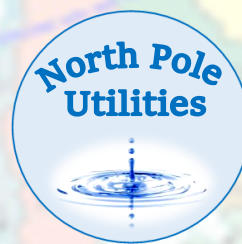
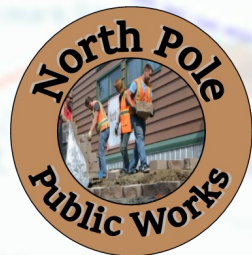




# City of North Pole 2024 Annual Budget



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

**Proposed Budget**

MICHAEL W. WELCH  
CITY MAYOR

TRICIA FOGARTY  
CHIEF FINANCIAL OFFICER

MICHELLE PEEDE  
DEPUTY ACCOUNTANT

SALLY TERCH  
ACCOUNTS PAYABLE/ SALES TAX ADMINISTRATOR

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# *INTRODUCTION*

# CALENDAR 2024

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

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

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

---

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

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

*City of North Pole*

*"Where the Spirit of Christmas Lives Year Round" Revised 10-16-2023*

# 2024 Council Calendar

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

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

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

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

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

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

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

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

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

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

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

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

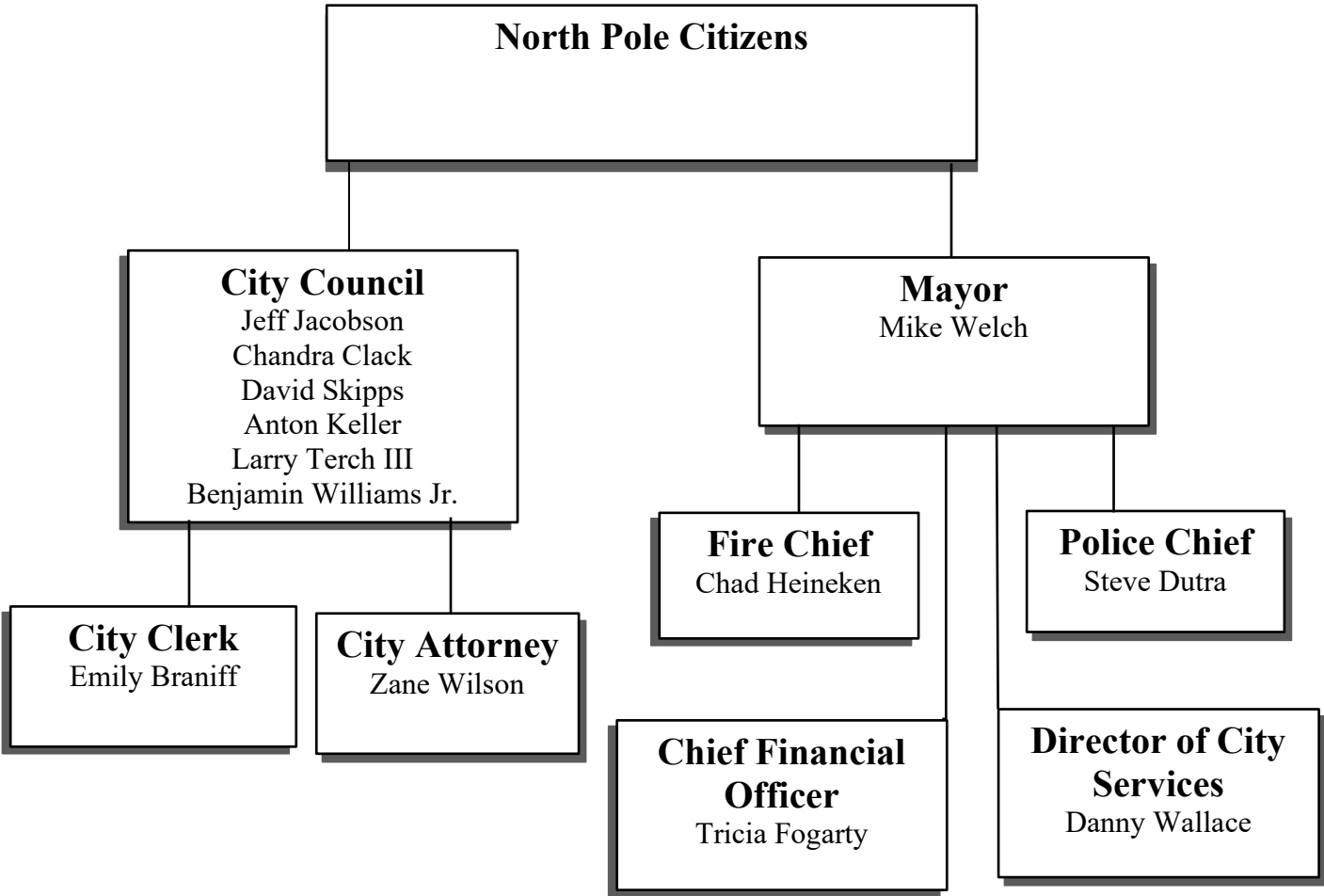
December						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

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

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



# City of North Pole

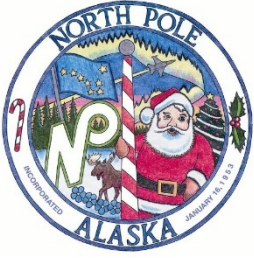


**CITY OF NORTH POLE**  
**2024**  
**Department Directors**

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

City of North Pole Web Site is located at: [www.northpolealaska.com](http://www.northpolealaska.com)

Revised: October 16, 2023



# North Pole City Council

	Phone	Email
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<b>JEFFREY JACOBSON</b> 391 Finell Dr. North Pole, AK 99705 Term: 2022-2025	<b>907-460-7733</b>	<b><a href="mailto:jjacobson@northpolealaska.org">jjacobson@northpolealaska.org</a></b>
<b>BENNY WILLIAMS Jr.</b> 1028 Hertha Turnaround North Pole, AK 99705 Term: 2023-2026	<b>907-388-5911</b>	<b><a href="mailto:bwilliams@northpolealaska.org">bwilliams@northpolealaska.org</a></b>
<b>LARRY TERCH III</b> 357 E. 5 <sup>th</sup> Avenue North Pole, AK 99705 Term: 2023-2026	<b>907-378-9233</b>	<b><a href="mailto:lterch@northpolealaska.org">lterch@northpolealaska.org</a></b>
<b>DAVID SKIPPS</b> 2729 Perimeter Dr. North Pole, AK 99705 Term: 2021-2024	<b>907-750-5106</b>	<b><a href="mailto:dskipps@northpolealaska.org">dskipps@northpolealaska.org</a></b>
<b>CHANDRA CLACK</b> 820 Refinery Loop North Pole, AK 99705 Term: 2022-2025	<b>907-460-3767</b>	<b><a href="mailto:cclack@northpolealaska.org">cclack@northpolealaska.org</a></b>
<b>ANTON KELLER</b> 508 W. 4th Ave. North Pole, Ak 99705 Term: 2021-2024	<b>907-987-2458</b>	<b><a href="mailto:akeller@northpolealaska.org">akeller@northpolealaska.org</a></b>



**CITY OF NORTH POLE**  
*Alaska*

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

CITY OF NORTH POLE  
HISTORY OF SALES TAX AND MILL RATE

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

CITY OF NORTH POLE  
HISTORY OF SALES TAX AND MILL RATE

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

*BUDGET PROCEDURES  
& POLICIES*



# BUDGET PROCESS

## Overview

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

## Calendar

October  
2023

- Finance submits budget templates to Departments (Oct 9)
- Department Heads submit budget request to Finance (Oct 13)
- Mayor reviews proposed budgets with Department Head and Finance.
- Finance prepares the Mayor's Recommended Budget.
- Finance prepares budget document for Mayor's review.

November  
2023

- Mayor's recommended budget is presented to Council at a 3 Night Budget Workshop. (Nov 1, Nov 2 & Nov 3)
- Budget is presented to the council at the first and second Council meeting in November. (Nov 6 & Nov 20)
- City Clerk advertises the proposed budget ordinance for the first and second public meeting. (Nov 6 & Nov 20)

December  
2023

- Final reading of the proposed budget on the first Council meeting of December. (Dec 4, 2023)

January  
2024

- Approved budget takes effect. (Jan 1)

## **Process**

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

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

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

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

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

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

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

## **Budget Amendment**

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

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

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

## Chapter 4.03 BUDGET PROCEDURES

Sections:

**4.03.010 General fiscal policy.**

**4.03.020 City accounting organization.**

**4.03.030 Budget procedures.**

**4.03.040 City Council approval of excess expenditures and liabilities.**

**4.03.050 Budget amendments.**

**4.03.060 City use of debt and financing.**

### **4.03.010 General fiscal policy.**

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

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

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

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

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

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

### **4.03.020 City accounting organization.**

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

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

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

### **4.03.030 Budget procedures.**

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

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



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

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

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

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

#### **4.03.040 City Council approval of excess expenditures and liabilities.**

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

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

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

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

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

#### **4.03.050 Budget amendments.**

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

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

#### **4.03.060 City use of debt and financing.**

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

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

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

# *Mayor's Message*

To be inserted later...

*APPROPRIATION  
ORDINANCE*



Revenue Source	Mayor Recommended	Council Appropriation
Taxes: Property	1,200,000	1,200,000
Taxes: General Sales	5,311,886	5,311,886
Taxes: Alcohol	300,000	300,000
Taxes: Online	600,000	600,000
Taxes: Tobacco	75,000	75,000
Taxes: State collected Shared Taxes	14,000	14,000
Licenses and Permits	34,000	34,000
Fees & Services	806,500	806,500
Fines & Penalties	154,000	154,000
Intergovernmental Revenue	205,000	205,000
Other: Miscellaneous	538,570	538,570
Transfers in From Fund Balance (FB)		
Transfer In (from other funds)		
<b>Total</b>	<b>9,238,956</b>	<b>9,238,956</b>

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**Section 3.** There is hereby appropriated to the 2024 General Fund Operating Budget (Fund 1) expenditures for the City of North Pole in the amount indicated.

Department Expenditures	Mayor Recommended	Council Appropriated
Administration	999,320	999,320
Clerk & HR	349,500	349,500
Police Department	3,206,538	3,206,538
Fire Department	3,232,298	3,232,298
Public Works	1,451,300	1,451,300
<b>Total</b>	<b>9,238,956</b>	<b>9,238,956</b>

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**Section 4.** There is hereby appropriated to the 2024 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, 2024 and ending December 31, 2024. A Major Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a private business enterprise.

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

44  
 45 **Section 5.** There is hereby appropriated to the 2024 North Pole City Budget revenue and  
 46 expenditures for the following Capital and Vehicle Replacement-Reserve Funds in the amount  
 47 indicated. The following Funds are committed by Ordinance and can only be used for the  
 48 specific purpose as defined by City Code.  
 49

Fund #	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
20	Capital Projects Reserves	43,500	43,500	43,500	43,500
21	Admin Fleet Fund	0	0	0	0
22	Fire Fleet Fund	150,000	150,000	150,000	150,000
23	Police Fleet Fund	137,000	137,000	137,000	137,000
24	Public Works Fleet Fund	87,000	87,000	87,000	87,000
<b>Total</b>		<b>417,500</b>	<b>417,500</b>	<b>417,500</b>	<b>417,500</b>

50  
 51 **Section 6.** There is hereby appropriated to the 2024 North Pole City Budget revenue and  
 52 expenditures for the following Non-Major Funds in the amounts indicated. Non-Major Funds  
 53 are established to finance a particular activity and are created from receipts of designated and  
 54 restricted funds.  
 55

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
04	Building Department	497,800	497,800	497,800	497,800
10	Litigation Fund	63,500	63,500	63,500	63,500
12	ABADE- Dept of Justice	35,000	35,000	63,500	63,500
13	ABADE – State Forfeitures	6,500	6,500	6,500	6,500
15	Impound Lot	50,000	50,000	50,000	50,000
<b>Total</b>		<b>652,800</b>	<b>652,800</b>	<b>652,800</b>	<b>652,800</b>

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58 **Section 7.** There is hereby appropriated to the 2024 North Pole City Budget revenue and  
 59 expenditures for the following Debt Service Fund in the amounts indicated. The Debt Service  
 60 Fund is used to account for the accumulation of resources for, and the payment of, general  
 61 obligation bond and special assessment debt principle, interest and related cost for issuance that  
 62 are not accounted for elsewhere.  
 63

Fund	Description	Mayor Recommendation		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
3	Assessment Fund	103,000	103,000	103,000	103,000
<b>Total</b>		<b>103,000</b>	<b>103,000</b>	<b>103,000</b>	<b>103,000</b>

64  
 65 **Section 8.** There is hereby appropriated to the 2024 North Pole City Budget revenue and  
 66 expenditures for the following Community Purpose Funds in the amounts indicated. Community  
 67 Purpose Funds are established to finance a particular activity or event and are created from  
 68 receipts of designated funds.  
 69

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
05	Bed Tax Grant Fund	210,000	210,000	210,000	210,000
08	North Pole Festival Fund	0	0	0	0
<b>Total</b>		<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>

70  
 71 **Section 9.** There is hereby appropriated to the 2024 North Pole City Budget revenue and  
 72 expenditures for the following Grant Funds in the amounts indicated. The Grant Funds are used  
 73 to account for the tracking of Grant projects and revenues and expenditures.  
 74

Fund	Description	Mayors Recommendations		Council Appropriations	
		Revenue	Expenditures	Revenues	Expenditures
30	Administration Grants	0	0	0	0
31	Fire Department Grants	0	0	0	0
32	Police Department Grants	90,110	90,110	90,110	90,110
33	Public Works Grants	0	0	0	0
11	Bryne Jag Grant	142,126	142,126	142,126	142,126
<b>Total</b>		<b>232,236</b>	<b>232,236</b>	<b>232,236</b>	<b>232,236</b>

75  
 76 **Section 10. Supplemental:** See appendix 2024 A for the budget breakdown of revenues and  
 77 expenditures per individual account line.  
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 79



80 **Section 11. Effective date.** This ordinance shall become effective January 1, 2024.

81

82 **PASSED AND APPROVED** by a duly constituted quorum of the North Pole City Council this  
83 \_\_\_day of December, 2023.

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90 ATTEST:

91

92

93

94 \_\_\_\_\_  
Emily Braniff, CMC

95 City Clerk

PASSED/FAILED Yes: No: Absent:
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*GENERAL FUND*  
*REVENUE*

	2021		2021		2022		2022		2023		2023		2024		2024	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Requested Budget	Proposed Budget	Requested Budget	Proposed Budget
Fund: 01 - General Fund																
01-31-3000	300,000.00	355,800.79	318,000.00	363,359.91	300,000.00	275,638.47	300,000.00	300,000.00	300,000.00	275,638.47	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
01-31-3050	1,040,000.00	1,088,073.10	1,193,500.00	1,201,267.01	1,131,000.00	697,689.49	1,131,000.00	1,131,000.00	1,131,000.00	697,689.49	1,175,000.00	1,225,000.00	1,175,000.00	1,225,000.00	1,175,000.00	1,225,000.00
01-31-3100	3,840,000.00	4,671,797.34	4,150,764.00	5,055,331.30	4,990,000.00	3,633,300.41	4,990,000.00	4,990,000.00	4,990,000.00	3,633,300.41	5,110,000.00	5,400,000.00	5,110,000.00	5,400,000.00	5,110,000.00	5,400,000.00
01-31-3150	2,500.00	11,926.65	5,000.00	9,599.56	10,000.00	3,632.11	10,000.00	10,000.00	10,000.00	3,632.11	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
01-31-3160	0.00	283,505.76	420,000.00	532,266.72	500,000.00	444,333.58	500,000.00	500,000.00	500,000.00	444,333.58	600,000.00	495,886.00	600,000.00	495,886.00	600,000.00	495,886.00
01-31-3180	16,000.00	13,906.35	16,000.00	13,706.95	13,000.00	13,651.47	13,000.00	13,000.00	13,000.00	13,651.47	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
01-31-3200	135,000.00	157,038.80	115,000.00	120,639.11	150,000.00	70,303.89	150,000.00	150,000.00	150,000.00	70,303.89	85,000.00	75,000.00	85,000.00	75,000.00	85,000.00	75,000.00
01-34-4000	20,000.00	22,555.00	5,000.00	22,550.00	30,000.00	23,780.00	30,000.00	30,000.00	30,000.00	23,780.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
01-34-4050	12,000.00	12,000.00	9,000.00	12,000.00	9,000.00	6,000.00	9,000.00	9,000.00	9,000.00	6,000.00	6,000.00	9,000.00	6,000.00	9,000.00	6,000.00	9,000.00
01-35-5000	120,000.00	95,566.09	105,000.00	83,815.40	105,000.00	83,465.19	105,000.00	105,000.00	105,000.00	83,465.19	100,000.00	80,000.00	100,000.00	80,000.00	100,000.00	80,000.00
01-35-5050	480,000.00	570,399.00	650,500.00	675,738.50	680,000.00	709,437.50	680,000.00	680,000.00	680,000.00	709,437.50	700,000.00	720,000.00	700,000.00	720,000.00	700,000.00	720,000.00
01-35-5100	0.00	630.00	500.00	1,735.00	1,000.00	5,440.00	1,000.00	1,000.00	1,000.00	5,440.00	7,500.00	5,000.00	7,500.00	5,000.00	7,500.00	5,000.00
01-35-5150	500.00	156.50	200.00	200.00	0.00	150.00	0.00	0.00	0.00	150.00	100.00	0.00	100.00	0.00	100.00	0.00
01-35-5200	1,000.00	1,305.00	1,000.00	1,837.85	1,500.00	960.00	1,500.00	1,500.00	1,500.00	960.00	1,000.00	1,500.00	1,000.00	1,500.00	1,000.00	1,500.00
01-36-6000	138,000.00	66,249.20	100,000.00	75,311.50	75,000.00	54,712.00	75,000.00	75,000.00	75,000.00	54,712.00	75,000.00	90,000.00	75,000.00	90,000.00	75,000.00	90,000.00
01-36-6050	40,000.00	46,658.35	50,000.00	94,107.68	50,000.00	56,048.79	50,000.00	50,000.00	50,000.00	56,048.79	75,000.00	50,000.00	75,000.00	50,000.00	75,000.00	50,000.00
01-37-7000	88,000.00	87,523.12	90,000.00	75,644.12	90,000.00	76,008.12	90,000.00	90,000.00	90,000.00	76,008.12	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
01-37-7100	25,000.00	13,756.73	38,750.00	8,669.20	10,000.00	7,733.66	10,000.00	10,000.00	10,000.00	7,733.66	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
01-37-7200	9,000.00	4,000.00	6,500.00	6,700.00	7,000.00	4,600.00	7,000.00	7,000.00	7,000.00	4,600.00	7,500.00	5,000.00	7,500.00	5,000.00	7,500.00	5,000.00
01-37-7250	90,000.00	84,904.69	85,000.00	126,466.19	85,000.00	104,124.78	85,000.00	85,000.00	85,000.00	104,124.78	105,000.00	110,000.00	105,000.00	110,000.00	105,000.00	110,000.00
01-39-9000	5,000.00	5,600.00	5,200.00	5,926.00	5,500.00	6,005.93	5,500.00	5,500.00	5,500.00	6,005.93	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
01-39-9050	35,000.00	7,700.80	37,500.00	38,007.32	125,000.00	219,115.45	125,000.00	125,000.00	125,000.00	219,115.45	200,000.00	280,000.00	200,000.00	280,000.00	200,000.00	280,000.00
01-39-9100	25,000.00	22,584.42	25,000.00	14,896.69	15,000.00	17,221.00	15,000.00	15,000.00	15,000.00	17,221.00	15,000.00	10,000.00	15,000.00	10,000.00	15,000.00	10,000.00
01-39-9195	0.00	0.00	254,311.00	255,544.98	0.00	0.00	0.00	0.00	0.00	255,544.98	242,570.00	0.00	242,570.00	0.00	242,570.00	0.00
01-39-9500	0.00	0.00	0.00	161,020.98	0.00	0.00	0.00	0.00	0.00	161,020.98	0.00	0.00	0.00	0.00	0.00	0.00
01-39-9980	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-39-9990	0.00	36,198.33	25,000.00	18,363.47	0.00	0.00	0.00	0.00	0.00	18,363.47	0.00	0.00	0.00	0.00	0.00	0.00
Totals	6,429,000.00	7,659,836.02	7,706,725.00	8,974,705.44	8,383,000.00	6,513,351.84	8,383,000.00	8,383,000.00	8,383,000.00	6,513,351.84	8,944,670.00	8,996,386.00	8,944,670.00	8,996,386.00	8,944,670.00	8,996,386.00

*Administration*

*Department*

# Administration

## Chief Financial Officer

Tricia Fogarty  
Admin 100%

## Deputy Accountant

Michelle Peede  
Admin 100%

## Accounts Payable Clerk, Sales Tax, and Business Licensing

Sally Terch  
Admin 100%

# City of North Pole

## *Finance Department*

### **MISSION**

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

### **SERVICES**

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

### **LONG-TERM GOAL**

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

### **CURRENT OBJECTIVES**

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

### **NEW CHANGES**

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



	2021		2021		2022		2022		2023		2023		2024	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Head Requested Budget	2024 Mayors Proposed Budget
Fund: 01 - Admin														
01-51-1-0010	290,000.00	246,356.16	307,111.00	249,844.00	302,450.00	245,323.04	318,000.00	329,000.00						
01-51-1-0030	7,110.00	6,549.45	7,795.00	8,507.51	11,500.00	6,421.20	9,000.00	12,000.00						
01-51-1-0040	64,250.00	54,637.68	67,565.00	54,707.88	66,550.00	51,499.26	70,000.00	70,000.00						
01-51-1-0050	0.00	0.00	0.00	14,078.82	0.00	0.00	0.00	0.00						
01-51-1-0060	6,200.00	0.00	6,500.00	4,781.40	6,500.00	4,752.53	7,000.00	10,000.00						
01-51-1-0070	500.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00						
01-51-1-0080	500.00	7,986.00	5,000.00	22,548.60	500.00	0.00	500.00	500.00						
01-51-1-0130	41,600.00	79,557.14	83,000.00	68,882.86	83,500.00	67,200.00	83,200.00	84,000.00						
								506,000.00						
01-51-2-2000	4,000.00	4,000.00	5,000.00	1,701.50	2,500.00	172.56	1,500.00	2,000.00						
01-51-2-2050	32,000.00	27,024.50	32,000.00	30,528.00	32,000.00	66,367.00	40,000.00	48,000.00						
01-51-2-2100	10,000.00	11,849.88	17,700.00	16,627.77	12,000.00	11,549.66	20,000.00	15,000.00						
01-51-2-2150	13,000.00	15,136.68	18,500.00	22,958.78	20,000.00	8,100.14	10,000.00	10,000.00						
01-51-2-2200	10,000.00	9,280.52	10,000.00	11,164.93	10,000.00	8,997.10	12,000.00	12,000.00						
01-51-2-2250	16,000.00	4,732.70	20,000.00	16,335.00	15,000.00	5,065.00	10,000.00	7,000.00						
01-51-2-2300	12,500.00	6,043.50	22,500.00	22,434.94	15,000.00	13,558.82	15,000.00	15,000.00						
01-51-2-2350	4,500.00	2,188.19	4,500.00	2,306.09	3,000.00	2,234.14	2,500.00	2,500.00						
								111,500.00						
01-51-3-3000	0.00	0.00	0.00	3,639.49	0.00	0.00	0.00	0.00						
01-51-3-3050	9,000.00	7,386.05	10,000.00	10,182.61	10,000.00	8,266.61	10,000.00	11,000.00						
01-51-3-3100	9,000.00	7,997.44	17,000.00	15,708.28	15,000.00	6,694.47	15,000.00	16,000.00						
01-51-3-3200	2,500.00	2,430.05	2,000.00	3,003.48	3,000.00	1,089.52	2,000.00	2,000.00						
01-51-3-3300	1,500.00	1,289.18	1,000.00	1,290.75	1,000.00	939.98	1,000.00	1,000.00						
01-51-3-3350	7,000.00	7,684.49	13,000.00	10,345.86	5,000.00	2,681.90	5,000.00	6,000.00						
01-51-3-3400	2,000.00	1,220.35	2,500.00	1,291.84	3,000.00	1,655.63	3,000.00	2,000.00						
01-51-3-3500	1,500.00	5,175.03	2,500.00	500.00	3,500.00	3,469.98	5,000.00	5,000.00						
01-51-3-3550	500.00	298.86	500.00	633.77	750.00	3,214.30	4,000.00	4,000.00						







*City Clerk*  
&  
*Human Resources*

**City Clerk, H.R. Dept**

Emily Braniff  
Clerk 100%

**Human Resources**

Douglas Fisher  
Human Resources 100%

## CITY OF NORTH POLE

### Office of the City Clerk/Human Resources, Budget Narrative

#### MISSION

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

#### SERVICES

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

#### LONG-TERM GOALS

##### City Clerk:

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

##### Human Resources:

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

## CURRENT OBJECTIVES

### City Clerk:

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

### Human Resources:

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





*Police Department*



**CHIEF**  
Steve Dutra

Executive Assist  
Rachel Wing

**LIEUTENANT**  
Jed Smith

Detective  
Justin Cash

Detective  
Ben Wages

Evidence  
Rachel Wing

**DAY SGT.**  
Sgt. Dikeman

**SWING SGT.**  
Sgt. Pergande

**MIDS SGT.**  
Sgt. Templin

**OFFICERS**  
Todd Bluhm

**OFFICERS**  
Travis Koerner  
Tasmin Gregory  
(Recruit)

**OFFICERS**  
Hunter Churness  
Abe Knuteson  
Tyler Nicholson  
(Recruit)





# North Pole Police Department



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

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

October 26, 2023

## **North Pole Police Department** **“A Status Report”**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

As I have sought to show, your police department is involved in a lot of valuable programs, and we take pride in providing the highest level of police service we can. Our commitment to the community is our top priority. We have been given a mission to keep this community safe and we take that commitment very seriously. It is difficult to cover the full scope of what we do in a letter, and I would encourage any city council member to engage with me if you have further questions. I will make myself available at your convenience.

Thank you for your time.

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

Chief Steve Dutra

	2021		2021		2022		2022		2023		2023		2024	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 01 - Police Department														
01-53-1-0010	1,062,159.00	962,196.09	1,156,333.00	1,076,227.58	1,139,760.00	1,139,760.00	848,613.14	1,459,697.00	1,537,028.00					
01-53-1-0020	15,000.00	13,755.23	17,500.00	14,708.58	17,500.00	17,500.00	10,015.08	17,500.00	18,500.00					
01-53-1-0030	80,898.00	67,223.35	88,832.00	76,436.40	82,000.00	82,000.00	63,436.14	95,852.00	101,104.00					
01-53-1-0040	245,115.00	224,925.97	279,234.00	246,492.05	294,637.00	294,637.00	193,280.53	335,545.00	358,056.00					
01-53-1-0050	0.00	0.00	0.00	63,611.81	0.00	0.00	0.00	0.00	0.00					
01-53-1-0060	24,000.00	22,816.61	24,000.00	23,180.60	24,000.00	24,000.00	16,485.18	24,000.00	24,000.00					
01-53-1-0070	31,000.00	29,806.54	31,000.00	9,990.57	32,000.00	32,000.00	2,455.82	32,000.00	32,000.00					
01-53-1-0080	21,000.00	6,095.95	2,500.00	2,980.39	41,000.00	41,000.00	34,795.25	16,000.00	16,000.00					
01-53-1-0130	291,200.00	275,142.85	312,000.00	278,608.18	312,000.00	312,000.00	205,546.65	291,200.00	312,000.00					
01-53-1-0200	0.00	0.00	0.00	0.00	25,000.00	25,000.00	11,805.00	54,000.00	54,000.00					
Salaries & Benefits														2,452,688.00
01-53-2-2000	300.00	95.00	300.00	95.00	300.00	300.00	0.00	300.00	300.00					
01-53-2-2050	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	5,000.00					
01-53-2-2100	700.00	218.09	700.00	147.39	700.00	700.00	0.00	700.00	700.00					
01-53-2-2150	115,000.00	105,107.19	117,550.00	117,545.89	120,750.00	120,750.00	125,344.64	120,000.00	120,000.00					
01-53-2-2200	25,000.00	21,568.76	25,000.00	18,604.26	27,500.00	27,500.00	18,463.50	27,500.00	27,500.00					
01-53-2-2250	2,500.00	2,204.50	3,500.00	2,160.58	3,500.00	3,500.00	2,485.50	3,500.00	3,500.00					
01-53-2-2300	4,000.00	3,774.25	14,350.00	8,387.36	10,700.00	10,700.00	6,874.52	8,000.00	8,000.00					
01-53-2-2350	2,000.00	2,835.76	9,250.00	9,177.29	30,500.00	30,500.00	2,495.99	9,200.00	9,200.00					
01-53-2-2500	150,906.00	159,272.75	152,723.00	150,906.00	140,000.00	140,000.00	0.00	148,000.00	148,000.00					
Purchased Services														322,200.00
01-53-3-3050	18,000.00	17,476.03	21,000.00	17,644.64	21,000.00	21,000.00	13,646.68	21,000.00	19,000.00					
01-53-3-3100	9,000.00	8,595.04	14,500.00	14,385.26	17,000.00	17,000.00	8,539.61	17,000.00	17,000.00					
01-53-3-3200	18,500.00	21,333.99	22,800.00	23,050.93	21,000.00	21,000.00	13,650.10	21,000.00	21,000.00					
01-53-3-3300	850.00	849.38	850.00	1,272.71	900.00	900.00	796.88	900.00	900.00					
01-53-3-3350	3,000.00	19,417.92	3,000.00	3,080.56	3,000.00	3,000.00	1,665.43	3,000.00	3,000.00					
01-53-3-3400	4,000.00	1,214.68	4,000.00	2,609.97	4,000.00	4,000.00	1,736.08	4,000.00	4,000.00					



*FIRE DEPARTMENT*





**FIRE CHIEF**  
Chad Heineken

**ASSISTANT CHIEF**  
Tod Chambers

**ADMINISTRATIVE ASSISTANT**  
Tami Chiarell

**A SHIFT**

Captain Shawn McGilvary  
Lieutenant Michael Crane  
Engineer Linsey Longridge  
Firefighter Jared Snodgrass  
Firefighter Shawn Soria

**B SHIFT**

Captain AJ Hamlin  
Lieutenant Kyle Fagerstrom  
Engineer Braydon Masneri  
Firefighter Demetrios Rasis  
Firefighter Annabelle Austin

**C SHIFT**

Captain Sam Sanders  
Lieutenant Robert Dobson  
Engineer Parker Jarvis  
Firefighter Alex Anderson  
Firefighter Gavin Fischer

**Resident**

Open

**Part time**

FF/EMT1 Nathaniel Chandler  
FF/MICP Kady Lukowicz  
FF/EMT3 Shawn Estelle  
FF/EMT3 Shayla Silva  
FF/MICP Joseph Uribe  
FF/EMT Ryan Campbell

**Volunteer**

AEMT/FF Riley Witte  
FF/EMT1 Ian Ellis  
RFF Casie Fuquay  
RFF Kirsten Whisenant  
RFF Chelsea Janke

**JRFF**

JRFF Eva Malatek

**Resident**

RFF Nita Kozie

**Part time**

FF/EMT1 Isaiah Green  
FF/AEMT Kurt Heiderich  
FF/EMT1 Kelli Casey  
FF/EMT1 Krystal Marino  
FF/EMT Oscar Rhett

**Volunteer**

FF/EMT3 Donna McNulty  
RFF Josh Dobbins  
RFF Amanda Williams  
RFF Steven Martinez  
RFF Jake Phillips

**JRFF**

JRFF Dakota Helms

**Resident**

Open

**Part time**

FF/EMT3 Terri Berrie  
FF/EMT1 Christian Hamby  
FF/EMT2 Matthew Roe  
FF/EMT1 Rob Villarreal  
FF/EMT Camden Hendrix

**Volunteer**

RFF/EMT1 Gwen Walker  
EMT1 Skye Walters  
FF/EMT2 Brittany Wesseling  
RFF Victoria Loflin  
RFF Rocco Mazzocoli

**JRFF**

Open

**\*\*Life Members\*\***

**Geoff Coon** Chief Retired  
**Kevin Haywood** Captain Retired  
**Dave Nelson** Lieutenant Retired  
**Terri Berrie** Firefighter Active  
**Buddy Lane** Chief Retired  
**David Daniell** Captain Retired

**Walter Priddy** Captain Retired  
**Barry Jennings** Chief Retired  
**Frank Ownby** Lieutenant Retired  
**William Doolittle** Physician Sponsor Deceased  
**Brett Lewis** Captain Retired  
**Carleta Lewis** Medic Deceased



# North Pole Fire Department

## Fire Department Objectives:

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

## Fire Department Profile:

The North Pole Fire Department operates as a combination fire department comprised of both paid and volunteers staff. Currently the North Pole Fire department has 52 members, 18 full time paid, 15 part time paid, 1 resident firefighter, 15 volunteers and 3 junior firefighters. Services are provided with 5 staff members 24 hours a day, 7 days a week, 365 days a year. Part time employees cover full time employee absences to maintain 5 responders on duty. Volunteer members are required to give 24 hours of volunteer time each month and participate in classes, drills and meetings. This combination system provides the volunteers a flexible schedule to accommodate work and family, with paid staff providing around the clock emergency response capability for the community.

The North Pole Fire Department responds to approximately 1400 calls each year. This includes all responses to fire and emergency medical requests both inside and outside the city of North Pole. The Department has automatic and mutual-aid agreements with other departments throughout the Interior, including both military bases. The North Pole Fire Department has for many years maintained a contract with the Fairbanks North Star Borough to provide ambulance services, providing treatment and transport for patients within an approximately 100 square mile area of the borough.

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

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



schools during fire prevention month and throughout the year concerning current fire safety topics. Smoke alarms and carbon monoxide detectors are provided to home owners at no cost through our partnership with the Red Cross. The fire department partners with the City to promote community health, wellness and education through the use of social media and other avenues. The fire department sponsors an annual Open House allowing the public to meet the members and see the capabilities of the department.

### **Target Hazards:**

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

### **Short Term Goals:**

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

### **Long Term Goals:**

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

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

	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 Total Activity	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 01 - Fire Department									
01-54-1-0010	1,061,470.00	898,857.98	1,146,052.00	1,093,240.54	1,295,400.00	1,295,400.00	992,812.07	1,350,910.00	1,337,400.00
01-54-1-0020	18,540.00	16,924.80	20,950.00	15,656.76	27,000.00	27,000.00	14,740.54	27,045.00	26,775.00
01-54-1-0030	90,000.00	76,005.23	113,708.00	105,852.12	114,700.00	114,700.00	115,353.76	118,736.00	117,549.00
01-54-1-0040	245,782.00	214,317.55	257,956.50	243,897.12	263,800.00	263,800.00	222,304.49	272,548.00	269,823.00
01-54-1-0050	0.00	0.00	0.00	62,827.36	0.00	0.00	0.00	0.00	0.00
01-54-1-0060	30,000.00	28,255.29	40,000.00	31,912.40	55,200.00	55,200.00	4,288.59	60,850.00	60,242.00
01-54-1-0070	38,000.00	46,042.47	50,000.00	41,222.04	65,000.00	65,000.00	35,906.02	234,460.00	232,115.00
01-54-1-0080	97,024.00	76,968.27	171,852.50	166,801.05	167,000.00	167,000.00	151,888.94	137,344.00	137,344.00
01-54-1-0120	300.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
01-54-1-0130	312,000.00	265,542.85	321,800.00	305,542.86	374,400.00	374,400.00	289,600.00	378,144.00	374,400.00
Salaries & Benefits									2,555,648.00
01-54-2-2000	350.00	0.00	0.00	0.00	200.00	200.00	0.00	0.00	0.00
01-54-2-2050	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	5,000.00
01-54-2-2100	400.00	86.38	150.00	100.79	0.00	0.00	3.68	100.00	100.00
01-54-2-2150	44,000.00	49,111.69	50,993.00	50,993.69	55,000.00	55,000.00	50,425.86	60,000.00	60,000.00
01-54-2-2200	22,000.00	23,579.40	27,000.00	29,056.04	24,000.00	24,000.00	22,513.90	27,000.00	27,000.00
01-54-2-2250	3,500.00	2,320.17	1,500.00	614.17	2,000.00	2,000.00	117.50	2,000.00	2,000.00
01-54-2-2300	11,000.00	11,151.93	18,590.00	12,394.63	22,000.00	22,000.00	13,903.23	18,000.00	18,000.00
01-54-2-2350	6,000.00	5,036.81	4,240.00	4,007.15	40,000.00	40,000.00	45,255.18	15,000.00	15,000.00
01-54-2-2400	7,500.00	5,609.08	5,800.00	4,439.52	15,000.00	15,000.00	4,626.59	10,000.00	10,000.00
01-54-2-2500	101,000.00	85,762.25	100,607.00	100,604.00	105,000.00	105,000.00	0.00	110,000.00	110,000.00
Purchased Services									247,100.00
01-54-3-3050	22,000.00	19,391.45	22,000.00	19,913.18	22,000.00	22,000.00	14,968.95	25,000.00	25,000.00
01-54-3-3070	25,000.00	25,013.35	30,000.00	29,301.14	32,000.00	32,000.00	24,954.58	34,000.00	34,000.00
01-54-3-3100	20,500.00	17,155.88	29,000.00	27,388.75	24,000.00	24,000.00	12,062.73	29,000.00	29,000.00
01-54-3-3200	18,360.00	15,377.53	7,360.00	7,308.55	6,500.00	6,500.00	6,871.97	10,500.00	10,500.00
01-54-3-3300	650.00	375.60	650.00	427.86	500.00	500.00	415.21	650.00	650.00



# *PUBLIC WORKS*

**Public Works Department**  
Danny Wallace, Director of City Services  
Public Works 30%

**Supervisor**  
CODY LOUGEE  
Public Works 100%

**Summer Hire**  
Public Works 100%

**Assistants**  
Tom Blair  
Mike Malatek  
David McBroom  
Public Works 100%

**Part-Time**  
Tina Raman  
Public Works 100%

## ***Public Works Department***

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

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



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

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









# *ENTERPRISE FUND*

# Utility Department

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

## Utility Billing Clerk

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

## Supervisor

Paul Trissel  
Sewer 30%, Water 70%

## Utility Accounts Specialist

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

## Utility Assistant

Lafitione Skipp  
Jonathan McBroom  
Randy Binkley  
Sewer 30%, Water 70%

## Utility Operator

Marty Donovan  
Sewer 30%, Water 70%

## Utilities Department

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

**Goals for 2024:** Our first and foremost priority is safe water and wastewater for the local Community. To support these efforts, we are actively seeking to fund several key projects that focus on sustaining current operations, providing redundant systems, and addressing future utility challenges. These include the design plans for the City Water Main Replacement, Effluent Outflow Permitting, Water Meter Modernization and Replacement, establishing and implementing a FOG (Fats, Oil, Grease) compliance plan, updated our Utilities Standards for construction, conducting an EPA-compliant City-wide lead pipe survey, repainting the old water plant, continued certification of Utility personnel, and the closeout of the construction phase of Moose Creek. We also recognize the importance of the phenomenal Utility staff and focus on efforts to appropriately compensate and retain those professionals.



City Water Main Leak

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

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

	2021	2021	2022	2022	2023	2023	2023	2024	2024
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity as of 10-27-23	Head Requested Budget	Mayors Proposed Budget
Fund: 41 - WATER FUND									
41-35-5010	1,000.00	9,825.00	1,000.00	6,515.00	5,000.00	3,750.00	5,000.00	5,000.00	5,000.00
41-36-6000	3,000.00	4,524.27	3,000.00	14,797.82	11,000.00	9,203.09	11,000.00	11,000.00	11,000.00
41-39-9050	0.00	201.09	0.00	22,847.10	2,000.00	70,573.16	79,000.00	79,000.00	79,000.00
41-39-9500	0.00	0.00	0.00	16,858.80	0.00	0.00	0.00	0.00	0.00
41-39-9990	181,019.00	0.00	137,529.00	0.00	181,054.00	0.00	51,000.00	51,000.00	51,000.00
41-41-3010	900,000.00	1,213,315.62	1,154,918.00	1,296,436.12	1,377,446.00	1,037,816.27	1,556,000.00	1,556,000.00	1,556,000.00
41-41-3060	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
41-41-3110	5,000.00	1,500.00	5,000.00	2,025.15	5,000.00	16,668.87	17,000.00	17,000.00	17,000.00
41-41-3160	2,000.00	0.00	2,000.00	4,170.73	2,000.00	388.50	2,000.00	2,000.00	2,000.00
41-41-3210	1,000.00	53,060.25	1,000.00	-18,331.24	1,000.00	5,877.59	40,000.00	40,000.00	40,000.00
									1,763,000.00
41-10-1-0010	345,364.98	273,698.76	284,895.00	269,492.70	355,000.00	271,988.51	360,000.00	360,000.00	364,000.00
41-10-1-0020	0.00	60.68	1,000.00	297.08	1,000.00	273.17	1,000.00	1,000.00	1,000.00
41-10-1-0030	12,238.54	14,544.41	19,150.00	17,314.76	14,000.00	7,117.78	32,000.00	32,000.00	33,000.00
41-10-1-0040	75,980.52	61,938.53	64,217.00	-70,456.74	78,000.00	60,721.69	79,000.00	79,000.00	80,000.00
41-10-1-0050	0.00	0.00	0.00	16,858.80	0.00	0.00	0.00	0.00	0.00
41-10-1-0060	16,976.60	5,919.07	15,427.00	15,373.87	10,500.00	5,952.61	15,000.00	15,000.00	21,000.00
41-10-1-0070	2,000.00	8,264.88	5,500.00	5,292.22	8,000.00	3,742.38	7,000.00	7,000.00	7,000.00
41-10-1-0080	0.00	0.00	6,500.00	5,911.75	0.00	10,340.20	24,000.00	24,000.00	24,000.00
41-10-1-0130	79,708.36	67,196.34	71,200.00	68,505.45	76,000.00	69,373.62	88,000.00	88,000.00	88,000.00
									618,000.00
41-10-2-0040	0.00	7,435.00	0.00	142,275.00	0.00	0.00	0.00	0.00	0.00
41-10-2-0050	0.00	-104,649.00	0.00	-200,015.00	0.00	0.00	0.00	0.00	0.00
41-10-2-2000	2,500.00	0.00	2,500.00	936.73	1,000.00	885.36	1,500.00	1,500.00	1,500.00
41-10-2-2050	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	12,000.00	12,000.00	12,000.00
41-10-2-2070	4,000.00	8,623.60	8,000.00	7,862.85	9,000.00	9,190.45	11,000.00	11,000.00	11,000.00
41-10-2-2100	15,000.00	10,069.07	21,300.00	27,125.28	17,000.00	32,270.83	40,000.00	40,000.00	40,000.00



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



	2021	2021	2022	2022	2023	2023	2023	2024	2024	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	
Fund: 42 - SEWER FUND									2024 Mayors Proposed Budget	
42-35-5010	1,000.00	1,250.00	1,500.00	3,735.00	1,500.00	3,000.00	5,000.00	3,000.00	5,000.00	5,000.00
42-35-6090	0.00	7,429.46	0.00	72,937.92	0.00	27,029.22	73,000.00	27,029.22	73,000.00	73,000.00
42-39-9500	0.00	0.00	0.00	10,385.22	0.00	0.00	0.00	0.00	0.00	0.00
42-39-9990	667,805.00	0.00	194,499.00	0.00	194,918.00	0.00	245,500.00	0.00	245,500.00	245,500.00
42-42-3010	601,160.00	620,763.27	626,255.00	621,903.62	690,382.00	507,139.46	761,000.00	507,139.46	761,000.00	761,000.00
42-42-3060	1,000.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
42-42-3080	60,000.00	72,123.10	60,000.00	94,716.23	80,000.00	92,638.02	109,000.00	92,638.02	109,000.00	109,000.00
42-42-3160	2,000.00	0.00	2,000.00	683.27	2,000.00	388.50	2,000.00	388.50	2,000.00	2,000.00
42-42-3210	500.00	1,108.03	500.00	310.44	500.00	137.54	500.00	137.54	500.00	500.00
										1,197,500.00
42-12-1-0010	213,393.93	188,177.30	199,180.00	183,376.92	145,000.00	124,740.11	165,000.00	124,740.11	165,000.00	168,000.00
42-12-1-0020	0.00	26.00	1,000.00	297.07	1,000.00	117.05	1,000.00	117.05	1,000.00	1,000.00
42-12-1-0030	8,185.61	9,947.76	15,676.00	12,347.56	9,300.00	20,328.19	15,000.00	20,328.19	15,000.00	33,000.00
42-12-1-0040	46,946.66	42,635.62	44,846.00	-39,723.26	32,000.00	27,820.55	37,000.00	27,820.55	37,000.00	37,000.00
42-12-1-0050	0.00	5,166.00	0.00	10,385.22	0.00	0.00	0.00	0.00	0.00	0.00
42-12-1-0060	7,360.80	4,005.63	10,952.00	4,968.90	4,500.00	2,551.11	10,000.00	2,551.11	10,000.00	10,000.00
42-12-1-0070	200.00	4,605.92	4,300.00	3,507.08	10,500.00	1,603.91	7,000.00	1,603.91	7,000.00	7,000.00
42-12-1-0080	0.00	-72,722.00	0.00	5,911.75	6,500.00	5,170.10	13,000.00	5,170.10	13,000.00	12,000.00
42-12-1-0130	49,238.00	50,510.62	55,360.00	51,361.82	39,500.00	31,019.57	40,000.00	31,019.57	40,000.00	40,000.00
										308,000.00
42-12-2-2000	1,000.00	69.70	1,000.00	730.37	500.00	0.00	500.00	0.00	500.00	500.00
42-12-2-2050	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	12,000.00	10,000.00	12,000.00	12,000.00
42-12-2-2070	3,000.00	4,273.91	4,500.00	3,529.33	4,500.00	3,675.38	4,500.00	3,675.38	4,500.00	4,500.00
42-12-2-2100	15,000.00	10,437.64	14,100.00	13,984.23	15,000.00	11,205.37	15,000.00	11,205.37	15,000.00	15,000.00
42-12-2-2150	35,000.00	19,511.80	30,000.00	23,329.71	30,000.00	25,594.58	33,000.00	25,594.58	33,000.00	33,000.00
42-12-2-2200	1,000.00	766.40	2,300.00	2,305.40	2,000.00	1,087.00	1,500.00	1,087.00	1,500.00	1,500.00
42-12-2-2220	25,000.00	21,827.50	28,900.00	26,344.50	35,000.00	22,450.00	30,000.00	22,450.00	30,000.00	30,000.00



	2021		2022		2023		2023		2024	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget	
42-12-2-2250	Legal Fees	3,500.00	3,963.51	3,500.00	2,647.57	3,500.00	2,268.37	5,000.00	5,000.00	
42-12-2-2300	Maintenance Contracts	5,000.00	4,915.00	12,000.00	12,421.44	12,000.00	9,521.23	15,000.00	15,000.00	
42-12-2-2350	Professional Services	25,000.00	29,225.93	38,800.00	68,371.52	50,000.00	99,984.25	307,000.00	307,000.00	
	Purchased Services								423,500.00	
42-12-3-3000	Bad Debts	2,500.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	
42-12-3-3050	Electric	75,000.00	85,346.68	103,000.00	109,504.64	130,000.00	57,376.55	120,000.00	120,000.00	
42-12-3-3100	Heating Fuel	15,000.00	18,858.15	21,700.00	19,434.42	24,000.00	8,893.71	22,000.00	22,000.00	
42-12-3-3200	Phone/Data	15,000.00	18,857.60	17,500.00	16,560.85	17,500.00	11,718.96	16,000.00	16,000.00	
42-12-3-3300	Postage	2,000.00	1,202.81	2,000.00	815.60	2,000.00	470.04	1,500.00	1,500.00	
42-12-3-3350	Office Equipment & Supplies	1,500.00	887.51	3,000.00	2,723.61	1,500.00	1,353.77	1,500.00	1,500.00	
42-12-3-3400	Operational Supplies	50,000.00	75,189.37	117,000.00	55,440.59	127,000.00	31,934.11	50,000.00	50,000.00	
42-12-3-3450	Uniforms	500.00	0.00	500.00	581.80	500.00	50.00	500.00	500.00	
42-12-3-3500	Promotions & Apparel	0.00	0.00	10.00	5.57	0.00	0.00	500.00	500.00	
42-12-3-3550	Publications & Subscriptions	500.00	495.00	990.00	89.94	500.00	167.94	500.00	500.00	
	Operational Expenses								215,000.00	
42-12-5-5000	Memberships & Dues	1,000.00	178.00	1,500.00	688.00	1,500.00	48.75	500.00	500.00	
42-12-5-5050	Recruitment	1,000.00	30.60	1,500.00	1,286.40	1,500.00	125.00	1,500.00	1,500.00	
42-12-5-5100	Travel & Training	2,500.00	203.70	6,000.00	4,790.85	5,000.00	4,382.10	4,000.00	4,000.00	
	Travel, Training & Memberships								6,000.00	
42-12-6-6000	Equipment Repair & Maintenance	5,000.00	577.13	15,000.00	8,670.09	5,000.00	38,933.84	25,000.00	25,000.00	
42-12-6-6050	Vehicle Gas & Oil	8,500.00	14,016.75	15,500.00	15,826.92	12,000.00	12,112.46	15,000.00	15,000.00	
42-12-6-6100	Vehicle Repair & Maintenance	10,000.00	4,230.33	12,500.00	8,259.63	12,500.00	3,202.21	13,000.00	13,000.00	
	Vehicle, Equipment Expenses								53,000.00	
42-12-7-7000	Building Maintenance	7,500.00	3,306.00	7,500.00	3,948.54	5,000.00	3,106.56	5,000.00	5,000.00	
42-12-7-7050	Equipment Outlay	10,000.00	0.00	26,000.00	499.00	6,000.00	1,164.82	6,000.00	6,000.00	
	Infrastructure Outlay								11,000.00	
42-12-9-9000	Deferred Maintenance Expense	25,000.00	0.00	25,000.00	0.00	15,000.00	0.00	0.00	0.00	
42-12-9-9100	Depreciation	0.00	1,098,390.65	6,200.00	890,940.08	15,000.00	0.00	0.00	0.00	
42-12-9-9160	River Flow Analysis	0.00	15,312.54	3,500.00	0.00	0.00	0.00	0.00	0.00	



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

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

# *DEBT SERVICE*





*BUILDING*  
*DEPARTMENT*

**Building Department**

Danny Wallace, Director of City Services  
Building Department 20%

**Building Department Clerk &  
Utility Account Specialist**

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

**Utility Billing Clerk**

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



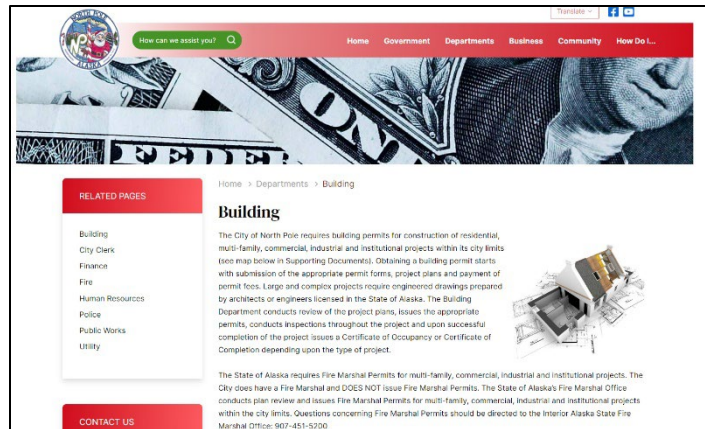
## Building Department

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

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

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

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



	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 04 - BUILDING DEPARTMENT FUND								
04-39-3000	17,500.00	24,092.26	75,000.00	25,008.82	98,000.00	45,807.04	180,000.00	181,800.00
04-39-3050	22,903.00	58,968.58	100,000.00	53,805.66	130,000.00	45,571.21	200,000.00	200,000.00
04-39-3080	5,000.00	0.00	5,000.00	5,555.00	5,000.00	0.00	5,000.00	5,000.00
04-39-3100	20,000.00	29,750.10	45,000.00	29,349.89	60,000.00	17,746.92	50,000.00	50,000.00
04-39-3150	28,000.00	78,755.13	60,000.00	39,877.56	78,000.00	33,591.61	60,000.00	60,000.00
04-39-3400	20,000.00	8,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
04-39-3450	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
04-39-9980	0.00	0.00	58,209.00	0.00	50,200.00	0.00	0.00	0.00
Total								497,800.00
04-10-1-0010	29,045.81	29,047.27	29,865.00	19,949.81	50,000.00	32,308.31	57,000.00	55,000.00
04-10-1-0030	635.60	671.27	822.00	566.53	8,700.00	1,624.75	4,700.00	5,500.00
04-10-1-0040	6,390.08	6,411.35	6,581.00	4,395.91	14,000.00	7,110.08	4,000.00	4,000.00
04-10-1-0060	929.03	929.92	1,151.00	4,528.30	1,900.00	432.18	4,200.00	4,200.00
04-10-1-0070	0.00	0.00	50.00	31.52	0.00	0.00	200.00	200.00
04-10-1-0080	0.00	0.00	0.00	0.00	13,000.00	10,340.20	3,900.00	3,900.00
04-10-1-0130	5,051.49	5,068.29	6,240.00	4,564.29	12,500.00	8,282.54	13,000.00	13,000.00
Salaries & Benefits								85,800.00
04-10-2-2000	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00
04-10-2-2050	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	2,000.00	2,000.00
04-10-2-2100	3,000.00	2,365.42	2,750.00	109.40	3,500.00	0.00	1,000.00	1,000.00
04-10-2-2250	1,500.00	4,796.00	3,000.00	2,168.33	3,000.00	315.00	2,000.00	2,000.00
04-10-2-2300	2,000.00	2,165.00	4,750.00	4,565.16	4,000.00	4,007.91	500.00	3,500.00
04-10-2-2350	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00	1,000.00	1,000.00
Purchased Services								10,000.00
04-10-3-3300	500.00	0.51	500.00	0.00	500.00	1.89	500.00	500.00
04-10-3-3350	5,000.00	2,292.19	5,000.00	1,906.43	3,000.00	1,036.85	2,000.00	2,000.00
04-10-3-3400	1,000.00	478.47	1,000.00	154.86	500.00	26.36	500.00	500.00



# *NON-MAJOR FUNDS*













*COMMUNITY  
PURPOSE FUNDS*



	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Dept. Head Requested Budget	2024 Mayors Proposed Budget
Fund: 08 - NORTH POLE FESTIVAL FUND								
08-39-9990 Transfer In	0.00	0.00	-4,300.00	0.00	7,500.00	0.00	0.00	0.00
08-10-9-9000 Summer - Festival Expenditures	0.00	0.00	0.00	1,942.45	7,500.00	0.00	0.00	0.00

# *RESERVE FUNDS*

## **Chapter 4.25 DESIGNATED FUNDS**

Sections:

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

### **4.25.010 General fund capital project fund.**

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

### **4.25.020 Vehicle fleet fund collected.**

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

3. Public Works fleet fund: 0.085 mills.

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

**4.25.030 Police Department fleet fund.**

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

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

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

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

**4.25.040 Fire Department fleet fund.**

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

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

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

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

**4.25.050 Administration Department fleet fund.**

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

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

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

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

**4.25.060 Public Works Department fleet fund.**

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

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

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

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

**4.25.070 Utility Department fleet fund.**

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

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

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

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

**4.25.080 Health insurance reserve fund.**

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

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

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

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

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













# *GRANTS*

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



	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Requested Budget	2024 Mayors Proposed Budget
Fund: 31 - FIRE DEPARTMENT GRANTS								
31-38-1180 Firehouse Subs PS Grant	0.00	0.00	0.00	0.00	0.00	30,876.05	0.00	0.00
31-39-5080 Firehouse Sub - Grant Exp	0.00	0.00	0.00	0.00	0.00	-33,276.05	0.00	0.00
31-09-9-9000 Volunteer Fire Grant Expense	0.00	0.00	0.00	0.00	6,000.00	6,000.00	0.00	0.00

	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Requested Budget	2024 Mayors Proposed Budget
Fund: 32 - POLICE DEPARTMENT GRANTS								
32-39-0050	0.00	40,682.00	0.00	0.00	0.00	0.00	0.00	0.00
32-39-0058	8,298.00	0.00	8,298.00	0.00	0.00	0.00	0.00	0.00
32-39-0059	67,323.00	17,355.36	67,323.00	0.00	0.00	0.00	0.00	0.00
32-39-0070	0.00	69,855.01	-5,000.00	0.00	0.00	8,749.42	0.00	0.00
32-39-0080	0.00	0.00	112,880.00	45,593.65	112,880.00	26,333.35	-68,350.00	-68,350.00
32-39-9021	0.00	0.00	10,000.00	0.00	10,000.00	0.00	-21,760.00	-21,760.00
32-39-9030	0.00	0.00	0.00	0.00	115,000.00	0.00	0.00	0.00
32-07-9-9000	0.00	40,682.00	0.00	0.00	0.00	0.00	0.00	0.00
32-07-9-9001	4,848.00	0.00	4,848.00	0.00	0.00	0.00	0.00	0.00
32-07-9-9002	3,450.00	0.00	3,450.00	0.00	0.00	0.00	0.00	0.00
32-07-9-9003	35,000.00	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00
32-07-9-9004	27,475.00	17,355.36	27,475.00	0.00	0.00	0.00	0.00	0.00
32-07-9-9005	4,848.00	0.00	4,848.00	0.00	0.00	0.00	0.00	0.00
32-09-9-9000	0.00	23,402.68	0.00	0.00	10,000.00	6,439.40	69,863.00	20,380.00
32-09-9-9005	0.00	0.00	0.00	0.00	5,000.00	3,620.52	1,400.00	1,380.00
32-09-9-9006	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
32-10-9-9000	0.00	0.00	95,000.00	45,593.65	95,000.00	36,647.35	58,350.00	58,350.00
32-10-9-9010	0.00	0.00	17,880.00	0.00	17,880.00	12,878.80	10,000.00	10,000.00
32-10-9-9012	0.00	0.00	0.00	0.00	35,000.00	0.00	0.00	0.00
32-10-9-9014	0.00	0.00	0.00	0.00	75,000.00	0.00	0.00	0.00

	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 Total Activity	2023 Total Budget	2023 YTD Activity as of 10-27-23	2024 Requested Budget	2024 Mayors Proposed Budget
Fund: 33 - PUBLIC WORKS GRANTS & DONATION								
33-38-3000	10,000.00	0.00	29,000.00	0.00	19,000.00	0.00	0.00	0.00
33-38-3001	0.00	0.00	0.00	0.00	46,905.00	40,470.00	0.00	0.00
33-38-3100	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00
33-40-3150	0.00	200.00	0.00	100.00	0.00	470.00	0.00	0.00
33-50-9980	55,000.00	0.00	55,000.00	0.00	55,000.00	0.00	0.00	0.00
33-01-9-5000	0.00	0.00	9,000.00	0.00	10,000.00	0.00	0.00	0.00
33-01-9-5010	10,000.00	0.00	20,000.00	0.00	9,000.00	12,000.00	0.00	0.00
33-01-9-5011	0.00	0.00	0.00	0.00	4,264.00	0.00	0.00	0.00
33-01-9-5012	0.00	0.00	0.00	0.00	42,641.00	42,641.00	0.00	0.00
33-04-9-5150	55,000.00	444.19	55,000.00	0.00	55,000.00	136.57	0.00	0.00

# *GLOSSARY*

# Glossary

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

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

**ADEC** - Alaska Department of Environmental Conservation

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

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

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

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

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

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

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

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

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

**CHP** - Combined Heat and Power Plant.

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

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

**DEC** - Alaska Department of Environmental Conservation

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

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

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

**EPA** - Environmental Protection Agency (Federal)

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

**Expenditure** – The actual payment for goods and services.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Ordinance** – A formal legislative enactment by the City Council.

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

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

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

PW - Public Works

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

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

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



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

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

**Utilities** - Includes Water and Sewer

## Acronyms

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

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