	7.95	50.00	-	-
		-	2,548.05	-	30,027.19	15,000.00	38,553.69	39,950.00	-	-

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Litigation Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues										
10-39-9100	Settlment Revenue	-	3,000,000.00	-	-	-	-			
10-39-9980	Transfer In	63,500.00	-	15,000.00	-	35,000.00	-	24,000.00		
		63,500.00	3,000,000.00	15,000.00	-	35,000.00	-	24,000.00	-	-
Expenses										
10-10-2-2250	Legal Fees - Contingency Matter	3,500.00	1,003,245.00	-	-	-	-			
10-10-9-9200	Miscellaneous Expense	3,000.00	-	-	-	-	-			
10-11-2-2250	PFOS/PFOA	57,000.00	7,086.72	15,000.00	295.18	24,000.00	21,466.26	24,000.00		
10-11-2-2251	Legal - Public Records	-	-	-	-	11,000.00	~~10,972.50~~			
		63,500.00	1,010,331.72	15,000.00	295.18	35,000.00	32,438.76	24,000.00	-	-
		-	1,989,668.28	-	(295.18)	-	(32,438.76)	-	-	-

Budget Worksheet
For Fiscal: 2026 Period Ending: 12/31/2026
North Pole, AK

Public Works

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Wages & Benefits										
01-58-1-0010	Wages: Full Time	320,000.00	316,295.40	350,000.00	324,387.66	361,500.00	203,478.77	405,000.00	405,000.00	405,000.00
01-58-1-0020	Wages: Holiday Pay	500.00	152.38	500.00	28.19	500.00	70.47	500.00	500.00	500.00
01-58-1-0030	Benefits	58,000.00	40,379.07	65,000.00	30,173.65	29,000.00	16,058.52	20,500.00	20,500.00	20,500.00
01-58-1-0040	PERS	75,000.00	88,135.70	75,000.00	90,467.36	81,000.00	45,371.98	90,000.00	90,000.00	90,000.00
01-58-1-0060	Leave Cash Out	19,000.00	13,402.70	20,000.00	5,894.40	13,500.00	13,231.31	13,500.00	13,500.00	13,500.00
01-58-1-0070	Overtime: Regular	23,000.00	20,904.48	20,000.00	6,226.06	15,000.00	2,687.02	6,000.00	6,000.00	6,000.00
01-58-1-0080	Wages:Temp/Overhire	62,000.00	33,990.00	50,000.00	35,751.30	34,000.00	31,351.25	35,000.00	35,000.00	35,000.00
01-58-1-0130	Health Insurance	90,000.00	89,325.72	95,000.00	91,915.05	101,000.00	56,134.29	100,620.00	100,620.00	100,620.00
		647,500.00	602,585.45	675,500.00	584,843.67	635,500.00	368,383.61	**671,120.00**	**671,120.00**	**671,120.00**
Purchased Services										
01-58-2-2000	Advertising	3,000.00	867.87	1,500.00	744.50	500.00	192.99	1,000.00	1,000.00	1,000.00
01-58-2-2050	Audit & Finance	5,000.00	5,000.00	5,000.00	5,000.00	5,500.00	4,225.99	4,500.00	4,500.00	4,500.00
01-58-2-2150	Insurance	20,000.00	19,695.02	25,000.00	21,570.66	25,000.00	11,141.78	25,000.00	25,000.00	25,000.00
01-58-2-2200	IT Services	1,000.00	965.29	1,250.00	1,240.19	200.00	200.00	3,000.00	3,000.00	3,000.00
01-58-2-2250	Legal Fees	4,000.00	1,302.00	7,400.00	7,021.00	10,500.00	9,041.49	10,500.00	10,500.00	10,500.00
01-58-2-2300	Maintenance Contracts	4,000.00	1,572.01	3,000.00	1,566.61	2,000.00	1,655.20	2,000.00	2,000.00	2,000.00
01-58-2-2350	Professional Services	46,500.00	46,795.48	6,000.00	6,000.02	10,000.00	18,852.00	25,000.00	25,000.00	25,000.00
01-58-2-2400	Snow Removal	168,000.00	82,800.00	158,950.00	133,365.00	230,000.00	160,275.00	180,000.00	180,000.00	180,000.00
		251,500.00	158,997.67	208,100.00	176,507.98	283,700.00	205,584.45	**251,000.00**	**251,000.00**	**251,000.00**
Operational Expenses										
01-58-3-3050	Electric	8,000.00	8,953.92	10,800.00	10,383.40	11,000.00	8,343.01	12,500.00	12,500.00	12,500.00
01-58-3-3070	Radar Signs Electric	400.00	335.48	11,000.00	332.75	1,000.00	166.92	1,000.00	1,000.00	1,000.00
01-58-3-3090	Street Lights Electric	40,000.00	36,171.22	40,000.00	39,440.50	39,000.00	22,770.49	45,000.00	45,000.00	45,000.00
01-58-3-3100	Heating Fuel	19,000.00	10,511.48	20,000.00	7,730.65	20,000.00	10,897.74	30,000.00	30,000.00	30,000.00
01-58-3-3200	Phone/Data	7,000.00	4,729.82	7,000.00	4,413.16	5,000.00	1,732.61	5,000.00	5,000.00	5,000.00
01-58-3-3300	Postage	200.00	-	300.00	-	300.00	25.16	150.00	150.00	150.00
01-58-3-3350	Office Equipment & Supplies	1,500.00	1,031.03	1,000.00	772.56	500.00	189.92	500.00	500.00	500.00
01-58-3-3400	Operational Supplies	15,000.00	7,821.28	15,000.00	12,587.17	10,000.00	7,804.92	12,500.00	12,500.00	12,500.00
01-58-3-3450	Uniforms	2,200.00	1,515.54	1,000.00	362.32	3,000.00	1,655.00	3,000.00	3,000.00	3,000.00
01-58-3-3500	Promotions & Apparel	1,500.00	600.00	1,000.00	798.40	3,000.00	54.99	1,000.00	1,000.00	1,000.00
01-58-3-3550	Publications & Subscriptions	500.00	-	500.00	-	500.00	-	100.00	100.00	100.00
		95,300.00	71,669.77	107,600.00	76,820.91	93,300.00	53,640.76	**110,750.00**	**110,750.00**	**110,750.00**
Travel Training & Memberships										
01-58-5-5000	Memberships & Dues	1,500.00	89.38	500.00	89.38	500.00	-	100.00	100.00	100.00
01-58-5-5050	Recruitment	1,000.00	189.00	1,000.00	-	200.00	-	100.00	100.00	100.00
01-58-5-5100	Travel & Training	17,500.00	17,145.86	2,500.00	300.00	5,000.00	704.88	5,000.00	5,000.00	5,000.00
		20,000.00	17,424.24	4,000.00	389.38	5,700.00	704.88	**5,200.00**	**5,200.00**	**5,200.00**
Vehicle & Equipment Expense										
01-58-6-6000	Equipment Repair & Maintenance	10,500.00	7,494.91	8,000.00	3,156.64	8,000.00	5,524.99	10,500.00	10,500.00	10,500.00
01-58-6-6050	Vehicle Gas & Oil	17,000.00	16,010.95	17,000.00	15,751.99	17,000.00	12,101.24	27,500.00	27,500.00	27,500.00
01-58-6-6100	Vehicle Repair & Maintenance	9,500.00	10,509.49	12,000.00	9,463.76	13,000.00	2,103.46	10,000.00	10,000.00	10,000.00
		37,000.00	34,015.35	37,000.00	28,372.39	38,000.00	19,729.69	**48,000.00**	**48,000.00**	**48,000.00**
Infrastructure Outlay										
01-58-7-7000	Building Maintenance	10,000.00	9,195.36	10,000.00	3,058.54	10,000.00	3,891.22	10,000.00	10,000.00	10,000.00
01-58-7-7050	Street Light Maintenance	119,500.00	107,402.32	10,000.00	8,079.34	29,750.00	26,733.80	10,000.00	10,000.00	10,000.00
01-58-7-7100	Street Maintenance	109,500.00	88,456.44	160,000.00	102,876.82	96,250.00	36,979.73	100,000.00	100,000.00	100,000.00
		239,000.00	205,054.12	180,000.00	114,014.70	136,000.00	67,604.75	**120,000.00**	**120,000.00**	**120,000.00**
Other Expenses										
01-58-9-9000	Permits AK RR/Storm Water	8,000.00	12,062.87	16,865.00	14,911.40	10,000.00	4,632.40	12,500.00	12,500.00	12,500.00
01-58-9-9030	Beautification	40,000.00	13,432.70	10,299.00	9,068.41	15,000.00	5,698.56	20,000.00	20,000.00	20,000.00
01-58-9-9040	Christmas Decorations	3,000.00	1,043.12	3,000.00	2,974.05	3,000.00	-	4,500.00	4,500.00	4,500.00
01-58-9-9050	Equipment Outlay	15,000.00	1,499.80	15,000.00	14,617.03	15,000.00	3,493.09	15,000.00	15,000.00	15,000.00
01-58-9-9120	FAST Match Participation	15,000.00	4,591.00	10,201.00	9,853.00	15,000.00	5,879.00	15,000.00	15,000.00	15,000.00
01-58-9-9200	Miscellaneous Expense	2,000.00	1,025.73	2,000.00	1,762.73	1,500.00	-	2,000.00	2,000.00	2,000.00
01-58-9-9500	Parks/Trails/Grounds Supplies	18,000.00	12,282.18	19,635.00	17,438.80	65,000.00	11,666.91	25,000.00	25,000.00	25,000.00
01-58-9-9990	Transfer Out	87,000.00	87,000.00	30,000.00	30,000.00	18,500.00	-		-	-
		188,000.00	132,937.40	107,000.00	100,625.42	143,000.00	31,369.96	**94,000.00**	**94,000.00**	**94,000.00**
	Total	1,478,300.00	1,222,684.00	1,319,200.00	1,081,574.45	1,335,200.00	747,018.10	**1,300,070.00**	**1,300,070.00**	**1,300,070.00**

Account Summary

For Fiscal: 2026 Period Ending: 10/31/2026

Fund: 24 - PUBLIC WORKS FLEET RESERVES

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
24-39-9000	Vehicle Sale	-	-	-	7,921.52	-	-			
24-39-9980	Budget Reconciling Revenue	-	-	-	-	33,500.00	-			
24-39-9990	Transfer In	86,400.00	87,000.00	30,000.00	30,000.00	-	-			
Revenue Total:		**86,400.00**	**87,000.00**	**30,000.00**	**37,921.52**	**33,500.00**	**-**	**-**	**-**	**-**
24-10-9-9220	Vehicle Purchase	87,600.00	87,575.00	-	-	-	-			
24-10-9-9980	Budget Reconciling Expense	-	-	30,000.00	-	33,500.00	-			
Expense Total:		**87,600.00**	**87,575.00**	**30,000.00**	**-**	**33,500.00**	**-**	-	-	-

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026
North Pole, AK
Fund: 01 - General Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2026 Mayor Budget	2026 Council Appropriation
Tax Revenue										
01-31-3000	Alcohol Tax	300,000.00	352,923.42	330,000.00	355,429.03	360,000.00	162,859.31	375,000.00	375,000.00	375,000.00
01-31-3050	Property Tax	1,225,000.00	1,162,252.17	1,300,000.00	1,218,565.07	650,000.00	45,990.23	675,000.00	675,000.00	675,000.00
01-31-3100	Sales Tax	5,400,000.00	5,395,058.75	5,400,000.00	5,813,517.20	5,644,065.00	3,089,956.83	6,290,000.00	6,290,000.00	6,290,000.00
01-31-3150	Sales Tax Misc Vendors	21,000.00	23,672.91	41,000.00	39,639.80	10,000.00	167,653.34	175,000.00	175,000.00	175,000.00
01-31-3160	Sales Tax Online	785,436.00	854,897.52	600,000.00	906,110.48	1,100,000.00	423,406.83	1,025,000.00	1,025,000.00	1,025,000.00
01-31-3180	State: Shared Taxes	15,556.00	15,555.08	15,000.00	15,660.19	15,500.00	15,027.12	15,500.00	15,500.00	15,500.00
01-31-3200	Tobacco Tax	105,500.00	134,711.32	100,000.00	130,439.27	125,000.00	71,559.37	135,000.00	135,000.00	135,000.00
		7,852,492.00	7,939,071.17	7,786,000.00	8,479,361.04	7,904,565.00	3,976,453.03	8,690,500.00	8,690,500.00	8,690,500.00
Business License and Permits										
01-34-4000	Business Licenses	25,000.00	38,590.00	25,000.00	30,955.00	30,000.00	33,996.68	40,000.00	40,000.00	40,000.00
01-34-4050	Fireworks Permit	9,000.00	12,000.00	9,000.00	12,000.00	12,000.00	9,000.00	12,000.00	12,000.00	12,000.00
		34,000.00	50,590.00	34,000.00	42,955.00	42,000.00	42,996.68	52,000.00	52,000.00	52,000.00
Fees and Services										
01-35-5000	Ambulance Fees CY	80,000.00	99,693.74	100,000.00	122,673.12	110,000.00	94,835.84	140,000.00	140,000.00	140,000.00
01-35-5020	Ambulance Fees PY	304,838.00	304,837.48	225,313.00	485,887.98	200,000.00	-		-	-
01-35-5050	Ambulance Services	731,500.00	767,661.00	812,000.00	832,005.50	850,000.00	895,336.75	985,000.00	985,000.00	985,000.00
01-35-5100	Fingerprinting	1,640.00	1,640.00	4,000.00	3,920.00	5,000.00	2,000.00	2,500.00	2,500.00	2,500.00
01-35-5150	Fire Reports	-	75.00	-	25.00	-	-		-	-
01-35-5200	Police Reports	1,500.00	2,165.00	1,800.00	1,260.00	1,500.00	2,466.91	2,750.00	2,750.00	2,750.00
		1,119,478.00	1,176,072.22	1,143,113.00	1,445,771.60	1,166,500.00	994,639.50	1,130,250.00	1,130,250.00	1,130,250.00
Fines & Penalties										
01-36-6000	Citations CY	90,000.00	74,888.00	65,000.00	64,512.00	65,000.00	24,573.00	65,000.00	65,000.00	65,000.00
01-36-6050	Citations PY	50,000.00	87,763.93	75,000.00	57,147.59	65,000.00	3,966.21	65,000.00	65,000.00	65,000.00
		140,000.00	162,651.93	140,000.00	121,659.59	130,000.00	28,539.21	130,000.00	130,000.00	130,000.00
Intergovernmental Revenues										
01-37-7000	Corp of Engineers Contract	86,700.00	86,678.14	85,000.00	95,375.61	100,000.00	60,749.60	100,000.00	100,000.00	100,000.00
01-37-7100	EMPG Grant	10,000.00	8,751.36	10,000.00	5,681.15	-	-		-	-
01-37-7200	Liquor License Sharing	5,000.00	7,000.00	7,000.00	6,500.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
01-37-7250	State Revenue Sharing	110,000.00	103,100.28	100,000.00	84,844.92	100,000.00	-	110,000.00	110,000.00	110,000.00
		211,700.00	205,529.78	202,000.00	192,401.68	207,000.00	67,749.60	217,000.00	217,000.00	217,000.00
Other Revenue										
01-39-9000	Fire Department Revenue	6,000.00	6,365.00	6,000.00	4,800.00	7,000.00	4,100.00	7,000.00	7,000.00	7,000.00
01-39-9050	Interest Income	380,000.00	383,059.23	300,000.00	382,878.82	250,000.00	234,256.86	380,000.00	380,000.00	380,000.00
01-39-9052	Insurance Claim	75,000.00	66,347.97	-	-	-	31,055.81	-	-	-
01-39-9100	Miscellaneous Revenue	45,000.00	59,602.29	35,000.00	12,010.47	25,000.00	9,546.44	35,000.00	35,000.00	35,000.00
01-39-9195	COVID Local Fiscal Recovery	242,570.00	240,597.54	-	-	-	-			
01-39-9200	Non Federal Grant Revenue	-	-	-	13,007.37	-	8,775.52			
01-39-9500	PERS on Behalf Revenue	-	140,022.00	-	198,876.00	-	-			
01-39-9990	Transfer In	-	7,279.76	7,500.00	6,519.29	7,500.00	-			
		748,570.00	903,273.79	348,500.00	618,091.95	289,500.00	287,734.63	422,000.00	422,000.00	422,000.00
		10,106,240.00	10,437,188.89	9,653,613.00	10,900,240.86	9,739,565.00	5,398,112.65	10,641,750.00	10,641,750.00	10,641,750.00

Sewer Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget
Revenues									
42-35-5010	Tie-In	5,000.00	1,300.00	1,500.00	250.00	1,000.00	1,000.00	1,500.00	1,500.00
42-35-6090	Sewer FRR	73,000.00	-	-	-	-	-	-	-
42-39-9500	PERS on Behalf Revenue	-	-	-	8,916.00	-	-	-	-
42-39-9990	Transfers In	245,500.00	-	174,800.00	-	115,350.00	-	315,000.00	315,000.00
42-42-3010	Sewer Usage Revenue	764,000.00	664,606.44	750,000.00	649,595.37	700,000.00	407,791.33	743,200.00	743,200.00
42-42-3060	Lab Testing	1,500.00	-	-	-	-	-	-	-
42-42-3080	SID Pretreatment Program	109,000.00	119,041.90	100,000.00	105,490.21	88,000.00	47,430.72	80,000.00	80,000.00
42-42-3160	Reimbursable Legal Fees	2,000.00	24.80	2,000.00	-	-	-	-	-
42-42-3210	Miscellaneous	500.00	7,518.39	500.00	2,167.74	200.00	152.50	200.00	200.00
42-42-3240	Bad Debt Recovery	-	17,078.52	-	-	-	-	-	-
		1,200,500.00	809,570.05	1,028,800.00	766,419.32	904,550.00	456,374.55	**1,139,900.00**	**1,139,900.00**
Wages & Benefits									
42-12-1-0010	Wages: Full Time	168,000.00	153,613.34	172,380.00	171,235.58	181,000.00	106,583.93	209,000.00	209,000.00
42-12-1-0020	Wages: Holiday Pay	1,000.00	225.00	1,000.00	236.66	250.00	218.71	250.00	250.00
42-12-1-0030	Benefits	33,000.00	11,539.25	33,000.00	25,744.15	10,500.00	5,504.21	11,000.00	11,000.00
42-12-1-0040	PERS	37,000.00	54,723.10	47,620.00	45,626.96	40,500.00	25,302.31	50,000.00	50,000.00
42-12-1-0060	Leave Cash Out	10,000.00	8,164.14	6,000.00	3,517.07	4,500.00	5,416.56	5,500.00	5,500.00
42-12-1-0070	Overtime: Regular	7,000.00	3,171.76	5,000.00	1,299.64	2,000.00	1,123.70	2,000.00	2,000.00
42-12-1-0080	Wages: Temp/Overhire	12,000.00	10,413.83	11,000.00	10,878.00	12,000.00	7,091.07	11,000.00	11,000.00
42-12-1-0130	Health Insurance	40,000.00	38,107.65	43,100.00	43,904.35	45,000.00	26,607.54	55,000.00	55,000.00
		308,000.00	279,958.07	319,100.00	302,442.41	295,750.00	177,848.03	**343,750.00**	**343,750.00**
Purchased Services									
42-12-2-2000	Advertising	500.00	-	500.00	-	125.00	-	125.00	125.00
42-12-2-2050	Audit & Finance	12,000.00	12,000.00	12,000.00	12,000.00	4,500.00	3,457.62	3,500.00	3,500.00
42-12-2-2070	Billing Service Fees	4,500.00	4,111.25	5,500.00	5,229.59	3,875.00	3,461.70	7,000.00	7,000.00
42-12-2-2100	Credit Card Fees	15,000.00	11,704.45	14,000.00	10,838.04	12,000.00	5,750.02	12,000.00	12,000.00
42-12-2-2150	Insurance	35,000.00	34,302.37	40,000.00	34,229.50	25,000.00	16,178.17	30,000.00	30,000.00
42-12-2-2200	IT Services	8,299.00	7,993.89	3,350.00	3,342.37	2,875.00	1,955.87	3,000.00	3,000.00
42-12-2-2220	Laboratory Services	62,010.00	58,490.00	43,125.00	44,170.00	37,517.00	18,150.00	35,000.00	35,000.00
42-12-2-2250	Legal Fees	2,000.00	1,159.00	2,650.00	568.25	6,500.00	761.88	4,000.00	4,000.00
42-12-2-2300	Maintenance Contracts	15,000.00	9,559.66	12,000.00	10,069.14	9,500.00	9,009.04	10,000.00	10,000.00
42-12-2-2350	Professional Services	262,961.00	217,237.34	179,575.00	173,567.30	968,000.00	214,905.55	480,000.00	480,000.00
		417,270.00	356,557.96	312,700.00	294,014.19	1,069,892.00	273,629.85	**584,625.00**	**584,625.00**
Operational Expenses									
42-12-3-3000	Bad Debts	2,500.00	-	2,500.00	-	-	-	2,000.00	2,000.00
42-12-3-3050	Electric	120,000.00	90,792.20	90,000.00	96,046.84	90,000.00	62,699.13	125,000.00	125,000.00
42-12-3-3100	Heating Fuel	22,000.00	16,033.30	20,000.00	11,406.86	18,000.00	17,514.30	30,000.00	30,000.00
42-12-3-3200	Phone/Data	16,000.00	15,066.03	15,000.00	11,540.91	10,000.00	5,367.74	10,000.00	10,000.00
42-12-3-3300	Postage	1,500.00	656.85	1,000.00	1,142.49	675.00	236.49	700.00	700.00
42-12-3-3350	Office Equipment & Supplies	1,500.00	1,722.01	3,000.00	2,554.18	2,500.00	695.58	2,000.00	2,000.00
42-12-3-3400	Operational Supplies	50,000.00	34,106.94	24,500.00	18,546.90	30,000.00	15,053.25	30,000.00	30,000.00
42-12-3-3450	Uniforms	500.00	-	-	-	-	-		-
42-12-3-3500	Promotions & Apparel	500.00	-	-	-	-	-		-
42-12-3-3550	Publications & Subscriptions	500.00	163.14	500.00	197.90	200.00	135.54	300.00	300.00
		215,000.00	158,540.47	156,500.00	141,436.08	151,375.00	101,702.03	**200,000.00**	**200,000.00**
Travel & Training									
42-12-5-5000	Memberships & Dues	500.00	338.88	500.00	179.08	100.00	100.00	200.00	200.00
42-12-5-5050	Recruitment	1,500.00	-	500.00	-	25.00	-	25.00	25.00
42-12-5-5100	Travel & Training	7,000.00	5,996.41	7,000.00	996.33	4,975.00	50.00	1,000.00	1,000.00
		9,000.00	6,335.29	8,000.00	1,175.41	5,100.00	150.00	**1,225.00**	**1,225.00**
Vehicle & Equipment Expenses									
42-12-6-6000	Equipment Repair & Maintenance	25,000.00	10,211.22	25,000.00	17,415.57	45,500.00	33,661.40	35,000.00	35,000.00
42-12-6-6050	Vehicle Gas & Oil	15,000.00	14,658.86	19,196.00	11,213.74	8,000.00	8,663.97	12,000.00	12,000.00
42-12-6-6100	Vehicle Repair & Maintenance	13,000.00	5,795.65	8,304.00	8,352.58	500.00	3,247.66	8,500.00	8,500.00
		53,000.00	30,665.73	52,500.00	36,981.89	54,000.00	45,573.03	**55,500.00**	**55,500.00**
Infrastructure Outlay									
42-12-7-7000	Building Maintenance	5,000.00	968.97	5,000.00	3,183.42	29,700.00	300.00	5,000.00	5,000.00
42-12-7-7050	Equipment Outlay	6,000.00	4,650.00	5,000.00	2,125.00	1,000.00	636.14	1,000.00	1,000.00
		11,000.00	5,618.97	10,000.00	5,308.42	30,700.00	936.14	**6,000.00**	**6,000.00**
Other Expenses									
42-12-9-9200	Miscellaneous Expenses	5,000.00	-	2,437.00	3,626.96	500.00	41.30	500.00	500.00
42-12-9-9210	Permits	4,000.00	3,812.87	4,000.00	3,255.20	4,000.00	3,255.20	4,000.00	4,000.00
42-12-9-9220	Pretreatment Program	85,000.00	85,984.00	80,000.00	84,099.00	80,000.00	40,105.00	80,000.00	80,000.00
42-12-9-9300	Hwy Park Bond Principal 92-06	30,000.00	-	9,603.00	-	9,603.00	-	9,603.00	9,603.00
42-12-9-9310	Hwy Park Bond Interest 92-06	7,000.00	18,302.98	8,397.00	17,382.11	8,880.00	-	8,800.00	8,800.00
42-12-9-9350	ACWF Loan #633291 - Principal	27,000.00	(1.00)	29,563.00	-	30,100.00	-	30,456.00	30,456.00
42-12-9-9360	ACWF Loan #633291 - Interest	7,500.00	4,675.86	6,000.00	4,238.97	4,000.00	-	3,345.44	3,345.44
42-12-9-9400	ACWF Loan #633031 - Principal	12,000.00	(0.33)	12,000.00	-	12,000.00	-	11,588.31	11,588.31
42-12-9-9410	ACWF Loan #633031 - Interest	3,500.00	2,259.72	2,500.00	2,085.90	2,100.00	-	1,738.25	1,738.25
42-12-9-9500	AWWF Loan 633021 Principal	-	0.44	3,000.00	-	61,000.00	2,889.00		
42-12-9-9510	AWWF Loan 633021 Interest & Fes	-	5,054.72	7,500.00	930.51	1,000.00	887.82		
42-12-9-9980	Budget Reconciling Expense	-	-	-	-	(929,446.71)	-		
		181,000.00	120,089.26	165,000.00	115,618.65	(716,263.71)	47,178.32	**150,031.00**	**150,031.00**
		1,194,270.00	957,765.75	1,023,800.00	896,977.05	890,553.29	647,017.40	**1,341,131.00**	**1,341,131.00**
		6,230.00	(148,195.70)	5,000.00	(130,557.73)	13,996.71	(190,642.85)	**(201,231.00)**	**(201,231.00)**

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Sewer Reserve Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues										
52-35-6010	Sewer Base	87,000.00	78,521.19	78,000.00	82,179.06	80,000.00	49,130.10	80,000.00	80,000.00	80,000.00
52-35-6060	Sewer FRR	51,000.00	83,283.21	84,800.00	80,886.72	80,000.00	50,033.91	80,000.00	80,000.00	80,000.00
52-35-6090	Sewer FRR Industrial	55,000.00	8,716.26	12,000.00	5,729.70	6,000.00	3,828.17	6,000.00	6,000.00	6,000.00
52-39-9050	Interest Income - AMLIP Sewer Reserve	-	-	-	37,572.41	40,000.00	21,517.88	40,000.00	40,000.00	40,000.00
52-39-9990	Transfers In	52,000.00	-	1,000,000.00	-	-	-			
		245,000.00	170,520.66	1,174,800.00	206,367.89	206,000.00	124,510.06	206,000.00	206,000.00	206,000.00
Expenses										
52-12-9-9980	Budget Reconciling Expense	-	-	-	-	206,000.00	-			
52-12-9-9990	Transfer Out	245,000.00	-	174,800.00	-	-	-	206,000.00	206,000.00	206,000.00
		245,000.00	-	174,800.00	-	206,000.00	-	-	-	-

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

State Forfeitures Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenue										
13-39-9000	State Forfeiture Revenue	6,500.00	-	6,850.00	-	4,000.00	-	2500	2500	2500
Expense										
13-10-9-6000	State Forfeiture Expenses	6,500.00	2,570.08	6,850.00	-	4,000.00	-	2500	2500	2500
		-	(2,570.08)	-	-	-	-	-	-	-

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Utility Fleet Reserves Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Budget
Revenue										
25-39-9000	Vehicle Sale	-	9,384.00	-	-	-	-			
Expense										
25-10-9-9990	Transfer Out - Purchase Vehicle	-	-	-	-	-	-			

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Water Fund

Account Number	Account Description	2024Total Budget	2024Total Activity	2025Total Budget	2025Total Activity	2026Total Budget	2026YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues										
41-35-5010	Tie-in Fees	5,000.00	3,500.00	5,000.00	3,250.00	-	3,500.00	4,500.00	4,500.00	4,500.00
41-36-6000	Late Fees	11,000.00	6,012.17	10,000.00	8,394.09	8,000.00	4,152.79	8,000.00	8,000.00	8,000.00
41-39-9050	Interest Income - AMLIP	79,000.00	25,562.34	-	-	-	-	28,000.00	28,000.00	28,000.00
41-39-9500	PERS on Behalf Revenue	-	19,278.00	-	18,597.00	-	-		-	-
41-39-9990	Transfer In	51,000.00	-	56,700.00	1.36	139,650.00	-	360,000.00	360,000.00	360,000.00
41-41-3010	Water Usage Revenue	1,563,000.00	1,355,176.94	1,550,000.00	1,360,808.81	1,400,000.00	827,337.76	1,475,000.00	1,475,000.00	1,475,000.00
41-41-3060	Lab Testing	2,000.00	-	-	-	-	-		-	-
41-41-3110	Reimbursable Water Breaks	17,000.00	37,189.94	15,000.00	22,420.41	25,000.00	27,269.17	27,500.00	27,500.00	27,500.00
41-41-3160	Reimbursable Legal Fees	2,000.00	204.80	2,000.00	-	-	1,881.29	2,000.00	2,000.00	2,000.00
41-41-3210	Miscellaneous	40,000.00	22,316.37	20,000.00	10,003.28	45,000.00	13,540.49	20,000.00	20,000.00	20,000.00
41-41-3240	Bad Debt Recovery	-	3,460.56	-	-	-	-			
		1,770,000.00	**1,472,701.12**	**1,658,700.00**	**1,423,474.95**	**1,617,650.00**	**877,681.50**	**1,925,000.00**	**1,925,000.00**	**1,925,000.00**
Wages & Benefits										
41-10-1-0010	Wages: Full Time	351,000.00	349,525.75	390,300.00	357,371.86	400,500.00	220,592.92	427,000.00	427,000.00	427,000.00
41-10-1-0020	Wages: Holiday Pay	1,000.00	486.02	1,000.00	467.78	750.00	333.83	700.00	700.00	700.00
41-10-1-0030	Benefits	33,000.00	22,844.00	33,000.00	13,202.72	20,000.00	11,249.00	22,500.00	22,500.00	22,500.00
41-10-1-0040	PERS	80,000.00	125,412.27	98,500.00	94,323.57	90,000.00	52,273.42	100,000.00	100,000.00	100,000.00
41-10-1-0060	Leave Cash Out	18,000.00	18,281.49	11,000.00	8,237.12	11,000.00	11,121.23	12,000.00	12,000.00	12,000.00
41-10-1-0070	Overtime: Regular	7,000.00	7,321.33	8,000.00	2,587.63	6,000.00	2,491.55	6,000.00	6,000.00	6,000.00
41-10-1-0080	Temp/Overhire	24,000.00	20,827.57	25,700.00	21,755.75	23,000.00	14,181.95	23,000.00	23,000.00	23,000.00
41-10-1-0130	Health Insurance	88,000.00	83,412.43	93,000.00	89,068.39	100,000.00	53,486.03	110,000.00	110,000.00	110,000.00
		602,000.00	628,110.86	660,500.00	587,014.82	651,250.00	365,729.93	**701,200.00**	**701,200.00**	**701,200.00**
Purchased Services										
41-10-2-2000	Advertising	1,500.00	481.50	350.00	-	375.00	-	385.00	385.00	385.00
41-10-2-2050	Audit & Finance	12,000.00	12,000.00	12,000.00	12,000.00	13,500.00	10,372.84	12,000.00	12,000.00	12,000.00
41-10-2-2070	Billing Service Fees	11,000.00	10,567.98	11,000.00	10,919.30	11,625.00	5,192.58	12,000.00	12,000.00	12,000.00
41-10-2-2100	Credit Card Fees	40,000.00	35,201.40	35,000.00	33,141.55	36,000.00	17,266.59	37,000.00	37,000.00	37,000.00
41-10-2-2150	Insurance	50,000.00	54,700.43	62,300.00	62,262.58	75,000.00	33,085.95	75,000.00	75,000.00	75,000.00
41-10-2-2200	IT Services	9,799.00	7,993.90	3,650.00	3,620.28	3,375.00	2,686.72	3,000.00	3,000.00	3,000.00
41-10-2-2220	Laboratory Services	30,000.00	16,670.00	20,000.00	16,813.93	18,000.00	2,460.00	15,000.00	15,000.00	15,000.00
41-10-2-2225	Laboratory Services PY	-	38,825.05	-	-	-	-		-	-
41-10-2-2250	Legal Fees	6,500.00	5,668.50	6,000.00	(549.75)	10,000.00	2,925.05	8,000.00	8,000.00	8,000.00
41-10-2-2300	Maintenance Contracts	15,000.00	11,963.62	15,000.00	11,913.05	13,500.00	12,317.93	15,000.00	15,000.00	15,000.00
41-10-2-2350	Professional Services	350,931.00	528,961.43	187,700.00	166,127.13	1,172,000.00	**197,744.10**	535,000.00	535,000.00	535,000.00
		526,730.00	723,033.81	353,000.00	316,248.07	1,353,375.00	284,051.76	**712,385.00**	**712,385.00**	**712,385.00**
Operational Expenses										
41-10-3-3000	Bad Debt	1,000.00	-	1,000.00	-	-	-			
41-10-3-3050	Electric	253,000.00	261,341.93	265,000.00	257,999.92	270,000.00	175,967.15	165,000.00	165,000.00	165,000.00
41-10-3-3100	Heating Fuel	109,000.00	**74,349.04**	100,000.00	**65,818.16**	75,000.00	**68,579.23**	100,000.00	100,000.00	100,000.00
41-10-3-3200	Phone/Data	30,000.00	24,405.51	32,976.00	28,163.42	30,000.00	16,985.87	30,000.00	30,000.00	30,000.00
41-10-3-3300	Postage	2,000.00	1,666.67	2,500.00	2,003.19	2,025.00	686.83	2,500.00	2,500.00	2,500.00
41-10-3-3350	Office Equipment & Supplies	8,000.00	6,249.01	6,935.00	6,298.44	7,500.00	1,979.03	6,000.00	6,000.00	6,000.00
41-10-3-3400	Operational Supplies	85,000.00	68,553.25	52,089.00	52,088.96	60,000.00	29,634.35	65,000.00	65,000.00	65,000.00
41-10-3-3450	Uniforms	500.00	-	500.00	252.27	500.00	-	500.00	500.00	500.00
41-10-3-3550	Publications & Subscriptions	500.00	376.62	500.00	341.86	500.00	164.34	500.00	500.00	500.00
		489,000.00	436,942.03	461,500.00	412,966.22	445,525.00	293,996.80	**369,500.00**	**369,500.00**	**369,500.00**
Leases & Rental Payments										
41-10-4-4000	Lease & Rentals Payments	-	4,500.00	-	3,000.00	-	-			
Travel & Training										
41-10-5-5000	Memberships & Dues	2,000.00	738.88	1,000.00	298.68	800.00	438.88	1,000.00	1,000.00	1,000.00
41-10-5-5050	Recruitment	1,000.00	-	-	-	40.00	-	40.00	40.00	40.00
41-10-5-5100	Travel & Training	13,000.00	7,057.02	3,000.00	2,495.49	4,960.00	3,657.42	5,000.00	5,000.00	5,000.00
		16,000.00	7,795.90	4,000.00	2,794.17	5,800.00	4,096.30	**6,040.00**	**6,040.00**	**6,040.00**
Vehicle & Equipment Expenses										
41-10-6-6000	Equipment Repair & Maintenance	5,000.00	4,507.41	22,000.00	18,821.24	33,000.00	33,811.51	40,000.00	40,000.00	40,000.00
41-10-6-6050	Vehicle Gas & Oil	17,000.00	16,060.98	15,500.00	15,499.95	22,000.00	12,804.27	30,000.00	30,000.00	30,000.00
41-10-6-6100	Vehicle Repair & Maintenance	9,000.00	7,421.54	9,000.00	8,596.98	5,000.00	2,246.60	4,500.00	4,500.00	4,500.00
		31,000.00	27,989.93	46,500.00	42,918.17	60,000.00	48,862.38	**74,500.00**	**74,500.00**	**74,500.00**
Infrastructure Outlay										
41-10-7-7000	Building Maintenance	5,000.00	4,527.13	8,875.00	8,277.44	10,000.00	209.98	2,500.00	2,500.00	2,500.00
41-10-7-7050	Equipment Outlay	-	622.90	2,125.00	2,125.00	51,000.00	500.00	2,500.00	2,500.00	2,500.00
		5,000.00	5,150.03	11,000.00	10,402.44	61,000.00	709.98	**5,000.00**	**5,000.00**	**5,000.00**
Other Expenses										
41-10-9-9105	Gain/Loss on Assets	-	15,713.20	-	-	-	-			
41-10-9-9200	Miscellaneous Expense	1,000.00	(24,503.40)	1,000.00	11,538.86	1,500.00	203.25	1,000.00	1,000.00	1,000.00
41-10-9-9210	Permits	5,000.00	3,812.87	5,000.00	4,632.40	5,000.00	4,632.40	5,000.00	5,000.00	5,000.00
41-10-9-9250	Reimbursable Water Breaks	73,000.00	63,022.61	25,000.00	-	25,000.00	8,712.00	25,000.00	25,000.00	25,000.00
41-10-9-9290	ADWF Loan #633011 Principal	25,000.00	25,000.00	25,000.00	-	51,000.00	25,000.00	25,000.00	25,000.00	25,000.00
41-10-9-9300	ADWF Loan #633011 Interest	2,500.00	1,125.00	2,500.00	750.00	1,000.00	375.00	375.00	375.00	375.00
41-10-9-9960	Vehicle Purchase	-	-	68,700.00	-	68,700.00	53,415.00			
41-10-9-9980	Budget Reconciling Expense	-	-	-	-	(1,111,500.00)	-			
42-12-9-9410	ACWF Loan #633031 - Interest	3,500.00	2,259.72	2,500.00	2,085.90	2,100.00	-			
		110,000.00	86,430.00	129,700.00	19,007.16	(957,200.00)	92,337.65	**56,375.00**	**56,375.00**	**56,375.00**
				1,666,200.00	1,394,351.05	1,619,750.00	1,089,784.80	**1,925,000.00**	**1,925,000.00**	**1,925,000.00**
		(9,730.00)	(447,251.44)	(7,500.00)	29,123.90	(2,100.00)	(212,103.30)	-	-	-

Budget Worksheet
Account Summary
For Fiscal: 2026 Period Ending: 12/31/2026

North Pole, AK

Water Reserve Fund

Account Number	Account Description	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity	2027 Requested Budget	2027 Mayor Budget	2027 Council Appropriation
Revenues										
51-35-3210	Miscellaneous	-	861,628.37	-	-	-	-			
51-35-6010	Water Base	189,000.00	174,172.57	174,000.00	186,203.33	175,000.00	112,554.10	185,000.00	185,000.00	185,000.00
51-35-6060	Water FRR	195,000.00	166,736.51	169,000.00	167,497.32	169,000.00	101,791.60	165,000.00	165,000.00	165,000.00
51-39-9050	Interest Income - AMLIP Water Reserve	-	-	-	37,572.41	40,000.00	21,517.88	37,500.00	37,500.00	37,500.00
51-39-9990	Transfer In	-	-	1,000,000.00	-	-	-			
								387,500.00	387,500.00	387,500.00
Expenses										
51-10-9-9980	Budget Reconciling Expense	51,000.00	-	286,300.00	-	384,000.00	-			
51-10-9-9990	Transfer Out	333,000.00	-	56,700.00	-	-	-	387,500.00	387,500.00	387,500.00
		-	-	-	-	-	-	387,500.00	387,500.00	387,500.00

Sponsored by: Mayor Larry Terch III
Introduced: 11/02/2026

CITY OF NORTH POLE

ORDINANCE NO. 2026-41

AN ORDINANCE OF THE CITY OF NORTH POLE, AK
AMENDING THE 2026 BUDGET

WHEREAS, Changes to practices and policies is a continually changing requirement; and; and

WHEREAS, The City of North Pole budget should be amended to conform to the requirements of the City; and

WHEREAS, Adjustments in the budget are necessary to remain compliant with Council approved authorizations and budget management rules; and

WHEREAS, Fiscal notes are the method prescribed by the code to amend a budget; and

WHEREAS, Fiscal notes have been reviewed by the Accountant and Mayor for accuracy and will be recorded as amendments to the budget upon approval.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of North Pole that it approves changes as listed in the attached fiscal note to move budgeted amounts between funds to allow for anticipated expenses.

Section 1. This ordinance is of a general nature and shall not be codified.

Section 2. Effective Date. This ordinance shall become effective immediately upon passage.

ADOPTED THE ___ OF _____ 2026.

_____

Mayor: Larry Terch III

ATTEST:

_____

Derrick Ball
City Clerk

PASSED/ FAILED
Yes:
No:
Absent:

City of North Pole, Alaska
Fiscal Note Year: 2026
Ordinance: 2026-41

Originator/Sponsor: Fire Department, Police Department, Litigation Fund, Administration, Water & Sewer Department, Public Works

Date: 10/22/2026

Does the Ordinance or Resolution have a fiscal impact? **Yes** X

Fund-Dept.	Account Description	Accounts #	Debit	Credit	Effect
Gen Fund	Legal Fees - Invoice 1555	01-51-2-2250	10,972.00		Increase
Gen Fund	Transfer Out	01-51-9-9990		10,972.00	Decrease
Gen Fund	Professional Services	01-51-2-2350		40,000.00	Decrease
Gen Fund	Transfer Out	01-51-9-9980	40,000.00		Increase
Gen Fund	Professional Services	01-53-2-2350		65,000.00	Decrease
Gen Fund	Transfer Out	01-53-9-9980	65,000.00		Increase
Gen Fund	Professional Services	01-54-2-2350		160,000.00	Decrease
Gen Fund	Transfer Out	01-54-9-9980	160,000.00		Increase
Gen Fund	Professional Services	01-58-2-2350		85,000.00	Decrease
Gen Fund	Transfer Out	01-58-9-9980	85,000.00		Increase
Gen Fund	Capital Outlay	20-10-9-9110	350,000.00		Decrease
Gen Fund	Transfer In	20-39-9990		350,000.00	Increase
Gen Fund	Professional Services	01-58-2-2350	9,510.00		Increase
Gen Fund	Transfer In	01-58-9-9980		9,510.00	Decrease
			720,482.00	720,482.00	

Prepared By: Will Hawryluk Date: 10/22/2026

Memo

To: North Pole City Council, Mayor Terch

From: Chad Heineken, Fire Chief

Date: 11/2/2026

Re: Approval to sell ambulance chassis at Auction

Dear Mayor and City Council Members,

North Pole Fire Department formally request approval from the North Pole City Council to sell the remaining chassis of Ambulance 27 a 2013 Ford F350 ambulance chassis being removed during the remount process.

City Council previously approved sending Ambulance 27 to Braun Northwest Inc to have the ambulance box structure removed, refurbished and remounted to a new F450 Chassis. This request will authorize the selling and release of title for the 2013 F350 chassis VIN 1FDRF3HT8DEA57380. This sell will be done through Richie Brothers auction within the state of Washington.

City of North Pole
City Clerk's Office
Main: 907-488-8583

MEMORANDUM

TO: North Pole City Council

FROM: Derrick Ball, City Clerk

DATE: October 16, 2026

SUBJECT: Council Member Barnett AML 2026 Travel

Council Member Barnett plans to travel to the Alaska Municipal League Annual Conference in Anchorage, AK, flying down Sunday, December 6 and returning Tuesday, December 9. The trip cost is estimated at $892.16 (hotel, per diem, Uber/Taxi cost, and conference registration) and is intended for training purposes.

Derrick Ball
City Clerk

City of North Pole
Travel Authorization Form

Name: Aubrey Barnett Dept: City Council Title: Council Member

Purpose of Trip: AML NEO Training Certificate will be obtained ☐ Yes ☐ No

Travel To: Anchorage (City), AK (State) from: 12/6/2026 (Date) to 12/9/2026 (Date)

Is this a grant related expense? ☐ YES ☑ NO List Grant Number: _____

Is the employee requesting travel cost advancement? ☐ YES ☑ NO

ESTIMATED COST SUMMARY

(include all information that may be necessary to approve your request)

Registration fee:	$ 225.00	Registration must be attached to travel authorization
Hotel-Lodging:	$ 400.96	Sunday - Tuesday
Airfare:	$ 11.20	Paid with miles. Taxes
Per Diem:	$ 180.00	$54 x 2 days, $72 x 1 day
Taxi Fare:	$ 75.00	
Car Rental:	$ 0.00	
Parking Fee:	$ 0.00	
Mileage Fee:	$ 0.00	
Misc:	$	
TOTAL	$ 892.16	

City of North Pole
Mayor's Office
Main: 907-488-8584

MEMORANDUM

TO: North Pole City Council

FROM: Larry Terch III, Mayor

DATE: October 16, 2026

SUBJECT: AML Travel

I am writing to request travel to the Alaska Municipal League (AML) Annual conference in Anchorage from December 7 through December 12. This conference will include the Mayor's Arctic Defense Forum, the Alaska Conference of Mayors (AcoM), Annual AMLIP meeting, and the Statewide Sales Tax Meeting. The trip cost is estimated at $1,800 (Hotel, Conference Registration, Uber/Taxi, Per Diem, and a flight fee of $12.00)

Respectfully,

10-19-2026

Larry Terch III
Mayor – City of North Pole

City of North Pole
Travel Authorization Form

Name: Larry Terch III Dept: 51 Title: Mayor

Purpose of Trip: AML Conference Certificate will be obtained ☐ Yes ☑ No

Travel To: Anchorage (City), AK (State) from: 12/7/26 (Date) to 12/12/26 (Date)

Is this a grant related expense? ☐ YES ☑ NO List Grant Number: _____

Is the employee requesting travel cost advancement? ☐ YES ☑ NO

ESTIMATED COST SUMMARY

(include all information that may be necessary to approve your request)

Registration fee:	$ 525.00	Registration must be attached to travel authorization
Hotel-Lodging:	$ 802.00	
Airfare:	$ 12.00	
Per Diem:	$ 396.00	4 @ $72, 2 @ $54
Taxi Fare:	$ 50.00	
Car Rental:	$ 0.00	
Parking Fee:	$ 0.00	
Mileage Fee:	$ 0.00	
Misc:	$	
TOTAL	$ 1,785.00	

EMPLOYEE ACKNOWLEDGEMENT: I have read, understand and will abide by the provision of: 1) City of North Pole Travel Policy 16-01; 2) NPMC 2.36.220 Travel and Host Reimbursement (B) requiring that within 30 days of my return, I submit documentation substantiating this travel or be subject to a deduction of the advanced amount from my pay; and 3) NPMC 2.36.230 (D) requiring reimbursement to the City for fifty percent of the cost of training, specifically; registration and class fees, per diem, travel and lodging expenses if the employee leaves City employment with twelve month from the date of completion of the course/training. An exception will be for the termination of at-will employees, reduction in workforce, retirement, waiver by the City Council as requested by the department head, deaths in the family, or family medical reasons. "Family" is defined to include parents, spouses, children, or siblings. I understand that the provided meals expected to be consumed have reduced the per diem amount and I will make necessary adjustments on the expense report at the completion of travel.

Employee's Signature: _____ Date: _____

Supervisor's Signature: _____ Date: _____

Sponsored by: Mayor Larry Terch III
Introduced: 11/02/2026
Adopted: 11/02/2026

CITY OF NORTH POLE

RESOLUTION NO. 2026-21

A RESOLUTION HONORING VETERANS DAY

WHEREAS, Millions of brave Servicemembers have protected our country and our freedoms by serving in the United States Armed Forces; and

WHEREAS, Alaskans have a longstanding tradition of public service with many giving their lives in support of and in defense of the City of North Pole, the State of Alaska, and the United States of America; and

WHEREAS, Veterans Day on November 11th marks the anniversary of the end of World War I and stands as a sacred day to honor all military veterans who have defended our great nation; and

WHEREAS, On Veterans Day, our nation is stronger because of the sacrifices that millions of our Servicemembers have made, and it is appropriate to recognize the service and commitment of our local Servicemembers in and around the North Pole area; and

WHEREAS, The City benefits from our honored Servicemembers commitment to making the City of North Pole their home.

NOW THEREFORE, BE IT RESOLVED that the City of North Pole recognizes Veterans Day on the 11th day of November and calls on the community of North Pole to honor our Servicemembers who have served our country with distinction.

ADOPTED THE ___ OF _____ 2026.

_____
Mayor: Larry Terch III

ATTEST:

_____

Derrick Ball
City Clerk

Yes:
No:
Absent: