FAIRBANKS NORTH STAR BOROUGH

FY 2015-2016

APPROVED BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Alaska

For the Fiscal Year Beginning

July 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Fairbanks North Star Borough for its annual budget for the fiscal year beginning July 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Front cover photograph courtesy of

Todd Paris, University of Alaska Fairbanks

APPRECIATIONS

Thank you to everyone involved in this year's budget process. Your help and assistance for this large task would was invaluable.

Particular appreciation and thanks go to the following individuals for their important roles in the preparation of this budget:

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Again, thanks to everyone involved in the budget development process, we could not have done it without you. No one can ask for better assistance. For that, we thank you.

Debra L. R. Brady, Chief Financial Officer
Peggy Macdonald, Treasury and Budget Manager

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MAYOR MESSAGE

Fairbanks North Star Borough
Mayor's Office
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May 14, 2015

The Honorable Karl Kassel, Presiding Officer
Fairbanks North Star Borough Assembly
809 Pioneer Road
Fairbanks, AK 99701

Dear Mr. Kassel:

This budget was my sixth and final submission to the Assembly as Mayor of the Fairbanks North Star Borough. This Administration once again developed a budget that funded consistent and efficient local government services while sustaining our economic position and ensuring local economic growth. A hallmark of my tenure as Mayor has been consistently developing a borough budget millions of dollars under the voter-approved tax cap – a trend that continued in these difficult economic times. This was accomplished through strategic service reductions and elimination of vacant positions. Although the Assembly, during its budget deliberations, reinstated some of the service reductions I proposed and approved an additional $4.5 million for education, this final Assembly-adopted budget remains almost $6 million under the voter-approved tax cap.

Two overriding issues continue to dominate our local economy: the high cost of energy and our over-reliance on public sector expenditures. The worldwide collapse in oil prices has been a blessing and a curse for our residents. Alaska faced a $4 billion deficit this year – a budget implosion that will result in long-term effects on our local residents, businesses, schools and public sector employers. I will be frank: hundreds of Interior Alaskan families will be impacted by job losses in our community, either as a direct result of public-sector budget cuts or as an indirect consequence of reduced spending. At the same time, lower-cost oil has provided much-needed relief for many of our local businesses and families through lower heating bills and reduced electrical rates. Clearly, our borough must continue to develop a broader, more diversified economic base.

Local businesses and families continue to await the promised arrival of natural gas in our community, an arrival complicated and delayed by market forces, political squabbling and other powers outside of our control. In the face of these obstacles, I'm pleased to report that our community continues to make necessary investments in the development of our natural gas distribution infrastructure. Miles of distribution pipe were laid last year, and many more will be placed this summer and in 2016. I'm heartened by the vocal support of Governor Walker for delivering lower-cost energy to Interior Alaska. My administration continues to work collaboratively with state and local entities to prepare our community for the arrival of low cost natural gas.

Much has been accomplished over the last year. Thousands of visitors have experienced the expanded recreation opportunities at Tanana Lakes Recreation Area – a successful transformation of a liability into a community asset. The combined community, state and congressional effort to pass the initial stages to secure a deployment of F-35s to Eielson Air Force Base was extremely important, not only in advocating for increasing our role as a military community but also in affirming the critical, long-term and strategic value of Eielson Air Force Base. Should the likely basing of F-35s at Eielson come to pass, our community will benefit from the creation of thousands of new jobs, both on and off the base and the strengthening of our local economy.

I am pleased to lead a borough so dedicated to its role as a military community. Several hundred local residents, including business, educational and local government leaders attended recent listening sessions on the future of Fort Wainwright. This level of public support for our fighting men and women has become a trademark of our community – a fact not overlooked by military leaders in the region and beyond.

While this budget is reflective of several negative factors, including multi-million dollar devaluations of the Flint Hills Refinery and the Trans-Alaska Pipeline, it is also designed to ensure continued economic growth by supporting and protecting these major economic sectors:

- The University of Alaska
- Fort Wainwright Army Base
- Eielson Air Force Base
- Local Business
- Health Care
- Cost of Energy
- School District
- Tourism, both winter and summer

Again, I submit an annual letter and the following budget highlights to outline the funding of services provided through legally required and voter mandated powers of the Borough. As a second class borough, the Fairbanks North Star Borough's inherent powers include the mandatory areawide responsibilities of education, planning, assessment and taxation. Voters have also assumed, by election, other areawide responsibilities for flood control, animal cruelty prohibition, hospital powers, operating a library system, parks and recreation system, and limited health and social service powers. Voters also have assumed non-areawide responsibilities for emergency services.

By Assembly ordinance public transportation, animal control, disaster and civil defense, garbage and solid waste, emergency communication (enhanced 911) and air pollution control are also exercised areawide by the Borough. In 2012 the power to have a municipal gas utility was added by Assembly action. Non-areawide powers acquired by Assembly ordinance include fireworks control, economic development, and solid waste collection. Service areas have been formed for road construction and maintenance, fire protection, water supply and distribution, sewage disposal and treatment and street lights. By ordinance, the Assembly regulates closing hours for alcohol package stores and premises that serve alcohol, curfew for minors, storm water regulation and management of Borough-retained lands.

The Borough continues to face the double challenge of improving our winter air quality and addressing health issues experienced by our residents. Increased community awareness and local voluntary actions are helping to educate our residents and address air quality and related health threats. In the years ahead, the State of Alaska will implement stronger control measures to meet EPA air quality standards.

Our budgetary practices, financial policies and investment programs again provide consistent and responsible annual spending levels for local programs in our community well below the mandated tax cap while maintaining a valued quality of life for our residents. This year's budget sets the proper funding levels to carry out our administrative responsibilities to our residents while maintaining a general fund balance sufficient to preserve our recently-increased AA+ bond rating (Standard & Poor's).

As presented, this budget continues to ensure that our departments and our employees are able to provide the services and facilities our residents' desire for a healthy and stable community.

Sincerely,

Luke Hopkins, Mayor

Budget Highlights

Organizational Highlights

NOTEWORTHY BUDGET ACCOMPLISHMENTS/CHANGES/ADJUSTMENTS/CONSIDERATIONS

- Maintaining areawide mill rate stability and being efficient and responsible to residents and taxpayers was a paramount goal of the Mayor's recommended budget. World, national, state, and ultimately local economic challenges and uncertainties continued to be a major consideration in this budget's development. In particular, the Borough considered the State government's bleak revenue picture, caused by its direct tie to very low oil prices, and the resulting large reductions in State and University expenditures and elimination of hundreds of jobs in the Borough. Similarly, our local School District, with its heavy reliance on State funding, is likewise eliminating jobs from its FY16 budget. The Mayor's recommended budget was introduced with a stable mill rate (the same as last year's) to somewhat alleviate the burden on taxpayers facing unemployment in their households while providing a reasonable level of services to maintain a quality of life that would entice citizens and taxpayers to remain residents of this Borough.
- To further increase the contribution to the School District by $4.5M, the Assembly adopted a budget increasing the areawide mill rate (see Mill Rate Highlights, below) and drawing on the fund balance of the general fund, offsetting a portion of the estimated $11M of State revenue reductions to the School District.
- To maintain a stable general government mill rate (excludes education), to provide term-permanent positions for the ONESolution/Encompass implementation project, and to set aside funds to appeal the State's TAPS valuation; the general fund departments absorbed $1,576,000 in cost increases and further reduced their budgets by another $446,000. In addition, certain select user fees and charges for services were added or increased. The decreases in general fund departmental expenditures required strategic reductions in services, reductions in various contingencies (e.g., for heavy-snow winters or rising energy prices), the elimination of certain vacant positions, and decreases in temporary positions. The Mayor purposefully eliminated vacant positions, rather than filled positions, to avoid adding to the unemployed ranks in our community.
- At the time this budget was adopted, both estimated "full" value and taxable assessed value (areawide) were less than the previous year, primarily due to a 22% decrease ($190M) in the trans-Alaska pipeline system's (TAPS) valuation (based on the Alaska Department of Revenue's valuation), once again making the development of a stable areawide budget a very difficult task. The Borough appealed the State's valuation to the State Assessment Review Board (SARB), but a decision was not made until after the Assembly adopted the FY16 budget. As noted in the section above, the Assembly provided for a substantial increase in the contribution to the School District, $5.5M more than FY15, funded by an additional $1M from general fund fund balance and the rest with increased property taxes. The SARB increased the valuation of TAPS and the final FY16 approved budget is based on the SARB's 2015 valuation decision. The resulting change was an increase in property tax revenue of approximately $980K. The increased contribution to the School District was funded with a higher mill rate, 2.14% above FY15 (0.243 mills), and an additional draw from general fund fund balance, $1M more than the Mayor recommended.
- The areawide draw is $4.52M of general fund fund balance, which includes a contingent appropriation to replenish a large portion of this amount from a projected $3.20M of FY16 Community Revenue Sharing dollars. Its contingent nature was due to uncertainty about the Alaska Legislature's ultimate FY16 budget decisions, which have now been made. The Borough will receive Community Revenue Sharing for FY16, although the exact dollar amount is not yet known.
- There is a $2,240,202 increase in the overall budget for all funds. The FY15 revised budget at 12/31/14 of $157,728,056 increases to $159,968,258 in the FY16 approved budget.

MAJOR ISSUES AND CONCERNS

- Providing year-to-year stability of services, budgets, and mill rates with rising costs, increasing property tax exemptions, and flat or declining revenues while maintaining an adequate fund balance for cash flows, emergencies, credit-worthiness, and as a hedge for economic uncertainty is an unending challenge.
- The major concern for the Borough and its component unit School District is the State government's enormous revenue shortfalls for FY15, FY16, and beyond – an estimated shortfall of $3.5B for each year – shortfalls brought on by the global plunge in oil prices, a revenue source that comprises 90% of the State's unrestricted funding sources. Even if all State agencies were eliminated in FY16, the State would still face a $1B shortfall. These circumstances are mitigated, however, by the State's very large reserves, which are 2.7 times the FY14 unrestricted general fund operating appropriations. All three of the nation's bond rating agencies affirmed the

Budget Highlights

Organizational Highlights (Continued)

State's triple-A ratings in February and March, with two considering its outlook "stable" (based on the large reserves) and one calling its outlook "negative". The State's FY16 budget has significant reductions, many of which will affect the Borough and School District indirectly and some of which will have direct impacts. Most importantly, for the Borough is the five-year suspension of State approvals for 70% reimbursement of debt service for School construction projects.

- Declining School District enrollment, the equivalent of one elementary school's enrollment, puts additional budget pressure on the School District by reducing the total allocation amount the School District receive, in the base per-student dollars from the State's School Foundation Funding formula.
- Even through the State Assessment Review Board (SARB) has consistently increased the value of TAPS from the DoR value, their decision is not rendered until several weeks after the Borough adopts its budget. Furthermore, the Borough is required to use the DoR value in its budget deliberations. This is an annual challenge during budget development. (See more discussion about the ongoing TAPS valuation disputes in the last bullet on this page.)
- New construction assessed values added to the tax rolls (as a percent of all taxable property) had, for more than ten years, been fairly steady at about 3.6% to 5.0% per year. With the national and global recession, new construction added for FY13 dipped below that average to 2.8%; FY14 was 2.5%; FY15 was 2.9% (excluding the newly privatized housing at Eielson Air Force Base which brings FY15 to 4.5%); FY16 is 2.6%. New construction values help keep the mill rate stable, effectively offsetting real year-over-year cost increases of Borough programs and services. Lower additions, however, have made it more difficult to sustain a maintenance-level budget and a stable mill rate.
- The continued increases in State-mandated senior citizen and disabled veterans property tax exemptions is of concern. Over the past decade, the impact of increased mill rates on non-exempted property, as a result of the mill levy having to increase to offset the net taxable assessed value decreases from exemptions, has grown to be 1.181 mills, or $118.10 per $100,000 of net taxable assessed value. As new construction trends decrease, the impact to non-exempted properties will continue to increase.
- The federal requirements for air quality monitoring and containment of $PM_{2.5}$ is an issue that has far-reaching consequences, both in terms of dollars required and the time period involved to reach attainment. This issue is neither a short-term nor an inexpensive issue. Further, State and Federal oversight and involvement make resolution even more complex. The sheer sensitivity of this issue compounds the money and the time issues. This budget includes funding for two additional positions for the Assembly's recently-adopted ordinance (February 2015) expanding the Borough's air quality program following the voters' October 2014 defeat of the "Home Heating Protection" initiative. These efforts are being funded by a contribution from the unrestricted net position of the Transit Enterprise Operating Fund and increased contributions from the General Fund (in this budget and in a supplemental ordinance that was adopted on May 21).
- Federal grants to operate the buses on the MACS Grey Line and provide extended hours of seven additional routes were fully expended in FY14. Most of the cost of continuing those operations in FY15 was funded by a contribution from the unrestricted net position of the Transit Enterprise Operating Fund. The Mayor's recommended FY16 budget eliminated the low-ridership Grey Line and utilized those general fund dollars to continue operating the high-ridership Orange Line. Prior to adoption of the FY16 budget, grant funding was made available to the Borough for the Grey Line. This grant, along with matching funds from the Transit Enterprise Fund will fund the Grey Line through the end of FY16. Of further concern, with the federal budget climate, is uncertainty about whether expected federal CMAQ (congestion mitigation and air quality) grants can be awarded for bus and van replacements as they come due in the future.
- Although the national economy has unquestionably improved, there is still much caution expressed by the Federal Reserve Board of Governors and other economists. Economic times are still of concern and affect the Borough's ability to provide local stability and to sustain or improve its financial condition.
- Despite the current low cost of energy, the Interior's necessity for energy, and its cost volatility, brings another dimension of concern to the economy. The Borough established the Interior Gas Utility, which is moving forward in building a natural gas distribution system for the medium-density population areas of the Borough, and supports the State's Interior Energy Project for bringing gas to the Interior via truck or rail.
- Due to disputes of the assessed valuations of the TAPS, and related properties, taxes for fiscal years 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, and 2015 were paid under protest by Alyeska Pipeline Service Company

Budget Highlights

Organizational Highlights (Continued)

and other pipeline system owners. The Alaska Department of Revenue is responsible for setting the valuation. The Department's valuations were appealed by the pipeline owners as being too high and by certain affected municipalities, including the Borough, as being too low. The State Assessment Review Board (SARB) heard the fiscal years 2007, 2008, 2009, 2010, 2011, 2012, 2014, and 2015 appeals and sided with the municipalities. The owners appealed the SARB's decisions to the Superior Court, and certain municipalities, including the Borough, cross-appealed.

For the fiscal year 2013 valuation, the parties agreed to suspend the SARB hearing and allow the valuation to be determined by averaging the ultimate values for FY2012 and FY 2104 as determined by the Superior Court after a de novo trial.

For the Superior Court trials for the fiscal year 2007 (tax year 2006) and for fiscal years 2008, 2009, and 2010 (tax years 2007, 2008, and 2009) combined, final decisions were rendered setting the value favorable to the municipalities. Settlements of the TAPS valuation litigation by the Superior Court for tax year 2006, and tax years 2007, 2008, and 2009 combined, resulted in the Borough receiving $8.6 million and $10.5 million respectively, of combined property tax revenue and related interest and penalties for those tax years. Furthermore, the decisions for the tax year 2006 and the tax years 2007, 2008, and 2009 also included the recovery of attorney fees and costs. The Borough received $976,000 for the tax year 2006 award during fiscal year 2012, and $892,000 was received in fiscal year 2014 for the tax years 2007, 2008, and 2009 award. The owners appealed both decisions to the Alaska Supreme Court. For the tax year 2006, the Supreme Court upheld the valuation in favor of the municipalities. For the tax years 2007, 2008, and 2009, the Supreme Court has not yet issued its decision in these proceedings.

The Borough Assembly directed that receipts from the Superior Court's rulings (excluding attorneys' fees) be set aside in Court accounts until final determination by the Alaska Supreme Court. The Court approved the voluntary deposits of the awards into two separate (Court) Rule 67 accounts, one for the fiscal year 2007 (tax year 2006) award and one for the award for fiscal years 2008, 2009, and 2010 (tax years 2007, 2008, and 2009). In July 2014, the Superior Court granted the Borough's motion for an order to release the funds from the Court's Rule 67 account for the tax year 2006 awards and following the liquidation of investments, the Borough received those funds in November 2014. Trial date has been set to begin the week of February 16, 2017 for the fiscal years 2011, 2012, and 2014 (tax years 2010, 2011, and 2013) valuations.

As noted in a previous bullet, the Borough is required to use the State-set valuation in its budget, prior to any SARB ruling. The valuation affects mill rate calculations and actual taxes collected from the TAPS owners.

Despite the favorable ruling by the Alaska Supreme Court in the tax year 2006 case, there exists a small possibility that the Borough may, in the future, have to refund taxes for the other tax years; said amounts, if any, are unknown at this time and are not quantifiable, but the Borough considers this to be a material financial issue.

- The Mayor supports State pursuit of a large diameter natural gas pipeline. The Mayor is appointed to the State's Municipal Advisory Gas Project Review Board (MAG Board) to review a North Slope natural gas project (the Project) and provide an annual report. The Board is charged with developing a framework to evaluate the local governmental options (e.g., property taxes, PILT, payments by the State to municipalities) to address impacts and potential benefits of the Project. The Mayor is particularly concerned about municipalities' involvement being only advisory when State officials negotiate final financial agreements directly affecting almost all municipalities.
- PERS employers (inclusive of the FNSB) currently pay a flat rate of 22% on both their defined benefit and defined contribution employees. The balance is paid by the State of Alaska and is continuing to increase. Legislation was passed in 2014 infusing $1B toward the unfunded liability, changing the amortization method used for funding, and restarting the 25-year amortization period, pushing the payoff of the unfunded liability from 2030 to 2039. This results in smaller (though still increasing) State payments over a longer period of time and a greater total contribution from municipalities, while mitigating the pressure on all stakeholders as the State strives to balance its own budget and plan for the future where oil production, and revenues from the oil industry the source of most of the State's discretionary revenue, is declining. Concerns over termination costs and salary floors are still unresolved.

  Impacts of the Borough's aging workforce are four-fold: 1) health care cost containment becomes more challenging, 2) as individuals in key management positions approach retirement eligibility, there is concern over a loss of institutional knowledge, 3) hiring "qualified" staff as the overall work force shrinks (boomer effect), and 4) if

Budget Highlights

Organizational Highlights (Continued)

we find "qualified" staff, the impact of competing wage levels and benefit packages compounds hiring and retention issues/concerns. These impacts are especially evident in the Borough's professional positions where the private sector demand lures the supply of qualified job-seekers away from the public sector.

- A period, such as we saw in the early 2000's with extraordinarily low fixed-income investment returns, returned in 2008 and continues today due to federal intervention in the markets. Economic circumstances and events have led the fed funds rate to be kept near to, or at zero. This rate pattern appears as though it might not change until fourth quarter of 2015 at the earliest and then only very gradually. Unfortunately, the Borough's fixed-income investments closely track this rate, and accordingly, investment income has declined significantly and will likely stay low for the near-term future.
- Identification of local revenue alternatives to replace lost State capital matching grant program funds has remained elusive. Although Borough Code transfers a certain amount of annual lapsed funds into the facilities maintenance reserve fund, the amount is inadequate. There is a need to put into place, as a budgetary item, or to find an adequate annual source for, funding the facilities maintenance reserve fund.

Expenditure Highlights

Borough Budget Expenditures Overview

- The FY 2016 operating budget is $159,968,258. It is $2,240,202 (see the detailed breakdown on page 29) more than the FY 2015's revised $157,728,056 budget, and $8,418,488 more than FY 2015's approved $151,552,770 budget.

General Fund Expenditures Overview

- The general fund budget is $131,457,638, a 0.839% decrease ($1,112,968) from the FY 2015's revised $132,570,606. This was accomplished even with inflation pressures (1.6% was the 2014 annual average CPI-U for Anchorage), a 10.9% increase ($5,463,000) in the Borough's local contribution to the School District for education, and a 17.4% increase ($983,570) in net debt service for schools after reimbursements.
- General fund departments absorbed $1,576,000 in cost increases from FY15's approved budget and further reduced their budgets by another $446,000.
- 5.85 FTEs were eliminated from the General Fund's FY15 revised budget.
- After-hours emergency response by Animal Control was eliminated.
- One of four temporary summer parks grounds crews was eliminated.
- Three temporary summer park aides at Pioneer Park were eliminated.
- Ball field maintenance crews were consolidated.
- Two management positions in Library Services were combined in an organizational restructure.
- See tables on next two pages for position count and FTE reductions.
- $500,000 has been included to provide funding for work on TAPS valuation disputes.
- $540,200 has been included for term-permanent backfill positions for the implementations of the ONESolution financial management system and the Encompass records management system.

Transit Enterprise Fund Expenditures Overview

- The MACS grey line was eliminated. While the new routes to the two military installations continue to increase, this is the Borough's lowest ridership line. However, the Line was reinstated for FY16 with a supplemental appropriation after FY16's budget adoption. (See bullet in previous Organizational Highlights section)
- Two positions/FTEs are added for the Assembly's newly adopted expansion of the Borough's air quality program for reducing $PM_{2.5}$ based on EPA standards.

Local Effort toward Education

- 55.3% of general fund revenues are dedicated to education, comprised of the direct local contribution of 42.1% ($55,369,000) and 13.2% ($17,378,670) for school debt servicing. In addition to providing all of the school buildings and facilities, there are other additional indirect administrative services provided that equal $1,279,690

Budget Highlights

Expenditure Highlights (Continued)

which are waived by the Borough. Some of these contributions not displayed in the budget include legal services, banking services, cash management, and other services.

EFFORT TOWARD DEBT SERVICING

- Total debt servicing increased $2,497,870 from FY 2015's $16,380,800 to FY 2016's $18,878,670 with the anticipated sale of the remainder of the voters' 2011 authorization and of a major portion of the voters' 2013 authorization which includes the new Ryan Middle School building.
- Total existing areawide debt is estimated to be $92,755,000 at June 30, 2015 and $124,240,000 at June 30, 2016.

LOCAL EFFORT TOWARD GRANTS

- Funding for local grants and for matching grants was $2,145,070 in FY15; the FY16 budget is $2,053,682.

WAGE AND BENEFIT ADJUSTMENTS

- The benefit rate is 62.6%, down from FY 2015's rate of 63.5%, primarily due to the Borough's active management of its health care benefits plan.

STAFFING CHANGES TO BOROUGH SERVICES AND PROGRAMS

Boroughwide, benefit-eligible employees decreased by seven employees, to 429 employees from FY 2015's revised budget of 436 employees.

SUMMARY OF EMPLOYEE NUMBER CHANGES		
FY 2015 Approved Number of Employees		**427.00**
General Fund		
PR Parks Maintenance - Parks Ranger (Tanana Lakes)		1.00
ONESolution/Encompass upgrade		
Assembly - Records Management		1.00
Computer Services - Applications Support		1.00
Financial Services - Accounting		3.00
General Services - Administration		1.00
General Services - Purchasing		1.00
Human Resources - Personnel/Payroll		1.00
FY 2015 Revised Number of Employees	**Total**	**436.00**
FY 2016 Approved Changes		
General Fund		
Assessing - Appraiser II		(1.00)
Community Planning - Planner lll (Grant Funded)		(1.00)
Community Planning - Documentation Coordinator		(1.00)
CS Applications Support - Analyst/Programmer (Project Funded)		(1.00)
Library - Library Assistant I		(1.00)
Library - Public Services Manager		(1.00)
Library - Community Services Manager		1.00
Library - Outreach Services Manager		(1.00)
Library - Digital Literacy Librarian		1.00
Public Works - Project Manager		(1.00)
	General Fund Subtotal:	(6.00)
Transit		
Air Quality - Data Collection Technician (Grant Funded)		(1.00)
Air Quality - Clerk Typist Receptionist (Grant Funded)		(1.00)
Air Quality - Data Collection Technician		1.00
Air Quality - Data Collection Technician		1.00
Van Tran - Extraboard		(1.00)
	Transit Subtotal:	(1.00)
FY 2016 Approved Number of Employees		**429.00**

Budget Highlights

Expenditure Highlights (Continued)

STAFFING CHANGES TO BOROUGH SERVICES AND PROGRAMS (CONTINUED)

- Boroughwide, staffing decreased to 392.16 full-time equivalent positions (FTEs), a net decrease of 6.71 FTEs from FY 2015's revised budget of 398.87 FTEs.

SUMMARY OF FTE CHANGES		
FY 2015 Approved FTEs		**388.99**
General Fund		
PR Parks Maintenance - Facility Supervisor (Tanana Lakes)		0.52
PR Parks Maintenance - Parks Ranger (Tanana Lakes)		1.00
Transit		
Transit - Transit Driver		0.36
ONESolution/Encompass upgrade		
Assembly - Records Management		1.00
Computer Services - Applications Support		1.00
Financial Services - Accounting		3.00
General Services - Administration		1.00
General Services - Purchasing		1.00
Human Resources - Personnel/Payroll		1.00
FY 2015 Revised FTEs	**Total**	**398.87**
FY 2016 Approved Changes		
General Fund		
Assessing - Appraiser II		(1.00)
Community Planning - Planner III (Grant Funded)		(0.50)
Community Planning - Documentation Coordinator		(1.00)
CS Applications Support - Analyst/Programmer (Project Funded)		(1.00)
Financial Services - Foreclosure Technician		(0.25)
Library - Library Assistant I		(1.00)
Library - Library Assistant II (Grant Funded)		(0.10)
Library - Public Services Manager		(1.00)
Library - Community Services Manager		1.00
Library - Outreach Services Manager		(1.00)
Library - Digital Literacy Librarian		1.00
Public Works - Project Manager		(1.00)
	General Fund Subtotal:	(5.85)
Transit Enterprise Fund		
Air Quality - Data Collection Technician (Grant Funded)		(1.00)
Air Quality - Clerk Typist Receptionist (Grant Funded)		(1.00)
Air Quality - Data Collection Technician		1.00
Air Quality - Data Collection Technician		1.00
Transit - Transit Driver		(0.86)
	Transit Fund Subtotal:	(0.86)
FY 2016 Approved FTEs		**392.16**

Budget Highlights

Expenditure Highlights (Continued)

DEPARTMENT	2014/15 APPROVED BUDGET	CHANGES THRU 12/31/14	2014/15 REVISED BUDGET	ADJUSTMENTS TO PROGRAMS	2015/16 APPROVED BUDGET
Assembly	1,756,810	-	1,756,810	33,290	1,790,100
Mayor	1,159,970	-	1,159,970	(14,650)	1,145,320
Law	1,259,360	300,000	1,559,360	(293,680)	1,265,680
Assessing	3,364,190	-	3,364,190	2,890	3,367,080
Community Planning	1,898,580	-	1,898,580	(89,890)	1,808,690
Computer Services	4,640,100	-	4,640,100	102,200	4,742,300
Emergency Operations	6,030,710	455	6,031,165	129,375	6,160,540
Financial Services	4,536,070	(2,620)	4,533,450	(23,010)	4,510,440
General Services	2,071,150	-	2,071,150	(113,360)	1,957,790
Human Resources	3,456,490	-	3,456,490	29,850	3,486,340
Library Services	6,305,130	-	6,305,130	(146,280)	6,158,850
Parks and Recreation	8,311,610	144,106	8,455,716	192,082	8,647,798
Public Works	19,757,530	-	19,757,530	456,080	20,213,610
Transportation	5,963,250	-	5,963,250	1,148,600	7,111,850
Education	49,906,000	-	49,906,000	5,463,000	55,369,000
Debt Service	16,380,800	-	16,380,800	2,497,870	18,878,670
Non-Departmental	475,000	(118,300)	356,700	220,250	576,950
Interfund Charges	3,842,950	-	3,842,950	180,720	4,023,670
Multi-Year and Capital Projects	915,000	2,341,220	3,256,220	(1,316,020)	1,940,200
Grant Programs	1,939,000	-	1,939,000	(68,750)	1,870,250
Contributions to Fund Balance	7,583,070	3,510,425	11,093,495	(6,150,365)	4,943,130
	151,552,770	6,175,286	157,728,056	2,240,202	159,968,258

Summary of Major Changes in Expenditures from FY 2015

151,552,770		***FY 2015 Approved Budget***
	2,341,220	Multi-Year and Capital Projects
	222,200	Community Revenue Sharing Unincorporated Communites
	300,000	Law (TAPS valuation disputes)
	(300,000)	Non-Deparmental transfer to Law
	110,223	Parks & Recreation Tanana Lakes Ord. No. 2014-20-1P
	3,510,425	Contribution to Fund Balance (mainly revenue sharing)
	(8,782)	Net of all other adjustments
6,175,286		***Total of Changes from FY 2015 Approved to FY 2015 Revised Budget***
157,728,056		***FY 2015 Revised Budget***
	1,142,655	Permanent salary changes
	(182,729)	Overtime wages, and temporary salaries
	393,016	Benefit changes due to benefit rate and salary adjustments
	5,463,000	Education
	2,497,870	Debt Service
	(1,384,770)	Net funding to Multi-Year and Capital Projects/Grants
	220,250	Non-Departmental
	60,555	Other program cost adjustments, all funds and excludes salaries
	180,720	Changes to Interfund Charges (IGCP)
	(6,150,365)	Decrease in Contributions to Fund Balance, net for all funds
2,240,202		***Total of Changes from FY 2015 Revised to FY 2016 Budget***
159,968,258		***FY 2016 Approved Budget***

Budget Highlights

Revenue Highlights

BOROUGH BUDGET REVENUE OVERVIEW

- The FY 2016 budget includes property taxes for the general fund that are $5,965,833 under the areawide maximum property tax limitation ("tax cap").
- Total property taxes (current taxes less estimated 2% delinquency factor, estimated payments for prior years' delinquent taxes, interest and penalties, and PILT for privatized military housing/hotel): $98,954,038 areawide, $2,852,760 non-areawide, and $7,899,240 solid waste collection district ($109,706,038 combined all funds) make up 68.6% of the revenue budget, as compared to FY 2015 approved budget's $106,998,934 at 70.6%.
- State revenues: $12,696,300 vs $11,202,500 (FY 2015 approved budget); make up 7.9% of the revenues, compared to 7.5% in the FY 2015 approved budget.
- Certain select user fees and charges for services were added or increased in the following funds/departments: General Fund – Community Planning, Financial Services-Tax Foreclosure, Library Services, Parks and Recreation; Non-Areawide Fund – Emergency Operations-Emergency Medical Services; Solid Waste Disposal Enterprise Fund – Public Works.
- Boroughwide budgeted interest earnings projections increase from $177,710 to $247,160 from FY 2015 due to projected prevailing market conditions.

GENERAL FUND REVENUES

- Property tax revenues (excluding PILT) increased from FY 2015's $95,307,930 to FY 2016's $98,082,988, providing 74.6% of FY 2016's general fund revenues (Also see Mill Rate Highlights, below).
- Hotel-motel room taxes are projected to decrease to $1,725,000 from $1,800,000 (FY 2015 approved estimate).
- Alcoholic beverage sales taxes are projected to be $1,040,000 from $1,079,000 (FY 2015 approved estimate).
- Tobacco distribution excise taxes are projected to be $1,425,000 from $1,450,100 (FY 2015 approved estimate).
- Certain select user fees and charges for services were added or increased. (See section above.)

Mill Rate / Tax Levy Highlights

AREAWIDE MILL RATE/ASSESSED VALUES

- Assessed valuation changes to "full" value: pipeline and associated personal property decreased $36,934,480; calendar year (CY) 2015 new construction added almost $222 million; and valuations for the remaining properties decreased $85.4 million. Combined with the exemption increases of $47.4 million, the total taxable assessed values increased from $8.44 billion to $8.50 billion.
- Levied areawide property taxes in the FY 2016 approved budget are $98,554,078 ($96,582,988 when adjusted for delinquencies); an increase from the FY 2015 approved budget at $95,895,860 ($93,977,930 when adjusted for delinquencies).
- The CY 2015 areawide mill rate for the FY 2016 approved budget is 11.599, which is 0.243 mills higher then CY 2014 levy of 11.356 mills, a 2.14% increase.

APPROPRIATION ORDINANCE

By:	Luke Hopkins, Mayor
Introduced:	04/09/2015
Advanced:	04/09/2015
Substituted:	05/07/2015
Amended:	05/14/2015
Adopted:	05/14/2015

FAIRBANKS NORTH STAR BOROUGH

ORDINANCE NO. 2015-20

AN ORDINANCE APPROPRIATING FUNDS AS LISTED FOR THE FISCAL YEAR BEGINNING JULY 1, 2015; RATIFYING FISCAL POLICIES AND USER FEES; AND LEVYING TAXES

WHEREAS, Stability is a primary objective in the Mayor's FY 2015-16 recommended budget for the Fairbanks North Star Borough (Borough); and

WHEREAS, Based on the Governor's proposed FY 2015-16 budget, an estimated $3,200,000 allocation of community revenue sharing funds from the State of Alaska could be available to the Borough; and

WHEREAS, A reasonable plan is to provide taxpayer relief in the FY 2015-16 budget by using prudent levels of fund balance of the General Fund to reduce the areawide property tax levy, but to replenish that fund balance with the above anticipated funding source, upon its availability to the Borough; and

NOW, THEREFORE, BE IT ORDAINED by the Assembly of the Fairbanks North Star Borough:

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

Section 2. Appropriations for All Departments and Funds. There is hereby appropriated for the fiscal year beginning July 1, 2015, the amounts set forth in Attachment A, attached hereto and made a part of this ordinance. Appropriations to recipients named in the worksheets and budget document underlying this ordinance and its attachment are hereby made notwithstanding the provisions of Title 16 of the Fairbanks North Star Borough Code of Ordinances.

Section 3. Education Appropriation. As required by Alaska Statutes (A.S.) 14.14.060(c) and Fairbanks North Star Borough Code of Ordinances (FNSBC) 3.03.030A, the sum of $171,285,836 plus the amount of the final Borough adopted contribution to education plus the amount of on-behalf payments from the State of Alaska for PERS and TRS is hereby approved as the total amount of the Fairbanks North Star Borough School District budget for the fiscal year beginning July 1, 2014 and

ending June 30, 2015. This amount is not appropriated. The appropriation set forth in Attachment A of this ordinance is the total amount of money, from local sources for school purposes, which shall be made available during said fiscal year. The Borough operates a central treasury; consequently, it may receive, throughout the fiscal year, sums from other entities for use by the School District. Said sums are not appropriated by the Borough as relates to specific uses, which is the purview of the School Board. Individual amounts received under $500,000 shall be communicated in writing to the Borough and shall be added to the total approved amount and the Mayor shall deposit said sums to the accounts of the School District and shall make said sums available for use by the School District in accordance with law. Individual amounts received equal to or greater than $500,000 shall not be added to the total amount unless approved by the Fairbanks North Star Borough Assembly by supplemental ordinance. In accordance with state law, the appropriation contained in this ordinance for local support to Education is stated only as a lump sum and individual School District appropriation items are not included in this ordinance.

Section 4. Appropriation Level. The appropriations set forth in Attachment A of this ordinance are at the department and fund level, with expenditure allocations at the division level. Transfers of appropriations or supplemental appropriations may be made by the Assembly by ordinance.

Section 5. All Funds Contingent Appropriations.

A. Health Benefits. Contingent upon the Health Care Contingency Reserve contribution requirements, as outlined in all three current collective bargaining agreements, not being met, the respective actual amounts required by department and fund are appropriated to cover the requirements and Contributions from Fund Balance/Unrestricted Net Position, as applicable, are increased by like amounts.

B. Insufficient Funds. These appropriations are further contingent on each fund/department not having sufficient funds available for these purposes.

Section 6. Community Revenue Sharing.

A. General Fund Contingent Appropriation. Contingent upon receipt of the funds, an estimated $3,200,000 is appropriated to the General Fund budgetary guideline entitled "Contribution to Fund Balance" and Community Revenue Sharing revenue is increased by a like amount.

The "Contribution to Fund Balance" appropriation and the estimated revenue may be adjusted to reflect the actual amount(s) received.

B. Unincorporated Communities. Contingent upon receipt of the funds and in accordance with A.S. 29.60.850 - 29.60.879, amounts received from the State, for eligible unincorporated communities within the Borough, are appropriated in General Fund-Non-Departmental and shall be distributed to those communities' selected non-profit(s) which have complied with the Borough's administrative procedures for receipt of the funds.

Section 7. General Fund - Mayor's Office Appropriation. The allocation for areawide economic development in the Mayor's Office appropriation is made in

accordance with A.S. 29.35.110(c) and an agreement, dated May 20, 2004, among the Mayors of the Borough and the Cities of Fairbanks and North Pole.

Section 8. General Fund-Non-Departmental Appropriations and Reappropriations.

A. Reappropriation. The amounts in the Non-Departmental-Areawide appropriation for Reserve for Personnel Services and for Valuation and Other Expertise are reappropriated to the respective departments and funds for the purposes described in the Budget Document. The amount in the Non-Departmental - Areawide appropriation for Reserve for Unforeseen Time-Critical Events is reappropriated to the respective departments and funds, excluding the Non-Areawide fund, for the purpose described in the Budget Document.

B. Rule 67 Account Expenses Appropriation. The amounts needed to pay for the investment management expenses and the administrative expenses of the Court-approved Rule 67 account are appropriated and estimated interest earnings on the Rule 67 account is increased by a like amount.`

Section 9. Non-Areawide Fund - Non-Departmental Appropriation/ Reappropriation . The amount in the Non-Departmental - Non-Areawide appropriation for Reserve for Unforeseen Time-Critical Events is reappropriated to the respective departments within the Non-Areawide Fund for the purposes described in the Budget Document.

Section 10. Provisions for Grants, Capital and Multi-Year Projects.

A. Grants. The appropriations of $71,000 of the General Fund Federal Revenue, the $71,000 of Non-Areawide Fund Federal Revenue, and for "Recurring Grants to the Borough", all set forth in Attachment A of this ordinance, are estimated amounts. Actual amounts will be appropriated contingent, and based, upon the respective signed grant agreements, unless materially different, as determined by the Chief Financial Officer.

The appropriations for these grants are effective for the periods specified in the respective signed grant agreements. Furthermore, these appropriations are to be recorded and accounted for on the Borough's books using the most suitable fund(s) and method, as determined by the Chief Financial Officer.

B. Disallowed Costs. For positions that are grant-funded, if immaterial personnel costs are incurred by a position which are not eligible to be funded by grants ("disallowed"), the Borough shall record those costs against any other allowable funding source(s), as determined by the Chief Financial Officer.

C. Capital and Multi-Year Projects. The appropriations for these projects are to be recorded and accounted for on the Borough's books using the most suitable fund(s) and methods as determined by the Chief Financial Officer

Section 11. Intent for Recurring Match Assistance Grants Funded by the Borough. The $200,000 General Fund operating transfer to "Recurring Grants Funded by the Borough" for the "Match Assistance Grant" is set aside as a funding source for any required local match assistance needed for grants received by non-profit organizations serving the health and social services needs of the Borough community.

Section 12. Health Care Contingency Reserve Fund Appropriations. Personnel benefits appropriated for the Health Care Contingency Reserve Fund are transferred to the Health Care Contingency Reserve Fund in the Local Programs Special Revenue Fund. Monies in the Health Care Contingency Reserve Fund are to be used in accordance with the Fund's provisions and with the current collective bargaining agreements, and the respective amounts required by department and fund are appropriated for those purposes.

Section 13. Labor/Management Committee (LMC) and Labor/Management Committee on Employee Benefits (LMCEB) Appropriation. Personnel benefits appropriated for the LMC/LMCEB are transferred to the LMC/LMCEB Account in the Local Programs Special Revenue Fund. Monies in the LMC/LMCEB Account are to be used in accordance with the Account's provisions and with the current collective bargaining agreements and are appropriated for those purposes that were effective July 1, 2012.

Section 14. Health Wellness Funds Appropriation. Monies in the Wellness Account in the Local Programs Special Revenue Fund are to be used in accordance with the Account's provisions and with the current collective bargaining agreements and are appropriated for those purposes.

Section 15. Multi-Year - Merit Pay Program Reappropriations. The amounts in the Merit Pay Program are reappropriated to the respective departments and funds for the purposes described in Borough Merit Pay Policy when the fund/department does not have sufficient funds to cover the increase or award.

Section 16. Lease Financing versus Direct Purchase. Vehicles and equipment to be procured by the Vehicle & Equipment Fleet Fund are budgeted to be financed through the Borough's Master Lease agreement, unless the item is of a low dollar amount which may be purchased outright, as determined by the Chief Financial Officer. The Chief Financial Officer is authorized to determine whether use of the master lease for other large procurements is appropriate, and if so, the related appropriations in this budget are hereby adjusted to reflect that determination.

Section 17. School District Facilities Maintenance Reserve Appropriation. There is hereby appropriated $203,550 as a Contribution to Fund Balance in the School District Facilities Maintenance Reserve, with corresponding estimated revenue from State Aid for School Construction of a like amount.

Section 18. Lapse of Funds.

A. General Fund - Mayor - Economic Development (Areawide) - Local Match for ARDOR (Alaska Regional Economic Development Organization) Grant. Notwithstanding FNSBC 3.01.060, any unexpended, unencumbered remainder of the local match shall not lapse until the ARDOR grant expires.

B. General Fund – Community Planning – Local Match for the Fairbanks Metropolitan Area Transit System (FMATS) Planning Grant. Notwithstanding FNSBC 3.01.060, any unexpended, unencumbered remainder of the local match shall not lapse until the FMATS grant expires.

C. General Fund – Computer Services – Local Match for the Fairbanks Metropolitan Area Transit System (FMATS) Planning Grant. Notwithstanding FNSBC 3.01.060, any unexpended, unencumbered remainder of the local match shall not lapse until the FMATS grant expires.

D. General Fund - Financial Services - Health & Social Services Local Match for the Human Services Community Matching (HSCM) Grant. Notwithstanding FNSBC 3.01.060, any unexpended, unencumbered remainder of the local match shall not lapse until the HSCM grant expires.

E. Transit Enterprise Fund - Transportation Department – Local Match for the Fairbanks Metropolitan Area Transit System (FMATS) Planning Grant. Notwithstanding FNSBC 3.01.060, any unexpended, unencumbered remainder of the local match shall not lapse until the FMATS grant expires.

F. Vehicle & Equipment Fleet Fund Transportation Department. Notwithstanding FNSBC 3.01.060, if any item on the "List of Vehicles and Equipment to be replaced in FY 2016" or a piece of equipment not materially different as determined by the CFO has not yet been purchased, its appropriation shall not lapse until the purchase is complete or has been abandoned.

G. Grants, Capital and Multi-Year Projects. In furtherance of FNSBC 3.01.060B, upon completion or abandonment of the purposes of the appropriations for grants, capital and multi-year projects, set forth in Attachment A of this ordinance, any unexpended, unobligated portion of each respective contribution from another fund shall lapse to the fund balance or unrestricted net position, as appropriate, of the contributing fund.

Section 19. Rate of Real Property Tax for Areawide General Government Purposes. There is hereby levied for areawide general government functions of the Borough, a tax upon each dollar of property taxable under FNSBC 3.08, 3.12 and 3.46, for property located within the Borough, at a rate of levy to be fixed by resolution which shall be adopted before the 15th of June, 2015.

Section 20. Rate of Real Property Tax for Areawide Education Purposes. There is hereby levied for areawide education functions of the Borough, a tax upon each dollar of property taxable under FNSBC 3.08, 3.12 and 3.46, for property located within the Borough, at a rate of levy to be fixed by resolution which shall be adopted before the 15th of June, 2015.

Section 21. Rate of Real Property Tax for Non-Areawide Purposes. There is hereby levied for non-areawide functions of the Borough, a tax upon each dollar of property taxable under FNSBC 3.08, 3.12 and 3.46, for property located within the Borough outside the cities of Fairbanks and North Pole, at a rate of levy to be fixed by resolution which shall be adopted before the 15th of June, 2015.

Section 22. Rate of Real Property Tax for Solid Waste Collection District Purposes. There is hereby levied for solid waste collection functions of the Borough, a tax upon each dollar of property taxable under FNSBC 3.08, 3.12 and 3.46, for property located within the Borough outside the city of Fairbanks, at a rate of levy to be fixed by resolution which shall be adopted before the 15th of June, 2015.

Section 23. Rate of Real Property Tax for Service Area Purposes. There is hereby levied for the various service area functions of the Borough, a tax upon each dollar of property taxable under FNSBC 3.08, 3.12 and 3.46, for property located within each service area of the Borough, at a rate of levy to be fixed by resolution which shall be adopted before the 15th of June, 2015.

Section 24. Rate of Real Property Tax for Service Area Administrative Fee. There is hereby levied, pursuant to FNSBC 14.01.161B, a tax upon each dollar of property taxable under FNSBC 3.08, 3.12 and 3.46, for property located within each service area of the Borough, at a rate of levy sufficient to at least pay the administrative fee. The exact rate of levy will be fixed by resolution which shall be adopted before the 15th of June, 2015.

Section 25. Ratification and Adoption. Passage and approval of this ordinance constitutes ratification of the Fiscal Policies, and adoption of the User Fee Schedule, to be effective July 1, 2015, as found in Appendix E of the Budget Document.

Section 26. Approval of Final Budget Document. Notwithstanding FNSBC 3.03.040F, the Assembly of the Fairbanks North Star Borough hereby approves the Budget Document, which allocates appropriations to various expenditure categories.

PASSED AND APPROVED THIS 14TH DAY OF MAY, 2015.

Karl Kassel
Presiding Officer

ATTEST:

Nanci Ashford-Bingham, MMC
Borough Clerk

Ayes: Golub, Lawrence, Dodge, Quist, Davies, Kassel
Noes: Sattley, Roberts
Excused: Hutchison

FAIRBANKS NORTH STAR BOROUGH

ORDINANCE NO. 2015-20

ATTACHMENT A

SUMMARY OF APPROPRIATIONS BY DEPARTMENT (excludes Transfers Out)

Departments	Number of Employees	Number of FTEs	TOTAL
Assembly	10.00	9.80	$1,790,100
Mayor	6.00	6.00	1,145,320
Law	6.00	6.00	1,265,680
Assessing	26.00	26.00	3,367,080
Community Planning	16.00	16.00	1,808,690
Computer Services	23.00	23.00	4,742,300
Emergency Operations	23.00	23.00	6,160,540
Financial Services	32.00	31.35	4,510,440
General Services	11.00	11.00	1,957,790
Human Resources	13.00	13.00	3,486,340
Library Services	56.00	47.60	6,158,850
Parks and Recreation	78.00	58.19	8,647,798
Public Works	62.00	60.88	20,213,610
Transportation	67.00	60.34	7,111,850
Non-Departmental			576,950
Interfund Charges			4,023,670
Debt Service			18,878,670
Education			55,369,000
Multi -Year and Capital Projects - Excluding Reserves			1,870,200
Multi -Year and Capital Projects - ECC Technology and Equipment Replacement Res			70,000
Recurring Grants Funded by the Borough			1,870,250
Contributions to Fund Balances/Unrestricted Net Assets			4,943,130
Subtotal Appropriations			159,968,258
Recurring Grants to the Borough - Special Revenue Funds			746,921
Recurring Grants to the Borough - Enterprise Funds			1,077,449
Road and Miscellaneous Service Areas			4,374,040
Service Area Differential Tax Zone			13,542
Fire Service Areas			9,319,470
Service Area Funds Multi -Year and Capital Projects			1,794,000
TOTAL PERMANENT POSITIONS	429.00	392.16	
TOTAL APPROPRIATIONS			$177,293,680

SUMMARY OF APPROPRIATIONS BY FUND (includes Interfund Charges & Other Transfers Out)

GENERAL BOROUGH OPERATIONS	Number of FTEs	TOTAL
General Fund	304.89	$131,457,638
Special Revenue Funds:		
Non-Areawide	4.35	4,189,530
Solid Waste Collection District	1.32	7,899,240
Enhanced 911	3.45	1,320,430
Land Revenue Reserve		360,000
Facilities Maintenance Reserve		350,000
Hotel-Motel Room Tax		1,171,250
Asset Replacement Reserve		100,000

SUMMARY OF APPROPRIATIONS BY FUND, continued
(includes Interfund Charges & Other Transfers Out)

	Number of FTEs	TOTAL
Enterprise Funds:		
Community Activity Center	0.25	$1,307,460
Solid Waste Disposal	17.56	9,556,200
Transit	60.34	7,581,920
Internal Service Fund:		
Vehicle and Equipment Fleet		874,700
CAPITAL AND MULTI-YEAR PROJECTS		1,940,200
DEBT SERVICE FUND		18,878,670
EDUCATION		55,369,000
GRANTS		
Recurring Grants Funded by the Borough		1,870,250
Recurring Grants to the Borough - Special Revenue Funds		746,921
Recurring Grants to the Borough - Enterprise Funds		1,077,449
ROAD AND MISCELLANEOUS SERVICE AREA FUNDS		4,374,040
SERVICE AREA FUNDS DIFFERENTIAL TAX ZONE		13,542
FIRE SERVICE AREA FUNDS		9,319,470
SERVICE AREA FUNDS CAPITAL AND MULTI-YEAR PROJECTS		1,794,000

GENERAL FUND - APPROPRIATIONS

Department/Division	Number of Employees	Division Allocations	Appropriations
Dept: ASSEMBLY			
Div: Assembly	0.00	$502,030	
Div: Borough Clerk	5.00	734,190	
Div: Elections	0.00	119,600	
Div: Records Management	5.00	434,280	
TOTAL	10.00		$1,790,100
Dept: MAYOR			
Div: Administration	5.00	$790,190	
Div: Economic Development - Areawide	1.00	230,130	
TOTAL	6.00		1,020,320
Dept: LAW	6.00		1,265,680
Dept: ASSESSING			
Div: Assessing	21.00	$2,704,170	
Div: Land Management	5.00	662,910	
TOTAL	26.00		3,367,080
Dept: COMMUNITY PLANNING			
Div: Administration	3.00	$380,150	
Div: Planning & Zoning	8.00	874,530	
Div: Platting & Mapping	5.00	554,010	
TOTAL	16.00		1,808,690

GENERAL FUND - APPROPRIATIONS, continued

Department/Division	Number of Employees	Division Allocations	Appropriations
Dept: COMPUTER SERVICES			
Div: Administration	3.00	$397,090	
Div: Application Support Services	9.75	1,630,660	
Div: Geographic Information Services	3.25	473,600	
Div: Network Services	7.00	2,240,950	
TOTAL	23.00		$4,742,300
Dept: EMERGENCY OPERATIONS			
Div: Animal Control	15.20		2,078,500
Dept: FINANCIAL SERVICES			
Div: Administration	2.00	$456,840	
Div: Accounting	20.00	2,217,110	
Div: Health and Social Services	1.00	280,590	
Div: Treasury/Budget	9.00	1,555,900	
TOTAL	32.00		4,510,440
Dept: GENERAL SERVICES			
Div: Administration	3.00	$317,770	
Div: Purchasing	5.50	479,090	
Div: Support Services	2.50	1,160,930	
TOTAL	11.00		1,957,790
Dept: HUMAN RESOURCES			
Div: Personnel/Payroll	7.00	$936,430	
Div: Risk Management	6.00	2,549,910	
TOTAL	13.00		3,486,340
Dept: LIBRARY SERVICES			
Div: Administration	5.00	$742,130	
Div: Automated Services	5.00	871,180	
Div: Collection Services	11.00	1,727,290	
Div: Outreach Services	8.00	713,880	
Div: Public Services	27.00	2,104,370	
TOTAL	56.00		6,158,850
Dept: PARKS AND RECREATION			
Div: Administration	9.75	$984,970	
Div: Aquatics	27.00	2,087,580	
Div: Parks Maintenance	32.00	3,379,110	
Div: Pioneer Park	9.00	1,519,068	
TOTAL	77.75		7,970,728
Dept: PUBLIC WORKS			
Div: Administration	3.00	$659,610	
Div: Design & Construction	17.00	973,200	
Div: Facilities Maintenance	17.00	6,532,960	
Div: Rural Services	5.00	709,970	
TOTAL	42.00		8,875,740
NON-DEPARTMENTAL			556,950

GENERAL FUND - APPROPRIATIONS, continued

Department/Division	Number of Employees	Division Allocations	Appropriations
EDUCATION			$55,369,000
TRANSFERS OUT			
Special Revenue Fund: Hotel-Motel Room Tax			1,121,250
Community Activity Center Enterprise Fund			1,007,460
Transit Enterprise Fund			5,321,550
Capital and Multi-Year Projects			1,295,200
Recurring Grants Funded by the Borough			375,000
Debt Service Fund			17,378,670
TOTAL PERMANENT POSITIONS	333.95		
TOTAL GENERAL FUND APPROPRIATIONS			$131,457,638

Sources of Funds	Estimated Revenue	Total Revenue
LOCAL REVENUE		
Property Taxes - Areawide	$98,954,038	
Hotel-Motel Room Taxes	1,727,000	
Alcoholic Beverage Sales Tax	1,044,000	
Tobacco Distribution Excise Tax	1,425,100	
Charges for Services - Areawide	2,313,780	
Other Local	286,250	
Interfund Revenues from Other Funds:		
Non-Areawide Special Revenue	636,410	
Solid Waste Collection District Special Revenue	205,650	
Enhanced 911 Special Revenue	171,020	
Community Activity Center Enterprise	630,390	
Solid Waste Disposal Enterprise	1,053,550	
Transit Enterprise	1,259,180	
Vehicle and Equipment Fleet Internal Service	67,470	
Education	2,000,880	
Service Areas	698,960	
Indirect Charges to Grants	1,069,110	
TRANSFERS IN		
Land Revenue Reserve	360,000	
Hotel-Motel Room Tax Fund	50,000	
Contributions from Fund Balance		
Designated for Tax Reduction (from Community Revenue Sharing)	3,200,000	
Designated for Tax Reduction	1,327,770	
TOTAL LOCAL REVENUE		$118,480,558
STATE REVENUE		12,696,300
FEDERAL REVENUE		280,780
TOTAL GENERAL FUND ESTIMATED REVENUE		$131,457,638

SPECIAL REVENUE FUNDS - APPROPRIATIONS

NON-AREAWIDE FUND

Department/Division	Number of Employees	Division Allocations	Appropriations
Dept: MAYOR			
Div: Economic Development	0.00	$125,000	
Interfund Charges		40,570	
TOTAL			$165,570
Dept: EMERGENCY OPERATIONS			
Div: Emergency Management	3.45	$643,190	
Interfund Charges		404,980	
Div: Emergency Medical Services	0.90	2,344,930	
Interfund Charges		190,860	
TOTAL			3,583,960
NON-DEPARTMENTAL			20,000
Transfer Out to Capital Projects ECC Technology and Equipment Replacement Reserve			70,000
Transfer Out to Recurring Grants Funded by the Borough			350,000
TOTAL PERMANENT POSITIONS	4.35		
TOTAL NON-AREAWIDE FUND APPROPRIATIONS			$4,189,530

Sources of Funds	Estimated Revenue	Total Revenue
Property Taxes - Non-Areawide	$2,852,760	
Emergency Medical Services Fees	1,123,910	
State Revenue	71,000	
Contribution from Fund Balance	52,984	
Interfund Revenues from Other Funds:		
Fire Service Areas	88,876	
TOTAL NON-AREAWIDE FUND ESTIMATED REVENUE		$4,189,530

SOLID WASTE COLLECTION DISTRICT FUND

Department/Division	Number of Employees	Division Allocations	Appropriations
Dept: PUBLIC WORKS			
Div: Solid Waste Collections	1.32	$6,649,210	
Interfund Charges		205,650	
TOTAL			$6,854,860
Transfer Out to Recurring Grants Funded by the Borough			24,000
Transfer Out to Capital and Multi-Year Projects			62,500
Contribution to Fund Balance			957,880
TOTAL SOLID WASTE COLLECTION FUND APPROPRIATIONS			$7,899,240

Sources of Funds	Estimated Revenue	Total Revenue
Property Taxes - Solid Waste Collection District	$7,899,240	
TOTAL SOLID WASTE COLLECTION FUND ESTIMATED REVENUE		$7,899,240

ENHANCED 911 FUND

Department/Division	Number of Employees	Division Allocations	Appropriations
Dept: EMERGENCY OPERATIONS			
Div: Enhanced 911	3.45	$1,093,920	
Interfund Charges		171,020	
TOTAL			$1,264,940
Contribution to Fund Balance			55,490
TOTAL ENHANCED 911 FUND APPROPRIATIONS			$1,320,430

Sources of Funds	Estimated Revenue	Total Revenue
Interest Earnings	$1,770	
Enhanced 911 Fees	1,318,660	
TOTAL ENHANCED 911 FUND ESTIMATED REVENUE		$1,320,430

HOTEL-MOTEL ROOM TAX FUND

	Appropriations
Transfer Out to Recurring Grants Funded by the Borough	$1,121,250
Transfer Out to General Fund	50,000
TOTAL HOTEL-MOTEL ROOM TAX FUND APPROPRIATION	$1,171,250

Source of Funds	Estimated Revenue	Total Revenue
Transfer In from General Fund	$1,121,250	
Contribution from Fund Balance	50,000	
TOTAL HOTEL-MOTEL ROOM TAX FUND ESTIMATED REVENUE		$1,171,250

ASSET REPLACEMENT RESERVE SPECIAL REVENUE ACCOUNT

	Appropriation
Transfer Out to Capital and Multi-Year Projects	$100,000
TOTAL ASSET REPLACEMENT RESERVE APPROPRIATION	$100,000

Source of Funds	Total Revenue
Contribution from Fund Balance	$100,000
TOTAL ASSET REPLACEMENT RESERVE ESTIMATED REVENUE	$100,000

FACILITIES MAINTENANCE RESERVE SPECIAL REVENUE ACCOUNT

	Appropriation
Transfer Out to Capital and Multi-Year Projects	$350,000
TOTAL FACILITIES MAINTENANCE RESERVE APPROPRIATION	$350,000

Source of Funds	Total Revenue
Contribution from Fund Balance	$350,000
TOTAL FACILITIES MAINTENANCE RESERVE ESTIMATED REVENUE	$350,000

SPECIAL REVENUE FUNDS - APPROPRIATIONS, continued

LAND REVENUE RESERVE SPECIAL REVENUE ACCOUNT

		Appropriation
Transfer Out to General Fund	$360,000	
Contribution to Fund Balance	160,150	
TOTAL LAND REVENUE RESERVE APPROPRIATION		$520,150

Source of Funds	Estimated Revenue	Total Revenue
Interest Earnings	$1,200	
Charges for Services	158,950	
Contribution from Fund Balance	360,000	
TOTAL LAND REVENUE RESERVE ESTIMATED REVENUE		$520,150

RECURRING GRANTS TO THE BOROUGH

	Appropriations
State Grants:	
Alaska Regional Development Organization (ARDOr)	$103,308
Public Library Assistance	21,000
Health and Social Services	511,441
Federal Pass-Through Grants:	
Fairbanks Metropolitan Area Transportation Study (FMATS)	103,672
Library Services - Continuing Education # 1	1,000
Library Services - Continuing Education # 2	1,000
Library Services - Continuing Education # 3	1,000
Library Services - Continuing Education # 4	1,500
Library Services - Continuing Education # 5	1,500
Library Services - Continuing Education # 6	1,500
memorandum total	*$746,921*

Sources of Funds	Estimated Revenue	Total Revenue
ARDOr - State Revenue from DCCED	$77,500	
Local Match from General Fund	25,808	
Total ARDOr		$103,308
Health and Social Services - State Revenue from DHFS	$358,009	
Local Match from General Fund	153,432	
Total Health and Social Services		511,441
Public Library Assistance - State Revenue from DEED		21,000
FMATS - Federal Revenue from USDOT through DOT/PF	$95,086	
Local Match from General Fund	8,586	
Total FMATS		103,672
Alaska State Library Services - Federal Revenue from NFH through DEED		7,500
memorandum total		*$746,921*

These are estimated grant amounts. The actual grant amounts in the signed grant agreements will be the appropriation amounts, unless materially different.

ENTERPRISE FUNDS - APPROPRIATIONS

COMMUNITY ACTIVITY CENTER ENTERPRISE FUND

Department/Division	Number of Employees	Division Allocations	Appropriation
Dept: PARKS AND RECREATION			
Div: Community Activity Center	0.25	$677,070	
Interfund Charges		630,390	
TOTAL COMMUNITY ACTIVITY CENTER FUND APPROPRIATION			$1,307,460

Sources of Funds	Estimated Revenue	Total Revenue
Contribution from Unrestricted Net Position	$300,000	
Transfer In from General Fund	1,007,460	
TOTAL COMMUNITY ACTIVITY CENTER FUND ESTIMATED REVENUE		$1,307,460

SOLID WASTE DISPOSAL ENTERPRISE FUND

Department/Division	Number of Employees	Division Allocations	Appropriations
Dept: PUBLIC WORKS			
Div: Solid Waste Disposal	18.68	$4,688,660	
Interfund Charges		1,053,550	
TOTAL			$5,742,210
Transfer Out to Capital and Multi-Year Projects			62,500
Contribution to Unrestricted Net Position			3,751,490
TOTAL SOLID WASTE DISPOSAL FUND APPROPRIATIONS			$9,556,200

Sources of Funds	Estimated Revenue	Total Revenue
Landfill Disposal Fees	$9,506,000	
Household Hazardous Waste Fees	30,000	
Recycling Revenues	10,000	
Interest Earnings	10,200	
TOTAL SOLID WASTE DISPOSAL FUND ESTIMATED REVENUE		$9,556,200

TRANSIT ENTERPRISE FUND

Department/Division	Number of Employees	Division Allocations	Appropriation
Dept: TRANSPORTATION			
Div: Administration	5.00	$664,200	
Interfund Charges		152,060	
Div: Air Quality Program	11.00	517,430	
Interfund Charges		151,280	
Div: Transit	46.50	4,002,940	
Interfund Charges		639,310	
Div: Vehicle Fleet Maintenance	4.50	1,138,170	
Interfund Charges		316,530	
TOTAL PERMANENT POSITIONS	67.00		
TOTAL TRANSIT ENTERPRISE FUND APPROPRIATION			$7,581,920

Sources of Funds	Estimated Revenue	Total Revenue
Fares	$409,980	
Advertising	24,000	
Charges to Other Funds	486,300	
Fuel Sales	236,440	
Interest Earnings	1,830	
Other	5,000	
Transfer In from General Fund	5,321,550	
Contribution from Unrestricted Net Position	1,096,820	
TOTAL TRANSIT ENTERPRISE FUND ESTIMATED REVENUE		$7,581,920

RECURRING GRANTS TO THE BOROUGH

	Appropriations
Federal Pass-Through Grants:	
Air Quality	$125,000
FTA Operating Assistance - Federal Share	724,578
FTA Operating Assistance - State Match	124,876
Federal Pass-Through Grants:	
Fairbanks Metropolitan Area Transportation Study (FMATS) FFY13-FFY14	102,995
memorandum total	*$1,077,449*

Source of Funds		Total Revenue
Air Quality - Federal Revenue from USDOT through DEC		$125,000
FTA Operating Assistance - Federal Revenue from USDOT		724,578
State Match to FTA Operating Assistance - State Revenue from DOT/PF		124,876
FMATS - Federal Revenue from USDOT through DOT/PF	$82,395	
Local Match from Transit Enterprise Fund	20,600	
Total FMATS		102,995
memorandum total		*$1,077,449*

These are estimated grant amounts. The actual grant amounts in the signed grant agreements will be the appropriation amounts, unless materially different.

INTERNAL SERVICE FUND - APPROPRIATION

VEHICLE AND EQUIPMENT FLEET FUND

Department/Division	Division Allocations	Appropriation
Dept: TRANSPORTATION		
Div: Vehicle and Equipment Fleet	$789,110	
Interfund Charges	67,470	
Contribution to Unrestricted Net Position	18,120	
TOTAL VEHICLE AND EQUIPMENT FLEET FUND APPROPRIATION		$874,700

Sources of Funds	Estimated Revenue	Total Revenue
Charges for Services	$869,700	
Sale of Assets	5,000	
TOTAL VEHICLE AND EQUIPMENT FLEET FUND ESTIMATED REVENUE		$874,700

RECURRING GRANTS FUNDED BY THE BOROUGH - APPROPRIATIONS

RECURRING GRANTS FUNDED BY THE BOROUGH

General Fund, Special Revenue Funds, Capital Projects Funds, Internal Service Fund, and/or Enterprise Funds

	Appropriations
Fairbanks Convention and Visitors Bureau *	$1,121,250
Fairbanks Arts Association	50,000
Yukon Quest	5,000
KUAC Public Radio	20,000
Fairbanks Community Service Patrol	25,000
Fairbanks Economic Development Corporation *	400,000
North Pole Economic Development	10,000
Alaska Small Business Development Center	5,000
World Eskimo-Indian Olympics	10,000
Match Assistance Grant	200,000
Fairbanks Litter Patrol	24,000
TOTAL RECURRING GRANTS FUNDED BY THE BOROUGH APPROPRIATIONS	$1,870,250

Sources of Funds	Total Revenue
Transfer In from General Fund	$375,000
Transfer In from Non-Areawide Fund	350,000
Transfer In from Solid Waste Collection District	24,000
Transfer In from Hotel-Motel Room Tax Fund	1,121,250
TOTAL RECURRING GRANTS FUNDED BY THE BOROUGH ESTIMATED REVENUE	$1,870,250

* Funds are appropriated contingent upon grant agreement requiring the establishment of uniform procedures to encourage, to the maximum extent possible, the participation of and the award to local bidders in all procurements for Fairbanks Convention and Visitor's Bureau and Fairbanks Economic Development Corporation.

MULTI-YEAR AND CAPITAL PROJECTS BUDGET - APPROPRIATIONS

MULTI-YEAR AND CAPITAL PROJECTS BUDGET

	Appropriations
General Fund - various projects and programs	$1,295,200
Special Revenue Fund - various projects and programs	350,000
Solid Waste Disposal Enterprise Fund	62,500
T Solid Waste Collections District Fund	62,500
Replacement of assets	100,000
Reserves:	
Emergency Coordination Center Technology and Equipment Replacement Reserve	70,000
TOTAL MULTI-YEAR AND CAPITAL PROJECTS BUDGET APPROPRIATIONS	$1,940,200

Sources of Funds	Total Revenue
Transfer In from General Fund	$1,295,200
Transfer In from Non-Areawide Fund	70,000
Transfer In from Solid Waste Disposal Enterprise Fund	62,500
Transfer In from Solid Waste Collections District Fund	62,500
Transfer In from Facilities Maintenance Reserve	350,000
Contribution from Asset Replacement Reserve special revenue account	100,000
TOTAL MULTI-YEAR AND CAPITAL PROJECTS BUDGET ESTIMATED REVENUE	$1,940,200

SERVICE AREA MULTI-YEAR AND CAPITAL PROJECTS BUDGET

	Appropriation
Fire Service Areas - various projects and programs	$1,794,000
TOTAL SA MULTI-YEAR AND CAPITAL PROJECTS BUDGET APPROPRIATIONS	$1,794,000

Sources of Funds	Total Revenue
Transfer In from Fire Service Areas	1,794,000
TOTAL SA MULTI-YEAR AND CAPITAL PROJECTS BUDGET ESTIMATED REVENUE	$1,794,000

DEBT SERVICE FUND - APPROPRIATION

DEBT SERVICE FUND

	Appropriation
Debt Service	$18,878,670

Sources of Funds	Total Revenue
Transfer In from General Fund	$17,378,670
Contribution from Fund Balance	1,500,000
TOTAL DEBT SERVICE FUND ESTIMATED REVENUE	$18,878,670

SERVICE AREA FUNDS - APPROPRIATIONS

In addition to the appropriations below, and appropriation is made for each service area's separate operating savings account which reflects the Service Area's available fund balance as of June 30, 2014. Upon completion of the annual audit for fiscal year 2015, the operating savings account in each Service Area appropriation is to beadjusted to reflect the Service Area's total available fund balance, notwithstanding Chapters 3.03.55, 3.03.300 "service area's available fund balance" and 14.01.161 of the Fairbanks North Star Borough Code of Ordinances.

ROAD AND MISCELLANEOUS SERVICE AREA FUNDS

Service Area	Appropriations
Air Park	$610
Airway	14,650
Arctic Fox	5,940
Aztec	33,930
Ballaine Lake Sewer & Water	31,170
Bear's Den Road	550
Becker Ridge	133,870
Birch Hill	143,350
Bluebird Road	8,660
Borda Road	33,360
Brookside	9,550
Chena Hills Road	119,030
Chena Marina	30,970
Chena Point Road	150,200
Chena Spur	51,090
College	477,350
College Hills	29,460
Cooper Estates	33,510
Cordes Drive	36,720
Cripple Creek	83,270
Deep Forest	26,480
Diane Subdivision	4,020
Drake Estates	9,200
Edanella Heights Road	49,490
Ester Lump Road	37,050
Fairfields	18,010
Fairhill	12,900
Fairwest	26,660
Garden	49,710
Golden Valley Road	19,060
Goldstream-Alaska	31,810
Goldstream Moose Creek	66,530
Gordon	62,440
Granola Estates	7,380
Greime Road	25,670
Haystack	46,000
Herning Hills	30,940
Hopeless	26,760
Horseshoe Downs	35,090
Jennifer Drive	6,520

SERVICE AREA FUNDS - APPROPRIATIONS, continued

Service Area	Appropriations
Jones Road	$76,570
Joy Road	9,420
Keeney Road	2,400
Kendall	13,390
Keystone	18,440
Kris Kringle	15,890
Lakloey Hill	53,120
Lee Lane	7,920
Loose Moose	7,230
Martin	43,360
McCloud	30,770
McGrath Estates	80,090
McKinley View	8,030
Mellow Woods Road	17,750
Miller Hill Extension	109,240
Moose Creek	32,620
Moose Meadows	85,360
Mt. View	29,330
Murphy	16,580
Musk Ox	40,260
Newby Park	18,730
North Ridge	15,000
O'Connor Creek	134,240
Old Wood Road	15,830
Our	4,930
Parksridge	15,060
Peede Country Estates	9,730
Pine Stream	34,930
Pleasureland	8,790
Polar Heights	21,700
Potlatch	15,150
Prospect Park	8,940
Reed Acres Road	10,680
Ridgecrest	2,980
Salchaket Heights	5,260
Scenic Heights	21,840
Seavy	11,380
Secluded Acres	14,090
Serendipity Hill	7,530
Six Mile Village Road	10,180
Smallwood Trail Road	7,950
Smith Ranch	9,100
Spring Glade	88,700
Spruce Acres	7,530
Steamboat Landing	21,250

SERVICE AREA FUNDS - APPROPRIATIONS, continued

Service Area	Appropriations
Straight Creek	$20,410
Summerwood	47,880
Summit Drive	143,070
Sunny Hills Terrace	35,770
Sunrise	13,990
Tan Terra	66,610
Thomas	28,770
Timberlane Road	8,590
Tungsten	55,350
Twenty-Three Mile Slough	45,120
Ullrhaven	4,700
University Heights	62,300
University West Street Light	71,150
Vienna Wood	27,760
Viewpointe	20,270
Violet Drive	80,880
Vista Gold Road	47,510
Vue Crest	39,400
Whitman	5,120
Wildview	218,810
Woodland	2,890
Yak Road	89,460
TOTAL ROAD & MISCELLANEOUS SERVICE AREAS' APPROPRIATIONS	$4,374,040

Sources of Funds	Estimated Revenue	Total Revenue
Property Taxes - Road & Miscellaneous Service Areas	$4,238,820	
Interest Earnings	13,860	
Contributions from Fund Balances	121,360	
TOTAL ROAD & MISCELLANEOUS SERVICE AREAS' ESTIMATED REVENUE		$4,374,040

SERVICE AREA FUNDS - APPROPRIATIONS, continued

FIRE SERVICE AREA FUNDS

Service Area	Appropriations
Chena Goldstream Fire	$2,375,440
Ester Volunteer Fire	487,300
North Star Fire	1,994,440
Steese Volunteer Fire	1,585,360
University Fire	2,876,930
TOTAL FIRE SERVICE AREAS' APPROPRIATIONS	$9,319,470

Sources of Funds	Estimated Revenue	Total Revenue
Property Taxes - Fire Service Areas	$8,528,670	
Interest Earnings	6,960	
Contributions from Fund Balances	783,840	
TOTAL FIRE SERVICE AREAS' ESTIMATED REVENUE		$9,319,470

SERVICE AREA DIFFERENTIAL TAX ZONE MULTI-YEAR AND CAPITAL PROJECT

Service Area	Appropriations
Murphy Service Area - Yellowknife	$9,869
Potlatch Service Area - Heritage Hills	3,673
TOTAL SERVICE AREAS' DIFFERENTIAL TAX ZONE APPROPRIATIONS	$13,542

Sources of Funds	
Property Taxes - Differential Tax Zone	$13,542
TOTAL SERVICE AREAS' DIFFERENTIAL TAX ZONE ESTIMATED REVENUE	$13,542

FAIRBANKS NORTH STAR BOROUGH
ORDINANCE NO. 2015-20

ATTACHMENT B

FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT

It is the intent of the FNSB Assembly to meet with the FNSB School Board and District Administration in the fall of 2015 to work on a common understanding of the sustainability of the school program in the Fairbanks North Star Borough.

Purpose of the meeting:

1) To promote a greater understanding of the challenges facing the sustainability of school funding.
2) To agree on a common answer to the question: What constitutes full funding?
3) To discuss the long term decline in student enrollment and if that decline warrants the closure of schools.

By:	Luke Hopkins, Mayor
Introduced:	04/09/2015
Advanced:	04/09/2015
Substituted Attachment A:	06/11/2015
Adopted:	06/11/2015
Immediate Reconsideration Failed:	06/11/2015
Adopted:	06/11/2015

FAIRBANKS NORTH STAR BOROUGH

RESOLUTION NO. 2015 – 20

A RESOLUTION ESTABLISHING THE RATE OF LEVY OF 2015 REAL PROPERTY TAXES FOR AREAWIDE, NON-AREAWIDE, SOLID WASTE COLLECTION DISTRICT, AND SERVICE AREAS JURISDICTIONS

WHEREAS, the Assembly of the Fairbanks North Star Borough (Borough) has approved the FY 2016 Borough Budget, including proposed 2015 mill levies for Areawide, Non-Areawide, Solid Waste Collection District, and Service Areas jurisdictions; and

WHEREAS, Sections 19, 20, 21, 22, 23, and 24, of Ordinance 2015-20 provide for a resolution setting forth provisions for the establishment of rates of levy for Areawide, Non-Areawide, Solid Waste Collection District, and Service Area purposes.

NOW, THEREFORE, BE IT RESOLVED by the Assembly of the Fairbanks North Star Borough.

Section 1. Rates of Real Property Levy for Areawide, Non-Areawide, Solid Waste Collection District, and Service Areas. There is hereby levied for Areawide, Non-Areawide, Solid Waste Collection District, and the named Service Areas, a rate of levy as set out in Attachment A, attached hereto and made a part of this resolution, upon each dollar of property taxable under Chapters 3.08, 3.12, and 3.46 of the FNSB Code of Ordinances in the named taxing jurisdictions.

Section 2. Real Property Tax Delinquent Dates. The dates upon which the real property taxes levied by Ordinance No. 2015-20 shall become delinquent are September 2, 2014, for the first half of said taxes, and November 3, 2014, for the second half of said taxes, as more particularly set forth in Section 3.08.030 of the FNSB Code of Ordinances and according to the terms thereof.

Section 3. Effective Date. This Resolution shall become effective immediately upon adoption.

PASSED AND APPROVED THIS 11TH DAY OF JUNE, 2015.

Karl Kassel
Presiding Officer

ATTEST:

Nanci Ashford-Bingham, MMC
Borough Clerk

Ayes: Sattley, Hutchison, Lawrence, Dodge, Quist, Davies, Kassel
Noes: Roberts
Excused: Golub

RESOLUTION NO. 2015-20
ATTACHMENT A

2015 RATE OF REAL PROPERTY TAX LEVY

	Mill Rate Allocation	Mill Rate
Areawide Functions		
Areawide General Government		
General Government	4.302	
Library Bonds	0.011	
Total Areawide General Government Mill Rate	4.313	
Areawide Education		
Education	6.516	
School Bonds	0.770	
Total Areawide Education Mill Rate	7.286	
Total Areawide Mill Rate		11.599
Non-Areawide Functions		
Economic Development	0.091	
Emergency Medical Services	0.416	
Total Non-Areawide Mill Rate		0.507
Solid Waste Collection District		
Solid Waste Collection District Mill Rate		1.350

Service Areas	Mill Rate
Airway	1.489
Arctic Fox	2.168
Aztec	1.592
Ballaine Lake Sewer & Water	18.209
Bears Den	0.357
Becker Ridge	1.666
Birch Hill	2.356
Bluebird Road	3.362
Borda Road	1.383
Brookside	0.571
Chena Goldstream Volunteer Fire	2.377
Chena Hills Road	1.219
Chena Marina	0.976
Chena Point Road	3.550
Chena Spur	3.232
College	1.303
College Hills	1.053
Cooper Estates	3.397
Cordes Drive	1.423
Cripple Creek	1.946
Deep Forest	1.050
Diane Subdivision	0.405
Drake Estates	0.844
Edanella Heights Road	2.316
Ester Lump Road	4.109
Ester Volunteer Fire	3.140
Fairfields	0.898

2015 RATE OF REAL PROPERTY TAX LEVY

Fairhill	1.245
Fairwest	2.155
Garden	1.275
Golden Valley Road	5.404
Goldstream-Alaska	2.839
Goldstream Moose Creek	1.887
Gordon	1.309
Granola Estates	1.647
Grieme Road	4.234
Haystack	4.128
Herning Hills	1.618
Hopeless	1.114
Horseshoe Downs	4.687
Jennifer Drive	2.404
Jones Road	1.889
Joy Road	1.345
Keeney Road	0.746
Kendall	1.197
Keystone	4.039
Kris Kringle	2.540
Lakloey Hill	1.263
Lee Lane	1.959
Loose Moose	1.128
Martin	10.359
McCloud	12.486
McGrath Estates	1.609
McKinley View	3.032
Mellow Woods Road	1.420
Miller Hill Extension	5.740
Moose Creek	0.390
Moose Meadows	0.993
Mountain View	1.475
Murphy	1.829
Musk Ox	1.490
Newby Park	0.900
North Ridge	5.289
North Star Volunteer Fire	1.432
O'Connor Creek	7.969
Old Wood Road	2.417
Our	1.359
Parksridge	1.803
Peede Country Estates	1.500
Pine Stream	1.152
Pleasureland	1.170
Polar Heights	1.055
Potlatch	3.547
Prospect Park	1.481
Reed Acres Road	1.573
Ridgecrest	1.219
Salchaket Heights	4.750
Scenic Heights	1.856
Seavy	0.351
Secluded Acres	1.783

RESOLUTION NO. 2015-20
ATTACHMENT A

2015 RATE OF REAL PROPERTY TAX LEVY	
Serendipity Hill	3.321
Six-Mile Village Road	1.528
Smallwood Trail Road	0.864
Smith Ranch	0.278
Spring Glade	1.600
Spruce Acres	1.714
Steamboat Landing	1.643
Steese Volunteer Fire	2.015
Straight Creek	4.285
Summerwood	3.051
Summit Drive	1.756
Sunny Hills Terrace	3.278
Sunrise	2.494
Tan Terra	1.935
Thomas	3.660
Timberlane Road	1.616
Tungsten	3.384
Twenty-Three Mile Slough	2.983
Ullrhaven	2.192
University Fire	2.756
University Heights	1.887
University West Street Light	0.535
Vienna Wood	0.873
Viewpointe	1.193
Violet Drive	3.480
Vista Gold Road	2.924
Vue Crest	1.686
Whitman	1.811
Wildview	3.471
Woodland	1.293
Yak Road	1.132
Service Areas Differential Tax Zones	
Potlatch Heritage Hills	1.887
Murphy SA - Yellowknife CIP	7.371

FISCAL POLICIES

I. Borough Organization

A. The Annual Borough Budget is organized to reflect the organizational structure of the borough which is: Department, Division, Section, and Sub-Section under the following criteria: 1) by general programmatic function and 2) by fund.

II. Operating Budget Policies

A. All current operating expenditures are to be paid from current and from excess revenues. The Borough 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. All budgetary procedures will conform to existing State law and the Fairbanks North Star Borough Code of Ordinances.

C. The budget development process will examine and effect changes in program delivery responsibilities or management to improve productivity, maintain or lower costs, enhance service, and further communication with the public.

D. Where appropriate, the Borough's Boards and Commissions will be encouraged to be involved in the planning, programming, and budgeting process in order that the annual budget best reflects the current requirements of the Borough residents.

E. The Borough's annual operating budget is to reflect known salary and benefits adjustments.

F. The Borough will maintain a budgetary control system to ensure adherence to the budget and will prepare monthly reports comparing actual expenditures to current appropriations.

G. As is practical, the various taxing jurisdictions and grant programs/projects will be charged for the services received from general government departments/divisions.

H. If it becomes apparent that revenue shortfalls or extraordinary expenses will create a deficit, efforts will be made first to reduce the deficiency through budgetary management techniques. The use of existing reserve funds may be recommended to cover revenue shortfalls if such use does not deplete the fund balance to an inappropriate level.

I. Debt will not be used to cover current operating expenses.

J. The Borough is expected to continue its scheduled level of facility maintenance and replacement of its facilities and equipment in order to maintain its facilities and equipment in good operating condition.

III. Revenue Policies

A. The Borough will attempt to develop a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.

B. The Borough will aggressively seek Federal and State grants, with a target emphasis to capital improvements funding.

C. The voter-approved tax limitation (tax caps) will be conservatively applied; i.e., careful consideration will be given to providing services by levying taxes at a level below, rather than at, the cap.

D. When considering a new revenue source, an effort will be made to include provisions for revenues to increase over time at the same rate as the costs of providing the services being considered.

E. The Borough will endeavor to pursue that the Borough receives a fair proportion of all State shared taxes and revenue.

F. The Borough will take all cost-effective actions available to collect delinquent revenues.

G. The Borough will set fees and rates for vehicle fleet maintenance in the Transit enterprise fund, and for the Solid Waste Disposal enterprise fund at a level that as fully as possible supports the total direct, indirect, and capital costs of the activity.

H. Investment income, including interest earnings, is allocated to the funds and accounts provided for in the Fairbanks North Star Borough Code of Ordinances on the basis of cumulative, month-end cash equity balances.

IV. Reserve Policies

A. Adequate reserves shall be maintained for all known liabilities, including employees' leave liabilities, workers' compensation liabilities, and self-insured retention limits.

B. The Borough will endeavor to maintain a reserve in each operating fund to cover cash flow requirements, normal variance in revenue and expenditure estimates, abnormal variance in state revenue estimates versus state appropriations, potential for unreserved litigation expenses and judgments, and expenditures of an emergency nature.

In addition to the requirements in the preceding paragraph, the general fund must also forward-fund certain appropriations in the special revenue and capital projects funds, such as expenditure-driven grants and approved bond projects for which bonds have not yet been issued, and is used to cover supplemental appropriations for needs that arise outside the annual budget process. The Borough will work toward increasing its target amount of general fund reserves to 17 percent of either the prior year's expenditure level or the current year appropriation level, whichever is greater (approximately two month's cash flow).

IV. Reserve Policies (continued)

For service areas with expenditures less than $500,000, the target amount of reserves is 20 percent of either the prior year's expenditure level or the current year appropriation level, whichever is greater (approximately 10 weeks' cash flow). The target amount of reserves for all remaining operating funds (expenditure levels in excess of $500,000) is 10 percent of either the prior year's expenditure level or the current year appropriation level, whichever is greater (approximately one month's cash flow).

The amount of the reserve requirement will be reviewed annually. In addition, the reserve requirement may be increased by the amount necessary to meet future identified, one-time, and specific expenditures requiring the accumulation of funds over a given period.

V. Debt Policies

A. Tax and revenue anticipation borrowing shall be consistent with state and federal laws and regulations.

B. Under Alaska law, the Borough may issue general obligation bonds, revenue bonds, and assessment bonds. General obligation bonds may be issued without limitation upon approval by a majority of Borough voters. There are no constitutional or statutory debt limitations under Alaska law, but the voters must approve all general obligation debt.

   The issuance of long-term debt will be only for construction and acquisition of land, capital improvements, or equipment when the useful life of the asset will exceed the term of the debt.

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

D. Debt financing based on a project's revenue-generating capacity will be used only when the projected revenues or other identified sources are sufficient to service the debt.

E. The Borough will endeavor to consolidate small debt issues or financing of equipment through lease-purchase financing to the maximum extent possible in order to obtain the lowest market rate of interest.

F. When the Borough obtains debt financing on behalf of or benefiting a third party (as with a special assessment district) such debt will be issued in conformance with existing Borough priorities and policies without contingent liability of the Borough and with all costs of issuance and administration fully reimbursed. When the Borough obtains debt financing on behalf of or benefiting a third party (non-borough entity), the Borough will charge a debt issuance fee to cover the cost of the administrative time required in preparation of the issuance, in addition to the cost of issuance.

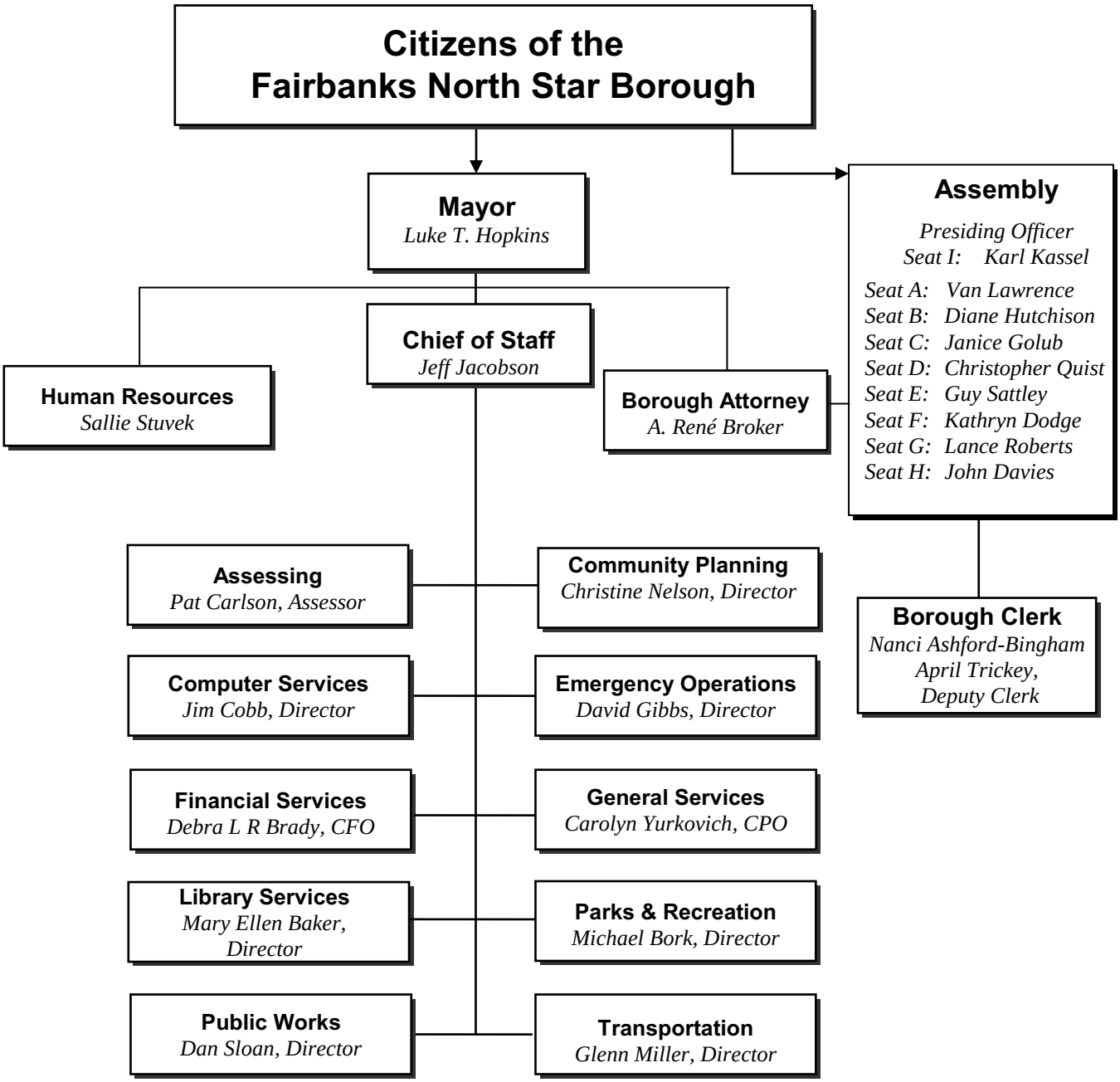
G. The Borough's preference is to issue fixed-rate long-term debt with level debt service. Other debt service structures may be considered if an economic advantage is identified for a particular issuance. The Borough's preference is to place the debt through a public bid process. It is recognized that a sale through negotiation may be considered due to fluctuating market conditions, time constraints, size, or nature of the issue.

V. Debt Policies (continued)

H. The Borough will actively endeavor to maintain a minimum bond rating objective for all debt issues with at least two rating agencies. Credit enhancements will be used to achieve higher ratings when there is an economic benefit.

INTRODUCTION

Organization



Luke T. Hopkins, Borough Mayor

Fairbanks North Star Borough Assembly Members

Karl Kassel (Seat I), Presiding Officer

Seat A:	Van Lawrence
Seat B:	Diane Hutchison
Seat C:	Janice Golub
Seat D:	Christopher Quist
Seat E:	Guy Sattley
Seat F:	Kathryn Dodge
Seat G:	Lance Roberts
Seat H:	John Davies

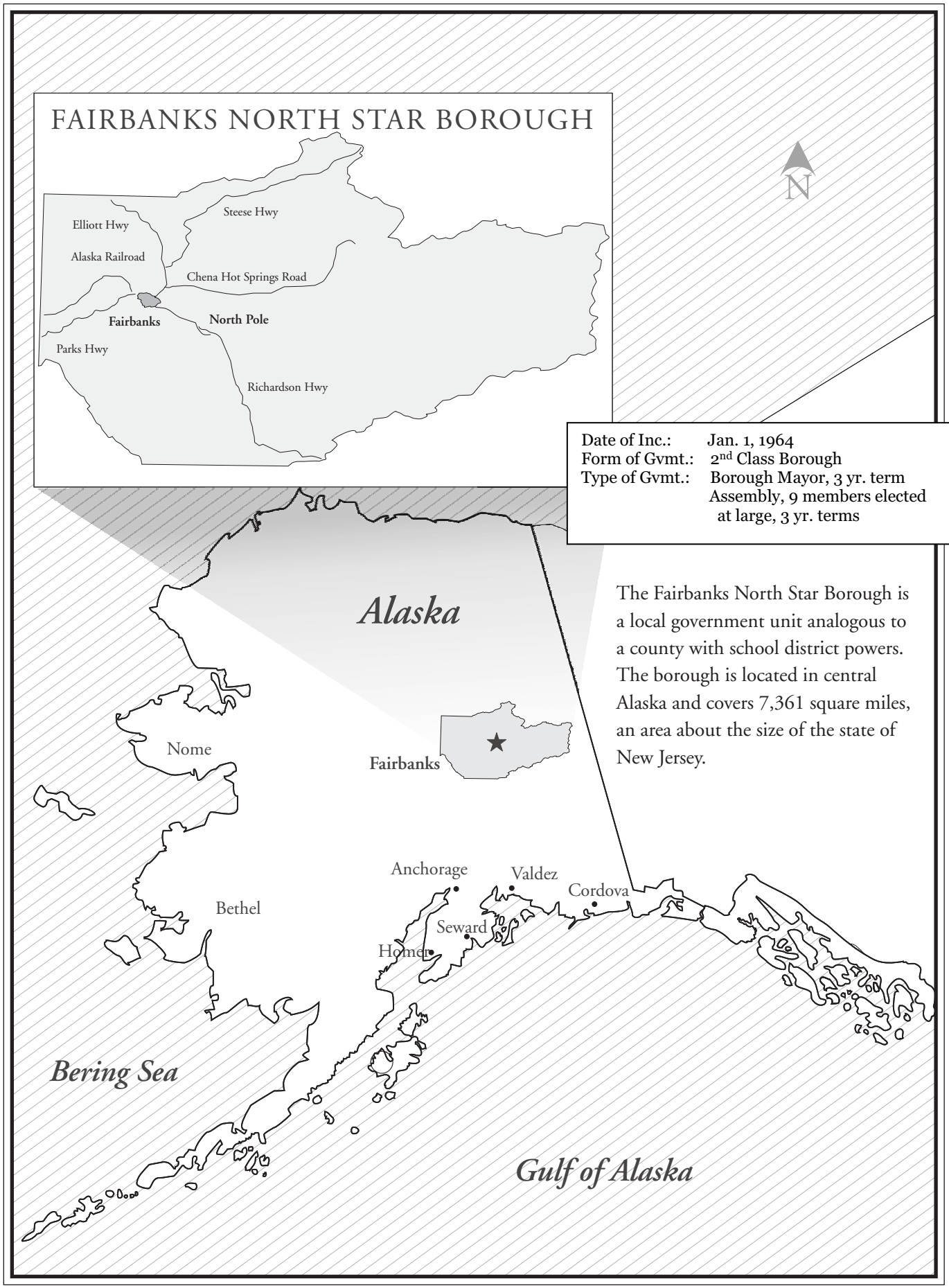
Nanci Ashford-Bingham, Borough Clerk
April Trickey, Deputy Borough Clerk

Fairbanks North Star Borough Staff

Jeff Jacobson
Chief of Staff

Department Directors

A. René Broker	Borough Attorney
Pat Carlson	Director of Assessing
Christine Nelson	Director of Community Planning
Jim Cobb	Director of Computer Services
David Gibbs	Director of Emergency Operations
Debra L. R. Brady	Chief Financial Officer
Carolyn Yurkovich	Chief Procurement Officer
Sallie Stuvek	Director of Human Resources
Mary Ellen Baker	Director of Library Services
Michael Bork	Director of Parks and Recreation
Dan Sloan	Director of Public Works
Glenn Miller	Director of Transportation



Date of Inc.:	Jan. 1, 1964
Form of Gvmt.:	2nd Class Borough
Type of Gvmt.:	Borough Mayor, 3 yr. term Assembly, 9 members elected at large, 3 yr. terms

The Fairbanks North Star Borough is a local government unit analogous to a county with school district powers. The borough is located in central Alaska and covers 7,361 square miles, an area about the size of the state of New Jersey.

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Readers' Guide

READERS' GUIDE OVERVIEW

Welcome to the Fairbanks North Star Borough's Budget for Fiscal Year 2016

This READERS' GUIDE is a tool to guide you through this document. Its primary goal is to enhance the readability of the budget document, thereby increasing its usefulness as a communications device. It provides some basic information about the area and its governmental structure. It explains the formatting of individual departmental budget sections, and the process of creating and adopting the Borough's primary planning and policy tool—the annual budget.

The READERS' GUIDE has been designed to answer some of the more commonly asked questions regarding the Fairbanks North Star Borough budget and other topics.

- Under what type of government structure does the Borough operate?
- What are the Borough's areas of responsibilities or "powers?"
- How does the School District and the Borough interrelate?
- When is the budget prepared, and how does the budget cycle operate?
- What is contained in the department sections?
- How is the departmental budget data organized?
- What is fund accounting?
- What are the Borough's basis of accounting and basis of budget?

Readers, who are primarily interested in the "bottom line" of expenditures, personnel, revenues, or the approved mill levies, can find these items in the "Budget Highlights" section immediately following the Mayor's Message as well as the "Budget Summary" section.

Copies of the Recommended and Approved Borough Budget are available for viewing at the Noel Wien and North Pole Public Libraries as well as at the Financial Services Department and Borough Clerk's Office located in the Borough Administrative Center, 809 Pioneer Road. Electronic copies of the Recommended and Approved Borough Budget (as well as past budgets) are available on the Fairbanks North Star Borough Website, http://co.fairbanks.ak.us/FinancialServices/.

MISSIONS, MEASURES AND STATISTICAL ACCOMPLISHMENTS:

The Narrative pages, part of the expenditure part of the budget, are composed of three components: the Mission Statement, the Measures, and the Statistical Accomplishments. The Mission Statement (the first page) defines the purpose or reason for the existence of a division or section. The Measures, listed at the top of the Statistical Accomplishment page, are intended to tie together and integrate the Mission with the past, present, and future assessments and expectations, based upon the listed quantifiable accomplishment data. The Measures are intended to aid in answering the question–"How well are we meeting our Mission?" Readers will find that this information provides further explanations to departmental and funding descriptions. These performance indicators assist Directors and Managers as a basis for budgeting, an area to highlight significant accomplishments, and to examine potential areas of problems in terms of inefficiencies and resource allocation.

Readers' Guide

THE FAIRBANKS NORTH STAR BOROUGH

BOROUGH GOVERNMENT STRUCTURE:

Brief Introduction to the Borough

The Fairbanks North Star Borough is a second-class Borough incorporated on January 1, 1964 under the provisions of the State of Alaska Borough Act (1963), as amended. The Borough covers 7,361 square miles within the Tanana River Valley of the interior region of Alaska.

Per the State of Alaska, Department of Commerce, Community, and Economic Development, Division of Community Advocacy, the 2013 Borough population is 99,632 and the two first-class cities located within the Borough's boundaries North Pole and Fairbanks, have 2011 populations of 2,209, and 32,204, respectively. North Pole was incorporated in 1953. The City of Fairbanks was incorporated in 1903 following the nearby discovery of gold by Felix Pedro. There are also two large military installations within the Borough, Fort Wainwright Army Post (population 8,601) and Eielson Air Force Base (population 2,205).

Further information regarding the demographics of the Fairbanks North Star Borough can be found in the Appendices section.

Economics

The "health" of the Fairbanks North Star Borough community is good. Located near the center of the state, and as Alaska's second largest urban area, the borough serves as the economic hub for interior and northern Alaska, including the oil-rich North Slope. Over the last five years, all industry sectors have retained fairly constant rates of employment relative to total borough employment.

Government remains the largest employment sector at 29 percent of total borough employment (7 percent federal, 14 percent State, 8 percent local). Trade, transportation, and utilities is the next largest employment sector in the borough, accounting for 21 percent of total employment. Fourteen percent of total borough employment is in the educational and health services sector. Approximately eleven percent of the borough workforce is employed in the leisure and hospitality sector. The borough's smallest sector, information, at 1.3 percent of total employment, includes the telecommunications industry. (Information from the *Alaska Department of Labor and Workforce Development*, Research and Analysis Section.)

Government Structure

The Borough operates under a Mayor-Assembly form of government. This is the strong mayor form of government, as the mayor is the chief executive officer. The mayor can introduce legislation, has veto power, and manages the everyday operations of the Borough.

The legislative powers are vested in an Assembly. The Assembly is composed of nine elected officials, each elected at-large for three-year, staggered terms. Initially, the Borough exercised three mandatory

powers: assessment and tax collection, schools, and planning and zoning. Voters have approved, and State statutes have added additional powers. Currently, the Borough has the following powers:

Areawide powers: assessment and collection of taxes, education, elections, planning and zoning, animal control, flood control, hospital (not exercised), library, air pollution control, 911, solid waste disposal (landfill), parks and recreation, transportation system, housing finance, limited health and social services powers, and natural gas utility.

Non-areawide powers: fireworks control, emergency disaster, emergency medical services, and economic development. These powers are exercised in the area of the Borough outside the cities of Fairbanks and North Pole.

Special district powers: Solid Waste Collection powers are exercised in a special district created in 1991 that includes the area outside the City of Fairbanks.

Service area powers: road maintenance and construction, fire protection, water supply, sewage disposal, and streetlights in specific service areas. These services are exercised in specific areas upon petition and adoption by vote of the residents of the specific service area. Currently there are 107 active service areas in the Borough outside the cities of Fairbanks and North Pole in which one or more of these services are provided.

SCHOOL DISTRICT:

The Fairbanks North Star Borough School District is a component unit of the Borough. The School District has its own elected board which is responsible for setting policy and expenditure appropriations.

The Borough does assume various funding responsibilities for the School District. The Borough is responsible for the construction and capital improvement of all facilities used by the School District as well as the issuance and repayment of school construction debt. The Borough also determines the amount of local funding the School District will receive in excess of the state mandated minimum contribution of 4 mills of property tax. Additional information about School District funding can be found in the Education section of the Expenditure budget.

THE BUDGET PROCESS

BUDGET APPROPRIATIONS:

The annual budget is the vehicle through which the Borough Assembly establishes the appropriations for the Borough. The budget is a policy document, financial plan, operations guide, and communications device that reflect the allocation of limited revenue among competing uses. The allocation is accomplished through passage of an annual appropriation ordinance.

This appropriation ordinance authorizes spending during the fiscal year based on estimates of the financial resources required to support these expenditures. The appropriation level is by "fund" and by "department"; therefore, the budget is developed and presented to facilitate both.

Readers' Guide

BUDGET CYCLE:

Annual Budget Cycle – The annual budget cycle begins with the development of the Six-Year Capital Improvement Program in July and is completed with the appropriation for the budget in the following May, for the fiscal year beginning on July 1st.

Annual Budget Cycle

CAPITAL IMPROVEMENT PROGRAM:

Developing the annual budget begins in July, with updates to the six-year Capital Improvement (CIP) and Major Maintenance Programs. Borough Departments and the School District are asked for their input regarding the capital improvement and major maintenance project data compiled the previous year. These submittals result in the deletion of projects completed, addition of new projects, changes in requested year, changes in project descriptions and project modifications.

The Public Works Department assists the Capital Improvements Committee in prioritization, cost estimating, and project scoping. The Mayor presents an information copy of the Six-Year Program to the Assembly in late September. Hearings are held and the capital requests for State capital funding are finalized and a capital funding request is submitted in November to the Interior Delegation of the legislature.

Capital improvement projects identified for local funding become part of the Multi-Year Projects Budget for the following fiscal year. The Multi-Year Projects Budget is presented to the Assembly in April with the annual operating budget for appropriation of local funds.

ANNUAL OPERATING BUDGET GUIDELINES:

During December and January the Mayor and Department Directors assess the financial environment and prepare documentation about needed changes in doing business for the following budget year. Given revenue constraints, the Mayor evaluates these recommendations for changes in existing programs and/or new programs, and prepares a program and funding authorization level for each department.

Readers' Guide

OPERATING AND MULTI-YEAR PROJECTS DEVELOPMENT:

Departments prepare their budget detail within the Mayor's authorization level. The Mayor reviews the submittals and makes final adjustments. The Mayor's Recommended Budget is presented to the Assembly on the first Thursday following the 1st of April. The Assembly Finance Committee holds work sessions with the Departments and makes recommendations to the full Assembly.

The School Board presents its request for local funding for education on April 1st. The Assembly must determine the minimum local effort for education on or before May 1, or the School Board's request becomes final. The Assembly often passes a resolution specifying the local effort prior to the end of April, and includes the appropriation of the local effort in the annual operating budget appropriation.

PUBLIC HEARINGS AND ADOPTION:

The Assembly holds budget hearings and accepts the budget, with or without amendment, prior to the end of May for the budget year beginning the following July 1st. For a minimum of thirty days prior to the public hearing, reference copies of the entire budget document are available at key public locations throughout the Borough. According to Alaska Statutes, the appropriation for local support of education must be adopted by May 31. Funds are appropriated by ordinance. Appropriations are made for each department and each fund in the annual operating and Multi-Year Projects budgets. Supplemental appropriations and transfers of appropriations are also approved by ordinance.

MILL LEVIES:

A resolution establishing mill levies is presented by the Mayor. Alaska Statutes provides that the mill levy must be established by June 15th. The voter-approved tax limitation is recomputed prior to the setting of mill levies. These tax caps limit the amount of taxes that can be levied one year to the same amount as was levied the previous year, with exceptions for debt service, judgments, new construction and property improvements, and voter-approved special services. The maximum tax that can be levied this fiscal year for each taxing jurisdiction is detailed in the Appendices section of this budget.

BUDGET AMENDMENT:

As provided by Alaska Statutes and the FNSB Code of Ordinances, the Borough Assembly must adopt any amendments to the budget, made throughout the fiscal year, by ordinance. Advance public notice and a public hearing are required prior to adoption of an ordinance.

ADDITIONAL STATISTICAL INFORMATION REGARDING THE FAIRBANKS NORTH STAR BOROUGH

Statistical information that is updated annually can be found in the Borough's Comprehensive Annual Financial Report (CAFR). Accordingly, we would like to direct the reader to the supplemental information that can be found there. The CAFR is available online at http://www.co.fairbanks.ak.us/FinancialServices. In addition to the annual financial report, another comprehensive source of statistical information that the Borough is especially proud of is its publication titled: Fairbanks Community Research Quarterly. This document, approximately 50 pages in length, is updated and published quarterly by the Community Research Center, a division of the Community Planning Department. There the reader will find a broad

range of very current information under the major category headings of: Fairbanks Economy at a Glance, Economic Indicators, Employment, Housing, Cost of Living, and Population & Social Conditions. The reader may request this document at: Community Research Center, P.O. Box 71267, Fairbanks, Alaska, 99707-1267, or by calling: (907) 459-1212. This document is also available online at http://www.co.fairbanks.ak.us/communityplanning/CRC/.

BUDGET PRESENTATION/LAYOUT

The budget document is divided into several tabbed sections. The contents of each section are summarized below.

The **Table of Contents** section is the beginning of the document. This section contains the Table of Contents for the budget document as well as the Borough's Distinguished Budget Presentation Award.

The **Mayor's Message** section contains the Mayor's transmittal letter to the Assembly and Borough residents and budget highlights.

The **Appropriation Ordinance** section contains the budget ordinance, and the mill levy resolution.

The **Introduction** section contains the FNSB organization chart, Assemblymember and key personnel lists, a map of the Borough, and this Readers' Guide, all of which contain statistical information about the Borough.

The **Budget Summary** section of the document contains charts, graphs, and schedules giving an overview of the revenues, expenditures, and position counts.

It also gives assessed valuation and tax rate information for the taxing jurisdictions. The **Revenue Budget** section presents the revenue side of the annual budget in detail and in summary form. All revenue assumptions are explained.

The **Budget by Funds** section contains the details of the appropriations at the fund level. The appropriation level is by "fund" and by "department". This section presents the "crosswalk" between the appropriations at the "fund" level and the departmental appropriations. It also provides a brief description of each fund for which expenditure detail is contained in the budget document. All changes in the structure of funds, from FY 2015 to FY 2016, are noted. Each fund budget contains a three-year history of fund activity, revenues, and expenditures.

The **Expenditure Budget** section presents each department's detailed expenditure plan. A department or division budget contains a mission/program description, major long-term issues and concerns, objectives for the fiscal year, significant budget changes, and previous year's accomplishments. Expenditure detail (at line-item level) is provided for each division and in summary for each department. All detail pages contain historical data for the current budget year and two prior fiscal years. In addition, each division provides a page of statistical accomplishments that provide data specific to the division for the last four years and a projection of expected results for the future budget year. The full funding sources and revenues generated for the budgets are shown in the Revenue Budget section and the Budget by Funds section of the budget. Program revenues and/or fees directly related to services

provided by a division are also shown at the bottom of the expenditure detail pages of each division, where applicable.

Additionally, contained in the Expenditure section is the budget detail for Education, Debt Service, Non-Departmental, Multi-Year Programs/Capital Projects, Facilities Major Maintenance & 6-Year Plan, Grants, Interfund Charges, and Service Areas.

Education: Is fully explained in the Readers' Guide under School District.

Debt Service: Accounts for the payment of principal and interest on areawide general obligation debt for education and general government construction.

Non-Departmental: Contains funding for valuation of specialty properties, unanticipated job reclassifications, excess health care costs up to five percent over the budgeted amount and other benefit overages, and areawide local matching funds for anticipated grants.

Multi-Year Programs/Capital Projects: Contains the projects identified for local funding in the first year of the Six-Year Capital Improvement Program; projects identified as Other Capital Expenditures, which include large dollar item capital requirements for facilities improvements and upgrades; major computer requirements; other capital equipment replacements; and non-capital multi-year projects and programs.

Facilities Major Maintenance and Six-Year Plan: Shows funding needs for the Facilities Maintenance Reserve Fund as detailed in the Six-Year Capital Improvement Program for the current year and prior years. In establishing the Facilities Maintenance Reserve Fund, the Borough recognized that their major investment in public assets requires regular, ongoing care and maintenance to allow uninterrupted services to the community and to prevent premature aging of the facilities. The Facilities Maintenance Reserve Fund will accumulate local funds, when available, and other revenues, as they become available, for major facilities maintenance, repairs, and upgrade costs. Some projects could result in energy efficiency savings and life/safety improvements. The Facilities Major Maintenance section includes a list of all major Borough-owned school facilities, Borough facilities, and fire stations, with insured building values, square feet, calculated replacement values, calculated major maintenance funding recommendations, and projects included in the Six-Year Capital Improvement Program, both new projects and projects deferred from prior years.

Grants: Shows operating grants for current year and prior years. The Borough receives recurring operating grants in predictable amounts each year. These subsidize the funding of general, ongoing Borough operations such as transportation, community and economic development, and library services. These operating grants, because of their yearly occurrence as well as predictable amounts, are appropriated in the estimated funding of the annual operating budget.

Interfund Charges: Presents the calculation of the intragovernmental cost pools and their allocations for both revenues and expenditures, at the budgetary unit level. Those amounts/calculations that cross funds (as opposed to calculations which are for services between

Readers' Guide

budgetary units within the same fund) are appropriated. These interfund charges are the mechanism used to redistribute direct costs incurred in one budgetary unit to the benefiting unit.

Service Areas: Covers road, fire, and other service areas established to provide road maintenance and construction, fire protection, water supply, sewage disposal, and streetlights to Borough residents in specific areas. Revenue for these services is provided by local taxation, specific grants, and interest earnings (accrued from their share of the Central Treasury cash balances).

The **Appendices** section contains salary schedules, personnel detail, benefit rate detail, the maximum tax computation schedule, user fees, Borough demographics, and a glossary.

Readers' Guide

BASIS OF ACCOUNTING/BUDGETING

FUND ACCOUNTING

The accounts of the Borough are organized on the basis of funds; each is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid in financial management by segregating transactions of various Borough functions and activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into three generic fund types: governmental, proprietary, and fiduciary. In addition, the School District is classified as a component unit of the Borough. More detailed information about the funds of the Borough can be found at the beginning of the Budget By Funds section of this budget.

BASIS OF ACCOUNTING

Basis of accounting refers to the method by which revenues and expenditures (or expenses) are recognized in the accounts and reported in the financial records of the Borough.

Modified Accrual

For financial reporting at the fund level, in accordance with generally accepted accounting principles (GAAP), all governmental funds of the Borough use the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. A revenue is "measurable" when the amount of the transaction can be reasonably determined. "Available" means the revenues are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For the Borough, revenues collected within 45 days of the end of the fiscal year are available for that fiscal year. Property tax revenues are accounted for (accrued) when they are levied and available to finance expenditures of the current period. Hotel-motel room taxes are accounted for (accrued) in the period they are both due and collected. Delinquent sales tax revenues are accrued when collected. Certain grant revenues are dependent upon expenditures, and revenues from these grants are recognized when the expenditures are made; revenues from other grants are recognized on the cash basis. Charges for services and miscellaneous revenues are recognized on the cash basis. Interest income is accrued when earned. For investments with maturities greater than one year, unrealized gains and losses are recorded at the end of the reporting period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on general long-term debt and compensated absences for employees are recognized when due.

Accrual

The proprietary funds are accounted for using the accrual basis of accounting for financial reporting in accordance with GAAP. Revenues are recognized when earned, except for revenues from land sales, which are recognized on the installment method. Expenses are recognized when they are incurred, except for estimated landfill closure and postclosure care costs which are recognized based on landfill usage.

Readers' Guide

Transfers

Transactions between funds are reflected as transfers in this budget document. Transfers from the General Fund exceed transfers in from other funds because taxes and state revenues are collected in the general fund and transferred to other funds to cover expenditures/expenses. Debt service, multi-year programs/capital projects, transit, and Carlson Center are the usual funds that receive transfers from revenues collected in the general fund. The expenditures/expenses for these services are accounted for in their own funds, rather than in the general fund, in order to demonstrate legal compliance and to aid in financial management by segregating transactions of these Borough functions and activities.

BASIS OF BUDGETING

For the governmental funds, the Borough recognizes revenues and expenditures for budgetary purposes on a basis most similar to the modified accrual basis of accounting described above. The proprietary funds (enterprise and internal service), however, use a budgetary basis very different from their accounting basis. Only one budgetary basis is used for the entire Borough. Therefore, the budgetary basis of the proprietary funds is the same as for the governmental funds.

Although proprietary funds use the accrual basis of accounting, their budgets more closely follow the modified accrual method used for other funds. For example, the proprietary fund budgets include capital outlay amounts for the initial purchase of capital assets, but do not include budget amounts for depreciation of those capital assets. Conversely, the proprietary fund statements in the Borough's Comprehensive Annual Financial Report do not reflect capital outlay expenditures but do include depreciation expense. In addition, the Solid Waste Disposal Enterprise Fund budget does not include an amount for recognition of increases or decreases in the landfill closure and postclosure care cost liability; when landfill closure and postclosure care activity is ready to begin, those amounts are budgeted.

There are three primary differences between the modified accrual basis of accounting and the budgetary basis used by the Borough: encumbrances, intragovernmental cost allocations (IGCP), and compensated absences for employees.

Encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services and are recognized as expenditures under the Borough's budgetary basis. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized as an extension of formal budgetary control. Encumbrances outstanding at year-end and related budgets are carried forward to the new fiscal year for budgetary purposes in the Borough's financial records. The budgets presented in this document, however, do not include budget increases related to carried-forward encumbrances. For GAAP financial reporting purposes, outstanding encumbrances at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent fiscal year.

Intragovernmental Cost Allocations (IGCP). For budgetary purposes, the intragovernmental allocations of overhead costs among funds are treated as revenues and expenditures/expenses. However, for GAAP financial reporting, intragovernmental allocations are considered reimbursements and are treated as an adjustment to expenditures/expenses; that is, an increase in expenditures/expenses in the reimbursing fund and a corresponding decrease in expenditures/expenses in the reimbursed fund.

Readers' Guide

The Borough's budgetary basis allows for the appropriation of the full cost of providing support functions, rather than the net cost after the other funds reimburse the support functions.

Compensated Absences. Annual leave (paid time off) is earned by employees as they work. Any unused leave must be paid to terminating employees. Under the modified accrual basis of accounting, the Borough's liability for annual leave is only recorded when it becomes due and payable to an employee. However, the Borough budgets for annual leave as it is earned by employees. This ensures that the Borough has the resources to pay its obligations to employees when they come due.

LAPSING OF APPROPRIATIONS

Annual operating appropriations lapse at year-end, except for that portion related to encumbered amounts. Encumbrances and encumbrance accounting are described above. Appropriations for those special revenue, capital projects, and enterprise projects funds with multi-year budgets do not lapse until the purpose of the appropriation has been accomplished.

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BUDGET SUMMARY

Powers of the Fairbanks North Star Borough

The Assembly of the Fairbanks North Star Borough has provided funding for the services and programs it has determined to be a priority in this budget. The left hand column (titled Power) provides the legal authority for the governing body to exercise its appropriating and prioritization authority. The right hand column (titled Department), are the departments where the appropriation amount and the expenditure authority can be found that reflect the governing body's priorities.

Powers of the Fairbanks North Star Borough

Power	Date of Acquisition	Statutory Reference	Method of Acquisition	Department(s)
Mandatory Areawide Powers				
Public Schools	1/1/64	AS 29.35.160	Mandated	Education
Assessment & Collection of Taxes	1/1/64	AS 29.45	Mandated	Assessing/Finance
Planning, Platting, Land Use	1/1/64	AS 29.40	Mandated	Community Planning/ Land Mgmt.
Conferred Areawide Powers				
Transportation System	10/7/75	AS 29.35.210(b)(1)	Ordinance	Transportation
Animal Control	10/5/65	AS 29.35.210(b)(2)	Ordinance	Emergency Operations
Air Pollution Control	5/14/70	AS 46.03.230- AS 46-03-230	Ordinance	Transportation
Acquired Areawide Powers				
Flood Control	10/5/65		Election	Community Planning
Library	6/21/66		Election	Library
Hospital (Not Exercised)	6/21/66		Election	
Garbage & Solid Waste	9/28/72	AS 29.35.050	Transferred	Public Works
Parks & Rec.	10/3/72		Election	Parks & Recreation
Additional Animal Control Powers to prohibit cruelty to animals	10/8/96		Election	Emergency Operations
Limited Health & Social Services	10/5/93		Election	Financial Services
Conferred Non-Areawide Powers				
Fireworks Control		AS 29.35.210(a)(2)	Ordinance	Emergency Operations
Economic Development		AS 29.35.210(a)(8)	Ordinance	Mayor's Office
Acquired Non-Areawide Powers				
Emergency Services	10/4/83	AS 29.35.130	Election	Emergency Operations
Powers of Some Service Areas				
Road Construction & Maintenance		AS 19.30.111	Election	Public Works
Fire Protection		AS 29.35.450	Election	Emergency Operations
Water Supply & Distribution		AS 29.35.450	Election	Public Works
Sewage Disposal & Treatment		AS 29.35.450	Election	Public Works
Street Lights	4/23/81	AS 29.35.450	Election	Public Works

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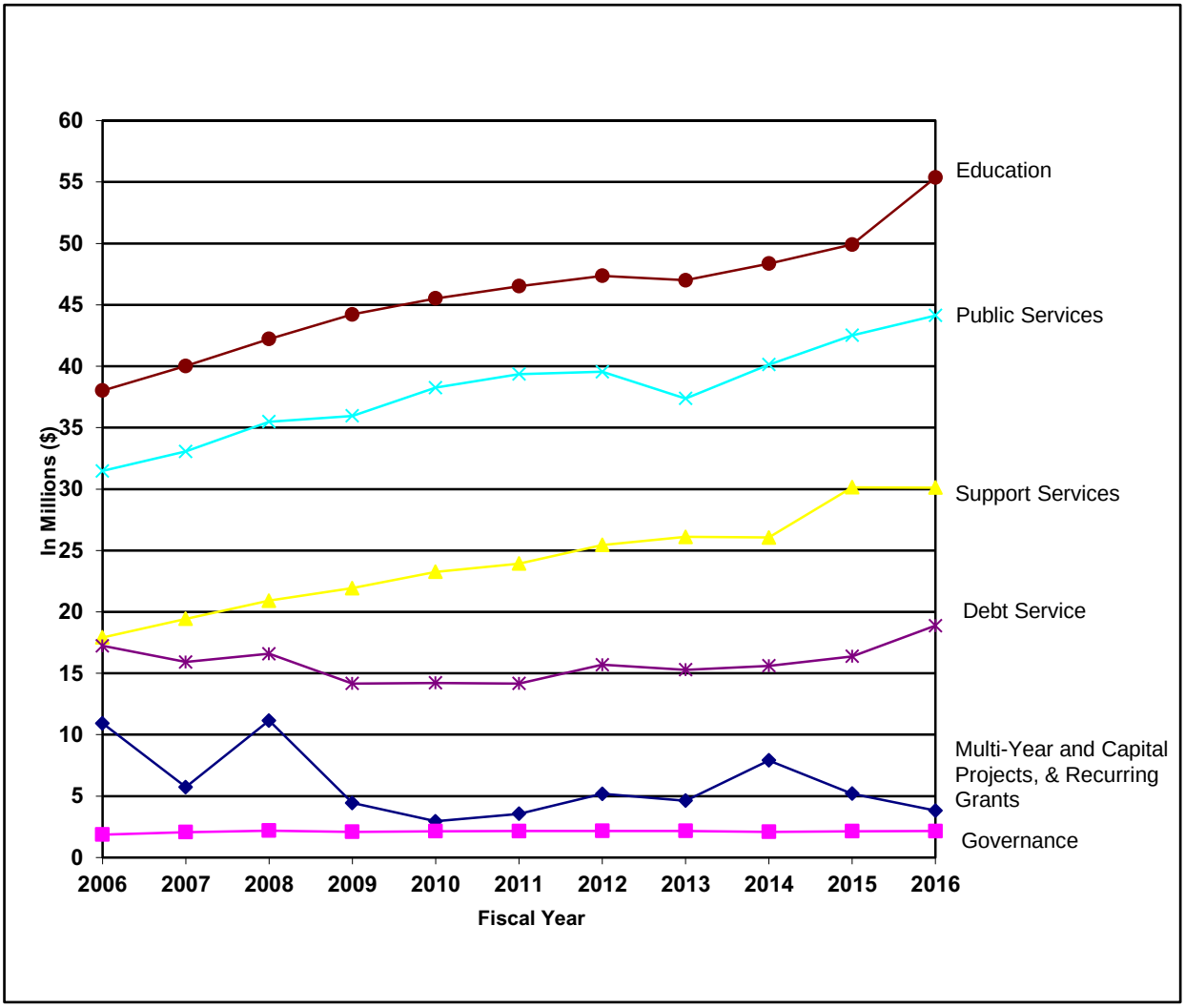
Summary of Budget by Funds
(includes operating transfers between funds)

Governmental Funds					
Fund	**Revenue**	**Expenditure**	**Net Revenue / (Expenditure)**	**Estimated Beginning Fund Balance**	**Estimated Ending Fund Balance**
General	126,929,868	131,457,638	(4,527,770)	22,419,791	17,892,021
Non-Areawide	4,136,546	4,189,530	(52,984)	2,668,890	2,615,906
Solid Waste Collection	7,899,240	6,941,360	957,880	5,739,449	6,697,329
911 Fund	1,320,430	1,264,940	55,490	2,149,808	2,205,298
Debt Service	17,378,670	18,878,670	(1,500,000)	1,699,106	199,106
Education *	55,369,000	55,369,000	-	-	-
Multi-Year Projects	1,940,200	1,940,200	-	-	-

Proprietary Funds and Internal Service Fund					
Fund	**Revenue**	**Expenditure**	**Net Revenue / (Expenditure)**	**Estimated Beginning Unrestricted Net Position**	**Estimated Ending Unrestricted Net Position**
Community Activity Center	1,007,460	1,307,460	(300,000)	590,621	290,621
Solid Waste Disposal	9,556,200	5,804,710	3,751,490	(4,199,579)	(448,089)
Transit	6,485,100	7,581,920	(1,096,820)	2,119,061	1,022,241
Vehicle Replacement	874,700	856,580	18,120	799,272	817,392
Total	**232,897,414**	**235,592,008**	**(2,694,594)**	**33,986,419**	**31,291,825**

* Education's fund balance includes the School District operating fund's revenues and expenditures and includes the local direct appropriation from the Borough to the School District for operations.

Cost Comparison By Service Category

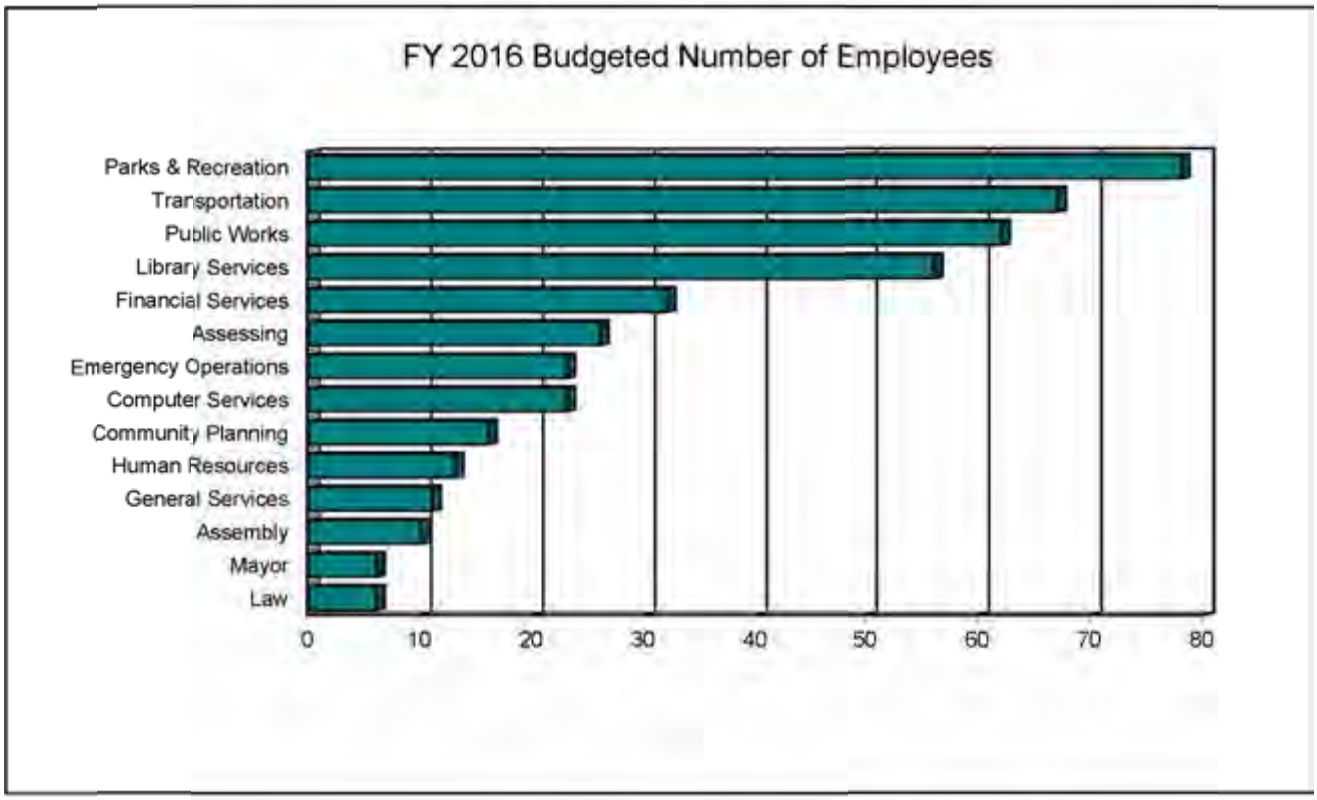


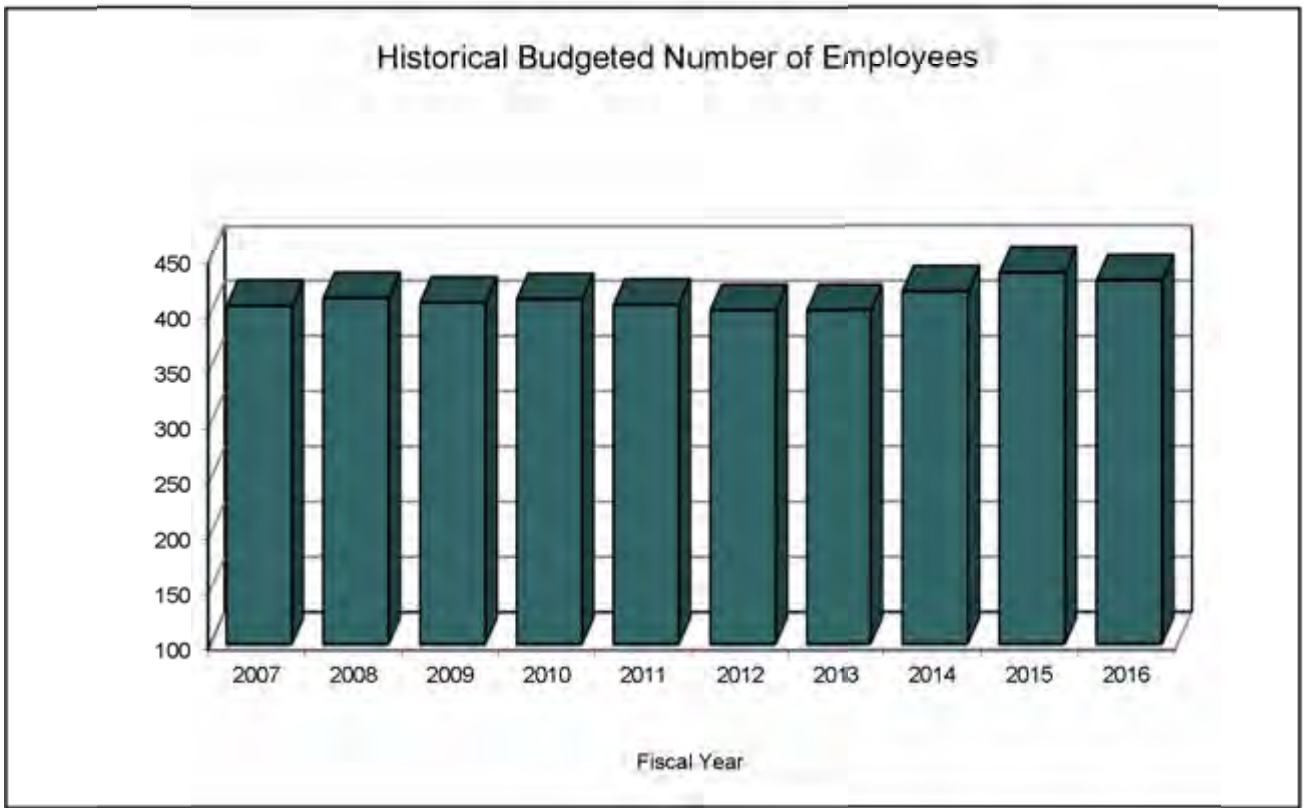
Due to the continuing declines in the purchasing power of state funding for education, local effort has increased since FY 2006. Public Services has increased since FY 2006 due to the implementation of the Solid Waste Management Plan, increased Parks and Recreation services, 911 services and increases in Economic Development. The increase between FY 2006 and FY 2016 in Public Services is also due to collective bargaining agreement changes for personnel, and benefit rates changes. Debt Service steady decrease from FY 2006 to 2011 is due to the pay off of the 1993 Series S debt, early retirement of Series U, Series A, Series B, Series C and Series D, E, and F. Support Services increases between FY 2006 and FY 2016 were mainly related to collective bargaining agreement changes for personnel, benefit rates, the addition of the vehicle equipment fleet fund in FY 2000 and Records Management Division in FY 2006. Governance has had a slight increase over the past ten years.

Cost Comparison by Service Category

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
DIRECT PUBLIC SERVICE CATEGORY:						
Community Planning Department	1,617,391	1,635,311	1,898,580	1,898,580	1,787,350	1,808,690
Economic Development	248,660	170,018	360,160	360,160	360,160	355,130
Library Services Department	5,736,017	5,781,056	6,305,130	6,305,130	6,182,260	6,158,850
Parks and Recreation Department	6,720,436	7,025,078	7,603,890	7,747,996	7,712,000	7,970,728
Emergency Operations Department	5,291,253	5,487,579	6,030,710	6,031,165	6,136,190	6,160,540
Financial Services / HSS Division	135,287	142,070	309,290	306,670	278,870	280,590
Land Management Department	1,048,710	806,434	-	-	-	-
Land Management Division	-	-	646,670	646,670	656,720	662,910
Community Activity Center Division	1,143,675	1,296,826	707,720	707,720	677,100	677,070
Transit Air Quality Division	379,841	251,071	243,020	243,020	500,630	517,430
Transit Operations Division	2,081,416	2,148,793	3,415,230	3,415,230	3,955,560	4,002,940
Rural Services Division	598,450	638,585	704,320	704,320	702,850	709,970
Solid Waste Collection Division	5,753,622	6,408,374	6,154,380	6,154,380	6,693,090	6,649,210
Solid Waste Disposal Division	5,076,064	5,262,240	4,636,260	4,636,260	4,695,000	4,688,660
Intragovernmental Charges	2,540,680	3,083,070	3,359,360	3,359,360	3,487,610	3,487,610
TOTAL FOR DIRECT PUBLIC SERVICES	38,371,502	40,136,505	42,374,720	42,516,661	43,825,390	44,130,328
SUPPORT SERVICE CATEGORY:						
Assessing Department	2,578,955	2,426,656	2,717,520	2,717,520	2,671,250	2,704,170
Computer Services Department	4,000,319	3,860,518	4,640,100	4,640,100	4,711,370	4,742,300
Financial Services (w/o HSS)	3,452,640	3,160,543	4,226,780	4,226,780	4,197,290	4,229,850
General Services Department	1,650,470	1,774,125	2,071,150	2,071,150	1,947,620	1,957,790
Human Resources Department	3,198,289	3,267,094	3,456,490	3,456,490	3,487,270	3,486,340
Law Department	1,017,779	1,050,667	1,259,360	1,559,360	1,266,320	1,265,680
Records Management Division	237,629	257,721	418,860	418,860	430,800	434,280
Public Works Dept (w/o Solid Waste)	7,072,655	7,389,394	8,262,570	8,262,570	8,136,850	8,165,770
Transportation Admin. & Vehicle Maint.	1,897,060	1,925,898	1,652,720	1,652,720	1,777,230	1,802,370
Vehicle Equipment Fleet Fund	504,269	521,260	652,280	652,280	764,590	789,110
Intragovernmental Charges	494,210	423,160	483,590	483,590	536,060	536,060
TOTAL FOR SUPPORT SERVICES	26,104,275	26,057,036	29,841,420	30,141,420	29,926,650	30,113,720
GOVERNANCE CATEGORY:						
Borough Assembly Division	579,040	556,094	620,530	620,530	621,630	621,630
Borough Clerk and Elections Division	812,270	737,292	717,420	717,420	730,650	734,190
Mayor's Department	771,450	792,560	799,810	799,810	790,630	790,190
Intragovernmental Charges	-	-	-	-	-	-
TOTAL FOR GOVERNANCE	2,162,760	2,085,946	2,137,760	2,137,760	2,142,910	2,146,010
Education	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
Debt Service	15,289,568	15,607,450	16,380,800	16,380,800	18,878,670	18,878,670
Non-Departmental	643,369	285,694	475,000	356,700	597,030	576,950
Multi-Year and Capital Projects	3,033,687	5,841,986	915,000	3,256,220	1,940,200	1,940,200
Recurring Grants	1,594,000	2,056,500	1,939,000	1,939,000	1,810,250	1,870,250
Cont. to Fund Bal./Unrestricted Net Position	-	-	7,583,070	11,093,495	4,936,090	4,943,130
TOTAL COSTS	134,199,161	140,431,117	151,552,770	157,728,056	154,926,190	159,968,258

Number of Regular and Term Employee Summary





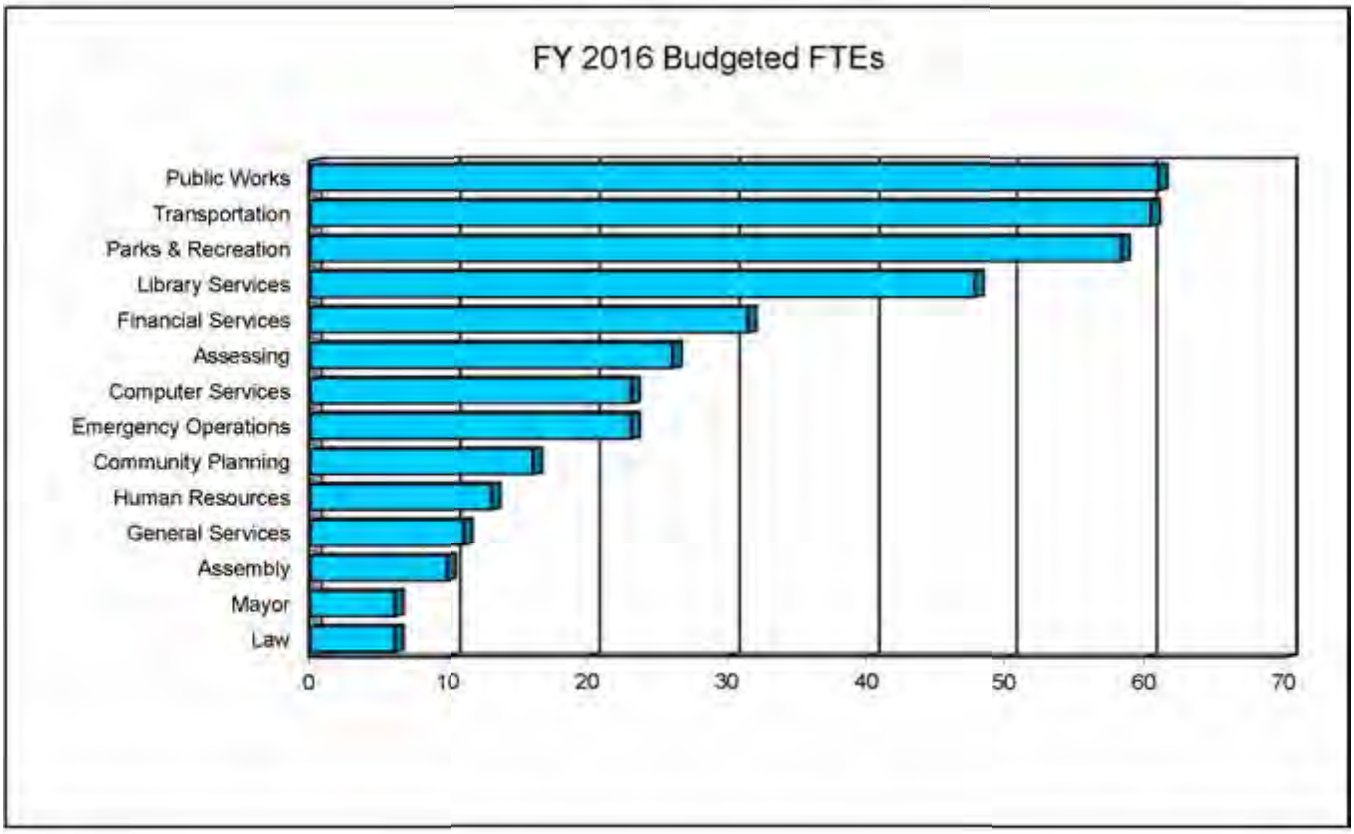
Number of Regular and Term Employee Summary

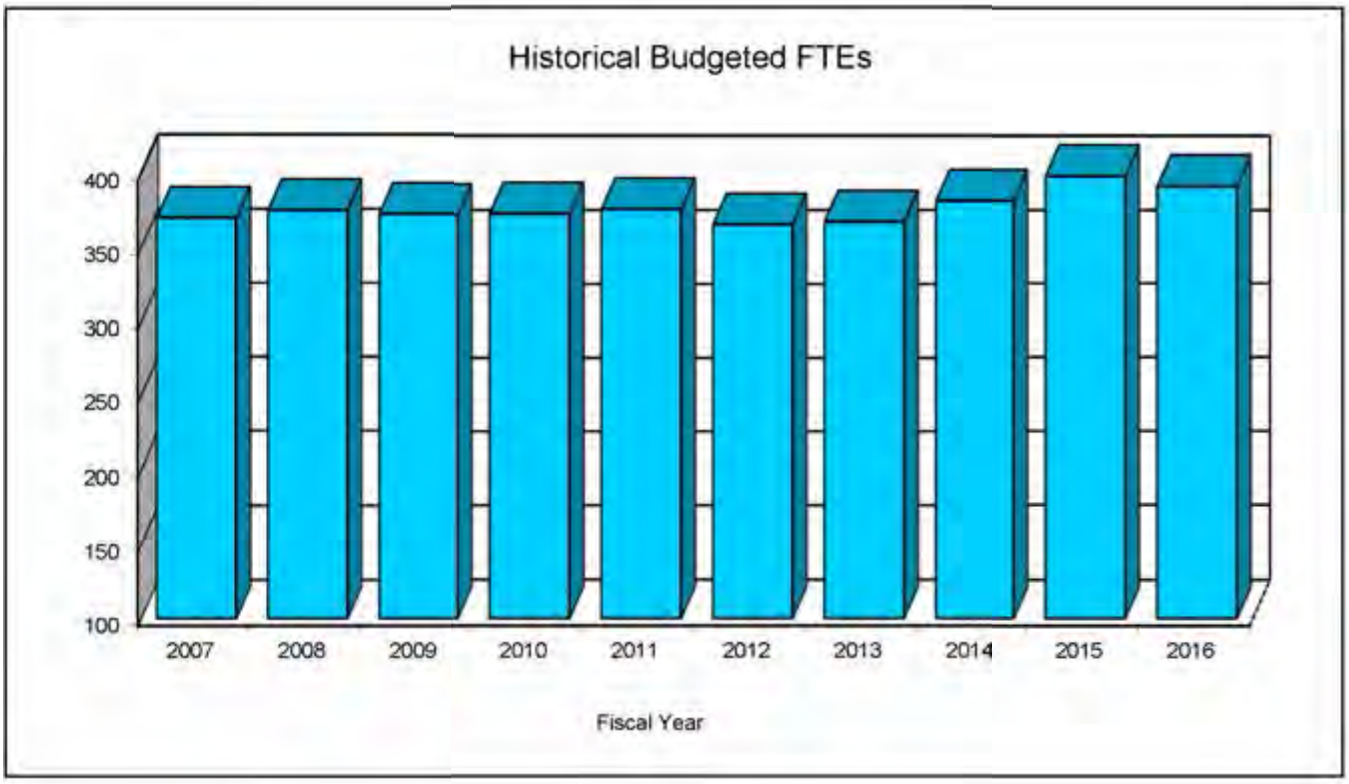
	2011/12 Approved	2012/13 Approved	2013/14 Approved	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Assembly	8.00	8.00	9.00	9.00	10.00	10.00	10.00
Mayor	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Law	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Assessing	22.00	22.00	22.00	27.00	27.00	26.00	26.00
Community Planning	20.00	17.00	18.00	18.00	18.00	16.00	16.00
Computer Services	19.50	22.00	22.00	23.00	24.00	23.00	23.00
Emergency Operations	21.00	21.00	21.00	23.00	23.00	23.00	23.00
Financial Services	27.00	27.00	27.00	29.00	32.00	32.00	32.00
General Services	7.50	8.00	9.00	9.00	11.00	11.00	11.00
Human Resources	12.00	12.00	12.00	12.00	13.00	13.00	13.00
Land Management	8.00	8.00	8.00	0.00	0.00	0.00	0.00
Library Services	56.00	55.00	57.00	57.00	57.00	56.00	56.00
Parks and Recreation	73.00	73.00	73.00	77.00	78.00	78.00	78.00
Public Works	58.00	59.00	60.00	63.00	63.00	62.00	62.00
Transportation	58.00	58.00	69.00	68.00	68.00	67.00	67.00
Total	**402.00**	**402.00**	**419.00**	**427.00**	**436.00**	**429.00**	**429.00**

SUMMARY OF EMPLOYEE NUMBER CHANGES

FY 2015 Approved Number of Employees		**427.00**
General Fund		
PR Parks Maintenance - Parks Ranger (Tanana Lakes)		1.00
ONESolution/Encompass upgrade		
Assembly - Records Management		1.00
Computer Services - Applications Support		1.00
Financial Services - Accounting		3.00
General Services - Administration		1.00
General Services - Purchasing		1.00
Human Resources - Personnel/Payroll		1.00
FY 2015 Revised Number of Employees	**Total:**	**436.00**
FY 2016 Approved Changes		
General Fund		
Assessing - Appraiser II		(1.00)
Community Planning - Planner lll (Grant Funded)		(1.00)
Community Planning - Documentation Coordinator		(1.00)
CS Applications Support - Analyst/Programmer (Project Funded)		(1.00)
Library - Library Assistant I		(1.00)
Library - Public Services Manager		(1.00)
Library - Community Services Manager		1.00
Library - Outreach Services Manager		(1.00)
Library - Digital Literacy Librarian		1.00
Public Works - Project Manager		(1.00)
	General Fund Subtotal:	(6.00)
Transit		
Air Quality - Data Collection Technician (Grant Funded)		(1.00)
Air Quality - Clerk Typist Receptionist (Grant Funded)		(1.00)
Air Quality - Data Collection Technician		1.00
Air Quality - Data Collection Technician		1.00
Van Tran - Extraboard		(1.00)
	Transit Subtotal:	(1.00)
FY 2016 Approved Number of Employees		**429.00**

Budgeted FTE Summary





FY 2015-2016 Budget
Fairbanks North Star Borough

FTE Summary

	2011/12 Approved	2012/13 Approved	2013/14 Approved	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Assembly	8.00	8.00	8.80	8.80	9.80	9.80	9.80
Mayor	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Law	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Assessing	22.00	22.00	22.00	27.00	27.00	26.00	26.00
Community Planning	20.00	17.00	18.00	17.50	17.50	16.00	16.00
Computer Services	19.50	22.00	22.00	23.00	24.00	23.00	23.00
Emergency Operations	21.00	21.00	21.00	23.00	23.00	23.00	23.00
Financial Services	26.60	26.60	26.60	28.60	31.60	31.35	31.35
General Services	7.50	8.00	9.00	9.00	11.00	11.00	11.00
Human Resources	12.00	12.00	12.00	12.00	13.00	13.00	13.00
Land Management	8.00	8.00	8.00	0.00	0.00	0.00	0.00
Library Services	48.35	47.85	47.60	48.70	48.70	47.60	47.60
Parks and Recreation	55.20	55.50	55.50	56.67	58.19	57.48	58.19
Public Works	56.88	57.88	58.88	61.88	61.88	60.88	60.88
Transportation	49.21	50.21	60.84	60.84	61.20	60.34	60.34
Total	**366.24**	**368.04**	**382.22**	**388.99**	**398.87**	**391.45**	**392.16**

SUMMARY OF FTE CHANGES	
FY 2015 Approved FTEs	**388.99**
General Fund	
PR Parks Maintenance - Facility Supervisor (Tanana Lakes)	0.52
PR Parks Maintenance - Parks Ranger (Tanana Lakes)	1.00
Transit	
Transit - Transit Driver	0.36
ONESolution/Encompass upgrade	
Assembly - Records Management	1.00
Computer Services - Applications Support	1.00
Financial Services - Accounting	3.00
General Services - Administration	1.00
General Services - Purchasing	1.00
Human Resources - Personnel/Payroll	1.00
FY 2015 Revised FTEs	**398.87**
FY 2016 Approved Changes	
General Fund	
Assessing - Appraiser II	(1.00)
Community Planning - Planner lll (Grant Funded)	(0.50)
Community Planning - Documentation Coordinator	(1.00)
CS Applications Support - Analyst/Programmer (Project Fund	(1.00)
Financial Services - Foreclosure Technician	(0.25)
Library - Library Assistant I	(1.00)
Library - Library Assistant ll (Grant Funded)	(0.10)
Library - Public Services Manager	(1.00)
Library - Community Services Manager	1.00
Library - Outreach Services Manager	(1.00)
Library - Digital Literacy Librarian	1.00
Public Works - Project Manager	(1.00)
General Fund Subtotal:	(5.85)
Transit Enterprise Fund	
Air Quality - Data Collection Technician (Grant Funded)	(1.00)
Air Quality - Clerk Typist Receptionist (Grant Funded)	(1.00)
Air Quality - Data Collection Technician	1.00
Air Quality - Data Collection Technician	1.00
Transit - Transit Driver	(0.86)
Transit Fund Subtotal:	(0.86)
FY 2016 Approved FTEs	**392.16**

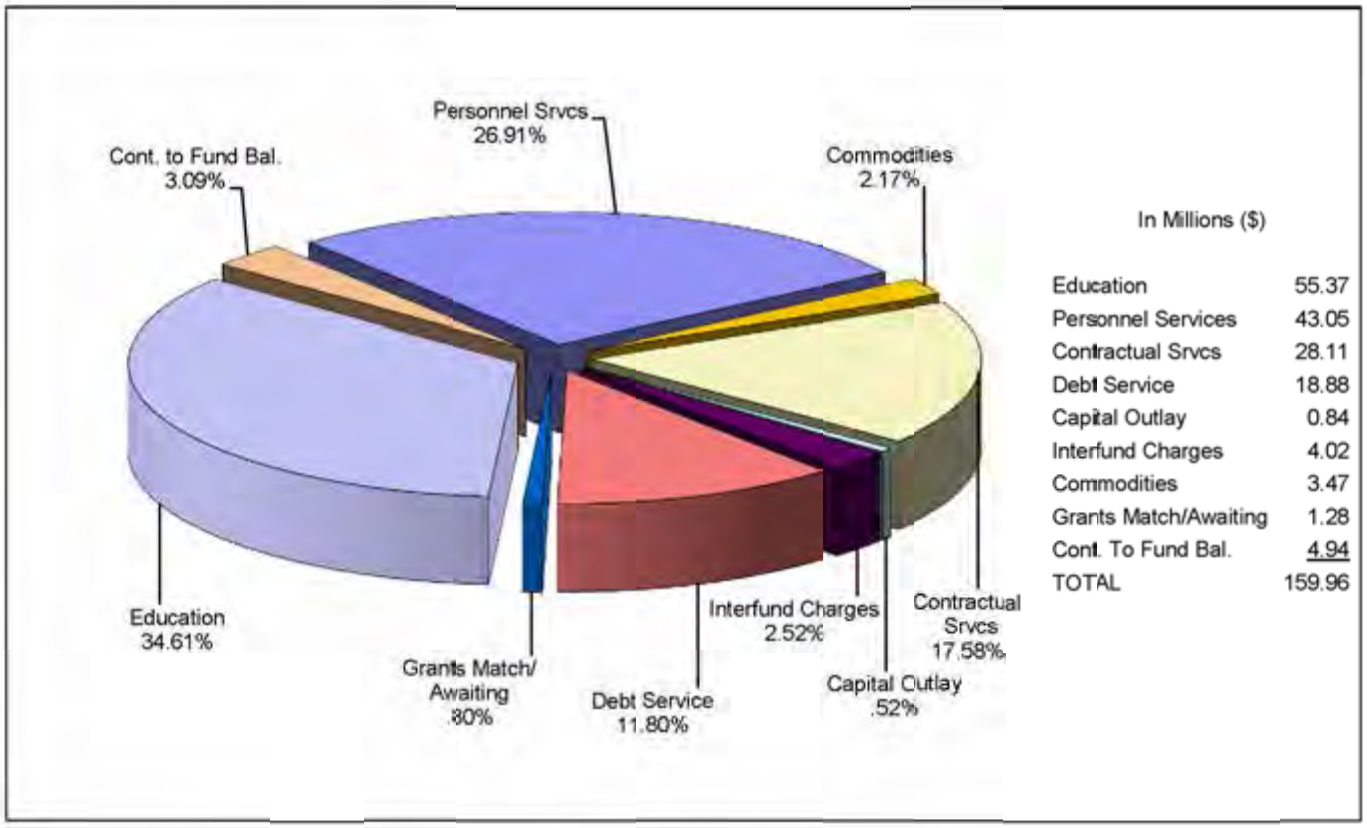
Comparative Summary of Revenues by Type and Expenditures by Function for all Operating Funds

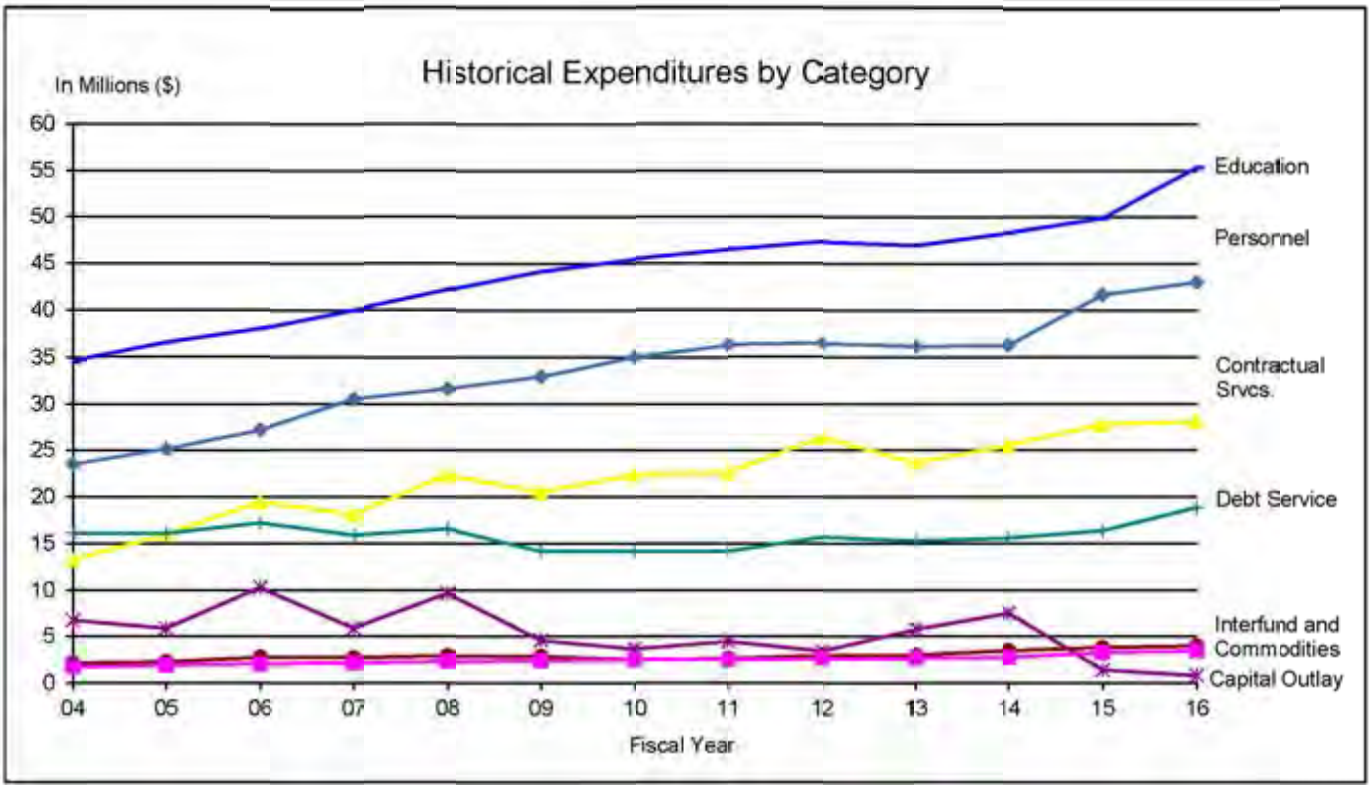
	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
REVENUES (BY TYPE)						
Property and Other Taxes	103,727,794	107,383,305	111,330,034	111,330,034	109,429,580	113,902,138
Charges for Services (AW, NAW, VEFF)	3,809,577	3,263,830	3,884,990	3,884,990	4,214,190	4,467,540
Interest Earnings (all funds)	96,141	282,723	163,100	163,100	225,050	225,050
Other Local Revenues	151,281	103,861	165,000	165,455	80,000	80,000
State and Federal Revenue	16,528,539	15,317,823	11,538,620	15,271,245	13,048,080	13,048,080
911 Surcharge	1,336,708	1,274,065	1,296,930	1,296,930	1,318,660	1,318,660
Enterprise Fund Fees & Misc. Revenue	9,314,299	10,462,107	9,656,050	9,656,050	10,707,720	10,707,720
Intergovernmental Revenue	6,493,169	7,541,482	7,798,726	7,798,726	7,881,496	7,881,496
Contrib. from Fund Bal./Unrestricted Net Position	-	-	5,719,320	8,161,526	8,021,414	8,337,574
TOTAL REVENUES	141,457,508	145,629,196	151,552,770	157,728,056	154,926,190	159,968,258
EXPENDITURES (BY FUNCTION)						
Assembly	1,628,939	1,551,107	1,756,810	1,756,810	1,783,080	1,790,100
Mayor	1,020,110	962,578	1,159,970	1,159,970	1,150,790	1,145,320
Law	1,017,779	1,050,667	1,259,360	1,559,360	1,266,320	1,265,680
Assessing	2,578,955	2,426,656	3,364,190	3,364,190	3,327,970	3,367,080
Community Planning	1,617,391	1,635,311	1,898,580	1,898,580	1,787,350	1,808,690
Computer Services	4,000,319	3,860,518	4,640,100	4,640,100	4,711,370	4,742,300
Emergency Operations	5,291,253	5,487,579	6,030,710	6,031,165	6,136,190	6,160,540
Financial Services	3,587,927	3,302,613	4,536,070	4,533,450	4,476,160	4,510,440
General Services	1,650,470	1,774,125	2,071,150	2,071,150	1,947,620	1,957,790
Human Resources	3,198,289	3,267,094	3,456,490	3,456,490	3,487,270	3,486,340
Land Management	1,048,710	806,434			-	
Library Services	5,736,017	5,781,056	6,305,130	6,305,130	6,182,260	6,158,850
Parks and Recreation	7,864,112	8,321,904	8,311,610	8,455,716	8,389,100	8,647,798
Public Works	18,500,791	19,698,593	19,757,530	19,757,530	20,227,790	20,213,610
Transportation	4,862,586	4,847,022	5,963,250	5,963,250	6,998,010	7,111,850
Multi-Year and Capital Projects	3,033,687	5,841,986	915,000	3,256,220	1,940,200	1,940,200
Recurring Grants	1,594,000	2,056,500	1,939,000	1,939,000	1,810,250	1,870,250
Debt Service	15,289,568	15,607,450	16,380,800	16,380,800	18,878,670	18,878,670
Education	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
Non-Departmental	643,369	285,694	475,000	356,700	597,030	576,950
Contrib. To Fund Bal./Unrestricted Net Position	-	-	7,583,070	11,093,495	4,936,090	4,943,130
Intragovernmental Charges	3,034,890	3,506,230	3,842,950	3,842,950	4,023,670	4,023,670
TOTAL EXPENDITURES	134,199,162	140,431,117	151,552,770	157,728,056	154,926,190	159,968,258
NET REV. OVER(UNDER) EXPEND.	7,258,346	5,198,079	-	-	-	-

Variance Analysis of Revenues by Type and Expenditures by Function for all Operating Funds

	2014/15 Approved	2015/16 Approved	Dollar Variance	Percentage Variance
REVENUES (BY TYPE)				
Property Taxes:				
Areawide	95,307,930	98,082,988	2,775,058	2.91%
Non-Areawide	2,730,064	2,852,760	122,696	4.49%
Solid Waste Collection Dist.	7,568,140	7,899,240	331,100	4.37%
Hotel-Motel Room Tax - Areawide	1,802,000	1,727,000	(75,000)	-4.16%
Alcoholic Beverage Tax - Areawide	1,079,000	1,044,000	(35,000)	-3.24%
Tobacco Distribution Excise Tax - Areawide	1,450,100	1,425,100	(25,000)	-1.72%
PILT for privatized military housing	1,392,800	871,050	(521,750)	100.00%
Charges for Services (AW, NAW, VEF)	3,924,990	4,472,540	547,550	13.95%
Interest Earnings (all funds)	163,100	225,050	61,950	37.98%
Other Local Revenues	125,000	75,000	(50,000)	-66.67%
State and Federal Revenue:				
School Debt Reimbursement	10,732,000	12,246,300	1,514,300	14.11%
Other State and Federal Revenue	806,620	801,780	(4,840)	-0.60%
911 Surcharge	1,296,930	1,318,660	21,730	1.68%
Enterprise Fund Fees & Misc. Revenue	9,656,050	10,707,720	1,051,670	10.89%
Intragovernmental Revenue	7,798,726	7,881,496	82,770	1.06%
Contrib. fr. Fund Bal./Unrestricted Net Position	5,719,320	8,337,574	2,618,254	45.78%
TOTAL REVENUES	151,552,770	159,968,258	8,415,488	5.55%
EXPENDITURES (BY FUNCTION)				
Assembly	1,756,810	1,790,100	33,290	1.89%
Mayor	1,159,970	1,145,320	(14,650)	-1.26%
Law	1,259,360	1,265,680	6,320	0.50%
Assessing	3,364,190	3,367,080	2,890	0.09%
Community Planning	1,898,580	1,808,690	(89,890)	-4.73%
Computer Services	4,640,100	4,742,300	102,200	2.20%
Emergency Operations	6,030,710	6,160,540	129,830	2.15%
Financial Services	4,536,070	4,510,440	(25,630)	-0.57%
General Services	2,071,150	1,957,790	(113,360)	-5.47%
Human Resources	3,456,490	3,486,340	29,850	0.86%
Library Services	6,305,130	6,158,850	(146,280)	-2.32%
Parks and Recreation	8,311,610	8,647,798	336,188	4.04%
Public Works	19,757,530	20,213,610	456,080	2.31%
Transportation	5,963,250	7,111,850	1,148,600	19.26%
Multi-Year and Capital Projects	915,000	1,940,200	1,025,200	112.04%
Recurring Grants	1,939,000	1,870,250	(68,750)	0.00%
Debt Service	16,380,800	18,878,670	2,497,870	15.25%
Education	49,906,000	55,369,000	5,463,000	10.95%
Non-Departmental	475,000	576,950	101,950	21.46%
Contrib. to Fund Balance/Unrestricted Net Position	7,583,070	4,943,130	(2,639,940)	-34.81%
Intragovernmental Charges	3,842,950	4,023,670	180,720	4.70%
TOTAL EXPENDITURES	151,552,770	159,968,258	8,415,488	5.55%

Expenditures by Category

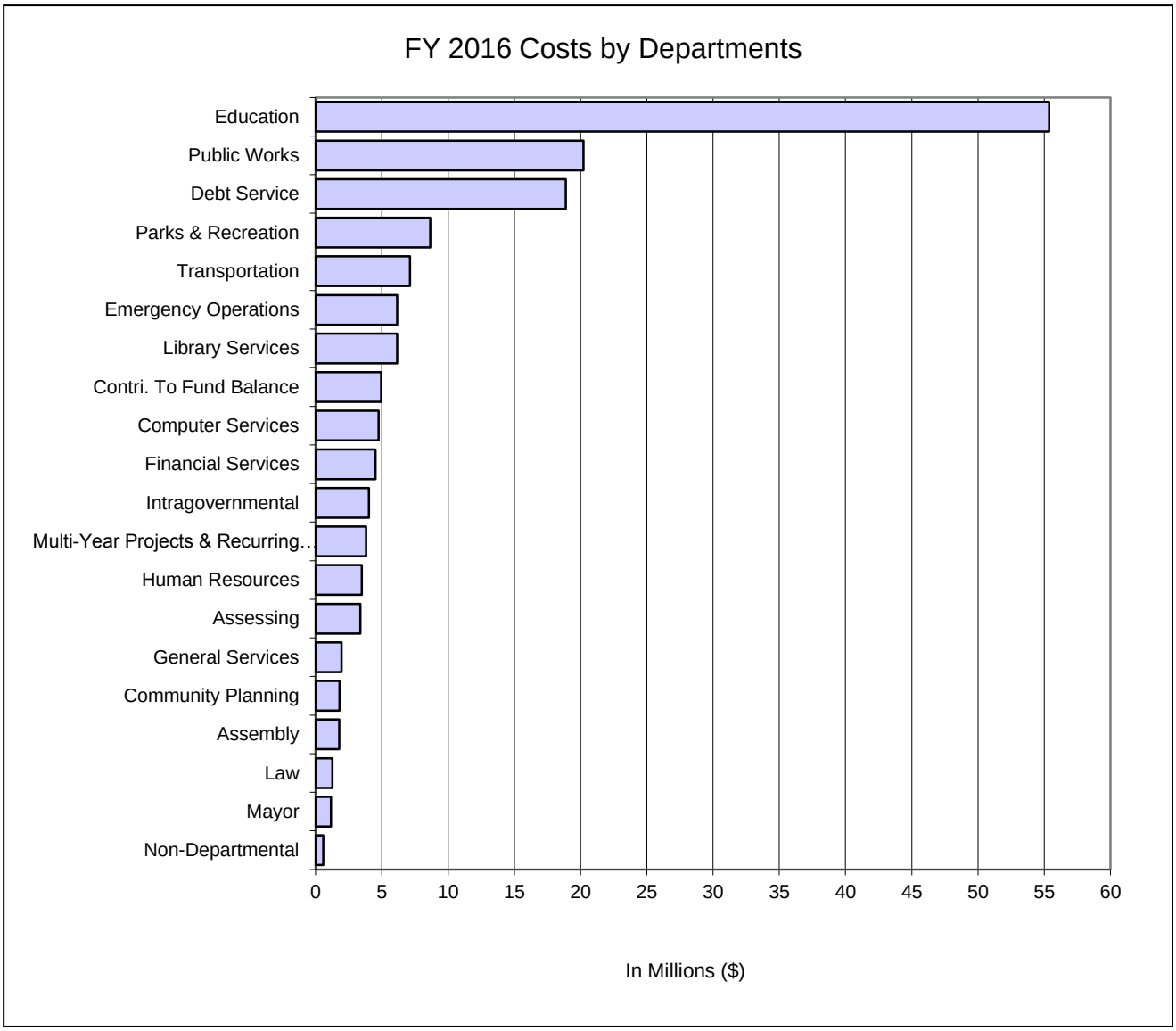




Boroughwide Summary
Line Item Totals

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	21,163,426	21,246,700	23,892,460	23,924,025	24,804,810	25,066,680
Overtime Wages	232,600	329,813	353,290	353,290	361,720	361,720
Temporary Salaries	1,417,351	1,565,943	1,682,180	1,697,959	1,394,130	1,506,800
Benefits	13,339,513	13,143,103	15,695,170	15,723,712	15,965,440	16,116,728
Subtotal:	36,152,890	36,285,559	41,623,100	41,698,986	42,526,100	43,051,928
COMMODITIES						
Office Supplies	107,927	148,619	143,250	143,399	130,990	130,990
Computer Supplies	205,161	199,848	207,750	212,568	199,150	199,150
Operating Supplies	530,130	568,018	608,430	601,661	644,150	644,150
Books and Periodicals	44,000	41,599	57,400	57,400	55,140	55,140
Repair and Maint. Supplies	662,543	730,937	865,970	855,970	881,500	883,000
Clothing Supplies	42,976	47,613	49,730	50,480	51,180	51,680
Motor Fuels and Lubricants	862,781	909,140	1,085,460	1,093,460	1,162,090	1,162,090
Equipment Parts	232,971	126,327	297,970	296,870	344,770	344,770
Subtotal:	2,688,489	2,772,101	3,315,960	3,311,808	3,468,970	3,470,970
CONTRACTUAL SERVICES						
Professional Services	1,152,359	1,009,437	1,386,470	1,410,308	1,957,718	1,952,718
Communications	500,141	628,264	956,260	951,434	888,300	907,980
Travel	105,650	134,071	130,620	137,840	133,650	133,650
Profesional Dues/Mtgs	87,404	83,250	99,290	99,290	98,490	98,490
Training	363,380	385,523	542,050	558,459	491,320	491,320
Advertising, Printing & Binding	386,479	390,388	416,210	421,136	423,760	423,760
Insurance and Bonding	1,451,517	1,471,457	1,655,790	1,655,790	1,687,360	1,687,360
Repairs & Maint. -Bldg. & Grounds	882,929	1,259,061	1,309,520	1,344,218	1,455,970	1,455,970
Repairs & Maint. -Office Equipment	110,588	148,579	215,230	215,230	218,990	218,990
Repairs & Maint. -Other Equipment	736,814	547,059	706,510	719,124	837,570	823,570
Rent	-	-	-	-	-	-
Utilities	3,183,361	2,967,916	3,376,100	3,373,262	3,178,870	3,178,870
Equipment Leases	1,241,504	917,982	1,810,820	1,800,052	2,136,630	2,149,160
Other Contractual Services	13,513,579	15,602,274	14,021,060	15,089,632	14,582,540	14,591,530
Subtotal:	23,715,705	25,545,261	26,625,930	27,775,775	28,091,168	28,113,368
Grants Match, Indirect, Awaiting Budget	555,000	805,078	1,331,070	2,282,602	1,300,692	1,280,692
CAPITAL OUTLAY						
Controlled Assets	455,745	466,830	297,580	332,868	254,850	259,850
Buildings & Structures	1,300,000	2,646,756	100,000	100,000	100,000	100,000
Office Furniture	-	-	2,000	2,000	1,800	1,800
Office Equipment	70,501	114,067	36,000	492,462	6,470	6,470
Rolling Equipment	11,356	-	-	-	-	-
Machinery and Equipment	-	13,813	106,600	106,600	67,000	67,000
Land & Land Improvements	1,000,000	1,000,000	-	-	-	-
Library Materials	376,335	364,879	401,710	401,710	401,710	401,710
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	2,548,683	2,943,093	-	-	-	-
Subtotal:	5,762,620	7,549,438	943,890	1,435,640	831,830	836,830
INTERFUND CHARGES	3,034,890	3,506,230	3,842,950	3,842,950	4,023,670	4,023,670
DEBT SERVICE	15,289,568	15,607,450	16,380,800	16,380,800	18,878,670	18,878,670
TRANSFER TO EDUCATION	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
CONTRIBUTIONS TO FUND BALANCE	-	-	7,583,070	11,093,495	4,936,090	4,943,130
TOTAL EXPENDITURES BY LINE ITEM	134,199,162	140,431,117	151,552,770	157,728,056	154,926,190	159,968,258

Comparison of Direct Cost

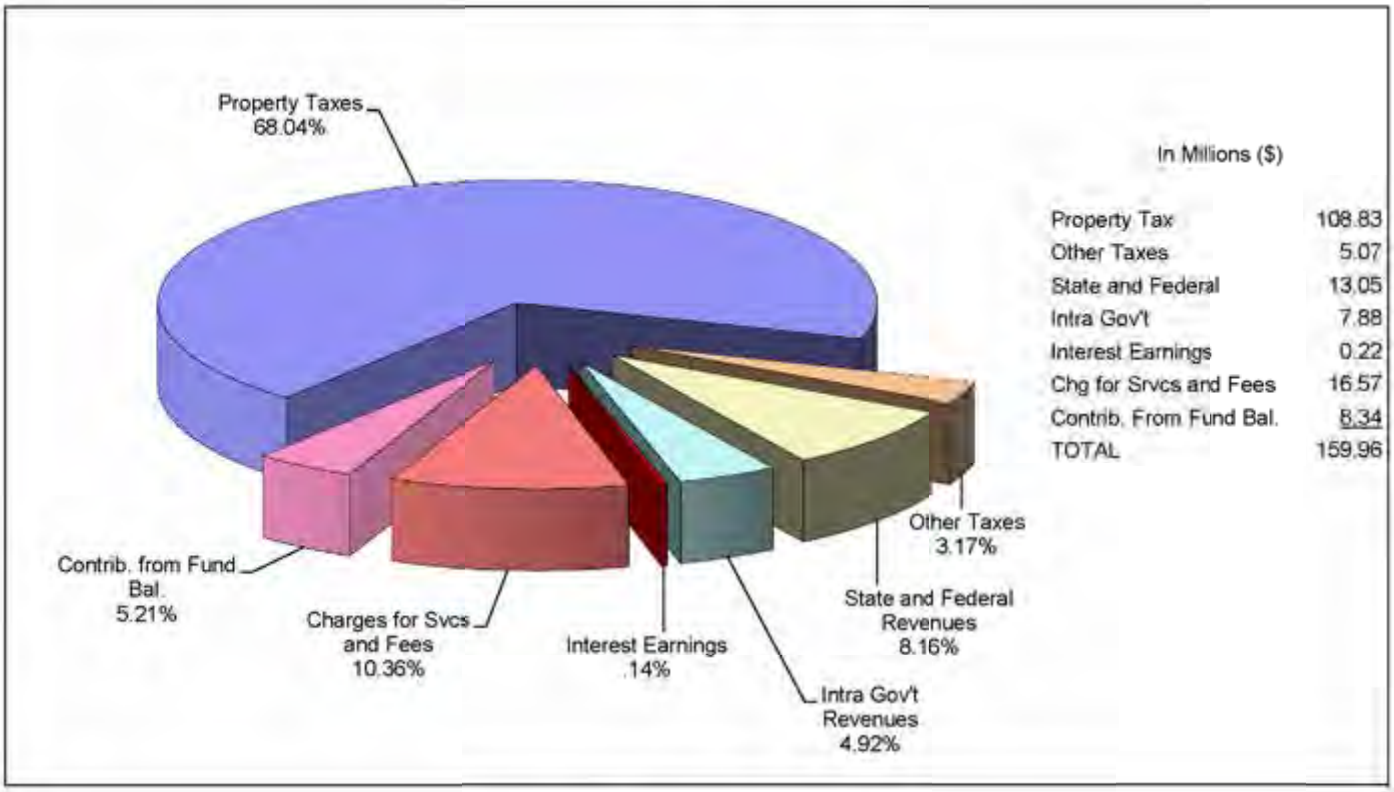


The above chart shows the total direct cost (i.e. excludes interfund charges) relationship of the departments.

Direct Cost Comparison by Departments

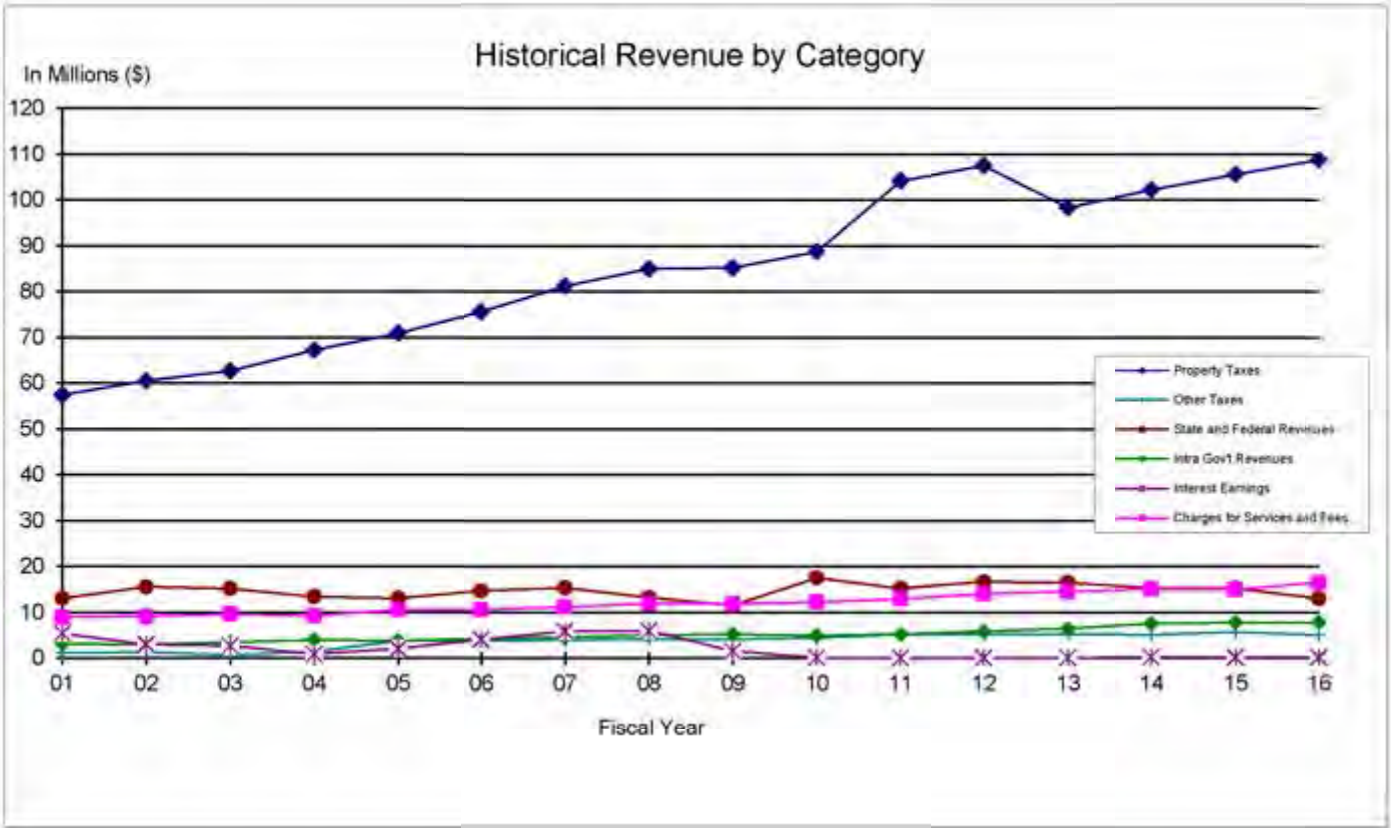
Department	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Assembly	1,628,939	1,551,107	1,756,810	1,756,810	1,783,080	1,790,100
Mayor	1,020,110	962,578	1,159,970	1,159,970	1,150,790	1,145,320
Law	1,017,779	1,050,667	1,259,360	1,559,360	1,266,320	1,265,680
Assessing	2,578,955	2,426,656	3,364,190	3,364,190	3,327,970	3,367,080
Community Planning	1,617,391	1,635,311	1,898,580	1,898,580	1,787,350	1,808,690
Computer Services	4,000,319	3,860,518	4,640,100	4,640,100	4,711,370	4,742,300
Emergency Operations	5,291,253	5,487,579	6,030,710	6,031,165	6,136,190	6,160,540
Financial Services	3,587,927	3,302,613	4,536,070	4,533,450	4,476,160	4,510,440
General Services	1,650,470	1,774,125	2,071,150	2,071,150	1,947,620	1,957,790
Human Resources	3,198,289	3,267,094	3,456,490	3,456,490	3,487,270	3,486,340
Land Management	1,048,710	806,434	-	-	-	-
Library Services	5,736,017	5,781,056	6,305,130	6,305,130	6,182,260	6,158,850
Parks and Recreation	7,864,112	8,321,904	8,311,610	8,455,716	8,389,100	8,647,798
Public Works	18,500,791	19,698,593	19,757,530	19,757,530	20,227,790	20,213,610
Transportation	4,862,586	4,847,022	5,963,250	5,963,250	6,998,010	7,111,850
Multi-Year and Capital Projects	3,033,687	5,841,986	915,000	3,256,220	1,940,200	1,940,200
Recurring Grants	1,594,000	2,056,500	1,939,000	1,939,000	1,810,250	1,870,250
Debt Service	15,289,568	15,607,450	16,380,800	16,380,800	18,878,670	18,878,670
Education	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
Non-Departmental	643,369	285,694	475,000	356,700	597,030	576,950
Contribution to Fund Bal./Unrestricted Net Position	-	-	7,583,070	11,093,495	4,936,090	4,943,130
Intragovernmental Charges	3,034,890	3,506,230	3,842,950	3,842,950	4,023,670	4,023,670
TOTAL DIRECT COSTS	134,199,162	140,431,117	151,552,770	157,728,056	154,926,190	159,968,258

Revenues by Category



In Millions ($)

Property Tax	108.83
Other Taxes	5.07
State and Federal	13.05
Intra Gov't	7.88
Interest Earnings	0.22
Chg for Srvcs and Fees	16.57
Contrib. From Fund Bal.	8.34
TOTAL	159.96



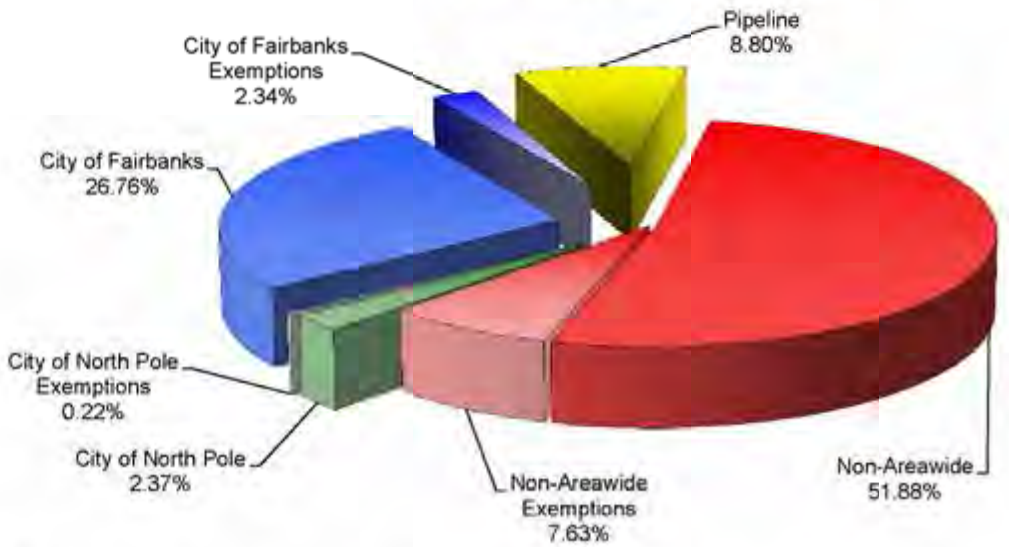
Revenue Summary

REVENUE SOURCE	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
LOCAL REVENUE						
Property Taxes - Areawide	88,999,990	92,411,671	95,307,930	95,307,930	93,607,780	98,082,988
Property Taxes - Non-Areawide	2,690,126	2,828,050	2,730,064	2,730,064	2,853,490	2,852,760
Property Taxes - SW Collection District	6,690,039	7,022,838	7,568,140	7,568,140	7,901,160	7,899,240
Hotel-Motel Room Tax - Areawide	2,031,249	1,857,091	1,802,000	1,802,000	1,727,000	1,727,000
Alcoholic Beverage Tax - Areawide	1,109,107	1,049,356	1,079,000	1,079,000	1,044,000	1,044,000
Tobacco Distribution Excise Tax - Areawide	1,464,783	1,421,503	1,450,100	1,450,100	1,425,100	1,425,100
PILT for privatized military housing	742,500	792,796	1,392,800	1,392,800	871,050	871,050
Charges for Services - Areawide	2,060,079	1,950,878	2,254,170	2,254,170	2,210,350	2,313,780
Charges for Services - Non-Areawide (EMS)	1,123,019	715,592	1,005,600	1,005,600	962,000	1,123,910
Charges for Services - Veh. Eq. Fleet Fund	607,490	597,360	625,220	625,220	881,690	869,700
Lease/Other Revenue - Veh. Eq. Fleet Fund	18,989	42,327	40,000	40,000	5,000	5,000
Miscellaneous Other Revenue - Areawide	151,281	61,534	125,000	125,455	75,000	75,000
Interest Earnings - Areawide	87,162	266,805	153,070	153,070	211,250	211,250
Interest Earnings - 911 Fund	1,123	1,919	1,270	1,270	1,770	1,770
Interest Earnings - Solid Waste Disposal	5,745	10,845	6,230	6,230	10,200	10,200
Interest Earnings - Carlson Activity Center	831	1,115	970	970	-	-
Interest Earnings- Transit Enterprise Fund	1,280	2,039	1,560	1,560	1,830	1,830
Enhanced 911 Surcharge	1,336,708	1,274,065	1,296,930	1,296,930	1,318,660	1,318,660
Solid Waste Disposal Fees	8,321,001	9,448,843	8,590,000	8,590,000	9,546,000	9,546,000
Transportation Fees	993,298	1,013,264	1,066,050	1,066,050	1,161,720	1,161,720
Intragovernmental Revenues	6,493,169	7,541,482	7,798,726	7,798,726	7,881,496	7,881,496
Contrib. from Fund Bal./Unrestricted Net Position	-	-	5,719,320	8,161,526	8,021,414	8,337,574
Total Local Revenue	124,928,969	130,311,373	140,014,150	142,456,811	141,878,110	146,920,178
STATE REVENUE						
Aid for School Construction	9,979,176	10,350,725	10,732,000	10,732,000	12,246,300	12,246,300
Safe Communities (Municipal Assistance)	5,348,361	3,756,906	-	3,710,625	-	-
Alaska State Housing	4,810	-	20,500	20,500	5,000	5,000
Alaska Interior Regional	27,070	-	30,000	30,000	25,000	25,000
Telephone & Elec. Co-op/Fish Tax/Games	118	423,939	420,000	420,000	420,000	420,000
Child Care Assistance/HSS Grant	413,947	-	-	-	-	-
TOTAL STATE REVENUE	15,773,482	14,531,570	11,202,500	14,913,125	12,696,300	12,696,300
FEDERAL REVENUE						
Federal Payment in Lieu of Taxes	409,639	438,822	-	-	-	-
Federal Aid for Debt Service	225,418	204,931	216,120	216,120	209,780	209,780
Emergency Mngmt Grant	120,000	142,500	120,000	142,000	142,000	142,000
TOTAL FEDERAL REVENUE	755,057	786,253	336,120	358,120	351,780	351,780
TOTAL REVENUES - ALL SOURCES	141,457,508	145,629,196	151,552,770	157,728,056	154,926,190	159,968,258

Estimated Taxable Assessed Valuation by Jurisdiction Tax Year 2015

Area	New Construction Property Impv.		Prior Existing Real Property Valuation Net of BOE Adj.		Plus Pipeline Assessed (2)		2015 Full Value		Less Mandatory Exempt (3)		Less Resid. & Fire Exempt (4)		Taxable Assessed Value
Non-Areawide (1) (6)	$153,707,353		$5,474,719,335		$774,837,820		$6,403,264,508		$502,087,125		$219,566,701		$5,681,610,682
City of Fairbanks (5)	63,728,079		2,689,372,685		48,349,420		2,801,450,184		168,798,940		52,674,600		2,579,976,644
City of North Pole	4,860,116		239,634,850		9,558,030		254,052,996		14,997,871		5,278,949		233,776,176
Borough Only in City *	-		1,607,402		-		1,607,402		29,570		-		1,577,832
Totals:	$222,295,548	+	$8,405,334,272	+	$832,745,270	=	$9,460,375,090	-	$685,913,506	-	$277,520,250	=	8,496,941,334

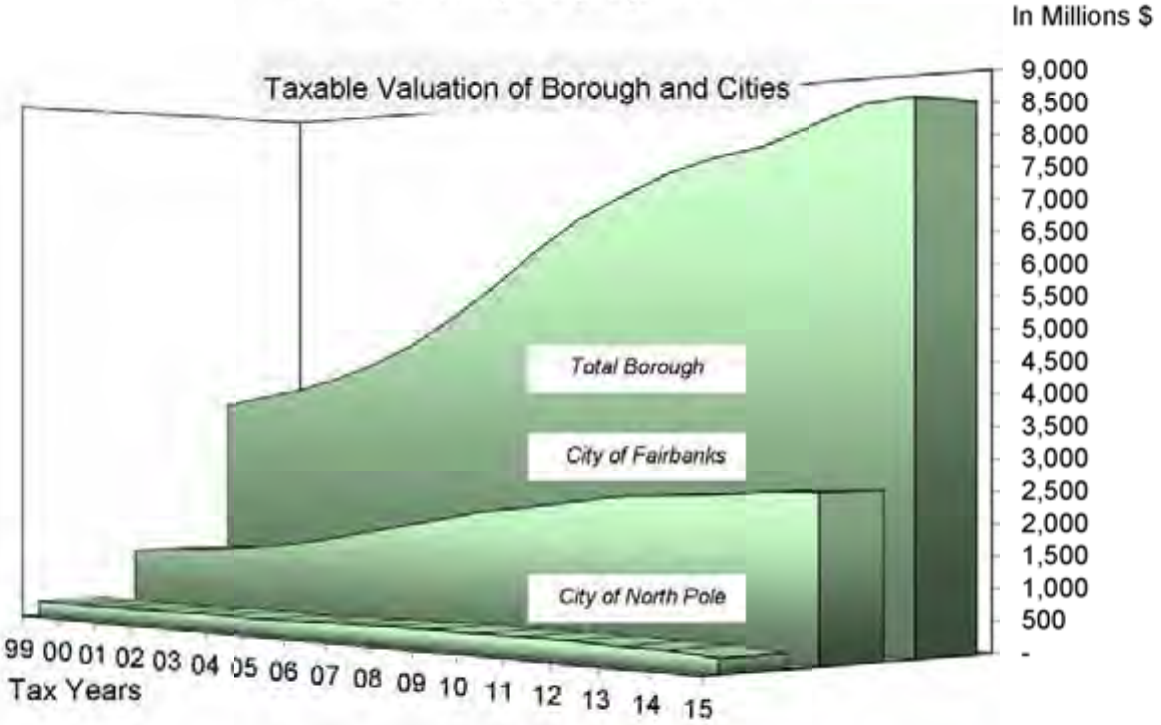
(1) Outside of the Cities
(2) Pipeline Assessment from the Alaska Department of Revenue
(3) Estimated State Mandated Exemptions
(4) Estimated Residential and Fire Exemptions
(5) The Borough has exempted properties that the City of Fairbanks has not. These values only include the values for the Borough
(6) Excludes Eielson on Base housing
Source: Borough Assessor BOE = Board of Equalizatoin *Included in the Non-Areawide for the chart below



Note: Areawide is the combination of all four areas (exempt pieces do not have taxes applied against them)

Taxable Assessed Valuation

*** Excludes Exempt Property Values**



*Mandatory Exemptions:
(senior citizens, widow/widowers, and disabled veterans)
Optional Exemptions:
(partial residential, and community purpose)

Year	City of North Pole	City of Fairbanks	Fairbanks North Star Borough*
1989	148,309,935	864,599,413	2,780,508,637
1990	150,286,497	826,372,551	2,614,790,263
1991	145,464,403	828,367,490	2,612,806,128
1992	143,804,996	845,154,734	2,669,450,360
1993	143,672,307	863,320,738	2,711,208,083
1994	152,719,281	910,975,881	2,756,962,309
1995	154,968,164	936,445,984	2,843,901,864
1996	155,715,877	961,552,639	3,020,102,254
1997	167,494,254	990,843,175	3,257,580,426
1998	185,682,280	1,033,913,622	3,428,460,972
1999	242,533,161	1,072,506,196	3,697,701,845
2000	243,425,567	1,140,048,030	3,849,675,466
2001	243,878,124	1,168,052,028	3,983,988,998
2002	249,762,217	1,239,597,426	4,189,976,499
2003	259,411,926	1,318,546,675	4,447,691,514
2004	266,133,121	1,443,462,123	4,798,307,827
2005	250,955,004	1,594,610,680	5,258,126,020
2006	265,721,292	1,750,438,331	5,776,355,911
2007	287,926,651	1,907,859,011	6,364,049,229
2008	300,482,926	2,064,301,167	6,874,675,761
2009	311,311,138	2,166,993,062	7,226,285,663
2010	303,819,332	2,280,932,933	7,558,834,157
2011	317,399,960	2,395,846,015	7,768,493,733
2012	315,634,759	2,433,755,688	7,894,891,212
2013	293,354,670	2,474,466,799	8,178,160,586
2014	291,192,661	2,551,978,390	8,444,414,767
2015	233,776,176	2,579,976,644	8,496,941,334
	~Estimated		Source: Assessor

** Includes the cities of North Pole and Fairbanks*

Mill Levies within the Borough

Mill Levy by Area						Mill Levy by Taxing District		
Year	Non-Areawide	Solid Waste District	Areawide	City of North Pole	City of Fairbanks	Total Outside Cities	Total City of North Pole	Total City of Fairbanks
1974	0.0	0.0	6.5	2.0	11.0	6.5	8.5	17.5
1975	0.0	0.0	6.5	2.0*	11.5	6.5	8.5**	18.0
1976	0.0	0.0	6.3	5.8	10.0	6.3	12.1	16.3
1977	0.0	0.0	5.1	5.8	9.0	5.1	10.9	14.1
1978	0.0	0.0	7.2	5.8	8.5	7.2	13.0	15.7
1979	0.0	0.0	7.18	4.5	8.5	7.18	11.68	15.68
1980	0.0	0.0	6.2	4.0	7.5	6.2	10.2	13.7
1981	0.0	0.0	5.5	2.0	0.5	5.5	7.5	6.0
1982	0.0	0.0	6.4	2.0	0.5	6.4	8.4	6.9
1983	0.0	0.0	6.7	2.0	1.0	6.7	8.7	7.7
1984	0.0	0.0	7.0	2.0	1.8	7.0	9.0	8.8
1985	1.1	0.0	7.3	2.0	2.8	8.4	9.3	10.1
1986	.78	0.0	8.45	2.0	2.8	9.23	10.45	11.25
1987	.8246	0.0	9.692	2.0	2.8	10.5166	11.692	12.492
1988	1.065	0.0	11.178	2.0	2.8	12.243	13.178	13.978
1989	.995	0.0	11.756	2.0	7.0	12.751	13.756	18.756
1990	1.126	0.0	12.278	2.0	4.31	13.404	14.278	16.588
1991	.400	.738	13.112	2.0	4.967	14.250	15.85	18.079
1992	.424	1.050	14.061	2.0	5.152	15.535	17.111	19.213
1993	.438	1.088	14.377	2.0	5.393	15.903	17.465	19.77
1994	.620	1.145	14.340	2.35	4.803	16.105	17.835	19.143
1995	.594	1.158	13.777	2.35	5.055	15.529	17.285	18.832
1996	.543	1.136	13.495	2.30	4.964	15.174	16.931	18.459
1997	.552	1.159	13.390	2.30	5.966	15.101	16.849	19.356
1998	.511	1.166	13.775	2.30	5.999	15.452	17.241	19.774
1999	.516	1.188	14.480	2.30	6.000	16.184	17.968	20.480
2000	.522	1.159	13.662	2.40	6.442	15.343	17.221	20.104
2001	.521	1.162	13.860	2.40	6.426	15.543	17.422	20.286
2002	.525	1.187	13.693	3.00	6.511	15.405	17.880	20.204
2003	.523	1.187	13.693	3.00	6.516	15.403	17.880	20.209
2004	.435	1.183	13.606	3.00	7.171	15.224	17.789	20.777
2005	.425	1.167	13.219	3.00	6.804	14.811	17.386	20.023
2006	.418	1.150	12.923	3.00	6.700	14.491	17.073	19.623
2007	.409	1.126	12.209	3.00	6.594	13.744	16.335	18.803
2008	.400	1.103	11.287	3.00	5.991	12.790	15.390	17.278
2009	.393	1.121	11.186	3.00	5.927	12.700	15.307	17.113
2010	.400	1.141	11.432	3.00	5.803	12.973	15.573	17.235
2011	.511	1.194	11.294	3.00	5.843	12.999	15.488	17.137
2012	.525	1.229	11.216	3.00	5.734	12.970	15.445	16.950
2013	.523	1.232	11.216	3.50	5.716	12.971	15.948	16.932
2014	.493	1.300	11.356	3.50	5.549	13.149	16.156	16.905
2015	.507	1.350	11.599	3.50	5.678	13.456	16.449	17.277

*Improvements only.
**6.5 on land, 8.5 on improvements.
~Estimated

History of Areawide Mill Levy

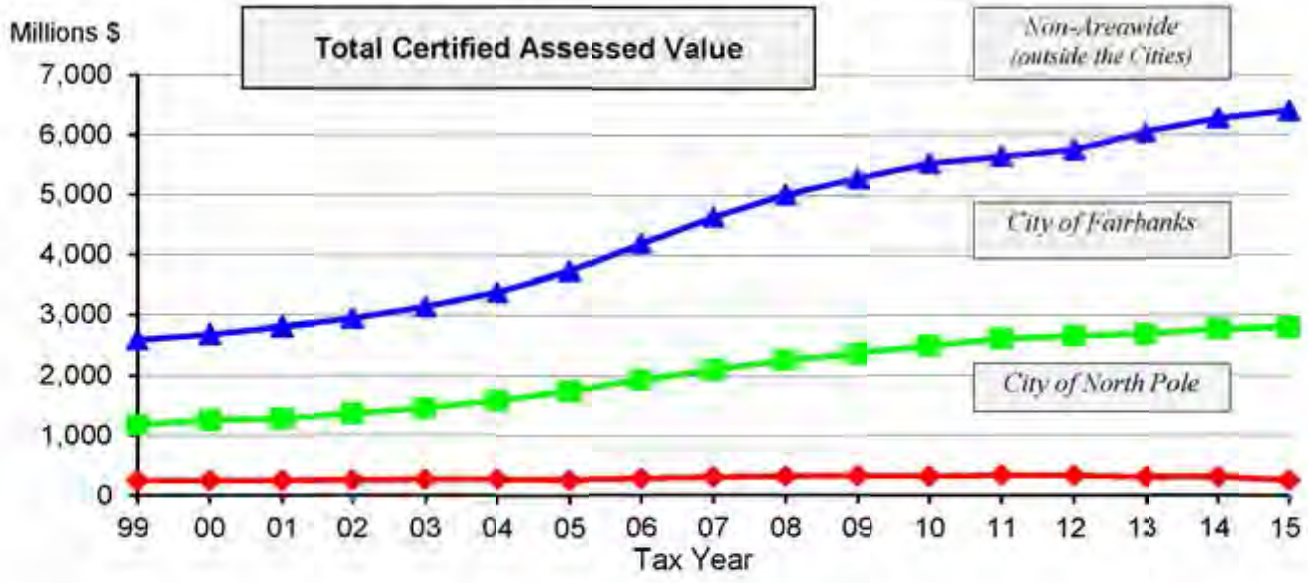
	Calendar Year												
Areawide Functions	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government	4.934	4.979	5.004	5.085	4.767	4.166	4.231	4.664	4.489	4.536	4.710	4.777	4.302
Library Bonds	0.022	0.021	0.020	0.018	0.016	0.015	0.014	0.012	0.012	0.012	0.012	0.011	0.011
Education	7.767	7.616	7.231	6.929	6.635	6.432	6.300	6.155	6.061	5.953	5.916	5.910	6.516
School Bonds	0.970	0.990	0.964	0.891	0.791	0.674	0.641	0.601	0.732	0.715	0.578	0.658	0.770
Total Areawide Mill Levy	13.693	13.606	13.219	12.923	12.209	11.287	11.186	11.432	11.294	11.216	11.216	11.356	11.599

Certified Assessed Valuations

Total Valuations Includes Exempt Properties Required To Be Assessed

Year	City of North Pole	City of Fairbanks	Fairbanks North Star Borough *
1976	7,740,650	361,915,680	1,058,375,610
1977	11,386,625	417,157,225	1,361,445,355
1978	46,103,350	478,743,650	1,634,074,655
1979	48,954,050	530,001,850	1,950,563,235
1980	52,823,935	554,721,800	1,910,520,130
1981	60,259,000	607,650,600	2,022,635,830
1982	68,764,650	706,122,900	2,239,971,525
1983	77,867,757	783,733,529	2,528,942,719
1984	79,434,770	889,498,921	2,719,591,413
1985	132,139,742	1,028,460,928	3,228,913,024
1986	161,131,467	1,082,115,401	3,443,986,257
1987	166,364,882	1,131,444,215	3,506,661,179
1988	151,991,526	996,957,690	3,130,154,477
1989	151,667,649	934,368,859	2,962,269,535
1990	153,138,172	889,744,049	2,784,499,953
1991	148,247,054	888,935,828	2,785,983,101
1992	146,969,545	909,127,289	2,851,468,742
1993	146,817,438	931,115,941	2,905,687,944
1994	155,813,882	990,322,304	2,976,218,127
1995	158,501,213	1,025,109,698	3,090,824,209
1996	159,314,035	1,055,026,485	3,282,761,225
1997	171,347,896	1,084,370,672	3,538,325,405
1998	189,911,559	1,159,033,049	3,762,871,645
1999	246,816,613	1,180,012,875	4,018,358,313
2000	248,056,291	1,253,327,884	4,184,453,591
2001	248,985,033	1,283,272,753	4,340,749,676
2002	255,433,736	1,361,917,721	4,568,512,361
2003	265,693,576	1,449,755,340	4,854,771,052
2004	273,674,029	1,585,848,525	5,239,380,208
2005	258,956,444	1,746,439,420	5,739,614,003
2006	276,432,767	1,938,844,008	6,417,556,567
2007	299,991,338	2,101,453,593	7,043,522,263
2008	313,986,991	2,264,097,378	7,596,404,767
2009	325,488,828	2,370,054,282	7,982,203,416
2010	318,924,238	2,485,650,348	8,340,537,412
2011	333,482,008	2,606,403,944	8,589,702,505
2012	332,587,860	2,648,076,352	8,746,342,774
2013	311,020,689	2,686,478,155	9,052,207,358
2014	310,166,459	2,769,087,625	9,360,448,625
2015	254,052,996	2,801,450,184	9,460,375,090
		~Estimated	Source: Assessor

* includes City of Fairbanks and City of North Pole



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Revenue

The Fairbanks North Star Borough receives revenue from many different sources. The principal sources of revenue are property taxes and revenue received from the State of Alaska.

In October of 1987, Borough voters adopted a Tax Cap Ordinance that provided for a maximum tax revenue that may be generated by the Borough government. The 1988–89 fiscal year was the initial year of the implementation of the property tax cap. The tax cap initiative was reaffirmed by the voters in October of 1989 and by an advisory vote in October of 1991, again reaffirmed by the voters in October of 1993. In addition, a slight modification was approved that allows the cap to be increased by voter approval for existing services as well as new services. In October of 1996, voters approved a change in the maximum tax cap code to include all tax revenues. The voters reaffirmed the tax cap initiative in October of 2000, October 2002, October 2004, October 2006, October 2008, October 2010, October 2012 and in October 2014.

The Borough administration continues to evaluate alternative revenues to support Borough programs in the community. In FY 1993, a transient room tax (hotel/motel, bed & breakfasts, etc.) was enacted. In October 2003, the Borough voters approved the levy of an alcoholic beverage sales tax. In April 2004, the Borough Assembly approved the levy of a tobacco distribution excise tax. Based on actual revenue in FY 2014, additional adjustments to estimated revenues and fee increases/decreases have been incorporated into the FY 2016 budget.

This section provides a view of revenues, both at summary level and detail level. The assumptions, which are used to base the year's revenue estimates (FY 2016), are given in the revenue detail narrative. The Budget Summary section contains the historical and current data on assessed valuations and mill levies for the taxing districts.

Revenue Detail - Descriptions and Assumptions

PROPERTY TAX

All taxable real property within the Borough is subject to ad valorem taxation, a tax based on value and which is secured by a lien on real property, unless exempted by Alaska State Statute or Borough Code. This levy supports general government services and education.

Tax revenues for FY 2016 reflect minor differences from the prior year to cover ongoing expenses. Additionally, there is also levied an ad valorem tax on real property located within the Borough boundaries but outside the cities of Fairbanks and North Pole. This non-areawide tax is specifically to fund Emergency Management, Emergency Medical Services and Economic Development.

In FY 1992, the Solid Waste Collection function was expanded to include the real property of the City of North Pole in addition to the real property in the Non-Areawide boundaries (the entire Borough area except the City of Fairbanks). In addition, the Borough levies and collects ad valorem taxes in specific Borough Service Areas. The ad valorem taxes levied by the cities of Fairbanks and North Pole are collected by the Borough and remitted directly to the levying city. These city taxes are not Borough revenues and thus, are not reflected in this revenue detail.

Assumptions Used - Assessed Value and Tax Limitation

The overall taxable assessed value of the Borough has increased approximately 0.62% for CY 2015 due mainly to adjustments in market values and increases to state mandatory exemptions. Pipeline-related assessed value decreased 4.4% for CY 2015.

The FY 2016 budget reflects a two percent delinquency rate. Delinquent real property taxes shall be charged a penalty equal to one percent of the principal tax for each business day or part of a business day that the tax is unpaid up to a maximum penalty of five percent of the principal tax. Interest at the rate of eight percent (8%) per year shall accrue on the principal amount of the delinquent tax from the date the installment is due until paid in full.

The above factors are reflected in the current and delinquent property tax revenue projections and the projected penalty and interest revenues. Tax collections are projected to be in compliance with the tax limitation established by the voters. The tax limitation calculation for FY 2016 is found in Appendix D.

Foreclosure Fees

Costs incurred by the Borough to foreclose on real property and to hold a land sale are added on to the redemption cost of each parcel being foreclosed against.

HOTEL/MOTEL ROOM TAX

In October 1992, the Borough voters approved the levy of an 8% Hotel-Motel Room Tax. It is the intent of the Borough to exempt from taxation those room rentals that are subject to another similar tax that is levied by a different jurisdiction within the Borough. The City of Fairbanks and City of North Pole levies an 8% tax; therefore, the Borough only collects hotel/motel taxes outside the Cities.

The Borough implemented the tax on January 1, 1993. As of December 31, 2014, 77 businesses were registered and active, with 50 of the businesses being bed & breakfast establishments. Revenue is predominantly seasonal. Revenue estimates for FY 2016 are based on current and historical data.

ALCOHOLIC BEVERAGE SALES TAX

In October 2003, the Borough voters approved the levy of a 5% Alcoholic Beverage Sales Tax. It is the intent of the Borough to exempt from taxation those sales that are subject to a similar tax that is levied by a different jurisdiction within the Borough. The City of Fairbanks levies a 5% tax; therefore, the Borough will only collect taxes outside the City of Fairbanks. The City of North Pole adopted an Alcoholic Beverage Sales tax in January 2015 and now levies a 6% tax. The Borough implemented the tax on July 1, 2004, and revenue estimates for FY 2016 are based on FY 2015 data.

TOBACCO DISTRIBUTION EXCISE TAX

In April 2004, the Borough Assembly approved the levy of an 8% Tobacco Distribution Excise Tax. It is the intent of the Borough Assembly that the revenue received from an areawide Tobacco Distribution Excise Tax will reduce the assessed tax revenue derived from real property taxes thereby contributing to a diversified tax base. The Borough implemented the tax on July 1, 2004, and revenue estimates for FY 2016 are based on FY 2015 data.

Revenue Detail

REVENUE SOURCE	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
LOCAL REVENUE						
LOCAL TAXES & ASSESSMENTS						
Total Taxable Levy			95,895,860	95,895,860	93,987,540	98,554,078
Less: Estimated Delinquent Taxes			(1,917,930)	(1,917,930)	(1,879,760)	(1,971,090)
Current Taxes	87,427,560	90,635,740	93,977,930	93,977,930	92,107,780	96,582,988
Delinquent Taxes	778,931	988,963	800,000	800,000	920,000	920,000
Interest & Penalties	793,499	786,968	530,000	530,000	580,000	580,000
Payment in lieu of taxes for privatized military housing	742,500	792,796	1,392,800	1,392,800	871,050	871,050
SUB-TOTAL	89,742,490	93,204,467	96,700,730	96,700,730	94,478,830	98,954,038
PROPERTY TAX - NON-AREAWIDE						
Total Taxable Levy			2,760,244	2,760,244	2,881,090	2,880,350
Less: Estimated Delinquent Taxes			(55,180)	(55,180)	(57,600)	(57,590)
Current Taxes	2,663,526	2,795,909	2,705,064	2,705,064	2,823,490	2,822,760
Delinquent Taxes	26,600	32,141	25,000	25,000	30,000	30,000
SUB-TOTAL	2,690,126	2,828,050	2,730,064	2,730,064	2,853,490	2,852,760
PROPERTY TAX - SOLID WASTE COLLECTION						
Total Taxable Levy			7,656,250	7,656,250	7,985,860	7,983,900
Less: Estimated Delinquent Taxes			(153,110)	(153,110)	(159,700)	(159,660)
Current Taxes	6,621,297	6,945,677	7,503,140	7,503,140	7,826,160	7,824,240
Delinquent Taxes	68,742	77,161	65,000	65,000	75,000	75,000
SUB-TOTAL	6,690,039	7,022,838	7,568,140	7,568,140	7,901,160	7,899,240
TOTAL PROPERTY TAXES:	99,122,655	103,055,355	106,998,934	106,998,934	105,233,480	109,706,038
ALCOHOLIC BEVERAGE SALES TAX	1,088,021	1,044,090	1,075,000	1,075,000	1,040,000	1,040,000
Alcoholic Beverage Tax - Pen. & Int.	21,086	5,266	4,000	4,000	4,000	4,000
SUB-TOTAL	1,109,107	1,049,356	1,079,000	1,079,000	1,044,000	1,044,000
TOBACCO DISTRIBUTION EXCISE TAX	1,464,733	1,421,403	1,450,000	1,450,000	1,425,000	1,425,000
Penalties & Interest	50	100	100	100	100	100
SUB-TOTAL	1,464,783	1,421,503	1,450,100	1,450,100	1,425,100	1,425,100
HOTEL/MOTEL TAX	2,028,262	1,853,946	1,800,000	1,800,000	1,725,000	1,725,000
Hotel/Motel Tax - Pen & Int	2,987	3,145	2,000	2,000	2,000	2,000
SUBTOTAL	2,031,249	1,857,091	1,802,000	1,802,000	1,727,000	1,727,000
TOTAL LOCAL TAXES:	103,727,794	107,383,305	111,330,034	111,330,034	109,429,580	113,902,138

Revenue Detail - Descriptions and Assumptions

CHARGES FOR SERVICES AREAWIDE

Various departments and programs within Borough government collect user, permit, and activity fees as described below:

Permits – Engineering - Charges for utility and driveway permits. FY 2016 estimate is based on historical data.

Animal Control - Redemption fees for impounded animals (principally dogs and cats), adoption fees, donations, cremations, miscellaneous room and board, bark collar rentals, and rabies clinics. FY 2016 estimate is based on historical data.

Big Dipper Ice Fees - Facility user fees for the ice arena and skating instruction at the Big Dipper. FY 2016 estimate is based on historical data.

Pioneer Park – Concessions - The Borough assumed operations of Pioneer Park from the City of Fairbanks on August 1, 1987. All concession contracts pay market rental rates based on square footage and utilities provided, with the exception of those providing capital investments. The FY 2016 estimate is based on projected occupancy.

Pioneer Park – Other - Consists of fees charged for overnight parking facilities and all other revenues at Pioneer Park. Tourism revenues are expected to remain steady.

Chena Lake - Includes all fees charged at the Chena Lake Recreation Area, such as day use, overnight camping fees, pavilion rental, boat rentals, and ice house rentals. FY 2016 estimate is based on historical data.

Swimming Pool Fees - Pool fees are for use of the three area pools for a wide variety of aquatic activities such as swimming classes, aquacize, and shower facilities. FY 2016 estimate is based on historical data.

Big Dipper Recreational Fees - Fees for all other physical/recreational activities are accumulated here, in addition to various special event revenues. FY 2016 estimate is based on historical data.

Birch Hill Cross Country Ski Center - Consists of fees charged for room rental and vending machine revenue. FY 2016 estimate is based on historical data.

Other Recreation Fees - In this category are special service fees for Zamboni blade sharpening, and other miscellaneous parks maintenance fees. FY 2016 estimate is based on historical data.

Foreclosure Fees - Costs incurred by the Borough to foreclose on real property and to hold a land sale are added on to the redemption cost of each parcel being foreclosed against. FY 2016 revenues are based on current year projections.

Legal Department Fines/Fees – Curfew fines and miscellaneous other legal costs recovered. Tracking this revenue source separately began in FY 1999. We are collecting data to determine if revenues will be predictable enough to budget for in the future.

LIBRARY FEES

Circulation fees include lost cards, lost or damaged materials, and copying. FY 2016 estimate is based on historical data.

Media fees include video user fees and equipment rentals. FY 2016 estimate is based on historical data.

Computer fees are charged to the School District for their portion of sharing a library circulation system.

COMMUNITY PLANNING FEES

Applications and Publications include fees charged for rezone applications, various permits, and planning-related fees. Reproduction costs of applicable regulations/publications are also accounted for in this account. FY 2016 estimate is based on historical data and increase in fees.

LAND REVENUE RESERVE

Gravel & Timber Sales - Sale of gravel and timber sales. FY 2016 revenue is based on projected revenues from the commercial timber sale program.

Land Sales, Net of Costs - Real property owned by the Borough can be selected and approved for sale, and may be sold through a scheduled public sale, or over-the-counter.

Land Leases - Real property owned by the Borough is leased principally to other governmental agencies but may also be leased to private citizens. Revenues for FY 2016 estimated based on current year levels.

Interest on Receivables - All land sale contracts and notes have an interest rate that has been approved by the Borough Assembly. The interest revenue is accounted for here, as contracts/notes age, the amount applied to interest declines.

Other - Includes all other fees or licenses relating to the Land Enterprise Fund. Examples would be: temporary-use licenses, land-use fees, and private easement fees. FY 2016 revenues are based on current year projections.

Revenue Detail

REVENUE SOURCE	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
CHARGES FOR SERVICES - AREAWIDE						
Permits - Utility and Driveway	16,920	15,408	15,280	15,280	15,580	15,580
Animal Control	259,417	249,642	340,710	340,710	314,410	314,410
Big Dipper Ice Fees	277,673	255,508	259,660	259,660	265,160	265,160
Pioneer Park Concession Rents	86,272	89,089	109,290	109,290	95,140	95,140
Pioneer Park Other Revenue	114,241	115,874	153,010	153,010	123,850	123,850
Chena Lake	166,730	141,476	174,590	174,590	151,290	151,590
Swimming Pool Fees	496,501	494,986	507,710	507,710	441,790	562,760
Big Dipper Recreational Fees	120,579	111,157	127,910	127,910	116,000	118,960
Birch Hill Cross Country Ski Center	12,273	32,553	23,850	23,850	32,350	32,250
Other Recreation Fees	7,380	7,751	6,430	6,430	12,180	12,480
Foreclosure Fees	387,319	317,868	390,510	390,510	401,500	401,500
Legal Department Fines/Fees	1,350	1,125	10,000	10,000	5,000	5,000
Library						
Circulation Fees	42,257	46,359	42,440	42,440	69,000	69,000
Media Fees	1,568	1,714	1,600	1,600	1,720	1,720
Other Library Revenue	33,062	31,999	32,870	32,870	35,680	35,680
Computer Fees	-	-	-	-	-	-
Community Planning Fees						
Applications & Publications	36,537	38,369	58,310	58,310	129,700	108,700
SUBTOTAL CHARGES - Areawide	2,060,079	1,950,878	2,254,170	2,254,170	2,210,350	2,313,780
CHARGES FOR SERVICES - LAND REVENUE RESERVE						
Gravel & Timber Sales	-	-	-	-	47,760	47,760
Land Lease Revenue	-	-	-	-	80,980	80,980
Interest on Receivables	-	-	-	-	16,030	16,030
Other	-	-	-	-	14,180	14,180
Interest					1,200	1,200
SUBTOTAL CHARGES: Land Revenue Reserve	-	-	-	-	160,150	160,150

Revenue Detail - Descriptions and Assumptions

911 FUND

911 Surcharge - A surcharge in the amount of one dollar per month per line, land and wireless, is imposed on all exchange lines in the Fairbanks North Star Borough to fund the enhanced 911 system. FY 2016 estimate is based upon the current trend.

SOLID WASTE DISPOSAL REVENUES

Landfill Disposal Fees - The Solid Waste Disposal fund is self-supporting through tipping fees charged. Landfill tipping fees for FY 2016 are based upon $97/ton to cover landfill operations, landfill closure costs, and construction of new landfill cells. Revenues for FY 2016 are based on current year projections.

Recycling Revenue - Recycling revenues for FY 2016 are based on current year projections.

Recycling/Hazardous Waste Fees - Conditionally exempt small quantity generator's (CESQG) are charged nominal fees to use the recycled hazardous waste facilities. FY 2016 revenues are based on current year projections.

Miscellaneous Revenue & Sale of Fixed Assets - This revenue item reflects money received from miscellaneous sources or from the sale of surplus equipment or furniture that has reached the end of its service life. Revenue proceeds are immaterial and difficult to predict.

VEHICLE EQUIPMENT FLEET FUND

Charges for Services - Borough departments that use vehicles and equipment owned by the internal service fund provide annual payments to the fund towards the future replacement of the vehicles and equipment.

Lease Revenues - The Borough secured a capital lease to pay for vehicle and equipment purchases. FY 2016 projections are based on required revenues to lease/purchase vehicles and equipment for FY 2016.

Sale of Fixed Assets - This revenue item reflects money anticipated to be received from the sale of surplus equipment and vehicles that have reached the end of their service life.

CHARGES FOR SERVICES -- NON-AREAWIDE

Emergency Medical Services - Revenue for ambulance service is provided on a non-areawide basis. Payment is received from the patient, insurance company or governmental agency by a contractor and transmitted to the Borough. FY 2016 revenue is based on current service levels.

Miscellaneous Revenue - This revenue item reflects money received from miscellaneous sources. Revenue proceeds are immaterial and difficult to predict.

OTHER LOCAL REVENUES

Sale of Fixed Assets - This revenue item reflects money received from the sale of surplus equipment or furniture that has reached the end of its service life. Revenue proceeds are immaterial and difficult to predict.

Interest - Earnings from the prudent investment of periodic excess cash is a source of revenue for the Borough. The types of investments are limited by Borough Code to protect the safety of the public's money and include such items as U.S. Government securities and repurchase agreements. All excess funds are automatically swept into an overnight investment account backed by U.S. Government securities. Funds invested in overnight investment agreements and in term securities generate interest earnings. The estimated interest rate for FY 2016 revenue is 0.14% based on current invested balances and market conditions. Funds are invested to provide safety and liquidity while earning at the maximum available rate. All Borough cash is pooled which allows the Borough to maximize investment earnings. At the close of the fiscal year, interest earned is prorated to the various funds where interest allocation is mandated by the Borough Code or other statutory requirements.

Miscellaneous Revenue - This revenue item reflects money received from miscellaneous sources.

Revenue Detail

REVENUE SOURCE	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
911 FUND						
911 Surcharge	1,336,708	1,274,065	1,296,930	1,296,930	1,318,660	1,318,660
SOLID WASTE DISPOSAL REVENUES						
Landfill Disposal Fees	8,287,232	9,361,236	8,550,000	8,550,000	9,506,000	9,506,000
Recycling Revenues	7,378	3,348	10,000	10,000	10,000	10,000
Household Hazardous Waste Fees	26,230	26,302	30,000	30,000	30,000	30,000
Misc Revenues & Surplus Sale	161	57,957	-	-	-	-
SUB-TOTAL CHARGES - SW DISPOSAL	8,321,001	9,448,843	8,590,000	8,590,000	9,546,000	9,546,000
SUB-TOTAL CHARGES - AW, 911, & SW	11,717,788	12,673,786	12,141,100	12,141,100	13,235,160	13,338,590
VEHICLE EQUIPMENT FLEET FUND						
Charges for Services-VE Replacement	607,490	597,360	625,220	625,220	881,690	869,700
Lease Revenues/Misc Rev	-	5,652	-	-	-	-
Misc Revenues & Sale of Fixed Assets	18,989	36,675	40,000	40,000	5,000	5,000
SUB-TOTAL CHARGES - Fleet Fund	626,479	639,687	665,220	665,220	886,690	874,700
CHARGES FOR SERVICES - NON-AREAWIDE						
Emergency Medical Services	1,122,973	714,998	1,005,600	1,005,600	962,000	1,123,910
Miscellaneous - NAW	46	594	-	-	-	-
SUB-TOTAL CHARGES Non-Areawide	1,123,019	715,592	1,005,600	1,005,600	962,000	1,123,910
OTHER LOCAL REVENUES						
Interest - General Fund	87,162	266,805	153,070	153,070	211,250	211,250
Interest - 911 Fund	1,123	1,919	1,270	1,270	1,770	1,770
Interest - Solid Waste Disposal Fund	5,745	10,845	6,230	6,230	10,200	10,200
Miscellaneous - General Fund	151,281	61,534	125,000	125,455	75,000	75,000
SUBTOTAL OTHER REVENUES	245,311	341,103	285,570	286,025	298,220	298,220

Revenue Detail - Descriptions and Assumptions

INTERFUND REVENUES FROM:

Contributions From Other Funds - Revenue received by the General Fund and the Land Enterprise Fund from Interfund Charges. These are charges for services provided by administrative departments. The services rendered include legal representation, computer support, financial services, space rental, and other administrative charges. The expenses to other funds are based on the estimated levels of services provided. Interfund charges to the School District are restricted to legal representation, insurance coverage, and safety inspections. FY 2016 revenues are based on estimates of services to be provided to other funds.

Contribution from Service Areas - Revenue received by the General Fund for administration of the road and fire service areas. Beginning in FY 2000, the Borough began recovering more of the administrative and overhead costs associated with supporting road service areas. To date, road service areas have not been required to cover the full cost of supporting the services provided by the Borough. In FY 2016 all road service areas have a base charge of $500 and a percentage of overall expenditures charged.

Contribution from Indirects - Revenue received by the General Fund for administering federal, state and local grants. Historically, the Borough charges a 10% administration fee to cover the costs of purchasing, legal, payroll, accounts payable, grant coordination, and billings, etc., related to grants. The FY 2016 revenue estimate is based on departments' analysis of grant activity that will take place in FY 2016 at the applicable administrative rates.

TRANSFERS

When the General Fund or other funds make a contribution to another fund, it becomes revenue in the receiving fund.

CONTRIBUTION FROM FUND BALANCE/UNRESTRICTED NET ASSETS

Each year fund balances are reviewed to determine if excess funds are available for use in the next year's budget. Likewise, when a fund balance falls below the prudent fund balance level, 15-20% for most operating funds, funds are not considered available for use. Use of fund balance appears as a revenue source (contribution from), and an increase in fund balance appears as an expenditure (contribution to).

Revenue Detail

REVENUE SOURCE	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
INTERFUND REVENUES FROM:						
Transit Enterprise Fund	826,459	830,862	1,091,210	1,091,210	1,259,180	1,259,180
Vehicle Equipment Fleet Fund	50,842	47,031	61,210	61,210	67,470	67,470
Education	1,660,385	1,798,235	1,999,300	1,999,300	2,000,880	2,000,880
Non-Areawide Fund	443,185	533,319	598,680	598,680	636,410	636,410
SW Collection District Fund	190,278	170,071	230,290	230,290	205,650	205,650
SW Disposal Fund	895,322	867,379	1,149,010	1,149,010	1,053,550	1,053,550
911 Fund	107,250	113,819	141,000	141,000	171,020	171,020
Community Center Enterprise Fund	433,679	556,124	571,550	571,550	630,390	630,390
Service Areas	626,771	679,624	696,480	696,480	698,960	698,960
Indirect Charges to Grants	1,258,998	1,861,687	1,171,120	1,171,120	1,069,110	1,069,110
IGCP to Non-Areawide Fund	-	83,331	88,876	88,876	88,876	88,876
SUB-TOTAL INTERFUND REVENUES	6,493,169	7,541,482	7,798,726	7,798,726	7,881,496	7,881,496
TRANSFERS						
Gen. Fund to Debt Service	14,891,180	15,127,450	15,580,800	15,580,800	17,378,670	17,378,670
Gen. Fund to Transit Enterprise Fund	5,066,572	5,433,720	4,903,520	4,903,520	5,329,050	5,321,550
Gen. Fund to Special Rev.-HSS Grants	403,835	403,834	-	-	-	-
Direct Appropriation to Education	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
Gen. Fund to Capital and Multi-Year Projects	3,896,423	1,698,298	335,000	2,335,000	1,295,200	1,295,200
Gen. Fund to Facilities Maintenance Reserve	1,200,000	2,491,756	-	-	-	-
Gen. Fund to Community Activity Center	1,191,824	1,306,290	1,278,300	1,278,300	1,007,490	1,007,460
Gen. Fund to Special Revenue Funds	62,122	64,508	-	-	-	-
Gen. Fund Hotel-Motel Tx to Hotel Motel Tx Fund	1,248,712	1,318,370	1,170,000	1,170,000	1,121,250	1,121,250
Gen. Fund to Recurring Grants	-	595,000	435,000	435,000	315,000	375,000
Transit Entr.Fund to General Fund	-	-	-	-	-	-
Transit Entr.Fund to Capital and Multi-Year Projects	-	-	75,000	75,000	-	-
NAW to Capital and Multi-Year Projects	-	-	80,000	80,000	70,000	70,000
NAW to Recurring Grants	300,000	300,000	310,000	310,000	350,000	350,000
Land Revenue Reserve to General Fund	750,810	270,000	350,000	350,000	360,000	360,000
Special Revenue to General Fund	-	59,619	-	-	-	-
Capital Projects Fund to General Fund	163,310	41,081	-	-	-	-
SW Disposal to SW Capital and Multi-Year Projects	1,000,000	-	-	-	-	-
SW Collection to Recurring Grants	24,000	24,000	24,000	24,000	24,000	24,000
SW Collections to Capital and Multi-Year Projects	-	1,062,500	62,500	87,500	62,500	62,500
SW Disposal to Capital and Multi-Year Projects	-	62,500	62,500	62,500	62,500	62,500
CAC to Capital and Multi-Year Projects	240,000	-	-	-	-	-
911 to Capital and Multi-Year Projects	345,000	31,268	-	-	-	-
Facilities Maint. Res. to Capital/Multi-Year Projects	-	-	200,000	200,000	350,000	350,000
Hotel Motel Tax Fund to Recurring Grants	1,105,000	1,137,500	1,170,000	1,170,000	1,121,250	1,121,250
Hotel Motel Tax Fund to General Fund	200,000	145,000	145,000	145,000	50,000	50,000
Asset Replacement Fund to Capital/Multi-Yr Proj.	100,000	116,200	100,000	441,220	100,000	100,000
SUB-TOTAL FOR TRANSFERS	79,188,788	80,048,894	76,187,620	78,553,840	79,865,910	84,418,380
CONTRIBUTIONS FROM FUND BALANCE/UNRESTRICTED NET POSITION						
Vehicle Equipment Fleet Fund	-	-	48,270	48,270	-	-
General Fund	-	-	3,500,000	5,600,986	4,149,870	4,527,770
Land Enterprise Fund	-	-	-	-	-	-
Transit Enterprise Fund	-	-	506,050	506,050	1,000,000	1,096,820
Community Activity Center Fund	-	-	-	-	300,000	300,000
Non-Areawide Fund	-	-	70,000	70,000	211,544	52,984
Land Revenue Reserve Special Revenue Fund	-	-	350,000	350,000	360,000	360,000
SW Collection District Fund	-	-	-	-	-	-
SW Disposal Fund	-	-	-	-	-	-
Debt Service Fund	-	-	800,000	800,000	1,500,000	1,500,000
911 Fund	-	-	-	-	-	-
Facilities Maintenance Reserve (to Multi-Year Proj.)	-	-	200,000	200,000	350,000	350,000
Hotel-Motel Tax Fund	-	-	145,000	145,000	50,000	50,000
Asset Replacement	-	-	100,000	441,220	100,000	100,000
SUBTOTAL CONTR FROM FUND BALANCE/UNRESTRICTED NET POSITION	-	-	5,719,320	8,161,526	8,021,414	8,337,574

Revenue Detail - Descriptions and Assumptions

CARLSON ACTIVITY CENTER ENTERPRISE FUND

Interest Earnings - Carlson Activity Center Enterprise Fund cash is deposited in Central Treasury and invested according to the Borough's investment program. The FY 2016 projected interest is based on historical cash balances and projected market conditions.

TRANSIT ENTERPRISE FUND

Fares - Revenues received by the transit system through the fare boxes and from the purchase of monthly passes and tokens. The FY 2016 revenue is based on current data and trends.

Advertising - Local businesses and/or organizations contract for advertising space on the Borough buses. FY 2016 estimate is based on FY 2014 actuals.

Vehicle Fleet Maintenance - These revenues include charges to departments and other organizations such as fire service areas and (FNSB and non-FNSB) and fire service vehicle maintenance. Projected revenue for FY 2016 is based on work order projections for the coming fiscal year.

Fuel Sales - Borough departments may purchase fuel from Transportation at cost. Decrease in revenue is based on current data and trends.

Interest Earnings - Transit Enterprise Fund cash is deposited in the Central Treasury and invested according to the Borough's investment program. FY 2016 is based on historical cash balances and projected market conditions.

Other - All other revenue of the Transit Enterprise Fund are accumulated here. Examples are: special contractual services, casualty reimbursements, etc.

Revenue Detail

REVENUE SOURCE	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
CARLSON ACTIVITY CENTER ENTERPRISE FUND						
Interest Earnings	783	7	970	970	-	-
Other	48	1,108	-	-	-	-
SUBTOTAL:	831	1,115	970	970	-	-
TRANSIT ENTERPRISE FUND						
Fares	307,934	343,751	407,350	407,350	409,980	409,980
Advertising	28,386	20,521	24,000	24,000	24,000	24,000
Vehicle Fleet Maintenance/Bus Washing Fees	462,464	399,932	418,800	418,800	486,300	486,300
Fuel Sales	186,750	194,845	210,400	210,400	236,440	236,440
Interest Earnings	1,280	2,039	1,560	1,560	1,830	1,830
Other	7,764	54,215	5,500	5,500	5,000	5,000
SUBTOTAL:	994,578	1,015,303	1,067,610	1,067,610	1,163,550	1,163,550
SUBTOTAL FOR LOCAL REVENUES:	204,117,757	210,360,267	216,201,770	221,010,651	221,744,020	231,338,558

Revenue Detail - Descriptions and Assumptions

STATE REVENUE

Aid For School Construction - This is state aid to organized boroughs or cities for retirement of debt for school construction. The state computes the entitlement at various percentages (presently 60-70%) based upon year of authorization on the debt. FY 2016 estimate is based on anticipated state funding at 100% of the entitlement. Debt Service Reimbursement Entitlement can be found in the Debt Service Section of the Expenditure Budget.

Community Revenue Sharing Program – The Community Revenue Sharing Program annually provides Alaska's communities with funds vital to the delivery of basic public services. Payments received by communities can be used at the discretion of the community for any public purpose as it is generally recognized that local residents are in the best position to determine the needs and priorities of their own communities.

Alaska State Housing - Represents payment-in-lieu of taxes on rental housing property owned by the Alaska State Housing Authority. FY 2016 estimate is based on FY 2014 actuals. The payment is the lesser of 10% of the shelter rent charged or the actual tax levied.

Alaska Interior Regional - Interior Regional Housing Authority (I.R.H.A.) represents payment in-lieu of taxes for properties owned by I.R.H.A. These properties were acquired through funding from HUD in order to place eligible families in the Mutual Help Home Ownership Opportunity Program.

Telephone and Electricity Co-Op - A specific state shared revenue on telephone and electric cooperatives. One hundred percent of revenue taxes in excess of the amount expended for collection are returned to the local government where the tax was incurred. FY 2016 is based on recent historical data.

Fish Tax – Specific state shared revenue received from taxes levied on fisheries. Fifty percent of the taxes collected are returned to the organized borough wherein the fishery is located. FY 2016 is based on recent historical data.

Emergency Management Grant - Pass-through Emergency Management Grant (FEMA Grant) used to help offset the cost of the emergency management program.

Child Care Assistance Program - Funds are available to municipalities to administer a program that assists eligible parents with child care costs. To be eligible, the parent(s) must be working or attending school and must meet income guidelines. The municipality determines the parents' eligibility and the State makes payments to licensed or registered homes and centers on their behalf. Prior to FY 2006, the Borough received monies from the State to pay the providers directly. The Borough stopped renewing the contract with the State in FY2012.

Health & Social Services Grant - As part of the Borough's limited health and social services powers, the Borough receives Health & Social Service grant funding which requires a 30% local match. These funds are allocated to local non-profit agencies by the Borough Health and Social Services Commission to address essential human service needs in the community. Grants are allocated on the basis of the local non-profits ability to fulfill a critical community service need.

Revenue Detail

REVENUE SOURCE	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
STATE REVENUE						
Aid for School Construction	9,979,176	10,350,725	10,732,000	10,732,000	12,246,300	12,246,300
Communities Revenue Program						
Areawide	5,348,361	3,756,906	-	3,710,625	-	-
State Revenue						
Areawide	-	-	-	-	-	-
Non-Areawide Emergency Mngmt Grant	-	-	-	-	-	-
SW Collection District	-	-	-	-	-	-
State Revenue						
Areawide	-	-	-	-	-	-
Non-Areawide	-	-	-	-	-	-
SW Collection District	-	-	-	-	-	-
SW Disposal	-	-	-	-	-	-
Transit Enterprise Fund	-	-	-	-	-	-
Carlson Activity Center	-	-	-	-	-	-
Land Enterprise Fund	-	-	-	-	-	-
911 Fund	-	-	-	-	-	-
Alaska State Housing	4,810	-	20,500	20,500	5,000	5,000
Alaska Interior Regional	27,070	-	30,000	30,000	25,000	25,000
Telephone & Electricity Co-op	-	423,939	420,000	420,000	420,000	420,000
Fish Tax	118	-	-	-	-	-
Health & Social Service Grant	358,947	-	-	-	-	-
Best Beginnings Early Childhd Grant	55,000	-	-	-	-	-
SUBTOTAL STATE:	15,773,482	14,531,570	11,202,500	14,913,125	12,696,300	12,696,300

Revenue Detail - Descriptions and Assumptions

FEDERAL REVENUE

Federal Payment In Lieu of Taxes - Local governments receive money through the federal Bureau of Land Management to partially offset the cost of services provided to tax-exempt federal lands within local government boundaries. Payments are allocated under a formula based on acreage, population, and other revenue-producing programs, such as existing timber, grazing, and mineral lease payments. In addition to the reduction of acreage, the federal government continues to not fully fund entitlements and cut allocations.

Emergency Management Grant - Pass-through Emergency Management Grant (FEMA Grant) used to help offset the cost of the emergency management program. FY 2016 projected revenue is based on projected funding.

NET REVENUES

Transfers - When the General Fund makes a contribution to another fund, it becomes revenue in the receiving fund.

Revenue Detail

REVENUE SOURCE	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
FEDERAL REVENUE						
Federal Payment in Lieu of Taxes	409,639	438,822	-	-	-	-
Federal Aid for Debt Service	225,418	204,931	216,120	216,120	209,780	209,780
Areawide Emergency Mngmt Grant	60,000	71,250	60,000	71,000	71,000	71,000
Non-Areawide Emergency Mngmt Grant	60,000	71,250	60,000	71,000	71,000	71,000
SUBTOTAL:	755,057	786,253	336,120	358,120	351,780	351,780
TOTAL REVENUES:	220,646,296	225,678,090	227,740,390	236,281,896	234,792,100	244,386,638
LESS: TRANSFERS						
Gen. Fund to Debt Service	14,891,180	15,127,450	15,580,800	15,580,800	17,378,670	17,378,670
Gen. Fund to Transit Enterprise Fund	5,066,572	5,433,720	4,903,520	4,903,520	5,329,050	5,321,550
Gen. Fund to Special Rev.-HSS Grants	403,835	403,834	-	-	-	-
Direct Appropriation to Education	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
Gen. Fund to Capital and Multi-Year Projects	3,896,423	1,698,298	335,000	2,335,000	1,295,200	1,295,200
Gen. Fund to Facilities Maintenance Reserve	1,200,000	2,491,756	-	-	-	-
Gen. Fund to Community Center	1,191,824	1,306,290	1,278,300	1,278,300	1,007,490	1,007,460
Gen. Fund to Special Revenue Funds	62,122	64,508	-	-	-	-
Gen. Fund Hotel-Motel Tx to Hotel Motel Tx Fund	1,248,712	1,318,370	1,170,000	1,170,000	1,121,250	1,121,250
Gen. Fund to Recurring Grants	-	595,000	435,000	435,000	315,000	375,000
Transit Enterprise Fund to General Fund	-	-	-	-	-	-
Transit Enterprise Fund to Capital/Multi-Year Projects	-	-	75,000	75,000	-	-
NAW to Capital and Multi-Year Projects	-	-	80,000	80,000	70,000	70,000
NAW to Recurring Grants	300,000	300,000	310,000	310,000	350,000	350,000
Land Revenue Reserve to General Fund	750,810	270,000	350,000	350,000	360,000	360,000
Special Revenue to General Fund	-	59,619	-	-	-	-
Capital Projects Fund to General Fund	163,310	41,081	-	-	-	-
SW Disposal to SW Capital and Multi-Year Projects	1,000,000	-	-	-	-	-
SW Collections to Capital and Multi-Year Projects	-	1,062,500	62,500	87,500	62,500	62,500
SW Disposal to Capital and Multi-Year Projects	-	62,500	62,500	62,500	62,500	62,500
CAC to Capital and Multi-Year Projects	240,000	-	-	-	-	-
SW Collection to Recurring Grants	24,000	24,000	24,000	24,000	24,000	24,000
911 to Capital and Multi-Year Projects	345,000	31,268	-	-	-	-
Facilities Maint. Res. to Capital/Multi-Year Projects	-	-	200,000	200,000	350,000	350,000
Hotel Motel Tax Fund to Recurring Grants	1,105,000	1,137,500	1,170,000	1,170,000	1,121,250	1,121,250
Hotel Motel Tax Fund to General Fund	200,000	145,000	145,000	145,000	50,000	50,000
Asset Replacement Fund to General Fd Fund Bal.	-	-	-	-	-	-
Asset Replacement Fund to Capital/Multi-Yr Proj.	100,000	116,200	100,000	441,220	100,000	100,000
SUBTOTAL FOR TRANSFERS	79,188,788	80,048,894	76,187,620	78,553,840	79,865,910	84,418,380
NET REVENUES:	141,457,508	145,629,196	151,552,770	157,728,056	154,926,190	159,968,258

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BUDGET BY FUNDS

GOVERNMENTAL FUNDS

The accounts of the Borough are organized on the basis of funds; each is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid in financial management by segregating transactions of various Borough functions and activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into three generic fund types: governmental, proprietary, and fiduciary. In addition, the School District is classified as a component unit of the Borough.

GENERAL FUND. The general fund is the general operating fund of the Borough. This fund accounts for all transactions not recorded in other funds and receives financial support from such sources as areawide property taxes, licenses, permits, and intergovernmental revenues. Expenditures are authorized for the following Departments:

Assembly
Mayor (except Economic Development – Non-Areawide)
Law
Assessing
Community Planning
Computer Services
Emergency Operations (Animal Control)
Financial Services
General Services
Human Resources
Library Services
Parks & Recreation (except Carlson Community Activity Center)
Public Works (except Solid Waste Collections and Solid Waste Disposal)

Expenditures are controlled by means of this annual budget appropriation. All unencumbered appropriations to this fund lapse at the end of the fiscal year.

MULTI-YEAR GENERAL SUBFUND. The multi-year general subfund is used to account for projects that are of a non-capital, non-enterprise nature. The appropriations of these funds do not lapse until the purpose of the project has been accomplished.

SPECIAL REVENUE FUNDS. Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. Revenues are provided by local taxation and fees, state and federal grants, and the assets of and from a trust that has designated the Fairbanks North Star Borough Public Library as a beneficiary. Funds categorized as special revenue include the non-areawide fund (Economic Development, Emergency Management and Emergency Medical Services), the Solid Waste Collection fund (transfer sites and transfer stations), the 911 fund, and the Service Area funds (primarily fire protection and roads). Expenditures for the Divisions/Department below are controlled by means of this annual budget appropriation. Any unencumbered appropriations to these funds lapse at the end of the fiscal year.

Non-Areawide Economic Development /Mayor's Department
Emergency Operations Department (except Animal Control)
Library Special Revenue/Library Services Department
Solid Waste Collections/Public Works Department
Service Area Funds

All other special revenue funds are controlled through the use of program/project budgets by comparing program/project-to-date expenditures with program/project budgets. The appropriations for these funds do not lapse until the purpose of the program/project has been accomplished.

DEBT SERVICE FUND. The debt service fund accounts for the payment of principal and interest on general obligation debt for education and general government. Expenditures are controlled by means of this annual budget appropriation. All unencumbered appropriations of this fund lapse at the end of the fiscal year.

CAPITAL PROJECTS FUNDS. Capital projects funds are used to account for the acquisition or construction of major capital items (other than those financed by proprietary funds). Most projects funded through the multi-year projects budget are accounted for in these funds. These funds are controlled through the use of project budgets by comparing project-to-date expenditures with project budgets. The appropriations of these funds do not lapse until the purpose of the project has been accomplished.

PROPRIETARY FUNDS

ENTERPRISE FUNDS. The Borough has three enterprise funds that are used to account for the revenues earned, expenses incurred, and net income of the enterprise activities. These funds are financed and operated in a manner similar to a private business enterprise — where the intent of the Borough Assembly is that costs of providing goods or services to the general public be financed or recovered primarily through user charges or where the Assembly has decided that the calculation of annual net income is necessary for management accountability. Expenditures are controlled by means of this annual budget appropriation. All unencumbered appropriations of these funds lapse at the end of the fiscal year. The Borough's enterprise funds are as follows:

1. **Transit/Transportation Department** – including Borough fleet maintenance and air quality monitoring functions, and excluding vehicle and equipment replacement
2. **Carlson Community Activity Center/Parks & Recreation Department**
3. **Solid Waste Disposal/Public Works Department**

INTERNAL SERVICE FUND. The **Vehicle and Equipment Fleet Fund (Transportation Department)** accounts for new acquisitions, replacements, depreciation, financing, and disposals of vehicles and equipment used by all of the Borough's functions, except for buses and paratransit vans in the Transit Enterprise Fund (Transportation Department), heavy (iron) equipment used in the Solid Waste Disposal Enterprise Fund (Public Works Department), and fire trucks used in the Service Area funds. The fund accounts for the provided services on a cost-reimbursement basis through charges to user departments within the Borough. The user charges provide sufficient revenues to fund all current costs and to provide a reserve for future replacement of vehicles and equipment. Expenditures are controlled by means of this annual budget appropriation. Any item on the replacement list that has not yet been purchased at the end of the fiscal year will not have its appropriation lapse until the purchase is complete or abandoned.

FIDUCIARY FUND

AGENCY FUND. An agency fund is used to account for assets held by the Borough as an agent for others. This includes real property taxes for other governmental units. Agency funds are custodial in nature and do not involve the measurement of results of operations.

COMPONENT UNIT

SCHOOL DISTRICT. The School District is governed by an independently elected school board and is responsible for adoption of the School District's annual budget. However, the Borough Assembly is responsible for appropriating the Borough's direct appropriation to education. The Borough Assembly is also responsible for levying taxes and collecting and distributing the local support amount to the School District. The School District cannot borrow funds, but the Borough may and does issue bonds to finance school construction. Schools located on military bases are operated by the School District through School District, State, and U.S. Department of Education agreements. Ownership of the on-base schools is being individually transferred to the Borough as new on-base schools are constructed.

Consolidated Fund List

SPECIAL REVENUE FUNDS - Service Areas

Air Park
Airway
Arctic Fox
Aztec
Ballaine Lake Sewer & Water
Bear's Den Road
Becker Ridge
Birch Hill
Bluebird Road
Borda Road
Brookside
Chena Goldstream Volunteer Fire
Chena Hills Road
Chena Hot Springs II
Chena Marina
Chena Point Road
Chena Spur
Cleary Summit
College
College Hills
Cooper Estates
Cordes Drive
Cripple Creek
Deep Forest
Diane Subdivision
Drake Estates
Edanella Heights Road
Ester Lump Road
Ester Volunteer Fire
Fairfields
Fairhill
Fairwest
Garden
Golden Valley Road
Goldstream Alaska
Goldstream Moose Creek
Gordon
Granola Estates
Grieme Road
Haystack
Herning Hills
Hopeless
Horseshoe Downs
Jennifer Drive
Jones Road
Joy Road
Keeney Road
Kendall
Keystone
Kris Kringle
Lakloey Hill
Lee Lane
Loose Moose
Martin
McCloud
McGrath Estates
McKinley View
Mellow Woods Road
Miller Hill Extension
Moose Creek
Moose Meadows
Mt. View
Murphy
Musk Ox
Newby Park
North Ridge
North Star Volunteer Fire
O'Connor Creek
Old Wood Road
Our
Parksridge
Peede Country Estates
Pine Stream
Pleasureland
Polar Heights
Potlatch
Prospect Park
Reed Acres Road
Ridgecrest
Salchaket Heights
Scenic Heights
Seavy
Secluded Acres
Serendipity Hill
Six Mile Village Road
Smallwood Trail Road
Smith Ranch
Spring Glade
Spruce Acres
Steamboat Landing
Steese Volunteer Fire
Straight Creek
Summerwood
Summit Drive
Sunny Hills Terrace
Sunrise
Tan Terra
Thomas
Timberlane Road
Tungsten
TwentyThree Mile Slough
Ullrhaven
University Fire
University Heights
University West Street Light
Vienna Wood
Viewpointe
Violet Drive
Vista Gold Road
Vue Crest
Whitman
Wildview
Woodland
Yak Road

CONSOLIDATED FUND LIST

This is a list of all funds for FY 2016. The financial activity for each fund marked with an asterisk is included in this Budget.
Appropriations to other funds are authorized through supplemental appropriations.

GENERAL FUND

05 * General
06 Multi-Year General subfund (2)

SPECIAL REVENUE FUNDS

10 * Service Areas (1) [see above]
11 State Grants (2)
12 Federal Pass-Through Grants
13 Federal Grants
14 Local/Other Projects
16 * 911 Fund
17 * Non-Areawide
18 * Solid Waste Collection District
61 Library

DEBT SERVICE FUND

25 * Debt Service

CAPITAL PROJECTS FUNDS (2)

31 State Grants
32 Federal Pass-Through Grants
33 Federal Grants
34 Bond Projects
35 Local/Other Projects
36 Capital Purchases

ENTERPRISE FUNDS

40 * Transit Operating
41 Transit Projects (2)
44 * Carlson Community Activity Center Operating
45 Carlson Community Activity Center Projects (2)
46 * Solid Waste Disposal Operating
47 Solid Waste Disposal Projects (2)

INTERNAL SERVICE FUND

50 * Vehicle and Equipment Fleet
51 Vehicle and Equipment Projects(2)

AGENCY FUNDS

71 Taxes
74 Benefits Clearing

COMPONENT UNIT

95 School District (3)

(1) Only appropriation information is provided for Road, Fire, and Other Service Areas; see the Expenditure Section of this Budget.
(2) Appropriations for the FY 2015 Multi-Year Projects can be included in this Budget.
(3) This Budget includes the direct appropriation for education.

Funds – Old & New

The following is a list of funds for FY 2014–2015 and FY 2015–2016 with an explanation of the changes:

FY 2014–2015	CHANGES	FY 2015–2016
	GENERAL FUND	
05 General	*None*	05 General
06 Multi-Year General Subfund		06 Multi-Year General Subfund
	SPECIAL REVENUE FUNDS	
10 Service Areas (see previous page)	*None*	10 Service Areas (see previous page)
11 State Grants		11 State Grants
12 Federal Pass-Through Grants		12 Federal Pass-Through Grants
13 Federal Grants		13 Federal Grants
14 Local/Other Projects		14 Local/Other Projects
16 911 Fund		16 911 Fund
17 Non-Areawide		17 Non-Areawide
18 Solid Waste Collection District		18 Solid Waste Collection District
61 Library		61 Library
	DEBT SERVICE FUND	
25 Debt Service	*None*	25 Debt Service
	CAPITAL PROJECTS FUNDS	
31 State Grants	*None*	31 State Grants
32 Federal Pass-Through Grants		32 Federal Pass-Through Grants
33 Federal Grants		33 Federal Grants
34 Bond Projects		34 Bond Projects
35 Local/Other Projects		35 Local/Other Projects
36 Capital Purchases		36 Capital Purchases
	ENTERPRISE FUNDS	
40 Transit Operating	*None*	40 Transit Operating
41 Transit Projects		41 Transit Projects
44 Carlson CAC Operating	*None*	44 Carlson CAC Operating
45 Carlson CAC Projects		45 Carlson CAC Projects
46 Solid Waste Disposal Operating		46 Solid Waste Disposal Operating
47 Solid Waste Disposal Projects		47 Solid Waste Disposal Projects
	INTERNAL SERVICE FUND	
50 Vehicle and Equipment Fleet	*None*	50 Vehicle and Equipment Fleet
51 Vehicle and Equipment Projects		51 Vehicle and Equipment Projects
	AGENCY FUNDS	
71 Taxes	*None*	71 Taxes
74 Benefits Clearing		74 Benefits Clearing
	COMPONENT UNIT	
95 School District	*None*	95 School District

Relationship of Funds

The chart below shows the revenue and expenditure categories typical of the various funds. The arrows represent the flow of the contributions between funds in a typical budget year. (Each fund must be self-balancing: expenditures = revenues) ***This sheet is a representation only – it does not contain all the operating funds.***

GENERAL FUND

Expenditures	=	*Revenues*
Assembly		Local Sources
Mayor		Taxes (see Note #1)
Law		Charges for Services
Assessing		Other Local
Community Planning		
Other Departments		State Sources
Non-Departmental		Debt Reimbursement
Education		Other State Revenue
Contributions to:		
Debt Service Fund		
Multi-Year Projects		
Health & Social Services Fund		Federal Sources
Transit Operating Fund		
Carlson Community Activity Center (CCAC) Operating Fund		

ENTERPRISE FUNDS

Expenditures	=	*Revenues*
CCAC Operating Fund		
Parks & Recreation Dept: CCAC Division		Interest Earnings Contribution from General Fund
Transit Operating Fund		
Transportation Dept.		Fares & I/M Fees Other Charges for Services Interest Earnings Contribution from General Fund
CCAC Capital Reserve Fund		
Parks & Recreation Dept: CCAC Division		Contribution from CCAC Operating Fund
Solid Waste Disposal Operating Fund		
Public Works Dept: Solid Waste Disposal Division		Landfill Disposal Fees Interest Earnings

INTERNAL SERVICE FUND

Expenditures	=	*Revenues*
Vehicle and Equipment Fleet Fund (VEFF)		
Transportation Dept: VEFF Division		Interfund Charges Proceeds from Capital Leases

OTHER FUNDS

Expenditures	=	*Revenues*
Education		
Education Expense		Direct Appropriation from General Fund
Debt Service Fund		
Debt Retirement Paying Agent Fees		Interest Earnings Contributions from General Fund
Multi-Year Projects and Capital Projects Funds		
Projects		Contribution from General, Non-Areawide, etc. (as needed)
Health & Social Services Fund		
Financial Services Dept: Health & Social Services Division		State Grant Contribution from General Fund
911 Fund		
Emergency Operations Dept: 911 Division		911 Surcharge Revenues Interest Earnings
Non-Areawide Fund		
Emergency Operations Dept.: Emergency Management Emergency Medical Services		Taxes (see Note #2) Emergency Medical Fees
Mayor's Office: Economic Development		
Contribution to Multi-Year Projects		
Solid Waste Collection District Fund		
Public Works Dept: Solid Waste Collections Div.		Taxes (see Note #3)
Service Area Funds		
100+ separate active Road, Fire, & Other Service Area Funds		Taxes (see Note #4) Interest Earnings

Notes: #1 Taxes levied are Areawide.
#2 Taxes levied are Non-Areawide, outside the Cities.
#3 Taxes are levied outside the City of Fairbanks.
#4 Taxes are levied within specific service areas.

FY 2015 - 2016 Budget
Fairbanks North Star Borough

Appropriations by Funds

DEPARTMENT	AREAWIDE GENERAL	ENTERPRISE FUNDS COMMUNITY ACTIVITY CNTR	TRANSIT	SOLID WASTE DISPOSAL	VEHICLE / EQUIP FLEET	CAPITAL & MULTI-YEAR PROJECTS
Assembly	1,790,100					
Mayor	1,020,320					
Law	1,265,680					
Assessing	3,367,080					
Community Planning	1,808,690					
Computer Services	4,742,300					
Emergency Operations	2,078,500					
Financial Services	4,510,440					
General Services	1,957,790					
Human Resources	3,486,340					
Land Management	0					
Library Services	6,158,850					
Parks and Recreation	7,970,728	677,070				
Public Works	8,875,740			4,688,660		
Transportation			6,322,740		789,110	
Multi-Year Projects						1,940,200
Debt Service						
Education						
Non-Departmental	556,950					
Intragovernmental Charges		630,390	1,259,180	1,053,550	67,470	
Transfers:						
Direct Appropriation to Education	55,369,000					
Gen Fund to Debt Service	17,378,670					
Gen Fund to Transit Enterprise Fund	5,321,550					
Gen Fund to Grants	375,000					
All Funds to Capital/Multi-Year Projects	1,295,200		-	62,500		
Gen Fund to Community Center	1,007,460					
Gen Fund to Hotel Motel Rm Tax Fund	1,121,250					
Transfer to General Fund						
Contributions to Fund Balance:	-			3,751,490	18,120	
TOTAL APPROPRIATIONS	131,457,638	1,307,460	7,581,920	9,556,200	874,700	1,940,200

FY 2015 - 2016 Budget
Fairbanks North Star Borough

Appropriations by Funds

DEPARTMENT	SPECIAL REVENUE FUNDS NON - AREAWIDE	SOLID WASTE COLLECTION	911	DEBT SERVICE	EDUCATION	TOTAL APPROP-RIATIONS
Assembly						1,790,100
Mayor	125,000					1,145,320
Law						1,265,680
Assessing						3,367,080
Community Planning						1,808,690
Computer Services						4,742,300
Emergency Operations	2,988,120		1,093,920			6,160,540
Financial Services						4,510,440
General Services						1,957,790
Human Resources						3,486,340
Land Management						0
Library Services						6,158,850
Parks and Recreation						8,647,798
Public Works		6,649,210				20,213,610
Transportation						7,111,850
Multi-Year Projects						1,940,200
Debt Service				18,878,670		18,878,670
Education					55,369,000	55,369,000
Non-Departmental	20,000					576,950
Intragovernmental Charges	636,410	205,650	171,020			4,023,670
Transfers:						
Direct Appropriation to Education						55,369,000
Gen Fund to Debt Service						17,378,670
Gen Fund to Transit Enterprise Fund						5,321,550
Gen Fund to Grants						375,000
All Funds to Capital/Multi-Year Projects	420,000	86,500				1,864,200
Gen Fund to Community Center						1,007,460
Gen Fund to Hotel Motel Rm Tax Fund						1,121,250
Transfer to General Fund						
Contributions to Fund Balance:	-	957,880	55,490			4,782,980
TOTAL APPROPRIATIONS	4,189,530	7,899,240	1,320,430	18,878,670	55,369,000	240,374,988

Revenue Sources by Funds

REVENUE SOURCES	AREAWIDE GENERAL	ENTERPRISE FUNDS COMMUNITY ACTIVITY CNTR	TRANSIT	SOLID WASTE DISPOSAL	VEHICLE EQUIPMENT FLEET	CAPITAL & MULTI-YEAR PROJECTS
LOCAL REVENUE						
Property Taxes	98,954,038					
Other Local Taxes	4,196,100					
Charges for Services	2,313,780		1,161,720	9,546,000	869,700	
Interest Earnings/Misc Revenue	286,250		1,830	10,200	5,000	
Intragovernmental Revenues						
General Fund/Solid Waste Disp.						
Non-Areawide	636,410					
Solid Waste Collection District	205,650					
Solid Waste Disposal Fund	1,053,550					
Community Activity Center	630,390					
Land Management						
Transportation	1,259,180					
Vehicle Equipment Fleet Fund	67,470					
911	171,020					
Education	2,000,880					
Service Areas	698,960					
Interfund Revenue	1,069,110					
Transfers						
General Fund To HSS Grant						
General Fund To Community Center		1,007,460				
General Fund To Transit Enterprise Fund			5,321,550			
Direct Appropriation To Education						
All Funds To Debt Service						
All Funds To Capital/Multi-Year Projects						1,940,200
Contrib. from CAC Enterprise Fund						
Contrib. from Fund Bal./Unrestricted Net Assets	4,527,770	300,000	1,096,820			
Contrib. from CAC Res. Fund to Capital						
Special Revenue: Land Revenue Reserve	360,000					
Hotel-Motel Room Tax	50,000					
SUBTOTAL LOCAL REVENUE:	118,480,558	1,307,460	7,581,920	9,556,200	874,700	1,940,200
STATE REVENUE						
Aid for School Construction	12,246,300					
Safe Communities (formerly Mun Asst)						
State Revenue - PERS						
Alaska State Housing	5,000					
Alaska Interior Regional Housing	25,000					
Telephone & Elec. Co-op/Fish Tax	420,000					
Emergency Mngmt Grant						
Transit Operations Grant (FTA)						
Air Quality Grant						
Ardor Grant-Economic Development						
SUBTOTAL:	12,696,300					
FEDERAL REVENUE						
Federal Aid for Debt Service	209,780					
Emergency Mngmt Grant	71,000					
SUBTOTAL:	280,780					
TOTAL REVENUES - ALL SOURCES	131,457,638	1,307,460	7,581,920	9,556,200	874,700	1,940,200

Revenue Sources by Funds

REVENUE SOURCES	SPECIAL REVENUE FUNDS NON - AREAWIDE	SOLID WASTE COLLECTION	911	DEBT SERVICE	EDUCATION	TOTAL REVENUES
LOCAL REVENUE						
Property Taxes	2,852,760	7,899,240				109,706,038
Other Local Taxes						4,196,100
Charges for Services	1,123,910		1,318,660			16,333,770
Interest Earnings/Misc Revenue			1,770			305,050
Intragovernmental Charges						
General Fund						
Non-Areawide						636,410
Solid Waste Collection District						205,650
Solid Waste Disposal Fund						1,053,550
Community Activity Center						630,390
Property Management						
Transportation						1,259,180
Vehicle Equipment Fleet Fund						67,470
911						171,020
Education						2,000,880
Service Areas						698,960
Interfund Revenue	88,876					1,157,986
Transfers						
General Fund To HSS Grant						
General Fund To Community Center						1,007,460
General Fund To Transit Enterprise Fund						5,321,550
Direct Appropriation To Education					55,369,000	55,369,000
All Funds To Debt Service				17,378,670		17,378,670
All Funds To Capital/Multi-Year Projects						1,940,200
Contrib. from CAC Enterprise Fund						
Contrib. from Fund Bal./Unrestricted Net Assets	52,984			1,500,000		7,477,574
Contrib. from CAC Res. Fund to Capital						
Special Revenue: Land Revenue Reserve						360,000
Hotel-Motel Room Tax						50,000
SUBTOTAL LOCAL REVENUE:	4,118,530	7,899,240	1,320,430	18,878,670	55,369,000	227,326,908
STATE REVENUE						
Aid for School Construction						12,246,300
Safe Communities (formerly Mun Asst)						
State Revenue - PERS						
Alaska State Housing						5,000
Alaska Interior Regional Housing						25,000
Telephone & Elec. Co-op/Fish Tax						420,000
Emergency Mngmt Grant						
Transit Operations Grant (FTA)						
Air Quality Grant						
Ardor Grant-Economic Development						
SUBTOTAL:						12,696,300
FEDERAL REVENUE						
Federal Payment in Lieu of Taxes						209,780
Emergency Mngmt Grant	71,000					142,000
SUBTOTAL:	71,000					351,780
TOTAL REVENUES - ALL SOURCES	4,189,530	7,899,240	1,320,430	18,878,670	55,369,000	240,374,988

FY 2015-2016 Budget
Fairbanks North Star Borough

Combining Summary of Operating Funds by Revenue Source, Expenditure Category and Increase/(Decrease) to Fund Balance

REVENUE SOURCES/ EXPENDITURE CATEGORY	AREAWIDE GENERAL	ENTERPRISE FUNDS COMMUNITY ACTIVITY CTR	TRANSIT	SOLID WASTE DISPOSAL	VEHICLE EQUIPMENT FLEET	CAPITAL & MULTI-YEAR PROJECTS
RESOURCES/REVENUES						
Revenues:						
Local Revenue	113,542,788		1,163,550	9,556,200	874,700	
State Revenue	12,696,300					
Federal Revenue	280,780					
Other						
Total Revenues	126,519,868		1,163,550	9,556,200	874,700	
Transfers In	410,000	1,007,460	5,321,550			1,940,200
TOTAL AVAILABLE RESOURCES/REVENUES	126,929,868	1,007,460	6,485,100	9,556,200	874,700	1,940,200
REQUIREMENTS/EXPENDITURES						
Expenditures:						
Personnel Services	34,802,888	44,130	4,435,140	2,068,940		540,200
Commodities	1,838,470	140	1,043,010	544,750		
Contractual Services	12,016,728	632,800	748,990	2,057,970	789,110	1,030,000
Grants Match, Indirect, Awaiting Budget	285,422		21,770			270,000
Capital Outlay	646,000		73,830	17,000		100,000
Interfund Charges		630,390	1,259,180	1,053,550	67,470	
Education						
Debt Service						
Other Expenditures						
Total Expenditures	49,589,508	1,307,460	7,581,920	5,742,210	856,580	1,940,200
Transfers Out	81,868,130			62,500		
TOTAL REQUIREMENTS/EXPENDITURES	131,457,638	1,307,460	7,581,920	5,804,710	856,580	1,940,200
INCREASE/(DECREASE) TO FUND BALANCE	(4,527,770)	(300,000)	(1,096,820)	3,751,490	18,120	

FY 2015-2016 Budget
Fairbanks North Star Borough

Combining Summary of Operating Funds by Revenue Source, Expenditure Category and Increase/(Decrease) to Fund Balance

REVENUE SOURCES/ EXPENDITURE CATEGORY	SPECIAL REVENUE FUNDS NON - AREAWIDE	SOLID WASTE COLLECTION	911 FUND	DEBT SERVICE FUND	EDUCATION	TOTALS
RESOURCES/REVENUES						
Revenues:						
Local Revenue	4,065,546	7,899,240	1,320,430			138,422,454
State Revenue	71,000					12,767,300
Federal Revenue						280,780
Other Revenue						
Total Revenues	4,136,546	7,899,240	1,320,430			151,470,534
Transfers In				17,378,670	55,369,000	81,426,880
TOTAL AVAILABLE RESOURCES/REVENUES	4,136,546	7,899,240	1,320,430	17,378,670	55,369,000	232,897,414
REQUIREMENTS/EXPENDITURES						
Expenditures:						
Personnel Services	583,340	200,270	377,020			43,051,928
Commodities	32,100	9,600	2,900			3,470,970
Contractual Services	2,414,180	6,439,340	714,000			26,843,118
Grants Match, Indirect, Awaiting Budget	103,500					680,692
Capital Outlay						836,830
Interfund Charges	636,410	205,650	171,020			4,023,670
Education						
Debt Service				18,878,670		18,878,670
Other Expenditures						
Total Expenditures	3,769,530	6,854,860	1,264,940	18,878,670		97,785,878
Transfers Out	420,000	86,500			55,369,000	137,806,130
TOTAL REQUIREMENTS/EXPENDITURES	4,189,530	6,941,360	1,264,940	18,878,670	55,369,000	235,592,008
INCREASE/(DECREASE) TO FUND BALANCE	(52,984)	957,880	55,490	(1,500,000)		(2,694,594)

General Fund
Expenditure Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
REQUIREMENTS/EXPENDITURES						
EXPENDITURES						
Assembly	1,628,939	1,551,107	1,756,810	1,756,810	1,783,080	1,790,100
Mayor	894,993	889,846	1,034,970	1,034,970	1,025,790	1,020,320
Law	1,017,779	1,050,667	1,259,360	1,559,360	1,266,320	1,265,680
Assessing	2,578,955	2,426,656	3,364,190	3,364,190	3,327,970	3,367,080
Community Planning	1,617,392	1,635,311	1,898,580	1,898,580	1,787,350	1,808,690
Computer Services	4,000,320	3,860,518	4,640,100	4,640,100	4,711,370	4,742,300
Emergency Operations	1,787,421	1,889,585	2,160,290	2,160,745	2,061,520	2,078,500
Financial Services	3,587,928	3,302,613	4,536,070	4,533,450	4,476,160	4,510,440
General Services	1,650,470	1,774,125	2,071,150	2,071,150	1,947,620	1,957,790
Human Resources	3,198,289	3,267,094	3,456,490	3,456,490	3,487,270	3,486,340
Land Management	1,048,711	806,434	-	-	-	-
Library Services	5,736,017	5,781,056	6,305,130	6,305,130	6,182,260	6,158,850
Parks and Recreation	6,720,437	7,025,078	7,603,890	7,747,996	7,712,000	7,970,728
Public Works	7,671,105	8,027,978	8,966,890	8,966,890	8,839,700	8,875,740
Non-Departmental	623,369	265,694	455,000	336,700	577,030	556,950
TOTAL EXPENDITURES	43,762,125	43,553,761	49,508,920	49,832,561	49,185,440	49,589,508
TRANSFERS OUT						
Capital and Multi-Year Projects	5,096,423	4,190,054	335,000	2,335,000	1,295,200	1,295,200
Community Activity Center	1,191,824	1,306,290	1,278,300	1,278,300	1,007,490	1,007,460
HHS	403,835	403,834		-	-	-
Debt Service	14,891,180	15,127,450	15,580,800	15,580,800	17,378,670	17,378,670
Education	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
Transit Enterprise Fund	5,066,572	5,433,720	4,903,520	4,903,520	5,329,050	5,321,550
Recurring Grants	-	595,000	435,000	435,000	315,000	375,000
Special Revenue Funds	62,122	64,508	-	-	-	-
Solid Waste Disposal Enterprise Fund	-	-	-	-	-	-
Land Enterprise Fund	-	-	-	-	-	-
Hotel-Motel Room Tax Fund	1,248,712	1,318,370	1,170,000	1,170,000	1,121,250	1,121,250
TOTAL TRANSFERS	74,960,668	76,799,226	73,608,620	75,608,620	77,315,660	81,868,130
CONTRIBUTION TO FUND BALANCE	-	-	3,630,000	7,129,425	-	-
TOTAL GENERAL FUND REQUIREMENTS	118,722,793	120,352,987	126,747,540	132,570,606	126,501,100	131,457,638

General Fund
Expenditure Line Item Detail

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	18,247,063	18,107,939	19,821,610	19,853,175	20,008,550	20,189,560
Overtime Wages	180,234	265,959	276,090	276,090	281,370	281,370
Temporary Salaries	1,317,701	1,464,182	1,561,360	1,577,139	1,273,310	1,385,980
Benefits	11,240,664	11,217,770	12,916,280	12,944,822	12,841,960	12,945,978
Subtotal:	30,985,662	31,055,850	34,575,340	34,651,226	34,405,190	34,802,888
COMMODITIES						
Office Supplies	90,901	106,574	127,990	128,139	115,730	115,730
Computer Supplies	194,300	194,100	198,500	203,318	190,050	190,050
Operating Supplies	427,912	434,231	473,280	466,511	452,680	452,680
Books and Periodicals	42,500	41,599	56,000	56,000	53,940	53,940
Repair and Maint. Supplies	616,802	667,300	793,170	783,170	790,670	790,670
Clothing Supplies	24,531	28,519	26,190	26,940	26,840	26,840
Motor Fuels and Lubricants	171,448	161,600	202,400	210,400	196,890	196,890
Equipment Parts	8,076	6,086	10,670	10,670	11,670	11,670
Subtotal:	1,576,470	1,640,011	1,888,200	1,885,148	1,838,470	1,838,470
CONTRACTUAL SERVICES						
Professional Services	687,081	614,902	1,078,060	1,080,327	1,055,548	1,050,548
Communications	478,658	537,149	828,660	823,834	755,500	775,180
Travel	88,037	92,661	106,600	113,820	109,830	109,830
Profesional Dues/Mtgs	83,752	80,356	92,700	92,700	93,100	93,100
Training	329,613	337,406	473,650	487,840	414,370	414,370
Advertising, Printing & Binding	371,809	349,364	378,510	383,436	388,060	388,060
Insurance and Bonding	1,451,517	1,471,457	1,655,790	1,655,790	1,687,360	1,687,360
Repairs & Maint. -Bldg. & Grounds	812,463	1,118,294	1,127,750	1,162,448	1,170,200	1,170,200
Repairs & Maint. -Office Equipment	110,588	146,681	215,030	215,030	218,790	218,790
Repairs & Maint. -Other Equipment	192,219	171,623	196,700	209,314	233,890	227,390
Utilities	2,792,056	2,604,382	2,972,410	2,969,572	2,765,600	2,765,600
Equipment Leases	934,905	612,723	901,580	890,812	1,025,040	1,043,230
Other Contractual Services	2,005,621	1,802,409	1,957,680	2,160,042	2,073,070	2,073,070
Subtotal:	10,338,319	9,939,405	11,985,120	12,244,965	11,990,358	12,016,728
Grants Match, Indirect, Awaiting Budget	-		347,570	297,882	305,422	285,422
CAPITAL OUTLAY						
Controlled Assets	444,283	450,737	277,980	312,168	236,020	236,020
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	2,000	2,000	1,800	1,800
Office Equipment	30,501	89,067	6,000	12,462	6,470	6,470
Rolling Equipment	10,556	-	-	-	-	-
Machinery and Equipment	-	13,813	25,000	25,000		-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	376,335	364,879	401,710	401,710	401,710	401,710
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	861,675	918,496	712,690	753,340	646,000	646,000
INTERFUNDS	-	-	-	-	-	-
CONTRIBUTION TO FUND BALANCE	-	-	3,630,000	7,129,425	-	-
SUBTOTAL:	43,762,126	43,553,762	53,138,920	56,961,986	49,185,440	49,589,508
Transfers to Capital, SR, EF's	13,069,488	13,311,776	8,121,820	10,121,820	9,067,990	9,120,460
Transfer to Debt Service	14,891,180	15,127,450	15,580,800	15,580,800	17,378,670	17,378,670
Direct Appropriation to Education	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
TOTAL EXPENDITURES BY LINE ITEM	118,722,795	120,352,987	126,747,540	132,570,606	126,501,100	131,457,638

General Fund
Revenue Summary

The General Fund is used to account for all of the general revenues of the Borough not specifically levied or collected for in other Borough funds, and for the expenditures related to the rendering of general services such as community planning and zoning, public works, community safety, parks and recreation, and library. The General Fund is used to account for all resources not required to be accounted for in another fund.

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
LOCAL REVENUE						
Property Taxes	88,999,990	92,411,670	95,307,930	95,307,930	93,607,780	98,082,988
Hotel-Motel Room Tax	2,031,249	1,857,091	1,802,000	1,802,000	1,727,000	1,727,000
Alcoholic Beverage Tax	1,109,107	1,049,356	1,079,000	1,079,000	1,044,000	1,044,000
Tobacco Distribution Excise Tax	1,464,783	1,421,503	1,450,100	1,450,100	1,425,100	1,425,100
Payment in lieu of taxes for privatized military housing	742,500	792,796	1,392,800	1,392,800	871,050	871,050
Charges for Services	2,060,079	1,950,878	2,254,170	2,254,170	2,210,350	2,313,780
Interest Earnings	87,162	266,805	153,070	153,070	211,250	211,250
Other Local Revenue	151,281	61,534	125,000	125,455	75,000	75,000
Intragovernmental Revenues	6,493,169	7,458,151	7,709,850	7,709,850	7,792,620	7,792,620
Contribution from Fund Balance	-	-	3,500,000	5,600,986	4,149,870	4,527,770
Transfer from Special Revenue	-	59,619	-	-	-	-
Transfer from Land Revenue Reserve	750,810	270,000	350,000	350,000	360,000	360,000
Transfer from Multi-Year and Capital Proj.	163,310	41,081	-	-	-	-
Transfer from Hotel Motel Tax Fund	200,000	145,000	145,000	145,000	50,000	50,000
Transfer from Transit Entr Fund	-	-	-	-	-	-
Transfer from Carlson Enterprise Fund	37	-	-	-	-	-
TOTAL LOCAL REVENUE	104,253,477	107,785,484	115,268,920	117,370,361	113,524,020	118,480,558
STATE REVENUE						
Aid for School Construction	9,979,176	10,350,725	10,732,000	10,732,000	12,246,300	12,246,300
State Federal Fiscal Relief	-	-	-	-	-	-
Communities Revenue Sharing	5,348,361	3,756,906	-	3,710,625	-	-
State Revenue	-	-	-	-	-	-
Housing-Pmt.in Lieu of Taxes	31,880		50,500	50,500	30,000	30,000
Tele & Elec Co-op		423,939	420,000	420,000	420,000	420,000
Fish Tax	118	-	-	-	-	-
FEMA Emergency Mngmt Grant	-	-	-	-	-	
TOTAL STATE REVENUE	15,359,535	14,531,570	11,202,500	14,913,125	12,696,300	12,696,300
FEDERAL REVENUE						
Payment in Lieu of Taxes	409,639	438,822	-	-	-	-
Federal Aid for Debt Service	225,418	204,931	216,120	216,120	209,780	209,780
FEMA Emergency Mngmt Grant	60,000	71,250	60,000	71,000	71,000	71,000
TOTAL FEDERAL REVENUE	695,057	715,003	276,120	287,120	280,780	280,780
TOTAL GENERAL FUND REVENUES	120,308,069	123,032,057	126,747,540	132,570,606	126,501,100	131,457,638

General Fund
Estimated Fund Balance

	2012/13 Actual	2013/14 Actual	2014/15 Approved *	2014/15 Revised	2015/16 Recommended	2015/16 Approved
BEGINNING FUND BALANCE (Unassigned)	19,357,703	21,874,918	23,934,205	23,934,205	22,419,788	22,419,788
(Undesignated) Reserved for Deposit						
Assigned for Subsequent Year's Expenditures	4,413,380	3,544,100	-	-	-	-
Committed for Annual Leave	2,237,411	2,279,039	-	-	-	-
Committed for Pipeline Valuation	17,074,942	17,034,410	-	-	-	-
RESOURCES/REVENUES						
Local Revenue	103,139,318	107,269,784	111,273,920	111,274,375	108,964,150	113,542,788
State Revenue	15,359,535	14,531,570	11,202,500	14,913,125	12,696,300	12,696,300
Federal Revenue	695,057	715,003	276,120	287,120	280,780	280,780
TOTAL REVENUES	119,193,910	122,516,357	122,752,540	126,474,620	121,941,230	126,519,868
Transfers In	1,114,157	515,700	495,000	495,000	410,000	410,000
TOTAL AVAILABLE	163,391,503	167,764,524	147,181,745	150,903,825	144,771,018	149,349,656
REQUIREMENTS/EXPENDITURES						
Personnel Services	30,985,662	31,055,850	34,575,340	34,651,226	34,405,190	34,802,888
Commodities	1,576,470	1,640,011	1,888,200	1,885,148	1,838,470	1,838,470
Contractual Services	10,338,319	9,939,405	11,985,120	12,244,965	11,990,358	12,016,728
Grants Match, Indirect, Awaiting Budget	-	-	347,570	297,882	305,422	285,422
Capital Outlay	861,677	918,496	712,690	753,340	646,000	646,000
Interfund Charges	-	-	-	-	-	-
TOTAL EXPENDITURES	43,762,128	43,553,762	49,508,920	49,832,561	49,185,440	49,589,508
Transfers Out						
Capital and Multi-Year Projects Funds	5,096,423	4,190,054	335,000	2,335,000	1,295,200	1,295,200
Carlson CAC Enterprise Fund	1,191,824	1,306,290	1,278,300	1,278,300	1,007,490	1,007,460
Health & Social Services Spec Rev Fund	403,835	403,834		-	-	-
Debt Service Fund	14,891,180	15,127,450	15,580,800	15,580,800	17,378,670	17,378,670
Direct Appropriation to Education	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
Transit Enterprise Fund	5,066,572	5,433,720	4,903,520	4,903,520	5,329,050	5,321,550
Special Revenue Funds	62,122	64,508	-	-	-	-
Hotel-Motel Room Tax Fund	1,248,712	1,318,370	1,170,000	1,170,000	1,121,250	1,121,250
Solid Waste Disposal Enterprise Fund	-	-	-	-	-	-
Grants	-	595,000	435,000	435,000	315,000	375,000
TOTAL TRANSFERS	74,960,668	76,799,226	73,608,620	75,608,620	77,315,660	81,868,130
TOTAL REQUIREMENTS	118,722,796	120,352,987	123,117,540	125,441,181	126,501,100	131,457,638
Adjustments to GAAP Basis	33,865	25,672	-	-	-	-
Reserve Adjustment/Restatement	29,895	(537,665)	-	-	-	-
Assigned for Subsequent Year's Expenditures	(3,544,100)	(3,500,000)	-	-	-	-
Committed for IGU line of credit	-	(7,500,000)	-	-	-	-
Committed for Compensated absences	(2,279,039)	(2,295,739)	-	-	-	-
Committed for Pipeline Valuation Deposit	(17,034,410)	(9,669,600)	-	314,864	-	-
ENDING FUND BALANCE (Unassigned)	21,874,918	23,934,205	24,064,205	25,777,508	18,269,918	17,892,018

Appropriations of Fund Balance After 12/31/14:	(3,357,720)
Projected Available Fund Balance at 6/30/15	22,419,788

* Implemented GASB Statement No 54

Non-Areawide
Special Revenue Fund
Estimated Fund Balance

This fund is used to account for revenues received and expenditures made for emergency management, emergency medical services and economic development, for areas located within the Borough but outside the Cities of Fairbanks and North Pole. Prior to FY 2011/12 Emergency Management was reported in the General Fund.

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
BEGINNING FUND BALANCE	2,022,980	2,455,770	2,551,775	2,551,775	2,668,890	2,668,890
Restricted for Pipeline Valuation	403,178	403,178	-	-	-	-
RESOURCES/REVENUES						
Property Taxes	2,663,526	2,795,909	2,705,064	2,705,064	2,823,490	2,822,760
Property Taxes-Prior	26,600	32,141	25,000	25,000	30,000	30,000
Charges For Services	1,122,973	714,998	1,005,600	1,005,600	962,000	1,123,910
Other Revenues	46	83,926	88,876	88,876	88,876	88,876
State/Federal Revenue	60,000	71,250	60,000	71,000	71,000	71,000
TOTAL REVENUES	3,873,145	3,698,224	3,884,540	3,895,540	3,975,366	4,136,546
Transfers In	-	1,337	-	-	-	-
TOTAL AVAILABLE RESOURCES	6,299,303	6,558,509	6,436,315	6,447,315	6,644,256	6,805,436
REQUIREMENTS/EXPENDITURES						
Personnel Services	468,293	532,289	556,760	556,760	580,720	583,340
Commodities	21,860	55,412	32,100	32,100	32,100	32,100
Contractual Services	2,205,716	2,165,686	2,273,500	2,273,500	2,414,180	2,414,180
Grants Match, Indirect, Awaiting Budget	-	-	103,500	103,500	103,500	103,500
Capital Outlay	5,204	9,948	-	-	-	-
Interfund Charges	443,185	533,319	598,680	598,680	636,410	636,410
TOTAL EXPENDITURES	3,144,258	3,296,654	3,564,540	3,564,540	3,766,910	3,769,530
Transfers Out	300,000	300,000	390,000	390,000	420,000	420,000
TOTAL REQUIREMENTS	3,444,258	3,596,654	3,954,540	3,954,540	4,186,910	4,189,530
Adjustments to GAAP Basis	3,903	(6,902)	-	-	-	-
Restricted for Pipeline Valuation deposit	(403,178)	(403,178)	-	176,115	-	-
Reserve Adjustment	-	-	-	-	-	-
ENDING FUND BALANCE	2,455,770	2,551,775	2,481,775	2,668,890	2,457,346	2,615,906
(Restricted)						

Solid Waste Collection District
Special Revenue Fund
Estimated Fund Balance

This fund is used to account for revenues received and expenditures made for the Solid Waste Collection District. Solid waste is collected at transfer sites from all areas located within the Borough, except for the City of Fairbanks, and then transferred to the Borough landfill.

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
BEGINNING FUND BALANCE	4,079,769	4,827,327	4,182,952	4,182,952	5,739,449	5,739,449
Restricted for Pipeline Valuation	1,110,657	1,110,657	-	-	-	-
RESOURCES/REVENUES						
Property Taxes	6,621,297	6,945,677	7,503,140	7,503,140	7,826,160	7,824,240
Property Taxes-Prior	68,742	77,161	65,000	65,000	75,000	75,000
State Shared Revenue	-	-	-	-	-	-
State Revenue - PERS	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	6,690,039	7,022,838	7,568,140	7,568,140	7,901,160	7,899,240
Transfers In	24,000	-	-	-	-	-
TOTAL AVAILABLE	11,904,465	12,960,822	11,751,092	11,751,092	13,640,609	13,638,689
REQUIREMENTS/EXPENDITURES						
Personnel Services	170,623	147,862	173,130	173,130	198,140	200,270
Commodities	8,723	9,802	9,600	9,600	9,600	9,600
Contractual Services	5,574,276	6,250,710	5,971,650	5,971,650	6,485,350	6,439,340
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Interfund Charges	190,278	170,071	230,290	230,290	205,650	205,650
TOTAL EXPENDITURES	5,943,900	6,578,445	6,384,670	6,384,670	6,898,740	6,854,860
Transfers Out	24,000	1,086,500	86,500	111,500	86,500	86,500
TOTAL REQUIREMENTS	5,967,900	7,664,945	6,471,170	6,496,170	6,985,240	6,941,360
Adjustments to GAAP Basis	1,418	(2,268)	-	-	-	-
Restricted for Pipeline Valuation deposit	(1,110,657)	(1,110,657)	-	484,527	-	-
Reserve Adjustment	-	-	-	-	-	-
ENDING FUND BALANCE	4,827,327	4,182,952	5,279,922	5,739,449	6,655,369	6,697,329
(Restricted)						

911
Special Revenue Fund
Estimated Fund Balance

This fund is used to account for revenues received and expenditures needed to operate the 911 system throughout the Borough. A surcharge in the amount of one dollar per month per line, land and wireless, is imposed on all local exchange access lines in the Borough to fund the 911 system.

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
BEGINNING FUND BALANCE						
(Restricted for system replacement)	1,878,319	1,838,465	2,042,168	2,042,168	2,149,808	2,149,808
RESOURCES/REVENUES						
911 Surcharge	1,336,708	1,274,065	1,296,930	1,296,930	1,318,660	1,318,660
Interest Earnings	1,123	1,919	1,270	1,270	1,770	1,770
Miscellaneous Revenue	-	-	-	-	-	-
TOTAL REVENUES	1,337,831	1,275,984	1,298,200	1,298,200	1,320,430	1,320,430
Transfers In	-	-	-	-	-	-
TOTAL AVAILABLE	3,216,150	3,114,449	3,340,368	3,340,368	3,470,238	3,470,238
REQUIREMENTS/EXPENDITURES						
Personnel Services	172,685	160,423	357,610	357,610	372,270	377,020
Commodities	1,126	455	2,200	2,200	2,900	2,900
Contractual Services	754,066	766,513	689,750	689,750	714,000	714,000
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Interfund Charges	107,250	113,819	141,000	141,000	171,020	171,020
TOTAL EXPENDITURES	1,035,127	1,041,210	1,190,560	1,190,560	1,260,190	1,264,940
Transfers Out	345,000	31,268	-	-	-	-
TOTAL REQUIREMENTS	1,380,127	1,072,478	1,190,560	1,190,560	1,260,190	1,264,940
Adjustments to GAAP Basis	2,442	198	-	-	-	-
Reserve Adjustment	-	-	-	-	-	-
ENDING FUND BALANCE	1,838,465	2,042,168	2,149,808	2,149,808	2,210,048	2,205,298
(Restricted for system replacement)						
Restricted Fund Balance	25,000	25,000	25,000			

Ordinance 96-20-1Q established this fund, along with the provision to accumulate funds for service additions, upgrades, major repairs, and capital replacement. The Borough's Reserve Policies are found under the Appropriation Ordinance tab, in the Fiscal Policies section. Given the large designation, this fund can be covered with the lower reserve target of seven to ten percent of the prior year's expenditures. The $25,000 amount allocated as restricted is within this range and is considered sufficient.

Solid Waste Disposal
Enterprise Fund
Estimated Unrestricted Net Position (Liabilities)

This fund is used to account for the operations of the landfill. It excludes the collection of solid waste, which is accounted for in the Solid Waste Collection District fund. The Disposal fund has secured low-interest governmental loans for expanding the landfill and landfill closure on a cell-by-cell basis. In accordance with U.S. and State laws and regulations, the right to operate the landfill is contingent upon the Borough's obligation to perform certain closing functions and postclosure monitoring and maintenance functions. GAAP for governments require the Borough to recognize these closure and postclosure care costs throughout the life of the landfill based on the amount of the landfill "used up" each year. Furthermore, the Borough has met U.S. regulations for financial assurance which demonstrate the Borough's financial capacity and ability to cover both current and future operating, capital, closure, and postclosure care needs.

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
BEGINNING UNRESTRICTED NET POSITION (LIABILITIES)	(4,652,977)	(1,898,175)	(3,622,039)	(3,622,039)	(4,199,579)	(4,199,579)
RESOURCES/REVENUES						
Landfill Disposal Fees	8,287,232	9,361,236	8,550,000	8,550,000	9,506,000	9,506,000
Recycling Revenue	7,378	3,348	10,000	10,000	10,000	10,000
Household Hazardous Waste Fees	26,230	26,303	30,000	30,000	30,000	30,000
Misc. Rev. & Surplus Sale	161	2,957	-	-	-	-
Grant Revenue	352,485	96,128	-	-	-	-
Sale of Fixed Assets	-	55,000				
Interest Earnings	9,338	16,475	6,230	6,230	10,200	10,200
TOTAL REVENUES	8,682,824	9,561,447	8,596,230	8,596,230	9,556,200	9,556,200
Transfers In	-	212,500	-	-	-	-
TOTAL AVAILABLE	4,029,847	7,875,772	4,974,191	4,974,191	5,356,621	5,356,621
REQUIREMENTS/EXPENDITURES						
Personnel Services	1,640,940	1,726,806	2,121,920	2,121,920	2,045,100	2,068,940
Commodities	455,497	443,222	494,750	494,750	544,750	544,750
Contractual Services	3,232,223	2,327,483	2,002,590	2,002,590	2,088,150	2,057,970
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
Capital Outlay			17,000	17,000	17,000	17,000
Interfund Charges	895,322	867,379	1,149,010	1,149,010	1,053,550	1,053,550
Capital Leases/Interest Expense	20,782	8,194	-	-	-	-
Landfill Closure & Post Closure Cost	(941,463)	2,025,465	-	-	-	-
TOTAL EXPENDITURES	5,303,301	7,398,549	5,785,270	5,785,270	5,748,550	5,742,210
Depreciation	1,072,745	1,304,964	-	-	-	-
Transfers Out			62,500	62,500	62,500	62,500
Adjustments to GAAP Basis	(448,024)	2,794,296	-	-	-	-
ENDING UNRESTRICTED NET POSITION (LIABILITIES)	(1,898,175)	(3,622,039)	(873,579)	(873,579)	(454,429)	(448,089)
Invested in Capital Assets (Net of Debt)	12,874,188	12,426,164	15,121,460			
ENDING TOTAL NET POSITION:	10,976,013	8,804,125	14,247,882			
Claim on Cash in the Central Treasury**	5,770,151	7,627,536	12,140,151			

Appropriation of Net Position after 12/31/14	(3,326,000)
Projected Unrestricted Net Position at 6/30/15	(4,199,579)

Note: Actual columns include operating and project funds. **Claim on cash includes the operating fund only.

The budget columns 2015-2016 include only the operating fund which is appropriated in the annual budget document.

Carlson Community Activity Center
Enterprise Fund
Estimated Unrestricted Net Position

This fund is used to account for the revenues and expenses of operating the John A. Carlson Community Activity Center. The fund is subsidized by the General Fund, but is partially financed by user fees. It is operated in a manner similar to a private business.

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
BEGINNING UNRESTRICTED NET POSITION (LIABILITIES)	636,681	528,856	590,621	590,621	590,621	590,621
RESOURCES/REVENUES						
Interest Earnings	783	7	970	970		
Other	48	1,108	-	-	-	-
TOTAL REVENUES	831	1,115	970	970		
Transfers In	1,191,824	1,306,290	1,278,300	1,278,300	1,007,490	1,007,460
TOTAL AVAILABLE	1,829,336	1,836,261	1,869,891	1,869,891	1,598,111	1,598,081
REQUIREMENTS/EXPENDITURES						
Personnel Services	38,976	38,460	42,710	42,710	44,160	44,130
Commodities	129	138	140	140	140	140
Contractual Services	587,696	650,918	664,870	664,870	632,800	632,800
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Interfund Charges	433,679	556,124	571,550	571,550	630,390	630,390
TOTAL EXPENDITURES	1,060,480	1,245,640	1,279,270	1,279,270	1,307,490	1,307,460
Depreciation	517,708	607,310	-	-	-	-
Transfers Out	240,000	-	-	-	-	-
Adjustments to GAAP Basis	(517,708)	(607,310)	-	-	-	-
TOTAL REQUIREMENTS	1,300,480	1,245,640	1,279,270	1,279,270	1,307,490	1,307,460
Reserve Adjustment	-	-	-	-	-	-
ENDING UNRESTRICTED NET POSITION	528,856	590,621	590,621	590,621	290,621	290,621
Reserved for Asset Replacement	361,495	326,291	379,595			

Note: The schedule of Unrestricted Net Position for the Enterprise Fund is for operations only. It does not include Enterprise Fund projects.

Transit Enterprise Fund
Estimated Unrestricted Net Positon

This fund accounts for the revenues and expenses of the Metropolitan Area Commuter System (MACS) and corresponding paratransit program, the air quality function, and maintenance of the Borough's vehicle fleet. The fund is subsidized by the General Fund, but is partially financed by user fees. It is operated and financed in a manner similar to a private business.

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
BEGINNING UNRESTRICTED NET POSITION	658,258	1,458,798	2,725,901	2,725,901	2,119,061	2,119,061
RESOURCES/REVENUES						
Fares	307,933	343,751	407,350	407,350	409,980	409,980
Advertising	28,386	20,521	24,000	24,000	24,000	24,000
Transit Servicing	462,464	399,932	418,800	418,800	486,300	486,300
Fuel Sales	186,750	194,845	210,400	210,400	236,440	236,440
Interest Earnings	1,280	2,039	1,560	1,560	1,830	1,830
Other	7,766	54,215	5,500	5,500	5,000	5,000
TOTAL REVENUES	994,579	1,015,303	1,067,610	1,067,610	1,163,550	1,163,550
Transfers In	4,836,270	5,481,107	4,903,520	4,903,520	5,329,050	5,321,550
TOTAL AVAILABLE	6,489,107	7,955,208	8,697,031	8,697,031	8,611,661	8,604,161
REQUIREMENTS/EXPENDITURES						
Personnel Services	2,724,700	2,655,465	3,795,630	3,795,630	4,340,320	4,435,140
Commodities	626,212	629,210	888,970	887,870	1,041,010	1,043,010
Contractual Services	492,429	486,112	617,170	617,170	761,490	748,990
Grants Match, Indirect, Awaiting Budget	-	-	-	-	21,770	21,770
Capital Outlay	1,959	-	9,200	10,300	68,830	73,830
Interfund Charges	826,459	830,862	1,091,210	1,091,210	1,259,180	1,259,180
TOTAL EXPENDITURES	4,671,759	4,601,649	6,402,180	6,402,180	7,492,600	7,581,920
Depreciation	515,449	565,374	-	-	-	-
Transfers Out	358,550	627,660	75,000	75,000	-	-
Adjustments to GAAP Basis	(515,449)	(565,376)	-	-	-	-
TOTAL REQUIREMENTS	5,030,309	5,229,307	6,477,180	6,477,180	7,492,600	7,581,920
ENDING UNRESTRICTED NET POSITION	1,458,798	2,725,901	2,219,851	2,219,851	1,119,061	1,022,241

Appropriation of Net Position after 12/31/14	(100,790)
Projected Unrestricted Net Position at 6/30/15	2,119,061

Note: The schedule of Unrestricted Net Position for the Enterprise Fund is for operations only. It does not include Enterprise Fund projects.

Vehicle and Equipment Fleet
Internal Service Fund
Estimated Unrestricted Net Position

This fund accounts for the management and financing of vehicles and equipment for almost all departments within the Borough. Exceptions are buses and paratransit vans used by the Transportation department, "heavy iron" equipment used by the Solid Waste Disposal division, and certain ambulances used by the Emergency Medical Services division and financed by the State of Alaska. The services are provided on a cost-reimbursement basis through charges to user departments. The user charges provide sufficient revenues to fund all operating costs and to accumulate adequate resources for future replacements of vehicles and equipment.

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
BEGINNING UNRESTRICTED NET POSITION	908,856	784,877	847,542	847,542	799,272	799,272
RESOURCES/REVENUES						
Lease Revenues/Misc. Rev	-	5,652	-	-	-	-
Charges for Services	607,490	597,360	625,220	625,220	881,690	869,700
Gain (loss) on sale of capital assets	18,989	36,675	40,000	40,000	5,000	5,000
TOTAL REVENUES	626,479	639,687	665,220	665,220	886,690	874,700
Transfers In	-	-	-	-	-	-
TOTAL AVAILABLE	1,535,335	1,424,564	1,512,762	1,512,762	1,685,962	1,673,972
REQUIREMENTS/EXPENDITURES						
Personnel Services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Contractual Services	57,812	55,815	652,280	652,280	764,590	789,110
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
Capital Outlay	3,676	-	-	-	-	-
Interfund Charges	50,842	47,031	61,210	61,210	67,470	67,470
TOTAL EXPENDITURES	112,330	102,846	713,490	713,490	832,060	856,580
Depreciation	442,781	465,445	-	-	-	-
Transfers Out	-	-	-	-	-	-
Adjustments to GAAP Basis	195,347	8,731	-	-	-	-
TOTAL REQUIREMENTS	750,458	577,022	713,490	713,490	832,060	856,580
ENDING UNRESTRICTED NET POSITION	784,877	847,542	799,272	799,272	853,902	817,392

Note: The schedule of Unrestricted Net Position for the Proprietary Fund is for operations only.

With a purpose of this fund being to accumulate resources (see above), the fund does not follow the Borough's standard Reserve Policies. Instead, it accumulates funds based on the need to replace the various vehicles and equipment as the assets' useful lives expire. (The Borough's Reserve Policies are in the Fiscal Policies section under the Appropriation Ordinance tab.)

Debt Service Fund
Estimated Fund Balance

This fund accounts for the payments of principal, interest, and related expenditures on general obligation debt. The debt is for education, and general government construction. The payments are funded primarily by contributions from the General Fund.

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
BEGINNING FUND BALANCE (Committed)	576,001	895,836	1,061,830	1,061,830	1,699,106	1,699,106
RESOURCES/REVENUES						
Interest Earnings	-	1	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
TOTAL REVENUES	1	-	-	-	-	-
Bond Proceeds	18,717,271					
Transfers In	15,389,157	15,127,450	15,580,800	15,580,800	17,378,670	17,378,670
TOTAL AVAILABLE	34,682,430	16,023,286	16,642,630	16,642,630	19,077,776	19,077,776
REQUIREMENTS/EXPENDITURES						
Principal Retirement of Bonds	10,185,000	10,515,000	11,841,363	11,841,363	13,515,000	13,515,000
Interest on Bonds	4,895,169	4,445,156	4,535,120	4,535,120	5,360,256	5,360,256
Fiscal Paying Agent Fees & Other	209,400	1,300	4,317	4,467	3,414	3,414
TOTAL EXPENDITURES	15,289,569	14,961,456	16,380,800	16,380,950	18,878,670	18,878,670
Payment to Refund Bond Escrow Agent	18,497,025	-	-	-	-	-
TOTAL REQUIREMENTS	33,786,594	14,961,456	16,380,800	16,380,950	18,878,670	18,878,670
Lapse budget for Proposed Series T	-	-	-	1,437,426		-
Reserve Adjustment	-	-	-	-	-	-
ENDING FUND BALANCE (Committed)	895,836	1,061,830	261,830	1,699,106	199,106	199,106

Given the nature of this fund, described above, with current year payments funded by current contributions from the obligated funds, there is no need to maintain any amount of fund balance. Fund balances vary through the years due to estimations used for upcoming, but unsold, bond obligations and to the variability of interest earnings and fiscal paying agent fees.

Education
Estimated Fund Balance

The School District is governed by an independently elected school board which is responsible for adoption of the School District's annual budget. However, the Borough Assembly is responsible for determining the amount of, and appropriating the Borough's direct appropriation to education. The Borough Assembly is also responsible for levying taxes and collecting and distributing the local support amount to the School District. The School District cannot borrow funds, but the Borough may and does issue bonds to finance school construction.

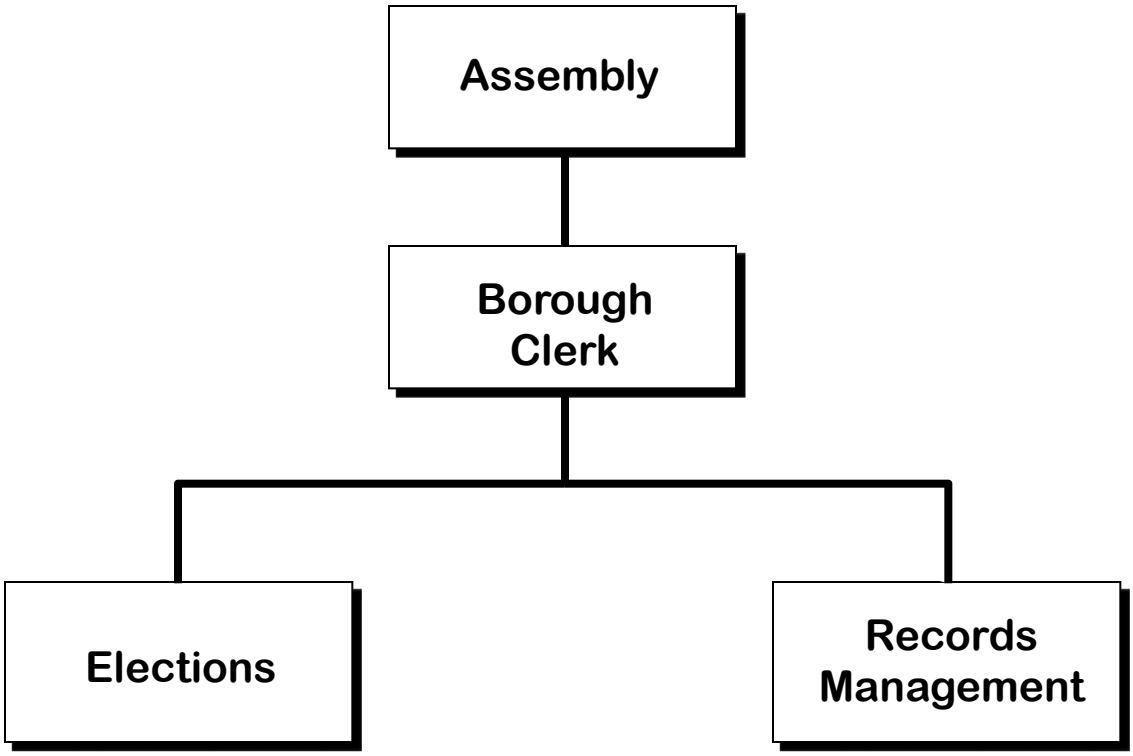
All land and school buildings are owned and accounted for by the Borough and are provided to the School District without charge. Schools located on military bases are operated by the Borough School District through School District, State, and U.S. Department of Education agreements. Ownership of the on-base schools is being individually transferred to the Borough as new on-base schools are constructed or existing schools renovated to Borough standards with State and Federal construction funds.

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
ENDING FUND BALANCE (Unassigned)	1,372,848	3,616,590	-	-	-	-

Note: Presentation includes the Operating fund only.

EXPENDITURE BUDGET

Department of Assembly



DEPARTMENT OF ASSEMBLY

MISSION/Program Description

THE LEGISLATIVE POWER OF THE FAIRBANKS NORTH STAR BOROUGH IS VESTED IN THE ASSEMBLY. THE MISSION OF THE FAIRBANKS NORTH STAR BOROUGH ASSEMBLY AND STAFF IS TO PROVIDE THE COMMUNITY QUALITY PUBLIC SERVICE IN PARTNERSHIP WITH ITS CITIZENS, SCHOOLS, OTHER GOVERNMENTAL AGENCIES AND BUSINESS COMMUNITY BY PROVIDING A FULL RANGE OF MUNICIPAL SERVICES, AND MAINTAINING THE HISTORICAL SENSE OF COMMUNITY VALUES.

The Assembly formulates policies and ordinances to guide the orderly development and administration of the Borough.

Major Long-Term Issues and Concerns

- Continue to provide a sufficient level of funding for borough departments to ensure their continued ability to meet the needs of borough residents.
- Provide local educational funding borough residents can reasonably afford and sustain.
- Develop high quality capital and operational maintenance program ensuring the continued use and economic value of borough assets.
- Support the needs of Borough Road and Fire Service Areas.
- Continue work to resolve Alaska Public Employees' Retirement System (PERS) / Alaska Teachers' Retirement System (TRS) issue.
- Continue work to resolve recycling and solid waste issues within the Fairbanks North Star Borough (FNSB).

Objectives for FY 2016

- Protect and improve the quality of life for Borough citizens through policy statements that reflect the values, needs, and desires of Borough residents.
- Maintain the highest standard of conduct in the performance of their public duties; reflect the priorities of Borough citizens to provide the best service without sacrificing quality and fiscal responsibility.
- Continue to support Trans Alaska Pipeline System (TAPS) valuation litigation.
- Serve the community with total dedication to local government and the interests and needs of all our citizens.
- Recognize the changing needs of the Borough by striving to continuously improve economic development.
- Reduce the cost of energy for all Borough citizens.

Significant Budget Changes

- Reduction of funds for recodification of the FNSB Code of Ordinances, as project was completed in FY 2015.
- Increase to cover additional external audit services for FY 2015 due to findings in the FY 2014 external audit.

Previous Year's Accomplishments

- Enacted legislation that continued to improve the quality of life for Borough residents.
- Significant Funding Issues: continued support for TAPS valuation litigation.
- Advanced the mission of the Interior Gas Utility, and made progress toward bringing affordable natural gas to the majority of Borough citizens.
- Enacted legislation regarding PM 2.5 air quality control program and voluntary burn cessation program.

Dept: Assembly
Div: All Divisions - Assembly/Clerk/Elections/Records
Measures & Statistical Accomplishments

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Documents Processed	226,585	203,000	453,521	458,477	476,217
Measure 2. Number Appeals Processed	4	1	3	3	3
Measure 3. Petitions Submitted	2	7	1	1	1
Measure 4. Meetings noticed & packets processed timely	100%	100%	100%	100%	100%
Measure 5. Number of Documents Microfilmed/Scanned	3,130,000	3,174,000	2,323,000	3,120,000	2,751,000
Measure 6. Number of evening meetings/hours (Assembly)			99/249	89/250	89/250
Measure 7. Number of evening meetings/hours (Staff)			104/461	95/500	95/500
Additional Statistical Accomplishments					
Assembly Requests and Others					
Ordinances/Resolutions	143	178	177	200	200
Ordinance/Resolutions/Research Requests	320	415	366	400	400
Preparation for Meetings					
Paper - Agenda Packets prepared, distributed	175	182	854	850	700
Electronic agenda packets prepared & distributed			2,128	2,184	2,184
Printed pages *saved by electronic packets*			169,862	170,000	170,000
Minutes and Action Statements (Regular, Special & Committee Mtg)	98	148	137	130	130
Notifications sent - DPO's, other notifications.	2,150	2,200	819	900	900
Advertising (News Page and other)	430	550	758	780	780
General Day to Day					
Phone Calls	41,300	47,820	29,800	29,800	29,800
Emails	151,000	147,500	151,600	152,000	152,000
Counter	4,375	5,856	3,890	4,100	4,100
Contracts, leases and agreements	655	660	1,137	1,200	1,200
Copy/Print/Scan Documentation	345,200	357,200	275,460	280,000	280,000
Information Posted on Web Site	1,270	1,300	1,360	1,400	1,400
Process TA, PO, BT, P-card	525	550	586	610	610
Elections - Regular - Run Off and Special					
Regular\Run Off Elections (Borough, Fairbanks, NP)	3	3	3	3	3
Candiate Information/Information Insert Reviewed/Processed			10	16	18
Absentee Ballots Mailed/Faxed	425	402	131	283	400
Absentee Voters In Person	2,125	635	471	634	2,100
Notification to Election Officials/Facilities	900	350	328	304	340
Canvass Board/Ballots (cards) reviewed and Processed	18,500	35,910	13,100	14,368	19,000
Special Elections (Includes Special Service Area Elections)	0	0	2	0	0
Service Area Elections (Road & Fire)	9	9	15	9	10
Absentee Ballots Mailed /faxed/In Person	250	1,300	239	227	160
Notification DPO/Ballot Applications Mailed	15,900	1,400	5,630	1,625	1,300
Canvassed Board/Ballots Reviewed and Processed			191	200	200
Advertisements - Regular, Special & Service Area	112	115	109	96	100
Initiative Petition Applications Received/Certified (revised)	2	3	1/1	1/1	1/1
Initiative Petitions Issued to Sponsors/Reviewed (revised)	2	2	50/42	40/36	68/59
Initiative Petitions Certified	2	2	1	1	1
Records					
Processed - Retrieved for Departments and Public	400	450	410	400	212
Destroyed per Retention Schedule (boxes/collections)	185/5000	199/4,850	164/6250	122/8062	210/23991
Records Microfilmed (images)	1,250,000	1,611,000	1,100,000	1,510,000	1,073,000
Historical records preserved	6 binders	3 binders	3 binders	3 binders	15 binders
Records Scanned (images)	1,880,000	1,563,000	1,223,000	1,610,000	1,678,000
Boxes scanned	400	350	305	338	336
Quasi-Judicial Boards					
Board of Adjustment Appeals Filed	4	1	2	2	4
Board of Equalization - appeals heard	49	32	12	30	30
Assembly Board of Ethics	0	0	0	0	0

* Estimated

Dept: Assembly
Div: Assembly

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	-	-	-	-
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	99,600	99,600	99,600	99,600	99,600	99,600
Benefits	9,422	7,580	10,060	10,060	9,660	9,660
Subtotal:	109,022	107,180	109,660	109,660	109,260	109,260
COMMODITIES						
Office Supplies	127	293	500	344	500	500
Computer Supplies	94	164	2,600	2,600	2,800	2,800
Operating Supplies	-	79	100	100	100	100
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	221	536	3,200	3,044	3,400	3,400
CONTRACTUAL SERVICES						
Professional Services	250,835	257,861	269,400	269,400	283,400	283,400
Communications	3,177	-	-	-	-	-
Travel	22,190	21,025	29,800	29,800	29,800	29,800
Professional Dues/Meetings	45,876	43,713	45,320	45,320	45,320	45,320
Training	5,208	6,377	13,000	13,000	13,000	13,000
Advertising, Printing & Binding	5,142	3,724	4,800	4,800	6,300	6,300
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	1,000	1,000	1,000	1,000
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	7,899	14,876	24,900	24,900	10,550	10,550
Subtotal:	340,327	347,576	388,220	388,220	389,370	389,370
Grants Local Match & Indirect Costs	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	11,579	-	2,200	2,356	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	11,579	-	2,200	2,356	-	-
GRAND TOTAL:	461,149	455,292	503,280	503,280	502,030	502,030

FUNDING SOURCE:
General Fund Revenues

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DEPARTMENT OF ASSEMBLY – OFFICE OF BOROUGH CLERK DIVISION

MISSION STATEMENT

THE OFFICE OF THE BOROUGH CLERK PROVIDES THE PROFESSIONAL LINK BETWEEN CITIZENS, LOCAL GOVERNING BODIES, BOROUGH ADMINISTRATION AND AGENCIES OF GOVERNMENT AT ALL LEVELS. The Borough Clerk must adhere to constitutional government and laws of the community and state; impart standards of quality and integrity that merit public confidence; and maintain professional ethical standards. The Clerk is responsible for administrative support to the Assembly; accurate records of proceedings of the governing body; administration of Borough elections; maintaining all records of the Borough; research and development of ordinances, resolutions, and reports; provide public information to citizens of the borough; serve as a conduit to the Administration from the Assembly.

Major Long-Term Issues and Concerns

The transition of existing department Webpage's (Assembly, Borough Clerk and Election) to new SharePoint Webpage's to be maintained by the Borough Clerk's staff instead of Computer Services.

Objectives for FY 2016

- Ensure public access to their local government and public information.
- Continue to provide professional and efficient administrative support to the Assembly.
- Provide valuable training opportunities for staffs' professional growth.

Significant Budget Changes

- The budget reflects a net change in personnel costs due to cost of living adjustments, longevity and personnel changes.

Previous Year's Accomplishments

- Successfully published 104 assembly/committee meeting notices and agendas to meet FNSB code and OMA requirements.
- Provided professional staff support to the assembly for 99 evening and Saturday assembly/committee meetings and work sessions, and four daytime assembly/committee meetings (468 hours of combined staff support hours).
- Improved internal procedures to streamline the preparation of assembly and committee meetings agendas and packets.
- Provided professional etiquette and manners when interacting with customers resulting in positive feedback from both internal and external customers.
- Updated staff desk manuals and office procedures to improve office efficiencies.
- Staff has successfully transitioned in maintaining and updating documents on the new Intranet/FNSB Portal (employee's site) for the Assembly/Records Management page.

Dept: Assembly
Div: All Divisions - Assembly/Clerk/Elections/Records
Measures & Statistical Accomplishments

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Documents Processed	226,585	203,000	453,521	458,477	476,217
Measure 2. Number Appeals Processed	4	1	3	3	3
Measure 3. Petitions Submitted	2	7	1	1	1
Measure 4. Meetings noticed & packets processed timely	100%	100%	100%	100%	100%
Measure 5. Number of Documents Microfilmed/Scanned	3,130,000	3,174,000	2,323,000	3,120,000	2,751,000
Measure 6. Number of evening meetings/hours (Assembly)			99/249	89/250	89/250
Measure 7. Number of evening meetings/hours (Staff)			104/461	95/500	95/500
Additional Statistical Accomplishments					
Assembly Requests and Others					
Ordinances/Resolutions	143	178	177	200	200
Ordinance/Resolutions/Research Requests	320	415	366	400	400
Preparation for Meetings					
Paper - Agenda Packets prepared, distributed	175	182	854	850	700
Electronic agenda packets prepared & distributed			2,128	2,184	2,184
Printed pages *saved by electronic packets*			169,862	170,000	170,000
Minutes and Action Statements (Regular, Special & Committee Mtg)	98	148	137	130	130
Notifications sent - DPO's, other notifications.	2,150	2,200	819	900	900
Advertising (News Page and other)	430	550	758	780	780
General Day to Day					
Phone Calls	41,300	47,820	29,800	29,800	29,800
Emails	151,000	147,500	151,600	152,000	152,000
Counter	4,375	5,856	3,890	4,100	4,100
Contracts, leases and agreements	655	660	1,137	1,200	1,200
Copy/Print/Scan Documentation	345,200	357,200	275,460	280,000	280,000
Information Posted on Web Site	1,270	1,300	1,360	1,400	1,400
Process TA, PO, BT, P-card	525	550	586	610	610
Elections - Regular - Run Off and Special					
Regular\Run Off Elections (Borough, Fairbanks, NP)	3	3	3	3	3
Candiate Information/Information Insert Reviewed/Processed			10	16	18
Absentee Ballots Mailed/Faxed	425	402	131	283	400
Absentee Voters In Person	2,125	635	471	634	2,100
Notification to Election Officials/Facilities	900	350	328	304	340
Canvass Board/Ballots (cards) reviewed and Processed	18,500	35,910	13,100	14,368	19,000
Special Elections (Includes Special Service Area Elections)	0	0	2	0	0
Service Area Elections (Road & Fire)	9	9	15	9	10
Absentee Ballots Mailed /faxed/In Person	250	1,300	239	227	160
Notification DPO/Ballot Applications Mailed	15,900	1,400	5,630	1,625	1,300
Canvassed Board/Ballots Reviewed and Processed			191	200	200
Advertisements - Regular, Special & Service Area	112	115	109	96	100
Initiative Petition Applications Received/Certified (revised)	2	3	1/1	1/1	1/1
Initiative Petitions Issued to Sponsors/Reviewed (revised)	2	2	50/42	40/36	68/59
Initiative Petitions Certified	2	2	1	1	1
Records					
Processed - Retrieved for Departments and Public	400	450	410	400	212
Destroyed per Retention Schedule (boxes/collections)	185/5000	199/4,850	164/6250	122/8062	210/23991
Records Microfilmed (images)	1,250,000	1,611,000	1,100,000	1,510,000	1,073,000
Historical records preserved	6 binders	3 binders	3 binders	3 binders	15 binders
Records Scanned (images)	1,880,000	1,563,000	1,223,000	1,610,000	1,678,000
Boxes scanned	400	350	305	338	336
Quasi-Judicial Boards					
Board of Adjustment Appeals Filed	4	1	2	2	4
Board of Equalization - appeals heard	49	32	12	30	30
Assembly Board of Ethics	0	0	0	0	0

* Estimated

Dept: Assembly
Div: Clerk's Office

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	431,060	373,832	352,670	352,670	362,720	365,120
Overtime Wages	4,973	4,520	7,000	7,000	7,000	7,000
Temporary Salaries	755	20,339	7,000	7,000	7,000	7,000
Benefits	278,356	240,037	229,100	229,100	232,490	233,630
Subtotal:	715,144	638,728	595,770	595,770	609,210	612,750
COMMODITIES						
Office Supplies	2,722	3,177	4,000	4,000	4,000	4,000
Computer Supplies	35	830	500	500	500	500
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	977	762	790	790	790	790
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	3,734	4,769	5,290	5,290	5,290	5,290
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	23	-	-	-	-	-
Professional Dues/Meetings	512	444	900	900	890	890
Training	2,460	5,668	9,800	9,800	9,600	9,600
Advertising, Printing & Binding	89,740	86,946	105,000	105,000	105,000	105,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	657	737	660	660	660	660
Subtotal:	93,392	93,795	116,360	116,360	116,150	116,150
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	812,270	737,292	717,420	717,420	730,650	734,190

FUNDING SOURCE:

General Fund Revenues & Fees Listed below:

Miscellaneous Revenue - City of Fairbanks & North Pole Election Costs	20,500
FNSB Code Supplement Subscriptions, filing fees, Board of Adjustment Fees & copy fees	-
Total Fees:	20,500

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF ASSEMBLY – ELECTION DIVISION

MISSION/Program Description

ADMINISTER AND CONDUCT MUNICIPAL ELECTIONS IN ACCORDANCE WITH APPLICABLE LOCAL, STATE, AND FEDERAL ELECTION LAWS IN THE HIGHEST POSSIBLE STANDARDS.

The Borough Clerk is responsible for programming and processing municipal elections including elections of the cities of Fairbanks and North Pole. Knowledge of election laws (federal, state and local) is imperative in performing the mission of this division.

Major Long-Term Issues and Concerns

- Federal laws that affect state and local elections require constant monitoring.
- Recruiting competent election workers for the October Borough, City of Fairbanks and North Pole Elections and Service Area Elections.
- Work to get Federal and State election laws passed that enhance the election process while protecting the rights of citizens.
- Monitor and review Alaska Statutes on election laws making changes to the Borough's process as needed.
- The outcome of the State of Alaska RFP for a ballot tabulation system upgrade to be in operation in 2016 and its effect on current system and equipment used in municipal elections.
- The continued availability of refurbishing existing memory cards used in the ballot tabulation system.

Objectives for FY 2016

- Conduct efficient and litigation free elections.
- Conduct training for election workers and have 100 percent participation.
- Establish procedures for service areas to pay for spring elections to increase their mill levy for services provided and other service area elections, excluding boundary/annexation elections.

Significant Budget Changes

None

Previous Year's Accomplishments

- Prepared, programmed and conducted Regular Municipal Elections (to include the Fairbanks North Star Borough, City of Fairbanks and City of North Pole).
- Conducted Borough elections free of litigation.
- Conducted six service area elections in the fall and three service area elections in the spring.
- Incorporated the 2014 redistricting precinct boundary changes within the ballot tabulation system, election database, and all election notices and informational documentation.
- Prepared a guide for Poll Watchers.
- Prepared and published an Informational Insert for the ballot initiatives for the Regular Election, as required by code.
- Filed an Independent Expenditure report with the Alaska Public Offices Commission for the inclusion of the pro and con statement within the Informational Insert.

Dept: Assembly
Div: All Divisions - Assembly/Clerk/Elections/Records
Measures & Statistical Accomplishments

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Documents Processed	226,585	203,000	453,521	458,477	476,217
Measure 2. Number Appeals Processed	4	1	3	3	3
Measure 3. Petitions Submitted	2	7	1	1	1
Measure 4. Meetings noticed & packets processed timely	100%	100%	100%	100%	100%
Measure 5. Number of Documents Microfilmed/Scanned	3,130,000	3,174,000	2,323,000	3,120,000	2,751,000
Measure 6. Number of evening meetings/hours (Assembly)			99/249	89/250	89/250
Measure 7. Number of evening meetings/hours (Staff)			104/461	95/500	95/500
Additional Statistical Accomplishments					
Assembly Requests and Others					
Ordinances/Resolutions	143	178	177	200	200
Ordinance/Resolutions/Research Requests	320	415	366	400	400
Preparation for Meetings					
Paper - Agenda Packets prepared, distributed	175	182	854	850	700
Electronic agenda packets prepared & distributed			2,128	2,184	2,184
Printed pages *saved by electronic packets*			169,862	170,000	170,000
Minutes and Action Statements (Regular, Special & Committee Mtg)	98	148	137	130	130
Notifications sent - DPO's, other notifications.	2,150	2,200	819	900	900
Advertising (News Page and other)	430	550	758	780	780
General Day to Day					
Phone Calls	41,300	47,820	29,800	29,800	29,800
Emails	151,000	147,500	151,600	152,000	152,000
Counter	4,375	5,856	3,890	4,100	4,100
Contracts, leases and agreements	655	660	1,137	1,200	1,200
Copy/Print/Scan Documentation	345,200	357,200	275,460	280,000	280,000
Information Posted on Web Site	1,270	1,300	1,360	1,400	1,400
Process TA, PO, BT, P-card	525	550	586	610	610
Elections - Regular - Run Off and Special					
Regular\Run Off Elections (Borough, Fairbanks, NP)	3	3	3	3	3
Candiate Information/Information Insert Reviewed/Processed			10	16	18
Absentee Ballots Mailed/Faxed	425	402	131	283	400
Absentee Voters In Person	2,125	635	471	634	2,100
Notification to Election Officials/Facilities	900	350	328	304	340
Canvass Board/Ballots (cards) reviewed and Processed	18,500	35,910	13,100	14,368	19,000
Special Elections (Includes Special Service Area Elections)	0	0	2	0	0
Service Area Elections (Road & Fire)	9	9	15	9	10
Absentee Ballots Mailed /faxed/In Person	250	1,300	239	227	160
Notification DPO/Ballot Applications Mailed	15,900	1,400	5,630	1,625	1,300
Canvassed Board/Ballots Reviewed and Processed			191	200	200
Advertisements - Regular, Special & Service Area	112	115	109	96	100
Initiative Petition Applications Received/Certified (revised)	2	3	1/1	1/1	1/1
Initiative Petitions Issued to Sponsors/Reviewed (revised)	2	2	50/42	40/36	68/59
Initiative Petitions Certified	2	2	1	1	1
Records					
Processed - Retrieved for Departments and Public	400	450	410	400	212
Destroyed per Retention Schedule (boxes/collections)	185/5000	199/4,850	164/6250	122/8062	210/23991
Records Microfilmed (images)	1,250,000	1,611,000	1,100,000	1,510,000	1,073,000
Historical records preserved	6 binders	3 binders	3 binders	3 binders	15 binders
Records Scanned (images)	1,880,000	1,563,000	1,223,000	1,610,000	1,678,000
Boxes scanned	400	350	305	338	336
Quasi-Judicial Boards					
Board of Adjustment Appeals Filed	4	1	2	2	4
Board of Equalization - appeals heard	49	32	12	30	30
Assembly Board of Ethics	0	0	0	0	0

* Estimated

Dept: Assembly
Div: Elections

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	-	-	-	-
Overtime Wages	-	-	500	500	500	500
Temporary Salaries	35,500	30,865	37,000	37,000	37,000	37,000
Benefits	50	45	600	600	600	600
Subtotal:	35,550	30,910	38,100	38,100	38,100	38,100
COMMODITIES						
Office Supplies	224	649	500	700	500	500
Computer Supplies	-	-	-	118	-	-
Operating Supplies	-	-	500	182	500	500
Books and Periodicals	219	219	220	220	220	220
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	443	868	1,220	1,220	1,220	1,220
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	33	31	200	200	50	50
Travel	196	742	300	300	300	300
Professional Dues/Meetings	308	289	350	350	350	350
Training	-	-	3,000	3,000	3,000	3,000
Advertising, Printing & Binding	45,864	49,503	52,000	52,000	56,500	56,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	27,196	18,459	22,080	22,080	20,080	20,080
Subtotal:	73,597	69,024	77,930	77,930	80,280	80,280
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	8,301	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	8,301	-	-	-	-	-
GRAND TOTAL:	117,891	100,802	117,250	117,250	119,600	119,600

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DEPARTMENT OF ASSEMBLY – RECORDS MANAGEMENT DIVISION

MISSION/Program Description

THE MISSION OF THE RECORDS MANAGEMENT DIVISION IS TO PRESERVE PUBLIC RECORDS OF THE FAIRBANKS NORTH STAR BOROUGH.
Our work is accomplished through the effective control over the creation, organization, use, distribution, and disposition of all Borough records. To exhibit standards of quality and integrity in the handling of Borough records that merit public confidence by preserving records and increasing the Borough's legal security through compliance with federal and state records retention guidelines.

Major Long-Term Issues and Concerns

- Boroughwide implementation of Encompass/TAB records management program to include work flow component, electronic records management, paper records management and scanning solution.
- Securing a secondary location for backup of digitally scanned images for disaster recovery.
- Transition from boroughwide microfilming to scanning of permanent records using new software solutions.
- Conversion of archived paper records in the Records Center to scanned/digital records borough-wide.
- Continuation of microfilming/scanning of Community Planning, Human Resources and Public Works permanent records.
- Continued use of part time employee to accomplish the microfilming/scanning of Public Works records.
- Records Center located at Markia Street Warehouse/Maintenance Shop.

Objectives for FY 2016

- Final restoration of permanent and historical ordinances, resolutions and meeting minutes. Last group of records (2005-2011) are being put into archival binders. Restoration of paper not needed due to acid free paper use.
- Prepare for, train borough employees and implement new Encompass/TAB records solution boroughwide.
- Transition from microfilming and move into scanning of borough paper records.
- Increase scanning of non-permanent records into Encompass records management system.
- Continue scanning the permanent Public Works, Community Planning and Human Resources records with the use of the perm term position.
- Design/implementation of work flow processes in the workflow component of the new records software to route ordinances, resolutions, contracts etc. through the approval process boroughwide electronically.
- Reduce paper records stored in Records Center by transitioning over to electronic stored records borough-wide using the new software solution.

Significant Budget Changes

- Increase due to personnel pay increases and use of a backfill employee so regular employee can work on implementation of Encompass/TAB software boroughwide.
- Increase due to final records restoration of permanent and historical paper ordinances, resolutions and minutes. (Binders only).

Previous Year's Accomplishments

- Increased scanning storage by 100GB by having dedicated scanning personnel.
- Restored 15 binders of ordinances, resolutions and meeting minutes, 2000-2004.
- Continued the scanning/microfilming of Community Planning, Human Resources and Public Works files on archival microfilm and making them available on desktop computers via scanning program.
- Perm/Term worker continued scanning/microfilming Public Works records during a night shift. Eliminated 300-350 boxes of paper records from the Records Center.
- Started Encompass/TAB records program conversion and implementation boroughwide.

Dept: Assembly
Div: All Divisions - Assembly/Clerk/Elections/Records
Measures & Statistical Accomplishments

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Documents Processed	226,585	203,000	453,521	458,477	476,217
Measure 2. Number Appeals Processed	4	1	3	3	3
Measure 3. Petitions Submitted	2	7	1	1	1
Measure 4. Meetings noticed & packets processed timely	100%	100%	100%	100%	100%
Measure 5. Number of Documents Microfilmed/Scanned	3,130,000	3,174,000	2,323,000	3,120,000	2,751,000
Measure 6. Number of evening meetings/hours (Assembly)			99/249	89/250	89/250
Measure 7. Number of evening meetings/hours (Staff)			104/461	95/500	95/500
Additional Statistical Accomplishments					
Assembly Requests and Others					
Ordinances/Resolutions	143	178	177	200	200
Ordinance/Resolutions/Research Requests	320	415	366	400	400
Preparation for Meetings					
Paper - Agenda Packets prepared, distributed	175	182	854	850	700
Electronic agenda packets prepared & distributed			2,128	2,184	2,184
Printed pages *saved by electronic packets*			169,862	170,000	170,000
Minutes and Action Statements (Regular, Special & Committee Mtg)	98	148	137	130	130
Notifications sent - DPO's, other notifications.	2,150	2,200	819	900	900
Advertising (News Page and other)	430	550	758	780	780
General Day to Day					
Phone Calls	41,300	47,820	29,800	29,800	29,800
Emails	151,000	147,500	151,600	152,000	152,000
Counter	4,375	5,856	3,890	4,100	4,100
Contracts, leases and agreements	655	660	1,137	1,200	1,200
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Information Posted on Web Site	1,270	1,300	1,360	1,400	1,400
Process TA, PO, BT, P-card	525	550	586	610	610
Elections - Regular - Run Off and Special					
Regular\Run Off Elections (Borough, Fairbanks, NP)	3	3	3	3	3
Candiate Information/Information Insert Reviewed/Processed			10	16	18
Absentee Ballots Mailed/Faxed	425	402	131	283	400
Absentee Voters In Person	2,125	635	471	634	2,100
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Canvass Board/Ballots (cards) reviewed and Processed	18,500	35,910	13,100	14,368	19,000
Special Elections (Includes Special Service Area Elections)	0	0	2	0	0
Service Area Elections (Road & Fire)	9	9	15	9	10
Absentee Ballots Mailed /faxed/In Person	250	1,300	239	227	160
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Initiative Petitions Certified	2	2	1	1	1
Records					
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Records Scanned (images)	1,880,000	1,563,000	1,223,000	1,610,000	1,678,000
Boxes scanned	400	350	305	338	336
Quasi-Judicial Boards					
Board of Adjustment Appeals Filed	4	1	2	2	4
Board of Equalization - appeals heard	49	32	12	30	30
Assembly Board of Ethics	0	0	0	0	0

* Estimated

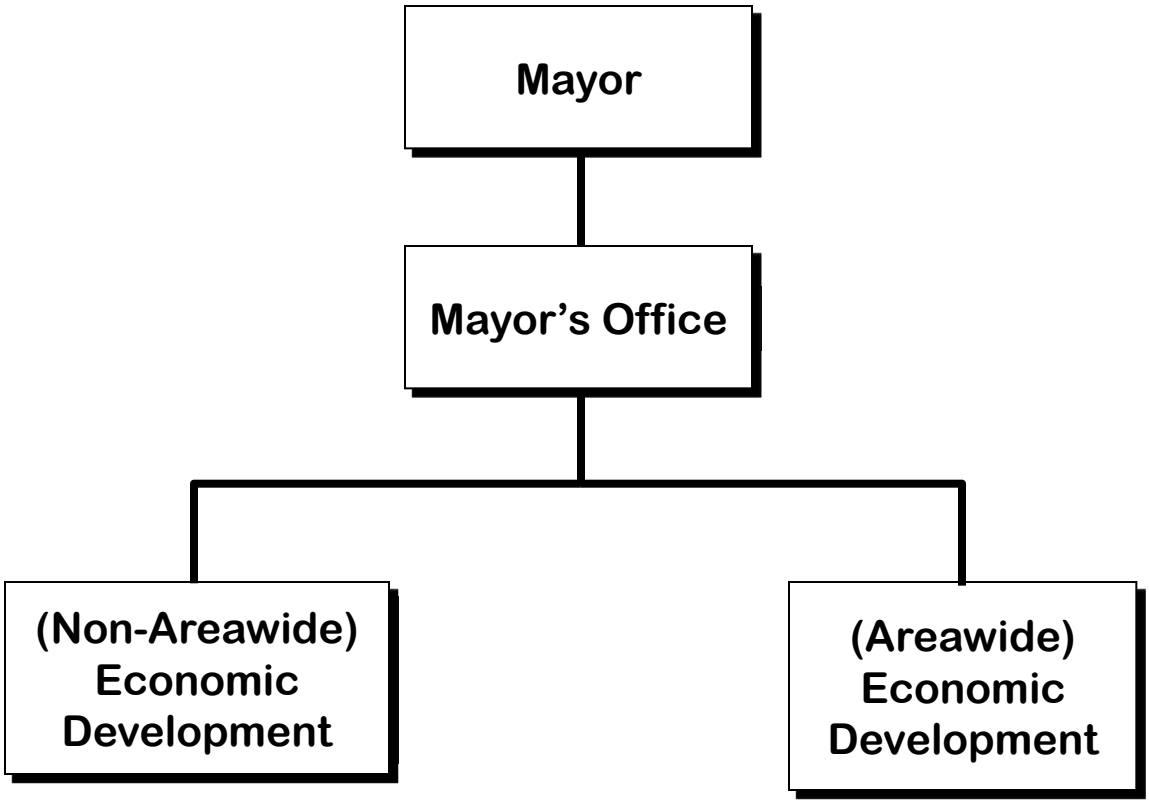
Dept: Assembly
Div: Records Management

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	103,328	140,535	213,580	213,580	218,540	220,820
Overtime Wages	1,948	2,830	6,000	6,000	6,000	6,000
Temporary Salaries	15,327	-	-	-	-	-
Benefits	58,610	65,973	139,430	139,430	140,790	141,990
Subtotal:	179,213	209,338	359,010	359,010	365,330	368,810
COMMODITIES						
Office Supplies	2,967	5,130	5,000	5,000	4,550	4,550
Computer Supplies	139	-	-	310	400	400
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	23	16	100	100	50	50
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	3,129	5,146	5,100	5,410	5,000	5,000
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	309	516	500	500	500	500
Travel	-	-	50	20	20	20
Professional Dues/Meetings	400	400	440	440	440	440
Training	3,238	4,388	6,300	5,990	2,500	2,500
Advertising, Printing & Binding	-	-	-	30	50	50
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	23,060	23,295	28,260	28,260	28,410	28,410
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	237	369	350	350	500	500
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	22,645	13,140	18,850	18,850	28,050	28,050
Subtotal:	49,889	42,108	54,750	54,440	60,470	60,470
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	5,398	1,129	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	5,398	1,129	-	-	-	-
GRAND TOTAL:	237,629	257,721	418,860	418,860	430,800	434,280

Dept: Assembly
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	534,388	514,367	566,250	566,250	581,260	585,940
Overtime Wages	6,921	7,350	13,500	13,500	13,500	13,500
Temporary Salaries	151,182	150,804	143,600	143,600	143,600	143,600
Benefits	346,438	313,635	379,190	379,190	383,540	385,880
Subtotal:	1,038,929	986,156	1,102,540	1,102,540	1,121,900	1,128,920
COMMODITIES						
Office Supplies	6,040	9,249	10,000	10,044	9,550	9,550
Computer Supplies	268	994	3,100	3,528	3,700	3,700
Operating Supplies	-	79	600	282	600	600
Books and Periodicals	1,219	997	1,110	1,110	1,060	1,060
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	7,527	11,319	14,810	14,964	14,910	14,910
CONTRACTUAL SERVICES						
Professional Services	250,835	257,861	269,400	269,400	283,400	283,400
Communications	3,519	547	700	700	550	550
Travel	22,409	21,767	30,150	30,120	30,120	30,120
Professional Dues/Meetings	47,096	44,846	47,010	47,010	47,000	47,000
Training	10,906	16,433	32,100	31,790	28,100	28,100
Advertising, Printing & Binding	140,746	140,173	161,800	161,830	167,850	167,850
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	23,060	23,295	29,260	29,260	29,410	29,410
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	237	369	350	350	500	500
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	58,397	47,212	66,490	66,490	59,340	59,340
Subtotal:	557,205	552,503	637,260	636,950	646,270	646,270
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	16,977	1,129	2,200	2,356	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	8,301	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	25,278	1,129	2,200	2,356	-	-
GRAND TOTAL:	1,628,939	1,551,107	1,756,810	1,756,810	1,783,080	1,790,100
FUNDING SOURCES:						
General Fund Revenues						

Department of Mayor



PROGRAM BUDGET SUMMARY

MAYOR'S DEPARTMENT – SUMMARY

MISSION

THE MISSION OF THE OFFICE OF THE MAYOR IS TO: EFFICIENTLY AND EFFECTIVELY ADMINISTER ONGOING OPERATIONS AND FUNCTIONS OF THE BOROUGH; ADVOCATE FOR THE BEST INTERESTS OF THE CITIZENS OF THE BOROUGH; PROTECT AND DEFEND THE BEST INTERESTS OF THE CITIZENS OF THE BOROUGH; FACILITATE ECONOMIC GROWTH; AND PROVIDE COMMUNITY DIRECTION AND PRINCIPLED LEADERSHIP.

Major Long-Term Issues and Concerns

- Air Quality
- Securing Military Missions
- Reduce Energy Costs within the Borough
- Economic Growth

Goals and Objectives for FY 2016

- Protect and expand the mission of the military in the Interior to include continued basing of the Stryker Brigade at Ft. Wainwright and the basing of F-35's at Eielson Air Force Base
- Assist the Interior Gas Utility (IGU) in its mission to provide natural gas to as many borough residents, as soon as possible and at the most affordable cost by securing a source for natural gas and the installation of new distribution pipes in Phase 1- City of North Pole
- Promote continued efforts to monitor and reduce PM2.5 in the Fairbanks North Star Borough
- Implement new financial and records management system improving efficiencies in work flow, reporting, records storage and retrieval and strengthening operational stability cost effectively
- Engage State and Federal Agencies to address air quality mandates and assist the State in providing stronger control measures
- Ensure operational continuity in uncertain economic times and during disasters and emergencies
- Maintain careful budget discipline and healthy fund reserves, allowing the Mayor's office to proactively manage developing or unforeseen issues without seeking additional local revenues
- Safeguard the high standards of financial reporting for the Borough government to preserve our AA+ bond rating
- Maintain efforts ensuring oil pipeline owners pay fair property taxes on par with other property owners in the borough
- Ensure that a major gas line project provides the Borough adequate funding for its impact costs and valuation

Significant Budget Highlights

- Introduced budget that provided requested level of services to residents with no increase in property taxes. Assembly increased the mil rate to provide additional education funding
- Economic Development through FCVB, FEDC, Tiger Team and the Economic Development Commission
- Consistent Education Funding
- Budgeted property tax revenue significantly under the Areawide Maximum Property Tax Computation

Previous Year's Accomplishments

See accomplishments at the departmental and division level.

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Dept: Mayor
Div: Mayor's Office - Administration

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	370,604	402,866	439,550	439,550	433,420	433,420
Overtime Wages	176	21,704	3,030	3,030	5,030	5,030
Temporary Salaries	9,775	7,147	5,720	5,720	6,720	6,720
Benefits	232,311	258,521	281,610	281,610	275,560	275,120
Subtotal:	612,866	690,238	729,910	729,910	720,730	720,290
COMMODITIES						
Office Supplies	4,689	8,694	4,000	4,000	4,000	4,000
Computer Supplies	265	42	500	500	500	500
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	3,199	1,557	4,000	4,000	4,000	4,000
Repair and Maint. Supplies	114	86	200	200	200	200
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	8,267	10,379	8,700	8,700	8,700	8,700
CONTRACTUAL SERVICES						
Professional Services	101,695	48,906	-	-	-	-
Communications	-	1,636	12,200	10,200	12,200	12,200
Travel	20,455	20,775	25,000	25,000	25,000	25,000
Professional Dues/Meetings	4,659	3,969	10,000	10,000	10,000	10,000
Training	3,297	119	2,500	2,500	2,500	2,500
Advertising, Printing & Binding	17,568	10,975	6,500	6,500	6,500	6,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	65	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	180	1,595	5,000	5,000	5,000	5,000
Subtotal:	147,854	88,040	61,200	59,200	61,200	61,200
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	2,463	3,903	-	2,000	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	2,463	3,903	-	2,000	-	-
GRAND TOTAL:	771,450	792,560	799,810	799,810	790,630	790,190

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

MAYOR'S DEPARTMENT – ECONOMIC DEVELOPMENT – AREAWIDE

MISSION/Program Description

THE MISSION OF THE ECONOMIC DEVELOPMENT DIVISION IS TO GROW, DIVERSIFY, AND DEFEND THE FAIRBANKS NORTH STAR BOROUGH'S ECONOMIC BASE. In partnership with local, regional, state, and national partners, facilitate the diversification and growth of the local, regional and state economy. This is accomplished by educating the FNSB community about its economy, developing a strategy based upon this understanding, and implementing agreed strategies. This Division works with the Economic Development Commission; manages the Borough's Alaska Regional Development Organization's projects; partners with the University and local, state, and national entrepreneurial development organizations; ensures the Comprehensive Economic Development Strategy reflects the community's economic strategy and partners with community organizations to implement it.

Major Long Term Issues and Concerns

The major long-term issues facing the Fairbanks North Star Borough continue to be the high cost of energy and dependence upon state and federal government expenditures. In these challenging economic times, it is heartening to see the governor's administration continue to support the Interior Energy Project and its stated goal to bring lower-cost energy to Interior Alaska. The Economic Development Division is working to position the Borough for sustainable growth; by focusing on diversification and investing in expanding our economic base we strengthen our resilience in the face of current and future economic cycles.

Objectives for FY 2016

- Work with Interior Alaska Natural Gas Utility (IANGU), the Alaska Industrial and Export Development Authority (AIDEA), and the State to deliver sustainable, affordable energy to Interior Alaska and build out a natural gas distribution system
- Monitor and participate in Municipal Advisory Gasline Project Review Board (MAG Board) to help craft a Payment in Lieu of Taxes system for the proposed Alaska LNG Project and ensure FNSB receives adequate funds from Alaska LNG Project for community impacts arising from project construction
- Continue strengthening the case for maintaining and expanding the missions at Fort Wainwright and Eielson Air Force Base, including Intergovernmental Support Agreements to create efficiencies and/or reduce the cost of services
- Establish military facility zones (i.e. financing districts) within the Fairbanks North Star Borough and explore financing opportunities to leverage state and local support for new and improved military facilities
- Continue to establish Alaska's presence with a booth at the Association of Unmanned Vehicle Systems International (AUVSI) conference in May of 2015 in conjunction with the State of Alaska Department of Commerce, Community and Economic Development and UAF's Alaska Center for Unmanned Aerial Vehicle Systems Integration (ACUASI)
- Complete the five-year update to the Comprehensive Economic Development Strategy (CEDS)
- Work with Economic Development Commission, Community Planning and Legal Departments and State Department of Commerce, Community and Economic Development to develop zoning, regulations and state/local ordinances for marijuana businesses within the borough

Dept: Mayor's Office
Div: Economic Development
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures*	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Change in Gross Borough Product	3%	4.8%	4.8%	4.8%	4.8%
Measure 2. Change in annual average monthly employment	-1.6%	-0.5%	-0.5%	-0.5%	-0.5%
Measure 3. Change in annual average monthly wage	-1.6%	1.0%	1.0%	1.0%	1.0%
Measure 4. Change in unemployment rate	-0.4%	-0.5%	-0.5%	-0.5%	-0.5%
Additional Statistical Accomplishments					
Assisted local businesses and non-profits by providing information about funding opportunities, developing their business, the economy and referrals.	411	421	432	443	454
Conducted economic development summits, trainings, increase economic development capacity of borough.	50	50	50	50	50

Continued implementing Community Priority #1 develop local energy resources

Continued working with the Interior Alaska Natural Gas Utility and State on LNG trucking and the natural gas distribution system build out.

Continued implementing Community Priority #2 Anchor the missions of Fort Wainwright, Eielson AFB, Fort Greely, and Clear Air Force Station and encourage increased utilization of facilities

Continued working with installations on joint contracting with state and local government for goods and services to create efficiencies and/or reduce the cost of services for all involved. Organized an F-35 steering committee and began community meetings for potential basing of two squadrons at Eielson AFB.

Challenges

Maintaining momentum on Interior Energy Project

Flint Hills Effects - Property taxes, jobs, energy security

Local impact of dramatically reduced state spending

Finding timely cost effective solution to PM 2.5

Local, state, and government employees constitute 43% of total employment

Maintaining Eielson and Ft. Wainwright's strategic value at an affordable cost during national funding downsizing

Additional Accomplishments

Continued to work closely with UAF on emerging industry, including rare earth minerals, agricultural, and unmanned aircraft, and engage them in regional economic development

Quarterly analysis of FNSB economy and opportunities or challenges

Borough completion of process to be designated an Economic Development District

*All of the measures are reported by other sources on a calendar year basis.

^Calculated average based upon estimates still being validated by State DOL.

^^2010 data not available until June 2011; This is an estimate based upon 2010 CPI

Dept: Mayor
Div: Economic Development - Areawide

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	13,285	5,404	31,660	31,660	35,140	35,140
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	20,239	5,308	20,100	20,100	22,030	22,000
Subtotal:	33,524	10,712	51,760	51,760	57,170	57,140
COMMODITIES						
Office Supplies	-	28	-	-	-	-
Computer Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	-	28	-	-	-	-
CONTRACTUAL SERVICES						
Professional Services	44,962	32,903	25,000	25,000	35,000	30,000
Communications	-	-	-	-	-	-
Travel	7,063	13,299	10,000	10,000	13,500	13,500
Professional Dues/Meetings	2,009	-	-	-	-	-
Training	4,249	4,346	-	-	4,300	4,300
Advertising, Printing & Binding	11,235	13,520	5,000	5,000	11,800	11,800
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	20,500	16,600	15,000	15,000	20,000	20,000
Subtotal:	90,018	80,668	55,000	55,000	84,600	79,600
Grants Match, Indirect, Awaiting Budget	-	-	128,400	128,400	93,390	93,390
CAPITAL OUTLAY						
Controlled Assets	-	5,878	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	5,878	-	-	-	-
GRAND TOTAL:	123,542	97,286	235,160	235,160	235,160	230,130

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

MAYOR'S DEPARTMENT – ECONOMIC DEVELOPMENT – NON-AREAWIDE

MISSION/Program Description

THE MISSION OF THE ECONOMIC DEVELOPMENT DIVISION IS TO GROW, DIVERSIFY, AND DEFEND THE FAIRBANKS NORTH STAR BOROUGH'S ECONOMIC BASE. In partnership with local, regional, state, and national partners, facilitate the diversification and growth of the local, regional and state economy. This is accomplished by educating the FNSB community about its economy, developing a strategy based upon this understanding, and implementing agreed strategies. This Division works with the Economic Development Commission; manages the Borough's Alaska Regional Development Organization's projects; partners with the University and local, state, and national entrepreneurial development organizations; ensures the Comprehensive Economic Development Strategy reflects the community's economic strategy and partners with community organizations to implement it.

Major Long Term Issues and Concerns

The major long-term issues facing the Fairbanks North Star Borough continue to be the high cost of energy and dependence upon state and federal government expenditures. The FNSB Economic Development Division is working with the State and the Interior Alaska Natural Gas Utility to ensure the availability of affordable and sustainable natural gas to the Fairbanks community. While lower oil prices translate into greater discretionary spending for local households and businesses, the State of Alaska and local governments are challenged to secure adequate funding to move publicly-funded initiatives forward. Interior Alaska's dependence on state and federal government expenditures continues to be a major source of concern. This dependence can best be addressed by strengthening our strategic attributes, providing affordable, sustainable energy and developing and ensuring ready access to world class training grounds that help strengthen our position as a strategic military location.

Objectives for FY 2016

- Work with Interior Alaska Natural Gas Utility (IANGU), the Alaska Industrial and Export Development Authority (AIDEA), and the State to deliver sustainable, affordable energy to Interior Alaska and build out a natural gas distribution system
- Continue strengthening the case for maintaining and expanding the missions at Fort Wainwright and Eielson Air Force Base, including Intergovernmental Support Agreements to create efficiencies and/or reduce the cost of service to cut operational costs for local and state government and the military
- Support University's role in regional and state economic and entrepreneurial development

Significant Budget Changes

- None

Previous Year's Accomplishments

- Established an F-35 campaign steering committee and website to educate and facilitate the basing of two squadrons at Eielson Air Force Base which resulted in Eielson Air Force Base being named a preferred location for the F-35.
- Secured floor space for a booth at the Association of Unmanned Vehicle Systems International (AUVSI) conference for 2015 to showcase what the University's program and Alaska has to offer and to foster the growth of the industry in the Interior
- Worked with the Department of Commerce Community and Economic Development, Alaska Center for Economic Development, University of Alaska Fairbanks, and Alaska Aerospace Corporation to develop a statewide unmanned aircraft business strategy

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Dept: Mayor
Div: Economic Development - Non-Areawide

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	-	-	-	-
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	(19)	-	-	-	-	-
Subtotal:	(19)	-	-	-	-	-
COMMODITIES						
Office Supplies	-	59	250	250	250	250
Computer Supplies	-	-	500	500	500	500
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	250	250	250	250
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	-	59	1,000	1,000	1,000	1,000
CONTRACTUAL SERVICES						
Professional Services	85,923	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	11,578	34,444	5,000	5,000	5,000	5,000
Professional Dues/Meetings	200	-	500	500	500	500
Training	-	-	-	-	-	-
Advertising, Printing & Binding	2,000	23,669	10,000	10,000	10,000	10,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	25,436	14,560	5,000	5,000	5,000	5,000
Subtotal:	125,137	72,673	20,500	20,500	20,500	20,500
Grants Match, Indirect, Awaiting Budget	-	-	103,500	103,500	103,500	103,500
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	125,118	72,732	125,000	125,000	125,000	125,000

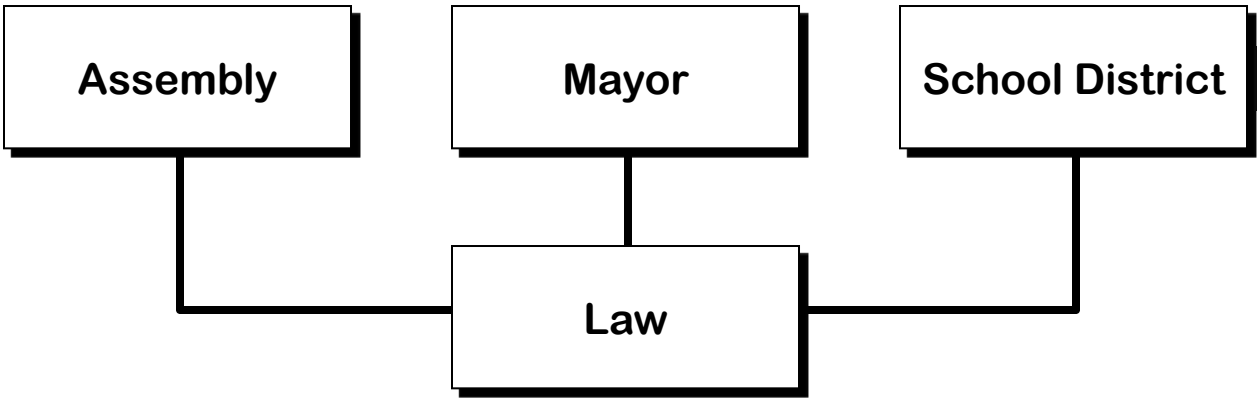
FUNDING SOURCE:
Non-Areawide Fund Revenues

Dept: Mayor
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Personnel Services						
Permanent Salaries	383,889	408,270	471,210	471,210	468,560	468,560
Overtime Wages	176	21,704	3,030	3,030	5,030	5,030
Temporary Salaries	9,775	7,147	5,720	5,720	6,720	6,720
Benefits	252,531	263,829	301,710	301,710	297,590	297,120
Subtotal:	646,371	700,950	781,670	781,670	777,900	777,430
Commodities						
Office Supplies	4,689	8,781	4,250	4,250	4,250	4,250
Computer Supplies	265	42	1,000	1,000	1,000	1,000
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	3,199	1,557	4,250	4,250	4,250	4,250
Repair and Maint. Supplies	114	86	200	200	200	200
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	8,267	10,466	9,700	9,700	9,700	9,700
Contractual Services						
Professional Services	232,580	81,809	25,000	25,000	35,000	30,000
Communications	-	1,636	12,200	10,200	12,200	12,200
Travel	39,096	68,518	40,000	40,000	43,500	43,500
Professional Dues/Meetings	6,868	3,969	10,500	10,500	10,500	10,500
Training	7,546	4,465	2,500	2,500	6,800	6,800
Advertising, Printing & Binding	30,803	48,164	21,500	21,500	28,300	28,300
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	65	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	46,116	32,755	25,000	25,000	30,000	30,000
Subtotal:	363,009	241,381	136,700	134,700	166,300	161,300
Grants Match, Indirect, Awaiting Budget	-	-	231,900	231,900	196,890	196,890
Capital Outlay						
Controlled Assets	2,463	9,781	-	2,000	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	2,463	9,781	-	2,000	-	-
GRAND TOTAL:	1,020,110	962,578	1,159,970	1,159,970	1,150,790	1,145,320

FUNDING SOURCES:
General Fund Revenues
Non-Areawide Fund Revenues

Department of Law



Depicts Reporting Responsibility

PROGRAM BUDGET SUMMARY

DEPARTMENT OF LAW

MISSION/Program Description

OUR MISSION IS TO PROVIDE TO OUR CLIENTS TIMELY, HIGH-QUALITY, AND PROFESSIONAL LEGAL SERVICES IN A COST-EFFECTIVE AND RESPONSIVE MANNER. We serve three primary clients: the Assembly, the Administration (Mayor and Departments) and the School District. Because our clients provide a vast array of services, our attorneys have to be knowledgeable in numerous and varied areas of law including land use, legislative drafting, personal injury, employment, taxation, education, transportation, environmental, condemnation, grants, code enforcement, civil rights, criminal law, public records/meetings, and public ethics.

Our work in these areas is primarily performed through four distinct functions: Advisory, legislative, litigation, and contract review.

Major Long-Term Issues and Concerns

- Continue to challenge, develop and update our legal skills and talents in order to ensure that our clients have available necessary expertise, minimize outside counsel costs, enable excellence in our work, and improve departmental efficiency in the delivery of legal services.

- The litigation arising from the TAPS appeals/litigation will continue to significantly challenge our financial resources due to the necessity of paying for outside counsel and numerous experts.

Objectives for FY 2016

- Provide high-quality, reliable, and timely legal advice and customer service to the Mayor, Borough Departments, Assembly, and School District.

- Continue to work proactively with all of our clients to identify and manage legal issues early before they result in substantial disputes or litigation.

Significant Budget Changes

- None.

Previous Year's Accomplishments

Supported, through an amicus brief and participation at oral argument, Ketchikan Gateway Borough's successful challenge in superior court concerning the State of Alaska's local educational funding requirements.

Successfully obtained after a four day hearing, a preliminary injunction requiring Alaska Communication Systems to provide necessary customer information for proper operation of the 911 database.

Obtained dismissal of the federal lawsuit filed by Corvias concerning the Borough's taxation of Eielson privatized housing; obtained State of Alaska's agreement to assist in the state court action.

Assisted the school board with the handling and mediation of a civil complaint, administrative, personnel and other issues arising after the arrest of a district employee.

Continue, with the assistance of outside counsel, to litigate the TAPS value including successfully overturning the State Oil and Gas Assessor's attempt to lower the 2014 SARB value by almost 5 billion dollars.

- Obtained $2,727.92 in FY15 through PFD garnishments for animal control, curfew citations, and miscellaneous judgments.

- Obtained $17,619.22 in FY14 from miscellaneous collection actions.

Dept: Law

Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Number of Billable Hours	6400	6400	6400	6400	6400
Measure 2. Dollar Value of Billable Hours	$1,600,000	$1,600,000	$1,600,000	$1,600,000	$1,600,000
Measure 3. Average Turnaround (in days), All Documents Reviewed	2.00	2.00	1.00	2.00	2.00
Measure 4. Trainings Presented	3	10	4	4	4
Measure 5. Evening Mtg. (hrs) Attended by Attorneys			460	451	451
Measure 6. Payments for Services by Outside Counsel	$2,139,258	$1,500,000	$65,000	$120,000	$120,000
Additional Statistical Accomplishments					
Ordinances and Resolutions Reviewed	185	172	185	174	181
For Assembly	33	48	50	35	44
For Mayor and all Borough Depts. Combined	152	124	135	139	137
Contract/Document Review by Type					
Contracts/Agreements	827	847	885	834	853
Deeds	50	55	45	48	50
Conflicts of Interest	31	19	27	26	26
Grants	89	78	118	89	95
Other	85	91	82	96	86
Average turnaround (in days) of Contract/Documents by Type					
Contracts/Agreements	1.00	1.00	1.00	1.00	1.00
Deeds	2.00	2.00	1.00	2.00	2.00
Conflicts of Interest	1.00	1.00	2.00	1.00	1.00
Grants	2.00	2.00	2.00	2.00	2.00
Other	2.00	3.00	3.00	2.00	2.00
Top 10 Legal Services Users by %					
Assembly	9%	9%	13%	9%	13%
Assessing	6%	5%	5%	6%	5%
Code Enforcement			4%		4%
Community Planning	9%	8%	6%	9%	6%
Emergency Operations	5%	5%	5%	5%	5%
Finance	3%	3%	6%	3%	6%
General Services			3%		3%
Human Resources/Risk	29%	28%	19%	29%	19%
Land Management	3%	3%		3%	
Mayor	10%	10%	12%	10%	12%
Public Works	4%	3%		4%	
School District			11%		11%
Transportation	2%	2%		2%	
Board of Equalization Appeals Attended / Findings of Fact and Conclusions of Law Prepared	26	12	12	17	17

* Estimated

Dept: Law
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	566,432	595,791	616,210	616,210	632,400	632,400
Overtime Wages	-	-	3,670	3,670	3,670	3,670
Temporary Salaries	-	4,958	8,570	8,570	8,570	8,570
Benefits	341,669	357,045	394,490	394,490	399,650	399,010
Subtotal:	908,101	957,794	1,022,940	1,022,940	1,044,290	1,043,650
COMMODITIES						
Office Supplies	2,657	2,934	3,280	3,280	3,280	3,280
Computer Supplies	-	-	500	500	500	500
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	2,852	3,799	6,000	6,000	6,000	6,000
Repair and Maint. Supplies	18	-	100	100	100	100
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	5,527	6,733	9,880	9,880	9,880	9,880
CONTRACTUAL SERVICES						
Professional Services	65,000	51,666	120,000	420,000	120,000	120,000
Communications	129	688	300	300	300	300
Travel	2,954	2,517	15,000	15,000	15,000	15,000
Professional Dues/Meetings	3,833	3,595	3,960	3,960	3,970	3,970
Training	16,643	13,342	24,400	24,400	22,900	22,900
Advertising, Printing & Binding	-	88	800	800	800	800
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	15,592	14,244	62,080	59,940	49,180	49,180
Subtotal:	104,151	86,140	226,540	524,400	212,150	212,150
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	2,140	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	2,140	-	-
GRAND TOTAL:	1,017,779	1,050,667	1,259,360	1,559,360	1,266,320	1,265,680

FUNDING SOURCE:
General Fund Revenues

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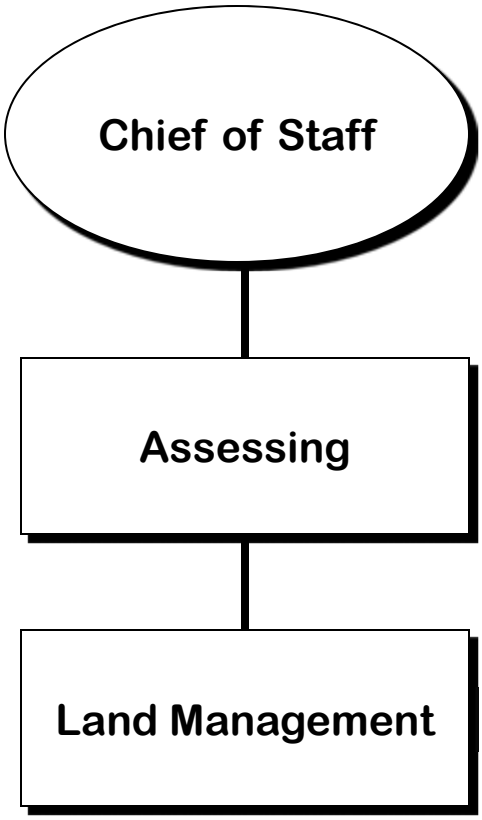
Department of Assessing



PROGRAM BUDGET SUMMARY

DEPARTMENT OF ASSESSING - ASSESSING DIVISION

MISSION/Program Description

THE MISSION OF THE DEPARTMENT OF ASSESSING IS TO PRODUCE THE ANNUAL TAX ROLL THAT IS FAIR, UNIFORM AND EQUITABLE, AND TO MAINTAIN AN ACCURATE AND UP TO DATE OWNERSHIP AND ADDRESS FILE FOR EVERY PROPERTY IN THE BOROUGH. ASSESSING HAS TWO PRIMARY DUTIES.

ONE—administer a property assessment process that is fair, uniform, and equitable by employing the following eight procedures:

1) Locate and identify all taxable property within each taxing jurisdiction;
2) Inventory the quantity, quality, and important characteristics of all taxable property;
3) Accurately estimate the value of each taxable property;
4) Determine the extent of taxability of each property;
5) Calculate the taxable value(s) for each property;
6) Timely notify the owner(s) of the assessed value;
7) Respond to inquiries regarding methods and values, defending same during appeals; and
8) Prepare and certify the official assessment roll of the entire Borough.

TWO—provide up-to-date information about assessment and related property matters, a service that has grown in importance to the community over the years. Inquiries from the public sector have increased significantly in recent years, requiring ever-increasing staffing resources. This is due in part to the public's growing awareness of the wealth of information, both current and historical, available in the Assessing records. Nowhere else can citizens obtain such a wide spectrum of information about a particular property.

Major Long-Term Issues and Concerns

- Continue to upgrade the use and efficiency of field based computers & in-house interface.
- Complete transition of department staff through training of new personnel in office systems and field work.
- Review and implement records management systems that minimize staff time and maximize efficiency.
- Continue to update office procedures manuals for administration, appraisal and title operations.

Objectives for FY 2016

- Continue to work towards completion of digital image files, sketches and historical data.
- Complete Phase 1 of property re-inventory over a 4 year period.
- Complete integration of the new Land Management division into the department operation.
- Complete upgrades to the audit and processing of properties with exempt status to insure compliance.
- Begin Phase 4 of Borough-wide land revaluation program.
- Complete Phase 4 revaluation project of industrial and commercial properties.
- Continue review and correction of umbrella parcels to insure compliance with policy.
- In house and field training of new staff appraisers.

Significant Budget Changes

- The FY 2016 budget reflects a net decrease in personnel costs due to the reduction of 1 FTE Appraiser II.

Previous Year's Accomplishments

- Completed a total review of the Borough for new construction and additions;
- Continued the phased ongoing property exemption audit program;
- Completed Phase 3 reappraisal and audit of major commercial property;
- Completed revalue of Flint Hills refinery due to shut-down.
- Completed Phase 4 of 4 year re-inventory Borough-wide;

Dept: Assessing
Div: Assessing
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
1) % Change in Net Taxable no Oil & Gas	3.95%	2.31%	0.01%	5.18%	0.00%
2) % Change AS 43.56 Oil & Gas	-7.57%	-5.17%	42.21%	-8.61%	0.00%
3) % Change In Total Net Taxable	2.79%	1.63%	3.59%	3.58%	0.00%
4) % Change in Sen Cit/Dis Vet Exempt $	6.92%	5.30%	3.30%	3.05%	3.41%

Additional Statistical Accomplishments	CY 2011	CY 2012	CY 2013	CY 2014	CY 2015*
Local Net Taxable w/o 43.56 Oil & Gas	$7,062,875,943	$ 7,225,725,438	$ 7,226,523,375	$ 7,601,080,923	$ 7,601,080,923
AS 43.56 Oil & Gas	$ 705,617,790	$ 669,165,790	$ 951,650,030	$ 869,679,750	$ 869,679,750
Total Net Taxable	$7,768,493,733	$ 7,894,891,228	$ 8,178,173,405	$ 8,470,760,673	$ 8,470,760,673
Full Value Determination	$9,654,743,990	$ 10,166,370,790	$10,501,572,030	$ 10,821,487,250	$ 10,821,487,250
Sen. Cit./Dis. Vet. # of Applicants	3,969	4,216	4,483	4,867	5,000
Sen. Cit./Dis. Vet. Total Value Exempt	$ 530,122,411	$ 565,128,196	$ 594,646,723	$ 628,574,531	$ 650,000,000
Ownership Changes	5,053	4,302	3,974	4,787	4,800
Number of Appraisals	27,170	38,198	30,036	31,000	31,000
Number of Appeals Filed	109	141	145	165	160
Number of Appeals Heard by BOE	26	12	30	12	35
Parcels per Appraiser	3,799	3,805	3,614	3,647	3,667
Total Number Taxable Parcels	45,583	45,661	43,369	43,767	44,000
New Construction	$221,110,356	$200,407,416	$431,153,082	$383,260,065	$150,000,000
Assessment Ratio	94.38%	94.53%	94.50%	95.00%	95.00%
Date Tax Roll Certified	5/31/11	5/30/12	5/30/13	5/30/14	5/30/15

* Estimated

Dept: Assessing
Div: Assessing

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,585,948	1,425,054	1,579,680	1,579,680	1,560,550	1,581,760
Overtime Wages	2,351	10,423	9,000	9,000	9,000	9,000
Temporary Salaries	7,114	19,867	10,000	10,000	5,000	5,000
Benefits	917,940	886,706	1,009,820	1,009,820	984,590	996,300
Subtotal:	2,513,353	2,342,050	2,608,500	2,608,500	2,559,140	2,592,060
COMMODITIES						
Office Supplies	5,029	9,894	11,000	11,000	11,000	11,000
Computer Supplies	1,754	4,890	2,200	2,200	2,200	2,200
Operating Supplies	-	1,521	-	-	-	-
Books and Periodicals	1,318	2,145	1,800	1,800	1,800	1,800
Repair and Maint. Supplies	151	202	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	7,173	6,779	9,000	9,000	9,000	9,000
Equipment Parts	11	-	400	400	400	400
Subtotal:	15,436	25,431	24,400	24,400	24,400	24,400
CONTRACTUAL SERVICES						
Professional Services	-	-	10,000	7,000	7,000	7,000
Communications	1,300	1,725	3,600	3,600	3,600	3,600
Travel	84	-	500	500	500	500
Professional Dues/Meetings	1,249	1,350	1,730	1,730	1,730	1,730
Training	7,660	12,064	21,130	21,130	21,130	21,130
Advertising, Printing & Binding	888	6,668	10,500	13,500	10,500	10,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	49	-	-	-	-	-
Repairs & Maint. -Other Equipment	15,500	10,600	10,300	10,300	15,600	15,600
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	15,560	15,560	15,560	15,560	16,350	16,350
Other Contractual Services	5,483	3,251	11,300	11,300	11,300	11,300
Subtotal:	47,773	51,218	84,620	84,620	87,710	87,710
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	2,393	7,957	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	2,393	7,957	-	-	-	-
GRAND TOTAL:	2,578,955	2,426,656	2,717,520	2,717,520	2,671,250	2,704,170
FUNDING SOURCE:						
General Fund Revenues						

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PROGRAM BUDGET SUMMARY

ASSESSING - LAND MANAGEMENT DIVISION

MISSION/Program Description

THE LAND MANAGEMENT DIVISION IS RESPONSIBLE FOR THE PROTECTION AND MANAGEMENT OF BOROUGH OWNED LAND. The Division serves as the custodian of Borough owned lands to ensure professional management of land and resources, in the best interest of Borough citizens. Prudent and timely management of the use, acquisition, transfer, and sale of lands is conducted in an open and ethical manner within the legal constraints of law and policy, and under the direction of the administration and assembly. Protection of the lands and resources from physical and environmental degradations, as well as trespass are a priority, as are fair and reasonable administration of use and access to the lands, which will be actively monitored to insure compliance with agreements and the interests of the community at large. To the extent required by due process and authorized by the administration, the division will carry out land sales in a cost effective manner that maximizes fiscal productivity through prudent budget management and market based analysis that minimizes negative financial and physical impacts to the community interests to the extent possible.

Objectives for FY 2016

- Complete Land Management's interface within Aurora so information can be quickly and easily accessed
- Continue to work on redesigning the Borough land layers in GIS to reflect proper classification of Borough-owned land
- Continue to develop a comprehensive community wetlands mitigation bank with a focus on high habit value borough-owned wetlands for sale consideration
- Review policy and procedures for the existing land nomination processes and make appropriate improvements including modifications to the website to maximize public participation and understanding of the process
- Develop and implement Land Management's Five Year Land Sales Plan for 2016-2020
- Create an automated permitting system that is integrated with Aurora and office administration
- Complete the revision of the existing records management system with a focus on creating a paperless office that will insure integrity of the information and easy access to the records
- Develop and implement a Five Year Commercial Timber Harvest Schedule
- Incorporate Land Management's Five Year Land Sales Plan in the FNSB Master Plan
- Revise Borough Code and Policy to increase protection of Borough owned lands affected by mining activity from undue degradation. Support operating conditions for mining on Borough lands that are both economically feasible for the miner and safe for Borough residents
- Grant and monitor road / utility easements, rights-of-way, and land-use licenses on Borough land to insure permit compliance

Significant Budget Changes

- None.

Dept: Assessing
Div: Land Management
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this Division by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Number of nominated parcels approved for commercial development / residential development / retention for open space, trail or recreation.	1 / 10 / 0	0 / 0 / 0	0/0/0	1 / 10 / 1	1 / 10 / 1
Measure 2. Number of parcels available for sale compared to number sold in current fiscal year.	0 / 2	3 / 3	0/0	25 / 20	10 /5
Measure 3. Total # of Lease, Licenses, Easements Issued (excluding firewood)	33	32	38	38	10
4. Timber sale units sold / revenue generated.	4 / $3K	2 / $11K	1 / $22K	1 / $22K	2/$26K
Statistical Accomplishments					
Land Nominations					
Nominations Received	11	5	3	12	3
Radio / Television / Newspaper Display Ad. Spots	10 / 0 / 4	5 / 0 / 2	7/0/1	5 / 0 / 2	5 / 0 / 2
Agency and Public comments received	1	0	0	1	0
Notices mailed (Nomination Period, Public Meeting, and Approved report)	30	15	0	15	15
Land Development					
Field Trips / Inspections	21	37	0	32	15
Borough meetings (Assembly, Platting, Planning, LMAC)	2	10	3	10	5
Permits for development projects	1	7	0	5	2
Contracts administered with consultants/contractors	15	6	6	6	6
Developed Subdivisions / Lots	0 / 0	0 / 0	0/0	2 / 45	0/0
Parcels sold at Auction / Over-the-Counter	0 / 0	0 / 3	0/0	20 / 5	20 / 5
Acres sold at Auction / Over-the-Counter	0 / 0	0 / 1491	0/0	80.7 / 8.8	80.7 / 8.8
Financed / Cash Land Sales	0 / 0	1 / 2	0/0	17 / 8	17 / 8
Number of Non-Judicial and Deed-in-Lieu foreclosures	1	2	1	3	5
Retained Lands					
Accumulative Municipal Entitlement Land (MEL including over selections)	114,433 ac	114,433 ac	114,433 ac	114,433 ac	114,433 ac
Accumulative Acquisition Lands other than MEL	9298 ac	9304 ac	9304 ac	9304 ac	9304 ac
Project Support to FNSB Depts, School Dist, etc.	1600 hrs	1600 hrs	1600 hrs	1600 hrs	1000hrs
Timber Sale Contracts Administered	4	7	3	3	3
Gravel - Commercial Sales / Personal Use	0/ 0	0 / 0	0 / 0	0 / 0	1/0
Firewood - Personal Use Licenses / Cords	120 / 450	180 / 510	63/136	200 / 600	80/120
Licenses issued TUL / MUL	6 / 1	17 / 3	10/2	7 / 3	15/1
FNSB / School District Leases	12 / 5	13 / 5	13 / 5	13 / 5	14 / 5
Easements Granted	5	7	1	10	3
Field Inspections - Leases, Licenses, Timber Sales	120	120	100	120	80
Purchase requests for FNSB Direct Land /-Sale(s)	1 / 0	3 / 2	3 / 1	3 / 1	3 / 1
Surveys	7	4	1	7	1
Acquisitions for FNSB (easements)	3	2	3	3	3

*Estimated

Dept: Assessing
Div: Land Management

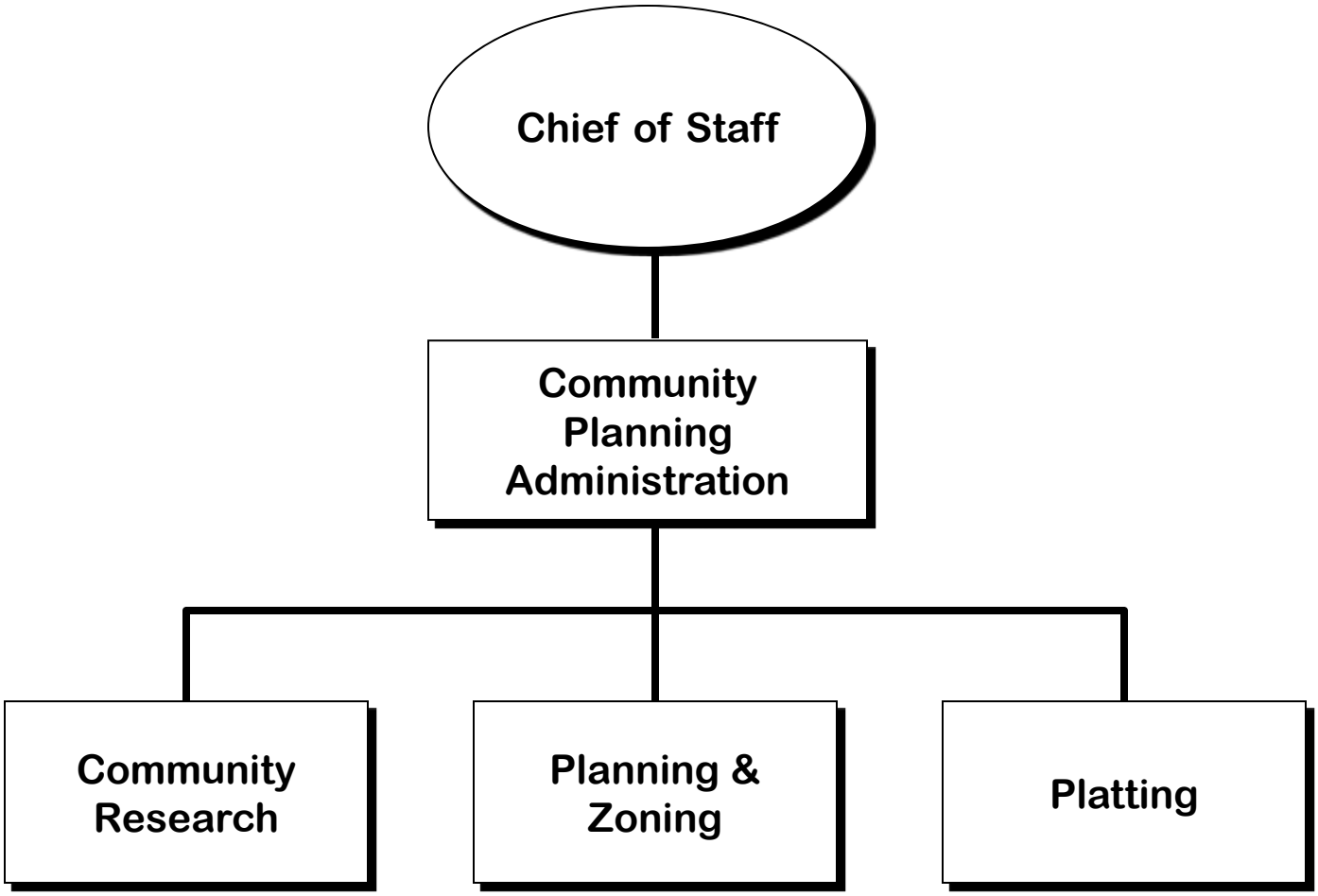
	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	322,350	318,432	327,660	331,670
Overtime Wages	-	-	8,000	8,000	8,000	8,000
Temporary Salaries	-	-	33,970	33,970	24,870	24,870
Benefits	-	-	213,200	210,712	212,870	215,050
Subtotal:	-	-	577,520	571,114	573,400	579,590
COMMODITIES						
Office Supplies	-	-	4,860	4,860	2,060	2,060
Computer Supplies	-	-	1,500	1,500	500	500
Operating Supplies	-	-	1,200	1,200	2,700	2,700
Books and Periodicals	-	-	980	980	980	980
Repair and Maint. Supplies	-	-	300	300	300	300
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	1,300	1,300
Equipment Parts	-	-	-	-	1,000	1,000
Subtotal:	-	-	8,840	8,840	8,840	8,840
CONTRACTUAL SERVICES						
Professional Services	-	-	13,250	13,250	15,750	15,750
Communications	-	-	300	300	300	300
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	2,140	2,140	1,400	1,400
Training	-	-	4,850	4,850	5,590	5,590
Advertising, Printing & Binding	-	-	750	750	750	750
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	6,406	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	1,300	1,300	1,800	1,800
Rent	-	-	-	-	-	-
Utilities	-	-	600	600	600	600
Equipment Leases	-	-	170	170	11,340	11,340
Other Contractual Services	-	-	36,950	36,950	36,950	36,950
Subtotal:	-	-	60,310	66,716	74,480	74,480
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	-	-	646,670	646,670	656,720	662,910

FUNDING SOURCES:
General Fund

Dept: Assessing
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,585,948	1,425,054	1,902,030	1,898,112	1,888,210	1,913,430
Overtime Salaries	2,351	10,423	17,000	17,000	17,000	17,000
Temporary Salaries	7,114	19,867	43,970	43,970	29,870	29,870
Benefits	917,940	886,706	1,223,020	1,220,532	1,197,460	1,211,350
Subtotal:	2,513,353	2,342,050	3,186,020	3,179,614	3,132,540	3,171,650
COMMODITIES						
Office Supplies	5,029	9,894	15,860	15,860	13,060	13,060
Computer Supplies	1,754	4,890	3,700	3,700	2,700	2,700
Operating Supplies	-	1,521	1,200	1,200	2,700	2,700
Books and Periodicals	1,318	2,145	2,780	2,780	2,780	2,780
Repair and Maint. Supplies	151	202	300	300	300	300
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	7,173	6,779	9,000	9,000	10,300	10,300
Equipment Parts	11	-	400	400	1,400	1,400
Subtotal:	15,436	25,431	33,240	33,240	33,240	33,240
CONTRACTUAL SERVICES						
Professional Services	-	-	23,250	20,250	22,750	22,750
Communications	1,300	1,725	3,900	3,900	3,900	3,900
Travel	84	-	500	500	500	500
Professional Dues/Meetings	1,249	1,350	3,870	3,870	3,130	3,130
Training	7,660	12,064	25,980	25,980	26,720	26,720
Advertising, Printing & Binding	888	6,668	11,250	14,250	11,250	11,250
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	6,406	-	-
Repairs & Maint. -Office Equipment	49	-	-	-	-	-
Repairs & Maint. -Other Equipment	15,500	10,600	11,600	11,600	17,400	17,400
Rent	-	-	-	-	-	-
Utilities	-	-	600	600	600	600
Equipment Leases	15,560	15,560	15,730	15,730	27,690	27,690
Other Contractual Services	5,483	3,251	48,250	48,250	48,250	48,250
Subtotal:	47,773	51,218	144,930	151,336	162,190	162,190
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	2,393	7,957	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	2,393	7,957	-	-	-	-
GRAND TOTAL:	2,578,955	2,426,656	3,364,190	3,364,190	3,327,970	3,367,080
FUNDING SOURCES:						
General Fund Revenues						

Department of Community Planning



PROGRAM BUDGET SUMMARY

DEPARTMENT OF COMMUNITY PLANNING – ADMINISTRATION DIVISION

MISSION/Program Description

THE MISSION OF THE ADMINISTRATION DIVISION IS TO SUPPORT, MANAGE, COORDINATE AND ASSUME THE LEAD ON THE ACTIVITIES WITHIN THE DEPARTMENT, OTHER DEPARTMENTS, AGENCIES, AND THE COMMUNITY. The Administration Division exercises sound fiscal management, maintains professional staff, strives for effective operations, and provides overall direction on Planning, Platting and Community Research projects. The Administration Division provides services to the Department's two other divisions, including administrative coordination, accounting, technical support, and clerical backup services. The Division also provides systematic and accurate addressing of the FNSB, the City of Fairbanks, and the City of North Pole.

Major Long-Term Issues and Concerns

- Over the past few years the majority of the staff has been replaced due to retirements and resignations requiring the Administration to hire and train new staff.

Objectives for FY 2016

- Provide overall direction for updates in the zoning code for Sexually Oriented Businesses, local marijuana regulations, communication towers, Sulfolane Plume, and several JLUS ordinances.
- Develop and provide the administration support for a local marijuana regulation working group.
- Develop a GIS-compatible database for all zoning history in the FNSB, significantly reducing future research obligations.
- Coordinate the Department's fiscal budget, grant applications and reporting, and special projects assigned by the Mayor. Administer supervision of employees and respond to public requests.
- Continuously review operating procedures to reduce costs and increase service.
- Continue to advance staff education certifications to improve skills that benefit service to the public.
- Improve the Department's public presence by additional outreach/educational activities.
- Update FNSB addresses on the Borough GIS. Update the centerline address ranges. Update the Master Street & Address Guide for 911.

Significant Budget Changes

- The FY 2016 budget reflects a net increase in personnel costs due to longevity adjustments and benefit rate changes.

Previous Year's Accomplishments

- Provided applicable training to keep staff current with policies and regulations in the Department.
- Improved accuracy of street address, street line data, and updated GIS data to 911 data.
- Hired and trained six (6) new staff to replace staff that retired or resigned.
- Amended FNSB Title 17 (3 times) and FNSB Title 18 (3 times).
- Completed the "one stop permit center" housed in the Community Planning Department.
- Responded to over 8,500 separate public requests for planning & platting information.

Ongoing Projects

- Electronic Permitting System Enhancements – Through enhancements to the Aurora database, web-based applications, the Community Planning Department is working to make permits easier to obtain and track, to make workflows more intuitive, and to help planners work more efficiently.
- Zoning code updates for Sexually Oriented Businesses, local marijuana regulations, cell towers, Sulfolane Plume, and several JLUS recommended ordinances. Development of a GIS-capable database for zoning history and UAV Tech Park Military Facility Zone Designation. Also, Chena Slough Flood Study, and Subdivision Code updates.

Dept: Community Planning
Div: Administration
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12** Actual	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Budget
Measure 1. Ratio of staff taking training	19/20	17/17	18/18	16/17	16/17
Additional Statistical Accomplishments					
Addressing - New, edited, researched/corrected (including Aurora and GIS)	1,930	10,937	1,635	1,683	1,680
Road centerline, road segment address ranges assigned, researched, and edited	1,043	1,077	11,070	968	770
Purchase orders processed	48	28	9	20	20
Check requests processed	24	25	42	15	15
Number of soft ledgers maintained	6	6	6	6	6
Deposits for two revenue accounts	109	131	228	231	235
Number of petty cash transactions processed for the 2nd floor	52	22	20	18	18
Number of petty cash reconciliation / summary reports processed	6	4	4	4	4
Number of procurement card transactions	98	125	184	160	170
Grants and projects administratively maintained	8	8	8	8	8
Visitors at counter	3,137	2,669	2,755	2,515	2,515
Job-related educational training courses	27	22	27	28	30
Public Speaking Presentations	N/A	N/A	N/A	3	6

	2011/12** Actual	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Budget
Telephone Calls/Website Hits					
Telephone Calls***	8,934	6,168	5,937	4,088	4,088
Website Hits	6,443	9,339	10,669	11,700	11,700

**GIS Division no longer in our Dept.

***Does not include transferred or to voicemail

Dept: Community Planning
Div: Administration

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	211,617	216,479	217,470	205,230	221,670	223,470
Overtime Wages	738	8	-	-	-	-
Temporary Salaries	6,826	1,359	3,180	3,180	2,000	2,000
Benefits	141,820	134,387	138,420	130,460	139,180	140,090
Subtotal:	361,001	352,233	359,070	338,870	362,850	365,560
COMMODITIES						
Office Supplies	1,660	1,550	2,200	2,200	1,700	1,700
Computer Supplies	52	187	1,000	1,000	1,000	1,000
Operating Supplies	-	-	500	500	250	250
Books and Periodicals	63	49	100	100	100	100
Repair and Maint. Supplies	16	18	500	500	500	500
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	863	1,023	800	800	800	800
Equipment Parts	-	-	-	-	-	-
Subtotal:	2,654	2,827	5,100	5,100	4,350	4,350
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	83	-	180	8,680	180	180
Professional Dues/Meetings	1,115	1,115	1,000	1,000	1,000	1,000
Training	3,614	-	5,770	7,470	5,110	5,110
Advertising, Printing & Binding	-	-	100	100	100	100
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	10,000	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	1,300	750	800	800	1,150	1,150
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	2,700	2,700	2,700	2,700	2,700	2,700
Other Contractual Services	-	61	-	-	-	-
Subtotal:	8,812	4,626	10,550	30,750	10,240	10,240
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	372,467	359,686	374,720	374,720	377,440	380,150
FUNDING SOURCE:						
General Fund Revenues						
Application & Publication Fees						3,710

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DEPARTMENT OF COMMUNITY PLANNING – COMMUNITY RESEARCH CENTER DIVISION

THIS DIVISION WAS DISSOLVED DURING THE CURRENT FISCAL YEAR AND COMBINED WITH THE DIVISION OF PLANNING & ZONING.

Dept: Community Planning
Div: Community Research Center
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Budget
Measure 1. Percent of times the *Community Research Quarterly* was published in a timely fashion	100%	100%	100%	100%	
Measure 2. Percentage of time-sensitive surveys completed on time: C2ER, rental survey, heating oil	100%	100%	100%	100%	
Additional Statistical Accomplishments					
Provide information at the counter	84	95	41	50	
Fill Information Request	287	280	164	200	
Community Research Quarterly Circulations	2,563	3,000	940	1,000	
CRC Library book stock	2,818	2,820	2,029	2,030	
Public Speaking Presentations	2	2	1	1	

	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Budget
Telephone Calls/Website Hits					
Telephone Calls**	2,345	2,359	1,478	640	
CRC Website Hits	11,406	8,307	6,879	6,525	

**Does not include transferred or to voicemail

Dept: Community Planning
Div: Community Research

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	57,928	39,753	49,630	49,630	-	-
Overtime Wages	-	911	-	-	-	-
Temporary Salaries	-	849	-	-	-	-
Benefits	36,475	26,595	31,520	31,520	-	-
Subtotal:	94,403	68,108	81,150	81,150	-	-
COMMODITIES						
Office Supplies	690	206	700	700	-	-
Computer Supplies	-	-	150	150	-	-
Operating Supplies	-	-	200	200	-	-
Books and Periodicals	250	452	500	500	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	940	658	1,550	1,550	-	-
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	59	-	90	90	-	-
Professional Dues/Meetings	438	300	300	300	-	-
Training	2,010	1,877	2,030	2,030	-	-
Advertising, Printing & Binding	-	-	400	400	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	400	400	400	400	-	-
Subtotal:	2,907	2,577	3,220	3,220	-	-
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	98,250	71,343	85,920	85,920	-	-

FUNDING SOURCE:
General Fund Revenues

PROGRAM BUDGET SUMMARY

DEPARTMENT OF COMMUNITY PLANNING – PLANNING AND ZONING DIVISION

MISSION/Program Description

THE MISSION OF THE PLANNING AND ZONING DIVISION IS TO PLAN FOR THE PHYSICAL, SOCIAL, AND ECONOMIC DEVELOPMENT OF OUR COMMUNITY. The Division administers Titles 2, 12, 15, 18, and 19 of the Borough Code of Ordinances. This division is responsible for updating the Borough Comprehensive Plan and many land use tasks including processing rezones, conditional uses, variances, zoning permits, and legal non-conforming uses/structures/lot size affirmations (grandfather rights). It is also responsible for managing the floodplain and issuing floodplain permits. The division also performs transportation planning and processes DOT highway projects for hearing before the Planning Commission and Borough Assembly.

Major Long-Term Issues and Concerns

- Maintaining participation in the National Flood Insurance Program (NFIP).
- Updating the Comprehensive Plan Land Use Map and Title 18 (Zoning).
- Reduction in Federal grant funding used to employ the Borough Transportation Planner.
- Amendments to Title 18 referencing marijuana legalization, sexually oriented businesses and federal legislation governing communication towers.
- Redistribution of workload and duties due to elimination of CRC Document Coordinator II position.

Objectives for FY 2016

- Process a projected caseload of 212 zoning permits, 10 Rezones, 9 Conditional Uses, 29 Variances, 5 Highway Projects and 120 legal non-conforming use/structure/lot size affirmation requests (grandfather rights).
- Draft ordinances and compile staff reports for updates in the zoning code for Sexually Oriented Businesses, local marijuana regulations, communication towers, Sulfolane Plume, parking, signage, and several JLUS ordinances.
- Improve floodplain management program by updating flood hazard maps, including the Chena Slough area.
- Complete JLUS recommendations by developing and facilitating adoption of ordinances.
- Ongoing coordination with the Fort Wainwright Army Post (FWA) and Eielson Air Force Base (EAFB) to update the bases' economic impact data on the FNSB. As part of the Joint Land Use Study (JLUS).
- Continue providing staff and GIS support to FMATS.
- Complete the update of the Chena Riverfront Plan.
- Develop a GIS database of zoning history, which will significantly reduce the staff time involved in researching legal non-conforming use/structure/lot size affirmation requests (grandfather rights).
- Maintain CRC web pages that reflect current and historical CRQ's and maintain the CRC Library.
- Provide assistance/expertise for future population challenges or annual state/federal population estimates, which determine various state or federal funding based on these population estimates.
- Research, analyze and compile data, publish and distribute the CRQ each quarter.
- Interact continuously with the US Census Bureau and the LA Regional Office to maintain census data for FNSB/Alaska following the recent restructuring of Alaska to the LA Region.

Significant Budget Changes

- The budget experienced extensive changes due to workload redistribution and transfer of expenses related to elimination of the fulltime CRC Document Coordinator II position, which was combined into Planning & Zoning Division to reduce cost in the overall departmental budget.

Previous Year's Accomplishments

- Processed 200 zoning permits, 12 Rezones, 10 Conditional Uses, 10 Variances, 9 Highway Projects and 120 legal non-conforming use/structure/lot size affirmation requests (grandfather rights).
- Continued ongoing public outreach to affected property owners in high risk flood zones.
- Provided flood-related assistance to mortgage lenders, surveyors, real estate and insurance agents.
- Reduced flood insurance costs for property owners located in flood hazard areas by promoting use of the Letter of Map Amendment (LOMA) process, where applicable and a Harding Lake Letter of Map Revision (LOMR) was approved.

DEPARTMENT OF COMMUNITY PLANNING – PLANNING AND ZONING DIVISION (Continued)

- Implemented the Joint Land Use Study (JLUS) Public Participation Plan, which included seven public workshops; outreach via mailings, ads, email, a webpage, discussions, presentations and surveys; and coverage by various media outlets.
- Awarded a grant for Phase III of the Historic Signage Project, to partner with the Downtown Association to showcase the Historic Signage online.
- Provided staff support to various required FNSB boards and commissions.
- Completed a Multi-jurisdictional Hazard Mitigation Plan that was adopted by FEMA.
- Participated in and provided GIS support for the development of the FMATS Metropolitan Transportation Plan, approved January 2015.
- Published 4 FNSB Community Research Center Quarterly Reports.
- Hosted several workshops to connect agencies, project staff and others with appropriate data sources and agency resources.

Dept: Community Planning
Div: Planning and Zoning
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Budget
Measure 1. Percentage of land use applications processed on time	100%	100%	100%	100%	100%
Measure 2. Percentage of public hearings conducted without public notice infractions	100%	100%	100%	100%	100%
Measure 3. Percentage of code enforcement complaints addressed	100%	100%	100%	100%	100%
Measure 4. Percentage of times the *Community Research Quarterly* was published in a timely fashon	100%	100%	100%	100%	100%
Measure 5. Percentage of time-sensitive surveys completed on time: C2ER, rental survey, heating oil	100%	100%	100%	100%	100%
Additional Statistical Accomplishments					
Rezones	8	9	9	12	10
Conditional Use Permits	12	11	9	10	9
Variances - Planing Commission Hearing	12	15	7	10	12
* Variances - Admin W/Hearing	N/A	N/A	N/A	10	10
* Appeals of Admin Decisions	N/A	N/A	N/A	2	2
Highway Projects	15	5	5	9	5
Zoning Permits	210	163	183	200	212
Floodplain Permits	14	39	34	30	30
FEMA Letters of map Amendment (Assisted clients)	31	31	86	100	100
* Legal Non-Conforming (use/structure/lot size)(Grandfather Rights)	27	53	94	120	120
Title 18 Changes/Amendments	1	2	2	5	5
Planning Commission Meetings	N/A	N/A	N/A	19	22
Planning Commission Worksessions	N/A	N/A	N/A	7	9
Comprehensive Plan Advisory Board Meetings	0	0	0	0	0
Chena Riverfront Commission Meetings	11	12	12	11	11
Commission on Historic Preservation Meetings	12	11	10	12	12
Joint Land Use Study Meetings (Policy and Technical)	11	13	17	18	18
Landscape Review Board Meetings	2	1	3	3	3
Mobile Home Park Permits	13	13	13	13	13
Zoning Liquor Licenses researched	28	13	14	20	20
Code Violations:					
a. New Cases	10	9	27	30	30
b. Closed Cases	9	44	56	35	35
c. Total Open Cases	316	325	252	247	242
d. Non-violations investigated	23	22	0	0	0
e. Citations Issued	0	0	0	1	2
Community Research Quarterly Circulations	2,563	3,000	940	1,000	1,000
CRC Library Book Stock	2,818	2,820	2,029	2,030	2,030
Fill CRC Information Request	371	375	205	250	250

	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Budget
Telephone Calls/Website Hits					
P&Z Telephone Calls**	8,315	5,351	6,027	4,982	4,982
P&Z Website Hits	29,728	29,673	56,184	48,740	48,740
CRC Telephone Calls**	2,345	2,359	1,478	640	640
CRC Website Hits	11,406	8,307	6,879	6,525	6,525

*New or Item has been broken out/separated

**Does not include transferred or to voicemail

Dept: Community Planning
Div: Planning and Zoning

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	380,270	413,183	483,420	478,528	492,730	500,380
Overtime Wages	3,656	2,696	10,000	10,000	15,000	15,000
Temporary Salaries	-	384	4,000	4,000	4,000	4,000
Benefits	220,114	239,581	313,720	310,613	318,730	323,020
Subtotal:	604,040	655,844	811,140	803,141	830,460	842,400
COMMODITIES						
Office Supplies	2,053	1,821	3,260	3,260	3,000	3,000
Computer Supplies	261	1,139	200	200	200	200
Operating Supplies	-	73	600	600	100	100
Books and Periodicals	1,066	1,638	1,200	1,200	1,700	1,700
Repair and Maint. Supplies	-	3	-	-	-	-
Clothing Supplies	47	540	-	-	-	-
Motor Fuels and Lubricants	525	638	1,000	1,000	800	800
Equipment Parts	-	-	-	-	-	-
Subtotal:	3,952	5,852	6,260	6,260	5,800	5,800
CONTRACTUAL SERVICES						
Professional Services	-	-	-	5,249	-	-
Communications	197	164	500	500	300	300
Travel	3,065	2,081	2,000	880	2,090	2,090
Professional Dues/Meetings	1,160	1,007	2,250	2,250	3,850	3,850
Training	1,148	6,084	6,380	15,680	8,410	8,410
Advertising, Printing & Binding	8,141	3,043	3,000	3,000	3,200	3,200
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	1,300	750	800	800	1,150	1,150
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	2,620	2,620	2,620	2,620	2,630	2,630
Other Contractual Services	195	655	-	1,120	400	400
Subtotal:	17,826	16,404	17,550	32,099	22,030	22,030
Grants Match, Indirect, Awaiting Budget	-	-	6,550	-	4,300	4,300
CAPITAL OUTLAY						
Controlled Assets	1,015	1,709	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	1,015	1,709	-	-	-	-
GRAND TOTAL:	626,833	679,809	841,500	841,500	862,590	874,530
FUNDING SOURCE:						
General Fund Revenues						
Application & Permit Fees						29,400

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF COMMUNITY PLANNING – PLATTING DIVISION

MISSION/Program Description

THE MISSION OF THE PLATTING DIVISION IS TO ASSIST THE PUBLIC TO SUBDIVIDE LAND IN A SAFE AND EFFICIENT MANNER. Platting administers Title 17 of the Code of Ordinances, provides for the orderly creation of new lots, new public utility easements, new roads and their naming, including the vacation of old unused rights-of-way and other designated public access throughout the Borough; ensures accurate land surveys and promotes an adequate and efficient road system.

Major Long-Term Issues and Concerns

- The entire platting staff has been with the division for less than 3 years and training all staff to understand and implement highly technical Title 17 regulations is a priority. Growth in subdivision development is expected with the Interior Gas Utility pipeline development and the F-35 Joint Strike Fighter program for Eielson AFB, similarly to the high subdivision activity experienced in the Borough during the Trans-Alaska Pipeline development.

Objectives for FY 2016

- Provide timely response to public walk-ins and phone calls requesting staff's expertise regarding platting history, legal access issues, title issues, land surveying, and land related issues.
- Maintain an up-to-date computerized database of platting information.
- Continue processing subdivision applications to provide on-time staff reports to the public and boards.
- Post timely updates of information on the internet for Platting Board Meetings, Staff Reports, Recorded Plats List, and pertinent subdivision application self-help guidelines for the public.
- Provide research into survey records for Assessing, Rural Services, Addressing and Emergency Services.
- Propose Title 17 amendments to the Platting Board and Assembly to clarify and improve the platting process for the public.
- Review Assembly-sponsored Title 17 amendments and present findings/recommendations to the Platting Board and Assembly.
- Continue participation in the GPS Control Project, an effort to correct the alignment of the parcel layer in GIS.
- Coordinate preliminary review/distribution of major plats with Public Works, Assessing, Flood Plain Administrator, Zoning, Parks & Recreation Trails Coordinator, Transportation Planner and Land Management for a more efficient platting process.
- Schedule and participate in Platting Board work sessions, including with the Legal Department.
- Complete current DOT projects.
- Continue file scanning for platting cases from 1983 to present (approximately 1400 files).
- Provide outreach to user groups for better understanding of platting procedures.

Significant Budget Changes

- The FY 2015 budget reflects a net decrease in permanent salary costs due to personnel changes, and a increase in projected overtime needs.

Previous Year's Accomplishments

- Processed a total of 232 platting applications. These include preliminary plat, quick plat, right-of-way vacations, Title 17 variances, and final plat actions.
- Reviewed/processed three (3) Title 17 Ordinance changes.
- Trained two new staff members.
- Increased knowledge and skills by attending professional development/training opportunities.
- Completed Title 17 amendment to include provisions for ADOT and municipal right-of-way acquisition plats.
- Participated in the GPS Control Project in conjunction with GIS division. This won the 2014 Rural Innovation Award from Western Planner Resources and was presented at the Planning Association Alaska State Conference.
- Revised and updated platting applications and forms.

Dept: Community Planning
Div: Platting
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Budget
Measure 1. Percentage of plats recorded without error including minor technical errors and typo's	100%	100%	100%	100%	100%

Platting Statistical Accomplishments

1. Number of Quick Plat Applications	35	49	55	45	45
* 2. Number of Quick Plat Lots	N/A	N/A	92	75	75
3. Number of Preliminary Subdivision Applications	38	40	44	40	40
* 4. Number of Preliminary SubdivisionLots	N/A	N/A	177	161	161
5. Number of Prelim. Replat Applications	6	8	7	18	12
* 6. Number of Prelim. Replat Lots	N/A	N/A	56	144	96
* 7. Number of Modifications	N/A	N/A	6	3	3
* 8. Number of Extensions	N/A	N/A	3	3	3
9. Number of Naming of Road Applications	3	1	0	2	2
* 10. Number of Preliminary Variance Applications	N/A	N/A	28	36	36
11. Number of Prelim. Vacation Applications	10	7	10	4	4
* 12. Number of Appeals	N/A	N/A	0	6	3
* 13. Number of Ordinance Revisions	N/A	N/A	6	9	12
* 14. Number of Final Plat Applications	N/A	N/A	83	75	79
* 15. Number of Final Plat Lots	N/A	N/A	257	232	245
16. Number of Final Plats Recorded	52	77	94	66	80
Total Number of Platting Applications Processed	144	182	236	232	227

	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Budget
Telephone Calls/Website Hits					
Telephone Calls**	8,801	6,204	5,567	3,800	3,800
Website Hits***	92,749	8,756	8,936	7,800	7,800

*New or item has been broken out/separated
**Does not include calls transferred or to voicemail
***Includes static maps and internet based GIS

Dept: Community Planning
Div: Platting

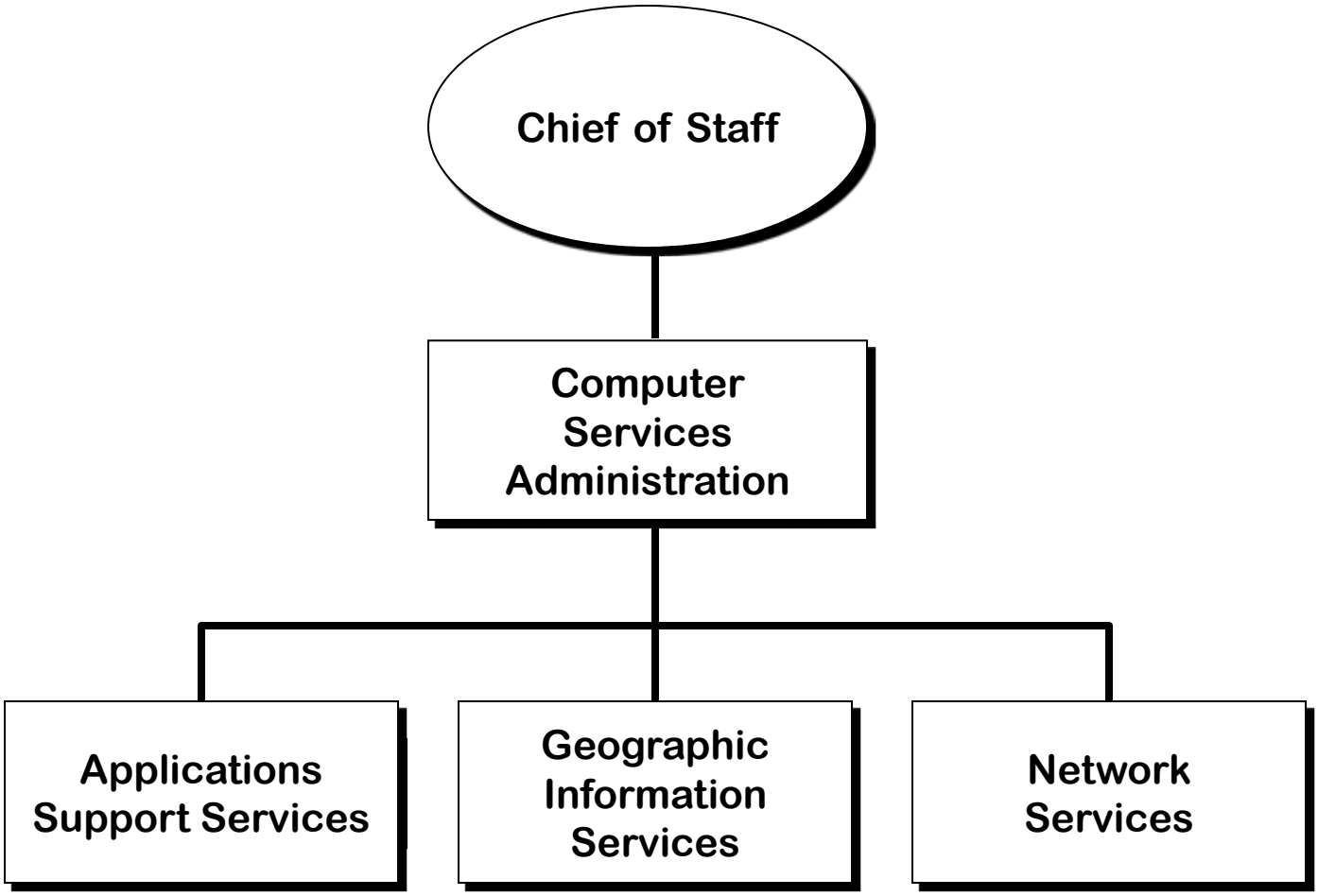
	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	309,549	322,112	334,830	332,690	314,210	318,520
Overtime Wages	9,745	6,783	10,000	10,000	12,000	12,000
Temporary Salaries	4,450	-	10,000	10,000	-	-
Benefits	180,795	184,345	219,980	218,620	204,530	206,910
Subtotal:	504,539	513,240	574,810	571,310	530,740	537,430
COMMODITIES						
Office Supplies	1,047	995	2,500	2,500	1,500	1,500
Computer Supplies	358	-	500	500	100	100
Operating Supplies	-	40	480	480	100	100
Books and Periodicals	-	235	580	580	100	100
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	47	540	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	1,452	1,810	4,060	4,060	1,800	1,800
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	7,205	-	100	100	100	100
Professional Dues/Meetings	887	848	1,200	1,200	1,960	1,960
Training	2,882	6,060	8,620	12,120	8,620	8,620
Advertising, Printing & Binding	50	300	100	100	100	100
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	1,811	2,215	7,550	7,550	4,000	4,000
Subtotal:	12,835	9,423	17,570	21,070	14,780	14,780
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	1,015	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	1,015	-	-	-	-	-
GRAND TOTAL:	519,841	524,473	596,440	596,440	547,320	554,010
FUNDING SOURCE:						
Application & Plat Fees						75,590

Dept: Community Planning
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	959,364	991,527	1,085,350	1,066,078	1,028,610	1,042,370
Overtime Wages	14,139	10,398	20,000	20,000	27,000	27,000
Temporary Salaries	11,276	2,592	17,180	17,180	6,000	6,000
Benefits	579,204	584,908	703,640	691,213	662,440	670,020
Subtotal:	1,563,983	1,589,425	1,826,170	1,794,471	1,724,050	1,745,390
COMMODITIES						
Office Supplies	5,450	4,572	8,660	8,660	6,200	6,200
Computer Supplies	671	1,326	1,850	1,850	1,300	1,300
Operating Supplies	-	113	1,780	1,780	450	450
Books and Periodicals	1,379	2,374	2,380	2,380	1,900	1,900
Repair and Maint. Supplies	16	21	500	500	500	500
Clothing Supplies	94	1,080	-	-	-	-
Motor Fuels and Lubricants	1,388	1,661	1,800	1,800	1,600	1,600
Equipment Parts	-	-	-	-	-	-
Subtotal:	8,998	11,147	16,970	16,970	11,950	11,950
CONTRACTUAL SERVICES						
Professional Services	-	-	-	5,249	-	-
Communications	197	164	500	500	300	300
Travel	10,412	2,081	2,370	9,750	2,370	2,370
Professional Dues/Meetings	3,600	3,270	4,750	4,750	6,810	6,810
Training	9,654	14,021	22,800	37,300	22,140	22,140
Advertising, Printing & Binding	8,191	3,343	3,600	3,600	3,400	3,400
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	10,000	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	2,600	1,500	1,600	1,600	2,300	2,300
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	5,320	5,320	5,320	5,320	5,330	5,330
Other Contractual Services	2,406	3,331	7,950	9,070	4,400	4,400
Subtotal:	42,380	33,030	48,890	87,139	47,050	47,050
Grants Match, Indirect, Awaiting Budget	-	-	6,550	-	4,300	4,300
CAPITAL OUTLAY						
Controlled Assets	2,030	1,709	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	2,030	1,709	-	-	-	-
GRAND TOTAL:	1,617,391	1,635,311	1,898,580	1,898,580	1,787,350	1,808,690

FUNDING SOURCES:	
General Fund Revenues	
Application & Publication Fees	108,700

Department of Computer Services



PROGRAM BUDGET SUMMARY

DEPARTMENT OF COMPUTER SERVICES – ADMINISTRATION DIVISION

MISSION\Program Description

THE MISSION OF THE COMPUTER SERVICES ADMINISTRATION DIVISION IS TO BRING VALUE TO BOROUGH STAFF & RESIDENTS BY PROVIDING VISION AND LEADERSHIP FOR DEVELOPING & IMPLEMENTING INFORMATION TECHNOLOGY (IT) INITIATIVES. This division directs the planning, implementation, and operation of enterprise IT systems in support of emergency and business operations to improve cost effectiveness, service quality, and public service. The division facilitates the expanded use of computing technology by enhancing network operations and security, providing technical support to staff, verifying the non-duplication and integrity of database systems, ensuring the integration of data flows between systems and Borough locations, providing applications development, support, and technical liaison for vendor-supported systems, and enabling information sharing. The division reviews hardware and software acquisitions and maintenance contracts and pursues master agreements to capitalize on economies of scale. The division defines and communicates Borough plans, policies, and standards for acquiring, implementing, and operating IT systems.

Major Long-Term Issues and Concerns

- Complete the ONESolution/Encompass Project to update IFAS & replace RMS within cost and on schedule.
- Complete the implementation of a replacement Tax Accounting System using modern development languages, data structures, hardware, and tools to ensure effective, sustainable support.
- Design & implement a more resilient IT network infrastructure that can sustain existing systems and lay the foundation for anticipated growth over the next five years.
- Supervise recruitment, development, retention, and organization of all IT staff in accordance with Borough budgetary objectives and personnel policies.

Objectives for FY 2016

- Smartly configure the new business wide area network to accommodate centralized data systems operating within a virtualized environment in support of all Borough staff.
- Complete the replacement of the 20+ year old IFAS financial management, records management and tax accounting systems.
- Exploit recent upgrades in networking, computing bandwidth and power to consolidate and return external building server operations back to the Borough Administrative Center (BAC) server room.
- Identify opportunities for the appropriate and cost-effective investment in IT systems and resources, including staffing, sourcing, purchasing, and in-house development.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to longevity adjustments and benefit rate changes.
- Reflects a major upgrade in production systems' computer hardware and operating systems and changes in bandwidth and quality of service to the Borough's new fiber optics business wide area network.

Previous Year's Accomplishments

- Created a new Borough backup data center to mirror the production systems available in the BAC for rapid availability in emergency situations.
- Completed the installation of a new fiber optic business wide area network to external buildings.
- Developed the infrastructure for an enterprise-wide disaster recovery and business continuity plan and initiated major steps towards its full implementation.
- Upgraded the BAC server room with new UPS, improved power and air conditioning, racks, and cable trays.

(See CS Divisions for measures and statistical accomplishments)

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Dept: Computer Services
Div: Administration

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	143,011	167,546	213,890	213,890	233,010	234,960
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	-	1,359	2,200	2,200	2,200	2,200
Benefits	88,727	106,206	136,040	136,040	146,310	147,300
Subtotal:	231,738	275,111	352,130	352,130	381,520	384,460
COMMODITIES						
Office Supplies	1,529	1,017	700	539	700	700
Computer Supplies	-	391	600	600	600	600
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	400	400	400	400
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	1,529	1,408	1,700	1,539	1,700	1,700
CONTRACTUAL SERVICES						
Professional Services	-	10,000	10,000	10,000	10,000	10,000
Communications	303	430	500	500	500	500
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	150	150	150	150
Training	4,977	558	9,870	9,870	-	-
Advertising, Printing & Binding	-	-	280	280	280	280
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	-	23,800	25,500	24,814	-	-
Subtotal:	5,280	34,788	46,300	45,614	10,930	10,930
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	847	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	847	-	-
GRAND TOTAL:	238,547	311,307	400,130	400,130	394,150	397,090

FUNDING SOURCE:

General Fund Revenues

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF COMPUTER SERVICES – APPLICATIONS SUPPORT DIVISION

MISSION\Program Description

THE MISSION OF THE APPLICATIONS SUPPORT DIVISION IS TO PROVIDE A RELIABLE AND COST EFFECTIVE COMPUTING INFRASTRUCTURE TO THE BOROUGH GOVERNMENT. This division facilitates the use of computing technology by providing applications development and support, serving as technical liaison for vendor-supported systems, and enabling information sharing.

Major Long-Term Issues and Concerns

- Implement Web 2.0 technologies to enhance critical bi-directional communication with citizens (RSS feeds, Twitter, Facebook, etc) and automate Borough services in a responsive and efficient manner.
- Amalgamate the disparate real property system related data into a single database.
- Evaluate disposition of electronic records to be compliant with Record Management policy and federal e-discovery requirements through the Encompass Records Management Technology.
- Support deployment of Disaster Recovery and Continuity of Operations infrastructure improvements.
- Enhance the land valuation engine in the Aurora System to generate more accurate assessed values and meet State requirements.
- Effective integration of mobility solutions into the enterprise.
- Replace UNIX and Informix database technology with Microsoft operating system and database.

Objectives for FY 2016

- Complete the first major release of the TACS system rewrite project.
- Complete the implementation of SunGard's Encompass Records Management suite including the successful development of workflow for ordinance generation.
- Continue the major implementation project to replace the Borough's financial system with ONESolution.
- Assist Community Planning and the GIS Division with the reconstruction of the FNSB Zoning Map.
- Advance integration of SharePoint content management system for Borough website and Intranet site.
- Upgrade to SQL Server 2014 software to stay on supported version for security purposes as well as offer Disaster Recover Solutions and High Availability for database servers in support of critical Borough infrastructure.

Significant Budget Changes

- The FY 2016 budget reflects longevity adjustments, benefit rate changes and addition of the maintenance cost for ONESolution Finance Core and Encompass Records Management System.

Previous Year's Accomplishments

- Implementation of graduated penalty capped at 5% in TACS system as mandated by ordinance.
- Proof-of-concept of the TACS rewrite released (read only version on the Windows platform).
- Updated website to utilize the Air Quality Index for providing air quality information to the public.
- Provided assistance with ONESolution project and infrastructure planning and negotiations.
- Began implementation of ONESolution to replace the Borough's financial system.
- Worked with Human Resources to implement the Employee Self Service web portal solution.
- Migrated the Land Use Management Planning system into the Aurora System.
- Installed and developed SharePoint infrastructure for publishing the Borough web presence.
- Replaced the Intranet with a SharePoint content driven portal to better provide information to staff.
- Migrated the Borough's Internet GIS system from dated to modern technology in order to provide ease of use for the public and access to more up-to-date information.
- Completed a major upgrade of the technology components of the Aurora System.
- Numerous, significant enhancements implemented within the Exemptions functionality in the Aurora System to provide for increased efficiency and accuracy.
- Provided Public Works with assistance with three significant software implementations or upgrades.

Dept: Computer Services
Div: Applications Support
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1: Percent of total programming time spent creating new solutions and providing enhancements to existing solutions.	26%	20%	32%	55%	50%
Measure 2. Number of issues closed in FY	762	672	725	700	700
Measure 3. Aurora installed base	154	216	225	225	225
Measure 4. ArcGIS Extension installed base	99	115	140	140	140

Additional Statistical Accomplishments

Issue Backlog Detail					
Number of issues open more than 6 months at any time in the FY	215	233	244	300	250
Number of issues open at end of the FY	179	239	276	250	250
Mean age (in days) of issues closed in FY	70	84	91	90	90
Issue Type Detail					
Number of issues responding to Consulting Requests	202	194	187	200	200
Number of issues relating to Database Support	217	169	179	160	180
Number of issues requesting Modification of Existing Code Base	296	281	284	230	275
Number of issues requiring New Code Generation	121	130	173	120	130
Issue Priority Detail					
Priority #1	108	85	102	150	125
Priority #2	250	203	240	300	250
Priority #3	462	468	592	700	600
Database Support					
Server Instances Supported	85	90	97	110	120
Databases Supported	529	587	650	680	700
Volume of Data Overseen (GB)	1021	1274	1455	1600	1800

*Estimated

Dept: Computer Services
Div: Applications Support Services

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	685,612	657,416	773,040	773,040	738,060	748,550
Overtime Wages	-	-	500	500	500	500
Temporary Salaries	17,266	18,948	50,000	50,000	10,000	10,000
Benefits	391,876	398,539	496,250	496,250	464,050	469,880
Subtotal:	1,094,754	1,074,903	1,319,790	1,319,790	1,212,610	1,228,930
COMMODITIES						
Office Supplies	631	642	1,600	753	800	800
Computer Supplies	9,189	7,779	9,000	6,750	6,000	6,000
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	821	550	1,600	1,600	600	600
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	10,641	8,971	12,200	9,103	7,400	7,400
CONTRACTUAL SERVICES						
Professional Services	7,600	39,908	5,000	5,000	-	-
Communications	537	1,315	600	549	200	200
Travel	1,263	5,000	50	101	50	50
Professional Dues/Meetings	-	-	450	450	-	-
Training	61,021	28,124	53,730	53,730	41,380	41,380
Advertising, Printing & Binding	-	60	300	300	200	200
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	305,036	352,679	301,900	301,900	352,500	352,500
Subtotal:	375,457	427,086	362,030	362,030	394,330	394,330
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	839	2,828	-	847	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	839	2,828	-	847	-	-
GRAND TOTAL:	1,481,691	1,513,788	1,694,020	1,691,770	1,614,340	1,630,660

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF COMPUTER SERVICES – GEOGRAPHIC INFORMATION SERVICES DIVISION

MISSION\Program Description

THE MISSION OF THE GEOGRAPHIC INFORMATION SERVICES DIVISION IS TO MANAGE, COORDINATE, AND IMPLEMENT THE BOROUGH'S GEOGRAPHIC INFORMATION SYSTEM (GIS). The division maintains the spatial data layers for the GIS by: providing mapping services and obtaining data from other agencies and private contractors; coordinates the GIS with Borough Departments, other agencies, and the private sector; provides support and training to users of the Borough's GIS.

Major Long-Term Issues and Concerns

- Adjusting to continually evolving technologies, software requirements, and regulatory mandates.
- Acquire sufficient funding to staff the division to meet the demand for GIS services (including public support), to provide software and contractual services, and to acquire up to date aerial photography.
- Continue integration of the Esri Parcel Fabric technology into the Borough GIS data and processes.
- Register the layers depicted in the Borough GIS more closely to their true location on the ground so that parcels, aerial photos, and other GIS layers will be more accurately aligned with each other.
- Enhance data organization and workflow of the Borough's Street Addressing/E-911 system.
- Support deployment of Disaster Recovery and Continuity of Operations infrastructure improvements.
- Provided critical support to the effort to develop a natural gas distribution system for the Borough.

Objectives for FY 2016

- Continue to manage and edit spatial data layers in the Borough GIS, and develop more efficient and automated methods for managing data.
- Provide training for all GIS users in support of the conversion to ArcGIS 10.2 and ArcGIS Server.
- Deliver enhancements to the Borough's Internet GIS system in order to provide improved functionality.
- Progress to next phase of the BaseMap Realignment Project by collecting more high quality GPS points that will help tie the Borough's BaseMap to more accurate ground location.
- Expand realignment of the Control Grid within the extents of the 2015 BaseMap Realignment effort.
- Advance implementation of the GIS solution to support Community Planning's reconstruction of the FNSB Zoning Map by Ordinance to include a Zoning History.
- Continue to enhance the use of ArcGIS Online in order to facilitate more efficient data workflows, access to Borough data, and more simplified public services that consume Borough GIS data.
- Expand workflows of Real Property data to improve efficiencies in editing the various GIS layers.

Significant Budget Changes

- The FY 2016 budget reflects longevity adjustments and benefit rate changes.

Previous Year's Accomplishments

- Implemented a workflow for rebuilding and archiving the BaseMap directly from Recorded Documents.
- Realigned the Control Grid within the extents of the 2014 BaseMap Realignment Collection effort.
- Implemented the ESRI Parcel Fabric technology to enhance reconstruction of the BaseMap features.
- Began migration of the Borough's Internet GIS system from dated to modern technology in order to improve ease of use for the public and access to information.
- Enhanced the use of ArcGIS Online in order to facilitate more efficient data workflows, access to Borough data, and more simplified public services that consume Borough GIS data.
- Expanded workflows of Real Property data to improve efficiencies in editing the various GIS layers.
- Developed a GIS solution to help Community Planning reconstruct the FNSB Zoning Map.
- Worked with Applications Support and contractor to convert FNSBGIS Extension to ArcGIS 10.2 as a necessary step in the transition of the entire GIS system from ArcGIS 10.0 to ArcGIS 10.2.
- Interacted with University of Alaska, School District, and community to enhance understanding of Borough GIS.
- Expand training for all GIS users to support conversion to ArcGIS 10.2.

Dept: Computer Services
Div: Geographic Information Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12** Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percent of departments using GIS	73%	80%	80%	86%	86%
Measure 2. Percent of employees with GIS within departments that use GIS	58%	60%	60%	55%	60%
Measure 3. ArcGIS single seat licenses tracked	99	115	140	140	140
Measure 4. ArcEngine (Aurora Map Viewer) licenses tracked	154	216	225	225	225
Measure 5. Other GIS licenses tracked (including concurrent)	61	61	63	65	65
Measure 6. Number of unique public visitors to Internet GIS	32,881	32,718	35,829	36,000	36,000
Measure 7. Number of public visits to Internet GIS	79,082	81,645	86,796	87,000	87,000
Measure 8. Bandwidth used on Internet GIS (GB)	99	109	114	120	120
Measure 9. Number of unique public visitors to FTP site	5,154	6,887	10,442	9,000	10,000
Measure 10. Number of public visits to FTP site	10,946	14,029	22,082	27,000	28,000
Measure 11. Bandwidth used on FTP site (GB)	233	244	289	350	350
Additional Statistical Accomplishments					
Base Map Tasks Issue Details					
Number of Base Map Tasks Opened (Edits to parcels, annotation, or easements)	714	905	702	700	700
Number of Base Map Tasks Closed	816	849	740	600	600
Average age (in days) of closed issues	121	7	27	15	20
Average labor hours spent on closed issues	0.9	1.6	2.3	3.0	3.0
Number of Base Map tasks open more than 6 months at any time in FY	182	27	35	40	40
GIS Support Issue Details					
Number of GIS Support Issues Opened (Coordination, data edits, tech & project support, training)	416	518	341	400	400
Number of GIS Support Issues Closed	433	494	320	400	400
Average age (in days) of closed issues	84	56	91	80	80
Average labor hours spent on closed issues	4.3	8.9	16.0	19.0	20.0
Number of GIS Support issues open more than 6 months at any time in FY	160	151	146	160	160

*Estimated

**Informational data from when GIS was a part of Community Planning Admin and Community Planning Platting

Dept: Computer Services
Div: Geographic Information Services

	2012/13 Actual *	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	207,868	194,028	209,420	209,420	220,830	224,360
Overtime Wages	2,799	4,604	4,000	4,000	3,000	3,000
Temporary Salaries	13,403	2,595	17,000	17,000	17,000	17,000
Benefits	125,702	123,230	137,240	137,240	141,990	143,980
Subtotal:	349,772	324,457	367,660	367,660	382,820	388,340
COMMODITIES						
Office Supplies	165	269	700	700	500	500
Computer Supplies	807	546	700	377	500	500
Operating Supplies	-	205	-	323	500	500
Books and Periodicals	108	79	150	150	100	100
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	900	900
Equipment Parts	-	-	-	-	-	-
Subtotal:	1,080	1,099	1,550	1,550	2,500	2,500
CONTRACTUAL SERVICES						
Professional Services	12,600	18,058	4,000	4,000	1,000	1,000
Communications	-	-	100	100	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	175	175	430	430	180	180
Training	28,193	22,987	28,340	28,340	8,680	8,680
Advertising, Printing & Binding	-	-	100	100	100	100
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	-	-	67,500	67,500	68,500	68,500
Subtotal:	40,968	41,220	100,470	100,470	78,460	78,460
Grants Match, Indirect, Awaiting Budget	-	-	6,550	6,550	4,300	4,300
CAPITAL OUTLAY						
Controlled Assets	4,950	-	-	2,250	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	4,950	-	-	2,250	-	-
GRAND TOTAL:	396,770	366,776	476,230	478,480	468,080	473,600

FUNDING SOURCE:
General Fund Revenues

*GIS was previously in both Community Planning Admin and Community Planning Platting

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF COMPUTER SERVICES – NETWORK SERVICES

MISSION\Program Description

THE MISSION OF THE NETWORK SERVICES DIVISION IS TO PROVIDE A RELIABLE AND COST-EFFECTIVE COMPUTING INFRASTRUCTURE TO THE BOROUGH GOVERNMENT. This division facilitates the proactive use of computing technology by optimizing network operations and security, supporting and repairing all computers and printers, providing technical support to staff, and enabling information-sharing.

Major Long-Term Issues and Concerns

- Tailor the Borough's computer and telecommunications network and computing infrastructure to meet current and future IT needs by improving system performance, providing reliable backup capability, protecting against malicious software, and ensuring data security.
- Continue to evaluate the growing performance needs of our Metro Ethernet Wide Area Network (WAN) supporting Borough facilities and develop options to expand capacity using current technology.
- Leverage our new Storage Area Networks (SANs) and virtualization technologies to provide increased levels of service, security, and reliability.
- Provide a production system disaster recovery and backup digital data repository at the AlasConnect Data Center to support continuity of operations (COOP) at the Birch Hill Ski Lodge Facility if the Borough Administrative Center (BAC) server room or the entire facility is somehow compromised.
- Work closely with the Clerk's office to control the increase in Borough data storage requirements through automated adherence to retention policies – historically, our storage capacity has doubled approximately every three years.

Objectives for FY 2016

- Install, configure and manage the supporting server hardware, data storage equipment, and software to support the ONESolution/Encompass implementation, a major change in how the Borough does business.
- Design, configure and manage the new Borough Metro Ethernet WAN infrastructure to increase the availability, speed (bandwidth), and reliability of our business systems for staff and resident users.
- Continue the modernization of staff desktop computer systems Borough-wide.
- Continue migration of Borough server equipment to Microsoft Windows Server 2012 system software.
- Upgrade Microsoft Exchange email system from 2003 to 2013 to support mobile users.
- Move the existing FNSB website to Microsoft SharePoint to provide relevant and timely information in a user-friendly manner that is fully compliant with Americans with Disabilities Act requirements.
- Modernize the Borough's business Metro Ethernet WAN flat architecture including routers and subnets to improve network performance, support security policies, and restructure delegation of administrative tasks.

Significant Budget Changes

- The FY 2016 budget reflects net increases in personnel costs due to longevity adjustments and benefit rate changes, along with growth in the number of computers and automated systems supported.
- Significant increase in expenditure is required to meet the growing needs of our capabilities to support the ONESolution/Encompass implementation, emergency disaster recovery and backup system improvements, and the tailoring of the Metro Ethernet WAN.

Previous Year's Accomplishments

- Contracted for the installation of the Metro Ethernet WAN connecting the BAC with eleven external buildings to improve information sharing required for ONESolution/Encompass processes and other key business systems.
- Upgraded the BAC server room wiring and environmental configuration by providing additional power (a new UPS) and air conditioning capability and installing new server racks and cable trays.
- Purchased new server and data storage hardware for the ONESolution/Encompass implementation and as a major upgrade for other key Borough production systems.

Dept: Computer Services
Div: Network Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1: Number of pages available on the Borough web sites, both public and internal.	20,000	20,000	20,000	20,000	20,000
Measure 2: % of help calls resolved within 1 day	71%	61%	61%	64%	70%
Measure 3: Unscheduled production server downtime	5 hours	5 hours	10 hours	15 hours	5 hours

Additional Statistical Accomplishments

Help Desk Calls resolved-Network Services	4,181	3,861	4,208	4,100	4,100
Number of computers supported (excluding servers)	488	526	570	570	570
Number of servers supported	34	34	43	50	44
Number of virtual servers supported	21	28	30	80	120
Number of Printers supported	208	205	205	205	205
Total server disk usage in gigabytes	6,800	7,500	10,580	12,000	17,000
Number of Virus Scan Updates distributed	365	409	389	385	385
Number of virus attacks defeated	25,080	20,385	20,712	20,712	20,712
Number of SPAM (junk mail) items blocked or quarantined	31,600,000	10,627,573	10,813,786	10,906,892	11,000,000
Number of unique visitors to the Borough web site, per month.	18,938	21,940	26,342	27,000	28,000
Number of visits to the Borough web site, per month.	60,285	79,469	80,818	80,000	81,000
Number of pages viewed on the Borough web site, per month.	506,546	699,712	1,349,999	1,200,000	1,350,000
Number of outside calls coming into FNSB phone system	322,086	284,848	262,036	302,426	300,000
Number of calls from FNSB phone system to external phone lines	183,730	167,200	153,053	140,000	140,000

* Estimate

Dept: Computer Services
Div: Network Services

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	590,663	612,702	625,770	625,770	632,320	640,500
Overtime Wages	4,105	7,929	10,000	10,000	15,000	15,000
Temporary Salaries	-	-	-	-	-	-
Benefits	360,919	373,736	403,710	403,710	405,870	410,340
Subtotal:	955,687	994,367	1,039,480	1,039,480	1,053,190	1,065,840
COMMODITIES						
Office Supplies	855	672	1,330	1,330	1,330	1,330
Computer Supplies	139,969	144,004	137,100	136,701	137,400	137,400
Operating Supplies	-	29	-	-	-	-
Books and Periodicals	132		-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	140,956	144,705	138,430	138,031	138,730	138,730
CONTRACTUAL SERVICES						
Professional Services	-	-	5,000	5,000	5,000	5,000
Communications	85,415	129,992	317,290	317,290	331,790	331,790
Travel	-	-	200	19	200	200
Professional Dues/Meetings	-	-	-	-	-	-
Training	11,092	27,318	28,540	28,540	28,540	28,540
Advertising, Printing & Binding	232	699	-	396	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	9,600	-	-	3,292	-	-
Repairs & Maint. -Office Equipment	31,456	26,456	31,200	31,200	31,750	31,750
Repairs & Maint. -Other Equipment	4,979	-	5,000	18,124	6,500	-
Rent	-	-	-	-	-	-
Utilities	27	120	-	-	-	-
Equipment Leases	398,026	116,398	305,480	294,712	305,480	305,480
Other Contractual Services	148,825	135,408	190,600	174,664	324,650	324,650
Subtotal:	689,652	436,391	883,310	873,237	1,033,910	1,027,410
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	74,816	22,232	2,500	6,510	2,500	2,500
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	22,200	70,952	6,000	12,462	6,470	6,470
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	97,016	93,184	8,500	18,972	8,970	8,970
GRAND TOTAL:	1,883,311	1,668,647	2,069,720	2,069,720	2,234,800	2,240,950

FUNDING SOURCE:
General Fund Revenues

Dept: Computer Services
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,627,154	1,631,692	1,822,120	1,822,120	1,824,220	1,848,370
Overtime Wages	6,904	12,533	14,500	14,500	18,500	18,500
Temporary Salaries	30,669	22,902	69,200	69,200	29,200	29,200
Benefits	967,224	1,001,711	1,173,240	1,173,240	1,158,220	1,171,500
Subtotal:	2,631,951	2,668,838	3,079,060	3,079,060	3,030,140	3,067,570
COMMODITIES						
Office Supplies	3,180	2,600	4,330	3,322	3,330	3,330
Computer Supplies	149,965	152,720	147,400	144,428	144,500	144,500
Operating Supplies	-	234	-	323	500	500
Books and Periodicals	1,061	629	2,150	2,150	1,100	1,100
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	900	900
Equipment Parts	-	-	-	-	-	-
Subtotal:	154,206	156,183	153,880	150,223	150,330	150,330
CONTRACTUAL SERVICES						
Professional Services	20,200	67,966	24,000	24,000	16,000	16,000
Communications	86,255	131,737	318,490	318,439	332,490	332,490
Travel	1,263	5,000	250	120	250	250
Professional Dues/Meetings	175	175	1,030	1,030	330	330
Training	105,283	78,987	120,480	120,480	78,600	78,600
Advertising, Printing & Binding	232	759	680	1,076	580	580
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	9,600	-	-	3,292	-	-
Repairs & Maint. -Office Equipment	31,456	26,456	31,200	31,200	31,750	31,750
Repairs & Maint. -Other Equipment	4,979	-	5,000	18,124	6,500	-
Rent	-	-	-	-	-	-
Utilities	27	120	-	-	-	-
Equipment Leases	398,026	116,398	305,480	294,712	305,480	305,480
Other Contractual Services	453,861	511,887	585,500	568,878	745,650	745,650
Subtotal:	1,111,357	939,485	1,392,110	1,381,351	1,517,630	1,511,130
Grants Match, Indirect, Awaiting Budget	-	-	6,550	6,550	4,300	4,300
CAPITAL OUTLAY						
Controlled Assets	80,605	25,060	2,500	10,454	2,500	2,500
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	22,200	70,952	6,000	12,462	6,470	6,470
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	102,805	96,012	8,500	22,916	8,970	8,970
GRAND TOTAL:	4,000,319	3,860,518	4,640,100	4,640,100	4,711,370	4,742,300
FUNDING SOURCES:						
General Fund Revenues						

Department of Emergency Operations

*Service Area Fund
** 911 Fund
***Non-Areawide Fund

PROGRAM BUDGET SUMMARY

DEPARTMENT OF EMERGENCY OPERATIONS – EMERGENCY MANAGEMENT DIVISION

MISSION/Program Description

THE MISSION OF THE EMERGENCY MANAGEMENT DIVISION IS TO ASSIST BOROUGH RESIDENTS, BUSINESSES, AND VISITORS WITH PREPARING FOR, PREVENTING, RESPONDING TO, RECOVERING FROM, AND MITIGATING THE EFFECTS OF NATURAL AND MAN-MADE DISASTERS.

Major Long-Term Issues and Concerns

- Emergency Management staffing levels are inadequate to complete our required program management functions of plan development and revision, training and exercise, basic disaster response and management capability development.
- Borough compliance with the National Incident Management System (NIMS) is required for federal grant eligibility and soon will be required for disaster assistance funding reimbursement from state and federal sources.
- Due to limited staffing the Division cannot meet community outreach and public education goals.
- Significantly reduced opportunities for Federal and State grant funding will make it more difficult to acquire, replace, and sustain equipment that supports core capabilities. Local funding will be required in order to develop/sustain required capabilities and services.
- The Division lacks adequate fiscal resources to implement the Multi-year Training and Exercise Plan for employees staffing the Emergency Coordination Center (ECC).

Objectives for FY 2016

- Continue to identify and train Emergency Coordination Center personnel for disaster response coordination.
- Conduct table top and functional exercises at the ECC.
- Complete operational planning for ECC operations, evacuation and multi-jurisdictional coordination.
- Develop and implement long term strategic plan to develop required capabilities.
- Assess and analyze borough emergency management and continuity of operations performance during incidents.

Significant Budget Changes

- The budget reflects a net change in personnel costs due to longevity and benefit rate changes.

Previous Year's Accomplishments

- Completed the development of the Borough Comprehensive Emergency Management Plan (CEMP).
- Revised and updated the Multi-year Training and Exercise Plan.
- Accomplished training and exercise goals for the fiscal year, including providing multi-day training on EOC management and operations.
- Coordinated the 2014 Community Preparedness Expo at the Carlson Center.
- Continued with the installation of technology in the new FNSB ECC.
- Coordinated the delivery of nearly one thousand hours of emergency management training to local emergency management personnel, and emergency responders.
- Attended two State of Alaska Preparedness Conferences.
- Coordinated response to high water events associated with 2014 record-setting precipitation events.

Dept: Emergency Operations
Div: Emergency Management
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Statistics and Accomplishments					
HAZMAT Response Team					
Personnel	26	26	26	26	21
Annual training man hours	2,496	2,496	2,500	2,500	1,780
Number of response made	6	13	10	10	7
Fire Service Areas					
Fire Service Area Revenue	6,768,148	7,019,720	7,797,680	8,063,760	8,339,340
Number of Fire Service Areas	5	5	5	5	5
Number of F.S.A. Commissions Seats filled	25 of 25	23 of 25	25 of 25	25 of 25	25 of 25
Fire Service Area boundary changes	1	0	0	2	0
Fire Service Area Adjustment request to tax cap	1	0	0	0	0
Calls for fire services (all FSAs)					1,153
Emergency Management					
Training					
Number of training events delivered	N/A	15	16	15	14
Total number of personnel trained	N/A	123	105	115	228
Total traning hours completed	N/A	2,976	1,592	2,500	3,300
Total certifications	N/A	96	81	100	161
Exercises					
Organizational exercise events conducted	N/A	3	2	4	3
External organizational exercise events FNSB participated in	N/A	4	2	4	5
Current FY activity for multi-year exercise events (i.e. AK Shield)	N/A	8	16	14	16
Total Staff hours of exercise activity		260	160	220	310
***Planning Document Activity (Staff hours)**					
Comprehensive Emergency Management Plan	N/A	440	380	400	100
Continuity of Operations Plan	N/A	360	0	120	80
All-Hazard Mitigation Plan	N/A	800	800	200	40
Hazard Risk Analysis	N/A	180		80	20
Multi-year Training and Exercise Plan	N/A	100	140	120	240

*Estimated

Dept: Emergency Operations
Div: Emergency Management

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	226,206	251,160	266,440	266,440	278,570	280,110
Overtime Wages	75	905	2,500	2,500	2,500	2,500
Temporary Salaries	10,599	12,500	7,500	7,500	7,500	7,500
Benefits	136,983	138,691	171,530	171,530	176,960	177,640
Subtotal:	373,863	403,256	447,970	447,970	465,530	467,750
COMMODITIES						
Office Supplies	7,408	32,816	1,200	1,200	1,200	1,200
Computer Supplies	4,261	3,898	700	700	700	700
Operating Supplies	764	4,274	3,000	3,000	3,000	3,000
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	256	4,800	4,800	4,800	4,800
Clothing Supplies	-	1,786	1,200	1,200	1,200	1,200
Motor Fuels and Lubricants	3,054	2,543	6,000	6,000	6,000	6,000
Equipment Parts	350	2,579	1,500	1,500	1,500	1,500
Subtotal:	15,837	48,152	18,400	18,400	18,400	18,400
CONTRACTUAL SERVICES						
Professional Services	1,575	-	1,500	1,500	1,500	1,500
Communications	3,485	30,955	36,100	36,100	36,100	36,100
Travel	442	3,272	3,800	3,800	3,800	3,800
Professional Dues/Meetings	832	516	2,000	2,000	800	800
Training	13,120	18,586	12,700	14,919	15,700	15,700
Advertising, Printing & Binding	1,126	2,479	3,000	3,000	2,000	2,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	2,640	3,431	4,000	4,000	4,000	4,000
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	21,746	3,100	13,800	13,800	27,300	27,300
Rent	-	-	-	-	-	-
Utilities	14,285	15,067	19,240	19,240	23,940	23,940
Equipment Leases	16,790	12,750	16,410	16,410	20,700	20,700
Other Contractual Services	15,150	3,985	13,600	11,381	21,200	21,200
Subtotal:	91,191	94,141	126,150	126,150	157,040	157,040
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	5,204	9,948	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	5,204	9,948	-	-	-	-
GRAND TOTAL:	486,095	555,497	592,520	592,520	640,970	643,190

FUNDING SOURCES:	
Non-Areawide	
Emergency Management Performance Grant	120,000

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF EMERGENCY OPERATIONS – ANIMAL CONTROL DIVISION

MISSION/Program Description

THE DIVISION OF ANIMAL CONTROL'S MISSION IS TO ENSURE THE SAFETY AND WELL-BEING OF ALL BOROUGH RESIDENTS THROUGH PROACTIVE EDUCATION AND ENFORCEMENT AND TO SET THE STANDARD FOR OUTSTANDING ANIMAL CARE PRACTICES AS AUTHORIZED UNDER AS 29.35.210(B)(2). The Division enforces Title 6, facilitates domestic animal adoptions and conducts a vigorous rabies vaccination program.

Major Long-Term Issues and Concerns

- Lack of both adequate paddock space and shelter for horses, pigs and other large livestock
- Lack of space for holding sick animals where they cannot expose healthy animals
- Increased demand on Animal Control staff to provide outreach services over traditional enforcement
- Poor facility design and lack of repairs make disease control and maintenance a daily, labor-intensive challenge

Objectives for FY 2016

- Work with Shelter Fund to fundraise for large livestock barn.
- Provide safe, sanitary, humane care and housing for impounded animals
- Adopt healthy, spayed/neutered animals into new homes
- Provide post-adoption support offering health and training information and referrals
- Provide group presentations to adults and children on pet responsibility and safety
- Conduct a low-cost rabies vaccination clinic at a centralized location
- Continue with media advertising campaign on responsible pet ownership, seasonal pet issues and shelter services
- Use social media to become more interactive with the community
- Continue to improve emergency response capability through staff training and education

Significant Budget Changes for FY 2016

- The FY 2016 budget reflects a net decrease in personnel costs and contractual services due to the discontinuation of the After Hours Emergency Call Out program.

Previous Year's Accomplishments

- Participated in several public outreach programs and community animal events
- Offered primary level classroom presentations on bite safety to supplement current bite safety outreach and education program
- Encourage volunteer participation, providing safe pet handling training to all volunteers
- Maintained a professional, quality-focused Animal Control team; continued positive feedback from community
- Staff completed NIMS IS-100 and IS-200 courses
- Held euthanasia rate for space to less than 1% of total intake

Dept: Emergency Operations
Div: Animal Control
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. After hours response requiring response	105	159	88	100	0
Measure 2. After hours calls not requiring response			100	100	0
Measure 3. Percentage of animal bite incidents investigated.	100%	100%	100%	100%	100%
Measure 4. Percentage of animals adopted	40%	44%	44%	44%	44%
Measure 5. Percentage of animals returned to owners	20%	20%	20%	20%	20%
Measure 6. Provide education and information through attendance at community events	14	17	15	15	15
Additional Statistics and Accomplishments					
Complaint call responses	2,968	3,582	3,749	3,000	3,700
After-hours calls received by answering service	2,573	2,011	3,043	2,000	0
Calls handled by Dispatch**	3,504	3,295	4,882	3,500	4,000
Bite incidents reported and investigated	240	243	232	200	240
Bite incident hearings	0	0	1	1	0
Animals handled	4,498	3,548	3,357	4,500	4,500
Adoptions	1,782	1,571	1,344	1,800	1,800
Redemptions	913	739	724	900	900
Owner requested euthanasias	579	462	424	600	500
Euthanasias required by lack of space	172	19	2	0	0
Euthanasias for other reasons (medical, behavior, etc.)	491	299	272	450	275
Spay/neuter surgeries in lieu of adoption fee	766	759	506	700	700
Volunteer hours worked	1,005	1,364	1,181	1,200	1,200
Community events attended	14	17	12	15	15
Classroom visits	1	3	2	10	10
Group tours of shelter	12	8	9	15	15
Offsite Animal Visits	11	11	12	10	12
Visitors to the shelter	34,678	38,368	57,780	35,000	60,000
Prospective owner animal visits with tenders	3,340	2,148	2,352	3,000	3,000
Phone calls handled by Admissions Desk**	9,504	9,542	10,061	10,000	10,000
Rabies vaccinations given	1,982	1,970	1,693	2,000	2,000

*Estimate based on first half of FY
**Separated dispatch & admissions FY 11 Actuals

N/A: Not Available

Dept: Emergency Operations
Div: Animal Control

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	823,676	885,004	937,530	937,530	890,280	901,300
Overtime Wages	36,164	42,987	47,830	47,830	48,400	48,400
Temporary Salaries	76,935	89,984	91,260	91,260	91,260	91,260
Benefits	502,799	542,507	634,920	634,920	597,400	603,360
Subtotal:	1,439,574	1,560,482	1,711,540	1,711,540	1,627,340	1,644,320
COMMODITIES						
Office Supplies	4,611	5,646	7,000	7,000	7,000	7,000
Computer Supplies	1,394	1,884	2,400	2,400	2,400	2,400
Operating Supplies	81,808	61,115	88,500	88,955	88,500	88,500
Books and Periodicals	871	955	1,000	1,000	1,000	1,000
Repair and Maint. Supplies	4,252	7,344	6,500	6,500	6,500	6,500
Clothing Supplies	6,946	5,934	7,000	7,000	7,000	7,000
Motor Fuels and Lubricants	16,204	15,731	18,000	18,000	18,000	18,000
Equipment Parts	-	-	500	500	500	500
Subtotal:	116,086	98,609	130,900	131,355	130,900	130,900
CONTRACTUAL SERVICES						
Professional Services	120,142	103,614	201,420	201,420	181,420	181,420
Communications	1,063	24	850	850	850	850
Travel	684	-	100	100	100	100
Professional Dues/Meetings	73	40	200	200	200	200
Training	15,740	26,181	19,980	19,980	19,980	19,980
Advertising, Printing & Binding	10,555	9,251	11,500	11,500	11,500	11,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	12,474	9,281	9,280	9,280	9,280	9,280
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	22,685	26,343	19,000	19,000	28,200	28,200
Rent	-	-	-	-	-	-
Utilities	6,622	8,571	10,240	10,240	10,270	10,270
Equipment Leases	23,620	23,660	25,420	25,420	27,080	27,080
Other Contractual Services	13,113	13,580	17,860	17,860	12,400	12,400
Subtotal:	226,771	220,545	315,850	315,850	301,280	301,280
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	4,990	9,949	2,000	2,000	2,000	2,000
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	4,990	9,949	2,000	2,000	2,000	2,000
GRAND TOTAL:	1,787,421	1,889,585	2,160,290	2,160,745	2,061,520	2,078,500
FUDNING SOURCE:						
General Fund Revenues						
Animal Control Fees, Spay/Neuter Fees						340,710

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF EMERGENCY OPERATIONS – EMERGENCY MEDICAL SERVICES DIVISION

MISSION/Program Description

THE MISSION OF THE EMERGENCY MEDICAL SERVICES DIVISION (EMS) IS TO ENSURE THAT A HIGH LEVEL OF PRE-HOSPITAL EMERGENCY MEDICAL CARE IS PROVIDED TO FNSB RESIDENTS AND VISITORS.

Major Long-Term Issues and Concerns

- EO staff are challenged to find a simple yet equitable way to ensure that fire service areas are compensated when fire apparatus respond in support of EMS.
- EMS strategic planning is impossible without clear policy direction and the selection of a long-term service delivery model.
- EMS providers increasingly rely upon career staff to meet service level expectations of the public. Providers are finding it harder to recruit and retain volunteers able to meet time demands associated with training and response activities.
- The uncertainty with the cost of fuel, maintenance and insurance makes it difficult to accurately predict cost of providing service.
- A lack of centralized medical direction makes it difficult to ensure a consistent level of service is provided by contracted EMS providers.
- Tax revenue collections are barely keeping pace with the cost of providing emergency medical services due to the tax revenue cap.

Objectives for FY 2016

- Continue working with Fairbanks Memorial Hospital to implement STEMI program which will provide expedited referral of heart attack patients to the cardiac catheterization lab.
- Maintain a collection rate of at least seventy percent of billed emergency medical service fees.
- Revise the Vehicle Equipment Fleet Fund (VEFF) ambulance replacement schedule.
- Continue to collect run data for emergency call locations, nature of calls, and response times; and conduct analyses to determine optimal ambulance placements.
- Develop an EMS Strategic Plan.
- Continue participating on the Interior Region Emergency Medical Services Council.
- Continue to provide high level of service to Borough residents.
- Ensure that the Borough remains in compliance with the Health Insurance Portability and Accountability Act (HIPAA).
- Require all providers submit run reports electronically to the state EMS system (AURORA-Elite)
- Select vendor for EMS/EMT training.

Significant Budget Changes

- The FY 2016 budget increase reflects longevity adjustments and benefit rate changes for administrative staff, significant increase in maintenance costs, decreased revenue due to decreased calls for service, and modest increases for service providers.

Previous Year's Accomplishments

- Began planning process to develop an EMS strategic plan.
- Began discussing approaches for centralizing medical direction for EMS agencies.
- Renewed multi-year Emergency Medical Technician (EMT) training contract with Interior Region EMS.
- Completed extensions of the Borough's emergency medical services contracts.
- Replaced one ambulance through the VEFF.
- Monitored the activities of service providers and the Borough's ambulance billing contractor to ensure contract compliance.

Dept: Emergency Operations
Div: Emergency Medical Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Statistical Accomplishments					
Ambulance responses with patient transport	1,850	1,922	1,968	1,837	1,754
Ambulance responses with no patient transport	750	687	702	623	688
Average # of ambulance responses per day	7.26	7.14	7.08	6.78	6.69
1st Responder EMS reponses	662	675	668	659	614
Percentage of Level of Care Provided					
ALS 2	2%	2%	2%	3%	6%
ALS 1	60%	68%	62%	63%	50%
BLS	38%	30%	36%	34%	44%
Grants					
Ambulance replacement	1	1	1	1	1
Contracts					
Ambulance (EMS)	6	6	6	6	6
First Responders	2	2	2	2	2
Training	1	1	1	1	1
Student training					
ETT	10	10	9	8	3
EMT I	30	38	29	29	25
EMT II	30	26	27	22	29
EMT III	35	32	36	28	33
Percentage of recovery/billable collections	72.0%	70.0%	64.0%	67.0%	77.2%

*Estimate

Dept: Emergency Operations
Div: Emergency Medical Services

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	54,813	63,476	66,540	66,540	70,800	71,090
Overtime Wages	19	11	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	39,617	45,546	42,250	42,250	44,390	44,500
Subtotal:	94,449	109,033	108,790	108,790	115,190	115,590
COMMODITIES						
Office Supplies	453	449	1,200	1,200	1,200	1,200
Computer Supplies	-	22	-	-	-	-
Operating Supplies	5,548	4,111	4,000	4,000	4,000	4,000
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	22	276	500	500	500	500
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	2,343	7,000	7,000	7,000	7,000
Subtotal:	6,023	7,201	12,700	12,700	12,700	12,700
CONTRACTUAL SERVICES						
Professional Services	62,140	60,838	65,000	65,000	68,000	68,000
Communications	792	1,232	2,000	2,000	2,000	2,000
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	-	-	-	-
Training	2,675	980	2,400	2,400	2,400	2,400
Advertising, Printing & Binding	1,507	1,930	2,000	2,000	2,000	2,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	1,542	1,252	1,300	1,300	1,300	1,300
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	65,100	42,800	30,800	30,800	68,600	68,600
Rent	-	-	-	-	-	-
Utilities	293	258	1,000	1,000	1,000	1,000
Equipment Leases	125,870	143,410	146,320	146,320	165,710	165,710
Other Contractual Services	1,729,469	1,746,172	1,856,030	1,856,030	1,905,630	1,905,630
Subtotal:	1,989,388	1,998,872	2,106,850	2,106,850	2,216,640	2,216,640
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	2,089,860	2,115,106	2,228,340	2,228,340	2,344,530	2,344,930

FUNDING SOURCES: Non-Areawide Fund Revenues	
EMS Fees (Ambulance Service)	1,123,910

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF EMERGENCY OPERATIONS – 911 DIVISION

MISSION/Program Description

THE MISSION OF THE 911 DIVISION IS TO ENSURE THAT RESIDENTS HAVE RELIABLE ACCESS TO EMERGENCY SERVICES.

Major Long-Term Issues and Concerns

- Significant gaps and errors remain in road centerline, street range, and address range datasets.
- There is no alternate Public Safety Answering Point (PSAP) in the Borough.
- Greater deployment of IP-based communications devices presents a challenge to ensuring that appropriate technology is in place to meet resident's expectations.
- Developing stable, long-term funding for 911 service depends on identifying revenue sources other than telephone surcharges.
- There is an expectation that the Borough will provide 911 service for areas outside the FNSB without compensation.
- Public safety agencies are targeting 911 surcharge funds to pay for all emergency communications costs.

Objectives for FY 2016

- Complete security audit of the 911 system and facilities and develop a plan of correction for issues identified.
- Work closely with Community Planning to identify, verify, and quickly correct address and street range errors within the Borough geographic information system.
- Complete 911 program Strategic and Financial Plans.
- Continue to maintain and provide an up-to-date and accurate Master Street Address Guide (MSAG).
- Continue to support the development of a backup regional dispatch center.
- Continue supporting outreach efforts to encourage residents to create SMART 911 safety profiles.
- Negotiate a 911 facilities-sharing agreement with Ft. Wainwright to interconnect the installation and Borough 911 systems.
- Negotiate a new 911 call-taking agreement with the Fairbanks Emergency Communications Center (FECC).

Significant Budget Changes

- 911 call-taking contract payment to the City of Fairbanks annually increases by CPI/Anchorage (1.7%).

Previous Year's Accomplishments

- Completed resolution of punch list issues remaining from cutover and accepted the replacement 911 system from MicroData.
- Provided considerable resources to the Legal Department to support ongoing litigation between the Borough and Alaska Communications.
- Moved GIS features from the Borough GIS system into the two dispatch centers (FECC & AST), synchronized the dispatch centers' GIS databases, and pushed information to first responders through the computer-aided dispatch system.
- Hired Emergency Services Technology Administrator to support 911 system and GIS Technician to start work correcting the backlog of addressing system errors.
- Jointly with Applications Support, acquired a building footprints GIS layer which will allow geospacial representation of property in the Borough.
- Continued to work with carriers to schedule wireless drive testing, review and approve call routing worksheets, and contacting carriers when there were issues with wireless 911.

Dept: Emergency Operations
Div: 911 Fund
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this division using the following measures:

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Budget
Measure 1. Total number of 911 calls received.	59,097	57,011	68,022	64,615	68,000
Measure 2. Updates to the 911 Master Street Address Guide.	1,043	1,077	4,480	2,000	2,000
Measure 3. 911 system availability (%of Time).	100%	100%	100%	100%	100%

Additional Statistics and Accomplishments

Surcharge Collections					
AvgMonthly Count (Landline)	29,380	38,568	38,000	33,290	32,000
AvgMonthly Count (Wireless)	79,330	72,366	73,000	79,267	86,000
Surcharge rate	1.00 dollar	1.00 dollar	1.00 dollar	1.00 dollar	1.00 dollar
Master Street Address Guide/ALI					
MSAG Total Records	3,500	3,500	3,500	3,500	3,500
Street range processing changes	1,043	1,077	4,480	2,000	2,000
New Streets added	40	40	35	40	40
Addresses assigned, corrected, updated, researched, or deleted	1,930	10,937	878	800	1,000
% Centerline/ALI geocode accuracy	99	99	99	99	99
ALI database Records	81,000	79,000	79,000	72,935	73,000
911 PSAP report					
Number of 911 calls received by the system	59,097*	57,011	68,022	64,615	68,000
Wireline Calls	20,311*	19,166	21,239	16,666	18,000
Wireless Calls	38,685*	37,845	46,783	47,949	50,000
911 system availability	100%	100%	100%	100%	100%
Service Order Information (SOI) Processing					
ACSAK Total				1647	1647
Success				958	1437
Reprocessed Errors				210	210
GCI Total				1242	1242
Success				1197	1197
Reprocessed Errors				45	45

*Reduction in call volume is due to implementation of improved call reporting software.

Dept: Emergency Operations
Div: 911 Fund

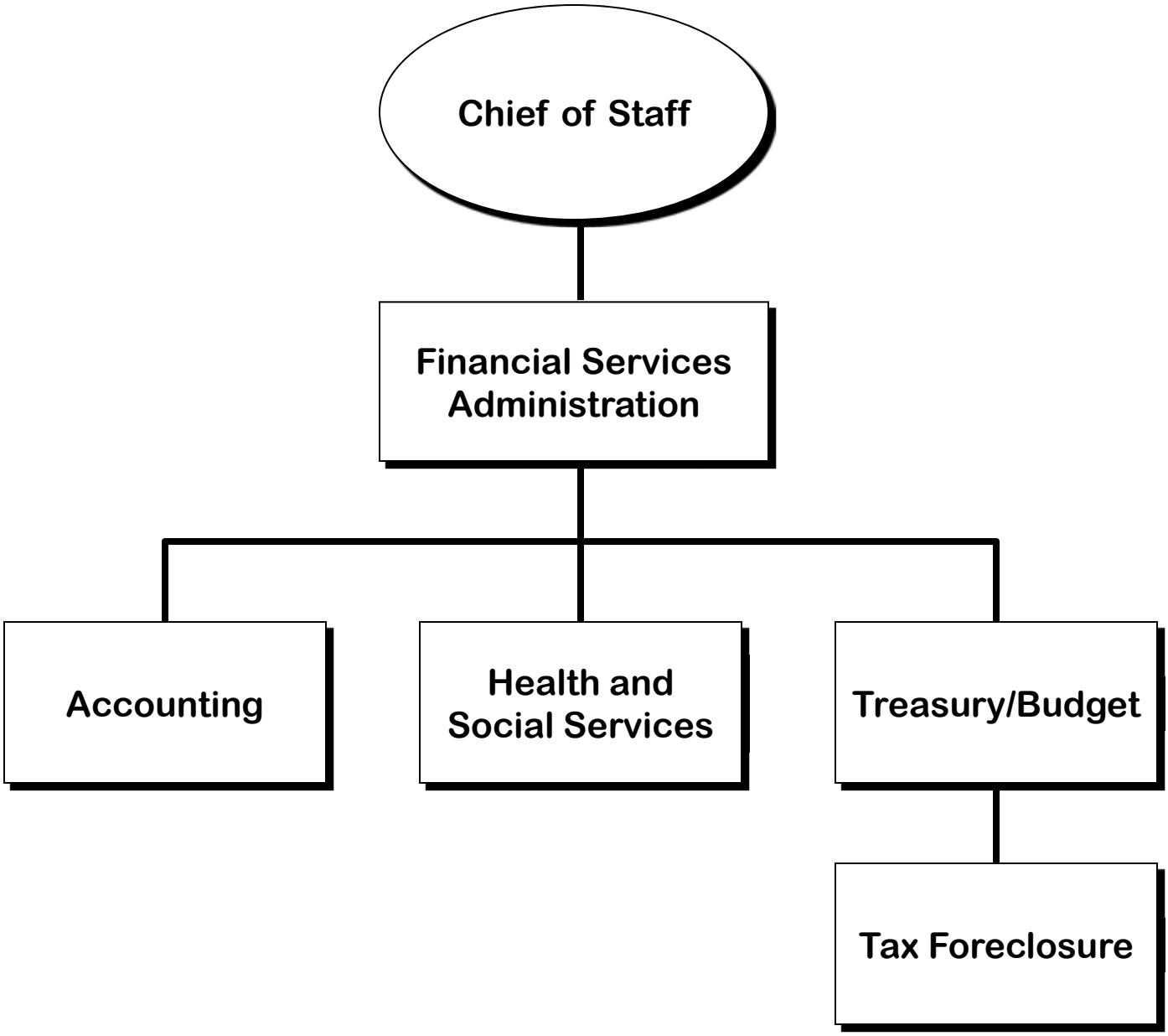
	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	108,120	101,932	217,970	217,970	226,810	229,870
Overtime Wages	378	5	750	750	2,000	2,000
Temporary Salaries	-	-	-	-	-	-
Benefits	64,187	58,486	138,890	138,890	143,460	145,150
Subtotal:	172,685	160,423	357,610	357,610	372,270	377,020
COMMODITIES						
Office Supplies	126	56	200	200	200	200
Computer Supplies	1,000	399	2,000	2,000	2,000	2,000
Operating Supplies	-	-	-	-	700	700
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	1,126	455	2,200	2,200	2,900	2,900
CONTRACTUAL SERVICES						
Professional Services	-	-	20,000	20,000	20,000	20,000
Communications	13,539	56,288	86,000	86,000	86,000	86,000
Travel	-	308	-	-	-	-
Professional Dues/Meetings	233	206	500	500	500	500
Training	3,291	670	6,000	6,000	9,000	9,000
Advertising, Printing & Binding	1,412	2,489	1,000	1,000	1,000	1,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	1,632	1,425	-	-	1,500	1,500
Repairs & Maint. -Office Equipment						
Repairs & Maint. -Other Equipment	-	-	4,000	4,000	4,000	4,000
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	5,000	5,000
Other Contractual Services	733,959	705,127	572,250	572,250	587,000	587,000
Subtotal:	754,066	766,513	689,750	689,750	714,000	714,000
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	927,877	927,391	1,049,560	1,049,560	1,089,170	1,093,920
FUNDING SOURCES:						
911 Telephone Surcharge						1,318,080
Interest Earnings						930
						1,319,010

Dept: Emergency Operations
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,212,815	1,301,572	1,488,480	1,488,480	1,466,460	1,482,370
Overtime Wages	36,636	43,908	51,080	51,080	52,900	52,900
Temporary Salaries	87,534	102,484	98,760	98,760	98,760	98,760
Benefits	743,586	785,230	987,590	987,590	962,210	970,650
Subtotal:	2,080,571	2,233,194	2,625,910	2,625,910	2,580,330	2,604,680
COMMODITIES						
Office Supplies	12,598	38,967	9,600	9,600	9,600	9,600
Computer Supplies	6,655	6,203	5,100	5,100	5,100	5,100
Operating Supplies	88,120	69,500	95,500	95,955	96,200	96,200
Books and Periodicals	871	955	1,000	1,000	1,000	1,000
Repair and Maint. Supplies	4,252	7,600	11,300	11,300	11,300	11,300
Clothing Supplies	6,968	7,996	8,700	8,700	8,700	8,700
Motor Fuels and Lubricants	19,258	18,274	24,000	24,000	24,000	24,000
Equipment Parts	350	4,922	9,000	9,000	9,000	9,000
Subtotal:	139,072	154,417	164,200	164,655	164,900	164,900
CONTRACTUAL SERVICES						
Professional Services	183,857	164,452	287,920	287,920	270,920	270,920
Communications	18,879	88,499	124,950	124,950	124,950	124,950
Travel	1,126	3,580	3,900	3,900	3,900	3,900
Professional Dues/Meetings	1,138	762	2,700	2,700	1,500	1,500
Training	34,826	46,417	41,080	43,299	47,080	47,080
Advertising, Printing & Binding	14,600	16,149	17,500	17,500	16,500	16,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	18,288	15,389	14,580	14,580	16,080	16,080
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	109,531	72,243	67,600	67,600	128,100	128,100
Rent	-	-	-	-	-	-
Utilities	21,200	23,896	30,480	30,480	35,210	35,210
Equipment Leases	166,280	179,820	188,150	188,150	218,490	218,490
Other Contractual Services	2,491,691	2,468,864	2,459,740	2,457,521	2,526,230	2,526,230
Subtotal:	3,061,416	3,080,071	3,238,600	3,238,600	3,388,960	3,388,960
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	10,194	19,897	2,000	2,000	2,000	2,000
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	10,194	19,897	2,000	2,000	2,000	2,000
GRAND TOTAL:	5,291,253	5,487,579	6,030,710	6,031,165	6,136,190	6,160,540

FUNDING SOURCES:	
General Fund Revenues	
Non-Areawide Fund Revenues (EMS)	1,123,910
Grants, Fees, 911 Surcharges & Interest Earnings	1,439,010
	2,562,920

Department of Financial Services



PROGRAM BUDGET SUMMARY

DEPARTMENT OF FINANCIAL SERVICES – ADMINISTRATION DIVISION

MISSION/Program Description

TO PROVIDE ABSOLUTE ACCOUNTABILITY FOR SAFEKEEPING AND LEGALLY AUTHORIZED USE OF BOROUGH FUNDS AND ENSURE THAT FISCAL PRACTICES ARE IN COMPLIANCE WITH BOROUGH CODE AND POLICIES AND WITH STATE AND FEDERAL LAW. Serve as an advisor to the Mayor and to the Assembly regarding fiscal management of the operational budget and of projects having a fiscal effect on the Borough. Perform analyses and other tasks related to various fiscal issues of impact to the Borough. Coordinate and assist the Accounting, Treasury and Budget, and Health and Social Services (H&SS) divisions in implementing special projects and oversee operational activities in the department.

Major Long-Term Issues and Concerns

For Boroughwide fiscal issues that this division is concerned with, see the "Budget Highlights" section.

Finding and retaining qualified professional-level staff is the major concern for the department. Two years of ongoing vacancies in several professional positions in the Accounting division are greatly hindering the department's and the division's fiscal missions and the ability to meet their objectives. To keep the Borough fiscally and financially in compliance with a multitude of federal, state, local, and contractual requirements, both Administration division employees continue to perform a considerable amount of professional accounting work, leaving little to no time for non-compliance-related financial work. Furthermore, the spring 2015 retirement of the CFO's Special Assistant, a 25^{+} year employee, will exacerbate the problem as there has been no staff capacity to cross-train others to aid in the transition.

Due to failures by the software vendor, the Borough is in the position of relying on a vendor-supported financial management system (IFAS) that is technologically out-dated. Successful and timely implementation of the ONESolution upgrade will require full staffing, backfill staffing, and significant extra work hours.

The Borough's limited health & social services powers are staffed by a single employee. The H&SS Administrator, another employee with 25^{+} years at the Borough, retires in spring 2015. Although planning and preparations have been undertaken, this will require substantial effort in an already significantly strained staffing situation.

Objectives for FY 2016

- Assist in recruiting and hiring qualified applicants for regular and backfill positions.
- Train and guide the new CFO's Special Assistant and new H&SS Administrator, when hired.
- Continue to perform Accounting division functions and tasks to alleviate impact of unfilled positions.
- Sell some portion of the Borough's $65+ million of voter-authorized bonds.
- With the financial advisor, evaluate whether to refund (i.e., refinance) any outstanding bonds.
- Serve on the steering committee for the implementation of ONESolution, Encompass and TAB Fusion (both new Records Management systems). Work with Accounting and Treasury/Budget divisions and other departments to implement ONESolution.
- Work with the new Mayor in the preparation of the Borough's FY 2017 annual budget.
- Continue to meet the investment program objectives of safety, liquidity, and yield, in that order.
- Continue learning about and evaluating the tax foreclosure function.
- Respond to rating agency reviews and provide advice to maintain the health of the Borough's bond ratings.
- Continue work with the Clerk's Office to comply with IRS requirements for retention of bond records.
- Study U.S. OMB's new grants administration omni-circular.
- Work with the Mayor's Office on special projects as they arise.
- Develop and implement procedures for fiscal aspects of new programs and requirements.
- Study COSO's latest release of its integrated framework of internal control.

Significant Budget Changes

There are no significant budget changes.

PROGRAM BUDGET SUMMARY (continued)

DEPARTMENT OF FINANCIAL SERVICES – ADMINISTRATION DIVISION (continued)

Previous Year's Accomplishments (completed or expected to be complete in FY 2015)

- Responded to rating agencies' surveillance and reviews. For those bonds rated by Standard & Poor's, the Borough's underlying rating was raised from AA to AA^+ and our stable outlook was affirmed (August 2014). Our Fitch ratings were affirmed at AA, also with a stable outlook (September 2014).
- No principal value was lost on any of the Borough's investments or deposits.
- Continued to perform Accounting division work to mitigate impact of unfilled positions.
- Negotiated but failed to reach agreement with Corvias Group on PILT agreement for privatized housing at Eielson AFB.
- With others, successfully negotiated a new contract with SunGardPS for the software license and maintenance of ONESolution and Encompass.
- Addressed numerous and diverse complex and/or dicey issues in the department's divisions.
- Worked with various departments to resolve a number of new and challenging fiscal issues.
- Responded to many questions and requests for information from a broad spectrum of inquirers.
- Participated on the management team for collective bargaining with the Alaska Public Employees Association.
- Continued learning about and evaluating the tax foreclosure function.
- Began work on the implementation of ONESolution.
- Began preparations for sale of new bonds and refunding of existing bonds.

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Dept: Financial Services
Div: Administration
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16** Budget
Measure 1. Earned Distinguished Budget Presentation Award from the Government Finance Officers Association?	Yes	Yes	Yes	Yes	Yes
Measure 2. Earned Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the CAFR?	Yes	Yes	Yes	Yes	Yes
Measure 3. Health of bond ratings reaffirmed?	Yes	Yes	Yes	Yes	Yes
Additional Statistical Accomplishments					
Number of Appropriating Ordinances Reviewed and Processed	61	36	49	45	45
Number of Tax Collection Appeals Processed	17	14	10	7 ^	10
Number of Bed Tax Hearings Chaired	0	0	0	0	0
Number of Alcohol and Tobacco Excise Tax Hearings	0	0	0	0	0
Number of Bond Sales (including anticipated)	3	1	0	0 ^	2
Amount of Bonds Sold	$38,065,000	$16,670,000	$0	$0 ^	$51,000,000
Number of Master Lease Schedules Processed	11	12	13	21 ^	9
Amount of Master Lease Schedules Processed	$798,802	$523,750	$1,046,551	$1,200,000 ^	$800,000
Information Dissemination					
Approved Budget Mini Booklets	100	100	100	100	100
Recommended Budgets	84	90	79	90	90
Approved Budgets	95	96	99	100	100
Number of Budget Documents Available on FS Website	10	10	10	10	10
Number of CAFRs Available on FS Website	10	10	10	10	10
Number of Bond Series Official Statements on FS Website	12	11	20	20 ^	22
Number of Financial Services Website Pages Viewed	12,746	16,672	15,684	17,000	17,000
Number of CDs Made of Budgets and CAFRs, as requested	55	55	55	55	45

* per the FY 2015 Approved Budget
** estimated
^ adjusted FY 2015 estimate

Dept: Financial Services
Div: Administration

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	202,238	233,216	248,300	248,300	254,570	256,380
Overtime Salaries	-	-	-	-	-	-
Temporary Salaries	-	-	18,790	18,790	17,330	17,330
Benefits	133,689	156,175	159,570	159,570	161,300	162,170
Subtotal:	335,927	389,391	426,660	426,660	433,200	435,880
COMMODITIES						
Office Supplies	1,228	90	2,000	2,000	2,000	2,000
Computer Supplies	-	168	300	300	300	300
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	608	102	700	700	700	700
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	1,836	360	3,000	3,000	3,000	3,000
CONTRACTUAL SERVICES						
Professional Services	-	-	3,200	3,200	3,200	3,200
Communications	-	-	300	300	100	100
Travel	660	580	3,000	3,000	3,000	3,000
Professional Dues/Meetings	843	683	1,370	1,370	1,150	1,150
Training	7,151	5,588	10,260	10,260	10,260	10,260
Advertising, Printing & Binding	207	-	250	250	250	250
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	9,507	132	-	-	-	-
Subtotal:	18,368	6,983	18,380	18,380	17,960	17,960
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	4,590	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	4,590	-	-	-	-
GRAND TOTAL:	356,131	401,324	448,040	448,040	454,160	456,840

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF FINANCIAL SERVICES – ACCOUNTING DIVISION

MISSION/Program Description

THE ACCOUNTING DIVISION'S MISSION IS TO PLAN, ORGANIZE, COORDINATE, AND ADMINISTER THE BOROUGH'S ACCOUNTING AND INTERNAL CONTROL FUNCTIONS ON A TIMELY AND ACCURATE BASIS, IN ACCORDANCE WITH GAAP, CONTRACTS, REGULATORY, AND GRANTOR REQUIREMENTS AND MAINTAIN A "CLEAN" AUDIT OPINION ON THE BOROUGH'S FINANCIAL STATEMENTS. The division maintains complete and accurate accounting records; reviews and complies with federal, state, and local laws, statutes, and regulations of a fiscal nature; oversees the annual and single audits of the Borough's financial and grants records; prepares the Comprehensive Annual Financial Report (CAFR) and Single Audit Reports; advises the CFO on accounting and related fiscal matters; supports the Treasury/Budget and Administration divisions with the annual budget; responds to accounting- and fiscal-related inquires and requests from departments, Assembly members, outside agencies, Legislators, Commissioners, and individual citizens; attends and conducts training to ensure staff are competent to maintain accurate financial records, to improve efficiency, and to stay current with all legislative and fiscal actions affecting the Borough.

Major Long-Term Issues and Concerns

The ceaseless proliferation of new mandates, constant changes to compliance requirements, the greater number of complex grants, increasing accountability, and the necessity to revamp business processes due to technological changes requires a continual need to evaluate and adjust the type and level of staffing and the allocation of staff to competing functions. Ongoing vacancies in several professional positions increase the difficulty of dealing with these issues. Training and professional associations are essential to continued success in these efforts and in managing the Borough's accounting and fiscal compliance functions. With limited staffing, the ONESolution software implementation will heavily impact day-to-day operations in the accounting division.

Objectives for FY 2016

- Continue recruiting for open positions and training of the new and recently promoted staff.
- Implement GASB Statement No. 68 (accounting and financial reporting for pensions).
- Research and train for the extensive changes in U.S. OMB's grants management omni-circular.
- With Payroll, continue working on the grant reporting aspect of electronic timecards Boroughwide.
- Support Purchasing with the purchase card program. Establish the internal controls for administration.
- Continue to automate processes and write and update procedures.
- Work with the project team to implement the upgrade to the IFAS financial management system, called ONESolution. Project includes using new tools for reporting and recurring calculations and a complete rewrite of the user security structure. Consideration will be given for a restructure of the general ledger to automate CAFR preparation.
- As part of the ONESolution project, continue the implementation of vendor payments by ACH via IFAS. Automate the interface for liabilities from the payroll module to the accounts payable module.

Significant Budget Changes

There are no significant budget changes.

Previous Year's Accomplishments

- Earned the Borough's twenty-sixth "Certificate of Achievement for Excellence in Financial Reporting" from the Government Finance Officers Association for the FY 2012-13 CAFR.
- Maintained timely and accurate accounting records.
- Complied with laws, regulations, and contracts of a fiscal nature; timely filed reports and returns to the IRS, State of Alaska, grantors, APOC, SEC, other third parties, and the Borough Assembly.
- Trained two new staff members and continued cross-training promoted employees.
- Implemented GASB Statement No. 65 (items previously reported as assets and liabilities).
- Assisted Risk Management with the implementation of the Affordable Care Act Transitional Reinsurance Fee program.
- Worked with auditors to research disallowed payroll cost allocations to grants; and corrected the non-compliance.
- Participated in successful contract negotiations with SunGardPS to enable the Borough to move forward with the upgrade to the ONESolution financial management software.

Dept: Financial Services
Div: Accounting
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16** Budget
Measure 1. Earned Certificate of Achievement for Excellence in Financial Reporting from GFOA?	Yes	Yes	Yes	Yes	Yes
Measure 2. Received unqualified / unmodified "clean" audit opinion on Borough's financial statements?	Yes	Yes	Yes	Yes	Yes
Measure 3. Maintained timely and accurate accounting records?	Yes	Yes	Yes	Yes	Yes
Measure 4. Met grantor / regulatory requirements, including compliance reports, timely and accurately?	Yes	No +	No ^^	Yes	Yes
Measure 5. Processed payments to vendors timely and accurately?	Yes	Yes	Yes	Yes	Yes
Additional Statistics and Accomplishments					
Annual Financial Audit, Annual State and Federal Single (Grant) Audits					
Material weaknesses or significant deficiencies?	No	No	Yes ^^	No	No
Findings, questioned costs, or disallowed costs?	No	Yes +	Yes ^^	No	No
Total revenues	$169.7 M	$173.0 M	$179.2 M	$179.0 M ^	$179.0 M
State grant expenditures	$24.0 M	$36.9 M	$37.3 M	$36.9 M ^	$35.0 M
Federal grant expenditures	$5.0 M	$8.9 M	$13.2 M	$13.2 M ^	$11.0 M
Audit tasks performed & schedules prepared	253	252	259	260 ^	260
Report pages	300	298	307	307 ^	307
Financial statements, footnotes, RSI prepared	105	103	105	107	107
Additional info schedules, statistical tables, and transmittal letter pages prepared	68	66	70	70	70
General Ledger Section (GL)/ Support Staff (SS)					
Funds maintained / Line-item accounts maintained (GL)	33 / 878	33 / 889	33 / 897	33 / 897 ^	33 / 900
Active (annual) operating cost centers (GL)	256	260	260	260 ^	260
Active (inception-to-date) projects (GL)	788	1,031	884	1,050	1,000
Purchase orders reviewed (including TAs) (GL)	3,542	2,742	2,594	3,000	3,000
Budget transactions / Journal entries processed (GL)	1,697	1,766	1,636	1,800	1,800
Capital assets tracked (GL)	7,346	7,132	7,172	7,550 ^	7,550
Ordinances / Fiscal notes reviewed & posted (GL,SS)	59	43	44	45 ^	45
Bank accounts / Reconciliations (GL)	30 / 360	30 / 360	31 / 372	30 / 360 ^	30 / 360
Accounts Payable (AP)/ Support Staff (SS)					
Invoiced purchases processed for payment (AP,SS)	26,542	25,209	25,270	25,500	25,500
AP and payroll check runs per year (AP,SS)	128	154	164	165 ^	165
Vendor & payroll checks/ EFTs distributed (SS)	21,941	20,340	19,713	19,500 ^	20,000
Payments made / Late fees incurred	$74.5 M/$125	$99.3 M/$106	$104 M/$55	$105 M/$100	$105 M/$100
Vendor statements reconciled (AP)	643	520	356	400 ^	450
IRS Forms 1099 issued (AP)	856	457	646	650 ^	650
Grants Monitoring, Compliance, & Reporting					
Dollar value of open grants	$104.0 M	$134.7 M	$135.1 M	$135.1 M ^	$135.0 M
Grant project cost centers	534	565	732	732 ^	760
Reports / Invoices filed and billed	1,464	1,695	1,569	1,569 ^	1,600
Subgrant agreements written / Reports reviewed	31 / 252	37 / 456	23 / 444	23 / 444 ^	25 / 450
Financial reviews of HSS applications	11	11	12	12 ^	12
Other Compliance Reporting					
Bentley Trust and APOC reports prepared	5	5	5	5	5
IRS Forms 8038 - bonds and leases	16	12	13	21 ^	11
Unclaimed property report to State of Alaska	1	1	1	1	1
Annual arbitrage and related calculations for the IRS	12	11	11	12 ^	13
Financial assurances for the landfill & USTs	2	2	2	2	2
Status reports for State-reimbursed capital projects for schools (bond- & cash-funded)	14	14	17	13	10
Amount of revenue lost if not filed timely	$10.1 M	$10.0 M	$10.4 M	$12.0 M	$12.5 M

* per the FY 2015 Approved Budget
** estimated
\+ federal and state single audit findings and disallowed payroll allocation charges to four grants in the Transportation department.
^^ federal single audit findings and disallowed payroll allocation charges to two grants in the Computer Services department.
^ adjusted FY 2015 estimate

Dept: Financial Services
Div: Accounting

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,163,133	994,526	1,255,370	1,255,370	1,269,340	1,281,620
Overtime Salaries	2,627	14,147	16,450	16,450	19,450	19,450
Temporary Salaries	16,388	15,162	29,140	29,140	29,140	29,140
Benefits	753,398	646,815	810,550	810,550	810,900	817,300
Subtotal:	1,935,546	1,670,650	2,111,510	2,111,510	2,128,830	2,147,510
COMMODITIES						
Office Supplies	6,917	6,740	8,510	8,510	8,010	8,010
Computer Supplies	513	870	1,000	1,000	1,000	1,000
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	8,780	4,749	7,950	7,950	7,950	7,950
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	16,210	12,359	17,460	17,460	16,960	16,960
CONTRACTUAL SERVICES						
Professional Services	-	5,000	35,000	35,000	23,000	23,000
Communications	-	49	130	130	130	130
Travel	-	5,954	-	-	-	-
Professional Dues/Meetings	1,827	1,450	1,630	1,630	1,630	1,630
Training	10,376	7,835	31,250	31,250	21,250	21,250
Advertising, Printing & Binding	4,637	3,763	3,990	3,990	4,490	4,490
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	300	300	300	300
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	132	263	140	140	140	140
Subtotal:	16,972	24,314	72,440	72,440	50,940	50,940
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	827	1,700	1,700	1,700	1,700
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	827	1,700	1,700	1,700	1,700
GRAND TOTAL:	1,968,728	1,708,150	2,203,110	2,203,110	2,198,430	2,217,110
FUNDING SOURCE:						
General Fund Revenues						

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF FINANCIAL SERVICES – HEALTH & SOCIAL SERVICES DIVISION

MISSION/Program Description

THE MISSION OF THIS DIVISION IS TO SUPPORT THE HEALTH & SOCIAL SERVICES COMMISSION AND THE EARLY CHILDHOOD DEVELOPMENT COMMISSION IN FULFILLING THEIR DUTIES AND RESPONSIBILITIES, AS WELL AS ADMINISTERING THE STATE OF ALASKA COMMUNITY REVENUE SHARING FUNDS FOR UNINCORPORATED COMMUNITIES. The Health & Social Services Commission allocates funding to non-profit organizations for essential human services. The Early Childhood Development Commission is tasked with promoting school readiness by furthering the quality of early care and education for children in the Borough. This division provides administrative support to both Commissions, provides information so both Commissions can make informed decisions, and administers grant funds pertinent to both, such as the State's Human Services Community Matching Grant, the Borough's Match Assistance Grant and the State's Best Beginnings Early Childhood Partnership Grant. This division also administers the State's Community Revenue Sharing funds for unincorporated communities within the Borough.

Major Long-Term Issues and Concerns

- The Human Services Community Matching Grant program provides essential human services and reaches over 38,000 local residents each year. Demonstrated need and exceptional efficiencies highlight the importance of this grant program. Support for consistent State funding is needed to avoid reductions in services "whose unavailability would subject persons needing the services to serious mental or physical hardship." (A.S. 29.60.650)
- Only 57% of children arrive at kindergarten ready to succeed in school, according to a 2012 survey of local kindergarten and first grade teachers. Developmental screening scores for children entering kindergarten in the Borough are below statewide averages. Quality early learning environments – in and out of the home – for all young children reduce long-term costs and improve life outcomes.

Objectives for FY 2016

- Continue to assist the Health & Social Services Commission in their work by:
  - Supporting the grant allocation and monitoring process;
  - Compiling information on community needs and the impact of the grants; and
  - Supporting Commission meetings.
- Continue to assist the Early Childhood Development Commission in their work by:
  - Supporting Commission projects, including the Family Friendly Workplace Awards, the Fairbanks Families Partnership, and FairbanksFamilies.org;
  - Managing the Best Beginnings grant and related projects;
  - Compiling information on community needs and resources; and
  - Supporting Commission meetings.
- Continue to administer the Community Revenue Sharing for unincorporated communities funds in accordance with State law and as approved by the Assembly.

Significant Budget Changes

- The FY 2016 budget has no significant changes from the prior year.

Previous Year's Accomplishments

- Supported the Health & Social Services Commission (HSSC).
- Managed, processed, tracked, monitored, and reported on the Human Services Community Matching Grant and Match Assistance Grant programs.
- Supported the Early Childhood Development Commission (ECDC).
- Managed the ECDC Family Friendly Workplace Awards.
- Managed, implemented projects, and reported on the ECDC-Best Beginnings Partnership Grant.
- Managed, processed, tracked, and monitored the Community Revenue Sharing for unincorporated communities program.

Dept: Finance
Div: Health & Social Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15** Budget	2015/16** Budget
Measure 1. Number of residents who received services funded by Human Services Community Matching Grants	49,412	41,815	38,279	38,279	38,279
Measure 2. Multiplier (ratio) of State, Other & In-kind to Local funds for the Human Services Community Matching Grant	42:1	36:1	38:1	38:1	38:1
Measure 3. Multiplier (ratio) of Funds from Primary Grantor, Other Funds & In-kind to Match Assistance Grant funds	34:1	20:1	18:1	18:1	18:1
Measure 4. Were funds for safety-net services used to address basic needs such as hunger, health, and shelter?	Yes	Yes	Yes	Yes	Yes
Measure 5. Were the Community Revenue Sharing for unincorporated communities funds administered in accordance with State law and as approved by the Assembly?	Yes	Yes	Yes	Yes	Yes
Additional Statistical Accomplishments					
Impact of Human Services Community Matching Grant (HSCMG) and Match Assistance Grants (MAG)					
Economic value of HSCMG (total of Local, State, Project Income, Other funds and In-kind)	$6,356,953	$5,705,945	$5,491,540	$5,491,540	$5,491,540
Economic value of MAG (total of Local, Primary Grantor, Project Income, Other funds and In-kind)	$8,665,839	$3,318,745	$4,646,789	$4,646,789	$4,646,789
Administer Matching Grants					
Amount of HSCMG allocated	$473,895	$494,875	$494,834	$493,451 +	$493,451
Number of HSCMG proposals received and screened	14	11	11	12 +	12
Number of HSCMG subgrants managed	10	10	10	11 +	11
Amount of MAG allocated	$245,628	$161,155	$242,153	$250,000	$250,000
Number of MAG proposals received and screened	16	10	12	14 *	14
Number of MAG grants managed ^	23	16	22	15 *	15
Support the Health & Social Services Commission					
Timely and accurate: (Yes/No)					
Meeting notices, agendas, minutes?	Y	Y	Y	Y	Y
Administration of non-profit subgrants?	Y	Y	Y	Y	Y
Support the Early Childhood Development Commission					
Grant funding administered for Commission	$36,165	$55,000	$52,500	$52,500 +	$52,500
Timely and accurate: (Yes/No)					
Meeting notices, agendas, minutes?	Y	Y	Y	Y	Y
Administration of Commission projects?	Y	Y	Y	Y	Y
Community Revenue Sharing for Unincorporated Communities					
Number of unincorporated communities receiving funding	11	11	11	11 +	11
Number of non-profits receiving funds/ grants awarded & tracked	17	17	17	17 +	17
Amount of state funding passed through	$296,263	$314,600	$222,200	$222,200 +	$222,200
Total Number of Grants Managed	50	43	46	44	44
Total Amount of Grant Funds Managed	$1,056,951	$1,025,630	$1,011,687	$1,018,151	$1,018,151

** estimated
+ FY2015 actual
* adjusted FY2015 estimate
^ Includes all grants active in fiscal year

Dept: Financial Services
Div: Health and Social Services

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	85,248	85,576	85,580	85,580	68,940	70,040
Overtime Salaries	-	-	-	-	-	-
Temporary Salaries	1,156	4,085	9,530	9,530	9,530	9,530
Benefits	47,138	49,543	55,310	55,310	44,150	44,770
Subtotal:	133,542	139,204	150,420	150,420	122,620	124,340
COMMODITIES						
Office Supplies	363	603	400	400	400	400
Computer Supplies	22	-	150	150	150	150
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	385	603	550	550	550	550
CONTRACTUAL SERVICES						
Professional Services	470	-	160	178	178	178
Communications	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	804	677	600	600	600	600
Training	-	100	490	490	490	490
Advertising, Printing & Binding	-	1,374	1,000	1,000	1,000	1,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	86	112	-	-	-	-
Subtotal:	1,360	2,263	2,250	2,268	2,268	2,268
Grants Match, Indirect, Awaiting Budget	-	-	156,070	153,432	153,432	153,432
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	135,287	142,070	309,290	306,670	278,870	280,590
FUNDING SOURCE:						
General Fund Revenues						

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PROGRAM BUDGET SUMMARY

FINANCIAL SERVICES – TREASURY AND BUDGET DIVISION/SECTION

MISSION/Program Description

THE MISSION OF THE TREASURY AND BUDGET DIVISION IS TO COLLECT AND INVEST BOROUGH FUNDS, PREPARE THE ANNUAL OPERATING BUDGET, AND TO ACCOUNT FOR ALL FUNDS RECEIVED IN AN EFFICIENT AND EFFECTIVE MANNER. It is the responsibility of the Treasury and Budget division (T/B) to: coordinate the development of the annual Borough operating budget; calculate the annual mill levies for all Borough taxing authorities; bill, collect, and disburse annual property tax and related penalty and interest for the Borough, City of Fairbanks, and City of North Pole; regulate the collection of Borough hotel-motel, alcoholic beverage, and tobacco excise taxes; collect other revenues in accordance with the FNSB Code of Ordinances; ensure accurate distribution of property tax and other revenues to the fire, road, and other service area accounts; review treasury deposits to assure maximum cash flow; invest central treasury funds (Borough and School District) to minimize risk and maintain sufficient liquidity; prepare State data requests and serve as the local contact to the State for revenue sharing programs and debt service reimbursements; and assist in analyzing the revenue impact of proposed local, state, and federal legislation.

Major Long-Term Issues and Concerns

We continue to work with Computer Services on their translation of our tax accounting and collection software system into modern programming language and database. Collection and deposits of revenue with alternative systems for the payment of services and property taxes by credit card and other methods, continues to be researched and developed. In FY 2015, the tax foreclosure portion of the former Land Management department was moved to the Financial Services department under the Treasury and Budget (T/B) division for evaluation of the entire foreclosure function and its processes. T/B continues to evaluate the processes and has preliminary recommendations. Further research is needed to ascertain if these recommendations are feasible within our community.

Objectives for FY 2016

- Work with the project team to implement the upgrade to the IFAS financial management system, called ONESolution.
- Consolidate the first year tax foreclosure processes into the Tax Foreclosure section's responsibilities.
- Continue to provide prompt and courteous customer service to the general public and outside entities, and look for ways that technology could help with this process.
- Continue to process all property tax payments in-house, without the use of vendor processing services.
- Continue to update and disseminate a comprehensive set of cash handling procedures to ensure uniformity of practices among departments.
- Continue to research alternative systems for the collection and deposits for the payment of services and property taxes by credit card and other methods.
- Work with our new property tax billing vendor to offer more services to taxpayers and to add new technology to better track and trace mailings.

Significant Budget Changes

Two T/B employees were moved out of the first floor T/B offices, to second floor, to accommodate the tax foreclosure personnel. The second floor was remodeled in FY 2015 and the T/B employees moved into the future tax foreclosure space.

Previous Year's Accomplishments (completed or expected to be completed in FY 2015)

- Received 25th Distinguished Budget Presentation Award from the Government Finance Officers Association for the FY 2015 budget document.
- Maintained timely and accurate revenue receipting.
- Invested Borough funds conservatively with no investment losses.
- Maintained smooth banking relationships.
- Continued to process all debt service payments timely and reconciled State reimbursement payments.
- Managed our merchant services contract for credit card acceptance for user fees at 19 locations throughout the Borough. Continued implementing new internal control procedures for acceptance of credit cards for user fees with ever-changing technology and as new threats continue to emerge. Integrated new technology machines into our current locations to comply with regulations to prevent credit card fraud.
- Continued to work with departments that are seeking new departmental-specific software to ensure it will work with our current merchant services contract and system.
- Continued to work with Computer Services on issues with TACS to accommodate the newly Codified 1, 2, 3, 4, 5% penalty calculations.
- Continued to perform internal audits for cash handling, receivable billings, and other cash and revenue issues that arose.
- Continued to implement new payment methods for taxpayers to pay property taxes, including e-check and e-box to better serve all of our taxpayers.
- Continued to seek ways to lower credit card convenience fees to property taxpayers for credit card payments.
- Implemented a new contract for property tax billings with a new vendor.
- Investigated and processed appeals of penalties and interest.

Dept: Financial Services
Div: Treasury and Budget
Sec: Treasury and Budget
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Processed all property tax payments in house	Yes	Yes	Yes	Yes	Yes
Measure 2. Number of bank corrections received for revenue collections in the BAC	4	4	3	4	4
Measure 3. Prepared and delivered the annual operating budget timely	Yes	Yes	Yes	Yes	Yes
Additional Statistical Accomplishments					
Property Tax Bills and Notices Mailed	43,013	43,164	43,208	43,351	43,300
Property Tax Payments Processed	70,471	70,234	70,323	71,000	70,500
Property Taxes Collected - Borough	$108,323,026	$99,122,655	$101,488,663	$105,606,130	$105,233,480
Property Taxes Collected - City of Fairbanks	$14,201,923	$14,165,576	$14,291,262	$14,144,050	$14,217,460
Property Taxes Collected - City of North Pole	$958,405	$949,158	$1,025,511	$1,026,740	$809,490
Property Taxes Collected - Service Areas	$10,736,292	$11,207,230	$11,659,085	$12,275,410	$12,601,030
Property Tax Delinquency Notices Sent	3,526	3,850	3,907	3,815	3,900
Property Tax Certified Letters Mailed	2,434	3,139	2,466	3,200	2,500
Property Tax Adjustments Processed	1,380	1,296	1,010	1,300	1,100
Certificates of Redemption Issued	571	656	665	650	660
Number of Tax Collection Appeals Processed	17	14	10	7	10
Other Revenue Received	$45,855,545	$57,101,350	$52,842,626	$58,000,000	$55,000,000
Other Revenue Payments Processed	9,541	11,453	8,463	12,000	9,000
Hotel/Motel Tax Collected	$1,923,485	$2,031,249	$1,853,946	$1,800,000	$1,725,000
Hotel/Motel Tax Payments Processed	466	520	547	590	550
Number of Hotel/Motel Tax Accounts	61	60	66	63	66
Number of Hotel/Motel Tax Hearings Held	0	0	0	0	0
Alcoholic Beverage Tax Collected	$1,047,198	$1,109,107	$1,044,090	$1,075,000	$1,040,000
Alcoholic Beverage Tax Payments Processed	910	917	821	920	890
Number of Alcoholic Beverage Tax Accounts	82	78	75	82	80
Tobacco Distribution Excise Tax Collected	$1,503,265	$1,464,783	$1,421,403	$1,450,000	$1,425,000
Tobacco Distribution Excise Tax Payments Processed	85	71	77	75	72
Number of Tobacco Distribution Excise Tax Accounts	7	8	6	6	6
Investments purchased	5	38	12	35	25
Investments matured	5	24	23	25	25
Investments purchased	$25,000,000	$166,500,000	$47,500,000	$150,000,000	$125,000,000
Investments matured	$25,000,000	$117,500,000	$86,500,000	$115,000,000	$110,000,000
Contracts managed: banking, investment, printing, and advertising	45	44	45	45	45
Budgets prepared and balanced (including road and service area budgets)	180	180	180	180	180

* Estimated

Dept: Financial Services
Sec: Treasury/Budget

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	529,458	488,224	530,990	530,990	542,750	548,130
Overtime Wages	6,850	16,435	12,500	12,500	16,000	16,000
Temporary Salaries	19,825	15,635	19,500	19,500	19,500	19,500
Benefits	330,931	307,476	347,090	347,090	352,230	355,040
Subtotal:	887,064	827,770	910,080	910,080	930,480	938,670
COMMODITIES						
Office Supplies	3,432	2,588	4,020	4,020	4,020	4,020
Computer Supplies	60	971	400	400	400	400
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	2,555	2,280	2,880	2,880	2,600	2,600
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	6,047	5,839	7,300	7,300	7,020	7,020
CONTRACTUAL SERVICES						
Professional Services	6,368	4,748	16,430	16,430	9,000	9,000
Communications	344	279	600	600	400	400
Travel	-	257	40	40	40	40
Professional Dues/Meetings	1,008	1,008	1,120	1,120	1,120	1,120
Training	3,003	5,861	5,760	5,760	5,760	5,760
Advertising, Printing & Binding	20,147	18,524	24,500	24,500	17,300	17,300
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	995	995	2,850	2,850	1,350	1,350
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	200,839	184,921	211,960	211,960	196,190	196,190
Subtotal:	232,704	216,593	263,260	263,260	231,160	231,160
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	1,966	867	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	1,966	867	-	-	-	-
GRAND TOTAL:	1,127,781	1,051,069	1,180,640	1,180,640	1,168,660	1,176,850

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

FINANCIAL SERVICES – TREASURY AND BUDGET DIVISION - TAX FORECLOSURE SECTION

MISSION/Program Description

The Tax Foreclosure section protects the interests of the majority of taxpayers, those that pay timely, by successfully pursuing delinquent property tax accounts.

Major Long-Term Issues and Concerns

In FY 2015, the tax foreclosure portion of the former Land Management department was moved to the Financial Services department under the Treasury and Budget (T/B) division for evaluation of the entire foreclosure function and its processes. T/B continues to evaluate the processes and has preliminary recommendations. Further research is needed to ascertain if these recommendations are feasible within our community.

Objectives for FY 2016

- Complete the 2012 and begin the 2013 tax foreclosure process.
- Continue to evaluate the tax foreclosure processes and make decisions on recommendations.
- Consolidate the first year tax foreclosure processes into the Tax Foreclosure section.

Significant Budget Changes

Two T/B section employees were moved out of the first floor T/B offices, to the second floor, to accommodate the Tax Foreclosure personnel. With the second floor renovations, a space was remodeled for Tax Foreclosure, but the Tax Foreclosure personnel are still physically located in the first floor T/B office until evaluation recommendations have been approved and implemented,

Previous Year's Accomplishments

- Completed the 2011 tax foreclosure cycle through the annual foreclosure sale.
- Worked partway through the 2012 foreclosure cycle through preparation for the expected foreclosure sale in August 2015.
- The transition of transferring Tax Foreclosure from the former Land Management department to the Financial Services department has continued to go smoothly and efficiently due to staff's dedication and cooperation.
- Implemented a new contract for Statute-required litigation reports for tax delinquent properties.

Dept: Financial Services
Div: Treasury Budget
Sec: Tax Foreclosure
Measures & Statistical Accomplishments

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Number of parcels available for sale compared to number sold in current fiscal year	17 / 16	15 / 10	25 / 13	25 / 13	25 / 13
Measure 2. Percentage of tax delinquent properties from the end of redemption period to the tax foreclosure sale	3.60	2.81	5.06	5.00	5.00
Additional Statistical Accomplishments					
Properties on Judgment / at End of Redemption	1274 / 533	1325 / 494	1224 / 556	1224 / 556	1224 / 556
Courtesy Letters Mailed / Number of Properties	465 / 304	377 / 342	474 / 376	622 / 351	622 / 351
Litigation Reports	180	181	168	168	168
Lienholder-Property Owner Letters / Number of Properties	1050 / 93	1393 / 103	1143 / 94	1143 / 94	1143 / 94
1st Site Inspection / 2nd Inspection and Posting	87 / 50	83 / 39	81 / 41	87 / 48	87 / 48
Properties on Tax Deed	51	42	46	46	46
Properties in Tax Foreclosure Sale / Sold	20 / 19	16 / 16	15 / 10	15 / 10	15 / 10

*Estimated

Dept: Financial Services
Sec: Tax Foreclosure

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	83,810	83,810	121,500	123,430
Overtime Wages	-	-	7,500	7,500	5,000	5,000
Temporary Salaries	-	-	46,920	46,920	-	-
Benefits	-	-	62,720	62,720	79,320	80,400
Subtotal:	-	-	200,950	200,950	205,820	208,830
COMMODITIES						
Office Supplies	-	-	850	850	850	850
Computer Supplies	-	-	500	500	400	400
Operating Supplies	-	-	1,020	3,450	810	810
Books and Periodicals	-	-	350	350	150	150
Repair and Maint. Supplies	-	-	300	300	300	300
Clothing Supplies	-	-	240	240	240	240
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	-	-	3,260	5,690	2,750	2,750
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	900	900	900	900
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	150	150	150	150
Training	-	-	1,610	1,610	1,000	1,000
Advertising, Printing & Binding	-	-	35,550	35,550	35,550	35,550
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	1,300	1,300	600	600
Rent	-	-	-	-	-	-
Utilities	-	-	600	600	600	600
Equipment Leases	-	-	160	160	160	160
Other Contractual Services	-	-	150,510	148,080	128,510	128,510
Subtotal:	-	-	190,780	188,350	167,470	167,470
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	-	-	394,990	394,990	376,040	379,050
FUNDING SOURCE:						
General Fund Revenues						

Dept: Financial Services
Div: Treasury/Budget

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	529,458	488,224	614,800	614,800	664,250	671,560
Overtime Salaries	6,850	16,435	20,000	20,000	21,000	21,000
Temporary Salaries	19,825	15,635	66,420	66,420	19,500	19,500
Benefits	330,931	307,476	409,810	409,810	431,550	435,440
Subtotal:	887,064	827,770	1,111,030	1,111,030	1,136,300	1,147,500
COMMODITIES						
Office Supplies	3,432	2,588	4,870	4,870	4,870	4,870
Computer Supplies	60	971	900	900	800	800
Operating Supplies	-	-	1,020	3,450	810	810
Books and Periodicals	2,555	2,280	3,230	3,230	2,750	2,750
Repair and Maint. Supplies	-	-	300	300	300	300
Clothing Supplies	-	-	240	240	240	240
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	6,047	5,839	10,560	12,990	9,770	9,770
CONTRACTUAL SERVICES						
Professional Services	6,368	4,748	16,430	16,430	9,000	9,000
Communications	344	279	1,500	1,500	1,300	1,300
Travel	-	257	40	40	40	40
Professional Dues/Meetings	1,008	1,008	1,270	1,270	1,270	1,270
Training	3,003	5,861	7,370	7,370	6,760	6,760
Advertising, Printing & Binding	20,147	18,524	60,050	60,050	52,850	52,850
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	995	995	2,850	2,850	1,350	1,350
Repairs & Maint. -Other Equipment	-	-	1,300	1,300	600	600
Rent	-	-	-	-	-	-
Utilities	-	-	600	600	600	600
Equipment Leases	-	-	160	160	160	160
Other Contractual Services	200,839	184,921	362,470	360,040	324,700	324,700
Subtotal:	232,704	216,593	454,040	451,610	398,630	398,630
Grants Local Match & Indirect Costs	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	1,966	867	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	1,966	867	-	-	-	-
GRAND TOTAL:	1,127,781	1,051,069	1,575,630	1,575,630	1,544,700	1,555,900

FUNDING SOURCES:

Dept: Financial Services
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,980,077	1,801,542	2,204,050	2,204,050	2,257,100	2,279,600
Overtime Salaries	9,477	30,582	36,450	36,450	40,450	40,450
Temporary Salaries	37,369	34,882	123,880	123,880	75,500	75,500
Benefits	1,265,156	1,160,009	1,435,240	1,435,240	1,447,900	1,459,680
Subtotal:	3,292,079	3,027,015	3,799,620	3,799,620	3,820,950	3,855,230
COMMODITIES						
Office Supplies	11,940	10,021	15,780	15,780	15,280	15,280
Computer Supplies	595	2,009	2,350	2,350	2,250	2,250
Operating Supplies	-	-	1,020	3,450	810	810
Books and Periodicals	11,943	7,131	11,880	11,880	11,400	11,400
Repair and Maint. Supplies	-	-	300	300	300	300
Clothing Supplies	-	-	240	240	240	240
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	24,478	19,161	31,570	34,000	30,280	30,280
CONTRACTUAL SERVICES						
Professional Services	6,838	9,748	54,790	54,808	35,378	35,378
Communications	344	328	1,930	1,930	1,530	1,530
Travel	660	6,791	3,040	3,040	3,040	3,040
Professional Dues/Meetings	4,482	3,818	4,870	4,870	4,650	4,650
Training	20,530	19,384	49,370	49,370	38,760	38,760
Advertising, Printing & Binding	24,991	23,661	65,290	65,290	58,590	58,590
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	995	995	3,150	3,150	1,650	1,650
Repairs & Maint. -Other Equipment	-	-	1,300	1,300	600	600
Rent	-	-	-	-	-	-
Utilities	-	-	600	600	600	600
Equipment Leases	-	-	160	160	160	160
Other Contractual Services	210,564	185,428	362,610	360,180	324,840	324,840
Subtotal:	269,404	250,153	547,110	544,698	469,798	469,798
Grants Match, Indirect, Awaiting Budget	-	-	156,070	153,432	153,432	153,432
CAPITAL OUTLAY						
Controlled Assets	1,966	6,284	1,700	1,700	1,700	1,700
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	1,966	6,284	1,700	1,700	1,700	1,700
GRAND TOTAL:	3,587,927	3,302,613	4,536,070	4,533,450	4,476,160	4,510,440
FUNDING SOURCES:						
General Fund Revenues						

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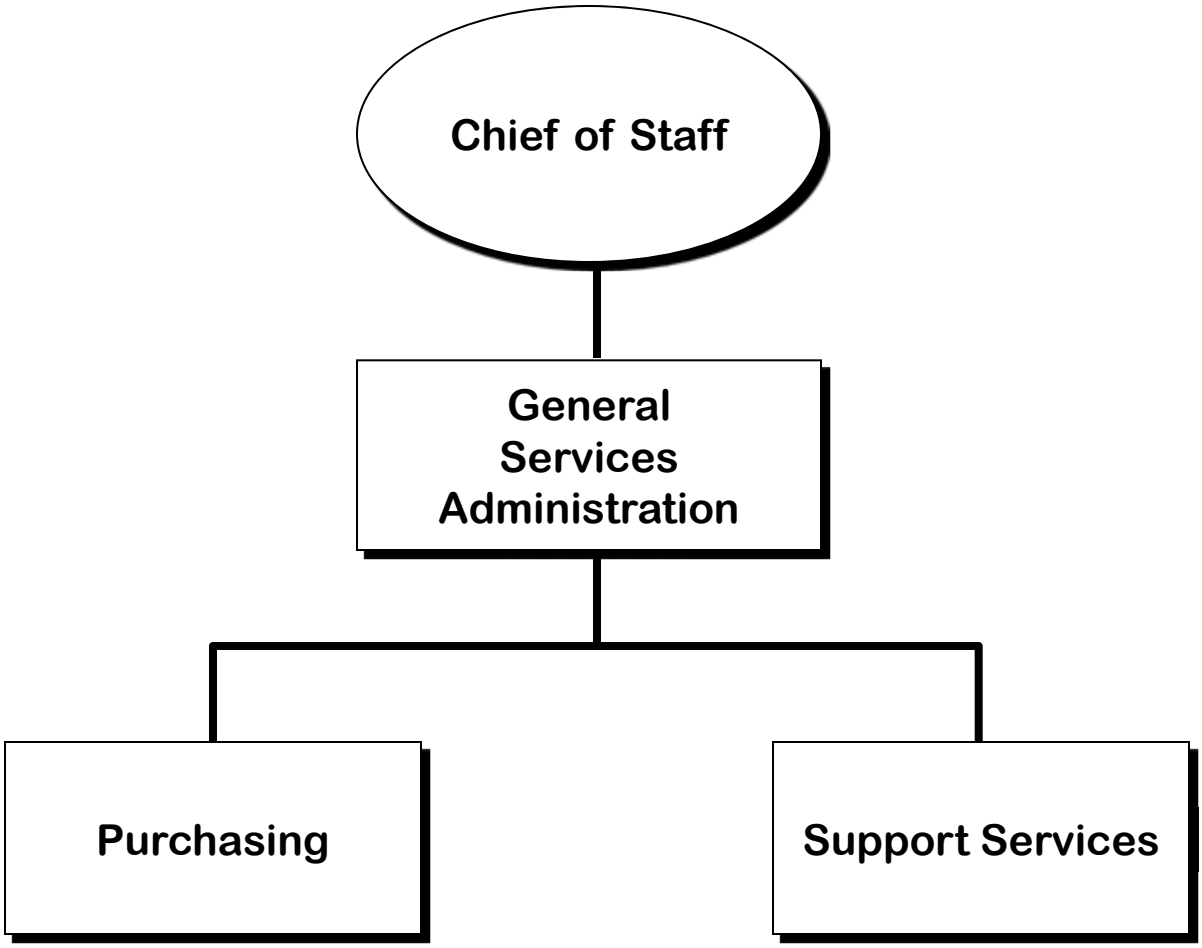
Department of General Services



PROGRAM BUDGET SUMMARY

DEPARTMENT OF GENERAL SERVICES – ADMINISTRATIVE DIVISION

MISSION/Program Description

THE MISSION OF THE ADMINISTRATION DIVISION IS TO PROVIDE LEADERSHIP AND MANAGEMENT TO THE PURCHASING AND SUPPORT DIVISION STAFF. This division plans for future purchasing challenges, maintains quality assurance, and makes policy recommendations. The division also organizes and administers all daily activity and staff involved in purchasing, reprographics center, BAC facility, mail services, receptionist, telecommunications, recycling at the facilities, warehousing and central stores services and disposal of assets for the Borough. In addition, the Administrative Division manages escalated customer service issues, resolves contract administration conflicts, and conducts special projects as they are identified.

Major Long-Term Issues and Concerns

- With the increasing number of grants received, the complex requirements and continued assessment by grantors and auditors place a continued burden on the small number of staff within the department.
- Copier program has grown and is considered a multi-function program which incorporates fax, printer and scanner which has added to the burden of having a small number of staff within the department.
- P-Card program continues operating on a 100% audit, staffing levels are inadequate to complete our required program functions.
- Evaluate workflow; identify opportunities for adoption of automated processes to replace manual systems, increase productivity, and institute data generation capabilities.

Objectives for FY 2016

- Deliver professional customer service and exceed expectations.
- Prepare and implement Triennial Goal Methodology for the Disadvantaged Business Enterprise Program
- Provide transparency and information security in program operations.
- Work with user agencies and with vendors to bring about cost reductions.
- Promote professional growth and development opportunities.
- Embrace open communication and information sharing.
- Ensure compliance with Borough ordinances and policies, as well as applicable state and federal laws, through continued education of applicable laws and purchasing management techniques.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to cost of living ,longevity adjustments and benefit rate changes.

Previous Year's Accomplishments

- Continued to foster the business enterprise program for small businesses.
- Filed timely civil rights reporting for disadvantage business enterprise, improved program.
- Assisted the Interior Gas Utility to contract for the project management staff and support services necessary for the utility.
- Successfully procured all goods and materials to house the North Pole Library.
- Successfully negotiated a contract with One Solution for the Borough's financial software.
- Responded to many requests and inquiries from a broad spectrum of in-house and outside agencies.

See specific GS Divisions for measures and statistical accomplishments

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Dept: General Services
Div: Administration

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	161,955	173,984	180,770	180,770	187,720	187,720
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	107,270	106,189	114,790	114,790	117,700	117,510
Subtotal:	269,225	280,173	295,560	295,560	305,420	305,230
COMMODITIES						
Office Supplies	89	60	1,000	1,000	1,000	1,000
Computer Supplies	-	75	60	60	60	60
Operating Supplies	-	123	-	-	-	-
Books and Periodicals	-	221	230	230	230	230
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	89	479	1,290	1,290	1,290	1,290
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	704	33	-	-	-	-
Professional Dues/Meetings	644	927	-	-	-	-
Training	12,014	12,001	11,250	11,250	11,250	11,250
Advertising, Printing & Binding	-	-	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	770	-	-	-	-	-
Subtotal:	14,132	12,961	11,250	11,250	11,250	11,250
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	283,446	293,613	308,100	308,100	317,960	317,770

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF GENERAL SERVICES – PURCHASING DIVISION

MISSION/Program Description

THE MISSION OF THE PURCHASING DIVISION IS TO PLAN, MANAGE AND COORDINATE THE PROCUREMENT FUNCTION BY AQUIRING QUALITY MATERIALS AND SERVICES FOR BOROUGH DEPARTMENTS IN A TIMELY AND COST EFFECTIVE MANNER WHILE MAINTAINING AN OPEN AND COMPETITIVE BIDDING ENVIRONMENT. The division directs the purchasing of all supplies, services and construction, and disposal therein, as required by Borough operations. Major responsibilities include overseeing departments' procurement activity for small dollar purchases, administrating the formal solicitation process, administer the P-Card program and issuing all purchase orders. All procurement activity is conducted in accordance with Title 16 to ensure integrity and fairness and equitable treatment of parties and to maximize the value of public funds in compliance with all applicable laws, policies, procedures and business practices.

Major Long Term Issues and Concerns

- Transition of department staff through training of new personnel in borough operations and procurement law.
- Increased grant activity and complexity with mandates, constant changes to compliance requirements amplifying transparency and accountability.
- Continuation of updating office procedure manuals and procurement operating procedures.

Objectives for FY 2016

- Work with the Mayor's office on special projects as they arise.
- Implementation of the on-line purchase module to expedite purchase orders and to provide real-time accounting for soft ledger keepers.
- Support the purposes and goals of the Borough.
- Continue to utilize cooperative purchasing agreements to achieve substantial price discounts and reduce procurement timelines.
- Develop relationships with small, minority, and women-owned vendors.
- To provide timely responsive support to our client agencies, the departments.
- Encourage and generate participation of and award to local bidders in all Borough procurements.
- Monitor vendor performance to insure accountability.
- Provide training opportunities for staff on federal grant fund procurement activity compliance.
- Initiate P-Card efficiencies and updates to our current program

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to longevity adjustments and benefit rate changes.

Previous Year's Accomplishments

- Successfully managed significant growth in complex procurement activity, including federal grant compliance, with existing staff resources.
- Ongoing P-Card Training for new cardholders and consistent refresher training; monitor usage and purchasing patterns.
- Conducted a Best Practice Review of the Borough P-Card program
- Provided procurement code guidance and training to client agencies.
- Best practice review of the Borough P-Card program to maximize our program opportunities and growth, in addition to conducting an audit of our program.
- Best practice review of the Integrated Financial Automated Software (IFAS) for the purchasing module.

Dept: General Services
Div: Purchasing
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percent of IFB's awarded to local bidders	87%	84%	75%	85%	85%
Measure 2. Percent of purchase orders processed and sent to vendor within one day	96%	94%	95%	94%	96%
Measure 3. Avg. time (in days) required to review/prepare formal solicitation for publication for IFB's	19	23	20	15	15
Measure 4. Avg. time (in days) required to review/prepare formal solicitationfor publication for RFP's	42	71	47	25	25
Measure 5. Percent of cost savings to Borough as represented by the difference between the highest and lowest bid prices.	33%	36%	38%	35%	35%

Additional Statistical Accomplishments

Processing of Purchasing Documents					
Purchase Orders	3,634	2,496	2,730	2,846	2,850
Wood stove change out program	304	615	411	608	600
Procurement Card Transactions	3,056	6,170	8,302	8,904	8,950
Procurement Card Expenditures (in dollars)	679,189	1,252,404	1,774,410	1,208,241	1,500,000
Travel Authorizations	213	246	239	200	220
Change Notices to Purchase Orders Line Items	2,483	2,781	2,955	2,354	2,300
New Vendor Setup and W-9 Information Requests	1,425	890	947	1,084	1,000
Recodes, Liquidates and Rollovers of PO's	1,860	1,111	1,555	1,083	1,200
Check Requests	1,009	660	617	656	640
Credit Cards Issued		115	160	170	170
P-Card management			70	90	80
Formal Procurement Process					
Invitations for Bid issued	75	75	72	83	85
Requests for Proposal issued	23	25	30	20	25
Other procurement solicitations	2	13	10	14	14
Contract issued	189	199	137	145	150
Cash Receipts for IFB/RFP received	165	80	41	14	14
Miscellaneous Transactions	9	5	10	12	11
Invoiced Purchases					
Payments made	74	85	119	94	95
Journal entries processed	443	530	753	914	820

*Estimated

Dept: General Services
Div: Purchasing

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	212,376	256,848	271,290	265,174	268,330	272,570
Overtime Wages	7,635	16,998	8,000	8,000	8,000	8,000
Temporary Salaries	17,032	8,275	12,000	12,000	12,000	12,000
Benefits	136,106	157,881	178,560	174,676	174,420	176,800
Subtotal:	373,149	440,002	469,850	459,850	462,750	469,370
COMMODITIES						
Office Supplies	3,237	1,998	2,800	2,800	2,500	2,500
Computer Supplies	1,063	537	410	410	410	410
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	361	829	450	450	450	450
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	4,661	3,364	3,660	3,660	3,360	3,360
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	-	-	100	100	100	100
Professional Dues/Meetings	554	291	1,240	1,240	1,240	1,240
Training	2,774	10,465	4,800	4,800	4,800	4,800
Advertising, Printing & Binding	139	98	220	220	220	220
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	-	7,806	-	-	-	-
Subtotal:	3,467	18,660	6,360	6,360	6,360	6,360
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	381,277	462,026	479,870	469,870	472,470	479,090

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF GENERAL SERVICES – SUPPORT SERVICES DIVISION

MISSION/Program Description

THE MISSION OF THE SUPPORT SERVICES DIVISION IS TO PROVIDE SUPPORT TO BOROUGH DEPARTMENTS AND OVERSEE THE BOROUGH ADMINISTRATIVE CENTER (BAC) FACILITY. Included in the division are warehouse operations, central stores, reprographics, mail services, the Photo ID program, BAC receptionist services, telecommunications, surplus disposal, recycling, fleet-services, office remodels and BAC facilities management, Borough-wide janitorial services and the Borough-wide copier program.

Major Long-Term Issues and Concerns

- Train new staff and provide them with valuable knowledge internally and externally in order to maximize support to Borough employees.
- The BAC building exterior requires renovation to include a new vapor barrier. In many locations, the carpet is over twenty years old and is fairly worn. In addition, the carpet does not provide the anti-static protection necessary for modern office computer systems.
- Concerns about renewable energy, promoting and encouraging resource management in the BAC facility.
- Through the loss of maintenance's red facility, General Service's space is inadequate for our needs as the warehouse is shared by Record's Management and Maintenance.

Objectives for FY 2016

- Streamline transfer of assets; promote recycling of electronic surplus assets.
- Promote "green" processes to our customers and departmental divisions.
- Offer departmental training on mail services in order to educate other departments on ways to save due to increase in USPS mailings.
- Assist departments in resizing and overseeing weight of materials to be mailed, thereby initiating cost-effective expense reductions.
- Continue to be proactive in eliminating potential health and safety issues within the BAC facility through implementing a safety plan.
- Cross-train employees to ensure consistent customer service delivery to the departments.
- Expand online auction opportunities.
- Ongoing promotion of the BAC recycling program.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to longevity adjustments and benefit rate changes.

Previous Year's Accomplishments

- Completed the second floor remodel design and installation of the computer room, reprographics, break room and reorganization of various departments to provide energy efficiency and add additional space for employees.
- Provided furniture and computer auctions.
- Established the 50th Borough logo on all stationary and envelopes.
- Continued with the addition of electronic keying to the southwest doors of the BAC facility.
- Installed new phone systems at the EOC and the North Pole Library.
- Implemented electronic return receipt for mail processing to promote quicker service and reduce overall postage expense.
- Successfully reconfigured the second floor of the BAC to accommodate increase in energy requirement, hardware requirements and additional employees.
- Transferred Herman Miller and other assets to the North Pole Library Storage Facility.

Dept: General Services
Div: Support Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percentage of copy jobs completed by due date	99%	99%	99%	99%	99%
Measure 2. Percentage of staff time used to address BAC facility issues/month	65%	66%	70%	75%	60%
Measure 3. Percentage reduction of copiers on a maintenance agreement	25%	10%	8%	6%	6%
Measure 4. Percentage of staff time used to address Borough-wide janitorial issues			35%	40%	35%
Measure 5. Percentage of staff time on surplus			30%	35%	35%
Measure 6. Electronic documents that require handling prior to printing			46%	48%	48%
Measure 7. Daily Courier Service**				<5	<5

Additional Statistical Accomplishments

Borough Admin Center Facility Support					
Facility workorders processed	250	230	224	267	250
Janitorial/Security contracts-Requests for Action	400	300	525	520	520
Fleet Vehicles dispatched to the field	365	265	327	264	270
Fleet Vehicles dispatched for maintenance	24	10	11	14	14
Total Assets accepted at the warehouse for sale	271	205	330	313	310
Surplus items sold through electronic bidding	36	93	260	280	230
Donated assets to the community**			46	15	15
Mail-Warehouse/Reprographics/Photo ID Services					
Reprographic Copies	1,858,425	1,734,610	1,654,218	1,368,855	1,500,000
CD copies	256	325	462	537	550
Photo ID Cards Issued	392	391	430	442	435
Volume of Incoming Mail (by foot)	610	759	800	688	700
Volume of Outgoing Mail (by piece)	90,800	89,200	89,201	90,000	90,000
Central Supply Units Delivered	3,852	3,210	3,100	3,200	3,200
Copiers Maintained by GS Department	38	39	40	42	43
New Copiers Purchased/Leased	3	6	8	6	6
Invoiced Purchases					
Payments Made	850	915	1,021	1,684	1,684
Journal Entries Completed	1,089	2,085	2,229	2,248	2,248
Ipad Management	5	12	37	36	36
Ipad Entries		675	857	912	930
Cellular Phone Entries	2,798	3,540	3,340	3,408	3,200

*Estimated

Dept: General Services
Div: Support Services

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	134,729	143,952	148,350	148,350	152,670	155,070
Overtime Wages	1,595	7,652	3,400	3,400	5,000	5,000
Temporary Salaries	8,510	5,354	7,000	7,000	7,000	7,000
Benefits	83,460	89,387	97,070	97,070	99,540	100,880
Subtotal:	228,294	246,345	255,820	255,820	264,210	267,950
COMMODITIES						
Office Supplies	1,704	1,135	1,000	1,000	1,000	1,000
Computer Supplies	1,196	596	2,000	2,000	1,000	1,000
Operating Supplies	46,263	49,807	49,810	49,810	49,810	49,810
Books and Periodicals	1,368	-	-	-	-	-
Repair and Maint. Supplies	123	273	1,500	1,500	1,000	1,000
Clothing Supplies	201	11	300	300	200	200
Motor Fuels and Lubricants	4,030	4,744	6,610	6,610	5,000	5,000
Equipment Parts	-	-	-	-	-	-
Subtotal:	54,885	56,566	61,220	61,220	58,010	58,010
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	269,451	281,458	360,840	360,840	303,900	303,900
Travel	-	85	100	100	100	100
Professional Dues/Meetings	85	95	-	-	-	-
Training	1,344	2,675	1,580	1,580	1,580	1,580
Advertising, Printing & Binding	12,764	8,767	6,000	6,000	8,000	8,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	100,431	113,884	94,450	104,450	92,450	92,450
Repairs & Maint. -Office Equipment	47,099	78,798	132,730	132,730	133,830	133,830
Repairs & Maint. -Other Equipment	8,800	5,834	6,800	6,800	9,500	9,500
Rent	-	-	-	-	-	-
Utilities	8,390	8,381	10,200	10,200	9,900	9,900
Equipment Leases	167,511	139,843	221,960	221,960	177,080	177,080
Other Contractual Services	61,797	56,690	101,630	101,630	77,630	77,630
Subtotal:	677,672	696,510	936,290	946,290	813,970	813,970
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	24,896	19,065	29,850	29,850	21,000	21,000
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	24,896	19,065	29,850	29,850	21,000	21,000
GRAND TOTAL:	985,747	1,018,486	1,283,180	1,293,180	1,157,190	1,160,930

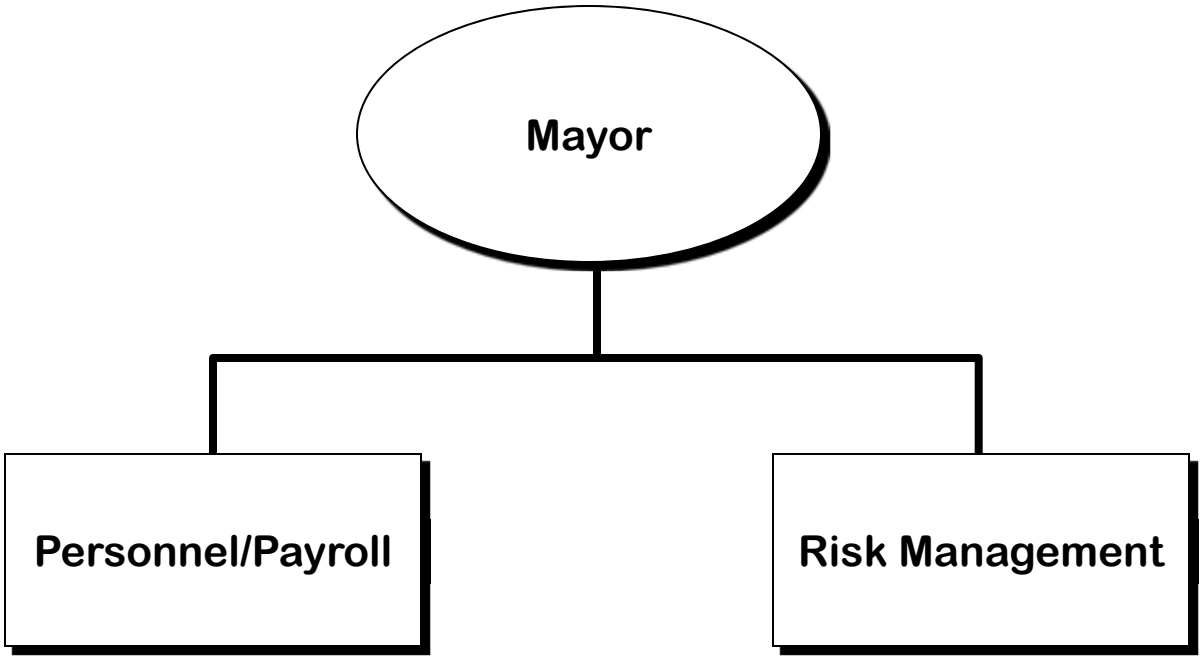
FUNDING SOURCE:	
General Fund Revenues	
Replacement photo ID cards	870

Dept: General Services
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	509,060	574,784	600,410	594,294	608,720	615,360
Overtime Wages	9,230	24,650	11,400	11,400	13,000	13,000
Temporary Salaries	25,542	13,629	19,000	19,000	19,000	19,000
Benefits	326,836	353,457	390,420	386,536	391,660	395,190
Subtotal:	870,668	966,520	1,021,230	1,011,230	1,032,380	1,042,550
COMMODITIES						
Office Supplies	5,030	3,193	4,800	4,800	4,500	4,500
Computer Supplies	2,259	1,208	2,470	2,470	1,470	1,470
Operating Supplies	46,263	49,930	49,810	49,810	49,810	49,810
Books and Periodicals	1,729	1,050	680	680	680	680
Repair and Maint. Supplies	123	273	1,500	1,500	1,000	1,000
Clothing Supplies	201	11	300	300	200	200
Motor Fuels and Lubricants	4,030	4,744	6,610	6,610	5,000	5,000
Equipment Parts	-	-	-	-	-	-
Subtotal:	59,635	60,409	66,170	66,170	62,660	62,660
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	269,451	281,458	360,840	360,840	303,900	303,900
Travel	704	118	200	200	200	200
Professional Dues/Meetings	1,283	1,313	1,240	1,240	1,240	1,240
Training	16,132	25,141	17,630	17,630	17,630	17,630
Advertising, Printing & Binding	12,903	8,865	6,220	6,220	8,220	8,220
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	100,431	113,884	94,450	104,450	92,450	92,450
Repairs & Maint. -Office Equipment	47,099	78,798	132,730	132,730	133,830	133,830
Repairs & Maint. -Other Equipment	8,800	5,834	6,800	6,800	9,500	9,500
Rent	-	-	-	-	-	-
Utilities	8,390	8,381	10,200	10,200	9,900	9,900
Equipment Leases	167,511	139,843	221,960	221,960	177,080	177,080
Other Contractual Services	62,567	64,496	101,630	101,630	77,630	77,630
Subtotal:	695,271	728,131	953,900	963,900	831,580	831,580
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	24,896	19,065	29,850	29,850	21,000	21,000
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	24,896	19,065	29,850	29,850	21,000	21,000
GRAND TOTAL:	1,650,470	1,774,125	2,071,150	2,071,150	1,947,620	1,957,790

FUNDING SOURCE:
General Fund Revenues
Replacement photo ID cards 870

Department of Human Resources



PROGRAM BUDGET SUMMARY

DEPARTMENT OF HUMAN RESOURCES – PERSONNEL/PAYROLL DIVISION

MISSION/Program Description

THE MISSION OF THE PERSONNEL/PAYROLL DIVISION IS TO PROVIDE PROFESSIONAL SERVICES TO THE BOROUGH AND TO ENSURE ADEQUATE LEVELS OF HUMAN CAPITAL ARE AVAILABLE WHEN NEEDED. The division delivers human resources support to all Borough Departments, manages all personnel and payroll activities, ensuring full compliance with all federal, state and local laws.

Major Long-Term Issues and Concerns

Maintain a quality personnel/payroll resource management system and maintain legal employment practices that support strategic Borough goals and fulfill workforce needs. Develop workforce strategic planning process and programs. Provide and coordinate meaningful employee training programs. Serve as liaison between management and the various unions. Maintain Internet web site and continue development of Intranet and Internet self-service programs.

Objectives for FY 2016

- Provide human resource services for the Borough and its employees. Maintain current personnel, payroll, employment, and financial policies/practices to ensure compliance with changing federal and state law.
- Implement changes arising from the negotiated collective bargaining agreements for Alaska Public Employees Association (APEA), Laborers' Local 942, and Alaska State Employees Association (ASEA).
- Continue to refine and enhance procedures, workflow, and training to managers, timekeepers and Borough employees using the NOVATime and Attendance software and it's integration with current payroll system. .
- Provide employee support for Employee Online Self Service.
- Begin implementation of One Solution financial systems software for Human Resources and Payroll.
- Standardize language within job descriptions including the use of Americans with Disabilities Act (ADA) language.
- Conduct a review of job classifications.
- Continue development of the Workforce Strategic Plan, including various components such as career laddering, staff training, and development and retention strategies.
- Continue development of enhanced reporting methods.
- Manage grievances and contract interpretation. Respond to Labor Relations Agency and other Government Agency requests. Respond to ethics complaints.
- Coordinate Equal Employment Opportunity (EEO) service function, ensuring that the Borough's Affirmative Action Program provides fair and equitable treatment in all aspects of the employment process. Respond to Family Medical Leave (FML) and ADA reasonable accommodation requests, and manage both programs.
- Continue support to the Policy Review Committee by reviewing and updating Borough-wide policies and procedures, including maintaining hard copy and electronic versions for easy access.

Significant Budget Changes

None.

Previous Year's Accomplishments

- Completed implementation of NovaTime, a Time and Attendance system, including user, timekeeper & supervisor trainings.
- Updated individual training programs for participants in the Workforce Strategic Plan. Re-advertised the program to existing staff and completed intake process.
- Conducted negotiations for three collective bargaining agreements for Alaska Public Employees Association (APEA, Laborers' Local 942, and Alaska State Employees association (ASEA).
- Implemented a new employee self-service system integrated with IFAS - Employee Online.
- Successful completion of the FTA Tri-annual audit.
- Coordinated with School District officials to provide effective EEO service, including training for Borough employees.
- Provided outreach services to support recruitment activities including the Borough's summer hire program.
- Coordinated Borough-wide Policy Review, served as team leader and clerical support to the committee.
- Effectively handled ethics complaints, Equal Employment Opportunity Commission (EEOC) complaints, unfair labor practices and union grievances.

Dept: Human Resources
Div: Personnel/Payroll
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Rate of turnover for regular employees	16.81%	15.17%	16.28%	20.60%	15.00%
Measure 2. Number of posted vacancies not filled, requiring reposting (FT/PT external only)	35	32	30	34	25
Measure 3. Percentage of payroll checks reissued due to processing errors.	0.0004%	0.0005%	0.0004%	0.0005%	0.0000%
Measure 4. Percentage of disciplinary actions leading to grievance and/or arbitration	2%	5%	4%	18%	5%
Measure 5. Percentage of grievances successfully defended by the Borough in arbitration	100%	100%	100%	100%	100%

Additional Statistical Accomplishments

PERSONNEL					
Number of applications screened	3,599	3,711	3,794	3,997	4,000
Number of applicants interviewed	403	552	544	694	700
Percentage of applicants afforded an interview	11.0%	15.0%	15.0%	17.0%	18.0%
Number of internal job postings	39	29	54	66	70
Number of total external job postings	88	65	104	114	90
Number of full-time external job postings	41	42	92	97	90
Number of part time postings (internal and external)	18	26	19	27	25
Number of casual postings	38	54	47	47	50
Number of seasonal postings	0	5	5	3	5
Number of grant/term-funded postings	5	2	3	8	8
Total number of terminations (all employment categories)	193	187	196	130	150
Number of full and part time benefit eligible hires	51	55	60	85	75
Number of full and part time benefit eligible promos/transfers	19	26	34	36	35
Terminations for full and part time benefit eligible employees	64	56	62	78	70
Number of New Hire Orientations Conducted	191	55	60	67	60
Number of hits on our Intranet site	16,746	13,333	14,759	14,788	15,000
Number of participants in the Workforce Strategic Plan	18	16	25	33	40
Number of employees attending training (through WSP and HR)	260	275	250	330	300
PAYROLL					
Number of elections held	1	1	1	1	1
Number of election workers checks processed	250	245	240	237	250
Number of Assembly checks processed	2	2	1	1	1
Number of Assembly EFTs processed	106	106	107	107	107
Number of checks processed	1,005	754	727	853	600
Number of EFTs processed	11,662	10,944	11,800	11,701	12,000
Number of hand pays checks/eft's processed	139	130	149	117	100
Percentage of employees on direct deposit	94%	93%	95%	94%	98%
Pecentage of employee's with multiple direct deposits	25%	27%	25%	24%	30%
Number of W-2's processed	866	875	858	893	875
Number of payroll runs per year	87	85	85	69	70
Percentage of hand pay runs per year	45%	47%	34%	30%	30%
Number of participants in United Way	33	27	34	22	50
Number of employees utilizing Deferred Comp	109	98	89	96	135
Number of employees utilizing Supplemental Life (**)	80	81	92	93	90
Annual dollar election by employees for Med Flex & Dep Care	$253,938	$228,274	$193,013	$176,547	$200,000

NOTE: All figures are based on calendar year
*Estimated
(**) Spouses were deducted from previously reported figured

Dept: Human Resources
Div: Personnel/Payroll

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	444,761	473,489	488,260	488,260	496,460	496,460
Overtime Wages	3,202	2,043	4,000	4,000	4,000	4,000
Temporary Salaries	7,732	13,690	12,000	12,000	8,000	8,000
Benefits	290,567	307,599	313,800	313,800	314,560	314,060
Subtotal:	746,262	796,821	818,060	818,060	823,020	822,520
COMMODITIES						
Office Supplies	3,170	5,997	7,250	7,250	6,000	6,000
Computer Supplies	-	1,384	750	750	750	750
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	3,555	12,697	6,500	6,500	6,500	6,500
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	6,725	20,078	14,500	14,500	13,250	13,250
CONTRACTUAL SERVICES						
Professional Services	19,299	10,289	26,700	26,700	25,700	25,700
Communications	50	-	-	-	-	-
Travel	67	2,102	-	-	-	-
Professional Dues/Meetings	2,122	3,462	2,750	2,750	2,750	2,750
Training	18,120	18,370	22,860	22,860	20,110	20,110
Advertising, Printing & Binding	50,273	42,965	34,000	34,000	34,000	34,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	5,000	-	-	-	-	-
Repairs & Maint. -Office Equipment	1,343	1,903	500	500	500	500
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	6,907	37,077	14,800	14,800	17,600	17,600
Subtotal:	103,181	116,168	101,610	101,610	100,660	100,660
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	11,646	21,056	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment						
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	11,646	21,056	-	-	-	-
GRAND TOTAL:	867,814	954,123	934,170	934,170	936,930	936,430

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF HUMAN RESOURCES – RISK MANAGEMENT DIVISION

MISSION/Program Description

THE MISSION OF THE RISK MANAGEMENT DIVISION IS TO PROTECT FROM AND MITIGATE THE EFFECTS OF UNPREDICTABLE CASUALTY LOSSES ON THE PERSONNEL, PHYSICAL AND FINANCIAL ASSETS OF THE BOROUGH AND SCHOOL DISTRICT AND TO COORDINATE, PROMOTE AND MONITOR EMPLOYEE BENEFIT PLANS. The Division manages the Borough and School District's self-funded programs for employee health, property, general and auto liability and workers' compensation; obtains insurance coverage for the Borough, School District, Fire and Road Service Districts; maintains databases for employee health benefits, self-insured claims, safety, student injuries, facility incidents and for contractor insurance certificates; provides occupational health and safety services to Borough and School District and administers Borough employee benefit programs (deferred compensation, flexible spending accounts, life insurance, employee assistance program, employment-related medical exams).

Major Long-Term Issues and Concerns

The Borough is an active consumer in the commercial excess insurance market. This requires particular attention to market conditions and the regulatory environment. It requires long term planning and periodic adjustments in budget and self-insurance levels. Federal health care reform continues to require modifications to benefit plans and procedures. Alaska workers' compensation medical payments are the highest in the nation and the subject of legislative activity. The Center for Medicare and Medicaid Services continues to issue and refine regulations including a new coding system (ICD-10) that will be applied to health benefit and workers' compensation billing and reporting. Monitoring and complying with the changes requires extensive on-going effort.

Objectives for FY 2016

- Continue to work with the Borough Labor Management Health Care Committee, the School District Joint Committee on Health Benefits and the Health Care Coalition to manage employee health claim costs.
- Identify and implement medical service purchasing programs to reduce costs for self-funded claims.
- Continue development and utilization of Return to Work programs.
- Continue to improve delivery of occupational health and safety services to employees of the Borough and School District.
- Comply with Affordable Care Act regulations and upcoming changes.
- Refine new procedures, routine reports and assure compliance with regulations using claims system.
- Continue development of enhanced reporting methods for claim management.
- Continue staffing training for continuity of operations.
- Integrate new changes to the OSHA hazard communication standards for the globally harmonized system for improving safety and health protections for employees.

Significant Budget Changes

- None.

Previous Year's Accomplishments

- Conducted numerous safety and fire inspections on Borough and School District facilities with insurer and local fire officials.
- Implemented federal health care reform changes required by Patient Protection and Affordable Care Act (ACA) for employee health benefits plans.
- Continued to develop and improve in-house claims adjusting functions.
- Significantly improved case management activities designed to avoid or contain claim costs for Borough and School District employees.
- Provided risk consulting to School District management team.
- Provided support and assistance to Transportation Department for safety meetings.
- Staffed annual Health Fair and had largest participation in last five (5) years, promoting healthy life styles.
- Provided in-service training for School District nurses, facility maintenance, principals and coaches and improved student injury reporting with integration of Power School and Origami.
- Provided U.S. Department of Transportation (DOT) required training to Borough staff to comply with substance abuse testing policy.
- Administered Motor Vehicle Driving Policy and staffed Accident Review Committee.
- Implemented Blood Borne Pathogen training for Transportation employees.

Dept: Human Resources
Div: Risk Management
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Workers' Compensation as a percentage of payroll, compared to benchmark of 2%	0.93%	1.26%	0.75%	1.24%	0.50%
Measure 2. Number of Workers' Compensation medical only claims closed within six months	62%	44%	80%	80%	82%
Measure 3a. Increase in cost of Borough Health Plan compared to to national trended average of 10% per year	6.3%	-1.7%	4.0%	8.5%	5.0%
Measure 3b. Increase in cost of School District Health Plan compared to trended national average of 10% per	11.1%	1.5%	12.0%	7.0%	8.5%
Measure 4. Ratio of plan administrative charges to claims paid for the Health Plan - Benchmark less than 10%	6%	7%	8%	9%	10%
Measure 5. Cost of Risk compared to overall budget	1.12%	1.07%	0.92%	0.92%	1.06%
Additional Statistical Accomplishments					
Number of insurance policies purchased	24	28	30	30	30
Number of insurance certificates reviewed	565	550	550	600	600
Number of Contracts reviewed for insurance purposes	604	621	600	600	600
Number of employee first aid injury reports	274	262	344	275	275
Number or workers' compensation injuries/claims	144	133	156	150	140
Number of student injury reports	1,151	1,041	1,100	1,816	1,100
Number of facility injury reports	474	500	500	500	500
Number of employees eligible for health plans	2,090	2,100	2,070	2,120	2,120
Number of General and Auto Liability claims	24	19	20	11	15
Number of property damage claims	49	66	55	22	60
Amount collected from third parties for property damage	$85,823	$59,439	$20,000	$1,896	$15,000
Number of Borough Flexible Spending Account Participants	115	115	108	110	110
Number of Vehicle Collisions Reviewed by Committee	8	31	23	5	25
Number of facility inspections	84	123	206	175	175
Post incident safety activity - responses, investigations	322	267	365	200	200
Proactive safety - tests, training, evaluations, safety item loans	148	320	385	450	450

*Estimated

Dept: Human Resources
Div: Risk Management

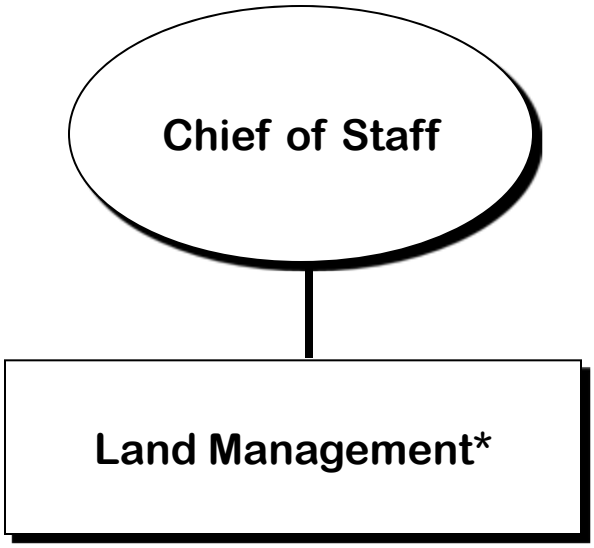
	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	418,232	443,864	429,950	429,950	428,810	428,810
Overtime Wages	1,046	1,246	1,500	1,500	1,500	1,500
Temporary Salaries	9,331	10,718	14,000	14,000	10,000	10,000
Benefits	251,995	276,483	275,380	275,380	270,770	270,340
Subtotal:	680,604	732,311	720,830	720,830	711,080	710,650
COMMODITIES						
Office Supplies	3,782	4,625	5,000	5,000	5,000	5,000
Computer Supplies	743	1,070	2,000	2,000	2,000	2,000
Operating Supplies	9,997	4,545	13,650	13,650	13,650	13,650
Books and Periodicals	2,908	1,431	3,200	3,200	3,200	3,200
Repair and Maint. Supplies	5,022	-	100	100	100	100
Clothing Supplies	-	-	600	600	600	600
Motor Fuels and Lubricants	436	406	1,000	1,000	1,000	1,000
Equipment Parts	-	-	200	200	200	200
Subtotal:	22,888	12,077	25,750	25,750	25,750	25,750
CONTRACTUAL SERVICES						
Professional Services	1,850	-	11,000	11,000	13,400	13,400
Communications	235	68	200	200	200	200
Travel	3,304	4,129	4,340	4,340	4,100	4,100
Professional Dues/Meetings	1,934	2,903	1,950	1,950	1,950	1,950
Training	15,747	9,274	16,780	16,780	13,860	13,860
Advertising, Printing & Binding	575	730	950	950	1,150	1,150
Insurance and Bonding	1,451,517	1,471,457	1,655,790	1,655,790	1,687,360	1,687,360
Repairs & Maint. -Bldg. & Grounds	5,000	-	-	-	-	-
Repairs & Maint. -Office Equipment	236	130	-	-	-	-
Repairs & Maint. -Other Equipment	1,794	600	2,900	2,900	2,700	2,700
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	2,350	-	-	-	7,160	7,160
Other Contractual Services	130,004	79,292	79,830	79,830	79,830	79,830
Subtotal:	1,614,546	1,568,583	1,773,740	1,773,740	1,811,710	1,811,710
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	1,881	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	2,000	2,000	1,800	1,800
Office Equipment	-	-	-	-	-	-
Rolling Equipment	10,556	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	12,437	-	2,000	2,000	1,800	1,800
GRAND TOTAL:	2,330,475	2,312,971	2,522,320	2,522,320	2,550,340	2,549,910

FUNDING SOURCE:
General Fund Revenues

Dept: Human Resources
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	862,993	917,353	918,210	918,210	925,270	925,270
Overtime Wages	4,248	3,289	5,500	5,500	5,500	5,500
Temporary Salaries	17,063	24,408	26,000	26,000	18,000	18,000
Benefits	542,562	584,082	589,180	589,180	585,330	584,400
Subtotal:	1,426,866	1,529,132	1,538,890	1,538,890	1,534,100	1,533,170
COMMODITIES						
Office Supplies	6,952	10,622	12,250	12,250	11,000	11,000
Computer Supplies	743	2,454	2,750	2,750	2,750	2,750
Operating Supplies	9,997	4,545	13,650	13,650	13,650	13,650
Books and Periodicals	6,463	14,128	9,700	9,700	9,700	9,700
Repair and Maint. Supplies	5,022	-	100	100	100	100
Clothing Supplies	-	-	600	600	600	600
Motor Fuels and Lubricants	436	406	1,000	1,000	1,000	1,000
Equipment Parts	-	-	200	200	200	200
Subtotal:	29,613	32,155	40,250	40,250	39,000	39,000
CONTRACTUAL SERVICES						
Professional Services	21,149	10,289	37,700	37,700	39,100	39,100
Communications	285	68	200	200	200	200
Travel	3,371	6,231	4,340	4,340	4,100	4,100
Professional Dues/Meetings	4,056	6,365	4,700	4,700	4,700	4,700
Training	33,867	27,644	39,640	39,640	33,970	33,970
Advertising, Printing & Binding	50,848	43,695	34,950	34,950	35,150	35,150
Insurance and Bonding	1,451,517	1,471,457	1,655,790	1,655,790	1,687,360	1,687,360
Repairs & Maint. -Bldg. & Grounds	10,000	-	-	-	-	-
Repairs & Maint. -Office Equipment	1,579	2,033	500	500	500	500
Repairs & Maint. -Other Equipment	1,794	600	2,900	2,900	2,700	2,700
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	2,350	-	-	-	7,160	7,160
Other Contractual Services	136,911	116,369	94,630	94,630	97,430	97,430
Subtotal:	1,717,727	1,684,751	1,875,350	1,875,350	1,912,370	1,912,370
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	13,527	21,056	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	2,000	2,000	1,800	1,800
Office Equipment	-	-	-	-	-	-
Rolling Equipment	10,556	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	24,083	21,056	2,000	2,000	1,800	1,800
GRAND TOTAL:	3,198,289	3,267,094	3,456,490	3,456,490	3,487,270	3,486,340
FUNDING SOURCES:						
General Fund Revenues						

Department of Land Management



* For current data see:

- Department of Assessing: Land Management
- Department of Financial Services -Treasury/Budget: Tax Foreclosure

PROGRAM BUDGET SUMMARY

DEPARTMENT OF LAND MANAGEMENT

THIS DEPARTMENT WAS DISSOLVED DURING FISCAL YEAR 2014 AND COMBINED WITH THE DEPARTMENT OF ASSESSING AND THE DEPARTMENT OF FINANCIAL SERVICES, DIVISION OF TREASURY AND BUDGET.

Dept: Land Management
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this Department by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Budget
Measure 1. Number of nominated parcels approved for commercial development / residential development / retention for open space, trail or recreation.	1 / 10 / 0	0 / 0 / 0	1 / 10 / 1		
Measure 2. Number of parcels available for sale compared to number sold in current fiscal year.	0 / 2	3 / 3	25 / 20		
Measure 3. Total # of Lease, Licenses, Easements Issued (excluding firewood)	33	32	38		
4. Timber sale units sold / revenue generated.	4 / $3K	2 / $11K	1 / $22K		
Measure 5. Percentage of tax delinquent properties from the End of Redemption Period to the Tax Foreclosure Sale.	3.39	3.00	3.00		
Statistical Accomplishments					
Land Nominations					
Nominations Received	11	5	12		
Radio / Television / Newspaper Display Ad. Spots	10 / 0 / 4	5 / 0 / 2	5 / 0 / 2		
Agency and Public comments received	1	0	1		
Notices mailed (Nomination Period, Public Meeting, and Approved report)	30	15	15		
Land Development					
Field Trips / Inspections	21	37	32		
Borough meetings (Assembly, Platting, Planning, LMAC)	2	10	10		
Permits for development projects	1	7	5		
Contracts administered with consultants/contractors	15	6	6		
Developed Subdivisions / Lots	0 / 0	0 / 0	2 / 45		
Parcels sold at Auction / Over-the-Counter	0 / 0	0 / 3	20 / 5		
Acres sold at Auction / Over-the-Counter	0 / 0	0 / 1491	80.7 / 8.8		
Financed / Cash Land Sales	0 / 0	1 / 2	17 / 8		
Number of Non-Judicial and Deed-in-Lieu foreclosures	1	2	3		
Retained Lands					
Accumulative Municipal Entitlement Land (MEL including over selections)	114,433 ac	114,433 ac	114,433 ac		
Accumulative Acquisition Lands other than MEL	9298 ac	9304 ac	9304 ac		
Project Support to FNSB Depts, School Dist, etc.	1600 hrs	1600 hrs	1600 hrs		
Timber Sale Contracts Administered	4	7	3		
Gravel - Commercial Sales / Personal Use	0/ 0	0 / 0	0 / 0		
Firewood - Personal Use Licenses / Cords	120 / 450	180 / 510	200 / 600		
Licenses issued TUL / MUL	6 / 1	17 / 3	7 / 3		
FNSB / School District Leases	12 / 5	13 / 5	13 / 5		
Easements Granted	5	7	10		
Field Inspections - Leases, Licenses, Timber Sales	120	120	120		
Purchase requests for FNSB Direct Land /-Sale(s)	1 / 0	3 / 2	3 / 1		
Surveys	7	4	7		
Acquisitions for FNSB (easements)	3	2	3		
Tax Foreclosure					
Properties on Judgment / at End of Redemption	1192 / 472	1250 / 533	1274 / 533		
Courtesy Letters Mailed / # of Properties	465 / 304	377 / 342	377 / 342		
Litigation Reports	163	180	180		
Lien holder-Property owner letters / #of Properties	1050 / 93	1050 / 93	1050 / 93		
1st Site Inspection / 2nd Inspection & Posting	87 / 48	87 / 48	87 / 48		
Properties on Tax Deed	51	51	51		
Properties in Tax Foreclosure Sale / Sold	16 / 16	16 / 16	16 / 16		

*Estimated

Dept: Land Management
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	539,380	337,724	-	-	-	-
Overtime Wages	6,902	9,878	-	-	-	-
Temporary Salaries	1,811	53,183	-	-	-	-
Benefits	337,479	223,528	-	-	-	-
Subtotal:	885,572	624,313	-	-	-	-
COMMODITIES						
Office Supplies	2,848	3,119	-	-	-	-
Computer Supplies	1,030	108	-	-	-	-
Operating Supplies	728	4,935	-	-	-	-
Books and Periodicals	481	214	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	81	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	5,168	8,376	-	-	-	-
CONTRACTUAL SERVICES						
Professional Services	5,462	-	-	-	-	-
Communications	510	450	-	-	-	-
Travel	81	-	-	-	-	-
Professional Dues/Meetings	1,331	1,207	-	-	-	-
Training	6,612	2,932	-	-	-	-
Advertising, Printing & Binding	29,337	32,298	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-		-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	1,200	2,198	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	754	-	-	-	-
Equipment Leases	1,080	330	-	-	-	-
Other Contractual Services	111,519	119,408	-	-	-	-
Subtotal:	157,132	159,577	-	-	-	-
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	838	14,168	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	838	14,168	-	-	-	-
GRAND TOTAL:	1,048,710	806,434	-	-	-	-

FUNDING SOURCES:
General Fund

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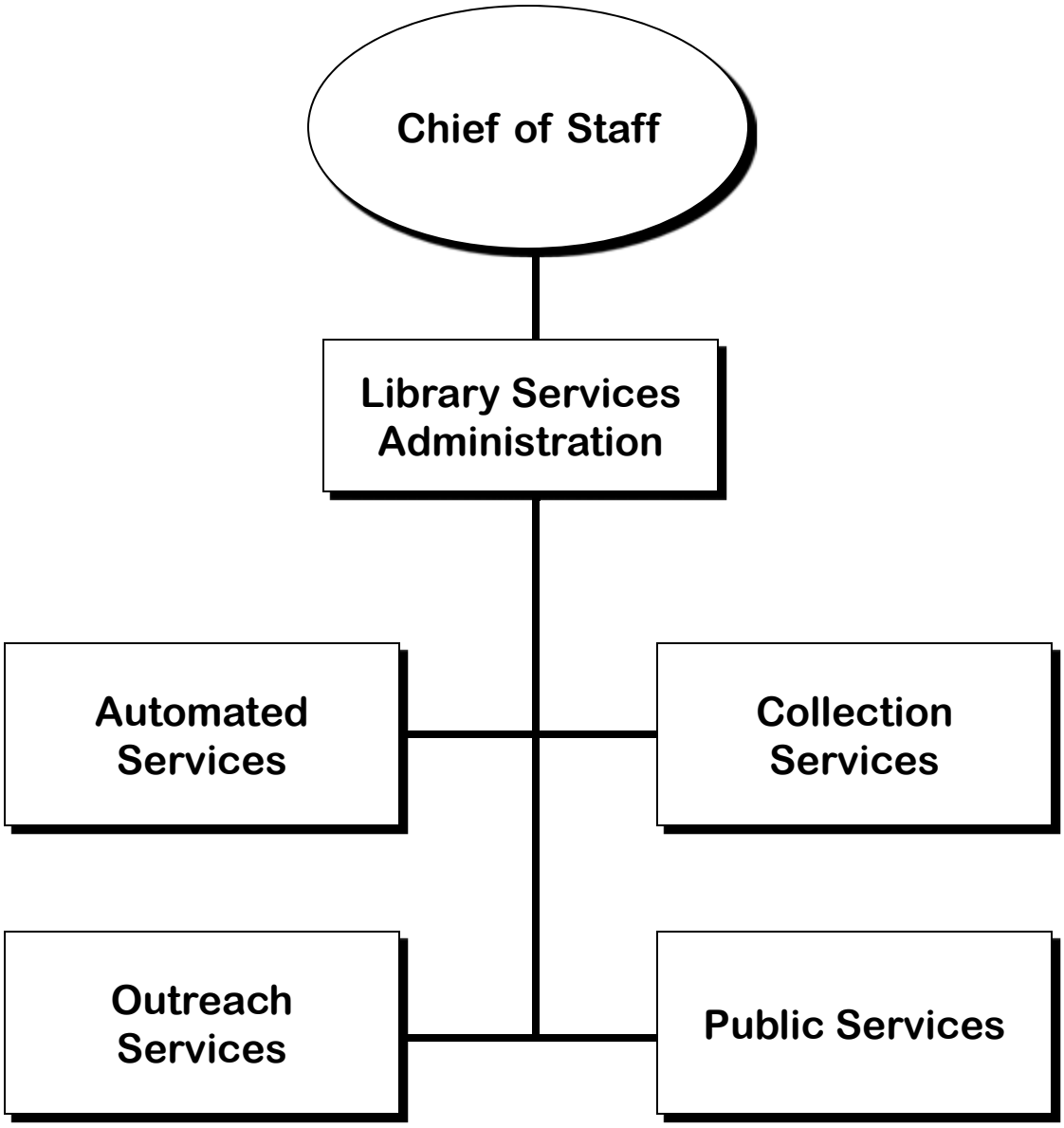
Department of Library Services



PROGRAM BUDGET SUMMARY

DEPARTMENT OF LIBRARY SERVICES – ADMINISTRATIVE DIVISION

MISSION/Program Description

THE LIBRARY SERVICES DEPARTMENT PROVIDES PUBLIC LIBRARY FACILITIES, RESOURCES, AND SERVICES TO MEET THE INFORMATIONAL, EDUCATIONAL, RECREATIONAL, AND RESEARCH NEEDS OF ITS USERS. To meet this mission, the Library staff manage the Noel Wien Library (NWL), the North Pole Branch Library, and Outreach Services to homebound and rural residents through its Bookmobile Service. **THE ADMINISTRATION DIVISION** manages departmental resources to optimize the services provided to the public. This includes executive guidance, fiscal management, facility & vehicle management, and secretarial support.

Major Long-Term Issues and Concerns

- Public libraries are playing an increasing role with assisting people to develop digital literacy skills so they can confidently live, learn and work in a world that is now doing most communications, transactions, etc. on-line. Applying for jobs today often requires the applicant to have the ability to submit their resumes and applications online, meaning they have to have access to computers.
- Library staff are adapting to meet the public's changing needs and demands by assisting patrons with the use of computers, the internet and the use of their personal electronic devices to download and access information.
- Maintaining library staff skills and competency is critical to meeting these changes. Keeping staff current, particularly those with advanced degrees, is critically important to develop and maintain the professional flexibility necessary for acceptable performance.

Objectives for FY 2016

- Develop and implement a long-range service plan for the library system.
- Expand awareness of library services throughout the community.
- Continue to support the efforts of the Library Commission, Library Foundation, and the Friends of the North Pole Branch Library

Significant Budget Changes

- The FY 2016 budget reflects an increase in salaries and benefits due to the transfer of the Security Assistant position from Public Services to Administration. The Security Assistant works closely with the Library Director and the Administrative team to address library security issues, therefore, moving the position to Administration fits better with the function of the position.

Previous Year's Accomplishments

- Worked with SirsiDynix to evaluate needs and implement the plan to tag all the library materials within the library system. Coordinated the shipment and receipt of the leased equipment and tags to tag all of the library materials prior to June 30, 2014 and then coordinated the receipt and installation of the self-checkout and automated materials handling systems for the North Pole Branch Library.
- Worked with the Fairbanks Library Foundation and the Friends of the North Pole Branch Library to raise the $100,000 match for the Rasmuson Foundation Grant. This grant provided the funds to complete the landscaping at the new North Pole Branch Library and purchase furnishings and equipment for the Library.
- Completed an Invitation for Bid for fiber-optic internet services to North Pole Branch Library (NPBL) and Noel Wien Library. Coordinated the work to bring fiber optic services to NPBL and assisted with determining phone service and internet service needs.
- Worked with the 1% for Art Committee and the color committees for selecting art and furnishings for the new library.

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Dept: Library Services
Div: Administration
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1: Number of times the Auditorium and Conference Room are used	658	674	633	670	715
Measure 2: Secure supplemental funding that meets or exceeds 4% of annual expenditures	4.0%	4.0%	4.0%	4.0%	4.0%

Additional Statistical Accomplishments

Grants received & donations used to supplement operations	$229,801	$197,451	$210,468	$183,760	$183,760
Number of meetings held for Commission and Foundation	16	20	19	21	21
New North Pole Library Project Hours - Library staff time	350	300	400	300	0
Art Project Hours - Gianni - library staff time		160	100		
Art Project Hours - New North Pole Library - library staff time		100	100	40	0
Self Check out, Automated Materials Handling, Radio Frequency ID - from research, to tagging and installation and configuration adjustments	80	120	2,500	2,500	50
Rasmuson Grant Application and Administration		20	60	10	0
Regional Grant Administration	80	85	85	30	0
Roof Project Coordination	40	240			
Fire Alarm and Public Address System Coordination		10	160		
Heating, Ventilation Project Coordination				160	160
Heating, Ventilation Project Coordination				160	160

* Estimated

Dept: Library Services
Div: Administration

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	298,467	298,280	315,360	315,360	382,110	384,940
Overtime Wages	2,008	3,838	3,700	3,700	3,700	3,700
Temporary Salaries	6,180	5,081	5,760	5,760	5,760	5,760
Benefits	195,879	174,492	203,180	203,180	242,460	243,850
Subtotal:	502,534	481,691	528,000	528,000	634,030	638,250
COMMODITIES						
Office Supplies	2,964	4,390	4,700	4,700	4,700	4,700
Computer Supplies	-	-	-	-	-	-
Operating Supplies	569	1,606	1,000	1,000	1,000	1,000
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	1,075	2,403	1,400	1,400	1,400	1,400
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	1,449	1,331	1,400	1,400	1,400	1,400
Equipment Parts	-	-	-	-	-	-
Subtotal:	6,057	9,730	8,500	8,500	8,500	8,500
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	468	286	500	500	500	500
Travel	476	993	450	450	450	450
Professional Dues/Meetings	600	1,152	2,300	2,300	2,300	2,300
Training	4,797	85	7,250	7,250	7,250	7,250
Advertising, Printing & Binding	2,190	3,175	2,300	2,300	2,300	2,300
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	59,145	62,792	60,000	60,000	60,000	60,000
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	800	1,800	2,300	2,300	2,400	2,400
Rent	-	-	-	-	-	-
Utilities	4,137	4,392	4,450	4,450	4,850	4,850
Equipment Leases	2,550	2,490	2,430	2,430	3,110	3,110
Other Contractual Services	2,761	3,430	12,220	12,220	12,220	12,220
Subtotal:	77,924	80,595	94,200	94,200	95,380	95,380
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	3,733	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	3,733	-	-	-	-
GRAND TOTAL:	586,515	575,749	630,700	630,700	737,910	742,130

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF LIBRARY SERVICES – AUTOMATED SERVICES DIVISION

MISSION/Program Description

THE AUTOMATED SERVICES DIVISION ADMINISTERS AND MAINTAINS ALL PUBLIC LIBRARY COMPUTERS AND INFORMATION RETRIEVAL SYSTEMS. Staff maintains the libraries main computer servers and software necessary to provide circulation of library materials, reports and notices, material purchasing, serials control and on-line catalog services, Internet connectivity and access to over 50 public computer applications that are unique to the Library's operations at Noel Wien Library and North Pole Branch. The staff installs, maintains and repairs local area network servers and communication equipment, computer workstations used by the public, and other public library equipment, as well as assisting patrons with the utilization of their many types of electronic devices for downloading and accessing library materials and information. Automated Services staff also works with the public and reference staff with the setup of equipment used by the public in the meeting rooms at the library. The staff coordinates Library computer operations with Borough Computer Services, School District network personnel and vendor personnel.

Major Long-Term Issues and Concerns

- Providing equipment, software packages, and network connections for public Internet connections will continue to be challenging due to rapid changes in technology, growing public demand, and increasingly varied forms of information delivery.
- Thoroughly trained Automation staff must be available to respond to the public's technical questions and needs during all operational hours, including evenings and weekends. Developing automation staff's expertise will be an ongoing concern, along with providing the public with basic training on hardware and software applications.

Objectives for FY 2016

- Continue working with the Library's automated integrated library system (SirsiDynix) to enhance functionality.
- Utilize the new Digital Literacy Librarian position to address the online training needs of both patrons and staff.
- Utilize the new Digital Literacy Librarian position to coordinate the ongoing development of online library services and resources.
- Install upgrades as they come available to the Library's SirsiDynix Symphony automation system, public access catalog, and other software packages used by Library staff and the public.
- Reorganize staff work schedules to cover patron help requests and continue staff training on new devices and software.
- Meet with Borough Computer Services staff monthly to coordinate Library network applications.
- Install new public workstations and upgrade software available to the public.
- Explore the use of new technologies to upgrade the Library's online presence.

Significant Budget Changes

- The FY 2016 budget reflects a net increase with the addition of a Digital Literacy Librarian.

Previous Year's Accomplishments

- Worked with library and project staff to ensure that the new North Pole Library has the equipment and infrastructure necessary to operate.
- Assisted with set up and implementation of the integrated library systems, public and staff networks, automated materials handling, self-checkout, and library material security at the Main library and the new North Pole branch.
- Upgraded the SirsiDynix Symphony software to the current release. Upgraded the library's on-line catalog to the latest version of e-Library.
- Replaced old staff workstations with new leased systems.

Dept: Library Services
Div: Automated Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1: Resolve trouble calls for computers, software and network infrastructure within 24 hours 99.9% of the time.	95.72%	95.48%	96.20%	99.90%	99.90%
Measure 2: Provide one Internet workstation per every 2,500 residents of the Borough.**	66.67%	61.54%	77.50%	95.45%	100.00%
Measure 3: Provide 99.9% network and server availability for Library users.	97.50%	94.21%	97.62%	99.90%	99.90%
Additional Statistical Accomplishments					
Number of trouble calls on computers and printers					
Number of trouble calls on public computers and printers (Length of time varies)	1,844	1,782	1,824	1,900	1,900
Number of trouble calls on staff computers and printers (Length of time varies)	2,478	2,456	2,416	2,600	2,600
Number of computers and equipment supported					
Number of public computers and printers supported (includes North Pole Branch). Additional public workstations were installed on the centralized printing system.	73	73	78	111	121
Number of staff computers and printers supported (includes North Pole Branch)	117	117	118	119	119
Number of automated circulation system terminals supported at 11 school libraries ***	30	10	10	10	10
Number of servers supported that run the circulation database and public catalogs, library web page, networked office and other operational programs.	12	14	14	17	17
Number of microfilm reader/printer workstations	2	2	2	2	2
Electronic Resource Usage					
Web Page Hits	130,163	114,594	203,351	250,000	250,000
Downloadable Media Checkouts	21,057	26,507	35,128	35,000	35,000
Database usage	72,554	67,092	53,107	60,000	60,000
Library Catalog searches	130,163	114,594	108,522	110,000	110,000

*Estimated
**When this benchmark was established, it was thought that being able to provide one internet workstation per 2500 residents in the community would be unrealistic due to space and bandwidth limitations. To achieve the goal at 100% would require 40 Internet workstations. The library had established a goal to be able to provide enough internet workstations to cover this benchmark at 70% 28 internet work stations would be required. With addition of Laptops from the OWL project and increased bandwidth, we were able to exceed that goal.
*** FY 2013 decreased due to SD moving to a different library automation system.

Dept: Library Services
Div: Automated Services

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	291,297	300,427	313,200	313,200	385,470	371,610
Overtime Wages	2,843	3,111	4,300	4,300	4,300	4,300
Temporary Salaries	-	-	4,730	4,730	4,730	4,730
Benefits	169,445	164,603	202,090	202,090	244,840	235,780
Subtotal:	463,585	468,141	524,320	524,320	639,340	616,420
COMMODITIES						
Office Supplies	74	102	-	275	-	-
Computer Supplies	23,377	20,324	26,000	20,362	22,500	22,500
Operating Supplies	331	541	500	500	500	500
Books and Periodicals	96	85	300	300	300	300
Repair and Maint. Supplies	1,415	1,794	400	400	400	400
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	25,293	22,846	27,200	21,837	23,700	23,700
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	42,599	41,760	45,000	42,225	15,000	34,680
Travel	565	818	900	900	900	900
Professional Dues/Meetings	100	-	100	100	100	100
Training	14,967	16,988	14,000	14,000	14,000	14,000
Advertising, Printing & Binding	-	-	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	6,275	14,804	16,500	16,500	19,960	19,960
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	31,778	31,062	30,780	30,780	30,780	30,780
Other Contractual Services	82,603	88,277	92,860	92,860	130,640	130,640
Subtotal:	178,887	193,709	200,140	197,365	211,380	231,060
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	7,017	7,853	-	8,138	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	18,115	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	7,017	25,968	-	8,138	-	-
GRAND TOTAL:	674,782	710,664	751,660	751,660	874,420	871,180
FUNDING SOURCE:						
General Fund Revenues						
Federal E-Rate Program						35,680

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF LIBRARY SERVICES – COLLECTION SERVICES DIVISION

MISSION/Program Description

THE COLLECTIONS SERVICES DIVISION DEVELOPS AND MAINTAINS THE LIBRARY MATERIALS COLLECTIONS. This Division selects, orders, processes, maintains, manages, and evaluates the collections of library materials and resources. It also processes and distributes all incoming and outgoing mail and delivers library material between Noel Wien Library, North Pole Branch Library, and the post office.

Major Long-Term Issues and Concerns

- The varieties of formats in which library materials are published are rapidly evolving and becoming more numerous. In addition, an increasing amount of public information and applications are moving to the online-only environment. This trend challenges libraries to provide adequate access to new and reformatted resources, both in terms of the public demand for increasingly sophisticated equipment and redesigned workstations, and the timing of decisions to shift to electronic versions of traditional sources.
- The public expects immediate access to new formats of materials, such as downloadable material and online databases. Audio books alone have multiple formats available (cassette, CD, DVD, MP3, playaway, downloadable). However, the demand for books and other established collections continues unabated. Serving this demand requires planning the establishment of new collections within the existing budget, acquiring adequate and appropriate shelving, training the staff and public in the use of the new formats, and a variety of other operational concerns.
- Although most books are sturdy, they still deteriorate over time, particularly in active libraries like ours. In addition, Alaska's climate takes its toll, and the Library's books experience temperature extremes that greatly reduce their physical life. Our book collection is aging and deteriorating noticeably. Nearly half the titles in the Library's collection were published over twenty years ago and many are out of print and not replaceable. The library tries to preserve those items that are important to our community. This problem will continue to increase over time.
- The combined impact of losing ~~of~~ a full-time position in Collection Services and reducing the library materials funding will reduce the number of new library materials that ~~normally~~ would otherwise be available for the public.

Objectives for FY 2016

- Coordinate the selection of library materials for purchase through the review of print and online professional journals, catalogs, and donations and requests from the public.
- Produce collection management analysis and valuation reports using automation system and other tools.
- Begin thorough examination of book collections to determine whether worn items should be mended, reordered or deaccessioned.

Significant Budget Changes

- The FY 2016 budget reflects a budget reduction by not filling a vacant Library Assistant I position in Collection Services. This change will reduce the amount of library items that can be processed during the fiscal year.

Previous Year's Accomplishments

- Tagged existing media and book collection with new radio frequency identification tags and changed processing of new materials for new system.
- Trained several library assistants for processing library materials.
- Processed new materials for the inclusion at the new North Pole Branch.
- Weeded (removed) materials throughout the collection with an emphasis on the fiction and non-fiction circulating books, books in poor condition throughout the collection, and audio materials in cassette format.
- Working with other library departments, participated in the implementation of the new self-check system.

Dept: Library Services
Div: Collection Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1: Expenditures for Library materials meet or exceed the national minimum average of $4.03 per capita. ^	5.66	6.20	5.70	6.12	5.70
Measure 2: The Library meets or exceeds the minimum national average of 51.8 licensed databases. ^					
Local database licences paid by FNSB	26	31	33	26	23
State licensed databases	49	49	49	49	49
Measure 3: Number of items repaired or rebound	4,901	5,024	4,904	5,100	5,000
Additional Statistical Accomplishments					
Number of items in the collections	358,168	361,337	349,603	361,100	351,100
Number of items added to collection	18,479	20,148	15,583	17,000	16,000
Number of items removed from the collection **	18,083	16,979	27,317	15,400	14,400
Donations received by the public and added to the collection	1,056	1,017	1,270	1,180	1,180
Suggestions by library patrons purchased	921	1,003	993	960	900
Adopt-an-Author program (participant pays for items the Library buys by their favorite author)	144	141	141	145	141
Number of magazines, newspapers and other subscriptions	638	641	564	630	550
Number of items classified/cataloged	3,327	3,569	3,831	3,600	3,550
Amount spent on library materials	552,471	618,621	629,693	610,100	610,100
Number of items postmarked by staff and delivered to post office	51,041	49,664	47,288	49,700	49,300
Number of items in the shared ListenAlaska database of downloadable audiobooks, eBooks and music	15,650	17,639	20,269	20,000	200,700

* Estimated

^ The cost of Library materials per capita in Alaska run higher than the national average. FY2012 most current data benchmark available.

** Due to wear, out of date, or loss

** concentrated on removing damagaged material in FY 13/14

Dept: Library Services
Div: Collection Services

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	629,773	627,867	671,820	671,820	619,950	628,390
Overtime Wages	3,049	5,499	1,800	1,800	1,800	1,800
Temporary Salaries	8,411	7,711	9,520	9,520	9,520	9,520
Benefits	370,721	364,428	428,710	428,710	390,760	395,420
Subtotal:	1,011,954	1,005,505	1,111,850	1,111,850	1,022,030	1,035,130
COMMODITIES						
Office Supplies	1,411	3,917	4,000	4,000	4,000	4,000
Computer Supplies	2,570	510	-	-	-	-
Operating Supplies	25,839	30,558	46,440	46,440	34,940	34,940
Books and Periodicals	-	12	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	29,820	34,997	50,440	50,440	38,940	38,940
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	38,922	40,295	45,080	45,080	43,610	43,610
Travel	50	9	180	180	180	180
Professional Dues/Meetings	495	611	-	-	-	-
Training	2,642	3,544	2,300	2,300	2,300	2,300
Advertising, Printing & Binding	-	-	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	26,274	24,485	23,550	23,550	20,000	20,000
Subtotal:	68,383	68,944	71,110	71,110	66,090	66,090
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	241,905	265,821	216,330	216,330	185,420	185,420
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	376,335	364,879	401,710	401,710	401,710	401,710
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	618,240	630,700	618,040	618,040	587,130	587,130
GRAND TOTAL:	1,728,397	1,740,146	1,851,440	1,851,440	1,714,190	1,727,290

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF LIBRARY SERVICES – OUTREACH SERVICES DIVISION

MISSION/Program Description

THE PRIMARY MISSION OF OUTREACH SERVICES DIVISION IS TO PROVIDE ACCESS TO LIBRARY RESOURCES IN VENUES OTHER THAN THE NOEL WIEN LIBRARY. Resources are provided at the North Pole Branch and through the Bookmobile to rural communities, residential facilities, and the homebound. The Division also coordinates library programming for adults such as book discussion groups and topical displays of library materials.

Major Long-Term Issues and Concerns

- The North Pole Branch faces the challenges of adapting to a new, larger building and meeting community expectations of greatly enhanced services.
- Bookmobile staff also faces the challenges of meeting heightened community expectations and interest due to the replacement of the old Bookmobile with a new, more comfortable vehicle with greater service options.
- Library programming for adults needs to target identifiable needs and interests of the community within the parameters of the library's plan of service, and within time, space, and equipment capabilities.

Objectives for FY 2016

- Provide efficient and enhanced library service to patrons at the new North Pole Branch, including storytime, summer reading activities and other programs for children and families, assisting patrons in effective use of the Library's electronic resources & equipment, while integrating successful use of the new building's meeting facilities.
- Ensure the development of a library materials collection, non-print services, and access to reference databases commensurate with the needs of the community.
- Make effective use of the new Bookmobile's capabilities. Adjust schedules to accommodate the continually changing patterns of use of the Bookmobile in outlying areas (Becker Ridge, Ester, Haystack, Salcha, and Two Rivers) and residential centers (Golden Ages, Golden Towers, Holiday Heights, MLH Manor, Moore Housing, Pioneer's Home, Southall Manor), assisted living homes, and the homebound. Deliver donated paperbacks and magazines to Fairbanks Youth Facility, Fairbanks Correctional Center, Northstar Center, Fairbanks Resource Agency, and Ralph Perdue Center, and, as needed, emergency shelters. Review patron use of services and make necessary changes to maintain a cost-effective operation.

Significant Budget Changes

- The Digital Literacy Librarian position replaces the Outreach Services Manager position in the FY 2016 Budget. The new position is budgeted in Automated Services creating a net decrease in the budget for Outreach Services.

Previous Year's Accomplishments

- Meticulously planned and then achieved a successful and as smooth as possible move into the new North Pole Branch Library. Began implementing new services and technologies now available to both patrons and staff in the new facility. Wrapped up lingering items on the "punch list" of items related to the new building. Trained staff in use of mechanical and technological facets of the building.
- Accepted delivery of the long awaited and planned for new bookmobile – one that staff and Transit designed to meet the needs of FNSB residents for the next ten to fifteen years. Reconfigured Bookmobile schedules for rural communities and residential centers to accommodate changing use patterns – including seasonal use of the Bookmobile as a mobile library by residents of Moore Senior Housing and Bookmobile Days at Salcha and Two Rivers elementary schools, communities receiving regular monthly Bookmobile visits.

Dept: Library Services
Div: Outreach Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1: North Pole Branch patrons meet or exceed national average of 5.1 library visits per capita.^	12.8	10.7	11.8	15.0	15.0
Measure 2: Library materials borrowed at Bookmobile sites meets or exceeds national standard of 40 to 50 per visit.	70	80	80	80	80
Measure 3: Library materials used at North Pole Branch meets or exceeds national standard of 7.7 per capita^					
North Pole Branch	25.2	24.1	23.0	25	25
Measure 4: Reference transactions at North Pole Branch and Bookmobile sites meet or exceed national standard of 1.0 transactions per capita.					
North Pole Branch	4.6	9.4	8.8	12.0	12.0
Bookmobile	2.2	1.4	2.2	2.5	2.5

Additional Statistical Accomplishments

North Pole Branch					
Population of City of North Pole	2,225	2,210	2,214	2,210	2,220
Number of people entering the library	28,386	23,710	26,210	32,500	32,500
Items borrowed & used by patrons	55,973	53,198	50,863	70,000	65,600
Reference & informational queries received from library users/patron interactions	23,766	20,873	19,948	30,000	25,000
New & Renewed Library Cards	447	421	445	600	650
Children's programs (storyhour, summer reading program, etc.)	107	105	103	105	105
Children's program attendance	3,634	3,225	3,214	4,000	4,000
Library tours and visits (classes, home school groups, community organizations, etc.)	45	33	33	45	45
Library tours & visits attendance	700	644	667	750	800
Volunteer hours including Friends of the North Pole Library	2,009	2,077	1,572	2,300	1,500
Bookmobile					
Number of people using Bookmobile at residential and rural sites	1,001	1,069	1,011	1,500	1,300
Items borrowed by all Bookmobile users	16,395	14,531	14,103	16,000	16,000
Number of homebound visits	564	600	644	600	650
Average number of items borrowed per homebound resident	11.2	9.2	8.5	9.5	9.0
Residential / rural sites served	8	8	7 to 8	7 to 10	8
Reference and informational queries & specific items requested	2,022	1,954	2,175	2,300	2,200
Participants in children's activities	10	7	8	10	10

* Estimated

^ Population base used in calculation is residents of City of North Pole, which does not include the greater residential area of North Pole which the library serves

Dept: Library Services
Div: Outreach Services

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	363,293	389,113	433,470	433,470	343,490	348,950
Overtime Wages	871	1,394	2,080	2,080	2,080	2,080
Temporary Salaries	31,975	39,826	44,970	44,970	44,970	44,970
Benefits	209,318	227,378	281,120	281,120	221,030	224,110
Subtotal:	605,457	657,711	761,640	761,640	611,570	620,110
COMMODITIES						
Office Supplies	2,085	1,143	1,800	4,638	1,800	1,800
Computer Supplies	-	-	-	-	-	-
Operating Supplies	5,178	10,612	9,200	9,200	9,200	9,200
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	203	466	150	150	150	150
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	1,434	1,294	1,600	1,600	1,600	1,600
Equipment Parts	-	-	-	-	-	-
Subtotal:	8,900	13,515	12,750	15,588	12,750	12,750
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	2,080	1,730	2,520	2,520	2,520	2,520
Travel	599	849	600	600	600	600
Professional Dues/Meetings	56	275	-	-	-	-
Training	662	800	2,000	2,000	2,000	2,000
Advertising, Printing & Binding	-	588	400	400	400	400
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	17,940	17,940	38,000	38,000	48,700	48,700
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	3,220	1,000	1,200	1,200	1,400	1,400
Rent	-	-	-	-	-	-
Utilities	889	922	4,970	2,132	2,000	2,000
Equipment Leases	19,160	6,300	6,300	6,300	18,430	18,430
Other Contractual Services	3,006	2,371	4,970	4,970	4,970	4,970
Subtotal:	47,612	32,775	60,960	58,122	81,020	81,020
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	1,895	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	1,895	-	-	-	-
GRAND TOTAL:	661,969	705,896	835,350	835,350	705,340	713,880
FUNDING SOURCE:						
General Fund Revenues						
Circulation Fees						12,750

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF LIBRARY SERVICES – PUBLIC SERVICES DIVISION

MISSION/Program Description

THE PUBLIC SERVICES DIVISION SUPPORTS AND ASSISTS PATRONS IN THEIR USE OF RESOURCES AT NOEL WIEN LIBRARY. This Division includes Reference/Interlibrary Loan, Circulation, Youth Services and Security - providing public services, programs, and access to resources at the Noel Wien Library in a safe and inviting environment. While each area performs distinct roles, responsibilities overlap and are coordinated wherever possible to best meet the needs and interests of library users.

Major Long-Term Issues and Concerns

- Rapid technology developments and increasing patron expectations for information technology applications must be addressed while maintaining relevant traditional services.
- Public libraries are playing an increasing role with assisting people develop digital literacy skills in order for them to effectively participate in the online world.

Objectives for FY 2016

- Explore effective methods to assist patrons with basic computer literacy skills so they are better able to function in the online world of education, business transactions, employment opportunities, and communication.
- Strengthen staff skills in using electronic resources effectively to better assist patrons.
- Promote staff development with formal instruction, cross-training and by providing opportunities for continuing education.
- Develop training opportunities for patrons to learn effective use of electronic information resources and introduce them to library-related online services.
- Coordinate efforts and resources with other community agencies to deliver programs and services when appropriate.
- Assess allocation of staff resources to provide service as effectively as possible.
- Introduce public library services to underserved segments of the community.

Significant Budget Changes

- The FY 2016 budget reflects a decrease in salaries and benefits due to the transfer of the Security Assistant position from Public Services to Administration. The Security Assistant works closely with the Library Director and the Administrative team to address library security issues, therefore, moving the position to Administration fits better with the function of the position.

Previous Year's Accomplishments

- Presented or hosted 426 children's programs, resulting in a total attendance of 19,565 people.
- Checked out, checked in and re-shelved over 660,100 items, including items borrowed from outside Fairbanks and items used inside the library.
- Assisted library patrons with over 5,100 group study room bookings.
- Over 182,300 interactions occurred between patrons and staff, including reference assistance, directional questions, and assistance with equipment, meeting rooms, library account issues and reserved items.
- Introduced self check-out services and automated materials handling.
- Developed a policy to update requirements for library card registrations and borrowing library material.
- Library staff assisted patrons during many of the over 55,700 Internet sessions.
- Introduced a cyber-bar to improve Internet access for patrons.
- In-library use of laptops provided through the OWL program gained popularity with patrons.

Dept: Library Services
Div: Public Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1: Library visits meet or exceed national average of 5.1 visits per capita.	3.0	3.2	3.5	3.1	3.3
Measure 2: Use of library materials meet or exceed national average of 7.7 per capita.	7.0	6.5	6.6	6.9	6.7
Measure 3: Reference transactions meet or exceed national average of 1.0 transactions per capita.	1.20	0.70	1.20	0.90	1.00
Measure 4: Number of registered borrowers meets or exceeds 60% of community population.	58%	59%	57%	58%	58%
Additional Statistical Accomplishments					
Number of library visits by individuals	286,036	321,556	349,316	303,600	318,970
Number of items borrowed & used by patrons (borrowed, used in-library, received through Interlibrary Loan, Internet sessions)	662,233	651,011	660,157	649,630	657,800
Reference and informational transactions	188,908	186,613	182,391	187,990	186,000
Number of registered borrowers	56,352	58,673	56,977	56,070	57,330
Number of library cards issued and renewed	5,120	5,171	5,146	5,215	5,150
Number of times the Internet terminals were used by patrons	64,116	57,795	55,797	68,325	72,000
Number of Interlibrary Loan requests filled for other Libraries	6,640	6,094	5,645	6,800	6,120
Classes and programs (children, young adult, adult)	515	560	891	550	650
Classes and program attendance	22,942	20,580	33,709	21,660	25,740
Volunteer hours at Noel Wien Library	1,190	1,410	1,252	1,420	1,280
Group study room use by patrons	4,375	4,544	5,130	4,390	4,680
Reading discussion programs (science fiction and adult life long learning)	45	48	47	48	46
Reading discussion programs attendance	311	325	331	330	320

*Estimated

Dept: Library Services
Div: Public Services

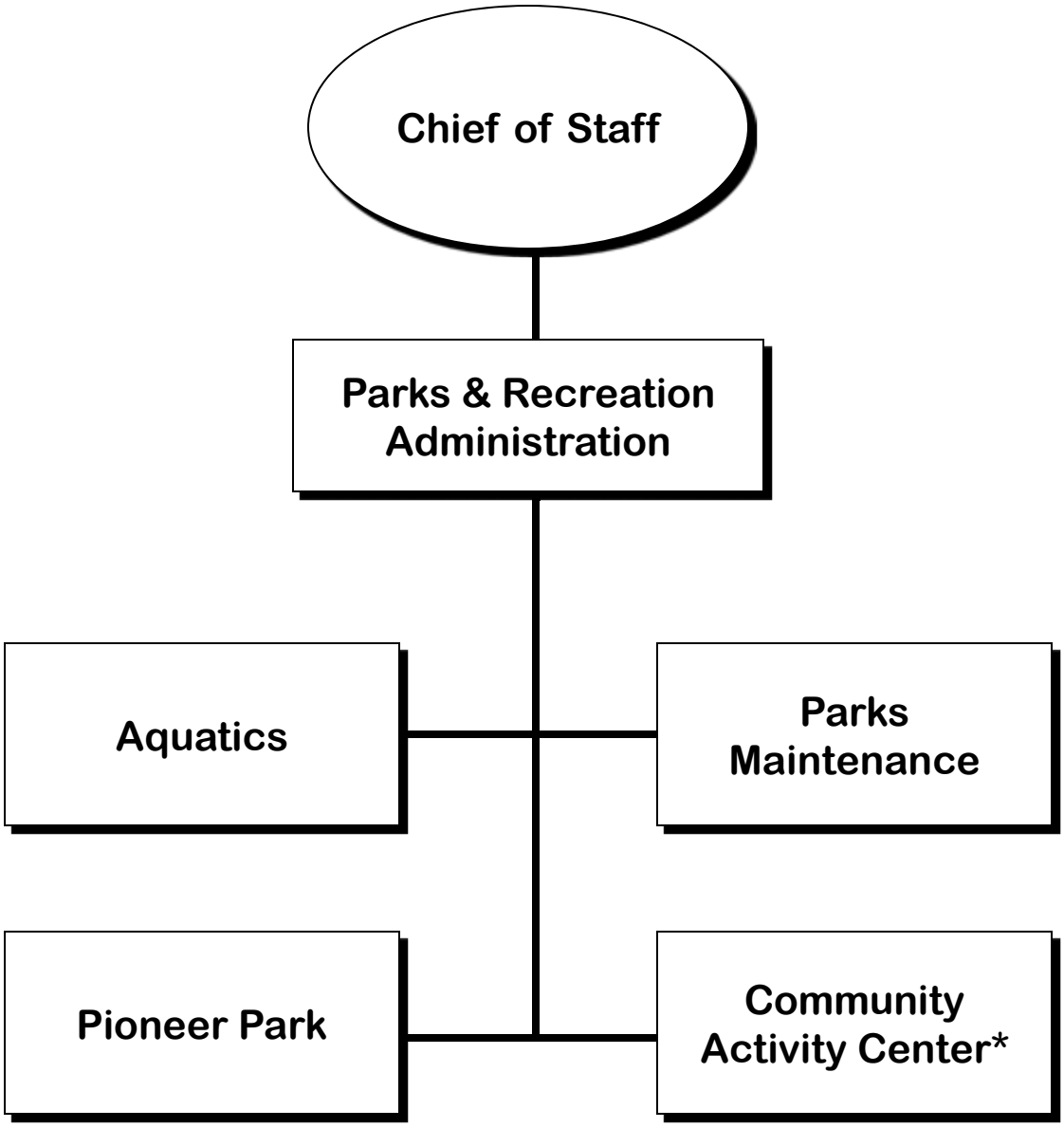
	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,156,166	1,119,876	1,215,890	1,215,890	1,170,510	1,142,920
Overtime Wages	3,985	4,947	6,000	6,000	6,000	6,000
Temporary Salaries	100,833	115,910	117,350	117,350	117,350	117,350
Benefits	730,967	705,023	787,750	787,750	749,050	730,610
Subtotal:	1,991,951	1,945,756	2,126,990	2,126,990	2,042,910	1,996,880
COMMODITIES						
Office Supplies	5,844	5,676	7,500	7,500	6,000	6,000
Computer Supplies	-	-	-	-	-	-
Operating Supplies	22,369	31,488	30,860	28,874	30,860	30,860
Books and Periodicals	118	-	120	120	120	120
Repair and Maint. Supplies	3,132	2,145	1,760	1,760	1,760	1,760
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	31,463	39,309	40,240	38,254	38,740	38,740
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	31,383	32,589	33,550	33,550	33,550	33,550
Travel	14	212	50	50	50	50
Professional Dues/Meetings	110	488	-	-	-	-
Training	2,603	4,348	4,000	4,000	4,000	4,000
Advertising, Printing & Binding	2,924	5,303	4,000	4,000	4,000	4,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	1,560	2,000	2,000	2,000	2,000
Repairs & Maint. -Office Equipment	75	235	500	500	500	500
Repairs & Maint. -Other Equipment	592	644	1,800	1,800	1,800	1,800
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	16,240	7,747	22,850	22,850	22,850	22,850
Subtotal:	53,941	53,126	68,750	68,750	68,750	68,750
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	6,999	10,410	-	1,986	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	6,999	10,410	-	1,986	-	-
GRAND TOTAL:	2,084,354	2,048,601	2,235,980	2,235,980	2,150,400	2,104,370

FUNDING SOURCE:	
General Fund Revenues	
Circulation Fees & Non-resident user fees	56,250
Media Fees	1,720
	57,970

Dept: Library Services
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	2,738,996	2,735,563	2,949,740	2,949,740	2,901,530	2,876,810
Overtime Wages	12,756	18,789	17,880	17,880	17,880	17,880
Temporary Salaries	147,399	168,528	182,330	182,330	182,330	182,330
Benefits	1,676,330	1,635,924	1,902,850	1,902,850	1,848,140	1,829,770
Subtotal:	4,575,481	4,558,804	5,052,800	5,052,800	4,949,880	4,906,790
COMMODITIES						
Office Supplies	12,378	15,228	18,000	21,113	16,500	16,500
Computer Supplies	25,947	20,834	26,000	20,362	22,500	22,500
Operating Supplies	54,286	74,805	88,000	86,014	76,500	76,500
Books and Periodicals	214	97	420	420	420	420
Repair and Maint. Supplies	5,825	6,808	3,710	3,710	3,710	3,710
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	2,883	2,625	3,000	3,000	3,000	3,000
Equipment Parts	-	-	-	-	-	-
Subtotal:	101,533	120,397	139,130	134,619	122,630	122,630
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	115,452	116,660	126,650	123,875	95,180	114,860
Travel	1,704	2,881	2,180	2,180	2,180	2,180
Professional Dues/Meetings	1,361	2,526	2,400	2,400	2,400	2,400
Training	25,671	25,765	29,550	29,550	29,550	29,550
Advertising, Printing & Binding	5,114	9,066	6,700	6,700	6,700	6,700
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	77,085	82,292	100,000	100,000	110,700	110,700
Repairs & Maint. -Office Equipment	6,350	15,039	17,000	17,000	20,460	20,460
Repairs & Maint. -Other Equipment	4,612	3,444	5,300	5,300	5,600	5,600
Rent	-	-	-	-	-	-
Utilities	5,026	5,314	9,420	6,582	6,850	6,850
Equipment Leases	53,488	39,852	39,510	39,510	52,320	52,320
Other Contractual Services	130,884	126,310	156,450	156,450	190,680	190,680
Subtotal:	426,747	429,149	495,160	489,547	522,620	542,300
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	255,921	289,712	216,330	226,454	185,420	185,420
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	18,115	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	376,335	364,879	401,710	401,710	401,710	401,710
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	632,256	672,706	618,040	628,164	587,130	587,130
GRAND TOTAL:	5,736,017	5,781,056	6,305,130	6,305,130	6,182,260	6,158,850
FUNDING SOURCE:						
General Fund Revenues						
Federal E-Rate Program						35,680
Media Fees						1,720
Circulation Fees & Non-resident user fees						69,000
						106,400

Department of Parks & Recreation



*Carlson Center Enterprise Fund

PROGRAM BUDGET SUMMARY

DEPARTMENT OF PARKS & RECREATION – ADMINISTRATION DIVISION

MISSION/Program Description

THE MISSION OF THE ADMINISTRATION DIVISION IS TO PROVIDE STRONG, EFFECTIVE LEADERSHIP, POLICY GUIDANCE, AND ADMINISTRATIVE SUPPORT TO ENHANCE THE COORDINATED EFFORTS OF THE OPERATIONAL DIVISIONS IN THE DELIVERY OF QUALITY, SAFE, RESPONSIVE AND EFFECTIVE RECREATIONAL PROGRAMS. In addition, this division manages and operates the Big Dipper Ice Arena**,** and is the focal point for public contact, and all inter-and intra-borough business and operational matters. This division hosts and provides administrative support to the Parks & Recreation Advisory Commission, the Trails Advisory Commission, Senior Citizens Advisory Commission, and the John A. Carlson Community Activity Center Advisory Board.

Major Long-Term Issues and Concerns

- Balance our service delivery to the public, with increasingly limited resources and expanding demand.
- Continue to ensure the orderly, safe, and responsive development of facilities and enhance department effectiveness in the delivery of quality services to the public by providing timely and accurate administrative support.
- Continue advocating for the updating of the Comprehensive Parks and Recreation Plan.

Objectives for FY 2016

- Provide for structured development and improvement of programs and facilities addressing the diverse cultural, entertainment, and recreational needs of residents in a professional manner.
- Co-sponsor and support the Hockey Hall of Fame Week, and a variety of community-based cultural, sports, and recreational activities and special events at the Big Dipper Ice Arena, and other Borough owned facilities.
- Provide continued administrative support to the advisory commissions and board.
- Provide current program information to the public using community information resources such as; newspapers, television, fliers, brochures, web sites, Facebook, and radio ads.
- Assist and coordinate with the Public Works Department in the planning and scoping of Capital Improvement Projects and major maintenance items for Parks and Recreation facilities.
- Provide the Administration, Borough Assembly, and the public with information and recommendations for decisions regarding Parks and Recreation issues.
- Continue development of a Parks and Recreation Foundation.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to cost of living adjustments, longevity and benefit rate changes

Previous Year's Accomplishments

The Administration Division is the financial, operational, and managerial arm of the Parks & Recreation Department and the overall operations of the Big Dipper Ice Arena. To that end, their responsibilities and accomplishments included the following:

- Provided managerial and administrative support such as; contract administration, grants, project management, purchasing, bidding, clerical support, departmental payroll using computerized time clock system, and cash handling.
- Supported more than 750 hockey practices, games, tournaments, and hosted several special holiday skating events, in addition to the regularly scheduled recreational hockey and public skate sessions.
- The Big Dipper was a host site for the tenth annual "Hockey Hall of Fame Week in Fairbanks" in February.
- Planned, coordinated and hosted the annual Alyeska Track and Field Games with more than 300 children participating.

Dept: Parks & Recreation
Div: Administration
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percent of change in total expenditures compared to the prior year	2.3%	-3.9%	3.8%	3.5%	-0.8%
Measure 2. Percent of change in total annual revenue compared to the prior year	-0.3%	5.1%	-2.6%	7.5%	-15.5%
Measure 3. Percent of change in total department attendance	3.0%	0.2%	6.1%	1.7%	-5.6%
Measure 4. Percent of change in Big Dipper attendance	4.8%	-1.4%	-3.6%	4.9%	1.1%
Additional Statistical Accomplishments					
Administration					
Total department attendance (measure 3)	998,866	1,000,500	1,061,596	1,080,050	1,020,000
Total department revenue (measure 2)	$1,219,837	$1,281,648	$1,248,394	$1,342,000	$1,134,070
Total department expenditures (measure 1)	$8,184,564	$7,864,112	$8,166,080	$8,455,716	$8,389,100
					.
Big Dipper					
Total Big Dipper Ice Arena revenue	$362,152	$398,252	$366,665	$387,570	$381,160
Total Big Dipper Ice Arena attendance (measure 4)	188,339	185,743	179,141	188,000	190,000
Total number of potential hours for use	6,546	6,545	5,265	6,510	6,535
Total number of walkers/joggers annually	29,837	32,279	34,000	29,000	30,000
Total number of hourly ice rentals	3,787	3,586	3,798	3,850	3,850
Total number of ice maintenance hours	601	560	472	550	400
Number of skate rentals	7,307	7,303	6,897	7,200	7,300
Number of Ice Dog hockey home games	28	27	30	28	27
Number of days closed for annual maintenance	24	25	91	10	14
Individual outdoor rink resurfacings	775	673	703	750	780
Individual indoor rink resurfacings	3,072	2,790	2,271	2,500	2,200
Total ice resurfacings	3,847	3,463	2,974	3,250	3,300
Total number of birthday parties held	105	80	110	100	130
Total number of meeting room rentals	28	35	49	42	60
Child/Youth/Adult/Seniors Skating Multi-Passes					
10 visit	155	110	110	100	105
Three month	7	15	9	14	20

*Estimated

Dept: Parks and Recreation
Div: Administration

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	497,272	519,225	544,690	544,690	539,230	545,020
Overtime Wages	1,160	2,048	6,800	6,800	6,800	6,800
Temporary Salaries	34,716	41,437	28,310	30,590	30,590	30,590
Benefits	314,698	316,992	353,060	353,290	345,330	348,410
Subtotal:	847,846	879,702	932,860	935,370	921,950	930,820
COMMODITIES						
Office Supplies	1,693	1,826	4,200	2,200	2,200	2,200
Computer Supplies	1,908	302	1,130	1,130	1,130	1,130
Operating Supplies	9,785	15,957	11,390	10,505	11,390	11,390
Books and Periodicals	68	-	200	200	200	200
Repair and Maint. Supplies	17,622	15,150	15,200	15,200	15,200	15,200
Clothing Supplies	413	243	250	250	250	250
Motor Fuels and Lubricants	-	68	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	31,489	33,546	32,370	29,485	30,370	30,370
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	91	-	300	300	300	300
Travel	4,942	1,440	5,500	5,500	5,500	5,500
Professional Dues/Meetings	2,719	2,959	3,410	3,410	3,410	3,410
Training	1,365	2,540	1,980	1,980	1,980	1,980
Advertising, Printing & Binding	5,093	5,157	7,050	7,050	7,050	7,050
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	6,039	3,706	2,820	2,820	2,820	2,820
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	510	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	1,075	4,446	2,720	2,720	2,720	2,720
Subtotal:	21,324	20,248	24,290	23,780	23,780	23,780
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	4,151	-	-	885	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	4,151	-	-	885	-	-
GRAND TOTAL:	904,810	933,496	989,520	989,520	976,100	984,970

FUNDING SOURCE:	
General Fund Revenues	
Big Dipper Recreation Fees	116,000
Big Dipper Ice Fees	265,160
	381,160

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF PARKS & RECREATION – AQUATICS DIVISION

MISSION/Program Description

THE MISSION OF THE AQUATICS DIVISION IS TO PROMOTE COMMUNITY WATER SAFETY AND AWARENESS THROUGH CERTIFIED INSTRUCTION AND PROVIDE SAFE AND POSITIVE RECREATIONAL PROGRAMS FOR FAMILIES, YOUNG ADULTS, SENIORS AND THE DISABLED. This division operates and maintains three aquatic facilities: Hamme and Wescott Pools, and Mary Siah Recreation Center. All three pools offer swimming lessons for infants through adults by certified instructors. This division also handles the training and certification of new and existing lifeguards and instructors throughout the community. The school district uses Hamme and Wescott Pools for physical education classes. Mary Siah Recreation Center offers additional amenities along with a swimming pool, a hot tub, dry sauna, weight room, public meeting rooms, and six outdoor tennis courts. Recreational programs for seniors and the disabled are also developed and coached through this division. These programs offer a wide variety of activities that are specialized to meet an individual's needs, while operating in a group setting.

Major Long-Term Issues and Concerns

- The current layout of the pools proves challenging to any new development of programs and amenities. With a diversifying population, the need for family changing rooms and on-deck showers would enhance the public's use.
- The demand for more individualized assistance from the adaptive and senior participants limits the number and type of programs offered.

Objectives for FY 2016

- Increase community participation in programs by marketing through all modern means available including social media.
- Develop alternate programming (water polo, snorkeling and masters' swimming) to supplement current offerings.
- Continue to alleviate congestion during swim lesson registration by providing online registration services including fee payment.
- Continue to upgrade the skills and professionalism of staff through regular in-service training and information exchange.

Significant Budget Changes

The FY 2016 budget reflects a net change in personnel costs due to cost of living, longevity adjustments and benefit rate changes.

Previous Year's Accomplishments

- For the twenty-third consecutive year, Aquatics has not experienced a water quality violation.
- Offered lifeguard training classes and Water Safety Instructor classes to the public.
- Parent surveys expressed a high level of satisfaction with the instruction received for children's swim lessons at all three pools.
- Coordinated Senior Recognition Day, an annual event honoring Fairbanks North Star Borough seniors for their commitment to volunteer work and healthy living.

Dept: Parks & Recreation
Div: Aquatics
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percent change in aquatics attendance compared to the previous year	-5.8%	-0.34%	-3.87%	0.00%	-15.15%
Measure 2. Percent change in revenue compared to the previous year	-2.4%	2.29%	-0.06%	2.32%	-12.98%
Measure 3. Percent of swim lessons at maximum capacity	93%	94%	95%	95%	95%
Measure 4. Percent change in adaptive attendance compared to previous year	-2.7%	-5.88%	2.69%	0.00%	2.00%
Measure 5. Percent change in senior attendance compared to the previous year	-7.2%	-18.38%	25.25%	-11.63%	-1.32%
Additional Statistical Accomplishments					
Overall aquatic attendance	206,668	205,962	198,000	198,000	168,000
Total annual revenue	$485,402	$496,501	$496,210	$507,710	$441,790
Number of private rentals and birthday parties hosted	349	542	450	450	400
Number of water aerobic classes taught	753	617	715	650	450
Number of children swim lessons offered	3,636	3,335	3,800	3,800	3,000
Open swim hours available	2,366	2,241	2,250	2,250	1,575
Lap swim hours available	2,309	2,171	2,080	2,080	1,830
Gallons of chlorine used for pool sanitation	3,535	3,855	3,600	3,600	3,650
Pounds of acid used in pool sanitation	5,086	4,600	5,500	5,500	5,650
Days closed for annual maintenance and repairs	42	84	70	84	177
Adaptive Recreation Program					
Total program attendance	5,173	4,869	5,000	5,000	5,100
Number of specialized classes offered	596	501	600	520	485
Senior Activities Program					
Total program attendance	4,206	3,433	4,300	3,800	3,750
Number of specialized classes offered	497	328	530	450	340

*Estimated

Dept: Parks and Recreation
Div: Aquatics

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	901,613	883,683	1,008,180	1,008,180	993,280	1,038,620
Overtime Wages	1,847	4,763	4,110	4,110	4,110	4,110
Temporary Salaries	123,458	148,569	144,100	144,100	38,930	144,100
Benefits	557,797	558,892	657,360	657,360	629,140	666,730
Subtotal:	1,584,715	1,595,907	1,813,750	1,813,750	1,665,460	1,853,560
COMMODITIES						
Office Supplies	721	1,349	900	900	900	900
Computer Supplies	643	285	700	700	700	700
Operating Supplies	66,983	69,576	69,720	69,720	69,720	69,720
Books and Periodicals	589	1,013	2,350	2,350	2,350	2,350
Repair and Maint. Supplies	2,091	6,725	4,750	4,750	4,750	4,750
Clothing Supplies	2,458	3,780	3,250	3,250	3,250	3,250
Motor Fuels and Lubricants	7,574	7,531	10,960	10,960	10,960	10,960
Equipment Parts	-	-	500	500	500	500
Subtotal:	81,059	90,259	93,130	93,130	93,130	93,130
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	416	300	300	300	300
Travel	1,121	1,269	1,570	1,570	1,570	1,570
Professional Dues/Meetings	584	416	400	400	400	400
Training	5,729	10,339	5,360	5,360	5,360	5,360
Advertising, Printing & Binding	1,088	1,747	2,000	2,000	2,000	2,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	67,326	74,827	79,810	79,810	79,810	79,810
Repairs & Maint. -Office Equipment	-	-	600	600	600	600
Repairs & Maint. -Other Equipment	6,900	5,908	7,000	7,000	9,300	9,300
Rent	-	-	-	-	-	-
Utilities	3,251	3,383	3,100	3,100	3,100	3,100
Equipment Leases	12,590	12,590	12,590	12,590	17,430	17,430
Other Contractual Services	12,673	13,906	15,020	15,020	15,020	15,020
Subtotal:	111,262	124,801	127,750	127,750	134,890	134,890
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	6,000	6,247	6,000	6,000	6,000	6,000
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	6,000	6,247	6,000	6,000	6,000	6,000
GRAND TOTAL:	1,783,036	1,817,214	2,040,630	2,040,630	1,899,480	2,087,580
FUNDING SOURCE:						
General Fund Revenues						
Swimming Pool Fees						441,790

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PROGRAM BUDGET SUMMARY

PARKS & RECREATION – CARLSON COMMUNITY ACTIVITY CENTER (CAC) DIVISION

MISSION/Program Description

THE MISSION OF THE JOHN A. CARLSON COMMUNITY ACTIVITY CENTER IS TO PROVIDE THE WIDEST VARIETY AND NUMBER OF SPORTING, ENTERTAINMENT, AND COMMUNITY EVENTS POSSIBLE THROUGH FACILITY RESOURCES. The Carlson Center's Advisory Board has approved and adopted the following mission statement: "The John A. Carlson Community Activity Center proudly serves the City of Fairbanks, the Fairbanks North Star Borough, and Interior Alaska by enhancing its cultural and economic environment through the presentation of a wide variety of sporting, entertainment, and community events".

Major Long-Term Issues and Concerns

- Achieving utility efficiencies through exploration and development of energy saving systems and monitoring equipment is crucial.
- Improvements in facility design are critical and are directly correlated to growth and progress. Specifically, kitchen expansion/upgrades will have a direct effect on increased revenues especially the consideration of an additional attached structure on the west side of the facility to allow for trade show growth, encourage conference meeting space and encourage community attendance at summer type events to utilize the Center's prime "Riverfront" location.
- Researching and implementing possible energy retrofits around the facility to reduce the overall utility expenses.
- Continue a focus on hiring, training and retention of key personnel while remaining competitive in the marketplace.

Objectives for FY 2016

- To identify and develop new programming for the Carlson Center, specifically, increasing food and beverage sales, along with research and development of a strategic plan to reach untapped target markets.
- To analyze event activity for ways to improve quality, value and revenues while reducing operating expenses.
- With the recent conversion of the boilers to dual fuel, procurement and placement of a gas burning stove in the facility kitchen to increase productivity and decrease labor.
- The current mezzanine seating is discontinued and with the age of the system and deck, costs have increased due to frequent repairs. A new bleacher system is crucial and should be replaced in the next two to four years.

Significant Budget Changes

Revenue

- FY 2015/16 SMG's revenues are projected at $1,870,415.

Expenses

- FY 2015/16 SMG's operating expenses are projected at $2,232,712.

Subsidy

- FY 2015/16 operating subsidy and management fees projected at $593,130, which is down from the FY 2014/15-projected operating subsidy of $630,340.

Previous Year's Accomplishments

- The Carlson Center continued to host several community events some of the larger ones included: The World Eskimo Indian Olympics, American Heart Association's Go Red Event, and Dralion by Cirque du Soleil.

Dept: Parks & Recreation
Div: Community Activity Center
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures		2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1.	Percent change in gross revenue compared to the previous three-year average	-22.0%	2.0%	9.0%	-7.0%	-3.0%
Measure 2.	Percent change in Carlson Center attendance compared to the previous three-year average	-15%	-7%	17%	-29%	-10%
Measure 3.	Number of events promoted or co-promoted by the Carlson Center	4	2	2	2	2
Measure 4.	Number of nationally promoted shows/concerts at the Carlson Center	5	5	4	5	4
Measure 5.	Number of events with an attendance greater than 2000 people	31	29	30	25	22

Additional Statistical Accomplishments

Annual Gross Revenue	$1,745,321	$1,886,219	$2,126,805	$1,798,190	1,875,415
Number of patrons that visited the Carlson Center	146,995	145,685	181,897	123,080	136,110
Event Days	333	387	412	266	357
Number of Hourly Ice Rentals	253	182	188	270	275
Number of Nanook hockey home games	17	21	20	17	19
Individual Ice Rink Resurfacings (Oct-Mar)	470	465	549	475	482
Number of advertising sponsorships sold	78	82	83	90	95
Number of in-house advertising sponsors	41	49	52	48	50
Total number of event tickets sold	103,197	100,743	84,880	86,870	94,675
Percent change in gross food and beverage revenues compared to previous three-year average	-25%	-11%	10%	-11%	-4%

*Estimated

Dept: Parks and Recreation
Div: Community Activity Center

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	23,952	25,161	26,120	26,120	27,140	27,140
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	14,190	13,299	16,590	16,590	17,020	16,990
Subtotal:	38,142	38,460	42,710	42,710	44,160	44,130
COMMODITIES						
Office Supplies	129	138	140	140	140	140
Computer Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	129	138	140	140	140	140
CONTRACTUAL SERVICES						
Professional Services	179,687	205,544	24,400	24,400	23,160	23,160
Communications	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	-	-	-	-
Training	-	-	-	-	-	-
Advertising, Printing & Binding	-	-	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	1,300	500	500	500	500	500
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	9,040	9,620	9,630	9,630	16,010	16,010
Other Contractual Services	397,669	435,254	630,340	630,340	593,130	593,130
Subtotal:	587,696	650,918	664,870	664,870	632,800	632,800
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	517,708	607,310	-	-	-	-
Subtotal:	517,708	607,310	-	-	-	-
GRAND TOTAL:	1,143,675	1,296,826	707,720	707,720	677,100	677,070

FUNDING SOURCE:
Operating Transfer from General Fund
Interest Earnings (Enterprise Fund)

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF PARKS & RECREATION – PARKS MAINTENANCE DIVISION

MISSION/Program Description

THE MISSION OF THE PARKS MAINTENANCE DIVISION IS TO PROVIDE AND MAINTAIN ATHLETIC, RECREATIONAL, AND PARK FACILITIES TO MEET THE COMMUNITY'S NEEDS FOR HEALTHY RECREATIONAL ACTIVITIES THAT ARE ACCESSIBLE TO ALL BOROUGH RESIDENTS. The division fosters relationships and partners with civic organizations, youth and adult sports organizations, businesses, and other governmental agencies to provide cost effective and affordable recreation opportunities. The division provides facilities and locations for activities that improve physical and mental health, attract and retain community members, contribute to the economic base, and decrease deviant behavior by providing healthy alternatives for at risk youth. The division is comprised of six basic management areas; Parks Maintenance, Birch Hill Recreation Area, Chena Lake Recreation Area, Tanana Lakes Recreation Area, Recreational Trails Office, and the Project Office. The staff performs a variety of recreation facility management, renovation, and development functions at over 130 indoor and outdoor park facilities located throughout the Borough. The division works closely with partner organizations and the community to provide recreational activities at these locations. Additionally, staff provides support for large community events and landscaping beautification efforts.

Major Long-Term Issues and Concerns

- Secure resources to address the deteriorating conditions of Borough parks, playgrounds, restrooms, and other aging facilities.
- Update agreements, leases, management agreements, facility use agreements, and joint use agreements with our community partners.
- Secure the legal use of the recreational trails identified in the Borough's Comprehensive Trail Plan.
- Complete development of South Davis Park, Birch Hill Recreation Area, Isberg Recreation Area, and Tanana Lakes Recreation Areas as per the facilities' Master Plans.

Objectives for FY 2016

- Successfully incorporate the maintenance and operations of our new facilities; Tanana Lakes, FNSB Artificial Turf Fields, and the new North Pole Library.
- Fine-tune the efficiency of the maintenance operations to provide the safest, highest quality facilities possible with the available resources.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to cost of living adjustments, longevity and benefit rate changes which include a reduction in summer staff.

Previous Year's Accomplishments

- Opened the Tanana Lakes Recreation Area for public use and counted approximately 75,000 to 100,000 visits from the public during the first summer of operation.
- Birch Hill Recreation Area generated record-breaking revenues with a total of $32,553 for the year.
- Project office staff successfully submitted two grant applications to Alaska Federal Land Access Program for funds to replace the restrooms at Chena Lake and significantly increased the size of the Birch Hill Recreation Area parking lot. Projects should be completed in the summer of 2016.
- Constructed an eight vehicle trailhead parking lot at Isberg Recreation Area as a safe alternative to parking on the shoulder of Cripple Creek Road.

Dept: Parks & Recreation
Div: Parks Maintenance
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percent change in annual park reservations and rentals compared to the previous year	7.90%	-18.54%	45.51%	3.28%	7.48%
Measure 2. Percent change in Birch Hill Recreation Area annual attendance compared to the previous year	9.18%	-5.06%	8.43%	-2.65%	2.70%
Measure 3. Percent change in Chena Lake Recreation Area annual attendance compared to the previous year	-10.65%	11.07%	-1.62%	1.29%	0.43%
Additional Statistical Accomplishments					
Parks - pavilion reservations	167	136	127	140	145
Parks - reservations	20	19	14	70	100
Parks - multi-use field reservations	212	201	377	325	330
Parks - total reservations (measure 1)	437	356	518	535	575
Parks - number of flowers planted and maintained annually	38,771	33,972	31,896	30,984	30,000
Parks - acres of athletic turf maintained annually	51.50	36.26	36.26	40.56	42.56
Parks - tons of refuse removed annually (excluding CLRA/BH)	94.05	95.59	105.93	110.00	115.00
Parks - South Cushman rifle range annual visits	99,683	87,798	74,996	80,000	90,000
Parks - annual revenue	$7,620	$7,380	$7,751	$6,430	$12,180
Birch Hill Recreation Area - attendance (measure 2)	184,626	175,276	190,044	185,000	190,000
Birch Hill Recreation Area - assembly pod reservations	39	21	50	50	55
Birch Hill Recreation Area - annual revenue	$15,897	$12,273	$32,553	$23,850	$32,350
Chena Lake Recreation Area - attendance (measure 3)	103,904	115,408	113,535	115,000	115,500
Chena Lake Recreation Area - annual revenue	$134,958	$166,730	$141,746	$154,140	$151,290
Chena Lake Recreation Area - pavilion rentals	82	106	128	120	125
Chena Lake Recreation Area - ice house rentals	131	184	168	175	180
Tanana Lakes Recreation Area - attendance	N/A	N/A	N/A	100,000	110,000
Tanana Lakes Recreation Area - pavilion rental	N/A	N/A	N/A	15	20
Tanana Lakes Recreation Area - ice house rentals	N/A	N/A	N/A	N/A	50
Trails - winter groomed for skiing (miles)	4.80	4.80	4.80	4.80	9.00
Trails - winter groomed multi purpose (miles)	13.40	13.40	13.40	13.40	18.00
Snow removal - miles of park roads & driveways maintained	4.17	4.85	4.85	6.32	7.32
Snow removal - acres of parking lot maintained	17.80	17.80	18.12	19.04	20.04
Snow removal - miles of sidewalk & pedestrian path maintained	4.82	4.82	4.96	5.77	5.88

* Estimated

Dept: Parks and Recreation
Div: Parks Maintenance

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	985,358	1,071,066	1,139,820	1,200,691	1,279,480	1,295,900
Overtime Wages	21,234	19,359	15,190	15,190	15,190	15,190
Temporary Salaries	330,304	353,363	408,110	421,609	373,610	373,610
Benefits	654,031	699,807	774,640	821,751	848,000	856,980
Subtotal:	1,990,927	2,143,595	2,337,760	2,459,241	2,516,280	2,541,680
COMMODITIES						
Office Supplies	1,182	1,507	1,000	1,000	1,000	1,000
Computer Supplies	650	2,083	1,600	1,600	1,600	1,600
Operating Supplies	104,401	102,287	91,520	94,556	87,560	87,560
Books and Periodicals	-	-	300	300	300	300
Repair and Maint. Supplies	69,471	82,826	91,780	94,780	89,780	89,780
Clothing Supplies	3,890	3,906	4,210	4,960	4,960	4,960
Motor Fuels and Lubricants	68,910	65,224	78,930	81,930	78,430	78,430
Equipment Parts	2,953	4,949	8,000	8,000	8,000	8,000
Subtotal:	251,457	262,782	277,340	287,126	271,630	271,630
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	12	585	470	470	470	470
Travel	3,829	4,213	1,400	1,400	1,400	1,400
Professional Dues/Meetings	503	485	800	800	800	800
Training	7,841	6,951	5,500	5,500	5,500	5,500
Advertising, Printing & Binding	1,906	2,164	3,950	5,450	5,450	5,450
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	40,524	39,072	43,600	48,600	46,600	46,600
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	45,797	60,046	55,540	55,540	60,640	60,640
Rent	-	-	-	-	-	-
Utilities	95,165	107,668	116,820	116,820	112,820	112,820
Equipment Leases	165,930	167,620	166,810	166,810	247,070	265,260
Other Contractual Services	42,754	47,648	53,620	59,959	57,460	57,460
Subtotal:	404,261	436,452	448,510	461,349	538,210	556,400
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	10,060	9,320	9,400	9,400	9,400	9,400
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	10,060	9,320	9,400	9,400	9,400	9,400
GRAND TOTAL:	2,656,705	2,852,149	3,073,010	3,217,116	3,335,520	3,379,110

FUNDING SOURCE:	
Chena Lakes Recreation Fees	151,290
Birch Hill Recreation Fees	32,350
P&R Other Recreation Fees	12,180
	195,820

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF PARKS & RECREATION – PIONEER PARK DIVISION

MISSION/Program Description

THE MISSION OF THE PIONEER PARK DIVISION IS TO OPERATE, MAINTAIN, AND MAXIMIZE RESIDENT AND VISITOR USE OF PIONEER PARK AS A PREMIERE AND ESSENTIAL RECREATION FACILITY, ENHANCING THE QUALITY OF LIFE IN THE COMMUNITY. Pioneer Park, a 44-acre historic themed park includes many historic buildings, authentic artifacts, concessions, attractions, activities, museums, convention/meeting facilities, an arts and cultural center, and provides recreational/tourism opportunities and leisure areas.

Major Long-Term Issues and Concerns

- Improve and increase recreational and tourism opportunities while preserving and enhancing the historical atmosphere of Pioneer Park.
- Years of deferred maintenance have left many historic structures and much of the infrastructure in a state of disrepair.

Objectives for FY 2016

- Further develop community offerings and community participation in park-hosted events.
- Continue implementation of the Pioneer Park Master Plan.
- Continue re-landscaping park entrance along frontage road to include new planters at main entrance.
- Further develop facility and park use with public, private, and non-profit sectors of the community.
- Complete construction of park wide sewer and access safety improvements.
- Increase the number of vendors within park.
- Continue a social media presence at Pioneer Park.
- Begin development of the Pioneer Park Foundation.
- Establish design for an all-inclusive playground.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to cost of living adjustments, longevity and benefit rate changes which include a reduction in summer staff.

Previous Year's Accomplishments

- The Native Museum exterior was repainted.
- Completed Phase II of the park wide sewer project to include Civic Center, Dance Hall and surrounding area.
- Parking, Access and Safety Improvements project in progress.
- Completed rail and switch replacement in train yard.
- Recycling program implemented through Park to include the Big Dipper and Birch Hill.
- Paved access path to the playground shelter.
- The decking around the Park office was replaced.
- Completed the theatre rigging and cabling replacement and improvements.
- The DOT Bike Path was repaved from Moore Street to Northwest Peger Road Boat Launch area.
- Hosted and/or co-sponsored the following community events: Arctic Winter Games, Memorial Day Celebration, July 4th Celebration, Labor Day Celebration, University of Alaska Fairbanks (UAF) Book Festival, History Day, Golden Days, Alaska State BBQ Association Competition, Governor's Picnic, Midnight Sun Run, Spooky Train, Fairbanks Folk Fest Winter Concert series and Winter/Summer Fest, Holiday Bazaar and Celebration, Mutt March, Far North Conservation Film Festival, Alaska International Senior Games, Mush for Kids, Military and Family Appreciation Day, Mosquito Meander, and many other events.

Dept: Parks & Recreation
Div: Pioneer Park
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percentage change in annual Park visitation	11.4%	15.6%	3.6%	0.9%	4.1%
Measure 2. Percent change in number of community sponsors compared to the previous year	21.1%	-17.4%	20.0%	-12.3%	5.0%
Measure 3. Percent of change in the total annual revenue compared to the previous year	-1.5%	-6.9%	1.6%	22.5%	-19.8%
Measure 4. Percent change in the total number of events compared to the previous year	7.4%	-2.6%	7.6%	4.2%	5.8%
Measure 5. Percentage change in train rides compared to the previous year	17%	-12%	-1%	3%	7%

Additional Statistical Accomplishments

Annual Park visitation*	306,466	354,191	366,829	370,000	385,000
Community sponsors of Park activities	115	95	114	100	105
Number of Park sponsored events	136	132	133	135	140
Number of public events	900	974	1,048	1,100	1,175
Number of private events	630	517	699	720	750
Number of total events	1,666	1,623	1,747	1,820	1,925
Total Pioneer Park revenue	$213,831	$200,063	$203,378	$262,300	$219,000
Number of park concession merchants	22	21	22	24	25
Number of miles traveled by the train	3,896	3,752	4,005	3,890	4,000
Average number of train riders daily	308	282	279	300	310
Total number of train riders annually	33,287	29,336	29,020	30,000	32,000
Number of interpretive talks given	11,980	11,631	9,729	11,700	11,850
Number of RV camping nights	405	236	388	400	450
Strings of holiday season lights hung	714	554	554	560	580
Pounds of refuse removed from park	191,900	169,100	172,900	169,000	165,000
Pounds recycled		1,000	1,500	4,000	5,000
Pounds of gravel spread in winter	84,000	50,000	60,000	70,000	71,600
Number of flowers planted and maintained	14,263	15,136	14,640	14,500	14,300
Annual Native Museum visitation*	5,235	5,321	4,364	5,000	5,550
Annual Riverboat Nenana visitation*	37,770	35,507	27,652	35,000	37,000

*Estimated

Dept: Parks and Recreation
Div: Pioneer Park

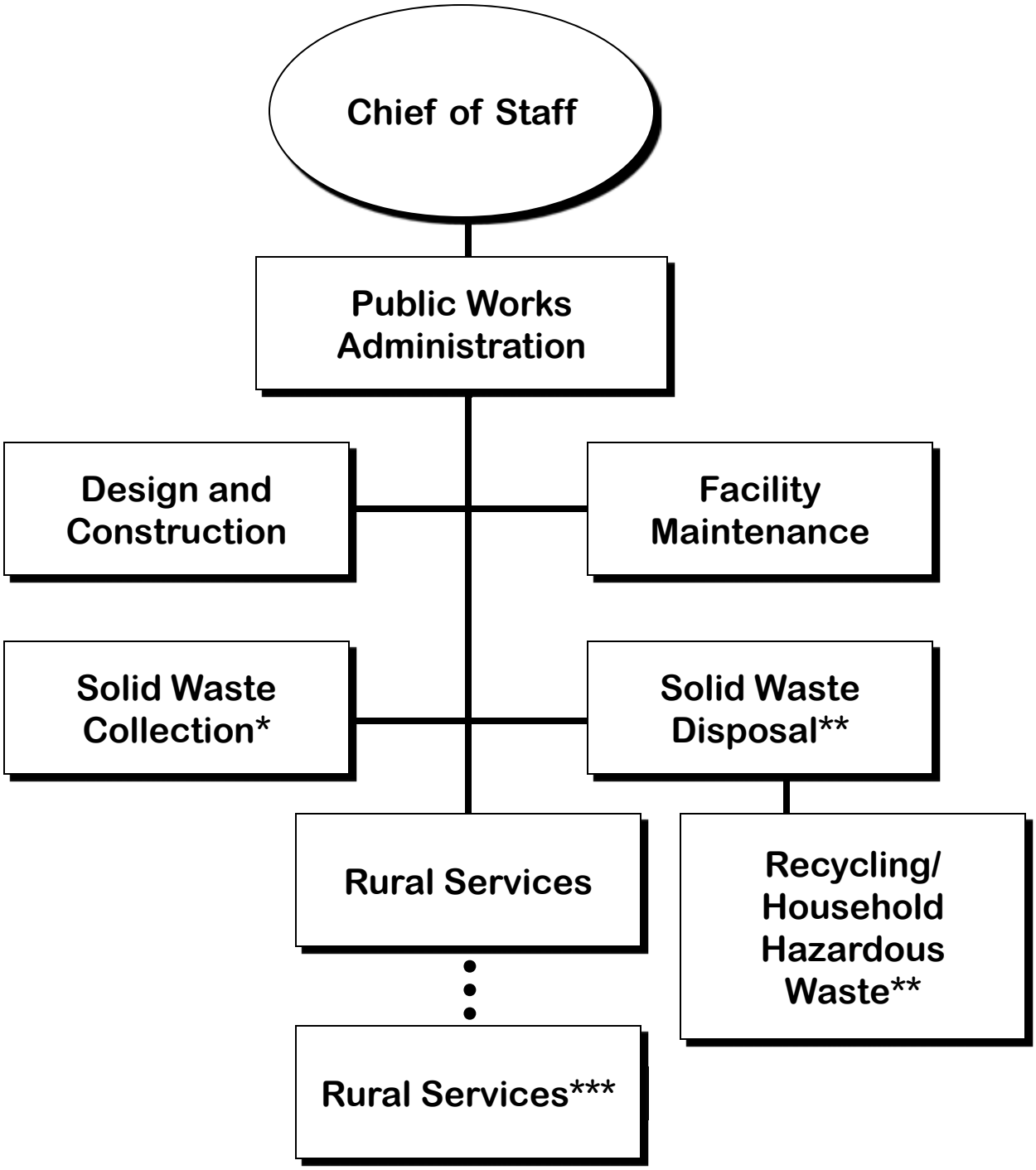
	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	437,825	448,099	489,170	489,170	498,630	505,060
Overtime Wages	15,444	22,660	17,340	17,340	17,340	17,340
Temporary Salaries	203,361	203,785	195,500	195,500	165,500	173,000
Benefits	281,642	297,553	341,380	341,380	339,570	343,808
Subtotal:	938,272	972,097	1,043,390	1,043,390	1,021,040	1,039,208
COMMODITIES						
Office Supplies	1,465	2,448	2,800	2,800	2,800	2,800
Computer Supplies	1,470	712	500	500	500	500
Operating Supplies	48,557	44,890	53,740	43,916	48,140	48,140
Books and Periodicals	37	23	100	100	100	100
Repair and Maint. Supplies	38,115	50,274	57,110	57,110	57,110	57,110
Clothing Supplies	1,074	5,222	1,100	1,100	1,100	1,100
Motor Fuels and Lubricants	13,797	12,906	13,470	18,470	13,470	13,470
Equipment Parts	5,112	1,080	1,070	1,070	1,070	1,070
Subtotal:	109,627	117,555	129,890	125,066	124,290	124,290
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	50	105	130	130	130	130
Travel	135	1,130	500	500	500	500
Professional Dues/Meetings	1,509	1,364	400	400	400	400
Training	7,945	3,614	1,700	1,700	1,700	1,700
Advertising, Printing & Binding	39,270	34,472	48,020	48,020	48,020	48,020
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	36,206	27,851	29,290	29,290	29,290	29,290
Repairs & Maint. -Office Equipment	-	-	490	490	490	490
Repairs & Maint. -Other Equipment	19,736	14,480	13,350	13,350	12,150	12,150
Rent	-	-	-	-	-	-
Utilities	19,792	23,887	23,770	23,770	23,770	23,770
Equipment Leases	38,360	38,770	41,630	41,630	71,350	71,350
Other Contractual Services	164,213	174,262	168,170	163,170	167,770	167,770
Subtotal:	327,216	319,935	327,450	322,450	355,570	355,570
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	771	6,119	-	9,824	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	6,513	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	771	12,632	-	9,824	-	-
GRAND TOTAL:	1,375,886	1,422,219	1,500,730	1,500,730	1,500,900	1,519,068

FUNDING SOURCE:	
General Fund Revenues	
Pioneer Park rentals-cabins and Other Revenues	219,000
	219,000

Dept: Parks and Recreation
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	2,846,020	2,947,234	3,207,980	3,268,851	3,337,760	3,411,740
Overtime Wages	39,685	48,830	43,440	43,440	43,440	43,440
Temporary Salaries	691,839	747,154	776,020	791,799	608,630	721,300
Benefits	1,822,358	1,886,543	2,143,030	2,190,371	2,179,060	2,232,918
Subtotal:	5,399,902	5,629,761	6,170,470	6,294,461	6,168,890	6,409,398
COMMODITIES						
Office Supplies	5,190	7,268	9,040	7,040	7,040	7,040
Computer Supplies	4,671	3,382	3,930	3,930	3,930	3,930
Operating Supplies	229,726	232,710	226,370	218,697	216,810	216,810
Books and Periodicals	694	1,036	2,950	2,950	2,950	2,950
Repair and Maint. Supplies	127,299	154,975	168,840	171,840	166,840	166,840
Clothing Supplies	7,835	13,151	8,810	9,560	9,560	9,560
Motor Fuels and Lubricants	90,281	85,729	103,360	111,360	102,860	102,860
Equipment Parts	8,065	6,029	9,570	9,570	9,570	9,570
Subtotal:	473,761	504,280	532,870	534,947	519,560	519,560
CONTRACTUAL SERVICES						
Professional Services	179,687	205,544	24,400	24,400	23,160	23,160
Communications	153	1,106	1,200	1,200	1,200	1,200
Travel	10,027	8,052	8,970	8,970	8,970	8,970
Professional Dues/Meetings	5,315	5,224	5,010	5,010	5,010	5,010
Training	22,880	23,444	14,540	14,540	14,540	14,540
Advertising, Printing & Binding	47,357	43,540	61,020	62,520	62,520	62,520
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	150,095	145,456	155,520	160,520	158,520	158,520
Repairs & Maint. -Office Equipment	-	-	1,090	1,090	1,090	1,090
Repairs & Maint. -Other Equipment	73,733	80,934	76,900	76,390	82,590	82,590
Rent	-	-	-	-	-	-
Utilities	118,208	134,938	143,690	143,690	139,690	139,690
Equipment Leases	225,920	228,600	230,660	230,660	351,860	370,050
Other Contractual Services	618,384	675,516	869,870	871,209	836,100	836,100
Subtotal:	1,451,759	1,552,354	1,592,870	1,600,199	1,685,250	1,703,440
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	20,982	21,686	15,400	26,109	15,400	15,400
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	6,513	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	517,708	607,310	-	-	-	-
Subtotal:	538,690	635,509	15,400	26,109	15,400	15,400
GRAND TOTAL:	7,864,112	8,321,904	8,311,610	8,455,716	8,389,100	8,647,798
FUNDING SOURCE:						
General Fund Revenues						
Parks & Recreation Fees						1,237,770
CAC Interest Earnings						0
						1,237,770

Department of Public Works



*Solid Waste Collection District Fund
**Solid Waste Disposal Enterprise Fund
***Road Service Areas Fund

PROGRAM BUDGET SUMMARY

DEPARTMENT OF PUBLIC WORKS – ADMINISTRATION DIVISION

MISSION/Program Description

THE MISSION OF THE ADMINISTRATION DIVISION IS TO PROVIDE ADMINISTRATIVE SUPPORT AND LEADERSHIP FOR THE DEPARTMENT OF PUBLIC WORKS. The division works with the Administration, School District, Assembly, Commissioners, and other Borough Departments, providing professional architectural and engineering planning, design, project management, general oversight services, maintenance of Borough public facilities and roads, and management of collection, handling and disposal of Borough-wide solid waste.

Major Long-Term Issues and Concerns

- Provide support staff for administrative functions and oversight of divisions.
- Maintain a positive working relationship with local, state and federal organizations relevant to Department work functions.
- See major long term issues at the division level.

Objectives for FY 2016

- Provide a management team capable of overseeing the technical operations, planning, design, construction and maintenance of all Borough facilities and roads.
- Coordinate the major maintenance/capital improvement current year projects request and update the long-range projects plan.
- Oversee the implementation of the Borough's Regional Solid Waste Management Plan.
- Oversee the activities of Design & Construction, Solid Waste Disposal, Solid Waste Collection, Recycling/Household Hazardous Waste, Rural Services and Facilities Maintenance Divisions.
- Coordinate general fund budget preparation, approve contractual agreements and other expenditures, and administer personnel matters for the department.
- Pursue grants and alternative funding sources for capital projects.
- Provide updated web access summary information of Borough Capital Projects and Bid Schedule.
- Provide oversight of energy conservation in Borough facilities.
- Coordinate condition inventory of Borough facilities.
- Oversee Stormwater Pollution Prevention Program.
- Oversee engineering review of new subdivisions.
- Oversee Tanana River Levee System requirements.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to cost of longevity adjustments and benefit rate changes.

Previous Year's Accomplishments

- See specific division levels.

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Dept: Public Works
Div: Administration

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	359,202	383,048	385,050	385,050	395,030	395,030
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	235,489	242,101	244,510	244,510	247,680	247,290
Subtotal:	594,691	625,149	629,560	629,560	642,710	642,320
COMMODITIES						
Office Supplies	820	123	1,000	1,000	1,000	1,000
Computer Supplies	-	-	-	-	-	-
Operating Supplies	-	1,942	-	-	-	-
Books and Periodicals	2,664	608	3,000	3,000	3,000	3,000
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	3,484	2,673	4,000	4,000	4,000	4,000
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	200	200	200	200
Travel	1,189	66	500	500	500	500
Professional Dues/Meetings	1,473	1,060	1,040	1,040	1,040	1,040
Training	4,982	50	10,800	10,800	10,800	10,800
Advertising, Printing & Binding	-	-	300	300	300	300
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	-	750	450	450	450	450
Subtotal:	7,644	1,926	13,290	13,290	13,290	13,290
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	605,819	629,748	646,850	646,850	660,000	659,610

FUNDING SOURCE:
General Fund Revenues

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF PUBLIC WORKS – DESIGN & CONSTRUCTION DIVISION

MISSION/Program Description

THE MISSION OF THE DESIGN & CONSTRUCTION DIVISION IS TO PROVIDE ARCHITECTURE, ENGINEERING, PLANNING AND PROJECT MANAGEMENT FOR ALL BOROUGH FACILITIES AND ROADS PROJECTS. The division works with the Administration, School District, Assembly, Commissioners, and other Borough Departments in the development and implementation of projects to ensure a high level of quality, safety and code compliance in Borough facilities. Projects include renovation, fire/life/safety repairs, major maintenance, and new construction.

Major Long-Term Issues and Concerns

- Energy conservation in Borough facilities.
- Quality local training for engineering staff including State mandated continuing education requirements.
- U.S. Environmental Protection Agency (EPA) Stormwater Pollution Prevention Program permit renewal under Alaska Department of Environmental Conservation (ADEC) primacy.
- Adequate annual funding for facilities and roads major maintenance needs.

Objectives for FY 2016

- Assist user groups with identification and prioritization of fire/life/safety, major maintenance and capital improvement project requests.
- Provide professional project planning and development including scope development, cost estimates, funding requests, design, construction administration, and project close-out.
- Coordinate asbestos and underground storage tank assessment and response action in Borough facilities for compliance with state and federal regulations.
- Provide regular inspection and annual maintenance of the Tanana River Levee System.
- Conduct subdivision reviews and inspections.
- Provide Borough and School District quarterly and annual building fire sprinkler system inspections.
- Continue implementation of EPA / ADEC Stormwater Pollution Prevention Program.

Significant Budget Changes

- The FY 2016 budget reflects a change in personnel costs due to cost of living adjustments, longevity adjustments and benefit rate changes.

Previous Year's Accomplishments

In FY 2015, the Design & Construction Division completed or will complete the following 34 projects, totaling $63.7 Million:

Badger ES Classrooms Addition	Noel Wien/North Pole Libraries Self Check out Systems
Big Dipper F/S Alarm, Elev. Mezz Floor/Wall, Sound System	Nordale ES Petroleum Release Sampling & Tracking
Birch Hill RSA Road Improvements	North Pole Library Replacement
Borough Wide Sprinklers	Palo Verde Avenue Sidewalk Improvements
Carlson Center Dual Fuel Conversion	Parksridge RSA Road Improvements
Carlson Center Improvements - Phase II	Pioneer Park Access & Safety
Centennial Center Column Structural Repair & AC Replacement	Pioneer Park Mining Pond Repairs & Improvements
Chena Hills RSA Road Improvements	Ryan Middle School Improvements
College SA Safety/Traffic Improvements	Salcha Park & Ride
Cripple Creek RSA Road Improvements	Secluded Acres RSA Road Improvements
Edanella Heights RSA Road Improvements	Steese VFD#2 Repairs & Upgrades
Facilities Maintenance & Records Storage Roof & Exterior	SWL Cell 3&4 Expansion
Isberg Recreational Area	Tanana River Levee Maintenance
Keystone RSA Improvements	Transit Bus Stop Shelters
Kiwanis Field and FSA Artificial Turf	Tungsten RSA Road Improvements
Moose Meadows SA – Road Improvements	Weller ES Access/Safety
Noel Wien Library Maintenance	Yak RSA Road Improvements

There are 42 projects totaling 24.4 million scheduled for completion in FY 2016, and numerous projects with an estimated value of 67.5 million in funding for FY 2017 and beyond.

Dept: Public Works
Div: Design & Construction
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this Department by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Average annual dollar value of projects completed (3 years)	23.7M	21.2M	22.4M	39.0M	38.3M
Measure 2. Percent of average annual project funding expended on project management (PM's & Secretaries)	5.1%	5.7%	5.4%	2.7%	3.0%
Measure 3. Percent change in subdivision preliminary review/inspections	-13.8%	8.6%	-60.2%	82.9%	9.4%
Measure 4. Percent change in subdivision final inspections	-50.0%	-36.4%	71.4%	0.0%	25.0%
Additional Statistical Accomplishments					
Number of Completed Projects	31	36	32	30	30
Project Management (PM's & Secretaries) Expenditures (in 000's)	1,218.1	1,211.4	1,218.6	1,073.4	1,163.7
Projects Substantially Completed	13.8M	26.6M	26.9M	63.7M	24.4M
Preliminary Subdivisions Reviewed	42	47	28	48	50
Preliminary Subdivision Inspections	39	41	7	16	20
Subdivision Final Inspections & Punchlist Inspection	11	7	12	12	15
Subdivisions Bonded[1]	3	2	8	4	15
Wetland Permits Reviewed	9	15	20	20	20

*Estimated

1 Subdivision bonds increase due to new regulations for warranty on all subdivision construction.

Dept: Public Works
Div: Design & Construction

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	360,489	419,664	481,670	481,670	500,960	503,540
Overtime Wages	4,141	3,202	-	-	-	-
Temporary Salaries	13,722	18,546	-	-	-	-
Benefits	228,271	273,286	305,860	305,860	314,100	315,220
Subtotal:	606,623	714,698	787,530	787,530	815,060	818,760
COMMODITIES						
Office Supplies	5,299	4,908	5,000	5,000	5,000	5,000
Computer Supplies	280	594	500	500	500	500
Operating Supplies	2,450	662	500	500	500	500
Books and Periodicals	3,913	3,613	6,000	6,000	6,000	6,000
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	863	500	500	500	500
Motor Fuels and Lubricants	2,685	2,833	4,330	4,330	4,330	4,330
Equipment Parts	-	-	-	-	-	-
Subtotal:	14,627	13,473	16,830	16,830	16,830	16,830
CONTRACTUAL SERVICES						
Professional Services	7,731	26,916	17,500	17,500	17,500	17,500
Communications	-	-	-	-	-	-
Travel	1,262	1,165	2,000	2,000	2,000	2,000
Professional Dues/Meetings	653	296	880	880	880	880
Training	3,959	5,124	12,510	12,510	12,510	12,510
Advertising, Printing & Binding	9,409	1,577	1,000	1,000	1,000	1,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	7,000	4,975	5,600	5,600	6,900	6,900
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	5,410	5,410	5,410	5,410	9,520	9,520
Other Contractual Services	72,926	65,786	87,300	86,195	87,300	87,300
Subtotal:	108,350	111,249	132,200	131,095	137,610	137,610
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	1,380	-	1,105	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	1,380	-	1,105	-	-
GRAND TOTAL:	729,600	840,800	936,560	936,560	969,500	973,200
FUNDING SOURCE:						
General Fund Revenues						
Stormwater Permit Fees						3,600

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF PUBLIC WORKS –FACILITIES MAINTENANCE DIVISION

MISSION/Program Description

THE MISSION OF THE FACILITIES MAINTENANCE DIVISION IS TO PROVIDE MAINTENANCE, REPAIR, AND UTILITY SERVICES FOR BOROUGH FACILITIES. The Facilities Maintenance Division provides infrastructure to support FNSB functions (except schools and fire stations). Support is provided through timely, cost effective, professional maintenance and repair services and uninterrupted utility services for Borough facilities to ensure optimum service for users.

Major Long-Term Issues and Concerns

- Energy conservation in Borough facilities.
- Continue to modernize and update facility systems utilizing major maintenance projects through the Capital Improvement Plan and by applying the current technology standards to major in-house repairs.
- Evaluate major components and systems to aid in identifying future infrastructure related projects such as replacement of roofs, siding, mechanical systems, etc.

Objectives for FY 2016

- Focus available resources on the primary mission of providing proactive preventive maintenance services to FNSB facilities in order to optimize availability and minimize breakdown maintenance required.
- Enhance operational usefulness of FNSB facilities through timely response and effective application of repairs following breakdown of facility components and systems.
- Increase user feedback on maintenance workorders by implementing a Web based electronic workorder system.
- Provide small project (<$50,000) support for FNSB facilities to enhance working conditions, provide for new program implementation, or modify facilities to accommodate user needs or mission changes.
- Support the Public Works Department project designs by providing maintainability reviews of construction projects.
- Provide utility service (water, sewer, electric), heating fuel (oil, natural gas, district heat), fire protections (alarm and sprinkler system monitoring/inspections/repairs), elevator inspections/service, overhead crane/hoist inspections/service, lock/key repairs/service, broken glass/window replacement and overhead door repairs for FNSB facilities through contracts with local utilities and vendors.
- Continue to develop and implement an energy management program and efficiency improvements for facilities.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to cost of living adjustments, longevity and benefit rate changes.
- The FY 2016 budget reflects a net increase in contractual repairs associated with regulatory inspections for roll down fire doors, emergency generators and underground fuel oil storage tanks.
- The FY 2016 budget reflects a net decrease in utility costs due to the current cost of fuel.

Previous Year's Accomplishments

In FY 2015, the Facilities Maintenance Division accomplished or will accomplish the following:

- Completion of numerous maintenance repair and improvement small projects totaling $563,000 including:
- Borough Administrative Center computer room reconfiguration
- Marika St. Warehouse fire alarm installation
- Emergency Operations Center site drainage improvements
- Peger Road West boiler conversion to natural gas
- Borough Administrative Center elevator cab upgrade
- Remodel the 2nd floor of the Borough Administrative Center
- Mt. View Service Area street lighting upgrade
- Transit Garage network wiring upgrade
- Transit Garage first floor air conditioning system
- Install cyber bar at the Noel Wien Library
- Upgrade exterior lighting to LED at the Solid Waste Landfill, Big Dipper and Birch Hill Ski Area
- Indoor high bay lighting upgrade from metal halide to LED at the Solid Waste Landfill Main Building

Dept: Public Works
Division: Facilities Maintenance
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percent of work hours in Preventive Maintenance	48%	42%	32%	48%	48%
Number of PM Work Orders	918	888	906	1,050	1,050
Measure 2. Percent of work hours in Repair Work	43%	42%	50%	36%	38%
Number of Repair Work Orders	1,176	1,235	1,532	1,408	1,408
Measure 3. Percent of work hours in Improvement Work	3%	9%	6%	8%	6%
Number of Improvement Work Orders	50	86	130	88	88
Measure 4. Percent of work hours in Shop Overhead	6%	7%	12%	8%	8%
Number of Shop Overhead Work Orders	4	6	7	6	6
Additional Statistical Accomplishments					
Total number of Work Hours	20,035	23,143	23,774	27,920	23,980
Total number of Work Orders	2,148	2,215	2,575	2,552	2,552
Square feet of building space maintained	662,097	662,719	664,719	682,719	682,719

*Estimated

Dept: Public Works
Div: Facilities Maintenance

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,105,724	1,190,055	1,309,290	1,309,290	1,327,800	1,344,380
Overtime Wages	25,859	19,506	38,890	38,890	25,000	25,000
Temporary Salaries	95,644	104,353	41,630	41,630	41,630	41,630
Benefits	669,973	699,554	860,300	860,300	852,240	861,270
Subtotal:	1,897,200	2,013,468	2,250,110	2,250,110	2,246,670	2,272,280
COMMODITIES						
Office Supplies	4,479	3,629	5,130	5,130	5,130	5,130
Computer Supplies	4,021	1,481	500	13,500	500	500
Operating Supplies	1,932	1,546	1,000	1,000	1,000	1,000
Books and Periodicals	2,299	1,061	950	950	950	950
Repair and Maint. Supplies	473,982	497,534	610,420	597,420	610,420	610,420
Clothing Supplies	9,344	7,480	8,740	8,740	8,740	8,740
Motor Fuels and Lubricants	44,968	39,855	53,400	53,400	48,000	48,000
Equipment Parts	-	-	-	-	-	-
Subtotal:	541,025	552,586	680,140	680,140	674,740	674,740
CONTRACTUAL SERVICES						
Professional Services	43,536	5,033	5,000	5,000	5,000	5,000
Communications	-	558	200	200	2,200	2,200
Travel	2,837	978	1,000	1,000	1,000	1,000
Professional Dues/Meetings	960	692	500	500	500	500
Training	16,192	18,939	19,330	19,330	19,330	19,330
Advertising, Printing & Binding	343	282	200	200	200	200
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	443,440	757,185	757,200	757,200	787,950	787,950
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	46,917	33,295	57,400	57,400	70,400	70,400
Rent	-	-	-	-	-	-
Utilities	2,643,995	2,438,148	2,786,060	2,786,060	2,585,940	2,585,940
Equipment Leases	42,470	44,180	58,370	58,370	74,170	74,170
Other Contractual Services	41,626	26,987	30,650	30,650	31,250	31,250
Subtotal:	3,282,316	3,326,277	3,715,910	3,715,910	3,577,940	3,577,940
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	16,695	19,215	8,000	8,000	8,000	8,000
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	7,300	25,000	25,000	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	16,695	26,515	33,000	33,000	8,000	8,000
GRAND TOTAL:	5,737,236	5,918,846	6,679,160	6,679,160	6,507,350	6,532,960
FUNDING SOURCE:						
General Fund Revenues						

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF PUBLIC WORKS – RURAL SERVICES DIVISION

MISSION/Program Description

THE MISSION OF THE RURAL SERVICES DIVISION IS TO PROVIDE SUPERVISION AND OPERATIONAL SUPPORT TO ROAD/SEWER/STREET LIGHT SERVICE AREAS, ASSIST IN ADMINISTRATIVE AND PROCUREMENT FUNCTIONS, AND PROVIDE ENGINEERING, CONTRACT MANAGEMENT, MAPPING AND TECHNICAL SERVICES.

Major Long-Term Issues and Concerns

- Upcoming requirements for compliance with environmental regulations (storm water, dust, wetlands) will require additional support for service areas.
- Development of adequate road systems is needed to accommodate increased population and traffic.
- Many roads constructed in the 1980's are near the end of their life expectancy and require major improvements.
- Roads in many state subdivisions in service areas are not constructed to Title 17 standards.
- Upcoming requirements for compliance with the federally mandated sign retro-reflectivity standards will require additional support for service areas.

Objectives for FY 2016

- Continue efforts to improve communications with and between service areas.
- Train commissioners in the elements of basic maintenance contracts, operating within the framework of contract language, compliance with FNSB procurement policies, and provide quality management to Service Areas.
- Recruit new volunteer commissioners in under-represented areas.
- Encourage service areas to hold biannual public meetings as required by FNSB code.
- Encourage adequate funding of maintenance by providing information to the commissions and opportunities for Service Areas to participate in tax cap adjustment elections.
- Continue development of the Capital Improvement Projects program by continuing to solicit and review project requests from Service Areas.
- Continue to develop standardized procedures and strategies that improve both efficiency and reliability.
- Assist commissions in developing plans for maintenance and long-range improvements.
- Continue assisting service areas with right-of-way encroachment issues.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to cost of living adjustments and longevity and benefit rate changes.

Previous Year's Accomplishments

In FY 2015, the Rural Services Division accomplished or will accomplish the following:

- Processed nine service area boundary changes resulting in four elections. The Assembly ordained the removal of parcels from five service areas;
- Provided support for four service area tax cap adjustment elections;
- Updated Commissioner Handbook;
- Solicited Capital Improvement Project requests and maintained projects database with 333 requests totaling $122 million. Published the 2014-2015 Project Book;
- Provided information and support to District Councils and the Assembly Road Service Area Committee;
- Distributed two newsletters and four informational flyers;
- Provided eleven training sessions for commissioners, offering each training session 2 to 3 times per month.

Dept: Public Works
Div: Rural Services
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Service areas with maintenance agreements	97%	97%	100%	99%	99%
Measure 2. Number of training opportunities offered	5	11	11	13	12
Measure 3. Percent of commissions with a quorum	92%	91%	100%	97%	97%
Measure 4. Service area semiannual meetings held	149	148	157	155	155
Additional Statistical Accomplishments					
Road miles maintained	484	487	490	492	492
Road maintenance contracts:					
Contracts - Invitation for Bids processed-renew [1]	34	2	106	97	110
Contracts - Invitation for Bids processed-new [1]	84	110	13	22	9
Revenue generation:					
Total property tax revenue generated	$3,614,590	$3,781,510	$3,851,620	$3,970,130	$4,089,000
Increased percent of tax revenue generated	1%	4%	2%	3%	3%
Number of tax cap election requests submitted	1	4	4	3	4
Special taxing jurisdiction / bond elections	0	0	0	0	0
State Shared Revenue received per mile [2]	$0	$485,000	$441,000	$0	$0
Boundary change requests and success:					
Boundary changes - annexation requests	8	5	12	9	12
Boundary changes - requests to remove parcels	2	2	6	6	3
Service Areas dissolved	0	0	2	0	0
Newly created Service Areas or Mergers	0	0	0	0	0
Assessed value of boundary change requests	$22,590,008	$13,142,490	$8,923,579	$15,103,896	$15,000,000
Assessed value of approved boundary changes	$4,478,649	$13,142,490	$8,704,178	$15,103,896	$13,000,000
Service Area operations:					
Service Area Operating Expenditures [3]	$2,357,479	$2,301,709	$2,792,320	$2,500,000	$2,500,000
Number of Service Area invoices paid	942	912	973	950	950
Purchase Orders	185	185	172	190	190
Change Notices	62	117	138	50	50
Check Requests	8	9	20	15	15
Budget Transfers from Savings	24	17	29	20	20
Driveway permits issued	44	54	75	55	55
Excavation permits issued	36	37	57	30	30
Encroachments - Reported	17	67	44	50	50
Encroachments - Active	0	4	4	5	5
Encroachments - Resolved	17	63	44	49	50
Commission seats:					
Active seats filled	258	266	276	269	280
Alternate seats filled	13	13	19	19	20
Total seats filled of 434 available	271	270	295	288	300
Commissions without a quorum	9	10	0	3	1
Capital improvement projects:					
Number of requests	337	337	325	333	340
Number of service areas represented	85	85	84	87	90
Estimated value of requested projects	$121,000,000	$122,000,000	$117,000,000	$122,000,000	$125,000,000

[1] State prevailing wage law changed, and most maintenance contracts were rebid in FY2012/13
[2] Shared Revenue for 2012/13 is for Senate District "D" Areas (73 out of 107 road service areas)
[3] Operating Expenditures do not include grant funds
* Estimated

Dept: Public Works
Div: Rural Services

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	359,601	374,428	390,630	390,630	392,980	397,600
Overtime Wages	1,279	1,838	3,000	3,000	3,000	3,000
Temporary Salaries	360	1,245	13,000	13,000	13,000	13,000
Benefits	200,129	222,245	251,270	251,270	249,540	252,040
Subtotal:	561,369	599,756	657,900	657,900	658,520	665,640
COMMODITIES						
Office Supplies	4,438	4,984	4,000	4,000	4,000	4,000
Computer Supplies	437	174	550	550	550	550
Operating Supplies	722	94	850	850	850	850
Books and Periodicals	201	205	1,000	1,000	1,000	1,000
Repair and Maint. Supplies	-	57	700	700	700	700
Clothing Supplies	30	-	-	-	-	-
Motor Fuels and Lubricants	1,400	1,237	1,900	1,900	1,900	1,900
Equipment Parts	-	57	-	-	-	-
Subtotal:	7,228	6,808	9,000	9,000	9,000	9,000
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	500	500	500	500
Travel	877	940	1,000	1,000	1,000	1,000
Professional Dues/Meetings	476	610	1,240	1,240	1,240	1,240
Training	1,379	2,220	2,040	2,040	2,040	2,040
Advertising, Printing & Binding	1,286	1,603	1,700	1,700	1,700	1,700
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	9,338	10,196	11,300	11,300	11,300	11,300
Repairs & Maint. -Office Equipment	-	-	100	100	100	100
Repairs & Maint. -Other Equipment	3,700	2,400	3,800	3,800	1,700	1,700
Rent	-	-	-	-	-	-
Utilities	9,551	7,787	11,250	11,250	11,250	11,250
Equipment Leases	3,190	3,190	3,190	3,190	3,200	3,200
Other Contractual Services	56	489	1,300	1,300	1,300	1,300
Subtotal:	29,853	29,435	37,420	37,420	35,330	35,330
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	2,586	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	2,586	-	-	-	-
GRAND TOTAL:	598,450	638,585	704,320	704,320	702,850	709,970
FUNDING SOURCE:						
General Fund Revenues						
Driveway and Utility Permit Fees						15,580

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF PUBLIC WORKS – SOLID WASTE COLLECTION SECTION

MISSION/Program Description

THE MISSION OF THE SOLID WASTE COLLECTION SECTION IS TO PROVIDE PROPER AND EFFICIENT MANAGEMENT AND TRANSPORT OF RECYCLABLES, WASTE-TO-ENERGY FUELS, AND WASTE FROM THE TRANSFER SITES TO THE SOLID WASTE FACILITY. The Solid Waste Collection District provides services to residents that are part of the Borough, outside the City of Fairbanks. The services include management of transfer sites for the collection and transfer of recyclables, waste-to-energy fuels, waste, and areas for reuse (reuse platforms).

Major Long-Term Issues and Concerns

- Solid waste hauling and disposal costs represent approximately 94% of this division's budget. A new 7-year contract started July 1, 2014, and ends June 30, 2021. Total tonnage at transfer sites increased at a 5-year average of 1% with variations from -6% to 7%. One million dollars in funding was appropriated in the fall of 2013 for a Transfer Site Major Maintenance & Improvement Project. A master plan is nearly complete, and a recycling update is being prepared. Current and forecasted funding is available for these projects.

Objectives for FY 2016

- Continue to provide cost-effective solid waste collection for Borough residents.
- Continue the collection and transport of recyclables and waste-to-energy fuels.
- Continue planning efforts to mitigate current and future problems within the Borough at transfer sites.
- Continue transfer site maintenance and improvement efforts.

Significant Budget Changes

- The FY 2016 budget reflects a change in personnel costs due to cost of living adjustments, longevity and benefit rate changes.
- Net increase in tipping and hauling costs caused by increase in projected volume and tipping fee.

Previous Year's Accomplishments

In FY 2015, the Solid Waste Collection Section accomplished or will accomplish the following:

- Managed hauling contract that provides solid waste services to the Solid Waste Collection District residents through June 30, 2021.
- Manage the new hauling contract startup on July 1, 2014.
- Continued Transfer Site Major Maintenance & Improvement Project and recycling update.
- Provided cost-effective solid waste collection for Borough residents.
- Continued collection and transport of recyclables and waste-to-energy fuels.
- Continued maintenance, repair, and management of reuse areas.
- Collected and hauled 43,838 tons of solid waste.
- Collected and hauled 331,587 lbs. of recyclables and waste-to-energy fuels.
- Completed annual pad and road maintenance.

Dept: Public Works
Div: Solid Waste Collection District
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percent change in collected tonnage.	0%	-6%	6%	0%	5%
Measure 2. Percent change in recyclables, waste-to-energy fuels, and waste.	-37%	-15%	1%	0%	0%
Additional Statistical Accomplishments					
Total tonnage collected	43,848	41,410	43,858	43,694	46,009
Total Tonnage Collected by Area					
West	15,917	15,055	16,052	15,893	16,847
East	11,604	10,957	11,550	11,497	12,122
South	16,326	15,398	16,236	16,304	17,040
Recyclables, waste-to-energy fuels, hazardous waste collected (lbs.)	388,102	329,885	331,587	330,000	330,000
Number of recycling collection totes	36	36	36	36	36
Number of re-use areas	5	5	5	5	5

*Estimated

Dept: Public Works
Div: Solid Waste Collections

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	93,659	83,079	88,470	88,470	104,350	105,730
Overtime Wages	8,999	3,501	7,150	7,150	7,150	7,150
Temporary Salaries	10,160	14,214	15,250	15,250	15,250	15,250
Benefits	57,805	47,068	62,260	62,260	71,390	72,140
Subtotal:	170,623	147,862	173,130	173,130	198,140	200,270
COMMODITIES						
Office Supplies	231	388	600	600	600	600
Computer Supplies	76	-	-	-	-	-
Operating Supplies	2,128	3,387	5,000	5,000	5,000	5,000
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	2,140	4,374	4,000	4,000	4,000	4,000
Clothing Supplies	1,315	1,653	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	2,833	-	-	-	-	-
Subtotal:	8,723	9,802	9,600	9,600	9,600	9,600
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	-	-	-	-
Training	-	-	-	-	-	-
Advertising, Printing & Binding	832	-	1,500	1,500	1,500	1,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	5,025	66,000	66,000	168,000	168,000
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	19,743	20,003	22,000	22,000	22,000	22,000
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	5,553,701	6,225,682	5,882,150	5,882,150	6,293,850	6,247,840
Subtotal:	5,574,276	6,250,710	5,971,650	5,971,650	6,485,350	6,439,340
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	5,753,622	6,408,374	6,154,380	6,154,380	6,693,090	6,649,210

FUNDING SOURCE:
Solid Waste Collection District Fund Revenues

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF PUBLIC WORKS – SOLID WASTE DISPOSAL DIVISION

MISSION/Program Description

THE MISSION OF THE SOLID WASTE DISPOSAL DIVISION IS TO PROVIDE PROPER AND EFFICIENT SOLID WASTE MANAGEMENT, DISPOSAL, RECYCLING, AND WASTE-TO-ENERGY PROGRAMS. Solid waste disposal provides areawide solid waste services. Solid waste services include landfill management and operations, future landfill capacity construction and planning, household hazardous waste collection, recycling, and waste-to-energy programs.

Major Long-Term Issues and Concerns

- The South Cushman Construction Debris and Expansion Landfills provide for efficient long-term solid waste disposal and future potential waste-to-energy electricity generation from methane gas production. The construction debris landfill is the remaining area from the original landfill that began in the early 1960's, while the expansion landfills are built in individual cells (1-9). Cell 1 has reached a temporary elevation; a closure project during the summer of 2010 closed portions, installed gas wells, and a leachate recirculation line. This closure project will reduce leachate disposal costs and is a beginning step leading toward a possible green energy facility. Cell 2 is currently being used for regular trash disposal and will become the next potential methane fuel source for the facility. The South Cushman Construction Debris Landfill had portions closed in 1997, 2010, and 2013. A Cell 3 & 4 expansion project began in 2013 and resulted in the completion of Cell 3 in entirety, and the base layer of Cell 4, including a 333,000 CY gravel stockpile to be used for daily and intermediate cover. Other issues that require ongoing management are the continuation of recycling and waste-to-energy programs, cell operations, cell constructions, cell closures, the long-term forecasting of revenues, expenditures, and tonnages, and meeting the U.S. Environmental Protection Agency (EPA) and the Alaska Department of Environmental Conservation (ADEC) greenhouse gas air emissions, Title V, storm water, and the Research, Development, and Demonstration permit requirements.

Objectives for FY 2016

- Continue to provide long-term cost-effective solid waste disposal for Borough residents.
- Continue used oil energy recovery that provides primary heat for the Main Landfill Building and the Recycling/Household Hazardous Waste Facility.
- Continue aluminum recycling program.
- Continue waste-to-energy programs.
- Operate the landfill in compliance with all state and federal laws and regulations to adequately protect the environment.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to cost of living adjustments, longevity and benefit rate changes.
- Increase in professional services budget to renew two ADEC permits.

Previous Year's Accomplishments

In FY 2015, the Solid Waste Disposal Division accomplished or will accomplish the following:

- Properly recycled or disposed of 105,038 tons of solid waste.
- Continued Green Star environmentally responsible business practices.
- 17,623 gallons of used oil was converted to energy heating the Main Landfill Building and the Recycling/Household Hazardous Waste Facility minimizing heating fuel costs.
- Continued operating a Research, Development, and Demonstration permit.
- Met all permit conditions including operating, Title V air emissions, storm water, leachate, and greenhouse gas.
- Begin the process to renew ADEC Operating, and Research, Development, and Demonstration permits.

Dept: Public Works
Sec: Solid Waste Disposal
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percent change in incoming tonnage.	-1%	-7%	5%	-14%	9%
Measure 2. Percent change in used oil for energy recovery	-43%	32%	6%	13%	-10%
Additional Statistical Accomplishments					
Total Tonnage into Landfill	107,353	100,289	105,038	90,000	98,000
Major Customers (% of total tonnage)					
City of Fairbanks	5%	5%	5%	5%	5%
Ft. Wainwright	2%	5%	5%	5%	5%
Other Commercial	17%	12%	12%	16%	12%
Eielson AFB	3%	3%	2%	3%	3%
Solid Waste Collection District	41%	41%	42%	40%	40%
University of Alaska Fairbanks	1%	1%	1%	1%	1%
Alaska Waste	28%	29%	29%	30%	29%
Waste-To-Energy					
Used Oil Energy recovery (gal.)	12,554	16,556	17,623	20,000	18,000
Major Materials Accepted (% of total tonnage)					
Municipal Solid Waste	73%	77%	77%	75%	77%
Construction Debris	17%	17%	17%	17%	17%
Asbestos	3%	1%	0%	2%	2%
Other					
Gravel Usage for Landfill Cover (cy)	88,502	87,142	81,417	90,000	90,000
Leachate Generated (gal.) **	1,934,606	1,358,561	678,670	1,500,000	800,000
Number of Tickets Generated	47,922	43,479	41,685	45,000	42,000
Number of Customer Accounts	431	435	440	450	450

* Estimated
** Rainfall and snow melt that has filtered through the garbage.

Dept: Public Works
Sec: Solid Waste Disposal

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	806,525	824,240	984,090	984,090	995,460	1,008,680
Overtime Wages	25,374	23,720	32,680	32,680	32,680	32,680
Temporary Salaries	74,689	57,150	76,350	76,350	76,350	76,350
Benefits	494,545	513,681	732,060	732,060	653,150	660,420
Subtotal:	1,401,133	1,418,791	1,825,180	1,825,180	1,757,640	1,778,130
COMMODITIES						
Office Supplies	2,909	2,761	5,000	5,000	5,000	5,000
Computer Supplies	2,577	324	2,500	2,500	2,500	2,500
Operating Supplies	69,036	85,193	85,000	85,000	135,000	135,000
Books and Periodicals	-	-	250	250	250	250
Repair and Maint. Supplies	27,288	23,233	25,000	25,000	25,000	25,000
Clothing Supplies	6,963	5,420	7,500	7,500	7,500	7,500
Motor Fuels and Lubricants	254,456	269,103	300,000	300,000	300,000	300,000
Equipment Parts	65,484	14,152	30,000	30,000	30,000	30,000
Subtotal:	428,713	400,186	455,250	455,250	505,250	505,250
CONTRACTUAL SERVICES						
Professional Services	106,829	123,678	172,810	172,810	264,810	264,810
Communications	-	36	100	100	100	100
Travel	933	982	1,670	1,670	1,670	1,670
Professional Dues/Meetings	573	590	550	550	550	550
Training	10,386	20,060	22,900	22,900	22,900	22,900
Advertising, Printing & Binding	2,170	4,079	7,500	7,500	7,500	7,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	20,480	29,661	63,000	63,000	63,000	63,000
Repairs & Maint. -Office Equipment	-	1,898	200	200	200	200
Repairs & Maint. -Other Equipment	323,258	195,138	297,050	297,050	292,000	292,000
Rent	-	-	-	-	-	-
Utilities	161,812	155,210	139,700	139,700	139,700	139,700
Equipment Leases	73,330	66,640	68,130	68,130	113,590	83,410
Other Contractual Services	1,015,290	883,459	796,700	796,700	742,700	742,700
Subtotal:	1,715,061	1,481,431	1,570,310	1,570,310	1,648,720	1,618,540
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	1,423	6,145	11,000	11,000	11,000	11,000
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	1,072,745	1,304,964	-	-	-	-
Subtotal:	1,074,168	1,311,109	11,000	11,000	11,000	11,000
GRAND TOTAL:	4,619,075	4,611,517	3,861,740	3,861,740	3,922,610	3,912,920

FUNDING SOURCE:	
Solid Waste Disposal Fees	8,550,000
Recyling Revenues	10,000
Interest Earnings	3,760
	8,563,760

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF PUBLIC WORKS – RECYCLING/HOUSEHOLD HAZARDOUS WASTE SECTION

MISSION/Program Description

THE MISSION OF THE RECYCLING/HOUSEHOLD HAZARDOUS WASTE SECTION IS TO PROVIDE SAFE, PROPER, AND EFFICIENT MANAGEMENT OF RECYCLABLES, WASTE-TO-ENERGY FUELS, AND HOUSEHOLD HAZARDOUS WASTE.

Major Long-Term Issues and Concerns

- Programs that promote and provide for energy conservation, recycling, waste-to-energy, and household hazardous waste management will continue in the future as technology advances provide an ongoing amount of household hazardous waste byproducts. Efforts will focus on utilizing the most environmentally friendly, energy conservation, and cost effective options to this ongoing waste stream. Fortunately, a very high percentage of collected hazardous waste can be either recycled or used as a waste-to-energy fuel. Additionally, the scrap metal recycling program, primarily consisting of junk automobiles, will continue to provide recycling opportunities for unwanted vehicles.

Objectives for FY 2016

- Continue collection of used oil to use for energy recovery providing heat for the Recycling/Household Hazardous Waste Facility and Main Landfill Building.
- Continue recycling of antifreeze, vehicle batteries, aluminum, and scrap metal.
- Continue utilizing waste-to-energy programs for the disposal of flammable liquids and fuels.
- Continue to provide cost effective collection and disposal of remaining household hazardous waste.
- Continue planning efforts to mitigate current and future household hazardous waste problems within the Borough.
- Promote hazardous waste collection services to small businesses that meet regulatory criteria.

Significant Budget Changes

- The FY 2016 budget reflects a net increase in personnel costs due to cost of living adjustments, longevity and benefit rate changes.
- The FY 2016 budget reflects an increase due to additional Recycling Commission funding.

Previous Year's Accomplishments

In FY 2015, the Recycling/Household Hazardous Waste Section accomplished or will accomplish the following:

- Collected and managed 402,271 pounds of recyclables, waste-to-energy fuels, and other hazardous waste, of which approximately 90 percent was recycled or used as a waste-to-energy program fuel.
- The Recycling/Household Hazardous Waste Facility provided services to 3,857 customers.
- Minimized heating fuel costs by continuing used oil energy recovery that provides primary heat for the Recycling/Household Hazardous Waste Facility.
- Recycled 367 tons of scrap metal, including 151 junk automobiles.

Dept: Public Works
Sec: Recycling/Household Hazardous Waste
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
Measure 1. Percent change in hazardous waste.	-31%	-9%	-8%	24%	-10%
Measure 2. Percent change in recycled antifreeze.	53%	-19%	65%	-40%	13%
Measure 3. Percent change in recycled batteries.	-93%	-25%	33%	25%	0%
Measure 4. Percent change in customers served	2%	-12%	-6%	14%	-9%
Additional Statistical Accomplishments					
Total pounds of hazardous material accepted	479,213	436,124	402,271	500,000	450,000
Types of Materials Accepted					
Flammables (gal.)	2,755	2,320	2,442	2,500	2,500
Used Oil (gal.) **	26,549	23,766	22,626	25,000	24,000
Paint (gal.)	18,722	15,891	15,207	16,000	16,000
Antifreeze (gal.)	7,020	8,057	6,766	8,000	7,000
Corrosives (gal.)	835	815	698	800	800
Toxics (gal.)	59	202	44	150	100
Batteries (ea.)	480	139	261	150	150
Miscellaneous (lbs.) ***	13,747	23,068	9,567	18,000	12,000
Recycling					
Antifreeze recycled (gal.)	9,950	8,057	13,288	8,000	9,000
Batteries recycled (tons)	8	6	8	10	10
Aluminum recycled (lbs.)	913	258	180	700	300
Scrap Metal recycled (tons)	556	809	367	800	600
Number of customers served	4,629	4,082	3,857	4,400	4,000

* Estimated
** Used oil = used oil & oily water
*** Grease, contaminated soil, propane tanks, etc.

Dept: Public Works
Sec: Household Hazardous Waste Disposal

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	121,353	172,654	172,530	172,530	175,260	177,430
Overtime Wages	1,561	1,964	1,310	1,310	1,310	1,310
Temporary Salaries	-	-	-	-	-	-
Benefits	71,172	112,199	122,900	122,900	110,890	112,070
Subtotal:	194,086	286,817	296,740	296,740	287,460	290,810
COMMODITIES						
Office Supplies	1,271	1,208	1,500	1,500	1,500	1,500
Computer Supplies	65	29	-	-	-	-
Operating Supplies	20,380	31,397	30,000	30,000	30,000	30,000
Books and Periodicals	-	-	500	500	500	500
Repair and Maint. Supplies	1,571	2,907	3,000	3,000	3,000	3,000
Clothing Supplies	1,959	1,196	2,500	2,500	2,500	2,500
Motor Fuels and Lubricants	-	152	-	-	-	-
Equipment Parts	11	-	2,000	2,000	2,000	2,000
Subtotal:	25,257	36,889	39,500	39,500	39,500	39,500
CONTRACTUAL SERVICES						
Professional Services	710	1,530	1,700	1,700	1,700	1,700
Communications	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	-	-	-	-
Training	-	-	6,080	6,080	6,080	6,080
Advertising, Printing & Binding	306	-	200	200	200	200
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	7,098	2,388	3,700	3,700	3,700	3,700
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	1,000	1,000	1,000	1,000
Rent	-	-	-	-	-	-
Utilities	24,134	14,453	23,600	23,600	23,600	23,600
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	205,398	308,646	396,000	396,000	403,150	403,150
Subtotal:	237,646	327,017	432,280	432,280	439,430	439,430
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	6,000	6,000	6,000	6,000
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	6,000	6,000	6,000	6,000
GRAND TOTAL:	456,989	650,723	774,520	774,520	772,390	775,740
FUNDING SOURCE:						
Solid Waste Disposal Fees						
Hazardous Waste Fees						30,000

Dept: Public Works
Div: Solid Waste Disposal

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	927,878	996,894	1,156,620	1,156,620	1,170,720	1,186,110
Overtime Wages	26,935	25,684	33,990	33,990	33,990	33,990
Temporary Salaries	74,689	57,150	76,350	76,350	76,350	76,350
Benefits	565,717	625,880	854,960	854,960	764,040	772,490
Subtotal:	1,595,219	1,705,608	2,121,920	2,121,920	2,045,100	2,068,940
COMMODITIES						
Office Supplies	4,180	3,969	6,500	6,500	6,500	6,500
Computer Supplies	2,642	353	2,500	2,500	2,500	2,500
Operating Supplies	89,416	116,590	115,000	115,000	165,000	165,000
Books and Periodicals	-	-	750	750	750	750
Repair and Maint. Supplies	28,859	26,140	28,000	28,000	28,000	28,000
Clothing Supplies	8,922	6,616	10,000	10,000	10,000	10,000
Motor Fuels and Lubricants	254,456	269,255	300,000	300,000	300,000	300,000
Equipment Parts	65,495	14,152	32,000	32,000	32,000	32,000
Subtotal:	453,970	437,075	494,750	494,750	544,750	544,750
CONTRACTUAL SERVICES						
Professional Services	107,539	125,208	174,510	174,510	266,510	266,510
Communications	-	36	100	100	100	100
Travel	933	982	1,670	1,670	1,670	1,670
Professional Dues/Meetings	573	590	550	550	550	550
Training	10,386	20,060	28,980	28,980	28,980	28,980
Advertising, Printing & Binding	2,476	4,079	7,700	7,700	7,700	7,700
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	27,578	32,049	66,700	66,700	66,700	66,700
Repairs & Maint. -Office Equipment	-	1,898	200	200	200	200
Repairs & Maint. -Other Equipment	323,258	195,138	298,050	298,050	293,000	293,000
Rent	-	-	-	-	-	-
Utilities	185,946	169,663	163,300	163,300	163,300	163,300
Equipment Leases	73,330	66,640	68,130	68,130	113,590	83,410
Other Contractual Services	1,220,688	1,192,105	1,192,700	1,192,700	1,145,850	1,145,850
Subtotal:	1,952,707	1,808,448	2,002,590	2,002,590	2,088,150	2,057,970
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	1,423	6,145	17,000	17,000	17,000	17,000
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	1,072,745	1,304,964	-	-	-	-
Subtotal:	1,074,168	1,311,109	17,000	17,000	17,000	17,000
TOTAL:	5,076,064	5,262,240	4,636,260	4,636,260	4,695,000	4,688,660

FUNDING SOURCE:	
Solid Waste Disposal Fees, Recycling Fees and Interest Earnings	8,563,760
Hazardous Waste Fees	30,000
	8,593,760

Dept: Public Works
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	3,206,553	3,447,168	3,811,730	3,811,730	3,891,840	3,932,390
Overtime Wages	67,213	53,731	83,030	83,030	69,140	69,140
Temporary Salaries	194,575	195,508	146,230	146,230	146,230	146,230
Benefits	1,957,384	2,110,134	2,579,160	2,579,160	2,498,990	2,520,450
Subtotal:	5,425,725	5,806,541	6,620,150	6,620,150	6,606,200	6,668,210
COMMODITIES						
Office Supplies	19,447	18,001	22,230	22,230	22,230	22,230
Computer Supplies	7,456	2,602	4,050	17,050	4,050	4,050
Operating Supplies	96,648	124,221	122,350	122,350	172,350	172,350
Books and Periodicals	9,077	5,487	11,700	11,700	11,700	11,700
Repair and Maint. Supplies	504,981	528,105	643,120	630,120	643,120	643,120
Clothing Supplies	19,611	16,612	19,240	19,240	19,240	19,240
Motor Fuels and Lubricants	303,509	313,180	359,630	359,630	354,230	354,230
Equipment Parts	68,328	14,209	32,000	32,000	32,000	32,000
Subtotal:	1,029,057	1,022,417	1,214,320	1,214,320	1,258,920	1,258,920
CONTRACTUAL SERVICES						
Professional Services	158,806	157,157	197,010	197,010	289,010	289,010
Communications	-	594	1,000	1,000	3,000	3,000
Travel	7,098	4,131	6,170	6,170	6,170	6,170
Professional Dues/Meetings	4,135	3,248	4,210	4,210	4,210	4,210
Training	36,898	46,393	73,660	73,660	73,660	73,660
Advertising, Printing & Binding	14,346	7,541	12,400	12,400	12,400	12,400
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	480,356	804,455	901,200	901,200	1,033,950	1,033,950
Repairs & Maint. -Office Equipment	-	1,898	300	300	300	300
Repairs & Maint. -Other Equipment	380,875	235,808	364,850	364,850	372,000	372,000
Rent	-	-	-	-	-	-
Utilities	2,859,235	2,635,601	2,982,610	2,982,610	2,782,490	2,782,490
Equipment Leases	124,400	119,420	135,100	135,100	200,480	170,300
Other Contractual Services	6,888,997	7,511,799	7,194,550	7,193,445	7,560,000	7,513,990
Subtotal:	10,955,146	11,528,045	11,873,060	11,871,955	12,337,670	12,261,480
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	18,118	29,326	25,000	26,105	25,000	25,000
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	7,300	25,000	25,000	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	1,072,745	1,304,964	-	-	-	-
Subtotal:	1,090,863	1,341,590	50,000	51,105	25,000	25,000
GRAND TOTAL:	18,500,791	19,698,593	19,757,530	19,757,530	20,227,790	20,213,610

FUNDING SOURCES:	
General Fund & Solid Waste Collection Fund Revenues	
Landfill Disposal Fees & Interest Earnings	8,593,760
Stormwater, Driveway and Utility Permit Fees	19,180
	8,612,940

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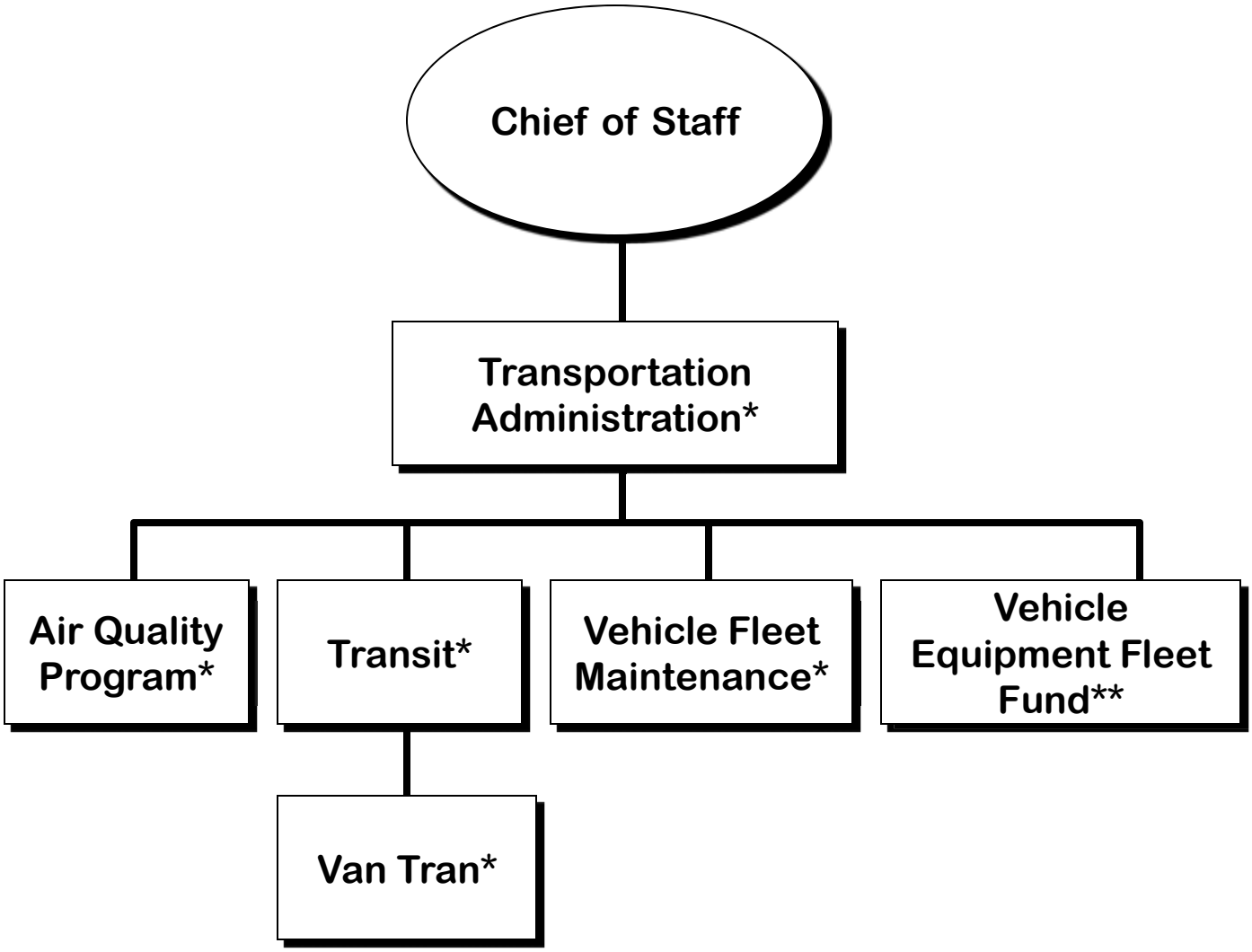
Department of Transportation



*Transit Enterprise Fund
**Vehicle Equipment Fleet Fund

PROGRAM BUDGET SUMMARY

DEPARTMENT OF TRANSPORTATION – ADMINISTRATIVE DIVISION

MISSION/Program Description

THIS DIVISION'S MISSION IS: TO COORDINATE ALL INTRA-DEPARTMENTAL OPERATIONS IN REGARDS TO PLANNING, PERSONNEL, FISCAL ACCOUNTING AND OTHER MANAGEMENT FUNCTIONS NECESSARY TO MEET THE DEPARTMENT'S GOALS AND OBJECTIVES.

Major Long-Term Issues and Concerns

- Apply for, initiate, and administer all contracts and grants pertaining to this Department (i.e., bus advertising; grants for Federal Transit Administration Operating, Capital and Training; Federal Congestive Mitigation Air Quality funds, and State Pass through Grants).

Objectives for FY 2016

- Fulfill all labor agreements and employee functions (i.e., training and recognition programs, personnel support, payroll tabulations) ensuring a high standard of employee performance, morale, and ultimately a more cost-effective and high-quality service to the public.
- Maintain a working relationship with federal, state, or local organizations that would impact this Department or the Borough.
- Plan, acquire, and administer grants and other alternative sources of funding.
- Supply the Borough administration with all the reports and information required in a timely manner.
- Monitor Department's grants, making necessary salary and budget adjustments as they expire or are acquired.

Significant Budget Changes

- Net change in personnel costs due to cost of living adjustments, longevity and benefit rate changes.
- Data Grants Technician and Administrative Assistant III no longer grant funded, 100% general fund.
- Moved .50 FTE from Air Quality division to Administrative division.

Previous Year's Accomplishments

Provide administrative support to divisions for various projects which include:

- Bus Shelters located in Fairbanks and North Pole.
- Video surveillance System on buses.
- Vanpool Rideshare Program.
- Three year parking contract with Sadler's downtown
- Park and Ride lot located in Salcha.
- New bus wash area and unit.
- The Department has successfully closed out nine grants.

Dept: Transportation
Div: Administration
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Accomplishments	2011/12 Actual	2012/13 Actual	2013/14* Actual	2014/15* Budget	2015/16* Budget
Purchase orders processed	265	704	532	370	370
Invoices paid	3,060	2,726	1,338	1,200	1,200
Contracts issued / RFP's or RFQ's	17	12	23	10	10
TA's processed	25	27	36	20	20
Bus passes sold/consigned	2,000	1,861	2,274	1,800	2,000
Tokens sold/consigned	5,000	12,773	15,277	10,000	15,000
Van Tran coupons sold/consigned	1,700	1,024	562	1,400	900
Purchase Card Receipts for expense reports			1,188	1,700	1,400

*Estimated

Dept: Transportation
Div: Administration

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	248,231	303,386	312,080	312,080	382,080	386,350
Overtime Wages	-	139	890	890	890	890
Temporary Salaries	2,939	5,232	3,310	3,310	3,310	3,310
Benefits	163,756	173,474	204,760	204,760	248,170	250,540
Subtotal:	414,926	482,231	521,040	521,040	634,450	641,090
COMMODITIES						
Office Supplies	1,377	1,744	1,700	1,700	1,700	1,700
Computer Supplies	159	158	500	500	500	500
Operating Supplies	10	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	35	32	350	350	350	350
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	1,581	1,934	2,550	2,550	2,550	2,550
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	134	-	100	100	100	100
Travel	566	833	1,200	1,200	1,000	1,000
Professional Dues/Meetings	-	-	-	-	-	-
Training	-	-	900	900	900	900
Advertising, Printing & Binding	246	778	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	550	1,811	1,830	1,830	1,830	1,830
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	14,521	12,923	16,730	16,730	16,730	16,730
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	140	-	-	-	-	-
Subtotal:	16,157	16,345	20,760	20,760	20,560	20,560
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	515,449	565,374	-	-	-	-
Subtotal:	515,449	565,374	-	-	-	-
GRAND TOTAL:	948,113	1,065,884	544,350	544,350	657,560	664,200
FUNDING SOURCE:						
Operating Transfer from General Fund						
Interest Earnings						1,830

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF TRANSPORTATION – AIR QUALITY DIVISION

MISSION/Program Description

THIS DIVISION'S MISSION IS: TO MAINTAIN ATTAINMENT WITH NATIONAL AMBIENT AIR QUALITY STANDARDS FOR CARBON MONOXIDE AND TO ACHIEVE ATTAINMENT FOR FINE PARTICULATES (PM2.5). The Fairbanks North Star Borough Air Quality Division is responsible for the efficient and reliable operation of the Borough's ambient air quality monitoring network, educational outreach, and a solid fuel burning appliance change out program.

In December 2008, the EPA designated the greater Fairbanks and North Pole areas as a nonattainment (NA) area due to high winter-time fine particulate concentrations exceeding the National Ambient Air Quality Standard (NAAQS). Our mission is to determine the extent and severity of the fine particulate (PM2.5) problem and to recommend solutions to reduce and eventually eliminate the problem.

Major Long-Term Issues and Concerns

- Attainment of NAAQS: Provide accurate and precise quality-assured data to characterize air quality in the PM2.5 nonattainment area and demonstrate continued attainment of the NAAQS for carbon monoxide in the maintenance area.
- Future compliance with the PM2.5 NAAQS is dependent on public participation regarding home heating practices, especially as we have determined that wood smoke is a large component of the mix of PM2.5 emissions measured.
- Providing effective education to the public on the nature of fine particulates and their role on how to reduce the amount we all create and providing real-time data in locations that have a high visibility.
- Appropriate enforcement measure/s to adequately address complaints.
- Continue working with EPA and ADEC to develop "Serious" classification of the State Implementation Plan (SIP).
- Current Congestion Mitigation and Air Quality (CMAQ) grants are running out. New guidelines prohibit the use of CMAQ funds to pay for monitoring network needs in the future.
- Future funding sources to pay for the Wood Stove Change Out Program are unknown at this time.

Objectives for FY 2016

- Monitor CO, particulate matter, PM2.5 precursor gases, and meteorological parameters.
- Establish and maintain representative monitoring sites for fine particulate pollution.
- Continue proactive CO and PM2.5 forecasting and provide air quality information to the public.
- Continue to work with ADEC and EPA to develop the State Air Quality Control Plan for "Serious" classification.
- Continue the Voluntary Burn Cessation Program which asks residents to curtail burning during Air Quality episodes.
- Continue operating and marketing the Wood Stove Change Out Program (pending funds availability).
- Continue educational outreach efforts; expand commercials to include health effects of PM2.5 exposure.
- Continue the Hot Spot Guidance Program and update monitoring equipment in the sniffer vehicle.
- Implement new programs from the FNSB as tasked.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to cost of living adjustments, longevity and benefit rate changes, and the transfer of 0.5 FTE to the Administrative Division.
- Funding for monitoring network maintenance and operation only extends through December 2016.
- Shortfall in funding for the Woodstove Change Out Program.

Previous Year's Accomplishments

- Continued operating the Enhanced Solid Fuel Burning Appliance program.
- Added a permanent air quality monitoring station at the North Pole Water Station.
- Staffed informational booths at 17 events, and interacted with 5,500+ individuals.
- Created and began operating the Voluntary Burn Cessation Program.
- Improved the interactive "sniffer map" web page to the Air Quality website, allowing easier access to daily and historical maps.
- Supported the EPA and DEC modeling efforts to represent the Fairbanks PM2.5 problem via meteorological research and data, resulting in a computer modeling program designed specifically for the FNSB nonattainment area to assist in forecasting PM2.5 exceedances
- Added 1 new commissioner to the Air Pollution Control Commission, the commission is now full.

Dept: Transportation
Div: Air Quality
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual Total	2014/15* Budget	2015/16* Budget
CO Maintenance: Number of times levels exceeded attainment	0	0	0	0	0
PM2.5 Attainment: Number of times levels exceeded attainment[1,2]	20	20	20	15	15
Fairbanks[1,2]		4	2		
North Pole[1,2]		20	20		
Additional Statistical Accomplishments					
Number of Air Quality Monitoring Sites	6	6	5	6	6
Number of Air Quality Monitors in Service	58	59	52	59	59
Sniffer Routes Driven		40	59	65	65
Sniffer Maps Posted Online		20	59	65	65
SFBD Applications Received	539	553	506	550	550
SFBD Replacements	338	214	327	300	300
SFBD Removals	141	105	6	5	5
SFBD Repairs	16	7	21	10	10

1. Detailed exceedances to cities of Fairbanks and North Pole.
2. Number of exceedances based on EPA regulatory 1 in 3 day sampling period

*Estimated

Dept: Transportation
Div: Air Quality Program

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	171,865	127,149	92,960	92,960	217,140	224,440
Overtime Wages	-	-	1,590	1,590	3,490	3,490
Temporary Salaries	-	4,655	2,000	2,000	2,000	2,000
Benefits	109,717	74,802	61,980	61,980	142,980	147,480
Subtotal:	281,582	206,606	158,530	158,530	365,610	377,410
COMMODITIES						
Office Supplies	1,474	198	370	370	370	370
Computer Supplies	2,092	39	650	650	500	500
Operating Supplies	458	78	1,350	1,350	6,970	6,970
Books and Periodicals	-	-	200	200	-	-
Repair and Maint. Supplies	1,142	134	2,650	2,650	12,680	12,680
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	3,236	1,400	1,030	1,030	4,130	4,130
Equipment Parts	-	-	-	-	-	-
Subtotal:	8,402	1,849	6,250	6,250	24,650	24,650
CONTRACTUAL SERVICES						
Professional Services	25,000	-	20,000	20,000	20,000	20,000
Communications	2,448	2,084	2,700	2,700	7,600	7,600
Travel	3,968	8	5,000	5,000	5,000	5,000
Professional Dues/Meetings	208	276	400	400	400	400
Training	-	2,007	2,490	2,490	5,040	5,040
Advertising, Printing & Binding	2,205	-	1,000	1,000	1,000	1,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	1,820	3,640	3,640	3,640	3,640	3,640
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	18,815	4,379	4,860	4,860	15,790	15,790
Rent	-	-	-	-	-	-
Utilities	29,075	25,887	33,820	33,820	37,500	37,500
Equipment Leases	6,220	4,330	4,330	4,330	8,470	8,470
Other Contractual Services	98	5	-	-	4,100	4,100
Subtotal:	89,857	42,616	78,240	78,240	108,540	108,540
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	1,830	6,830
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	1,830	6,830
GRAND TOTAL:	379,841	251,071	243,020	243,020	500,630	517,430

FUNDING SOURCE:

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF TRANSPORTATION – PUBLIC TRANSPORTATION DIVISION – TRANSIT SECTION

MISSION/Program Description

THIS DIVISION'S MISSION IS: TO EFFICIENTLY PROVIDE SAFE, DEPENDABLE, AND AFFORDABLE PUBLIC TRANSPORTATION TO MEET THE NEEDS OF BOROUGH RESIDENTS.

This program consists of the operation of a fixed route transit system.

Major Long-Term Issues and Concerns

- Maximize the efficiency of the Borough's fixed route transportation system by continually evaluating routes, personnel, and by implementing changes designed to better serve the public within current funding levels.
- Utilize applicable state and federal grants for public transportation to improve service to the local community.
- Expand the current maintenance building capacity to allow more bus storage, maintenance bays and administrative office space.
- Vehicle replacement – there is no defined mechanism or schedule for vehicle replacement.

Objectives for FY 2016

- Continue to increase involvement of the Public Transportation Advisory Commission in all aspects of public transportation. Public Transportation Advisory Commission will meet at different locations around the Borough in order to increase public involvement.
- Acquire and construct new bus stop shelters to replace aged shelters and develop new shelter sites.
- Continue working to improve the Transit website.
- Review our bus routes to make sure we are still serving the public adequately.
- Secure funding for new maintenance building.
- Locate funding to decrease headway on routes serving areas with high population density. Evaluate current route structure to find methods to better serve residents, specifically reviewing the cost effectiveness of rural vs. urban fixed routes.

Significant Budget Changes

- The FY 2016 budget reflects an increase in FTE that was transferred from Van Tran and a net change in personnel costs due to cost of living adjustments, longevity and benefit rate changes.
- The grant that funded the Orange Line was fully expended in FY15.
- The Grey Line has been removed from the budget.

Previous Year's Accomplishments

- Increased public awareness of the bus system by advertising new and existing routes.
- Maintained a steady increase in ridership by an ongoing awareness campaign to encourage new riders and visitors to ride buses.
- Implemented a user bus tracking system, location annunciators, and other technology to enhance the MACS bus system.
- Restarted vanpool program and continued to meet with employers and community groups to market the program.
- Restarted Black Line to Salcha with a new park and ride area in Salcha.
- Installed new video surveillance system on bus fleet.
- Replaced 35+ year-old bus wash system with a new energy efficient unit.

Dept: Transportation
Sec: Transit
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures.

	Measures and Accomplishments	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
1	Total Ridership	428,166	475,875	524,301	550,000	575,000
2	Annual Revenue Miles	451,238	517,182	533,261	533,261	495,197
3	Cost per Revenue Mile	$7.77	$7.84	$9.36	$9.36	$9.00
4	Annual Revenue Hours	24,638	26,926	33,019	33,019	31,503
5	Cost per Revenue Hour	$144.90	$150.54	$145.48	$145.48	$140.00
6	Cost per Trip	$8.19	$8.52	$9.16	$9.00	$9.00
7	Percent of operations paid from federal grants	40%	23%	44%	44%	44%
8	Percent of operations paid from state grants	9%	9%	3%	3%	3%
9	Percent of operations paid from revenue (bus fares & advertising)	11%	6%	9%	9%	10%

Route - FY13/14 Key Performance Indicators

		Ridership	Pax per Hour	Pax per Mile	Cost per Ride
1	Blue	157,880	22.50	1.70	$4.96
2	Red	132,272	27.20	1.82	$4.12
3	Purple	72,112	24.75	2.01	$4.63
4	Brown	39,239	13.21	1.32	$8.02
5	Yellow	24,725	9.13	0.55	$12.37
6	Orange	23,625	8.31	0.49	$14.13
7	Gold	2,689	1.18	0.09	$103.93
8	Black	1,706	2.48	0.08	$62.28
9	Green	48,753	12.64	0.48	$8.73
10	Grey	8,515	5.50	0.23	$21.46

*Estimated

Dept: Transportation
Div: Public Transportation
Sec: Transit

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	369,298	399,225	988,220	988,220	1,144,330	1,174,220
Overtime Wages	4,915	17,788	16,580	16,580	16,580	16,580
Temporary Salaries	-	-	7,740	7,740	7,740	7,740
Benefits	246,358	240,496	657,060	657,060	752,010	770,160
Subtotal:	620,571	657,509	1,669,600	1,669,600	1,920,660	1,968,700
COMMODITIES						
Office Supplies	825	901	1,100	1,100	1,100	1,100
Computer Supplies	631	761	1,050	1,050	1,050	1,050
Operating Supplies	3,102	4,167	4,000	4,000	4,000	4,000
Books and Periodicals	-	-	200	200	200	200
Repair and Maint. Supplies	5,745	10,365	12,000	12,000	17,000	17,000
Clothing Supplies	5,432	6,045	7,500	7,500	8,000	8,000
Motor Fuels and Lubricants	161,307	211,286	274,590	274,590	344,400	344,400
Equipment Parts	76,390	105,729	120,000	120,000	170,000	170,000
Subtotal:	253,432	339,254	420,440	420,440	545,750	545,750
CONTRACTUAL SERVICES						
Professional Services	2,945	2,945	3,000	3,000	3,000	3,000
Communications	325	143	300	300	600	600
Travel	-	1,311	6,850	6,850	6,850	6,850
Professional Dues/Meetings	1,024	1,306	2,390	2,390	2,390	2,390
Training	1,853	1,740	7,860	7,860	7,860	7,860
Advertising, Printing & Binding	2,101	4,363	8,000	8,000	8,000	8,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	20,424	16,264	6,380	6,380	6,380	6,380
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	36,276	38,852	50,500	50,500	85,190	77,690
Rent	-	-	-	-	-	-
Utilities	52,295	45,151	57,800	57,800	57,800	57,800
Equipment Leases	17,570	14,110	14,110	14,110	19,720	19,720
Other Contractual Services	33,206	41,817	71,620	71,620	124,240	124,240
Subtotal:	168,019	168,002	228,810	228,810	322,030	314,530
Grants Match, Indirect, Awaiting Budget	-	-	-	-	21,770	21,770
CAPITAL OUTLAY						
Controlled Assets	979	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	67,000	67,000
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	979	-	-	-	67,000	67,000
GRAND TOTAL:	1,043,001	1,164,765	2,318,850	2,318,850	2,877,210	2,917,750
FUNDING SOURCE:						
Fares, Fees, and Other Revenues						396,480

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DEPARTMENT OF TRANSPORTATION – PUBLIC TRANSPORTATION DIVISION – VAN TRAN SECTION

MISSION/Program Description

THIS DIVISION'S MISSION IS: TO PROVIDE COMPARABLE TRANSPORTATION FOR THOSE PERSONS WHO HAVE A DISABILITY THAT PREVENTS THEM FROM USING THE BOROUGH'S FIXED ROUTE SERVICE (MACS).

Van Tran is the Borough's demand-response, door-to-door transportation service. Van Tran uses wheelchair lift-equipped vans to transport eligible riders within a ¾ mile boundary of all MACS routes and to other areas outside the ¾ mile boundary, on a space and time available basis. The system also provides rides to the elderly in our community on the space and time available basis.

Major Long-Term Issues and Concerns

- Develop better methods to efficiently dispatch and schedule patrons and drivers by changing how rides are scheduled.
- Meet the community's demand for a safe, reliable, and cost-effective transportation system for the disabled in a responsive and efficient manner.
- Assure compliance with the Americans with Disabilities Act (ADA) as it applies to the Transportation Department.
- Meet the growing need for transportation services in a geographically dispersed residential community, and the increasing senior population.
- Develop an efficient partnership with other transportation providers to meet the growing transportation needs.
- Travel training program for disabled persons on how to use public transportation.
- Vehicle replacement – there is no defined mechanism or schedule for vehicle replacement.

Objectives for FY 2016

- Create additional rider capacity through increased efficiency.
- Deliver superior customer service to ADA patrons while maintaining compliance with ADA regulations.
- Continue monitoring new assessment process.

Significant Budget Changes

- The FY 2016 budget reflects a reduction in FTE (transferred to Transit), personnel count and a net change in personnel costs due to cost of living adjustments, longevity and benefit rate changes.
- Added funding for third party assessments.

Previous Year's Accomplishments

- Created additional rider capacity through increased efficiency.
- Denial rate of 0% for Priority A rides.
- Continued meetings of the Van Tran efficiency committee to find ways to improve the operation.
- Implemented a new ADA Van Tran eligibility assessment program.
- Replaced MDC's on all vans with tablets to improve trip information for drivers.
- Installed new video surveillance system on van fleet.
- Reorganized the department by removing the Van Tran Supervisor position, and adding a Customer Service Representative (CSR) position to provide a dedicated CSR for the Van Tran division to better schedule trips. These scheduling efficiencies will result in a reduced cost per ride, and increased trips per hour in addition to providing more service to the disabled and elderly in the community at either the same or less cost.

Dept: Transportation
Sec: Van Tran
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

	Measures and Accomplishments	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
1	Total Ridership	18,976	20,082	19,931	20,000	20,000
2	ADA Rides Provided (First Priority)[1]	16,663	17,778	17,378	17,500	17,500
3	Rides Denied (First Priority)[1]	0	0	0	0	0
4	Percent Denied (First Priority)[1]	0%	0%	0%	0%	0%
5	Rides Provided (Second Priority)[2]	2,313	2,304	2,553	2,500	2,500
6	Average Rides per Hour	1.45	1.59	1.59	2.00	2.00
7	Annual Revenue Miles	144,662	133,862	131,778	130,000	130,000
8	Cost per Revenue Mile	$11.45	$9.87	$9.01	$9.50	$9.50
9	Annual Revenue Hours	10,878	10,447	10,365	10,000	10,000
10	Cost per Hour	$126.40	$126.44	$119.06	$120.00	$120.00
11	Cost per Trip	$87.32	$65.78	$61.91	$65.00	$65.00
12	No Shows and Late Cancellations	2,530	3,019	1,928	1,500	1,500

* estimated

[1]**First Priority -** Persons unable to use scheduled buses because of disabilities and whose trip origins and destinations are within 3/4 mile of a bus route.

[2]**Second Priority -** Persons with disabilities whose trip origins or destinations are outside 3/4 mile of a bus route.

Dept: Transportation
Div: Public Transportation
Sec: Van Tran

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	483,838	446,942	501,290	501,290	481,480	488,970
Overtime Wages	1,613	1,500	6,220	6,220	6,220	6,220
Temporary Salaries	-	-	850	850	850	850
Benefits	334,556	282,604	331,510	331,510	315,640	319,990
Subtotal:	820,007	731,046	839,870	839,870	804,190	816,030
COMMODITIES						
Office Supplies	508	864	1,500	1,500	1,500	1,500
Computer Supplies	-	-	500	500	500	500
Operating Supplies	385	220	2,300	2,300	2,300	2,300
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	102	227	1,000	1,000	1,000	1,000
Clothing Supplies	2,468	2,298	3,840	3,840	3,840	3,840
Motor Fuels and Lubricants	77,782	70,827	76,540	76,540	76,540	76,540
Equipment Parts	-	(17)	-	-	-	-
Subtotal:	81,245	74,419	85,680	85,680	85,680	85,680
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	415	200	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	250	-	250	250	250	250
Training	2,236	3,576	5,000	5,000	5,000	5,000
Advertising, Printing & Binding	1,571	1,237	1,500	1,500	1,500	1,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	9,920	24,490	25,540	25,540	26,040	26,040
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	58,800	75,300	66,500	66,500	74,300	74,300
Rent	-	-	-	-	-	-
Utilities	24,670	29,431	32,000	32,000	33,200	33,200
Equipment Leases	-	-	1,850	1,850	-	-
Other Contractual Services	38,321	44,329	38,190	38,190	48,190	43,190
Subtotal:	136,183	178,563	170,830	170,830	188,480	183,480
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	980	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	980	-	-	-	-	-
GRAND TOTAL:	1,038,415	984,028	1,096,380	1,096,380	1,078,350	1,085,190
FUNDING SOURCE:						
Fares, Fees, and Other Revenues						40,000

Dept: Transportation
Div: Public Transportation
Sec: Van Tran

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	483,838	446,942	501,290	501,290	481,480	488,970
Overtime Wages	1,613	1,500	6,220	6,220	6,220	6,220
Temporary Salaries	-	-	850	850	850	850
Benefits	334,556	282,604	331,510	331,510	315,640	319,990
Subtotal:	820,007	731,046	839,870	839,870	804,190	816,030
COMMODITIES						
Office Supplies	508	864	1,500	1,500	1,500	1,500
Computer Supplies	-	-	500	500	500	500
Operating Supplies	385	220	2,300	2,300	2,300	2,300
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	102	227	1,000	1,000	1,000	1,000
Clothing Supplies	2,468	2,298	3,840	3,840	3,840	3,840
Motor Fuels and Lubricants	77,782	70,827	76,540	76,540	76,540	76,540
Equipment Parts	-	(17)	-	-	-	-
Subtotal:	81,245	74,419	85,680	85,680	85,680	85,680
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	415	200	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	250	-	250	250	250	250
Training	2,236	3,576	5,000	5,000	5,000	5,000
Advertising, Printing & Binding	1,571	1,237	1,500	1,500	1,500	1,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	9,920	24,490	25,540	25,540	26,040	26,040
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	58,800	75,300	66,500	66,500	74,300	74,300
Rent	-	-	-	-	-	-
Utilities	24,670	29,431	32,000	32,000	33,200	33,200
Equipment Leases	-	-	1,850	1,850	-	-
Other Contractual Services	38,321	44,329	38,190	38,190	48,190	43,190
Subtotal:	136,183	178,563	170,830	170,830	188,480	183,480
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	980	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	980	-	-	-	-	-
GRAND TOTAL:	1,038,415	984,028	1,096,380	1,096,380	1,078,350	1,085,190
FUNDING SOURCE:						
Fares, Fees, and Other Revenues						40,000

PROGRAM BUDGET SUMMARY

DEPARTMENT OF TRANSPORTATION – VEHICLE FLEET MAINTENANCE DIVISION

MISSION/Program Description

THIS DIVISION'S MISSION IS: TO PROVIDE MAINTENANCE FOR BOROUGH VEHICLES SO THAT THEY ARE SAFE AND RELIABLE. The Fairbanks North Star Borough Vehicle Fleet Maintenance is tasked with the repair and general maintenance of all Borough-owned vehicles. Additionally, ambulances and fire trucks are serviced within our facility. The Borough transit garage is also the facility that performs all maintenance functions for the transit buses and paratransit vehicles.

Major Long-Term Issues and Concerns

- Provide vehicle maintenance for all Borough Departmental and Fire Service Area vehicles in a professional, timely and cost-effective manner.
- Increased maintenance demands have reached the maximum capacity of the current facility which drives the need for additional space. The need for additional space is currently under review.
- Heated indoor parking for the Transportation department based on expanding routes, increase of longer buses.

Objectives for FY 2016

- Provide vehicle maintenance to all Borough Departments.
- Provide vehicle maintenance for all Fire Service Area contracts, on a bill back basis.
- Process all Borough vehicle inspection and licensing requirements while maintaining files accordingly.
- Continue to provide fuel service for all departments and coordinated transportation participants.
- Make available to all Borough Departments and Fire Service Areas the operational and repair cost of their respective vehicles so that they have accurate records for budgetary and future vehicle requirements.
- Maintain a prescribed vehicle parts inventory and conduct parts purchasing in the most cost effective and time efficient manner, while maintaining proper inventory controls.

Significant Budget Changes

- The FY 2016 budget reflects a net change in personnel costs due to cost of living adjustments, longevity and benefit rate changes.

Previous Year's Accomplishments

- Provided maintenance on Borough fleet and for the Fire Service Areas.
- Continued to repair major and minor body damage to several transit buses.
- Upgraded diagnostic tools to keep up with the technology of the new vehicles.
- Provided training classes for ever changing technology on new tools and equipment.
- Replaced both aging vehicle tire changing and tire balancing machines.

Dept: Transportation
Div: Vehicle Equipment Fleet Maintenance
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15* Budget	2015/16* Budget
1. Number of Vehicles					
MACS	13	18	19	21	17
Van Tran	12	8	9	7	7
FNSB Fleet - over the road vehicles	98	107	101	101	101
FNSB fleet - off-road/other equipment	101	103	92	92	92
FNSB Emergency vehicles - ambulances	11	12	11	11	11
FNSB Emergency vehicles - fire trucks	31	39	35	35	35
FNSB Emergency vehicles - other	48	46	48	48	48
2. "A" PM services (3,000 - 6,000 miles) Includes oil change, lubrication, check fluids					
MACS	67	67	96	96	96
Van Tran	27	31	30	30	30
FNSB Fleet - over the road vehicles	110	106	119	119	119
FNSB fleet - off-road/other equipment	1	5	8	8	8
FNSB Emergency vehicles - ambulances	7	8	11	11	11
FNSB Emergency vehicles - fire trucks	3	8	4	4	4
FNSB Emergency vehicles - other	12	8	5	5	5
3. "B" PM services (24,000 - 30,000 miles) Includes "A" service plus driveline maintenance					
MACS	10	9	10	10	10
Van Tran	6	7	6	6	6
FNSB Fleet - over the road vehicles	11	11	12	12	12
FNSB fleet - off-road/other equipment	-	4	-		
FNSB Emergency vehicles - ambulances	-	2	3	3	3
FNSB Emergency vehicles - fire trucks	3	-	1	1	1
FNSB Emergency vehicles - other	3	2	1	1	1
4. Other repairs/maintenance[2]					
MACS	226	391	450	450	450
Van Tran	130	182	150	150	150
FNSB Fleet - over the road vehicles	203	257	272	272	272
FNSB fleet - off-road/other equipment	44	67	45	45	45
FNSB Emergency vehicles - ambulances	75	67	65	65	65
FNSB Emergency vehicles - fire trucks	84	11	42	42	42
FNSB Emergency vehicles - other	50	27	26	26	26
Non-FNSB - fire trucks[1]	25	4	3	3	3
Additional Statistical Accomplishments					
Percent of total labor hours					
FNSB	93%	99%	99.50%	99.50%	99.50%
Fire Service Areas	4%	1%	0.5%	0.5%	0.5%
Revenue generated (parts & labor)					
FNSB	$432,455	$1,061,648	$1,081,739	$1,081,739	$1,081,739
Fire Service Areas	$15,284	$6,941	$3,980	$3,980	$3,980
Tire changes - summer to winter to summer	240	240	240	220	220

*Estimated

[1]Non-FNSB ambulances, fire trucks, other emergency vehicles belong to Delta, Ft. Wainwright, North Pole, etc.

[2]Other repairs/maintenance include any service outside the PM service; e.g. engine leaks, check engine light etc.

Dept: Transportation
Div: Vehicle Fleet Maintenance

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	337,125	340,357	354,140	354,140	360,820	371,070
Overtime Wages	9,434	2,714	7,530	7,530	7,530	7,530
Temporary Salaries	1,264	5,679	7,820	7,820	7,820	7,820
Benefits	237,360	218,924	237,100	237,100	239,240	245,490
Subtotal:	585,183	567,674	606,590	606,590	615,410	631,910
COMMODITIES						
Office Supplies	315	463	500	500	500	500
Computer Supplies	-	118	850	850	850	850
Operating Supplies	407	960	500	500	500	500
Books and Periodicals	1,500	-	-	-	-	-
Repair and Maint. Supplies	7,718	22,109	20,000	20,000	23,000	24,500
Clothing Supplies	286	420	500	500	800	1,300
Motor Fuels and Lubricants	191,498	192,229	224,900	224,900	234,130	234,130
Equipment Parts	79,827	(4,545)	126,800	125,700	122,600	122,600
Subtotal:	281,551	211,754	374,050	372,950	382,380	384,380
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	345	177	300	300	300	300
Travel	127	252	500	500	500	500
Professional Dues/Meetings	-	-	-	-	-	-
Training	205	498	2,070	2,070	2,070	2,070
Advertising, Printing & Binding	-	-	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	4,360	6,380	6,380	6,380	6,380	6,380
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	15,086	15,342	34,800	34,800	35,000	35,000
Rent	-	-	-	-	-	-
Utilities	50,477	45,151	57,800	57,800	57,800	57,800
Equipment Leases	4,180	4,180	4,180	4,180	4,800	4,800
Other Contractual Services	7,433	8,606	12,500	12,500	15,030	15,030
Subtotal:	82,213	80,586	118,530	118,530	121,880	121,880
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	2,600	3,700	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	6,600	6,600	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	9,200	10,300	-	-
GRAND TOTAL:	948,947	860,014	1,108,370	1,108,370	1,119,670	1,138,170
FUNDING SOURCE:						
Fees and Other Revenues						722,840

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PROGRAM BUDGET SUMMARY

DEPARTMENT OF TRANSPORTATION – VEHICLE EQUIPMENT FLEET FUND PROGRAM (VEFF)

MISSION/Program Description

THIS DIVISION'S MISSION IS: TO PROVIDE SCHEDULED REPLACEMENTS OF VEHICLES AND EQUIPMENT TO ALL BOROUGH DEPARTMENTS AND FIRE SERVICE AREAS TO FACILITATE THEIR DUTIES. The VEFF Program automatically replaces vehicles and equipment once their useful life has expired. Funding for this program is provided from each individual Department's annual budget, thus reflecting the actual costs of each group's use of vehicles and equipment.

Major Long-Term Issues and Concerns

- Making adjustments to departmental costs for current inflation rates and interest fees for financing.
- Re-evaluate the Borough Fleet's expected life for replacement.

Objectives for FY 2016

- Maintain cost analysis for each unit purchased or replaced through the vehicle/equipment replacement program to provide an accurate real cost expense associated with the operation of vehicles and equipment owned by the Borough.
- Provide appropriate, dependable vehicles and equipment to all Borough Departments.
- Provide technical assistance to Borough Departments in the development of vehicle specifications unique to their operations.
- Ensure that all departments utilizing vehicles and equipment currently in operation are providing for the depreciation of that equipment. This will continue the necessary funding needed to replace the equipment once its useful life has expired.
- Replace vehicles and equipment in the fleet that are no longer cost effective to repair.
- Evaluate scheduled vehicle replacements with appropriate Department directors to ensure the most cost effective and fuel efficient fleet while meeting the missions of each Department.

Significant Budget Changes

- Changes reflect adjustments to replacement and purchase of vehicles/equipment.

Previous Year's Accomplishments

- Completing the fifteenth (15th) year of purchases of vehicles and equipment through the Vehicle Equipment Fleet Fund.
- Projects on all vehicles and equipment have been delivered or are on order.
- Developed maintenance costs on an individual unit basis based on historical cost per mile data.

Dept: Transportation
Div: Vehicle Equipment Fleet Fund
Measures & Statistical Accomplishments

The FNSB intends to measure the success of this section by the use of the following measures, over time.

Measures	2011/12 Actual	2012/13 Actual	2013/14* Actual	2014/15* Budget	2015/16* Budget
Measure 1. Vehicle/Equipment Units Replaced/Purchased	14	9	10	25	9
Measure 2. Estimated cost of Vehicle/Equipment Replaced	$470,742	$477,076	$436,195	$900,193	$406,460
Measure 3. Actual cost of Vehicle/Equipment Replaced	$1,018,708	$438,524	$444,136	$0	$0

*Estimated

Dept: Transportation
Div: Vehicle / Equipment Fleet Fund

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	-	-	-	-
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
COMMODITIES						
Office Supplies	-	-	-	-	-	-
Computer Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	-	-	-	-
Training	-	-	-	-	-	-
Advertising, Printing & Binding	-	-	2,000	2,000	1,000	1,000
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	4,213	25	6,000	6,000	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	53,599	50,219	644,280	644,280	757,590	782,110
Other Contractual Services	-	5,571	-	-	6,000	6,000
Subtotal:	57,812	55,815	652,280	652,280	764,590	789,110
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	2,876	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	800	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	442,781	465,445	-	-	-	-
Subtotal:	446,457	465,445	-	-	-	-
GRAND TOTAL:	504,269	521,260	652,280	652,280	764,590	789,110
FUNDING SOURCE:						
Charges for Services						869,700
Sale of Assets						5,000
						874,700

VEHICLE EQUIPMENT FLEET FUND
LIST OF VEHICLES AND EQUIPMENT TO BE REPLACED IN FY 2016

Unit Number	Year Purchased	Model	Life	Estimated Replacement Year	Estimated Replacement Price
GENERAL FUND:					
PR104-06	2006	CHEV 1500 2WD PICKUP	10	2016	24,990
PR216-06	2006	YAMAHA RHINO	10	2016	16,430
PR308-06	2006	FORD F250	10	2016	39,160
PR		PICKUP TRUCK WITH SNOW PLOW	10	2016	37,670
PR		PICKUP TRUCK	10	2016	32,670
PR379-01	2001	FLATBED TRAILER	15	2016	3,350
PR252-01	2001	ZAMBONI	15	2016	105,810
				GENERAL FUND TOTAL:	260,080
NON-AREAWIDE FUND:					
EMS2-06	2006	FORD ONE TON AMBULANCE	10	2016	161,500
				NON-AREAWIDE FUND TOTAL:	161,500
CARLSON COMMUNITY ACTIVITY CENTER ENTERPRISE FUND:					
CC703-06	2006	GRASSHPPER	10	2016	12,700
				CARLSON COMMUNITY ACTIVITY CENTER ENTERPRISE FUND TOTAL:	12,700
SOLID WASTE DISPOSAL ENTERPRISE FUND					
SW50-09	2009	FLINK SAND SPREADER	7	2016	26,060
				SOLID WASTE DISPOSAL FUND TOTAL:	26,060
TRANSIT ENTERPRISE FUND					
AQ1-00	2006	FORD Explorer	10	2016	37,420
				TRANSIT ENTERPRISE FUND TOTAL:	37,420
				GRAND TOTAL:	497,760

Dept: Transportation
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,610,357	1,617,059	2,248,690	2,248,690	2,585,850	2,645,050
Overtime Wages	15,962	22,141	32,810	32,810	34,710	34,710
Temporary Salaries	4,203	15,566	21,720	21,720	21,720	21,720
Benefits	1,091,747	990,300	1,492,410	1,492,410	1,698,040	1,733,660
Subtotal:	2,722,269	2,645,066	3,795,630	3,795,630	4,340,320	4,435,140
COMMODITIES						
Office Supplies	4,499	4,170	5,170	5,170	5,170	5,170
Computer Supplies	2,882	1,076	3,550	3,550	3,400	3,400
Operating Supplies	4,362	5,425	8,150	8,150	13,770	13,770
Books and Periodicals	1,500	-	400	400	200	200
Repair and Maint. Supplies	14,742	32,867	36,000	36,000	54,030	55,530
Clothing Supplies	8,186	8,763	11,840	11,840	12,640	13,140
Motor Fuels and Lubricants	433,823	475,742	577,060	577,060	659,200	659,200
Equipment Parts	156,217	101,167	246,800	245,700	292,600	292,600
Subtotal:	626,211	629,210	888,970	887,870	1,041,010	1,043,010
CONTRACTUAL SERVICES						
Professional Services	27,945	2,945	23,000	23,000	23,000	23,000
Communications	3,667	2,604	3,400	3,400	8,600	8,600
Travel	4,661	2,404	13,550	13,550	13,350	13,350
Professional Dues/Meetings	1,482	1,582	3,040	3,040	3,040	3,040
Training	4,294	7,821	18,320	18,320	20,870	20,870
Advertising, Printing & Binding	6,123	6,378	12,500	12,500	11,500	11,500
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	37,074	52,585	43,770	43,770	44,270	44,270
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	133,190	133,898	162,660	162,660	210,280	202,780
Rent	-	-	-	-	-	-
Utilities	171,038	158,543	198,150	198,150	203,030	203,030
Equipment Leases	81,569	72,839	668,750	668,750	790,580	815,100
Other Contractual Services	79,198	100,328	122,310	122,310	197,560	192,560
Subtotal:	550,241	541,927	1,269,450	1,269,450	1,526,080	1,538,100
Grants Match, Indirect, Awaiting Budget	-	-	-	-	21,770	21,770
CAPITAL OUTLAY						
Controlled Assets	4,835	-	2,600	3,700	1,830	6,830
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	800	-	-	-	-	-
Machinery & Equipment	-	-	6,600	6,600	67,000	67,000
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	958,230	1,030,819	-	-	-	-
Subtotal:	963,865	1,030,819	9,200	10,300	68,830	73,830
GRAND TOTAL:	4,862,586	4,847,022	5,963,250	5,963,250	6,998,010	7,111,850

FUNDING SOURCES:	
Operating Transfer from General Fund	
Fares, Fees, and Other Revenues	1,161,150
	1,161,150

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EDUCATION

EDUCATION

Program Description

The Fairbanks North Star Borough School District is a component unit of the Fairbanks North Star Borough (FNSB). The School District has an elected board that is responsible for School District policy and operations.

The FNSB is responsible for the construction and capital maintenance of the school facilities and for the repayment of school construction debt. The FNSB Assembly is also responsible for determining the level of local funding for the School District. The direct appropriation to Education is an expenditure of the FNSB and is listed as "Education" or "Direct Appropriation to Education."

The School District currently receives various support services from the FNSB such as risk management, which the School District pays for through the Intragovernmental Charges. This charge is classified as revenue to the FNSB and is found under Intragovernmental Charges - Education.

Goal

Provide direct appropriation for school operating expenses.

Objectives for FY 2016

Provide the local direct appropriation toward school operating expenses. Additional education related funding is provided in the Capital Budget for major maintenance of certain facilities used for educational purposes. Expenditures related to the payment of school debt are found in the Debt Service budget. Total debt service, debt service payment schedules, and a schedule of school debt entitlement may be found in the Debt Service section.

Significant Budget Changes

Please refer to the Fairbanks North Star Borough School District FY 2016 Budget.

Previous Year's Accomplishments

Please refer to the Fairbanks North Star Borough School District FY 2016 Budget.

Education
Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	-	-	-	-
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
COMMODITIES						
Office Supplies	-	-	-	-	-	-
Computer Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	-	-	-	-
Training	-	-	-	-	-	-
Advertising, Printing & Binding	-	-	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
Subtotal:	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
Grants Local Match & Indirect Costs	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	47,000,000	48,360,000	49,906,000	49,906,000	50,869,000	55,369,000
FUNDING SOURCE:						
Direct Appropriation from General Fund						55,369,000

DEBT SERVICE

Debt Service

GOALS

The Debt Service Fund accounts for the payment of principal and interest on areawide general obligation debt for education and general government construction. Under Alaska law, the Borough may issue general obligation bonds, revenue bonds, and assessment bonds. General obligation bonds may be issued without limitation upon approval by a majority of Borough voters. There are no constitutional or statutory debt limitations under Alaska law, but the voters must approve all general obligation debt.

Total debt service, debt service payment schedules, debt service summary by project, debt service summary by series, and a schedule of school debt entitlement may be found on subsequent pages in this section.

It is the Borough's debt policy to only submit debt to the voters for approval for projects of a long-term nature for which reserve funds are not available.

FY 2015 AND BEYOND

The ratio of net bond debt of the Borough to assessed values was 1.18% at June 30, 2014. The ratio of debt per capita was $1,204. The Borough issues General Obligation bonds for school construction, renovation, and major maintenance projects. The State of Alaska reimburses debt service on schools at 70%, thus, minimizing the impact to taxpayers. The Borough has also been careful to structure debt repayments over the life of the bonds to be relatively level over time in an effort to minimize the swings in annual debt payments.

In October 2012, the Borough sold $16,670,000 in general obligation bonds with an interest rate of 2.0 percent to 5.0 percent, to refund $18,405,000 of principal and $92,025 of call premium on outstanding 2004 Series G and 2005 Series H general obligation bonds. These bonds carried interest from 3.25 to 4.375 percent. The newly issued Series S bonds were sold at a premium of $2,047,271. In addition to the amount provided by Series S, the Borough directly contributed an additional $102,898 to complete the refunding. The new bonds were issued in November 2012 and $18,623,632 was deposited in an irrevocable trust with an escrow agent who redeemed the 2004 Series G and 2005 Series H bonds in December 2012.

Of the $20.29 million of school bonds approved by voters in October 2011, the Borough issued $11.50 million in June 2012. Issuance of the remaining authorized bonds is expected during calendar year 2015.

In October 2013, voters approved two bond authorizations totaling $56,550,000 for replacement of Ryan Middle School and upgrades and capital improvements to Ticasuk Brown Elementary, University Park Elementary School, Tanana Middle School, North Pole Middle School and Two Rivers K-8 School. The bonds will be sold in calendar year 2015

SIGNIFICANT BUDGET CHANGES

The FY 2016 budget reflects a net increase in principal and interest. Paying agent fees have been changed to reflect current estimates.

Debt Service

AREAWIDE DEBT SERVICE

With the exception of the Noel Wien Library, all areawide bonded indebtedness of the Borough is for school construction, renovation, and/or major repairs.

All bonds are the general obligation of the Borough. To secure payment of the bonds the Borough has the power, and is obligated, to levy ad valorem taxes without limitation as to rate or amount upon all taxable property in the Borough sufficient to pay principal and interest on the bonds. The State of Alaska reimburses municipalities for debt service on bonds used for construction of state-approved school projects. The Borough's bonds are reimbursed at 70% for bonds authorized for projects approved after April 30, 1993.

Under the current areawide debt service payment schedules outstanding General Obligation Bonds will total $92,755,000 at June 30, 2015, and $124,240,000 at June 30, 2016.

In FY 2014, the Borough received $10,350,725 under the State's reimbursement program. An estimated $11,206,120 will be received in FY 2015, and $12,449,850 in FY 2016. *

*All numbers include cash payments.

Debt Service

EXPENDITURE SUMMARY

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
EXPENDITURES:						
CONTRACTUAL SERVICES						
Professional Services	209,399	1,300	4,317	4,317	3,414	3,414
Other Contractual Services	15,080,169	14,960,156	16,376,483	16,376,483	18,875,256	18,875,256
GRAND TOTAL	15,289,568	14,961,456	16,380,800	16,380,800	18,878,670	18,878,670

FY 2015 DEBT SERVICE

	Principal	Interest	Total
Areawide	13,515,000	5,360,256	18,875,256
Total Principal & Interest	13,515,000	5,360,256	18,875,256
Paying Agent & Other Fees	-	-	3,414
Total Debt Service	13,515,000	5,360,256	18,878,670

AREAWIDE DEBT SERVICE

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
EXPENDITURES:						
CONTRACTUAL SERVICES						
Professional Services	209,399	1,300	4,317	4,317	3,414	3,414
Other Contractual Services	15,080,169	14,960,156	16,376,483	16,376,483	18,875,256	18,875,256
GRAND TOTAL	15,289,568	14,961,456	16,380,800	16,380,800	18,878,670	18,878,670

Debt Service Summary
By Series

Series	Amount Issued	Outstanding 6/30/2015	Amount Issued	Principal Payment	Outstanding 6/30/2016	Interest Payment	Total Payment (Prin. & Int.)
2006 Series I	9,750,000	6,445,000		460,000	5,985,000	264,855	724,855
2007 Series J	12,000,000	8,425,000		550,000	7,875,000	356,188	906,188
2007 Series K	10,460,000	2,575,000		1,255,000	1,320,000	77,900	1,332,900
2008 Series L	11,128,000	8,340,000		485,000	7,855,000	329,566	814,566
2010 Series M	11,950,000	9,685,000		495,000	9,190,000	466,199	961,199
2010 Series N	17,480,000	7,115,000		2,300,000	4,815,000	298,250	2,598,250
2010 Series O	13,680,000	6,560,000		1,530,000	5,030,000	312,700	1,842,700
2011 Series P	5,565,000	3,550,000		540,000	3,010,000	95,700	635,700
2011 Series Q	21,000,000	15,945,000		1,815,000	14,130,000	742,800	2,557,800
2012 Series R	11,500,000	10,030,000		500,000	9,530,000	297,340	797,340
2012 Series S	16,670,000	14,085,000		1,335,000	12,750,000	436,000	1,771,000
2015 Series T			8,790,000	440,000	8,350,000	328,689	768,689
2015 Series T			36,210,000	1,810,000	34,400,000	1,354,069	3,164,069
TOTALS	141,183,000	92,755,000	45,000,000	13,515,000	124,240,000	5,360,256	18,875,256

NOTES:
Series K refunded balance of Series U
Series N refunded balance of Series A
Series O refunded balance of Series B
Series P refunded balance of Series C
Series Q refunded balances of Series D, E & F
Series S refunded balances of Series G & H

Debt Service By Project

Authorization Year	Project Names	Authorized Amount	Series		State Reimbursement Rate
2002	Capital Improvements to School Facilities and design, demolition, construction, and equipping a new Denali Elementary School and a new Nordale Elementary School	$42,264,000	E,F,G,H	(1)	70%
2004	District-wide capital maintenance and upgrades at schools in the Borough and capital improvements to Anderson Elementary School and Ben Eielson Junior-Senior High School	$11,500,000	H, I	(2)	70%
2006	Renovation of Barnette Elementary School and Ryan Middle School, and district-wide maintenance and upgrades at schools in the Borough	$23,128,000	J,L	(3)	70%
2006	Early retirement of Series U	N/A	K	(4)	N/A
2010	Capital maintenance and upgrades at Weller Elementary School, Badger Road Elementary School, Salcha Elementary School, North Pole High School, and Lathrop High School.	$11,950,000	M	(5)	70%
2010	Early retirement of Series A School Bonds	N/A	N	(6)	70%
2010	Early retirement of Series B School Bonds	N/A	O	(7)	70%
2011	Early retirement of Series C	N/A	P	(8)	70%
2011	Early retirement of Series D, E & F	N/A	Q	(9)	70%
2011	Renovation and planning for improvement of Ryan Middle School, upgrades and renovations for Salcha and Woodriver elementary Schools, North Pole Middle School and North Pole High School.	$ 20,290,000	R, T	(10)	70%
2012	Early retirement of Series G & H	N/A	S	(11)	70%
2013	Replacement of Ryan Middle School and upgrades and capital improvements to Ticasuk Brown Elementary School, University Park Elementary School, Tanana Middle School, North Pole Middle School and Two Rivers K-8 School.	$56,550,000	T	(12)	60%

(1) Series E totals $2,600,000, Series F totals $13,500,000, and Series G totals $14,164,000. The remaining balance of $12,000,000 was issued in 2005 with Series H.

(2) The first $1,750,000 was issued with Series H. The remaining $9,750,000 were issued in 2006 with Series I.

(3) The first $12,000,000 was issued with Series J and the remaining balance of $11,128,000 was issued in 2008 with Series L.

(4) Series K retired $10,460,000 of the outstanding debt of 1996 Series U.

(5) Series M $11,950,000

(6) Series N retired $19,100,000 of the outstanding debt of 1997 Series A.

(7) Series O retired $14,875,000 of the outstanding debit of 1999 Series B

(8) Series P retired $5,710,000 of the outstanding debit of 2000 Series C

(9) Series Q retired $24,130,000 of the outstanding debit of 2001 Series D, 2002 Series E, and 2003 Series F

(10) The first $11,500,000 was issued with Series R and the remaining balance of $8,790,000 will be issued in calendar year 2015 (proposed 2014 Series T).

(11) Series S retired $18,405,000 of the outstanding debt of 2004 Series G and 2005 Series H

(12) The first $15,000,000 will be issued with the proposed 2014 Series T and is planned for calendar year 2015

Areawide Debt Service Payment Schedule

Fiscal Year		2006 Series I	2007 Series J	2007 Series K	2008 Series L	2010 Series M	2010 Series N	2010 Series O	2011 Series P	2011 Series Q	2012 Series R	2013 Series S	2015 Series T Estimate	Total
2016	Principal	460,000	550,000	1,255,000	485,000	495,000	2,300,000	1,530,000	540,000	1,815,000	500,000	1,335,000	2,250,000	13,515,000
	Interest	264,855	356,188	77,900	329,566	466,199	298,250	312,700	95,700	742,800	297,340	436,000	1,682,758	5,360,256
	Total	724,855	906,188	1,332,900	814,566	961,199	2,598,250	1,842,700	635,700	2,557,800	797,340	1,771,000	3,932,758	18,875,256
2017	Principal	480,000	570,000	1,320,000	505,000	510,000	2,365,000	1,595,000	560,000	1,900,000	500,000	1,360,000	2,250,000	13,915,000
	Interest	244,880	332,388	26,400	311,622	449,230	181,625	251,500	81,900	659,000	287,340	409,050	1,669,163	4,904,098
	Total	724,880	902,388	1,346,400	816,622	959,230	2,546,625	1,846,500	641,900	2,559,000	787,340	1,769,050	3,919,163	18,819,098
2018	Principal	505,000	600,000		525,000	530,000	2,450,000	1,675,000	580,000	1,995,000	510,000	1,390,000	2,250,000	13,010,000
	Interest	223,949	307,525		292,297	429,374	61,250	171,750	64,800	561,625	272,340	381,550	1,578,938	4,345,398
	Total	728,949	907,525		817,297	959,374	2,511,250	1,846,750	644,800	2,556,625	782,340	1,771,550	3,828,938	17,355,398
2019	Principal	525,000	625,000		550,000	545,000		1,760,000	600,000	2,100,000	515,000	1,415,000	2,250,000	10,885,000
	Interest	202,061	281,494		271,125	406,180		88,000	47,100	459,250	257,040	353,500	1,488,713	3,854,463
	Total	727,061	906,494		821,125	951,180		1,848,000	647,100	2,559,250	772,040	1,768,500	3,738,713	14,739,463
2020	Principal	550,000	650,000		575,000	565,000			625,000	2,205,000	525,000	1,445,000	2,250,000	9,390,000
	Interest	179,218	254,400		248,625	380,640			28,725	351,625	241,590	324,900	1,398,488	3,408,211
	Total	729,218	904,400		823,625	945,640			653,725	2,556,625	766,590	1,769,900	3,648,488	12,798,211
2021	Principal	580,000	680,000		600,000	590,000			645,000	2,320,000	535,000	1,490,000	2,250,000	9,690,000
	Interest	155,205	225,968		225,125	353,645			9,675	238,500	225,840	280,650	1,308,263	3,022,871
	Total	735,205	905,968		825,125	943,645			654,675	2,558,500	760,840	1,770,650	3,558,263	12,712,871
2022	Principal	605,000	710,000		630,000	615,000				1,760,000	550,000	1,550,000	2,250,000	8,670,000
	Interest	130,024	195,816		200,525	325,629				136,500	209,790	219,850	1,218,038	2,636,172
	Total	735,024	905,816		830,525	940,629				1,896,500	759,790	1,769,850	3,468,038	11,306,172
2023	Principal	635,000	740,000		660,000	635,000				1,850,000	560,000	1,615,000	2,250,000	8,945,000
	Interest	103,674	164,005		174,725	296,566				46,250	193,290	156,550	1,127,813	2,262,873
	Total	738,674	904,005		834,725	931,566				1,896,250	753,290	1,771,550	3,377,813	11,207,873
2024	Principal	670,000	775,000		690,000	670,000					575,000	1,685,000	2,250,000	7,315,000
	Interest	75,943	130,675		147,725	266,225					176,490	82,125	1,037,588	1,916,771
	Total	745,943	905,675		837,725	936,225					751,490	1,767,125	3,287,588	9,231,771
2025	Principal	700,000	805,000		725,000	695,000					590,000	800,000	2,250,000	6,565,000
	Interest	46,655	95,513		119,425	234,489					159,240	20,000	947,363	1,622,685
	Total	746,655	900,513		844,425	929,489					749,240	820,000	3,197,363	8,187,685

Areawide Debt Service Payment Schedule

Fiscal Year		2006 Series I	2007 Series J	2007 Series K	2008 Series L	2010 Series M	2010 Series N	2010 Series O	2011 Series P	2011 Series Q	2012 Series R	2013 Series S	2015 Series T Estimate	Total
2026	Principal	735,000	840,000		760,000	710,000					610,000		2,250,000	5,905,000
	Interest	15,803	58,500		89,250	198,450					141,540		857,138	1,360,681
	Total	750,803	898,500		849,250	908,450					751,540		3,107,138	7,265,681
2027	Principal		880,000		800,000	745,000					625,000		2,250,000	5,300,000
	Interest		19,800		55,575	157,710					123,240		766,913	1,123,238
	Total		899,800		855,575	902,710					748,240		3,016,913	6,423,238
2028	Principal				835,000	770,000					645,000		2,250,000	4,500,000
	Interest				18,788	114,713					104,490		676,688	914,679
	Total				853,788	884,713					749,490		2,926,688	5,414,679
2029	Principal					790,000					665,000		2,250,000	3,705,000
	Interest					69,863					85,140		586,463	741,466
	Total					859,863					750,140		2,836,463	4,446,466
2030	Principal					820,000					685,000		2,250,000	3,755,000
	Interest					23,575					65,190		496,238	585,003
	Total					843,575					750,190		2,746,238	4,340,003
2031	Principal										710,000		2,250,000	2,960,000
	Interest										44,640		406,013	450,653
	Total										754,640		2,656,013	3,410,653
2032	Principal										730,000		2,250,000	2,980,000
	Interest										22,630		315,788	338,418
	Total										752,630		2,565,788	3,318,418
2033	Principal												2,250,000	2,250,000
	Interest												225,563	225,563
	Total												2,475,563	2,475,563
2034	Principal												2,250,000	2,250,000
	Interest												135,338	135,338
	Total												2,385,338	2,385,338
2035	Principal												2,250,000	2,250,000
	Interest												45,113	45,113
	Total												2,295,113	2,295,113
TOTALS		8,087,267	10,847,272	2,679,300	10,824,373	13,857,488	7,656,125	7,383,950	3,877,900	19,140,550	12,937,170	16,749,175	62,968,380	177,008,951

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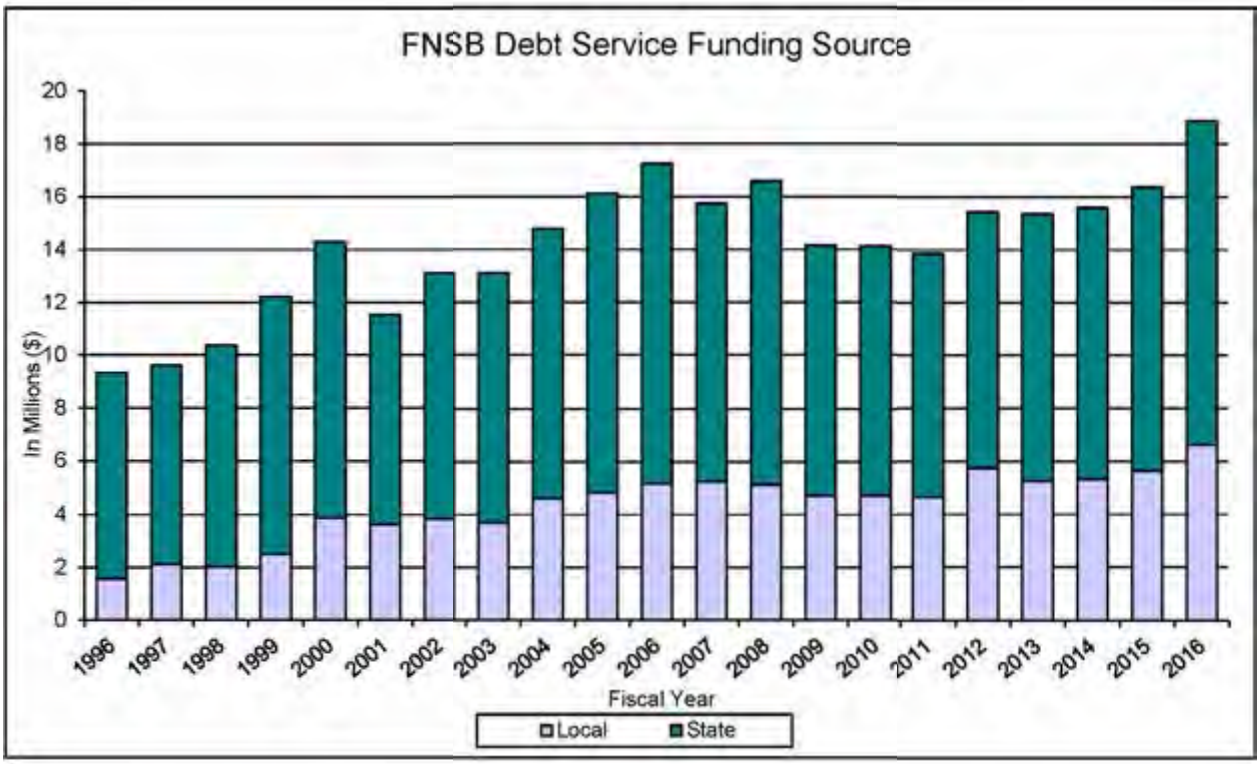
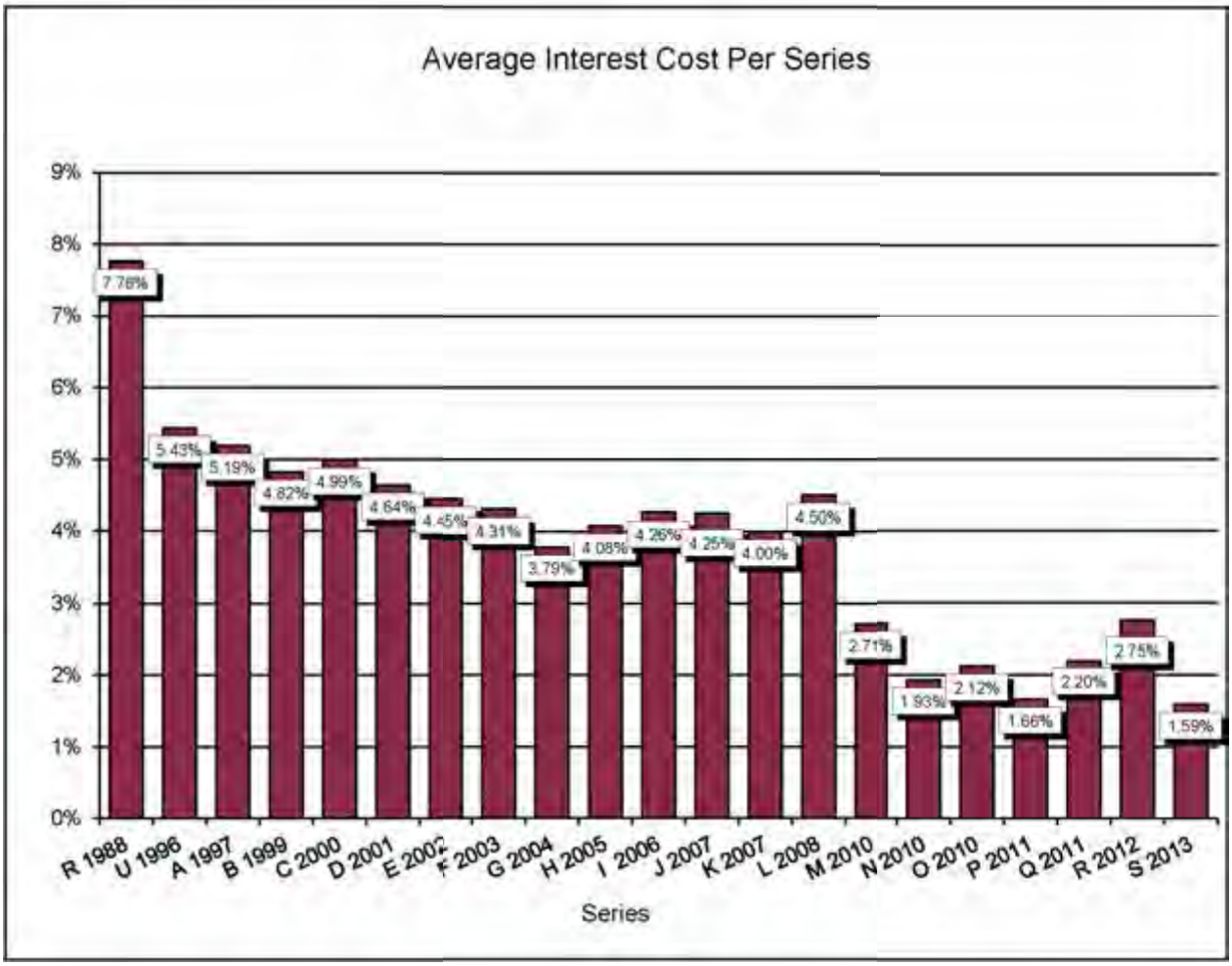
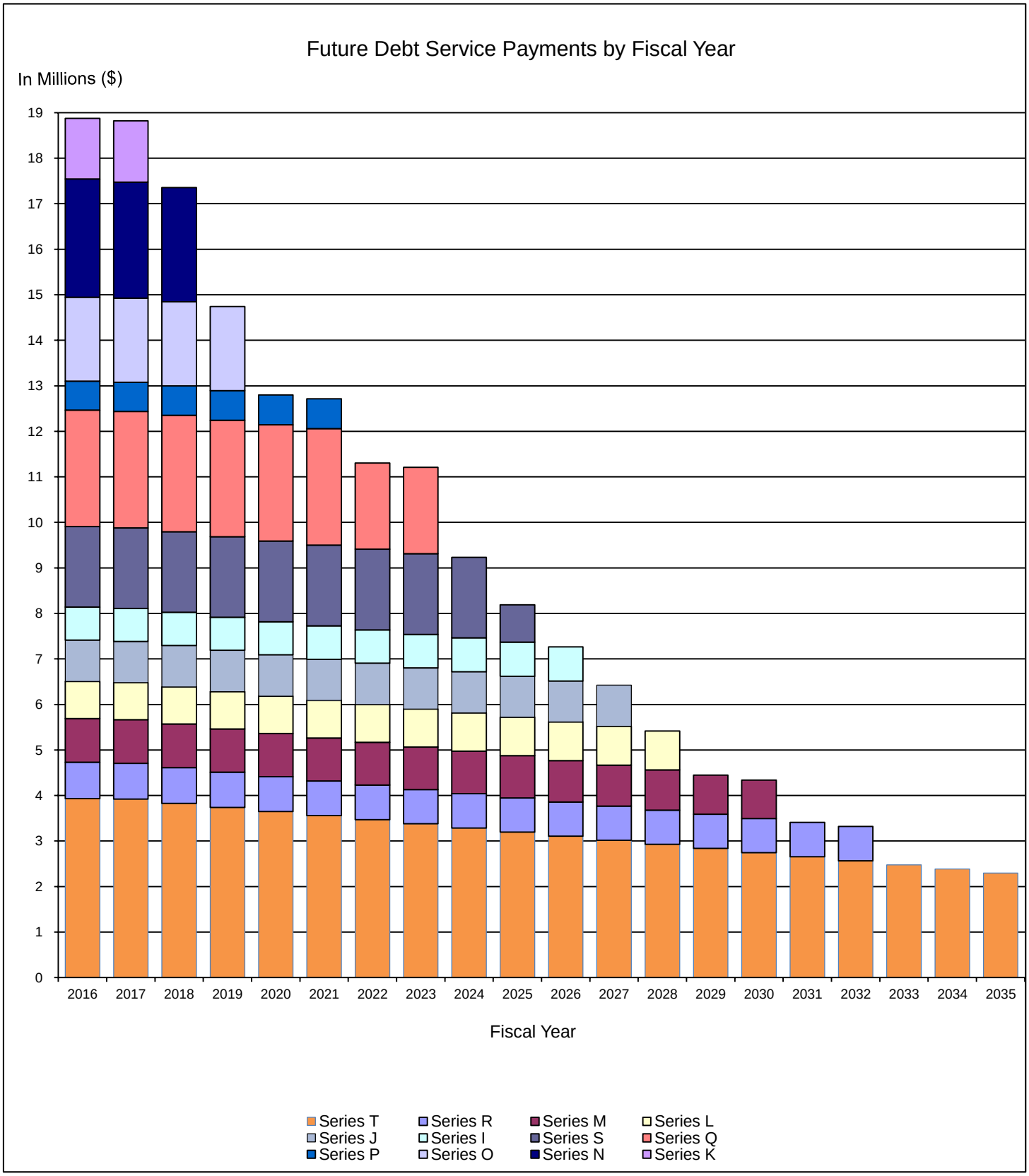
Debt Service
Payments and Reimbursements

Payment Date		Principal	Interest	Total	Percent Eligible	Eligible Amount	Reimbursement Rate	Reimbursement Amount
2006 Series I								
DEED	11/1/2015	245,000	73,931	318,931	100.00%	318,931	70.00%	223,252
DOTPF	11/1/2015	215,000	63,384	278,384	100.00%	266,884	One-year Lag	266,884
	Sub-total	460,000	137,315	597,315		585,815		490,136
DEED	5/1/2016		68,725	68,725	100.00%	68,725	70.00%	48,108
DOTPF	5/1/2016		58,815	58,815	100.00%	67,740	One-year Lag	67,740
	Sub-total		127,540	127,540		136,465		115,848
Total		460,000	264,855	724,855		722,280		605,983
2007 Series J								
	11/1/2015	550,000	183,938	733,938	100.00%	733,938	70.00%	513,756
	5/1/2016		172,250	172,250	100.00%	172,250	70.00%	120,575
Total		550,000	356,188	906,188		906,188		634,331
2007 Series K Refunding								
	11/1/2015	1,255,000	51,500	1,306,500	47.48%	620,313	70.00%	434,219
	5/1/2016		26,400	26,400	47.48%	12,534	70.00%	8,775
Total		1,255,000	77,900	1,332,900		632,849		442,994
2008 Series L								
	11/1/2015	485,000	169,178	654,178	100.00%	654,178	70.00%	457,926
	5/1/2016		160,388	160,388	100.00%	160,388	70.00%	112,271
Total		485,000	329,566	814,566		814,566		570,195
2010 Series M								
	7/1/2015	495,000	237,121	732,121	100.00%	625,417	70.00%	437,791
	1/1/2016		229,078	229,078	100.00%	125,993	70.00%	88,196
Total		495,000	466,199	961,199		751,409		525,987
2010 Series N Refunding								
	11/1/2015	2,300,000	177,875	2,477,875	96.45%	2,390,006	70.00%	1,673,004
	5/1/2016		120,375	120,375	96.45%	116,106	70.00%	81,275
Total		2,300,000	298,250	2,598,250		2,506,112		1,754,280
2010 Series O Refunding								
	10/1/2015		156,350	156,350	96.34%	150,632	70.00%	105,443
	4/1/2016	1,530,000	156,350	1,686,350	96.34%	1,624,680	70.00%	1,137,276
Total		1,530,000	312,700	1,842,700		1,775,312		1,242,719
2011 Series P Refunding								
	12/1/2015	540,000	50,550	590,550	100.00%	590,550	70.00%	413,385
	6/1/2016		45,150	45,150	100.00%	45,150	70.00%	31,605
Total		540,000	95,700	635,700		635,700		444,990
2011 Series Q Refunding								
	9/1/2015	1,815,000	389,550	2,204,550	100.00%	2,204,550	70.00%	1,543,185
	3/1/2016		353,250	353,250	100.00%	353,250	70.00%	247,275
Total		1,815,000	742,800	2,557,800		2,557,800		1,790,460
2012 Series R								
	11/1/2015		148,670	148,670	100.00%	148,670	70.00%	104,069
	5/1/2016	500,000	148,670	648,670	100.00%	648,670	70.00%	454,069
Total		500,000	297,340	797,340		797,340		558,138
2012 Series S Refunding								
	10/1/2015	1,335,000	224,675	1,559,675	100.00%	1,559,675	70.00%	1,091,773
	4/1/2016		211,325	211,325	100.00%	211,325	70.00%	147,928
Total		1,335,000	436,000	1,771,000		1,771,000		1,239,701
2015 Series T - $8,790,000								
	11/1/2015	440,000	161,271	601,271	100.00%	601,271	70.00%	420,890
	5/1/2016		167,418	167,418	100.00%	167,418	70.00%	117,193
Subtotal		440,000	328,689	768,689		768,689		538,082
2015 Series T - $36,210,000								
	11/1/2015	1,810,000	664,349	2,474,349	100.00%	2,474,349	60.00%	1,484,610
	5/1/2016		689,720	689,720	100.00%	689,720	60.00%	413,832
Subtotal		1,810,000	1,354,069	3,164,069		3,164,069		1,898,443
Total		2,250,000	1,682,758	3,932,758		3,932,758		2,436,525
Total Debt Service		**13,515,000**	**5,360,255**	**18,875,255**		**17,803,314**		**12,246,304**
					Net State Reimbursement			**12,246,304**


FNSB Debt Service Funding Source
In Millions ($)
0
2
4
6
8
10
12
14
16
18
20
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
Fiscal Year
Local
State


Average Interest Cost Per Series
0%
1%
2%
3%
4%
5%
6%
7%
8%
9%
7.78%
5.43%
5.19%
4.82%
4.99%
4.64%
4.45%
4.31%
3.79%
4.08%
4.26%
4.25%
4.00%
4.50%
2.71%
1.93%
2.12%
1.66%
2.20%
2.75%
1.59%
R 1988
U 1996
A 1997
B 1999
C 2000
D 2001
E 2002
F 2003
G 2004
H 2005
I 2006
J 2007
K 2007
L 2008
M 2010
N 2010
O 2010
P 2011
Q 2011
R 2012
S 2013
Series


Future Debt Service Payments by Fiscal Year
In Millions ($)
19
18
17
16
15
14
13
12
11
10
9
8
7
6
5
4
3
2
1
0
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
Fiscal Year
Series T
Series R
Series M
Series L
Series J
Series I
Series S
Series Q
Series P
Series O
Series N
Series K

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NON-DEPARTMENTAL
FY 2015–2016

NON-DEPARTMENTAL
Areawide

RESERVE FOR PERSONNEL SERVICES

Job Reclassifications\Job Placements\Recruitment Travel Costs: Funds in the amount of $75,000 plus benefits of $46,950 are included in the FY 2016 Budget (Personnel Services) as a reserve to handle unanticipated job reclassifications and initial job placements throughout the fiscal year where departments do not have excess funds to cover the increase. Job placements cover both the initial placement costs and staff overlaps for job training. These amounts may also be used to cover recruitment travel costs.

VALUATION AND OTHER EXPERTISE

Funds in the amount of $300,000 are included in the FY 2016 Budget (Professional Services) for the purpose of hiring appropriate expertise, as required, to assist the Borough in the valuation of specialty properties and various community energy related issues.

TRAINING

Funding in the amount of $30,000 are included in the FY 2016 Budget (Training) to continue the Workforce Strategic Plan; provide specific training to staff participating in the plan. Training will typically be in supervision, management and departmental specific knowledge base.

RESERVE FOR UNFORESEEN TIME-CRITICAL EVENTS

Funds in the amount of $75,000 are included in the FY 2016 Budget so resources are immediately available when an unforeseen circumstance occurs, or is discovered that is time critical.

GRANTS LOCAL MATCH

Funds in the amount of $30,000 are set aside to provide areawide local matching funds for anticipated grants. All expenditures of these funds must be made by a specific appropriation ordinance at the time any of this money is used as a match for a grant to the Borough or as a grant or match to another entity.

Dept: Non-Departmental
Areawide (General Fund)

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	-	-	75,000	75,000
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	171,069	-	-	-	47,030	46,950
Subtotal:	171,069	-	-	-	122,030	121,950
COMMODITIES						
Office Supplies	-	-	-	-	-	-
Computer Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
CONTRACTUAL SERVICES						
Professional Services	-	-	300,000	-	300,000	300,000
Communications	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	-	-	-	-
Training	3,978	21,270	30,000	30,000	30,000	30,000
Advertising, Printing & Binding	-	-	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	448,322	244,424	75,000	297,200	75,000	75,000
Subtotal:	452,300	265,694	405,000	327,200	405,000	405,000
Grants Match, Indirect, Awaiting Budget	-	-	50,000	9,500	50,000	30,000
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	623,369	265,694	455,000	336,700	577,030	556,950

REVENUE SOURCE:
General Fund Revenues

NON-DEPARTMENTAL
Non-Areawide

RESERVE FOR UNFORESEEN TIME-CRITICAL EVENTS

Funds in the amount of $20,000 are included in the FY 2016 Budget so resources are immediately available when an unforeseen circumstance occurs, or is discovered that is time critical.

Dept: Non-Departmental
Non-Areawide

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	-	-	-	-
Overtime Wages	-	11,607	-	-	-	-
Temporary Salaries	-	2,331	-	-	-	-
Benefits	-	6,062	-	-	-	-
Subtotal:	-	20,000	-	-	-	-
COMMODITIES						
Office Supplies	-	-	-	-	-	-
Computer Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
CONTRACTUAL SERVICES						
Professional Services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	-	-	-	-
Training	-	-	-	-	-	-
Advertising, Printing & Binding	-	-	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	-	-	20,000	20,000	20,000	20,000
Subtotal:	-	-	20,000	20,000	20,000	20,000
Grants Local Match & Indirect Costs	20,000	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	20,000	20,000	20,000	20,000	20,000	20,000

Dept: Non-Departmental
Departmental Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	-	-	75,000	75,000
Overtime Wages	-	11,607	-	-	-	-
Temporary Salaries	-	2,331	-	-	-	-
Benefits	171,069	6,062	-	-	47,030	46,950
Subtotal:	171,069	20,000	-	-	122,030	121,950
COMMODITIES						
Office Supplies	-	-	-	-	-	-
Computer Supplies	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
CONTRACTUAL SERVICES						
Professional Services	-	-	300,000	-	300,000	300,000
Communications	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	-	-	-	-
Training	3,978	21,270	30,000	30,000	30,000	30,000
Advertising, Printing & Binding	-	-	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	448,322	244,424	95,000	317,200	95,000	95,000
Subtotal:	452,300	265,694	425,000	347,200	425,000	425,000
Grants Local Match & Indirect Costs	20,000	-	50,000	9,500	50,000	30,000
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
GRAND TOTAL:	643,369	285,694	475,000	356,700	597,030	576,950

FUNDING SOURCE:
General Fund Revenues

MULTI-YEAR and CAPITAL PROJECTS

Multi-Year and Capital Projects Summary

GOAL

The goal of the Multi-Year and Capital budget is to provide funding, for non-road service area projects (road service areas have their own definition of a project) of $20,000 or more, that may cross fiscal years and for small non-major capital projects, and/or larger dollar value equipment requests which have a useful life of five or more years. Major capital projects are normally appropriated through a supplemental appropriation, and are not part of the annual operating budget.

Note on major capital projects; Updating the Borough's major capital projects list begins in July of the previous year, with updates to the six-year Capital Improvement Plan (CIP) and Major Maintenance Programs. Borough Departments and the School District are asked for their input regarding the capital improvement and major maintenance project data compiled the previous year. These submittals result in the deletion of projects completed, addition of new projects, changes in requested year, changes in project descriptions and project modifications. The Public Works Department assists the Capital Improvements Committee in prioritization, cost estimating, and project scoping. The Mayor presents a copy of the Six-Year Program to the Assembly in late September. Hearings are held and the capital requests for State capital funding are finalized and a capital funding request is submitted in November to the Interior Delegation of the legislature.

Considering the availability of funding, (whether Federal, State, or Local) the highest ranked capital improvement projects identified for funding become part of a Facilities Maintenance Reserve funding appropriation or a stand-alone supplemental appropriation.

EXPENDITURE SUMMARY

The Multi-Year and Capital Projects provide funding for projects within several funds from various funding sources. The purpose of this section is to describe the projects, recognize the contribution from specific funds, and provide for an appropriation to the appropriate funds.

Source of Funds	Amount
Transfer In from General Fund	$1,295,200
Transfer In from Facilities Major Maintenance Account	350,000
Transfer In from Solid Waste Collections Fund	62,500
Transfer In from Solid Waste Disposal Fund	62,500
Transfer In from Asset Replacement Reserve	100,000
Transfer In from Non-Areawide Fund	70,000
	$1,940,200

The Multi-Year and Capital Projects are presented by category type, which shows the various types of expenditures across all the funds and functions, as follows:

Category	Amount
Other Multi-Year Projects from General Fund	$1,645,200
Other Multi-Year Projects	125,000
Replacement of assets	100,000
Reserve Funds:	
Non-Areawide Emergency Coordination Center Technology and Equipment Replacement	70,000
	$1,940,200

MULTI-YEAR AND CAPITAL PROJECTS BUDGET
DETAILED PROJECT DESCRIPTIONS

Other Multi-Year and Capital Projects and Programs

1. Public Works - Boroughwide Fire/Life/Safety Projects (project total: $100,000). Provide Boroughwide block grant funds for fire/life/safety projects for the correction of any immediate fire/life/safety issues that arise during the course of the year. The project(s) will be designed during FY 2016 and construction will be completed during FY 2017 and FY 2018. The project(s) is expected to have no impact on current or future operating budgets, but will protect the Borough from incurring possible liability claims.

2. Public Works – Tanana River Levee Annual Major Maintenance (project total: $150,000). Provide funds needed for levee system maintenance work. By agreement with the Army Corps of Engineers, the Borough must perform an annual inspection and complete required maintenance, including hydro axing and placement of gravel and riprap at the levee, internal drainage channels and groins. The project will be designed during FY 2016 and constructed during FY 2017. The project is expected to have no impact on current or future operating budgets, but will result in continued stabilized levee maintenance costs.

3. Public Works – Boroughwide Energy Reduction Projects (project total: $100,000). Provide funds for energy reduction projects identified by Facilities Maintenance and Energy Manager. This project is expected to have continued impact on current or future budgets.

4. Boroughwide – Other Capital - Asset Replacement (project total: $100,000). This appropriation is being made to provide the resources necessary for departments to promptly replace needed equipment, which experience failures and/or unforeseen problems, in accordance with the ordinance that established this fund and that can't wait for the normal appropriation or budget cycle.

5. Public Works – Stormwater Engineering & Program Development (project total: $25,000). Provide funds for engineering consultant, advertising and program materials required as phased in permit requirements progress. This project is expected to have continued impact on current or future budgets.

6. Boroughwide – Personnel Services – SunGard ONESolution and Encompass Module Implementation (project total: $540,200). Add funds to the Implementation project (Ordinance No. 2014-20-1J) for term-permanent backfill positions through the end of FY16, allowing permanent staff to work on the implementation of the ONESolution financial management system major upgrade to replace IFAS and the new Encompass records management system. As explained in the staff report, the previous appropriation provided estimated funding to cover the backfill positions through the end of FY15. Funds are to be allocated to the following departments: Clerk's Office $68,900; Computer Services $87,400; Financial Services $197,280; General Services $119,210; Human Resources $67,390.

7. Boroughwide – Special Community Events (project total: $100,000). This appropriation is being made to assist in the coordination of hosting special community events.

8. Public Works – Community Recycling (project total: $125,000) these appropriations shall lapse at June 30, 2016 in proportion to their respective contributions. This appropriation is being made to assist in the coordination of Community Recycling.

9. Computer Services – GIS Imagery (project total: $30,000). Provide funds for GIS Imagery that will be used to identify: existing location details, new structures, changes in development, and changes in the natural environment. Aerial photography is also used for: emergency response, street addressing, tax assessing, community development and planning, and multiple other applications. This is a request for a yearly contribution to a project fund for collection and processing of high resolution aerial or satellite photography and products, with goal of a new collection approximately once every three years.

10. Computer Services – Continuity of Operations (COOP) (project total: $100,000). This appropriation is being made to provide the resources for installing some of the technology infrastructure necessary to rapidly activate the COOP when services are unavailable at the Borough Administration Center (BAC).

MULTI-YEAR AND CAPITAL PROJECTS BUDGET
DETAILED PROJECT DESCRIPTIONS

11. Legal – TAPS Valuation (project total: $500,000). Provide funds for ongoing litigation and administrative appeals regarding the valuation of the Trans-Alaska Pipeline. This project is expected to have continued impact on current or future budgets.

Contributions to Reserves

1. Public Works – Borough Facilities Maintenance Reserve (project total: $0).
   See separate tab entitled "Facilities Major Maintenance & 6-Year Plan".

2. Public Works/Solid Waste Disposal – Landfill Closure Reserve (project total: $0).
   Continue to set aside funds for phased closure, and postclosure care of the landfill, including the Expansion Cells and the South Cushman Landfill.

3. Emergency Operations – Emergency Coordination Center Technology and Equipment Replacement Reserve (project total: $70,000).
   Provide funding for the replacement of technology and other equipment at the Borough Emergency Coordination Center. All expenditures of these funds must be made by an appropriation ordinance.

Hotel-Motel Room Tax Account
Transfer Out

1. General Fund Transfer to Hotel-Motel Room Tax Fund (project total: $1,121,250).
   Provide funding source for grants for Destination Marketing.

FY 2015-2016 Budget
Fairbanks North Star Borough

Multi-Year and Capital Projects Budget

Other Multi-Year and Capital Projects and Programs

			Appropriations by Funding Source							
Line-Item	**Description**	**Total Cost (rounded)**	**General Fund**	**Non Areawide Fund**	**Transit Enterprise Fund**	**Facilities Major Maintenance Account**	**Solid Waste Collection District Fund**	**Solid Waste Disposal Fund**	**Asset Replacement Reserve**	**Total Local Funding Sources**
Building and Structures	Borough-wide Fire/Life/Safety Projects	$100,000				$100,000				$100,000
Other Contractual	Tanana River Levee Annual Major Maintenance	150,000				150,000				150,000
Building and Structures	Energy reduction projects	100,000				100,000				100,000
Other Capital	Asset Replacement	100,000							100,000	100,000
Other Contractual	Stormwater Program & Engineering Development	25,000	25,000							25,000
Personnel Services	ONESolution/Encompass Project	540,200	540,200							540,200
Other Contractual	Special Community Events	100,000	100,000							100,000
Other Contractual	Community Recycling	125,000					62,500	62,500		125,000
Other Contractual	GIS Imagery	30,000	30,000							30,000
Other Contractual	COOP Project	100,000	100,000							100,000
Personnel Services	Appeals and SARB	500,000	500,000							500,000
		$1,870,200	**$1,295,200**	**$0**	**$0**	**$350,000**	**$62,500**	**$62,500**	**$100,000**	**$1,870,200**

FY 2015-2016 Budget
Fairbanks North Star Borough

Multi-Year and Capital Projects Budget

Contributions to Reserves

Line-Item	Description	Total Cost	Appropriations by Funding Source: General Fund	Non Areawide Fund		Solid Waste Disposal Fund		Total Local Funding Sources
Building and Structures	School District Facilities Maintenance Reserve	$0	$0					$0
Building and Structures	Borough Facilities Maintenance Reserve	0	0					0
Technology and Equipment	Emergency Coordination Center Technology and Equipment Replacement Reserve	70,000		70,000				70,000
Other Capital	Landfill Closure Reserve	0				0		0
		$70,000	**$0**	**$70,000**		**$0**		**$70,000**

Total All Funds: $1,940,200

FY 2015-2016 Budget
Fairbanks North Star Borough

Hotel-Motel Room Tax Fund Transfer

Line-Item	Description	Total Cost	Appropriations by Funding Source: General Fund			Funding Sources
Transfer Out	General Fund Transfer to Hotel-Motel Room Tax Fund (65% of $1.725M)	$1,121,250	$1,121,250			$1,121,250

Capital and Multi-Year Projects
Summary

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
PERSONNEL SERVICES						
Permanent Salaries	-	-	-	-	332,020	332,020
Overtime Wages	-	-	-	-	-	-
Temporary Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	208,180	208,180
Subtotal:	-	-	-	-	540,200	540,200
COMMODITIES						
Office Supplies	-	-	-	-	-	-
Computer Stuff	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	-	-	-	-	-	-
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	-	-	-	-	-	-
CONTRACTUAL SERVICES						
Professional Services	-	-	-	21,571	500,000	500,000
Communications	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Professional Dues/Meetings	-	-	-	-	-	-
Training	-	-	-	-	-	-
Advertising, Printing & Binding	-	-	-	-	-	-
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	45,000	-	-	-	-
Repairs & Maint. -Office Equipment	-	-	-	-	-	-
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	558,687	1,970,152	430,000	1,298,429	530,000	530,000
Subtotal:	558,687	2,015,152	430,000	1,320,000	1,030,000	1,030,000
Grants Match, Indirect, Awaiting Budget	135,000	155,078	280,000	1,281,220	270,000	270,000
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	1,300,000	2,646,756	100,000	100,000	100,000	100,000
Office Furniture	-	-	-	-	-	-
Office Equipment	40,000	25,000	30,000	480,000	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	75,000	75,000	-	-
Land & Land Improvements	1,000,000	1,000,000	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	2,340,000	3,671,756	205,000	655,000	100,000	100,000
GRAND TOTAL:	3,033,687	5,841,986	915,000	3,256,220	1,940,200	1,940,200

FACILITIES MAJOR MAINTENANCE & 6 - YEAR PLAN

Facilities Major Maintenance Budget Summary

As described in the Reader's Guide, this budget shows funding needs for the Facilities Maintenance Reserve Funds as detailed in the Six-Year Capital Improvement Program Plan for the current year and prior years. In establishing the Facilities Maintenance Reserve Funds, the Borough recognized that their major investment in public assets requires regular, ongoing care and maintenance to allow uninterrupted services to the community and to prevent premature aging of the facilities. The Facilities Maintenance Reserve Funds will accumulate local funds, when available, and other revenues, as they become available, for major facilities maintenance, repairs, and upgrade costs. The Facilities Major Maintenance section includes all major Borough-owned school facilities, Borough facilities, and fire stations, with square feet, calculated replacement values, calculated major maintenance funding recommendation, and projects included in the Six-Year Plan, both new projects and projects deferred from prior years.

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INTRODUCTION

The FNSB is charged with the responsibility to maintain, upgrade, reconstruct and build new facilities for the benefit of the taxpayers and the community.

The FNSB owns over 90 major buildings totaling approximately 3.19 million square feet. Approximately 2.41 million square feet are operated by the Fairbanks North Star Borough School District and the remaining 780 thousand square feet are operated by the Fairbanks North Star Borough. With an estimated replacement cost of over 963 million dollars, these are major public assets that need to be maintained to allow uninterrupted operation of the buildings and the programs housed and to prevent premature building wear-out and long-term financial loss. Additionally, the Borough has over 135 other facilities such as parks, recreational ball fields, cabins, playgrounds, Chena Lake, the Tanana Lakes Recreational Development and the Tanana River Levee.

This list of facilities includes:

- 11 fire department buildings
- 18 major parks and recreation buildings
- 79 facilities at Pioneer Park
- 32 park facilities
- 6 playground facilities
- 16 baseball/ softball fields
- 29 off-base school facilities
- 4 on-base schools
- 23 other miscellaneous major buildings such as the Carlson Center, Landfill Buildings, Animal Shelter, Libraries, etc.

These facilities are in need of constant care - like any major investment. As the borough and our state age so do our facilities. Older buildings are more expensive to maintain. Our responsibility also becomes greater as the total number of facilities we own increases, through efforts like the acquisition of Federal DOE on-base schools and through construction of additional facilities as our community expands.

In an effort to more clearly show the cost of maintaining our Borough buildings and parks, we have separated our Facilities Capital Projects into the following categories:

Major Maintenance: (Repair/Replacement) Major repair or replacement of damaged or worn out facility components or systems.

Capital Improvements: (Renovate and Remodel) Work to adapt an existing facility so that it can be used more effectively for its current use or adapted to a new use. This category includes Americans With Disabilities Act (ADA) compliance projects with a request of $4,410,000 of current year projects that were requested in prior fiscal years but not funded. (New Construction) Work to construct a new facility to accommodate expansion in existing programs or the development of new programs. This category generally does not include projects that are in the School District's six-year plan that is submitted to the DEED.

Service Area Roads Maintenance & Construction: Road repairs and improvements, new construction and upgrade to Title 17 requirements. A comprehensive list of current and future year projects has been developed by Public Works, Rural Services Division and is included in a separate document titled **Service Area Project Requests**.

School District Capital Improvements: The School District's Six-Year Capital Improvement Plan is prepared by the School District and submitted to the Department of Education & Early Development. The summary of their plan is included in this document.

The current year request for major maintenance includes $2.5 million for projects proposed for this fiscal year (15/16), additionally the request includes $33.3 million of deferred projects that were requested in prior fiscal years but were not funded. **This brings the total current year major maintenance request to $35.8 million.**

Over the past several years a substantial amount of deferred maintenance has been completed with 70% reimbursable School Bonds. The October, 2002 bond election included $30.2 million for replacement of Denali and Nordale Elementary Schools, and an additional $12.3 million for twenty-six major maintenance projects in school facilities, totaling $42.3 million. Voter approval at the October, 2004 bond election included $4.5 million for major maintenance at Eielson Air Force Base including Anderson Elementary School and Ben Eielson Junior/Senior High School, and an additional $7 million for eleven major maintenance projects in school facilities, totaling $11.5 million. Voter approval at the October, 2006 bond election included $8.4 million for planning and phased renovation of Barnette Elementary School and Ryan Middle School and an additional $14.7 million for nine major maintenance projects in school facilities, totaling $23.1 million. Voter approval at the October, 2009 bond election included $11.95 million for five major maintenance projects in school facilities. These projects have been completed. In October, 2011 voters approved $20.3 million in 70% reimbursable bonds for more work in schools. Voter approval at the October, 2013 voters approved an additional $56.6 million in partially reimbursable bonds to be completed over the next few years. This will have a major impact on the condition of our school facilities but, many additional needs remain.

If problems aren't corrected and repaired they only get larger. It is an ongoing process. We need to continue taking care of today's needs as well as planning for tomorrow. Based on our long-range plan and additional projects that are expected to be identified, **it is our estimate that an average annual funding level for major maintenance projects in the range of $12.76 million will be needed** to maintain our facilities over the next six years. This may seem like a large number but if equated to our 3.19 million square feet of buildings plus parks and other facilities, equals about $4 per square foot. (See attached graphs showing major maintenance request history and capital funding history.)

FY 2016 BUDGET WORKSHEET: Facilities Major Maintenance/Six Year Plan

School Facilities

Building Name	Number of Students Nov-14	Building Square Feet	Replacement Building Value @ $400/SqFt	One Percent of Replacement	6-Year Plan: Current Year	6-Year Plan Prior Year Deferred	Total Current Year and Prior Deferred	Director's Proposed FY 15/16	Approved Budget FY 15/16
ANDERSON ELEMENTARY SCHOOL	236	43,996	$17,598,400	$175,984			-		
ANN HOPKINS WIEN ELEMENTARY SCHOOL	411	63,532	$25,412,800	254,128			-		
ARCTIC LIGHT ELEMENTARY SCHOOL	525	68,272	$27,308,800	273,088		50,000	50,000		
BADGER ELEMENTARY SCHOOL	474	61,686	$24,674,400	246,744		650,000	650,000		
BARNETTE ELEMENTARY SCHOOL	409	74,644	$29,857,600	298,576		1,425,000	1,425,000		
BEN EIELSON Jr / Sr HIGH SCHOOL	352	92,835	$37,134,000	371,340			-		
CRAWFORD ELEMENTARY SCHOOL	266	63,532	$25,412,800	254,128			-		
DENALI ELEMENTARY SCHOOL	393	49,210	$19,684,000	196,840			-		
EFFIE KOKRINE CHARTER SCHOOL (Howard Luke)	0	30,856	$12,342,400	123,424		300,000	300,000		
FIFTH AVENUE BUILDING	N/A	81,800	$32,720,000	327,200		1,330,000	1,330,000		
HERING AUDITORIUM	N/A	16,000	$6,400,000	64,000		550,000	550,000		
HUNTER ELEMENTARY SCHOOL	326	58,924	$23,569,600	235,696			-		
HUTCHISON HIGH SCHOOL*	387	72,862	$29,144,980	291,450			-		
JOY ELEMENTARY SCHOOL	443	69,130	$27,652,000	276,520		425,000	425,000		
LADD ELEMENTARY SCHOOL	508	63,455	$25,382,000	253,820			-		
LATHROP HIGH SCHOOL	1,036	226,900	$90,760,000	907,600		2,550,000	2,550,000		
NORDALE ELEMENTARY SCHOOL	312	49,210	$19,684,000	196,840			-		
NORTH POLE ELEMENTARY SCHOOL	514	57,154	$22,861,600	228,616			-		
NORTH POLE HIGH SCHOOL	758	166,362	$66,544,800	665,448		1,360,000	1,360,000		
NORTH POLE MIDDLE SCHOOL (6th - 8th)	663	117,069	$46,827,600	468,276		290,000	290,000		
PEARL CREEK ELEMENTARY SCHOOL	482	62,982	$25,192,800	251,928		2,100,000	2,100,000		
RANDY SMITH MIDDLE SCHOOL	326	71,600	$28,640,000	286,400			-		
RYAN MIDDLE SCHOOL	350	99,880	$39,952,000	399,520			-		
SALCHA ELEMENTARY SCHOOL	69	13,608	$5,443,200	54,432			-		
SCHOOL DISTRICT CENTRAL KITCHEN	N/A	24,496	$9,798,400	97,984			-		
SCHOOL DISTRICT PHYSICAL PLANT/WAREHOUSE I	N/A	28,674	$11,469,600	114,696			-		
TANANA MIDDLE SCHOOL	462	100,528	$40,211,200	402,112		1,276,000	1,276,000		
TICASUK BROWN ELEMENTARY SCHOOL	504	58,500	$23,400,000	234,000		550,000	550,000		
TWO RIVERS ELEMENTARY SCHOOL / 7th & 8th	87	22,200	$8,880,000	88,800		260,000	260,000		
UNIVERSITY PARK ELEMENTARY SCHOOL	504	61,000	$24,400,000	244,000			-		
WELLER ELEMENTARY SCHOOL	464	68,140	$27,256,000	272,560		1,275,000	1,275,000		
WEST VALLEY HIGH SCHOOL	989	211,346	$84,538,400	845,384	350,000		350,000		
WOODRIVER ELEMENTARY SCHOOL	450	59,500	$23,800,000	238,000		675,000	675,000		
Subtotals - School Facilities	**12,700**	**2,409,883**	**$963,953,380**	**$9,639,534**	**350,000**	**15,066,000**	**15,416,000**		

*Hutchison High School is a joint facility with TVC. Building size is 114,925 sq.ft. Hutchison HS comprises 63.4% of the building, or 72,862 square feet

FY 2016 BUDGET WORKSHEET: Facilities Major Maintenance/Six Year Plan

Borough Facilities

Building Name	Number of Students Nov-14	Building Square Feet	Replacement Building Value @ $400/SqFt	One Percent of Replacement	6-Year Plan: Current Year	6-Year Plan Prior Year Deferred	Total Current Year and Prior Deferred	Director's Proposed FY 15/16	Approved Budget FY 15/16
ANIMAL SHELTER		5,336	2,134,400	21,344		500,000	500,000		
BIG DIPPER ICE ARENA		63,845	25,538,000	255,380	400,000	1,230,000	1,630,000		
BIG DIPPER STORAGE GARAGE		4,000	1,600,000	16,000			-		
BIRCH HILL GARAGE		1,392	556,800	5,568			-		
BIRCH HILL SKI BLDG		11,175	4,470,000	44,700			-		
BIRCH HILL TIMING BLDG		2,620	1,048,000	10,480			-		
BIRCH HILL WARM UP BLDG		1,180	472,000	4,720			-		
BOROUGH ADMINISTRATIVE OFFICE BUILDING		44,892	17,956,800	179,568		3,307,000	3,307,000		
UPGRADES							-		
CHENA LAKES REC. AREA CHANGE HOUSE/RESTROOMS		2,700	1,080,000	10,800			-		
CHENA LAKES REC. AREA - GENERAL						50,000	50,000		
CHENA LAKES REC. AREA MAINTENANCE HOUSE		7,500	3,000,000	30,000			-		
CHENA LAKES REC. AREA RESCUE BOAT HOUSE		400	160,000	1,600			-		
EMERGENCY OPS (Farmer's Loop)		3,145	1,258,000	12,580					
RURAL SERVICES (in 5th Avenue Bldg)							-		
GROWDEN PARK							-		
HAMME SWIMMING POOL		32,082	12,832,800	128,328		870,000	870,000		
JOHN CARLSON COMMUNITY ACTIVITY CENTER		115,000	46,000,000	460,000		1,250,000	1,250,000		
MARIKA ST. RED STORAGE BARN		5,768	2,307,200	23,072		100,000	100,000		
MARIKA ST. SHOP/WAREHOUSE		21,050	8,420,000	84,200		80,000	80,000		
MARY SIAH RECREATION CENTER		18,640	7,456,000	74,560		1,625,000	1,625,000		
NOEL WIEN LIBRARY		64,000	25,600,000	256,000			-		
NORTH POLE LIBRARY		4,200	1,680,000	16,800			-		
NORTH POLE LIBRARY (NEW FACILITY)		18,500	7,400,000	74,000					
NORTH POLE SOLID WASTE TRANSFER STATION		12,525	5,010,000	50,100			-		
NORTH STAR TRANING CENTER (Adler School)		8,678	3,471,200	34,712			-		
PARKS & RECREATION FIELDS, PLAYGROUNDS & MISC		N/A	N/A	N/A		75,000	75,000		
PIONEER PARK CABIN #01 (Pioneer Hall)		11,000	4,400,000	44,000		85,000	85,000		
PIONEER PARK CENTENNIAL CENTER		35,500	14,200,000	$142,000		900,000	900,000		
PIONEER PARK GOLD DOME		13,500	5,400,000	$54,000	150,000		150,000		
PIONEER PARK GROUNDS		N/A	N/A	N/A		3,657,500	3,657,500		
PIONEER PARK PALACE SALOON/SQUARE DANCE HALL		8,055	3,222,000	32,220			-		
PIONEER PARK UNINSURED CABINS & OTHER BUILDINGS		53,139	21,255,600	212,556			-		
PIONEER PARK/RIVERBOAT NENANA		20,000	8,000,000	80,000			-		
RAILROAD MUSEUM / PIONEER PARK		3,742	1,496,800	14,968			-		
EMERG. MGT.(Old DATA PROC CTR)		5,600	2,240,000	22,400		925,000	925,000		
SOLID WASTE LANDFILL BLDG		36,055	14,422,000	144,220	551,250	107,500	658,750		
SOLID WASTE LANDFILL HEAVY EQUIPMENT GARAGE		4,550	1,820,000	18,200			-		
SOLID WASTE LANDFILL HHW		3,840	1,536,000	15,360			-		
TANANA RIVER LEVEE		N/A	N/A	N/A		150,000	150,000		
TRANSIT GARAGE (M.A.C.S.)		21,833	8,733,200	87,332			-		
TRANSIT PARK/DOWNTOWN TERMINAL (M.A.C.S.)		7,232	2,892,800	28,928			-		
MISC. OTHER BUILDINGS		19,782	7,912,800	79,128			-		
WESCOTT SWIMMING POOL		28,270	11,308,000	113,080	750,000	150,000	900,000		
Subtotals - Borough Facilities		**720,726**	**$288,290,400**	**$2,882,904**	**1,851,250**	**15,062,000**	**16,913,250**		

FY 2016 BUDGET WORKSHEET: Facilities Major Maintenance/Six Year Plan

Building Name	Number of Students Nov-14	Building Square Feet	Replacement Building Value @ $400/SqFt	One Percent of Replacement	6-Year Plan: Current Year	6-Year Plan Prior Year Deferred	Total Current Year and Prior Deferred	Director's Proposed FY 15/16	Approved Budget FY 15/16
Fire Stations									
CHENA GOLDSTREAM VFD STATION NO. 4 (Rosie Creek)		2,400	960,000	9,600		165,000	165,000		
CHENA GOLDSTREAM VFD#1 (Chena Ridge)		N/A	N/A	N/A			-		
CHENA GOLDSTREAM VFD STATION NO. 2 (Murphy Dome)		N/A	N/A	N/A			-		
ESTER VFD STATION		9,380	3,752,000	37,520			-		
NORTH STAR VFD STATION NO. 1		10,223	4,089,200	40,892		495,000	495,000		
NORTH STAR VFD STATION NO. 2		1,600	640,000	6,400			-		
NORTH STAR VFD STATION NO. 3		2,742	1,096,800	10,968	50,000	81,000	131,000		
NORTH STAR VFD STATION NO. 4		2,742	1,096,800	10,968		738,000	738,000		
NORTH STAR VFD STATION NO. 5		3,775	1,510,000	15,100		245,000	245,000		
STEESE VFD STATION NO. 1 (Farmers Loop)		7,065	2,826,000	28,260			-		
STEESE VFD STATION NO. 2 (Steele Creek)		9,053	3,621,200	36,212		250,000	250,000		
STEESE VFD STATION NO. 2 COLD STORAGE		N/A	N/A	N/A			-		
STEESE VFD STATION NO. 3 (Old Fox Elem)		6,900	2,760,000	27,600		121,000	121,000		
STEESE VFD STATION NO. 3 DORM UNIT		N/A	N/A	N/A			-		
UNIVERSITY FIRE STATION #1 (Campus)		N/A	N/A	N/A			-		
UNIVERSITY FIRE STATION #2 (University Avenue)		3,400	1,360,000	13,600		43,000	43,000		
Subtotals - Fire Stations		**59,280**	**23,712,000**	**237,120**	**50,000**	**2,138,000**	**2,188,000**		
Subtotals - School Facilities	**12,700**	**2,409,883**	**$963,953,380**	**$9,639,534**	**$350,000**	**$15,066,000**	**$15,416,000**		
Subtotals - Borough Facilities		**720,726**	**$288,290,400**	**$2,882,904**	**$1,851,250**	**$15,062,000**	**$16,913,250**		
Subtotals - Fire Stations		**59,280**	**$23,712,000**	**$237,120**	**$50,000**	**$2,138,000**	**$2,188,000**		
Totals School/Borough/Fire	**12,700**	**3,189,889**	**$1,275,955,780**					**-**	**-**
				$12,759,558	**$2,251,250**	**$32,266,000**	**$34,517,250**		

Object Code Description	Program Indicator	FY 11/12 Approved	FY 12/13 Approved	FY 13/14 Approved	FY 14/15 Approved	FY 14/15 Revised	Proposed Increase (Decrease)	Director's Proposed FY 15/16	Approved Budget FY 15/16
Calculated funding level at one percent of replacement value								12,759,558	
Actual new projects added to 6-year plan		10,028,000	5,108,000	2,350,000	4,700,000	4,700,000	(2,448,750)	2,251,250	
Total deferred projects within the 6-year plan		28,104,500	28,557,500	34,093,000	28,563,500	28,563,500	3,702,500	32,266,000	
Total outstanding projects from 6-year plan (current year)		38,132,500	33,665,500	36,443,000	33,263,500	33,263,500	1,253,750	34,517,250	
School District Facilities Maintenance Reserve Fund funding		-	-		-	-	-	-	-
Borough Facilities Maintenance Reserve Fund funding		-	-		-	-	-	-	-
									-

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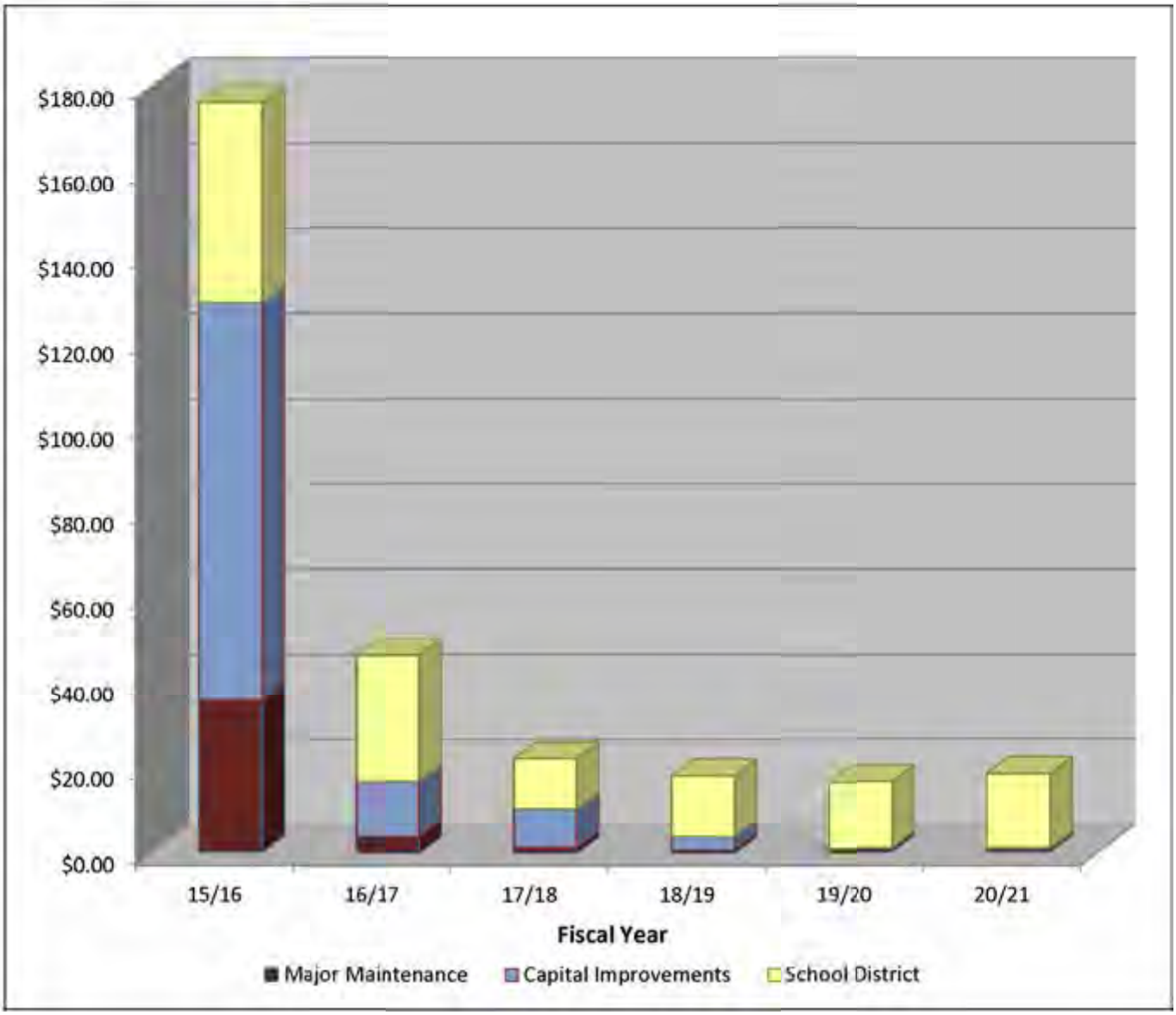
Six-Year Capital Request Summary

(Millions)

Category	Fiscal Year					
	15/16	16/17	17/18	18/19	19/20	20/21
Major Maintenance	$35.84	$3.95	$1.35	$0.90	$0.85	$0.60
Capital Improvements	$93.43	$12.93	$9.00	$3.10	$0.23	$0.50
School District	$46.96	$29.58	$11.89	$14.15	$15.55	$17.40
Total	$176.23	$46.46	$22.24	$18.15	$16.63	$18.50



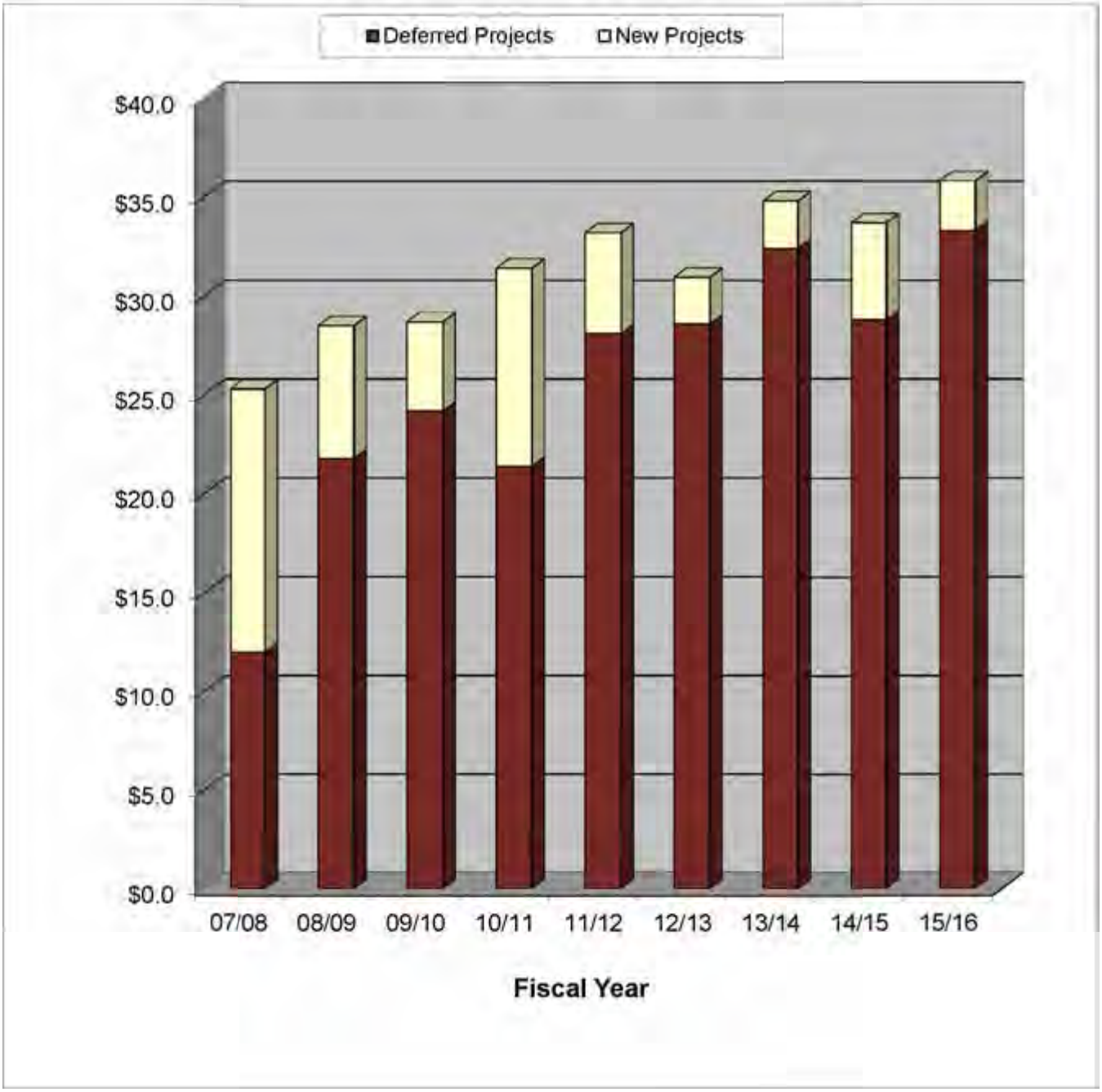
FY 2015-2016 Budget

Fairbanks North Star Borough

Major Maintenance Request History

(Millions)

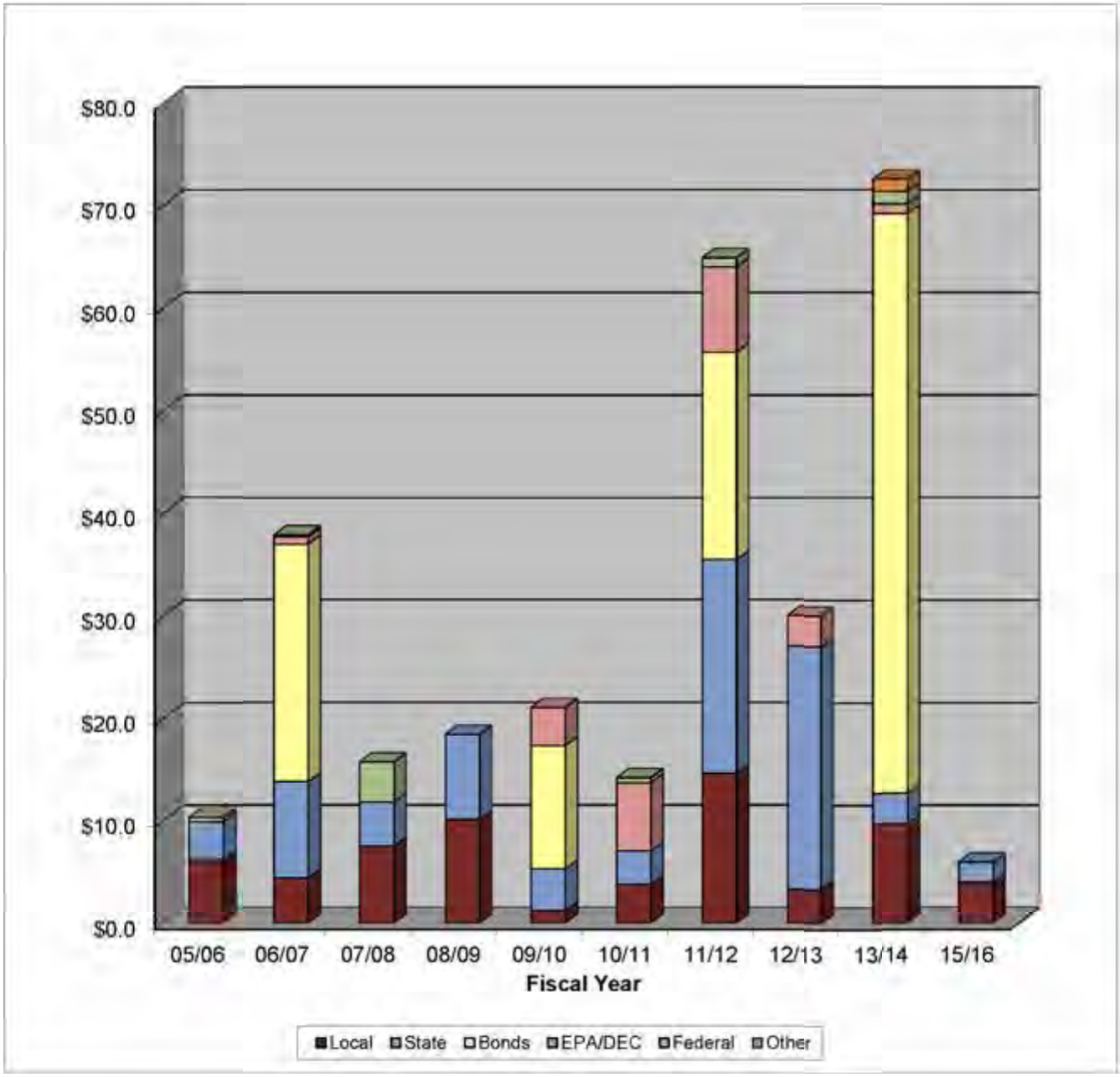
	Fiscal Year								
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
Deferred Projects	$12.0	$21.8	$24.2	$21.4	$28.1	$28.6	$32.4	$28.8	$33.3
New Projects	$13.3	$6.7	$4.5	$10.0	$5.1	$2.4	$2.4	$4.9	$2.5
Total	$25.3	$28.5	$28.7	$31.4	$33.2	$31.0	$34.8	$33.7	$35.8



Facilities Capital Funding History

(Millions)

Funding Type	Fiscal Year									
	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	15/16
Local	$6.2	$4.4	$7.5	$10.1	$1.2	$3.8	$14.6	$3.3	$9.70	$4.03
State	$3.7	$9.4	$4.3	$8.3	$4.1	$3.2	$20.8	$23.7	$3.00	$1.94
Bonds		$23.1			$12.0		$20.3		$56.50	
EPA/DEC		$0.7			$3.7	$6.7	$8.3	$3.0	$0.95	
Federal	$0.4	$0.2	$3.9			$0.5	$0.9		$1.20	
Other									$1.20	
Total	$10.3	$37.8	$15.7	$18.4	$21.0	$14.2	$64.9	$30.0	$72.55	$5.97



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GRANTS

GRANTS

Program Description

The Fairbanks North Star Borough receives various operating grants each year in amounts that are consistent and predictable. These grants fund general, ongoing Borough operations such as transportation, community and economic development, and library services. Since these operating grants recur each year in predictable amounts, we appropriate the estimated funding in the annual operating budget.

FY 2015-2016 Budget
Fairbanks North Star Borough

Recurring Grants to the Borough

SPECIAL REVENUE FUND OPERATING GRANTS						REVENUE BUDGET							EXPENDITURE BUDGET		
							REQUIRED LOCAL MATCH BY FUNDING SOURCE								
							Cash Match			In-Kind	Total Cash				
Affected Department	Operating Grant Title	Granting Agency	Grant Purpose	FTE's Funded	Grant Term	Grant Amount	General Fund	Non - Areawide	Transit Enterprise	Operations Match *	and In-Kind Match	Total Grant + Cash Match	Indirect	Awaiting Budget	Total
Community Planning	FMATS-FHWA FFY15-16 UPWP FFY16 ONLY	Alaska DOT/PF - FHWA	Fairbanks Metropolitan Area Transit System (FMATS) Planning	0.50	10/01/15-09/30/16	47,543	4,293				4,293	51,836	4,322	47,514	51,836
Computer Services	FMATS-FHWA FFY15-16 UPWP FFY16 ONLY	Alaska DOT/PF - FHWA	Fairbanks Metropolitan Area Transit System (FMATS) Planning	Various	10/01/15-09/30/16	47,543	4,293				4,293	51,836	4,322	47,514	51,836
Mayor's Office	Alaska Regional Development Organization (ARDOR)	Alaska DCCED	Regional Economic Development Opportunities	1.00	07/01/15-06/30/16	77,500	25,808				25,808	103,308	7,045	96,263	103,308
Financial Services	Human Services Community Matching Grant (HSCMG)	Alaska DHSS	Social Service funding for local non-profits agency		07/01/15 - 06/30/16	358,009	153,432				153,432	511,441	17,048	494,393	511,441
Financial Services	Best Beginnings Early Childhood Partnership Grant	Alaska DEED	Pass-through funding to enhance school readiness		07/01/15 - 06/30/16	52,500						52,500	4,773	47,727	52,500
Library Services	Public Library Assistance	Alaska DEED	Library Projects		07/01/15 - 06/30/16	21,000					-	21,000	-	21,000	21,000
Library Services	Library Continuing Education Grants (3 @ $1,000/each; 3 @ $1,500/each)	Alaska DEED	Education		07/01/15 - 06/30/16	7,500					-	7,500	-	7,500	7,500
					TOTAL OPERATING GRANTS IN SPECIAL REVENUE FUNDS:	**$ 611,595**	**$ 187,826**	**$ -**	**$ -**	**$ -**	**$ 187,826**	**799,421**	**$ 37,510**	**$ 761,911**	**$ 799,421**

ENTERPRISE FUND OPERATING GRANTS						REVENUE BUDGET							EXPENDITURE BUDGET		
							REQUIRED LOCAL MATCH BY FUNDING SOURCE								
							Cash Match			In-Kind	Total Cash				
Affected Department	Operating Grant Title	Granting Agency	Grant Purpose	FTE's Funded	Grant Term	Grant Amount	General Fund	Non - Areawide	Transit Enterprise	Operations Match *	and In-Kind Match	Total Grant + Cash Match	Indirect	Awaiting Budget	Total
Transportation	Air Quality Program	Alaska DEC	Air Quality Monitoring	1.00	07/01/15 - 06/30/16	125,000			120,474		120,474	245,474	11,364	234,110	245,474
Transportation	FMATS-FTA FFY13-14 UPWP FFY14 ONLY	Alaska DOT/PF - FTA	Fairbanks Metropolitan Area Transit System (FMATS) Planning	0.25	07/01/15 - 06/30/16	82,395			20,600		20,600	102,995		102,995	102,995
Transportation	AK DOT&PF - Matching Grant	Alaska DOT/PF	FTA Operating Assistance	Various	07/01/15 - 06/30/16	124,876					-	124,876		124,876	124,876
Transportation	Transit Operating Grant FTA § 5307	Alaska DOT/PF	FTA Operating Assistance	Various	07/01/15 - 06/30/16	724,578			599,702		599,702	1,324,280		1,324,280	1,324,280
					TOTAL OPERATING GRANTS IN ENTERPRISE FUNDS:	**$ 1,056,849**	**$ -**	**$ -**	**$ 740,776**	**$ -**	**$ 740,776**	**$ 1,797,625**	**11,364**	**$ 1,786,261**	**$ 1,797,625**

FY 2015-2016 Budget
Fairbanks North Star Borough

Recurring Grants to the Borough

NON-AREAWIDE OPERATING GRANTS						REVENUE BUDGET							EXPENDITURE BUDGET		
							REQUIRED LOCAL MATCH BY FUNDING SOURCE								
							Cash Match								
Affected Department	Operating Grant Title	Granting Agency	Grant Purpose	FTE's Funded	Grant Term	Grant Amount	General Fund	Non - Areawide	Transit Enterprise	In-Kind Operations Match *	Total Cash and In-Kind Match	Total Grant + Cash Match	Indirect	Awaiting Budget	Total
Emergency Operations	Emergency Management Performance Grant (EMPG)	U.S. Dept. of Homeland Security passed through Alaska DMVA	Reimbursement of Eligible Emergency Operations Costs	2.50	07/01/15 - 06/30/16	142,000				142,000	142,000	142,000	-	142,000	142,000
TOTAL OPERATING GRANTS IN NON-AREAWIDE FUND:						**$ 142,000**	**$ -**	**$ -**	**$ -**	**$ 142,000**	**$ 142,000**	**$ 142,000**	**$ -**	**$ 142,000**	**$ 142,000**
TOTAL OPERATING GRANTS:						**$ 1,810,444**	**$ 187,826**	**$ -**	**$ 740,776**	**$ 142,000**	**$ 1,070,602**	**$ 2,739,046**	**$ 48,874**	**$ 2,690,172**	**$ 2,739,046**

* In-Kind Operations Match is not included in the totals, since it is appropriated separately in the Operating Budget.

FY 2015-2016 Budget
Fairbanks North Star Borough

Recurring Grant Programs Funded by the Borough

GRANT PROGRAMS FUNDED BY AND THROUGH THE BOROUGH				REVENUE BUDGET						EXPENDITURE BUDGET	
Affected Department	Line-Item	Description	Grant Term	Grant Amount	General Fund	Non - Areawide	Hotel-Motel Room Tax Fund	Sold Waste Collection	Total Grant		Total
Mayor's Office	Other Contractual	Fairbanks Conventions and Visitors Bureau Grants * Destination Marketing	07/01/15-06/30/16	1,121,250			1,121,250		1,121,250		1,121,250
Mayor's Office	Other Contractual	Fairbanks Economic Development Corporation * Combined Operations and Project Funding	01/01/16-12/31/16	400,000	50,000	350,000			400,000		400,000
Mayor's Office	Other Contractual	World Eskimo-Indian Olympics	07/01/15-06/30/16	10,000	10,000				10,000		10,000
Mayor's Office	Other Contractual	Fairbanks Community Services Patrol	07/01/15-06/30/16	25,000	25,000				25,000		25,000
Mayor's Office	Other Contractual	KUAC- Public Radio	07/01/15-06/30/16	20,000	20,000				20,000		20,000
Mayor's Office	Other Contractual	North Pole Economic Development Corporation	07/01/15-06/30/16	10,000	10,000				10,000		10,000
Mayor's Office	Other Contractual	Alaska Small Business Development Center	07/01/15-06/30/16	5,000	5,000				5,000		5,000
Parks and Recreation Administration	Other Contractual	Fairbanks Arts Association Cultural Activities	07/01/15-06/30/16	50,000	50,000				50,000		50,000
Parks and Recreation Administration	Other Contractual	Yukon Quest International Sled dog race	07/01/15-06/30/16	5,000	5,000				5,000		5,000
Public Works Solid Waste Collection	Other Contractual	Fairbanks Litter Patrol Community Services	07/01/15-06/30/16	24,000				24,000	24,000		24,000
Financial Services Health & Social Services	Other Contractual	Match Assistance Grant		200,000	200,000				200,000		200,000
			TOTAL GRANT PROGRAMS FUNDED BY AND THROUGH THE BOROUGH:	**$ 1,870,250**	**$ 375,000**	**$ 350,000**	**$ 1,121,250**	**$ 24,000**	**$ 1,870,250**		**$ 1,870,250**

*** Appropriate funds contingent upon grant agreement requiring the establishment of uniform procedures to encourage, to the maximum extent possible, the participation of and the award to local bidders in all procurements for Fairbanks Convention and Visitor's Bureau and Fairbanks Economic Development Corporation**

Grant Programs Funded By and Through the Borough

FY 2016			Appropriations by Local Funding Source						Grants [1]
Budget	Grant Programs Funded by the Borough	Line-Item	General Fund	Non-Areawide Fund	Non-Depart-mental	Solid Waste Collection Fund	Hotel-Motel Tax Fund	Total Local Funding Sources	Federal / State Funding Sources
Mayor's Office	**Fairbanks Convention and Visitors Bureau** Destination Marketing	Other Contractual					$1,121,250	$1,121,250	$0
Mayor's Office	**Fairbanks Economic Development Corporation** Combined Operations and Projects Funding	Other Contractual	50,000	350,000				400,000	0
Mayor's Office	**World Eskimo-Indian Olympics**	Other Contractual	10,000					10,000	0
Mayor's Office	**Fairbanks Community Services Patrol**	Other Contractual	25,000					25,000	0
Mayor's Office	**KUAC- Public Radio**	Other Contractual	20,000					20,000	0
Mayor's Office	**North Pole Economic Development Corporation**	Other Contractual	10,000					10,000	0
Mayor's Office	**Alaska Small Business Development Center**	Other Contractual	5,000					5,000	0
Parks & Recreation/ Administration	**Fairbanks Arts Association** Cultural Activities	Other Contractual	50,000					50,000	0
Parks & Recreation/ Administration	**Yukon Quest International Sled Dog Race** Operating Activities	Other Contractual	5,000					5,000	0
Public Works/ Solid Waste Collections	**Fairbanks Litter Patrol** Community Services	Other Contractual				24,000		24,000	0
Financial Services/HSS Administration	**FY16 Human Services Community Matching Grant Program**, Local Match	Other Contractual	153,432					153,432	0
Financial Services/HSS Administration	**FY16 Match Assistance Grants (MAGS):** Social Services	Other Contractual	200,000					200,000	0
Non-Departmental/ Areawide	Grants Match, Indirect, Awaiting Budget	Other Contractual			50,000			50,000	0
			$528,432	$350,000	$50,000	$24,000	$1,121,250		
		Total FY 2016 Grant Program Funds:						$2,073,682	$0

FY 2015			Appropriations by Local Funding Source						Grants [1]
Budget	Grant	Line-Item	General Fund	Non-Areawide Fund	Non-Depart-mental	Solid Waste Collection Fund	Hotel-Motel Tax Fund	Total Local Funding Sources	Federal / State Funding Sources
Multi-Year Projects	**Fairbanks Convention and Visitors Bureau (FCVB)** Destination Marketing	Other Contractual					$1,170,000	$1,170,000	$0
Mayor/Economic Development	**Fairbanks Economic Development Corporation**	Other Contractual	50,000	300,000				350,000	0
Mayor's Office	**North Pole Economic Development Corporation**	Other Contractual	10,000					10,000	0
Mayor's Office	**Fairbanks Community Services Patrol**	Other Contractual	50,000					50,000	0
Mayor's Office	**World Eskimo-Indian Olympics**	Other Contractual	10,000					10,000	0
Mayor's Office	**Alaska Small Business Development Center**	Other Contractual		10,000				10,000	0
Parks & Recreation/ Administration	**Yukon Quest International Sled Dog Race** Operating Activities	Other Contractual	15,000					15,000	0
Parks & Recreation/ Administration	**Fairbanks Arts Association** Cultural Activities	Other Contractual	50,000					50,000	0
Public Works/ Solid Waste Collections	**Fairbanks Litter Patrol** Community-Wide Services	Other Contractual				24,000		24,000	0
Non-Depart-mental/Areawide	**KUAC** Broadcasting Services	Grants Match, Indirect, Awaiting Budget			20,000			20,000	0

Grant Programs Funded By and Through the Borough

FY 2015 (Continued)			Appropriations by Local Funding Source						Grants [1]
Budget	Grant Programs Funded by the Borough	Line-Item	General Fund	Non-Areawide Fund	Non-Depart-mental	Solid Waste Collection Fund	Hotel-Motel Tax Fund	Total Local Funding Sources	Federal / State Funding Sources
Financial Services/HSS Administration	FY15 Human Services Community Matching Grant (FY15 HSCMG): **Alaska Legal Services Corp.** Individual & Family Legal Crisis project	Other Contractual	15,517					15,517	34,483
Financial Services/HSS Administration	FY15 HSCMG: **Alzheimer's of Alaska** Alzheimer's Disease & Related Dementia Education & Support	Other Contractual	15,517					15,517	34,483
Financial Services/HSS Administration	FY15 HSCMG: **Big Brothers/Big Sisters** Big Brothers Big Sisters Mentoring Programs	Other Contractual	15,517					15,517	34,483
Financial Services/HSS Administration	FY15 HSCMG: **Boys and Girls Clubs of Southcentral Alaska** Old Main Boys & Girls Club	Other Contractual	15,517					15,517	34,483
Financial Services/HSS Administration	FY15 HSCMG: **Bread Line** Stone Soup Café	Other Contractual	15,517					15,517	34,483
Financial Services/HSS Administration	FY15 HSCMG: **Fairbanks Community Food Bank** Foodbank Warehouse	Other Contractual	15,517					15,517	34,483
Financial Services/HSS Administration	FY15 HSCMG: **Interior Community Health Clinic** Access to Affordable Preventative & Primary Health Care	Other Contractual	15,517					15,517	34,483
Financial Services/HSS Administration	FY15 HSCMG: **Interior Aids Association** Project Special Delivery	Other Contractual	15,517					15,517	34,483
Financial Services/HSS Administration	FY15 HSCMG: **Literacy Council** Adult Literacy Program	Other Contractual	15,517					15,517	34,483
Financial Services/HSS Administration	FY15 HSCMG: **North Star Youth Court** Intervention through Restorative Justice for Youth in Fairbanks	Other Contractual	4,506					4,506	9,158
Financial Services/HSS Administration	FY15 HSCMG: **North Star Council on Aging** Meals on Wheels	Other Contractual	9,273					9,273	20,605
Financial Services/HSS Administration	FY15 Match Assistance Grants (MAGS) Social Services (FY15 Social Services - Round 1) **Alaska Center for Resource Families** Resource Family Training and Support	Other Contractual	25,000					25,000	0
Financial Services/HSS Administration	FY15 Social Services - Round 1 **Downtown Association** Community Response to Chronic Inebriates	Other Contractual	25,000					25,000	0
Financial Services/HSS Administration	FY15 Social Services - Round 1 **Fairbanks Counseling and Adoption** Family Support Services	Other Contractual	20,745					20,745	0
Financial Services/HSS Administration	FY15 Social Services - Round 1 **Fairbanks Counseling and Adoption** Permanent Families	Other Contractual	4,255					4,255	0
Financial Services/HSS Administration	FY15 Social Services - Round 1 **Fairbanks Resource Agency** Adult Day Center	Other Contractual	13,874					13,874	0
Financial Services/HSS Administration	FY15 Social Services - Round 1 **Fairbanks Resource Agency** Family Caregiver Support	Other Contractual	10,780					10,780	0

Grant Programs Funded By and Through the Borough

FY 2015 (Continued)			Appropriations by Local Funding Source						Grants [1]
Budget	Grant Programs Funded by the Borough	Line-Item	General Fund	Non-Areawide Fund	Non-Depart-mental	Solid Waste Collection Fund	Hotel-Motel Tax Fund	Total Local Funding Sources	Federal / State Funding Sources
Financial Services/HSS Administration	FY15 Social Services - Round 1 **Resource Center for Parents and Children** Family Reunification	Other Contractual	22,500					22,500	0
Financial Services/HSS Administration	FY15 Social Services - Round 2 **Fairbanks Native Association** Fairbanks Prevention Coalition	Other Contractual	25,000					25,000	0
Financial Services/HSS Administration	FY15 Social Services - Round 2 **North Star Council on Aging** Meals on Wheels	Other Contractual	25,000					25,000	0
Financial Services/HSS Administration	FY15 Social Services - Round 2 **Fairbanks Community Mental Health Services** Adult, Child & Family Services	Other Contractual	25,000					25,000	0
Financial Services/HSS Administration	FY15 Match Assistance Grants (MAGS) Safety Net Services (FY15 Safety Net - Round 1) **Interior Alaska Center for Non-Violent Living** Emergency Shelter for Victims of Domestic Violence/Sexual Assault	Other Contractual	25,000					25,000	0
Financial Services/HSS Administration	FY14 Match Assistance Grants (MAGS) Social Services (FY14 Social Services - Round 3) **Interior Aids Association** Project Special Delivery	Other Contractual	25,000					25,000	0
Financial Services/HSS Administration	FY14 Social Services - Round 3 **Carol Brice Family Center** Facility Improvements	Other Contractual	25,000					25,000	0
			$610,588	$310,000	$20,000	$24,000	$1,170,000		
		Total FY 2015 Program Funds:						$2,134,588	$340,108

[1] **Grants**

The amounts in the far right-hand column labeled "Grants - Federal/State Funding Sources" include grant funds awarded directly to the Borough, or through the Borough as a conduit, and does not include amounts awarded directly to other organizations that the Borough is matching.

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INTERFUND CHARGES

INTERFUND CHARGES
FY 2015–2016

Intragovernmental Cost Plan (IGCP)
Revenues and Charges
Appropriated and Non-Appropriated

Fund Name	Budget Unit	Department	Total Charges to Budget Units Calculated	Total Revenue to Cost Pools Calculated	Total Interfund Charges to Budget Units Appropriated	Total Interfund Revenue to Cost Pools Appropriated
General Fund	General Government	Non-departmental	86,970	-	-	-
General Fund	Mayor's Office	Mayor	404,350	-	-	-
General Fund	Other Borough Administration	Mayor	76,260	380,630	-	108,250
General Fund	Economic Development Areawide	Mayor	55,950	-	-	-
General Fund	Assembly	Assembly	469,720	158,000	-	91,830
General Fund	Clerk's Office	Assembly	184,130	-	-	-
General Fund	Elections	Assembly	13,160	-	-	-
General Fund	Records Management	Assembly	176,900	-	-	-
General Fund	Law	Law	234,620	1,491,600	-	91,530
General Fund	CS Administration	Computer Services	115,080	-	-	-
General Fund	Applications Support Services	Computer Services	345,220	2,274,700	-	85,240
General Fund	Network Services	Computer Services	308,930	2,722,110	-	555,040
General Fund	Geographic Information Services	Computer Services	150,670	753,310	-	115,550
General Fund	FS Administration	Financial Services	92,140	24,080	-	-
General Fund	General Accounting	Financial Services	785,720	3,034,650	-	632,900
General Fund	Grants Accounting	Financial Services	62,440	473,920	-	234,930
General Fund	Treasury/ Budget	Financial Services	790,420	2,190,590	-	410,350
General Fund	Tax Foreclosures	Financial Services	183,510	-	-	-
General Fund	Health and Social Services	Financial Services	42,930	-	-	-
General Fund	Assessing	Assessing	1,231,720	-	-	-
General Fund	Land Management	Assessing	226,080	-	-	-
General Fund	PW Administration	Public Works	125,450	195,140	-	160,790
General Fund	Design and Construction	Public Works	536,910	2,013,960	-	404,870
General Fund	Facilities Maintenance	Public Works	814,300	7,627,720	-	1,271,240
General Fund	Rural Services	Public Works	165,890	870,440	-	408,360
General Fund	LS Administration	Library Services	161,150	-	-	-
General Fund	Automated Services	Library Services	120,380	-	-	-
General Fund	Public Services	Library Services	1,099,130	-	-	-
General Fund	Collection Services	Library Services	511,130	-	-	-
General Fund	Outreach Services	Library Services	329,770	-	-	-
General Fund	CP Administration	Community Planning	120,140	-	-	-
General Fund	Planning and Zoning	Community Planning	445,040	-	-	-
General Fund	Community Research	Community Planning	47,520	-	-	-
General Fund	Platting and Mapping	Community Planning	330,860	-	-	-
General Fund	P&R Administration	Parks & Recreation	1,191,890	-	-	-
General Fund	Pioneer Park	Parks & Recreation	1,192,190	-	-	-
General Fund	Parks Maintenance	Parks & Recreation	1,059,430	-	-	-
General Fund	Aquatics	Parks & Recreation	2,563,080	-	-	-
General Fund	Animal Control	Emergency Operations	858,650	-	-	-
General Fund	GS Administration	General Services	67,090	-	-	-
General Fund	Purchasing	General Services	339,080	1,138,430	-	257,370
General Fund	General Support Services	General Services	314,040	1,481,350	-	295,120
General Fund	Borough Admin Center	General Services	759,120	1,107,430	-	4,240
General Fund	Motor Pool Vehicles	General Services	1,320	38,140	-	270
General Fund	Personnel/ Payroll	Human Resources	668,050	1,790,960	-	361,740
General Fund	Risk Management	Human Resources	599,060	3,252,330	-	2,303,000
911 Fund	911 - 911 Fund	Emergency Operations	171,020	-	171,020	-
Non-Areawide	Economic Development - NAW Fund	Mayor	40,570	-	40,570	-
Non-Areawide	Emergency Management - NAW Fund	Emergency Operations	404,980	224,390	404,980	88,876
Non-Areawide	Emerg Med Svcs - NAW Fund	Emergency Operations	190,860	-	190,860	-
SW Collec Distr	Solid Waste Collections - SWCD Fund	Public Works	205,650	-	205,650	-

Intragovernmental Cost Plan (IGCP)
Revenues and Charges
Appropriated and Non-Appropriated

Fund Name	Budget Unit	Department	Total Charges to Budget Units Calculated	Total Revenue to Cost Pools Calculated	Total Interfund Charges to Budget Units Appropriated	Total Interfund Revenue to Cost Pools Appropriated
Debt Service	Debt Service-AW - DS Fund		188,860	-	-	-
Transit Enterprise	TR Administration - Transit E Fund	Transportation	152,060	-	152,060	-
Transit Enterprise	Air Quality - Transit E Fund	Transportation	151,280	-	151,280	-
Transit Enterprise	Transit Operations - Transit E Fund	Transportation	514,520	-	514,520	-
Transit Enterprise	Van Tran - Transit E Fund	Transportation	124,790	-	124,790	-
Transit Enterprise	Vehicle Fleet Maint - Transit E Fund	Transportation	316,530	-	316,530	-
Carlson Ctr Entpr	Carlson Center - CAC E Fund	Parks & Recreation	630,390	-	630,390	-
SW Disposal Entpr	Solid Waste Disposal - SWD E Fund	Public Works	845,680	-	845,680	-
SW Disposal Entpr	Houshold Haz Waste - SWD E Fund	Public Works	207,870	-	207,870	-
Veh/Equ Fleet IS	Vehicle Equipment Fleet - IS Fund	Transportation	67,470	-	67,470	-
Various Proj Fds	Locally Funded Projects (ONESolution)		424,830	-	-	-
Bond Cap Prj Fd	Bond Funded Projects		834,680	-	-	-
IGU Compon Unit	Interior Gas Utility		19,820	-	-	-
Subtotal calculated and appropriated in operating budget			25,949,450	33,243,880	4,023,670	7,881,496
Appropriated in other budgets:						
SD Compon Unit	School District (Contr to SD)		3,280,570	-	2,000,880	-
Various Proj Fds	Grant Funded Projects		2,156,710	-	1,069,110	-
Service Area	Fire Service Areas		402,700	-	105,496	-
Service Area	Road/Other Service Areas		1,454,450	-	682,340	-
Subtotal calculated and appropriated in other budgets			7,294,430	-	3,857,826	-
Total calculated and total appropriated			33,243,880	33,243,880	7,881,496	7,881,496
Portions of cost pools that are NOT allocated:						
Non-Areawide	Emerg Mgt Charges not allocated	Emergency Operations	835,150	835,150		
			835,150	835,150		
Ties to IGCP W/S totals			34,079,030	34,079,030		

Notes:

Charges from Admin divisions to subordinate divisions are shown above (as calculated and appropriated) only if they cross funds.

FY 2015-2016 Budget
Fairbanks North Star Borough

Intragovernmental Cost Plan (IGCP)

	SPECIAL REVENUE FUNDS					ENTERPRISE FUNDS		
	NON-AREAWIDE							
COST POOLS	ECONOMIC DEVELOP-MENT	EMERG MANAGEMT	EMERG MEDICAL SERVICES	911	SOLID WASTE COLLECTION DISTRICT	TRANSIT	CARLSON CENTER	SOLID WASTE DISPOSAL
Other Borough Administration	380	1,980	6,950	3,290	20,210	18,950	2,140	14,120
Treasury/ Budget	1,430	7,490	26,340	12,490	76,630	71,840	8,130	53,530
External Audit/Assembly	80	410	1,440	680	4,190	3,920	440	2,920
Support Services (mail, reproduction)	-	12,950	3,380	12,950	4,950	154,080	940	65,900
Personnel/ Payroll	-	15,870	4,140	15,870	6,070	188,870	1,150	80,770
General Accounting	10,790	21,820	14,710	6,760	24,550	222,240	2,850	126,300
Purchasing	15,420	7,460	5,970	9,700	1,240	25,870	250	25,120
Department of Law	2,140	710	20,690	53,860	-	4,280	360	710
Applications Support Services	-	15,870	3,210	14,700	4,350	38,700	-	6,420
Network Services	10,330	203,770	4,650	22,990	1,650	144,320	68,440	60,330
Geographic Information Services	-	46,420	-	4,760	-	56,810	-	7,560
Risk Management	-	8,640	95,870	2,850	2,340	69,390	51,540	51,970
Grants Accounting	-	-	-	-	-	-	-	-
Rural Services	-	-	-	-	-	-	-	-
Emergency Management- NAW Fund	-	-	-	-	-	-	-	-
Design and Construction	-	3,650	-	-	9,130	10,960	9,130	36,540
Facilities Maintenance	-	57,940	3,510	5,880	19,000	248,680	485,020	422,270
Borough Admin Center (BAC)	-	-	-	4,240	-	-	-	-
Motor Pool Vehicles	-	-	-	-	-	270	-	-
Administration Divisions	-	-	-	-	31,340	-	-	99,090
Total Charges from Cost Pools	40,570	404,980	190,860	171,020	205,650	1,259,180	630,390	1,053,550
Adjustment to Charges:								
Less current agreements to adjust cost pool charges								
Less grant indirect charges waived or limited								
Less general fund charges not allocated								
Total IGCP Charges Appropriated	40,570	404,980	190,860	171,020	205,650	1,259,180	630,390	1,053,550
General Fund IGCP Revenue	40,570	404,980	190,860	171,020	205,650	1,259,180	630,390	1,053,550
Non-Areawide Fund IGCP Revenue								
Total IGCP Revenue	40,570	404,980	190,860	171,020	205,650	1,259,180	630,390	1,053,550

Intragovernmental Cost Plan (IGCP)

	INTERNAL SERVICE FUND	SERVICE AREA FUNDS			COMPONENT UNIT		
COST POOLS	VEHICLE AND EQUIPMENT FLEET	FIRE SERVICE AREAS	ROAD/OTHER SERVICE AREAS	GRANT FUNDED PROJECTS	SCHOOL DISTRICT	ALL OTHERS	TOTAL
Other Borough Administration	-	20,110	10,720	70,990	-	210,790	380,630
Treasury/ Budget	-	76,220	40,620	269,130	571,340	975,400	2,190,590
External Audit/Assembly	-	4,160	2,220	33,700	60,000	43,840	158,000
Support Services (mail, reproduction)	-	-	-	80,640	-	1,145,560	1,481,350
Personnel/ Payroll	-	-	-	98,850	-	1,379,370	1,790,960
General Accounting	54,320	7,950	95,230	209,550	-	2,237,580	3,034,650
Purchasing	12,440	5,470	49,990	263,160	-	716,340	1,138,430
Department of Law	710	18,900	2,140	14,270	141,250	1,231,580	1,491,600
Applications Support Services	-	5,300	4,250	-	-	2,181,900	2,274,700
Network Services	-	-	-	77,790	-	2,127,840	2,722,110
Geographic Information Services	-	4,760	-	-	-	633,000	753,310
Risk Management	-	16,620	112,730	20,200	2,379,090	441,090	3,252,330
Grants Accounting	-	-	-	473,920	-	-	473,920
Rural Services	-	-	870,440	-	-	-	870,440
Emergency Management- NAW Fund	-	224,390	-	-	-	835,150	1,059,540
Design and Construction	-	10,070	201,400	486,120	128,890	1,118,070	2,013,960
Facilities Maintenance	-	8,750	-	58,390	-	6,318,280	7,627,720
Borough Admin Center (BAC)	-	-	-	-	-	1,103,190	1,107,430
Motor Pool Vehicles	-	-	-	-	-	37,870	38,140
Administration Divisions	-	-	64,710	-	-	24,080	219,220
Total Charges from Cost Pools	67,470	402,700	1,454,450	2,156,710	3,280,570	22,760,930	34,079,030
Adjustment to Charges:							
Less current agreements to adjust cost pool charges		(297,204)	(772,110)		(1,279,690)		(2,349,004)
Less grant indirect charges waived or limited				(1,087,600)			(1,087,600)
Less general fund charges not allocated						(22,760,930)	(22,760,930)
Total IGCP Charges Appropriated	67,470	105,496	682,340	1,069,110	2,000,880	-	7,881,496
		(1)	(2)				
General Fund IGCP Revenue	67,470	16,620	682,340	1,069,110	2,000,880	-	7,792,620
Non-Areawide Fund IGCP Revenue		88,876					88,876
Total IGCP Revenue	67,470	105,496	682,340	1,069,110	2,000,880	-	7,881,496

(1) Fire Service Areas: Cost of excess insurance coverage and a percentage of Non-Areawide Emergency Management division salaries

(2) Road/Other Service Areas: Base charge of $500 and a percentage of overall expenditures charged

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

Fund Name	Budget Unit	Department	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
General Fund	General Government	Non-dept					
General Fund	Mayor's Office	Mayor					
General Fund	Other Boro Admin	Mayor					
General Fund	Econ Devel - General Fund	Mayor					
General Fund	Assembly	Assembly					
General Fund	Clerk's Office	Assembly					
General Fund	Elections	Assembly					
General Fund	Records Management	Assembly					
General Fund	Emergency Management	Emerg Oper					
General Fund	Health, Occupational Safety	Emerg Oper					
General Fund	Animal Control	Emerg Oper					
General Fund	Law	Law					
General Fund	Applications Support	Comput Svc					
General Fund	Network Services	Comput Svc					
General Fund	Geographic Information Services	Comput Svc					
General Fund	CS Administration	Comput Svc					
General Fund	FS Administration	Finanl Svc					
General Fund	General Accounting	Finanl Svc					
General Fund	Grants Accounting	Finanl Svc					
General Fund	Treasury/Budget	Finanl Svc					
General Fund	Assessing	Assessing					
General Fund	PW Administration	Public Wks					
General Fund	Design & Construction	Public Wks					
General Fund	Facilities Maintenance	Public Wks					
General Fund	Rural Services	Public Wks					
General Fund	LS Administration	Library					
General Fund	Automated Services	Library					
General Fund	Public Services	Library					
General Fund	Collection Services	Library					
General Fund	Outreach Services	Library					
General Fund	CP Administration	Commun Pln					
General Fund	Planning and Zoning	Commun Pln					
Non-Areawide	Community Research-NAW Fd	Commun Pln					
General Fund	Platting and Mapping	Commun Pln					
General Fund	P&R Administration	Parks&Rec					
General Fund	Pioneer Park	Parks&Rec					
General Fund	Parks Maintenance	Parks&Rec					
General Fund	Recreation Services	Parks&Rec					
General Fund	Aquatics	Parks&Rec					

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

Fund Name	Budget Unit	Department	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
General Fund	GS Administration	Generl Svc					
General Fund	Purchasing	Generl Svc					
General Fund	Boro Admin Center	Generl Svc					
General Fund	Support Services-Regular	Generl Svc					
General Fund	Motor Pool Vehicles	Generl Svc					
General Fund	Personnel/Payroll	Human Res					
General Fund	Risk Management	Human Res					
General Fund	Land Management-Operating	Land Mgmt.					
General Fund	Land Management-Tax Foreclosure	Land Mgmt.					
911 Fund	911 - 911 Fund	Emerg Oper	113,819	141,000	141,000	171,020	171,020
Non-Areawide	Econ Devel - NAW Fund	Mayor	21,114	22,820	22,820	40,570	40,570
Non-Areawide	Emerg Management-NAW Fund	Emerg Oper	341,094	381,890	381,890	404,980	404,980
Non-Areawide	Emerg Med Svcs - NAW Fund	Emerg Oper	171,111	193,970	193,970	190,860	190,860
SW Collec Distr	SW Collections - SWCD Fund	Public Wks	170,071	230,290	230,290	205,650	205,650
SW Disposal	Solid Waste Disposal- SWD E Fd	Public Wks	684,187	952,770	952,770	845,680	845,680
SW Disposal	Houshold Haz Waste- SWD E Fd	Public Wks	183,191	196,240	196,240	207,870	207,870
Debt Service	Debt Service-AW - DS Fund						
Debt Service	Debt Service-NAW - DS Fund						
Transit Entpr	Administration - T E Fund	Transportn	112,002	108,580	108,580	152,060	152,060
Transit Entpr	Air Quality-T E Fund	Transportn	87,863	122,400	122,400	151,280	151,280
Transit Entpr	Transit Operations - T E Fund	Transportn	281,407	423,400	423,400	514,520	514,520
Transit Entpr	Van Tran - Transit E Fund	Transportn	99,006	123,030	123,030	124,790	124,790
Transit Entpr	Vehicle Fleet Maint.	Transportn	250,583	313,800	313,800	316,530	316,530
Land Enterprise	Land Mgmt - Land E Fund	Land Mgt					
Carlson Ctr Entpr	Carlson Center-CAC E Fund	Parks&Rec	556,124	571,550	571,550	630,390	630,390
Veh/Equ Fleet IS	Vehicle Replacement-IS Fund	Transportn	47,031	61,210	61,210	67,470	67,470
Various Proj Fds	Locally Funded Projects		-	-	-		
Bond Cap Prj Fd	Bond Funded Projects		-	-	-		
	Subtotal interfund expenditures appropriated in operating budget:		3,118,603	3,842,950	3,842,950	4,023,670	4,023,670
	Appropriated in other budgets:						
SD Compon Unit	School District (Contr to SD)		1,798,235	1,999,300	1,999,300	2,000,880	2,000,880
Various Proj Fds	Grant Funded Projects		1,861,687	1,171,120	1,171,120	1,069,110	1,069,110
Service Area	Fire Service Areas		95,585	102,716	102,716	105,496	105,496
Service Area	Road/Other Service Areas		667,370	682,640	682,640	682,640	682,640
	Subtotal interfund expenditures appropriated in other budgets:		4,422,877	3,955,776	3,955,776	3,858,126	3,858,126
	Total interfund expenditures appropriated:		$7,541,480	$7,798,726	$7,798,726	$7,881,796	$7,881,796

Intragovernmental Cost Plan (IGCP)
Cost Pool Profiles

The amount for each cost pool includes its associated overhead (if any) and charges from other cost pools (if any).

Cost Pool Name	Description	Allocation Basis
Other Borough Administration	Salaries and benefits of the Chief of Staff and Executive Secretary I	budget/actual dollars
Treasury/Budget	Revenue collection, cash management and investment, and budget function	budget/actual dollars
External Audit	Borough's annual independent audit conducted by a CPA firm	budget/actual dollars
Support Services	Mail and delivery services, reprographics, warehousing of the Borough's records and paper and other supplies inventory, and telephone services and equipment	full-time equivalent employees
Personnel/Payroll	Borough's human resources function	full-time equivalent employees
General Accounting	Accounts payable, general ledger, bank reconciliations, budget control, and financial reporting	number of invoice payment lines
Purchasing	Borough's procurement function	number of purchase order encumbrance lines
Department of Law	Legal services, and associated costs, provided by the Borough Attorney and staff, and outside legal counsel costs	Law staff hours
Applications Support Services	Development, maintenance, support of computer software applications, and cost of third party maintenance support, including financial management system (FMS) and geographic information system (GIS)	programmer hours, license cost of each FMS module, number of GIS licenses
Network Services	Operations, maintenance, and support of computer hardware and associated software	number of networked computers
Geographic Information Services	Creation and maintenance of the Borough's geospatial data	staff hours and GIS licenses
Risk Management	Borough's insurance, claims management, and risk management function	insurance premium amounts
Grants Accounting	Salaries and benefits for the time spent on grants of portions of the Grants Accountants, Controller, Chief Accountant, Grants Technician, and Accounting Technician V	100% to grant funded projects
Rural Services	Operations and maintenance of the service area program and support for the road, street lights, and sewer and water service areas	Rural Services staff hours
Emergency Management	Salaries, benefits, and associated supporting commodities and services of the Emergency Management division	Emergency Managemt staff hours
Design and Construction	Salaries and benefits of general fund funded Design and Construction division staff, and supporting commodities and services for Design and Construction	Design & Construction staff hours
Facilities Maintenance	Costs of occupying and maintaining the Borough's facilities	staff hours, materials, and utilities for each facility
Borough Admin Center	Building depreciation, maintenance, janitorial, security, and dumpster service for the Borough's Administrative Center	square feet occupied
Motor Pool Vehicles	Vehicle maintenance, supplies, fuel, and lease charges	miles driven
Administration Divisions	Administration costs of multi-fund departments (Public Works); administration costs for tax foreclosure (Financial Services)	percent of Administration Division's staff time

Note: A more detailed version of the cost pool profiles is available by request from the Financial Services Department.

Service Areas

SERVICE AREA REVENUE

Property Tax – All taxable real property within a service area boundary is subject to ad valorem taxation; a tax based on value, at a rate recommended by the Service Area Commissioners and approved by the Assembly. Approximately 99% of all service areas have a tax levy to support their operations. As years go by, and as State funding has steadily declined, the number of service areas that tax themselves has steadily increased. Imposition of new or increased taxes can only be achieved through a local election authorizing an adjustment upward of each service area's tax revenue cap.

Interest Earnings – Beginning in FY 1990, Service Areas were eligible to accrue interest from their share of the Borough's Central Treasury cash balances. The estimated interest rate for FY 2016 revenue is 0.14% based on current invested balances and market conditions.

ROAD SERVICE AREAS

Service areas have been established by the Borough within certain neighborhoods for the purpose of providing sewage disposal, street lights, and road maintenance and construction. The revenues for these services are provided by local taxation, interest, and specific grants.

To date, service areas have not been required to cover the full cost of supporting the services provided by the Borough. In FY 2016 all road service areas have a base charge of $500 and a percentage of overall expenditures charged.

ROAD SERVICE AREA CAPITAL IMPROVEMENT POLICY

In general, work to maintain a road in its current condition or to restore a road to its previous condition is not a capital improvement and does not require new separate assembly appropriation of funds. Accordingly, the annual appropriation for road service area operations may be used. Appropriation, however, is required when:

- Funding is from a grant or a service area match is required for a grant.
- The work will span fiscal years (for example, work will be done in June and July)
- The road is being changed – engineering is required, permitting may be required.(for example, road width, road alignment (vertical, horizontal), major drainage changes (ditches, culverts), traffic calming devices (round-a-bouts, humps, etc), new surface type (gravel to pavement/AST), new road construction)

FIRE SERVICE AREAS

Fire service areas are formed within a geographic area to provide fire protection and rescue services to Borough residents. Currently there are five fire service areas that protect approximately 86% of the residents not serviced by the cities. The cost of Borough services is minimal and has not been fully recovered. Starting FY14 the fire service areas are charged a percentage of Emergency Operations – Emergency Management division's personnel services and allocated on a percentage of overall expenditures. In FY 2001 the Borough transferred all maintenance cost for fire station facilities onto the service areas.

Fire service area capital budget is to provide funding, of $20,000 or more, that may cross fiscal years and for small non-major capital projects, and/or larger dollar value equipment requests which have a useful life of five or more years.

Service Area Summary

EXPENDITURE SUMMARY

	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Expenditures						
Road Service Areas	2,983,671	3,072,788	4,231,100	4,231,100	4,390,330	4,374,040
Fire Service Areas	7,133,865	6,802,652	8,207,530	8,207,530	9,123,180	9,319,470
Sevice Areas - Differential Tax Zone			13,542	13,542	13,542	13,542
Total:	10,117,536	9,875,440	12,452,172	12,452,172	13,527,052	13,707,052

FY 2016 BUDGET

Revenue	Road Service Areas	Fire Service Areas	Service Area Differential Tax Zone	Total
Property Tax	4,238,820	8,528,670	13,542	12,781,032
Interest Earnings	13,860	6,960		20,820
Contribution from Fund Balance	121,360	783,840		905,200
Total:	4,374,040	9,319,470	13,542	13,707,052

Service Areas
Fire Service Area Budget Detail

FIRE SERVICE AREA EXPENDITURES

FIRE SERVICE AREA	OPERATING EXPENDITURES	AUDITS	INSURANCE	DIRECT COST	CAPITAL OUTLAY	CONT. TO MULTI- YEAR and CAPITAL PROJECTS	CONT. TO FUND BALANCE	TOTAL APPROPRIATION
CHENA GOLDSTREAM	1,036,876	240	33,883	11,561	-	1,260,000	32,880	2,375,440
ESTER VOLUNTEER	404,130	2,000	14,109	6,801	-	-	60,260	487,300
NORTH STAR	1,806,144	3,220	43,729	24,838	-	-	116,509	1,994,440
STEESE VOLUNTEER	1,479,868	2,600	30,360	17,291	-	-	55,241	1,585,360
UNIVERSITY	2,013,133	2,050	1,818	28,385	-	534,000	297,544	2,876,930
TOTAL FIRE SERVICE AREAS	6,740,151	10,110	123,899	88,876	0	1,794,000	562,434	9,319,470

FIRE SERVICE AREA REVENUES

FIRE SERVICE AREA	PROPERTY TAX	INTEREST EARNINGS	MISC. REVENUE				CONT. FROM FUND BALANCE	TOTAL REVENUES
CHENA GOLDSTREAM	1,589,940	1,660	-				783,840	2,375,440
ESTER VOLUNTEER	487,050	250	-				-	487,300
NORTH STAR	1,993,770	670	-				-	1,994,440
STEESE VOLUNTEER	1,584,610	750	-				-	1,585,360
UNIVERSITY	2,873,300	3,630	-				-	2,876,930
TOTAL FIRE SERVICE AREAS	8,528,670	6,960	-				783,840	9,319,470

Fire Service Area Multi-Year and Capital Projects

FIRE SERVICE AREA	DESCRIPTION	CONTRIBUTION FROM SERVICE AREA		TOTAL APPROPRIATION
CHENA GOLDSTREAM	Two Fire Engines	1,260,000		1,260,000
UNIVERSITY	Water Tender	500,000		500,000
UNIVERSITY	Heated, secure, attached generator at Station 12	34,000		34,000
TOTAL FIRE SERVICE AREAS MUTLI-YEAR AND CAPITAL PROJECTS		1,794,000		1,794,000

Service Areas
Road Service Area Budget Detail

ROAD SERVICE AREA	SERVICE AREA REVENUES PROPERTY TAX	STATE SHARED REVENUE	INTEREST EARNED	CONTRIB. FROM FUND BALANCE	TOTAL REVENUE
AIR PARK	0	0	10	600	610
AIRWAY	14,590	0	60	0	14,650
ARCTIC FOX	5,900	0	40	0	5,940
AZTEC	33,810	0	120	0	33,930
BALLAINE LAKE S & W	31,080	0	90	0	31,170
BEAR'S DEN	550	0	0	0	550
BECKER RIDGE	133,590	0	280	0	133,870
BIRCH HILL	142,910	0	440	0	143,350
BLUEBIRD	8,620	0	40	0	8,660
BORDA	33,200	0	160	0	33,360
BROOKSIDE	9,500	0	50	0	9,550
CHENA HILLS	118,900	0	130	0	119,030
CHENA MARINA	30,890	0	80	0	30,970
CHENA POINT	149,990	0	210	0	150,200
CHENA SPUR	50,920	0	170	0	51,090
COLLEGE	474,370	0	2,980	0	477,350
COLLEGE HILLS	29,410	0	50	0	29,460
COOPER ESTATES	33,370	0	140	0	33,510
CORDES DRIVE	29,180	0	40	7,500	36,720
CRIPPLE CREEK	83,050	0	220	0	83,270
DEEP FOREST	26,420	0	60	0	26,480
DIANE	3,990	0	30	0	4,020
DRAKE ESTATES	9,170	0	30	0	9,200
EDANELLA HEIGHTS	49,430	0	60	0	49,490
ESTER LUMP	36,920	0	130	0	37,050
FAIRFIELDS	17,930	0	80	0	18,010
FAIRHILL	12,870	0	30	0	12,900
FAIRWEST	26,410	0	250	0	26,660
GARDEN	49,460	0	250	0	49,710
GOLDEN VALLEY	19,030	0	30	0	19,060
GOLDSTREAM ALASKA	31,710	0	100	0	31,810
GOLDSTREAM MOOSE CREEK	66,460	0	70	0	66,530
GORDON	62,100	0	340	0	62,440
GRANOLA ESTATES	7,340	0	40	0	7,380
GRIEME ROAD	25,570	0	100	0	25,670
HAYSTACK	45,950	0	50	0	46,000
HERNING HILLS	30,870	0	70	0	30,940
HOPELESS	26,680	0	80	0	26,760
HORSESHOE DOWNS	26,800	0	30	8,260	35,090
JENNIFER DRIVE	6,510	0	10	0	6,520
JONES ROAD	76,410	0	160	0	76,570
JOY	9,390	0	30	0	9,420
KEENEY ROAD	2,390	0	10	0	2,400
KENDALL	13,300	0	90	0	13,390
KEYSTONE	18,380	0	60	0	18,440
KRIS KRINGLE	15,790	0	100	0	15,890
LAKLOEY HILL	53,000	0	120	0	53,120
LEE LANE	7,900	0	20	0	7,920
LOOSE MOOSE	7,220	0	10	0	7,230
MARTIN	43,280	0	80	0	43,360
MCCLOUD	30,640	0	130	0	30,770
McGRATH ESTATES	79,860	0	230	0	80,090
McKINLEY VIEW	8,000	0	30	0	8,030
MELLOW WOOD	17,650	0	100	0	17,750
MILLER HILL EXT.	69,100	0	140	40,000	109,240

*Includes Loan

Service Areas
Road Service Area Budget Detail

ROAD SERVICE AREA	SERVICE AREA EXPENDITURES OPERATING EXPENDITURES	CONTRIB. TO CAPITAL PROJ.	CONTR. TO FUND BAL.	BOROUGH DIRECT COST	TOTAL APPROPRIATIONS
AIR PARK	0	0	0	610	610
AIRWAY	11,980	0	0	2,670	14,650
ARCTIC FOX	4,630	0	0	1,310	5,940
AZTEC	31,450	0	0	2,480	33,930
BALLAINE LAKE S & W	26,480	0	0	4,690	31,170
BEAR'S DEN	20	0	0	530	550
BECKER RIDGE	107,570	0	0	26,300	133,870
BIRCH HILL	126,750	0	0	16,600	143,350
BLUEBIRD	7,500	0	0	1,160	8,660
BORDA	30,840	0	0	2,520	33,360
BROOKSIDE	7,700	0	0	1,850	9,550
CHENA HILLS	94,150	0	0	24,880	119,030
CHENA MARINA	26,270	0	0	4,700	30,970
CHENA POINT	124,640	0	0	25,560	150,200
CHENA SPUR	43,010	0	0	8,080	51,090
COLLEGE	403,740	0	0	73,610	477,350
COLLEGE HILLS	25,280	0	0	4,180	29,460
COOPER ESTATES	30,180	0	0	3,330	33,510
CORDES DRIVE	30,220	0	0	6,500	36,720
CRIPPLE CREEK	73,220	0	0	10,050	83,270
DEEP FOREST	23,030	0	0	3,450	26,480
DIANE	2,390	0	0	1,630	4,020
DRAKE ESTATES	7,780	0	0	1,420	9,200
EDANELLA HEIGHTS	41,620	0	0	7,870	49,490
ESTER LUMP	30,580	0	0	6,470	37,050
FAIRFIELDS	15,300	0	0	2,710	18,010
FAIRHILL	10,750	0	0	2,150	12,900
FAIRWEST	23,630	0	0	3,030	26,660
GARDEN	44,940	0	0	4,770	49,710
GOLDEN VALLEY	17,020	0	0	2,040	19,060
GOLDSTREAM ALASKA	25,930	0	0	5,880	31,810
GOLDSTREAM MOOSE CREEK	52,580	0	0	13,950	66,530
GORDON	55,360	0	0	7,080	62,440
GRANOLA ESTATES	5,480	0	0	1,900	7,380
GRIEME ROAD	21,510	0	0	4,160	25,670
HAYSTACK	36,950	0	0	9,050	46,000
HERNING HILLS	25,090	0	0	5,850	30,940
HOPELESS	20,570	0	0	6,190	26,760
HORSESHOE DOWNS	30,540	0	0	4,550	35,090
JENNIFER DRIVE	4,720	0	0	1,800	6,520
JONES ROAD	65,730	0	0	10,840	76,570
JOY	7,470	0	0	1,950	9,420
KEENEY ROAD	1,730	0	0	670	2,400
KENDALL	11,360	0	0	2,030	13,390
KEYSTONE	15,980	0	0	2,460	18,440
KRIS KRINGLE	13,410	0	0	2,480	15,890
LAKLOEY HILL	43,930	0	0	9,190	53,120
LEE LANE	5,470	0	0	2,450	7,920
LOOSE MOOSE	5,140	0	0	2,090	7,230
MARTIN	39,010	0	0	4,350	43,360
MCCLOUD	27,230	0	0	3,540	30,770
McGRATH ESTATES	62,710	0	0	17,380	80,090
McKINLEY VIEW	7,080	0	0	950	8,030
MELLOW WOOD	15,610	0	0	2,140	17,750
MILLER HILL EXT.	98,920	0	0	10,320	109,240

*Includes Loan

Service Areas
Road Service Area Budget Detail

ROAD SERVICE AREA	SERVICE AREA REVENUES PROPERTY TAX	STATE SHARED REVENUE	INTEREST EARNED	CONTRIB. FROM FUND BALANCE	TOTAL REVENUE
MOOSE CREEK ROAD	17,570	0	50	15,000	32,620
MOOSE MEADOWS	85,150	0	210	0	85,360
MOUNTAIN VIEW	29,220	0	110	0	29,330
MURPHY	16,550	0	30	0	16,580
MUSK OX	40,180	0	80	0	40,260
NEWBY PARK	18,700	0	30	0	18,730
NORTH RIDGE	14,950	0	50	0	15,000
O'CONNOR CREEK	133,860	0	380	0	134,240
OLD WOOD	15,780	0	50	0	15,830
OUR	4,920	0	10	0	4,930
PARKSRIDGE	15,030	0	30	0	15,060
PEEDE COUNTRY EST	9,690	0	40	0	9,730
PINE STREAM	34,790	0	140	0	34,930
PLEASURELAND	8,750	0	40	0	8,790
POLAR HEIGHTS	21,640	0	60	0	21,700
POTLATCH	15,110	0	40	0	15,150
PROSPECT PARK	8,900	0	40	0	8,940
REED ACRES	10,610	0	70	0	10,680
RIDGECREST	2,970	0	10	0	2,980
SALCHAKET HEIGHTS	5,250	0	10	0	5,260
SCENIC HEIGHTS	21,750	0	90	0	21,840
SEAVY	11,310	0	70	0	11,380
SECLUDED ACRES	14,080	0	10	0	14,090
SERENDIPITY HILL	7,480	0	50	0	7,530
SIX-MILE VILLAGE	10,130	0	50	0	10,180
SMALLWOOD TRAIL	7,910	0	40	0	7,950
SMITH RANCH	8,970	0	130	0	9,100
SPRING GLADE	83,590	0	110	5,000	88,700
SPRUCE ACRES	7,500	0	30	0	7,530
STEAMBOAT LANDING	21,210	0	40	0	21,250
STRAIGHT CREEK	20,380	0	30	0	20,410
SUMMERWOOD	47,650	0	230	0	47,880
SUMMIT DRIVE	142,570	0	500	0	143,070
SUNNY HILLS	35,610	0	160	0	35,770
SUNRISE	13,910	0	80	0	13,990
TAN TERRA	36,540	0	70	30,000	66,610
THOMAS	13,740	0	30	15,000	28,770
TIMBERLANE	8,540	0	50	0	8,590
TUNGSTEN	55,250	0	100	0	55,350
TWENTY THREE MILE SLOUGH	45,000	0	120	0	45,120
ULLRHAVEN	4,670	0	30	0	4,700
UNIVERSITY HEIGHTS	62,140	0	160	0	62,300
UNIVERSITY WEST STREET LIGHT	70,890	0	260	0	71,150
VIENNA WOOD	27,700	0	60	0	27,760
VIEWPOINTE	20,120	0	150	0	20,270
VIOLET DRIVE	80,770	0	110	0	80,880
VISTA GOLD	47,440	0	70	0	47,510
VUE CREST	39,270	0	130	0	39,400
WHITMAN	5,090	0	30	0	5,120
WILDVIEW*	218,030	0	780	0	218,810
WOODLAND	2,880	0	10	0	2,890
YAK ROAD	89,320	0	140	0	89,460
TOTALS:	4,238,820	0	13,860	121,360	4,374,040

Service Areas
Road Service Area Budget Detail

ROAD SERVICE AREA	SERVICE AREA EXPENDITURES OPERATING EXPENDITURES	CONTRIB. TO CAPITAL PROJ.	CONTR. TO FUND BAL.	BOROUGH DIRECT COST	TOTAL APPROPRIATIONS
MOOSE CREEK ROAD	25,680	0	0	6,940	32,620
MOOSE MEADOWS	69,570	0	0	15,790	85,360
MOUNTAIN VIEW	24,170	0	0	5,160	29,330
MURPHY	12,740	0	0	3,840	16,580
MUSK OX	27,620	0	0	12,640	40,260
NEWBY PARK	14,030	0	0	4,700	18,730
NORTH RIDGE	12,740	0	0	2,260	15,000
O'CONNOR CREEK	118,160	0	0	16,080	134,240
OLD WOOD	13,330	0	0	2,500	15,830
OUR	3,750	0	0	1,180	4,930
PARKSRIDGE	12,600	0	0	2,460	15,060
PEEDE COUNTRY EST	8,940	0	0	790	9,730
PINE STREAM	30,900	0	0	4,030	34,930
PLEASURELAND	7,490	0	0	1,300	8,790
POLAR HEIGHTS	17,730	0	0	3,970	21,700
POTLATCH	12,820	0	0	2,330	15,150
PROSPECT PARK	7,490	0	0	1,450	8,940
REED ACRES	8,960	0	0	1,720	10,680
RIDGECREST	1,830	0	0	1,150	2,980
SALCHAKET HEIGHTS	3,730	0	0	1,530	5,260
SCENIC HEIGHTS	16,780	0	0	5,060	21,840
SEAVY	9,250	0	0	2,130	11,380
SECLUDED ACRES	11,620	0	0	2,470	14,090
SERENDIPITY HILL	5,500	0	0	2,030	7,530
SIX-MILE VILLAGE	8,240	0	0	1,940	10,180
SMALLWOOD TRAIL	5,980	0	0	1,970	7,950
SMITH RANCH	3,430	0	0	5,670	9,100
SPRING GLADE	78,930	0	0	9,770	88,700
SPRUCE ACRES	6,090	0	0	1,440	7,530
STEAMBOAT LANDING	18,230	0	0	3,020	21,250
STRAIGHT CREEK	16,100	0	0	4,310	20,410
SUMMERWOOD	43,140	0	0	4,740	47,880
SUMMIT DRIVE	121,190	0	0	21,880	143,070
SUNNY HILLS	31,010	0	0	4,760	35,770
SUNRISE	12,030	0	0	1,960	13,990
TAN TERRA	60,710	0	0	5,900	66,610
THOMAS	26,280	0	0	2,490	28,770
TIMBERLANE	7,370	0	0	1,220	8,590
TUNGSTEN	50,370	0	0	4,980	55,350
TWENTY THREE MILE SLOUGH	32,100	0	490	12,530	45,120
ULLRHAVEN	3,650	0	0	1,050	4,700
UNIVERSITY HEIGHTS	56,970	0	0	5,330	62,300
UNIVERSITY WEST STREET LIGHT	58,060	0	0	13,090	71,150
VIENNA WOOD	23,890	0	0	3,870	27,760
VIEWPOINTE	16,650	0	0	3,620	20,270
VIOLET DRIVE	65,400	0	0	15,480	80,880
VISTA GOLD	36,890	0	0	10,620	47,510
VUE CREST	32,740	0	0	6,660	39,400
WHITMAN	3,750	0	0	1,370	5,120
WILDVIEW*	195,420	0	0	23,390	218,810
WOODLAND	2,140	0	0	750	2,890
YAK ROAD	74,840	0	0	14,620	89,460
TOTALS:	3,691,210	0	490	682,340	4,374,040

Road Service Areas
Differential Tax Zone

Differential Tax Zone

ROAD SERVICE AREA	CONT. TO CAPITAL and MULTI- YEAR PROJECTS		TOTAL APPROPRIATION
MURPHY SERVICE AREA-YELLOWKNIFE	9,869		9,869
POTLATCH SERVICE AREA - HERITAGE HILLS	3,673		3,673
TOTAL ROAD SERVICE AREAS	13,542		13,542

ROAD SERVICE AREA	PROPERTY TAX		TOTAL REVENUES
MURPHY SERVICE AREA-YELLOWKNIFE	9,869		9,869
POTLATCH SERVICE AREA - HERITAGE HILLS	3,673		3,673
TOTAL ROAD SERVICE AREAS	13,542		13,542

APPENDICES

APPENDICES

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Appendix A - 1
Number of Regular and Term Employees Detail

	2011/12 Approved	2012/13 Approved	2013/14 Approved	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Assembly							
Assembly	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clerk's Office							
Clerk	6.00	6.00	6.00	5.00	5.00	5.00	5.00
Records Management	2.00	2.00	3.00	4.00	5.00	5.00	5.00
Elections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Department Total	8.00	8.00	9.00	9.00	10.00	10.00	10.00
Mayor							
Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Economic Development	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Department Total	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Law	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Assessing							
Assessing	22.00	22.00	22.00	22.00	22.00	21.00	21.00
Land Management	0.00	0.00	0.00	5.00	5.00	5.00	5.00
Department Total	22.00	22.00	22.00	27.00	27.00	26.00	26.00
Community Planning							
Administration	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Research	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Planning & Zoning	8.00	8.00	9.00	9.00	9.00	8.00	8.00
Platting	7.00	5.00	5.00	5.00	5.00	5.00	5.00
Department Total	20.00	17.00	18.00	18.00	18.00	16.00	16.00
Computer Services							
Administration	1.50	2.00	2.00	3.00	3.00	3.00	3.00
Application Support	10.00	9.75	9.75	9.75	10.75	9.75	9.75
Geographic Information Services	0.00	3.25	3.25	3.25	3.25	3.25	3.25
Network Services	8.00	7.00	7.00	7.00	7.00	7.00	7.00
Department Total	19.50	22.00	22.00	23.00	24.00	23.00	23.00
Emergency Operations							
Animal Control	15.20	15.20	15.20	15.20	15.20	15.20	15.20
Emergency Mgmt	3.09	3.15	3.45	3.45	3.45	3.45	3.45
Emergency Medical Services	0.83	0.93	0.90	0.90	0.90	0.90	0.90
911	1.88	1.72	1.45	3.45	3.45	3.45	3.45
Department Total	21.00	21.00	21.00	23.00	23.00	23.00	23.00

Appendix A - 1
Number of Regular and Term Employees Detail

	2011/12 Approved	2012/13 Approved	2013/14 Approved	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Financial Services							
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Accounting	17.00	17.00	17.00	17.00	20.00	20.00	20.00
Health and Social Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasury/Budget	7.00	7.00	7.00	9.00	9.00	9.00	9.00
Department Total	27.00	27.00	27.00	29.00	32.00	32.00	32.00
General Services							
Administration	1.50	2.00	2.00	2.00	3.00	3.00	3.00
Purchasing	3.00	3.50	4.50	4.50	4.50	4.50	4.50
Support Services	3.00	2.50	2.50	2.50	3.50	3.50	3.50
Department Total	7.50	8.00	9.00	9.00	11.00	11.00	11.00
Human Resources							
Personnel/Payroll	6.00	6.00	6.00	6.00	7.00	7.00	7.00
Risk Management	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Department Total	12.00	12.00	12.00	12.00	13.00	13.00	13.00
Land Management	8.00	8.00	8.00	0.00	0.00	0.00	0.00
Library Services							
Administration	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Automated Services	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Collection Services	12.00	12.00	12.00	12.00	12.00	11.00	11.00
Outreach Services	9.00	8.00	9.00	9.00	9.00	8.00	8.00
Public Services	27.00	27.00	28.00	28.00	28.00	27.00	27.00
Department Total	56.00	55.00	57.00	57.00	57.00	56.00	56.00
Parks and Recreation							
Administration	9.75	9.75	9.75	9.75	9.75	9.75	9.75
Aquatics	27.00	27.00	27.00	27.00	27.00	27.00	27.00
Parks Maintenance	28.00	28.00	28.00	31.00	32.00	32.00	32.00
Pioneer Park	8.00	8.00	8.00	9.00	9.00	9.00	9.00
Comm Activity Ctr (CAC)	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Department Total	73.00	73.00	73.00	77.00	78.00	78.00	78.00
Public Works							
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Design & Construction	16.00	16.00	17.00	18.00	18.00	17.00	17.00
Maintenance	15.00	16.00	16.00	17.00	17.00	17.00	17.00
Solid Waste Collections	1.32	1.32	1.32	1.32	1.32	1.32	1.32
Solid Waste Disposal	17.68	17.68	17.68	18.68	18.68	18.68	18.68
Rural Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Department Total	58.00	59.00	60.00	63.00	63.00	62.00	62.00

Appendix A - 1
Number of Regular and Term Employees Detail

	2011/12 Approved	2012/13 Approved	2013/14 Approved	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Transportation							
Administration	4.50	4.50	4.50	4.50	4.50	5.00	5.00
Air Quality Program	8.50	8.50	11.50	11.50	11.50	11.00	11.00
Transit Operations	24.50	24.50	35.50	35.50	35.50	35.50	35.50
Van Tran	14.00	14.00	13.00	12.00	12.00	11.00	11.00
Vehicle Fleet Maint	6.50	6.50	4.50	4.50	4.50	4.50	4.50
Department Total	58.00	58.00	69.00	68.00	68.00	67.00	67.00
TOTALS	402.00	402.00	419.00	427.00	436.00	429.00	429.00

SUMMARY OF EMPLOYEE NUMBER CHANGES

FY 2015 Approved Number of Employees		**427.00**
General Fund		
PR Parks Maintenance - Parks Ranger (Tanana Lakes)		1.00
ONESolution/Encompass upgrade		
Assembly - Records Management		1.00
Computer Services - Applications Support		1.00
Financial Services - Accounting		3.00
General Services - Administration		1.00
General Services - Purchasing		1.00
Human Resources - Personnel/Payroll		1.00
FY 2015 Revised Number of Employees	**Total**	**436.00**
FY 2016 Approved Changes		
General Fund		
Assessing - Appraiser II		(1.00)
Community Planning - Planner lll (Grant Funded)		(1.00)
Community Planning - Documentation Coordinator		(1.00)
CS Applications Support - Analyst/Programmer (Project Funded)		(1.00)
Library - Library Assistant I		(1.00)
Library - Public Services Manager		(1.00)
Library - Community Services Manager		1.00
Library - Outreach Services Manager		(1.00)
Library - Digital Literacy Librarian		1.00
Public Works - Project Manager		(1.00)
	General Fund Subtotal:	(6.00)
Transit		
Air Quality - Data Collection Technician (Grant Funded)		(1.00)
Air Quality - Clerk Typist Receptionist (Grant Funded)		(1.00)
Air Quality - Data Collection Technician		1.00
Air Quality - Data Collection Technician		1.00
Van Tran - Extraboard		(1.00)
	Transit Subtotal:	(1.00)
FY 2016 Approved Number of Employees		**429.00**

Appendix A - 2
FTE Detail

	2011/12 Approved	2012/13 Approved	2013/14 Approved	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Assembly							
Assembly	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clerk's Office	8.00	8.00	8.80	8.80	9.80	9.80	9.80
Clerk	6.00	6.00	6.00	5.00	5.00	5.00	5.00
Records Management	2.00	2.00	2.80	3.80	4.80	4.80	4.80
Elections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Department Total	8.00	8.00	8.80	8.80	9.80	9.80	9.80
Mayor							
Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Economic Development	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Department Total	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Law	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Assessing							
Assessing	22.00	22.00	22.00	22.00	22.00	21.00	21.00
Land Management	0.00	0.00	0.00	5.00	5.00	5.00	5.00
Department Total	22.00	22.00	22.00	27.00	27.00	26.00	26.00
Community Planning							
Administration	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Research	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Planning & Zoning	8.00	8.00	9.00	8.50	8.50	8.00	8.00
Mapping & Platting	7.00	5.00	5.00	5.00	5.00	5.00	5.00
Department Total	20.00	17.00	18.00	17.50	17.50	16.00	16.00
Computer Services							
Administration	1.50	2.00	2.00	3.00	3.00	3.00	3.00
Application Support	10.00	9.75	9.75	9.75	10.75	9.75	9.75
Geographic Information Services	0.00	3.25	3.25	3.25	3.25	3.25	3.25
Network Services	8.00	7.00	7.00	7.00	7.00	7.00	7.00
Department Total	19.50	22.00	22.00	23.00	24.00	23.00	23.00
Emergency Operations							
Animal Control	15.20	15.20	15.20	15.20	15.20	15.20	15.20
Emergency Mgmt	3.09	3.15	3.45	3.45	3.45	3.45	3.45
Emergency Medical Services	0.83	0.93	0.90	0.90	0.90	0.90	0.90
911	1.88	1.72	1.45	3.45	3.45	3.45	3.45
Department Total	21.00	21.00	21.00	23.00	23.00	23.00	23.00

Appendix A - 2
FTE Detail

	2011/12 Approved	2012/13 Approved	2013/14 Approved	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Financial Services							
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Accounting	16.60	16.60	16.60	16.60	19.60	19.60	19.60
Health and Social Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasury/Budget	7.00	7.00	7.00	9.00	9.00	8.75	8.75
Department Total	26.60	26.60	26.60	28.60	31.60	31.35	31.35
General Services							
Administration	1.50	2.00	2.00	2.00	3.00	3.00	3.00
Purchasing	3.00	3.50	4.50	4.50	5.50	5.50	5.50
Support Services	3.00	2.50	2.50	2.50	2.50	2.50	2.50
Department Total	7.50	8.00	9.00	9.00	11.00	11.00	11.00
Human Resources							
Personnel/Payroll	6.00	6.00	6.00	6.00	7.00	7.00	7.00
Risk Management	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Department Total	12.00	12.00	12.00	12.00	13.00	13.00	13.00
Land Management	8.00	8.00	8.00	0.00	0.00	0.00	0.00
Library Services							
Administration	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Automated Services	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Collection Services	11.00	11.00	11.25	11.25	11.25	10.25	10.25
Outreach Services	7.00	6.50	5.50	6.60	6.60	5.50	5.50
Public Services	22.35	22.35	22.85	22.85	22.85	21.85	21.85
Department Total	48.35	47.85	47.60	48.70	48.70	47.60	47.60
Parks and Recreation							
Administration	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Aquatics	19.81	19.81	19.81	19.05	19.05	18.34	19.05
Parks Maintenance	19.30	19.60	19.60	20.78	22.30	22.30	22.30
Pioneer Park	6.96	6.96	6.96	7.71	7.71	7.71	7.71
Comm Activity Ctr (CAC)	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Department Total	55.20	55.50	55.50	56.67	58.19	57.48	58.19
Public Works							
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Design & Construction	16.00	16.00	17.00	18.00	18.00	17.00	17.00
Facilities Maintenance	15.00	16.00	16.00	17.00	17.00	17.00	17.00
Solid Waste Collections	1.32	1.32	1.32	1.32	1.32	1.32	1.32
Solid Waste Disposal	16.56	16.56	16.56	17.56	17.56	17.56	17.56
Rural Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Department Total	56.88	57.88	58.88	61.88	61.88	60.88	60.88

Appendix A - 2
FTE Detail

	2011/12 Approved	2012/13 Approved	2013/14 Approved	2014/15 Approved	2014/15 Revised	2015/16 Recommended	2015/16 Approved
Transportation							
Administration	4.50	4.50	4.50	4.50	4.50	5.00	5.00
Air Quality Program	8.50	8.50	11.50	11.50	11.50	11.00	11.00
Transit Operations	19.56	20.56	29.24	29.99	30.35	30.33	30.33
Van Tran	11.35	11.35	11.10	10.35	10.35	9.51	9.51
Vehicle Fleet Maint	5.30	5.30	4.50	4.50	4.50	4.50	4.50
Department Total	49.21	50.21	60.84	60.84	61.20	60.34	60.34
TOTALS	366.24	368.04	382.22	388.99	398.87	391.45	392.16

SUMMARY OF FTE CHANGES

FY 2015 Approved FTEs		**388.99**
General Fund		
PR Parks Maintenance - Facility Supervisor (Tanana Lakes)		0.52
PR Parks Maintenance - Parks Ranger (Tanana Lakes)		1.00
Transit		
Transit - Transit Driver		0.36
ONESolution/Encompass upgrade		
Assembly - Records Management		1.00
Computer Services - Applications Support		1.00
Financial Services - Accounting		3.00
General Services - Administration		1.00
General Services - Purchasing		1.00
Human Resources - Personnel/Payroll		1.00
FY 2015 Revised FTEs	**Total**	**398.87**
FY 2016 Approved Changes		
General Fund		
Assessing - Appraiser II		(1.00)
Community Planning - Planner lll (Grant Funded)		(0.50)
Community Planning - Documentation Coordinator		(1.00)
CS Applications Support - Analyst/Programmer (Project Funded)		(1.00)
Financial Services - Foreclosure Technician		(0.25)
Library - Library Assistant I		(1.00)
Library - Library Assistant ll (Grant Funded)		(0.10)
Library - Public Services Manager		(1.00)
Library - Community Services Manager		1.00
Library - Outreach Services Manager		(1.00)
Library - Digital Literacy Librarian		1.00
Public Works - Project Manager		(1.00)
	General Fund Subtotal:	(5.85)
Transit Enterprise Fund		
Air Quality - Data Collection Technician (Grant Funded)		(1.00)
Air Quality - Clerk Typist Receptionist (Grant Funded)		(1.00)
Air Quality - Data Collection Technician		1.00
Air Quality - Data Collection Technician		1.00
Transit - Transit Driver		(0.86)
	Transit Fund Subtotal:	(0.86)
FY 2016 Approved FTEs		**392.16**

FY 2015-2016 Budget
Fairbanks North Star Borough

Appendix B
Personnel Benefit Rates
with Comparison to Prior Year

General Government & Carlson Center Enterprise Fund

	Permanent		Temporary	
	FY16	FY15	FY16	FY15
Retirement (PERS)	22.0%	22.0%	0.0%	0.0%
FICA	7.7	7.7	7.7	7.7
Health Benefits/Life Insurance*	27.1	28.0	0.0	0.0
Leave Cash-In/Accrual	3.5	3.1	0.0	0.0
Unemployment Compensation	0.5	0.7	0.5	0.7
Workers' Compensation and General Liability Claims	1.5	1.7	1.5	1.7
Other Benefits**	0.3	0.3	0.0	0.0
TOTAL	62.6%	63.5%	9.7%	10.1%

Transit Enterprise Fund

	Permanent		Temporary	
	FY16	FY15	FY16	FY15
Retirement (PERS)	22.0%	22.0%	0.0%	0.0%
FICA	7.7	7.7	7.7	7.7
Health Benefits/Life Insurance*	27.1	28.0	0.0	0.0
Leave Cash-In/Accrual	3.5	3.1	0.0	0.0
Unemployment Compensation	0.5	0.7	0.5	0.7
Workers' Compensation and General Liability Claims	3.5	3.5	3.5	3.5
Other Benefits**	0.3	0.3	0.0	0.0
TOTAL	64.6%	65.3%	11.7%	11.9%

Solid Waste Disposal Enterprise Fund

	Permanent		Temporary	
	FY16	FY15	FY16	FY15
Retirement (PERS)	22.0%	22.0%	0.0%	0.0%
FICA	7.7	7.7	7.7	7.7
Health Benefits/Life Insurance*	27.1	28.0	0.0	0.0
Leave Cash-In/Accrual	3.5	3.1	0.0	0.0
Unemployment Compensation	0.5	0.7	0.5	0.7
Workers' Compensation and General Liability Claims	1.6	8.9	1.6	8.9
Other Benefits**	0.3	0.3	0.0	0.0
TOTAL	62.7%	70.7%	9.8%	17.3%

* The budgeted per employee per month health benefit and life insurance cost is $1,685 for FY16, and was $1,673 for FY15, $1,807 for FY14.

** Other Benefits include union legal trusts, administrative charges for flexible spending accounts, Labor/ Management Committee, and the Employee Assistance Program.

8/4/15 ss/HR

Appendix C-1
Employee Bargaining Units
Description of each, Status of Contract

Bargaining Units	Current Agreement Expires
Fairbanks North Star Borough Employee's Association (FNSBEA) Local #6125, APEA/AFT (AFL-CIO)	June 30, 2018
Defined by Article 2 of the Borough FNSBEA Collective Bargaining Agreement.	
Laborers' Local Union No. 942	June 30, 2018
Defined by Article 3 of the Borough Laborers' -- Local 942 Collective Bargaining Agreement.	
Alaska State Employees Association, ASEA/AFSCME Local 52	June 30, 2018
Defined by Article 2 of the Borough ASEA Collective Bargaining Agreement.	

Non-Represented Employee Group	
Appointed Confidential Non-Exempt Confidential Exempt Professionals	N/A
As defined by Statute.	

Appendix C-2
FNSBEA Non-Exempt
Current Salary Ranges

Pay Range	"A" Step Entry Level Hourly	Positions
I	12.45	Page I
II	13.13	Page II
III	13.80	Page III
IV	14.47	Page IV
1	18.54	Records Data Clerk
2	19.07	Adaptive Recreation Specialist, Facility Custodian, Library Aide, Lifeguard I, Recreation Specialist I
3	19.68	Assessing Clerk, Clerk Typist/Receptionist, Library Assistant I, Lifeguard II, Mail Clerk, Parks Groundskeeper – Seasonal, Security Assistant
4	20.55	Data Collection Technician, Switchboard Operator/Receptionist
5	21.15	Accounting Clerk, Administrative Assistant I, Admissions Clerk, Data Grants Technician, Landfill Technician, Library Assistant II, Park Ranger – Seasonal, Park Ranger – Tanana Lakes, Weigh Station Attendant
6	21.89	Accounting Technician I, Administrative Assistant II, Animal Control Dispatcher, Animal Tender, Documentation Coordinator I, Recreation Specialist II, Senior Assessing Clerk
7	22.66	Administrative Assistant III, Assessing Technician, Design & Construction Administrative Assistant III, General Services Clerk I, General Services Technician I, GIS Emergency Services Tech I, Library Assistant III, Planning/Platting Technician, Purchasing Clerk
8	23.46	Documentation Coordinator II, Facility Supervisor, General Services Technician I (GF), Maintenance Mechanic I, Parks Caretaker, Parks Caretaker – Seasonal, Records/Micrographics Technician, Treasurer's Assistant
9	24.29	Accounting Technician II, Administrative Assistant IV, Facility Supervisor/Big Dipper Ice Arena, General Services Technician II, GIS Technician II, Land Technician, Parks Caretaker/Mechanic, Research Assistant, Service Area Technician
10	25.59	Accounting Technician III – Grants, Adaptive Program Coordinator, Administrative Assistant IV (GF), Administrative Assistant V, Animal Control Officer II, PM 2.5 Project Coordinator, Title Examiner I, Treasurer's Assistant/Budget Technician
11	26.45	Accounting Technician IV, Administrative Assistant III, Air Quality Technician, Appraiser I, Emergency Management Technician, Executive Administrative Assistant, Library Associate, Planner II, Procurement Specialist, Transportation Grant Coordinator
12	27.43	Administrative Assistant V, Air Quality Program Supervisor, Computer Coordinator I, Equipment Operator, Maintenance Mechanic II, Platting Officer II, Telecommunication Specialist
13	28.37	Accounting Technician V, Assistant Project Manager, Maintenance Mechanic II (GF), Office Manager, Park Supervisor, Planner III, Reference Librarian, Title Examiner II, Trails Coordinator
14	29.40	Computer Coordinator II, Emergency Services Specialist, Flood Plain Administrator, Foreclosure Specialist (GF), GIS Technician III, Land Officer, Parks Project Coordinator
15	30.58	Cataloger (GF), Computer Coordinator III, Emergency Services Technology Administrator, Equipment Operator II, Fund Accountant, Solid Waste Environmental Specialist
16	31.68	Appraiser II, Computer Coordinator IV, GIS Coordinator, Platting Officer IV, Public Works Fiscal Coordinator, Revenue/Budget Analyst
17	32.89	Commercial Property Appraiser, Computer Coordinator V, Digital Literacy Librarian, Grants Writer/Coordinator, Librarian, Maintenance Mechanic III, Planner IV,
18	34.15	Financial Systems Analyst, Operations Supervisor
19	35.34	To be determined
20	36.56	To be determined
21	37.85	To be determined
22	39.12	To be determined

GF = Grandfathered

New employees start at the "A" step, and move to the next step on July 1 of each year. This step progression occurs on an annual basis until the final step in grade is achieved.

Appendix C-3
FNSBEA Exempt Professional
Salary Levels

Level	Minimum	Midpoint	Maximum
I	$ 56,505	$ 66,936	$ 80,797
II	68,255	80,853	97,599
III	80,049	94,825	114,463

LEVEL I

Health & Social Services Administrator

LEVEL II

Analyst/Programmer
Project Manager
Automated Services Manager
Sr. Accountant I
Database Administrator

LEVEL III

Special Assistant to the CFO
Engineer - Civil

New employees salary is established in the A1-F6 range of the appropriate level, DOE. On July 1, employees are moved to the next step of their grade. Movement continues until the employee reaches the last grade/step in the level.

Appendix C-4
Transportation Department - Laborer's Local 942 Union
Current Salary Ranges

Wages and Classifications

Public Transportation Division
Transit Section

Maintenance Supervisor	$ 35.03	59
Mechanic – Light & Heavy Duty	31.92	58
Transit Supervisor	30.32	57
Transit Driver, Transit Extraboard, Transit Servicer	26.77	56
Mechanic Helper	17.60	55
Customer Service Representative	22.14	SCHE

Public Transportation Division
Van Tran Section

Customer Service Representative	$ 22.14	SCHE
Van Tran Driver, Van Tran Extraboard	20.88	DRIV

Vehicle Fleet Maintenance
Division

Maintenance Supervisor	$ 35.03	59
Mechanic – Light & Heavy	31.92	58

.

New employees start at the "A" step and move to the next step on July 1st of each year. This step progression occurs on an annual basis until the final step is achieved.

Appendix C-5
ASEA Exempt Professional
Salary Levels

Level	Minimum	Midpoint	Maximum
I	$ 57,406	$ 68,003	$ 82,085
II	69,365	82,170	99,186
III	81,326	96,337	116,288
IV	89,698	106,254	128,260
V	98,068	116,171	140,229

LEVEL I

Assistant Deputy Clerk
Animal Shelter Operations Supervisor
Chena Lake Manager

LEVEL II

Administrative Manager
Air Quality Manager
Aquatics Manager
Assistant Maintenance Manager
Assistant Treasury & Budget Manager
Emergency Services Administrator
General Ledger Accountant
General Services Manager
Grants Accountant II
Land Manager
Parks Maintenance Manager
Parks & Recreation Manager
Senior Accountant II

LEVEL III

Animal Control Manager
Applications Support Manager
Asst Solid Waste Mgr - Engineer
Chief Accountant
Collection Services Manager
Community Services Manager
Deputy Assessor
Deputy Planning Director
Emergency Manager
Energy Management Engineer
Engineer – Civil
Network Services Manager
Parks Superintendent
Pioneer Park Manager
Senior Project Manager
Transportation Manager
Treasury & Budget Manager

LEVEL IV

Architect/Engineer
Chief Building Engineer
Chief Civil Engineer
Controller
Rural Services Engineer/Manager
Maintenance Division Manager
Solid Waste Manager

LEVEL V

Borough Assessor
Chief Financial Officer
Chief Procurement Officer
Community Planning Director
Emergency Operations Director
Computer Services Director
Library Director
Parks & Recreation Director
Public Works Director
Transportation Director

New employees salary is established in the A1-F6 range of the appropriate level, DOE. On July 1, employees are moved to the next step of their grade. Movement continues until the employee reaches the last grade/step in the level.

Appendix C-6
Confidential Non-Exempt
Current Salary Ranges

Pay Range	"A" Step Entry Level Hourly	Positions
1	18.54	
2	19.07	
3	19.68	
4	20.55	
5	21.15	
6	21.89	
7	22.66	Risk Technician
8	23.46	
9	24.29	Administrative Assistant IV
10	25.59	Personnel/Payroll Technician III, Senior Risk Technician
11	26.45	Legal Assistant I, Executive Administrative Assistant, Occupational Health & Safety Technician
12	27.43	Personnel Assistant
13	28.37	Claims Administrator
14	29.40	Executive Communications Specialist
15	30.58	Legal Assistant II
16	31.68	
17	32.89	
18	34.15	
19	35.34	
20	36.56	
21	37.85	
22	39.12	

New employees start at the "A" step, and move to the next step on July 1 of each year. This step progression occurs on an annual basis until the final step in grade is achieved.

Appendix C-7
Confidential & Appointed Exempt Professional Salary Levels

Level	Minimum	Midpoint	Maximum
I	$ 57,406	$ 68,003	$ 82,085
II	69,365	82,170	99,186
III	81,326	96,337	116,288
IV	89,698	106,254	128,260
V	98,068	116,171	140,229
APT1	88,072	104,331	125,935
APT2	106,240	125,852	151,914

LEVEL I

LEVEL II

Claims Adjuster

LEVEL III

Personnel/Payroll Manager

Risk Manager

LEVEL IV

Assistant Borough Attorney

LEVEL V

Human Resources Director

APT1 (APPOINTED)

Deputy Borough Clerk

Special Assistant to the Mayor

APT2 (APPOINTED)

Borough Attorney

Borough Clerk

Chief of Staff

The Borough Mayor is excluded from the above schedule, but a 1.5% CPI shall be applied to the annual wage.

New employees salary is established in the A1-F6 range of the appropriate level, DOE. On July 1, employees are moved to the next step of their grade. Movement continues until the employee reaches the last grade/step in the level.

Appendix D - 1
Maximum Property Tax Computation

			Areawide	Non-Areawide	Solid Waste Collections
A.1.	2014 Property Taxes Levied before exemptions		$ 103,052,677	$ 2,986,944	$ 8,272,233
	Less: Exempt Sr./Veterans/Widow(s)		$ 7,171,606	226,512	615,114
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		$ 95,881,071	2,760,432	7,657,119
	FY15 GF Fund Balance Designated as a Tax Reduction		$ 3,500,000		
A.2.	Hotel - Motel Tax Estimate for FY 2015		$ 1,800,000	-	-
	Alcoholic Beverage Tax Estimated FY 2015		$ 1,075,000	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		$ 1,450,000	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		$ 103,706,071	2,760,432	7,657,119
B.	Less: Taxes to Pay Debt Service in FY 2015		$ 5,428,345	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		$ 98,277,726	2,760,432	7,657,119
	Adjustment for Prior Years' Excess Property Tax (Note 1)		$ -	-	(1,820)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		$ 98,277,726	2,760,432	7,655,299
D.	Plus: Adjustment Factor (CPI-U X "C"):				
	Consumer Price Index - Urban =	1.60%	$ 1,572,444	44,167	122,485
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		$ 99,850,170	2,804,599	7,777,784
F.	Plus Exclusions:				
	1. Taxes on new construction / annexations removed for rsa's		$ 2,524,387	75,778	206,138
	2. Debt Service				
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		$ 6,419,161	-	-
	- Solid Waste Bonds		$ -	-	-
	3. Voter Approved Services				
	- Additional operating cost		$ -	-	-
	- Voter approved Hotel-Motel Taxes transferred to				
	Less Hotel-Motel Room Tax Fund FY2015		$ (1,205,065)	-	-
	Plus Hotel-Motel Room Tax Fund Estimate FY2016		$ 1,121,250		
	- Voter approved annual long-term maintenance costs			-	-
	- Service area taxes per election-tax cap adjustment				
	4. Judgments paid in FY 2015		$ -	-	-
	5. Special appropriations on an emergency basis		$ -	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		$ -	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		$ 108,709,903	2,880,377	7,983,922
	Less Estimated Hotel-Motel Taxes FY 2016		$ (1,725,000)	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		$ (1,040,000)	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		$ (1,425,000)	-	-
	2015 Maximum Property Taxes		**$ 104,519,903**	**$ 2,880,377**	**$ 7,983,922**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Airway	Arctic Fox	Aztec	Ballaine Lake
A.1.	2014 Property Taxes Levied before exemptions		$ 16,656	$ 6,534	$ 30,887	$ 40,508
	Less: Exempt Sr./Veterans/Widow(s)		2,478	805	3,732	9,914
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		14,178	5,729	27,155	30,593
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		14,178	5,729	27,155	30,593
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		14,178	5,729	27,155	30,593
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	(1)	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		14,178	5,728	27,155	30,593
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	227	92	434	489
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		14,405	5,819	27,589	31,083
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		194	86	6,221	-
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		14,599	5,905	33,810	31,083
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 14,599**	**$ 5,905**	**$ 33,810**	**$ 31,083**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Bears Den*	Becker Ridge*	Birch Hill	Bluebird
A.1.	2014 Property Taxes Levied before exemptions		$ 547	$ 144,555	$ 150,975	$ 11,785
	Less: Exempt Sr./Veterans/Widow(s)		6	14,984	13,763	3,500
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		541	129,572	137,212	8,285
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		541	129,572	137,212	8,285
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		541	129,572	137,212	8,285
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	-	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		541	129,572	137,212	8,285
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	9	2,073	2,195	133
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		550	131,645	139,407	8,418
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		4	1,945	3,504	209
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment		-	-		
	4. Judgments paid in FY 2015			-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		554	133,590	142,911	8,627
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 554**	**$ 133,590**	**$ 142,911**	**$ 8,627**

*Special Election to increase Tax Cap

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Borda Road*	Brookside	Chena Goldstream Fire	Chena Hills Road
A.1.	2014 Property Taxes Levied before exemptions		$ 35,620	$ 11,141	$ 1,677,967	$ 120,667
	Less: Exempt Sr./Veterans/Widow(s)		3,840	1,866	145,319	8,401
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		31,780	9,276	1,532,648	112,266
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		31,780	9,276	1,532,648	112,266
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		31,780	9,276	1,532,648	112,266
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	-	(104)	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		31,780	9,276	1,532,544	112,266
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	508	148	24,521	1,796
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		32,289	9,424	1,557,065	114,063
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		915	85	32,878	4,845
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment		-			
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		33,204	9,509	1,589,943	118,908
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 33,204**	**$ 9,509**	**$ 1,589,943**	**$ 118,908**

*Special Election to increase Tax Cap

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Chena Marina	Chena Point	Chena Spur	College
A.1.	2014 Property Taxes Levied before exemptions		$ 31,773	$ 148,875	$ 56,487	$ 513,661
	Less: Exempt Sr./Veterans/Widow(s)		3,176	4,709	7,061	51,152
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		28,598	144,166	49,426	462,509
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		28,598	144,166	49,426	462,509
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		28,598	144,166	49,426	462,509
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(6)	(4)	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		28,592	144,162	49,426	462,509
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	457	2,307	791	7,400
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		29,049	146,468	50,217	469,909
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		1,847	3,526	711	4,466
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		30,896	149,994	50,928	474,375
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 30,896**	**$ 149,994**	**$ 50,928**	**$ 474,375**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			College Hills	Cooper Estates	Cordes Drive	Cripple Creek
A.1.	2014 Property Taxes Levied before exemptions		$ 33,780	$ 35,081	$ 32,513	$ 85,669
	Less: Exempt Sr./Veterans/Widow(s)		4,912	2,927	3,864	5,402
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		28,868	32,154	28,649	80,267
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		28,868	32,154	28,649	80,267
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		28,868	32,154	28,649	80,267
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(13)	-	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		28,855	32,154	28,649	80,267
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	462	514	458	1,284
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		29,316	32,669	29,108	81,551
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		101	701	81	1,504
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		29,417	33,370	29,189	83,055
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 29,417**	**$ 33,370**	**$ 29,189**	**$ 83,055**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Deep Forest	Diane Subdivision	Drake Estates	Edanella Heights
A.1.	2014 Property Taxes Levied before exemptions		$ 29,912	$ 4,389	$ 9,268	$ 57,077
	Less: Exempt Sr./Veterans/Widow(s)		4,001	480	249	9,436
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		25,911	3,909	9,019	47,642
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		25,911	3,909	9,019	47,642
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		25,911	3,909	9,019	47,642
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	-	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		25,911	3,909	9,019	47,642
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	415	63	144	762
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		26,325	3,971	9,163	48,404
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		100	19	7	1,026
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		26,425	3,990	9,170	49,430
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 26,425**	**$ 3,990**	**$ 9,170**	**$ 49,430**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Ester Lump	Ester Volunteer Fire	Fairfields	Fairhill
A.1.	2014 Property Taxes Levied before exemptions		$ 45,654	$ 521,710	$ 19,989	$ 13,792
	Less: Exempt Sr./Veterans/Widow(s)		9,321	55,177	2,341	1,416
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		36,332	466,533	17,648	12,376
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		36,332	466,533	17,648	12,376
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		36,332	466,533	17,648	12,376
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	-	-	(4)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		36,332	466,533	17,648	12,372
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	581	7,465	282	198
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		36,914	473,998	17,930	12,570
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		12	13,055	-	302
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment				-	
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		36,926	487,053	17,930	12,872
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 36,926**	**$ 487,053**	**$ 17,930**	**$ 12,872**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Fairwest	Garden	Golden Valley	Goldstream Alaska
A.1.	2014 Property Taxes Levied before exemptions		$ 28,994	$ 51,498	$ 18,642	$ 34,695
	Less: Exempt Sr./Veterans/Widow(s)		3,249	5,096	270	3,899
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		25,745	46,402	18,372	30,797
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		25,745	46,402	18,372	30,797
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		25,745	46,402	18,372	30,797
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(2)	-	(2)	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		25,743	46,402	18,370	30,797
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	412	742	294	493
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		26,155	47,145	18,663	31,289
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		259	2,320	371	425
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment				-	
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		26,414	49,465	19,034	31,714
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 26,414**	**$ 49,465**	**$ 19,034**	**$ 31,714**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Goldstream Moose Creek	Gordon	Granola Estates	Grieme Road
A.1.	2014 Property Taxes Levied before exemptions		$ 65,254	$ 68,036	$ 9,138	$ 25,175
	Less: Exempt Sr./Veterans/Widow(s)		1,867	7,412	2,005	1,117
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		63,388	60,624	7,133	24,058
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		63,388	60,624	7,133	24,058
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		63,388	60,624	7,133	24,058
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	(22)	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		63,388	60,602	7,133	24,058
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	1,014	970	114	385
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		64,402	61,572	7,247	24,443
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		2,063	534	99	1,130
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		66,465	62,106	7,346	25,573
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 66,465**	**$ 62,106**	**$ 7,346**	**$ 25,573**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Haystack	Herning Hills	Hopeless	Horseshoe Downs
A.1.	2014 Property Taxes Levied before exemptions		$ 47,149	$ 35,460	$ 29,554	$ 32,213
	Less: Exempt Sr./Veterans/Widow(s)		2,261	5,158	3,642	6,364
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		44,888	30,302	25,912	25,848
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		44,888	30,302	25,912	25,848
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		44,888	30,302	25,912	25,848
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	(6)	(10)	(2)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		44,888	30,296	25,902	25,846
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	718	485	414	414
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		45,607	30,781	26,316	26,260
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		347	97	365	541
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to					
	Less Hotel-Motel Room Tax Fund FY2015		-	-	-	-
	Plus Hotel-Motel Room Tax Fund Estimate FY2016					
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		45,954	30,878	26,681	26,801
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 45,954**	**$ 30,878**	**$ 26,681**	**$ 26,801**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Jennifer Drive	Jones Road	Joy Road	Keeney
A.1.	2014 Property Taxes Levied before exemptions		$ 7,111	$ 80,234	$ 9,603	$ 2,884
	Less: Exempt Sr./Veterans/Widow(s)		698	6,417	452	531
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		6,413	73,818	9,151	2,353
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		6,413	73,818	9,151	2,353
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		6,413	73,818	9,151	2,353
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	(12)	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		6,413	73,806	9,151	2,353
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	103	1,181	146	38
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		6,515	74,986	9,297	2,391
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		-	1,433	95	-
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		6,515	76,419	9,392	2,391
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 6,515**	**$ 76,419**	**$ 9,392**	**$ 2,391**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Kendall	Keystone	Kris Kringle	Lakloey Hill
A.1.	2014 Property Taxes Levied before exemptions		$ 16,431	$ 19,180	$ 16,502	$ 47,954
	Less: Exempt Sr./Veterans/Widow(s)		3,601	1,645	1,077	6,818
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		12,830	17,535	15,426	41,135
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		12,830	17,535	15,426	41,135
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		12,830	17,535	15,426	41,135
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	-	(3)	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		12,830	17,535	15,423	41,135
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	205	281	247	658
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		13,035	17,816	15,669	41,794
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		273	572	124	11,214
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		13,308	18,388	15,793	53,008
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 13,308**	**$ 18,388**	**$ 15,793**	**$ 53,008**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Lee Lane	Loose Moose	Martin	McCloud
A.1.	2014 Property Taxes Levied before exemptions		$ 8,580	$ 8,659	$ 43,490	$ 28,544
	Less: Exempt Sr./Veterans/Widow(s)		945	1,571	1,423	673
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		7,635	7,088	42,067	27,871
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		7,635	7,088	42,067	27,871
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		7,635	7,088	42,067	27,871
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(2)	-	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		7,633	7,088	42,067	27,871
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	122	113	673	446
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		7,755	7,201	42,740	28,316
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		148	19	543	2,324
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		7,903	7,220	43,283	30,640
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 7,903**	**$ 7,220**	**$ 43,283**	**$ 30,640**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			McGrath Estates	McKinley View	Mellow Woods	Miller Hill
A.1.	2014 Property Taxes Levied before exemptions		$ 85,752	$ 8,780	$ 20,844	$ 72,737
	Less: Exempt Sr./Veterans/Widow(s)		8,079	899	3,578	4,872
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		77,672	7,881	17,266	67,865
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		77,672	7,881	17,266	67,865
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		77,672	7,881	17,266	67,865
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(21)	(1)	(1)	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		77,651	7,880	17,265	67,865
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	1,242	126	276	1,086
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		78,894	8,006	17,541	68,951
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		967	-	113	149
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		79,861	8,006	17,654	69,100
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 79,861**	**$ 8,006**	**$ 17,654**	**$ 69,100**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Moose Creek	Moose Meadows	Mt. View	Murphy
A.1.	2014 Property Taxes Levied before exemptions		$ 18,182	$ 92,520	$ 37,420	$ 16,921
	Less: Exempt Sr./Veterans/Widow(s)		1,061	9,745	8,654	644
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		17,120	82,775	28,766	16,277
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		17,120	82,775	28,766	16,277
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		17,120	82,775	28,766	16,277
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	(14)	(6)	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		17,120	82,761	28,760	16,277
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	274	1,324	460	260
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		17,394	84,085	29,220	16,537
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		183	1,068	7	16
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		17,577	85,153	29,227	16,553
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 17,577**	**$ 85,153**	**$ 29,227**	**$ 16,553**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Musk Ox	Newby Park	North Ridge	North Star Volunteer Fire
A.1.	2014 Property Taxes Levied before exemptions		$ 47,706	$ 22,107	$ 16,398	$ 2,145,597
	Less: Exempt Sr./Veterans/Widow(s)		8,341	3,723	1,984	223,344
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		39,365	18,384	14,414	1,922,253
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		39,365	18,384	14,414	1,922,253
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		39,365	18,384	14,414	1,922,253
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	(10)	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		39,365	18,374	14,414	1,922,253
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	630	294	231	30,756
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		39,995	18,668	14,645	1,953,009
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		191	34	311	40,765
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		40,186	18,702	14,956	1,993,774
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 40,186**	**$ 18,702**	**$ 14,956**	**$ 1,993,774**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			O'Connor Creek	Old Wood	Our	Parksridge
A.1.	2014 Property Taxes Levied before exemptions		$ 132,771	$ 18,201	$ 5,800	$ 15,070
	Less: Exempt Sr./Veterans/Widow(s)		1,390	2,676	1,003	733
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		131,382	15,525	4,797	14,337
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		131,382	15,525	4,797	14,337
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		131,382	15,525	4,797	14,337
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(5)	-	-	(1)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		131,377	15,525	4,797	14,336
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	2,102	248	77	229
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		133,479	15,773	4,874	14,565
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		381	16	54	474
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		133,860	15,789	4,928	15,039
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 133,860**	**$ 15,789**	**$ 4,928**	**$ 15,039**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Peede Ctry Estates	Pinestream	Pleasureland	Polar Heights
A.1.	2014 Property Taxes Levied before exemptions		$ 10,041	$ 37,334	$ 9,084	$ 23,508
	Less: Exempt Sr./Veterans/Widow(s)		891	4,241	485	2,319
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		9,150	33,093	8,599	21,189
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		9,150	33,093	8,599	21,189
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		9,150	33,093	8,599	21,189
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	(2)	-	(1)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		9,150	33,091	8,599	21,188
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	146	529	138	339
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		9,297	33,620	8,737	21,527
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		399	1,178	22	113
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		9,696	34,798	8,759	21,640
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 9,696**	**$ 34,798**	**$ 8,759**	**$ 21,640**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Potlatch	Prospect Park	Reed Acres	Ridgecrest
A.1.	2014 Property Taxes Levied before exemptions		$ 15,875	$ 10,288	$ 11,466	$ 3,491
	Less: Exempt Sr./Veterans/Widow(s)		1,444	1,649	1,266	618
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		14,431	8,639	10,200	2,873
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		14,431	8,639	10,200	2,873
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		14,431	8,639	10,200	2,873
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(1)	(3)	(1)	(1)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		14,430	8,636	10,199	2,872
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	231	138	163	46
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		14,661	8,774	10,362	2,918
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		454	131	254	60
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-		
	5. Special appropriations on an emergency basis		-	-		
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		15,115	8,905	10,616	2,978
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 15,115**	**$ 8,905**	**$ 10,616**	**$ 2,978**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Salchaket Heights	Scenic Heights	Seavy	Secluded Acres
A.1.	2014 Property Taxes Levied before exemptions		$ 5,100	$ 24,542	$ 11,796	$ 19,200
	Less: Exempt Sr./Veterans/Widow(s)		-	3,281	803	1,569
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		5,100	21,261	10,993	17,631
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		5,100	21,261	10,993	17,631
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		5,100	21,261	10,993	17,631
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	-	-	(4,000)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		5,100	21,261	10,993	13,631
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	82	340	176	218
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		5,182	21,601	11,169	13,849
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		69	156	144	236
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		5,251	21,757	11,313	14,085
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 5,251**	**$ 21,757**	**$ 11,313**	**$ 14,085**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Serendipity Hill	Six Mile Village	Smallwood Trail	Smith Ranch
A.1.	2014 Property Taxes Levied before exemptions		$ 8,565	$ 11,324	$ 8,492	$ 9,777
	Less: Exempt Sr./Veterans/Widow(s)		1,193	1,689	824	983
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		7,372	9,635	7,668	8,794
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		7,372	9,635	7,668	8,794
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		7,372	9,635	7,668	8,794
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(1)	(1)	(3)	(5)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		7,371	9,634	7,665	8,789
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	118	154	123	141
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		7,489	9,789	7,788	8,930
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		-	342	128	43
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					-
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		7,489	10,131	7,916	8,973
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 7,489**	**$ 10,131**	**$ 7,916**	**$ 8,973**

*Special Electior
Certified

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Spring Glade	Spruce Acres	Steamboat Landing	Steese Volunteer Fire
A.1.	2014 Property Taxes Levied before exemptions		$ 57,888	$ 8,084	$ 24,335	$ 1,708,923
	Less: Exempt Sr./Veterans/Widow(s)		5,787	733	4,497	175,943
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		52,101	7,351	19,838	1,532,980
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		52,101	7,351	19,838	1,532,980
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		52,101	7,351	19,838	1,532,980
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	-	(5)	(11)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		52,101	7,351	19,833	1,532,969
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	834	118	317	24,527
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		52,934	7,469	20,150	1,557,496
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		662	37	1,068	27,115
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		53,596	7,506	21,218	1,584,611
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 53,596**	**$ 7,506**	**$ 21,218**	**$ 1,584,611**

ı to increase Tax Cap

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Straight Creek	Summerwood	Summit Dr	Sunny Hills Terrace
A.1.	2014 Property Taxes Levied before exemptions		$ 20,808	$ 49,863	$ 154,544	$ 42,800
	Less: Exempt Sr./Veterans/Widow(s)		994	4,024	18,177	8,368
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		19,814	45,840	136,367	34,432
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		19,814	45,840	136,367	34,432
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		19,814	45,840	136,367	34,432
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(2)	(8)	(39)	(3)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		19,812	45,832	136,328	34,429
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	317	733	2,181	551
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		20,129	46,565	138,509	34,980
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		252	1,086	4,068	637
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost			-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016			-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		20,381	47,651	142,577	35,617
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 20,381**	**$ 47,651**	**$ 142,577**	**$ 35,617**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Sunrise	Tan Terra	Thomas	Timberlane
A.1.	2014 Property Taxes Levied before exemptions		$ 15,511	$ 40,358	$ 15,287	$ 9,884
	Less: Exempt Sr./Veterans/Widow(s)		1,887	4,701	1,852	1,478
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		13,624	35,658	13,435	8,407
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		13,624	35,658	13,435	8,407
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		13,624	35,658	13,435	8,407
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	-	-	(3)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		13,624	35,658	13,435	8,404
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	218	571	215	134
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		13,842	36,228	13,650	8,538
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		69	312	92	3
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment				-	
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		13,911	36,540	13,742	8,541
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 13,911**	**$ 36,540**	**$ 13,742**	**$ 8,541**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Tungsten	Twenty Three Mile Slough	Ullrhaven	University Fire
A.1.	2014 Property Taxes Levied before exemptions		$ 56,899	$ 59,454	$ 5,525	$ 3,004,878
	Less: Exempt Sr./Veterans/Widow(s)		3,379	5,992	969	257,985
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		53,520	53,462	4,556	2,746,893
	FY15 GF Fund Balance Designated as a Tax Reduction					
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		53,520	53,462	4,556	2,746,893
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		53,520	53,462	4,556	2,746,893
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(2)	-	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		53,518	53,462	4,556	2,746,893
D.	Plus: Adjustment Factor (CPI-U X "C"):					
	Consumer Price Index - Urban =	1.60%	856	855	73	43,950
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		54,374	54,318	4,629	2,790,843
F.	Plus Exclusions:					
	1. Taxes on new construction / annexations removed for rsa's		877	5,153	43	82,461
	2. Debt Service					
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-	-
	- Solid Waste Bonds		-	-	-	-
	3. Voter Approved Services					
	- Additional operating cost		-	-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-	-
	- Service area taxes per election-tax cap adjustment					
	4. Judgments paid in FY 2015		-	-	-	-
	5. Special appropriations on an emergency basis		-	-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		55,251	59,471	4,672	2,873,304
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-	-
	2015 Maximum Property Taxes		**$ 55,251**	**$ 59,471**	**$ 4,672**	**$ 2,873,304**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			University Heights	Univ. West Street Light	Vienna Woods
A.1.	2014 Property Taxes Levied before exemptions		$ 69,269	$ 78,135	$ 28,284
	Less: Exempt Sr./Veterans/Widow(s)		8,672	8,796	1,364
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		60,597	69,339	26,921
	FY15 GF Fund Balance Designated as a Tax Reduction				
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		60,597	69,339	26,921
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		60,597	69,339	26,921
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	-	-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		60,597	69,339	26,921
D.	Plus: Adjustment Factor (CPI-U X "C"):				
	Consumer Price Index - Urban =	1.60%	970	1,109	431
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		61,566	70,448	27,352
F.	Plus Exclusions:				
	1. Taxes on new construction / annexations removed for rsa's		580	451	349
	2. Debt Service				
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-
	- Solid Waste Bonds		-	-	-
	3. Voter Approved Services				
	- Additional operating cost		-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-
	- Service area taxes per election-tax cap adjustment				
	4. Judgments paid in FY 2015		-	-	-
	5. Special appropriations on an emergency basis		-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		62,146	70,899	27,701
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-
	2015 Maximum Property Taxes		**$ 62,146**	**$ 70,899**	**$ 27,701**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Viewpointe	Violet Dr.	Vista Gold
A.1.	2014 Property Taxes Levied before exemptions		$ 23,364	$ 85,611	$ 48,515
	Less: Exempt Sr./Veterans/Widow(s)		3,576	9,743	2,349
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		19,788	75,868	46,166
	FY15 GF Fund Balance Designated as a Tax Reduction				
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		19,788	75,868	46,166
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		19,788	75,868	46,166
	Adjustment for Prior Years' Excess Property Tax (Note 1)		(7)	-	(6)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		19,781	75,868	46,160
D.	Plus: Adjustment Factor (CPI-U X "C"):				
	Consumer Price Index - Urban =	1.60%	316	1,214	739
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		20,098	77,082	46,898
F.	Plus Exclusions:				
	1. Taxes on new construction / annexations removed for rsa's		27	3,696	545
	2. Debt Service				
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-
	- Solid Waste Bonds		-	-	-
	3. Voter Approved Services				
	- Additional operating cost		-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-
	- Service area taxes per election-tax cap adjustment				
	4. Judgments paid in FY 2015		-	-	-
	5. Special appropriations on an emergency basis		-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		20,125	80,778	47,443
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-
	2015 Maximum Property Taxes		**$ 20,125**	**$ 80,778**	**$ 47,443**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Vue Crest	Whitman	Wildview
A.1.	2014 Property Taxes Levied before exemptions		$ 40,472	$ 5,537	$ 236,156
	Less: Exempt Sr./Veterans/Widow(s)		3,977	804	24,061
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		36,495	4,733	212,096
	FY15 GF Fund Balance Designated as a Tax Reduction				
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		36,495	4,733	212,096
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		36,495	4,733	212,096
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	(1)	(14)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		36,495	4,732	212,082
D.	Plus: Adjustment Factor (CPI-U X "C"):				
	Consumer Price Index - Urban =	1.60%	584	76	3,393
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		37,079	4,807	215,475
F.	Plus Exclusions:				
	1. Taxes on new construction / annexations removed for rsa's		2,196	290	2,562
	2. Debt Service				
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	-
	- Solid Waste Bonds		-	-	-
	3. Voter Approved Services				
	- Additional operating cost		-	-	-
	- Voter approved Hotel-Motel Taxes transferred to Less Hotel-Motel Room Tax Fund FY2015 Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-
	- Service area taxes per election-tax cap adjustment				
	4. Judgments paid in FY 2015		-	-	-
	5. Special appropriations on an emergency basis		-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		39,275	5,097	218,037
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-
	2015 Maximum Property Taxes		**$ 39,275**	**$ 5,097**	**$ 218,037**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 1
Maximum Property Tax Computation

			Woodland	Yak	TOTAL
A.1.	2014 Property Taxes Levied before exemptions		$ 2,773	$ 94,517	$ 127,898,670
	Less: Exempt Sr./Veterans/Widow(s)		-	6,848	9,326,592
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		2,773	87,669	118,572,078
	FY15 GF Fund Balance Designated as a Tax Reduction				3,500,000
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	1,800,000
	Alcoholic Beverage Tax Estimated FY 2015		-	-	1,075,000
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	1,450,000
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		2,773	87,669	126,397,078
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	5,428,345
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		2,773	87,669	120,968,733
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	-	(6,192)
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		2,773	87,669	120,962,541
D.	Plus: Adjustment Factor (CPI-U X "C"):				
	Consumer Price Index - Urban =	1.60%	44	1,403	1,935,400
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		2,817	89,072	122,897,941
F.	Plus Exclusions:				
	1. Taxes on new construction / annexations removed for rsa's		72	253	3,093,357
	2. Debt Service				
	- FY 2016 Debt Service less State Reimbursement Anticipated @ 100% entitlement		-	-	6,419,161
	- Solid Waste Bonds		-	-	-
	3. Voter Approved Services				-
	- Additional operating cost		-	-	-
	- Voter approved Hotel-Motel Taxes transferred to				
	Less Hotel-Motel Room Tax Fund FY2015		-	-	(1,205,065)
	Plus Hotel-Motel Room Tax Fund Estimate FY2016				1,121,250
	- Voter approved annual long-term maintenance costs		-	-	-
	- Service area taxes per election-tax cap adjustment				-
	4. Judgments paid in FY 2015		-	-	-
	5. Special appropriations on an emergency basis		-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.		-	-	-
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		2,889	89,325	132,326,644
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	(1,725,000)
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	(1,040,000)
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	(1,425,000)
	2015 Maximum Property Taxes		**$ 2,889**	**$ 89,325**	**$ 128,136,644**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix D - 2
Required Property Tax
Differential Tax Zone

			Potlatch - Heritage Hills	Murphy Yellowknife*	TOTAL
A.1.	2014 Property Taxes Levied before exemptions		$ 3,983	$ 9,868	$ 13,851
	Less: Exempt Sr./Veterans/Widow(s)		-	-	-
	TOTAL 2014 PROPERTY TAXES LEVIED NET EXEMPTIONS		3,983	9,868	13,851
	FY15 GF Fund Balance Designated as a Tax Reduction		-	-	-
A.2.	Hotel - Motel Tax Estimate for FY 2015		-	-	-
	Alcoholic Beverage Tax Estimated FY 2015		-	-	-
	Tobacco Distribution Excise Tax Estimated FY 2015		-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction		3,983	9,868	13,851
B.	Less: Taxes to Pay Debt Service in FY 2015		-	-	-
	TOTAL TAXES FOR FY 2015 Plus GF FB Designated as a Tax Reduction, Excluding DEBT		3,983	9,868	13,851
	Adjustment for Emergency Management				-
	Adjustment for Prior Years' Excess Property Tax (Note 1)		-	(1)	-
					-
C.	2015 Net Property Tax Base and Estimated Other Taxes for FY 2016		3,983	9,867	13,851
D.	Plus: Adjustment Factor (CPI-U X "C"):				
	Consumer Price Index - Urban =	0.00%	-	-	-
E.	Base 2015 Property Taxes Allowed for FY 2016 plus Est. Other Taxes		3,983	9,867	13,850
F.	Plus Exclusions:		-	-	-
	1. Taxes on new construction / annexations				
	2. Debt Service				
	- FY 2016 Debt Service less State Reimbursement		-	-	-
	Anticipated @ 100% entitlement		-	-	-
	- Solid Waste Bonds				
	3. Voter Approved Services		-	-	-
	- Additional operating cost				
	- Voter approved Hotel-Motel Taxes transferred to		-	-	-
	Less Hotel-Motel Room Tax Fund FY2015				-
	Plus Hotel-Motel Room Tax Fund Estimate FY2016		-	-	-
	- Voter approved annual long-term maintenance costs		-	-	-
	- Service area taxes per election-tax cap adjustment		-	-	-
	4. Judgments paid in FY 2015		-	-	-
	5. Special appropriations on an emergency basis		-	-	-
	6. Section 14.01.161 Assembly - Duties B. 1.				
G.	2015 Maximum Property Taxes and Estimated Additional Taxes (for FY 2016 budget)		3,983	9,867	13,850
	Less Estimated Hotel-Motel Taxes FY 2016		-	-	-
	Less Estimated Alcoholic Beverage Tax FY 2016		-	-	-
	Less Estimated Tobacco Distribution Excise Tax FY 2016		-	-	-
	2015 Maximum Property Taxes		**$ 3,983**	**$ 9,867**	**$ 13,850**

Note: For tax levy purposes, Sr. Citizens Property Tax Exemptions are estimated. Due to these estimations, excess taxes may be levied in one year. Any excess levy in one tax year is adjusted in the next year.

Appendix E - User Fee Schedule

Borough-wide		Fees
Audio Tape/CD of Public Meetings/Budget CD		$15.00
Copying/scanning fee (letter or legal)		0.25
Copying/scanning fee (11"x17")		0.50
Color copying/scanning fee (letter or legal)		0.50
Color copying/scanning fee (11"x17")		1.00
Certification Copies *(copies certified* by the Borough)		2.00
Microfilm/Microfiche Copies	First copy	1.00
	Each additional copy	0.25

A fee for copying/scanning, responding to a public records request that is less than $5 (monthly cumulative amount) will be waived because the fee is less than the cost to the Borough to arrange for payment.

The Mayor may authorize user-fee discounts in connection with special events and/or promotional activities, as long as those discounts are offered on a legally permissible basis and available to all members of the public who are similarly situated, in accordance with Section 3.50.010.

Clerk's Office	Fees
Board of Adjustment Filing Fee and Cost Bond*	
(Appeal Fee: $75.00 and Cost Bond: $200.00)	$275.00
Declaration of Candidacy Filing Fee*	25.00
Election Recount Application Fee*	100.00

*Fee set in Fairbanks North Star Borough Code

Community Planning	Fees
Zoning Service	
Rezone	$800.00
Conditional Use Permit	600.00
Variance - (planning commission hearing)	600.00
Admin Variance	300.00
Appeal - Administration	100.00
Legal Non-Conforming (use/structure/lot size)	
(Grandfather Rights)	25.00
Mobile Home Park Permit	200.00/yr
Zoning Permits	No Charge
Flood Zone Permits	No Charge

Appendix E - User Fee Schedule

Community Planning (Continued) — Fees

Platting Service

Preliminary Plat, Replat and Waiver (**exceptions to per lot fee)	$500.00 plus 50.00 /per lot
Public Row Vacation Plat (*reduced fee)	500.00
Public Utility Easement (P.U.E.) Vacation	50.00
Preliminary Plat Variance (for each variance)	100.00
Final Plat *(**exceptions to per lot fee)*	$200.00 plus 50.00 /per lot
Final Plat Review on third attempt and every time after	200.00
Final Plat Subdivision Improvement inspection on third attempt and every time after *(2 hr minimum Public Works Engineer)*	240.00
Quick Plat (**exception to per lot fee)	$200.00 plus 50.00 /per lot
Modifications of Approved Plats	300.00
Extensions	200.00
Appeals	100.00
Street Renaming	200.00
Street Renaming for the purpose of Health and Safety	No Charge
History of Subdivision Regulations:	
Hard Copy Book (set)	24.00
CD Version	15.00

Admin Fees	**Non-Profit/Journalistic**	**Public Agencies**	**All Other**
Title 15 - Floodplain Management Ordinance			$10.00
Title 17 - Subdivision Ordinance			10.00
Title 18 - Zoning Ordinance			10.00
Bench Mark List			10.00
Recorded Plats List *(Alpha, Chrono, Inst.#)*			5.00
GIS Data Download/DVD	$75.00	No Charge	150.00
Imagery Jump Drive - Pre 2012	125.00	No Charge	250.00
Imagery Jump Drive - 2012	125.00	No Charge	250.00
Lidar Jump Drive	125.00	No Charge	250.00
Recording Fees *(other documents)*			Actual Cost

Other Fees

Community Research Quarterly	$10.00
Xerox Eng. Copier-plat/map copies	6.00
11"x17" Color Copies *(plats/maps)*	1.00
8½"x14" Color Copies *(plats/maps)*	0.50
8½"x11" Color Copies *(plats/maps)*	0.50
Public Notice Signs: Security Deposit	150.00

*$250 if Vacation is part of a preliminary plat, replat or waiver.

**Plats that do not create additional lots are waived from $50 per lot fee.

Appendix E - User Fee Schedule

Emergency Operations	Fees
Animal Control Fees	
Dog adoption	$130.00
Cat adoption	65.00
Rabies vaccination *(deposit)*	15.00
Fine for expired rabies vaccination *(FNSB Code 6.06.020)*	35.00
Room and board, per day dogs/cats/small animals *(FNSB Code 6.06.030)*	15.00
Room and board, per day equine/large livestock *(FNSB Code 6.06.030)*	30.00
Animal trap rental *(7 or fewer days)*	No Charge
Animal trap rental *(in excess of 7 days)*	4.00/day
Dog trap security deposit	150.00
Cat trap security deposit	50.00
Duplicate of lost deposit certificate	15.00
Microchip placement	15.00
Cremations	1.40/lb
Veterinary services	Actual cost
Rabies vaccinations at clinic - walk in	15.00
Rabies vaccinations at clinic - pre-registered	9.00
Rabies vaccinations at clinic - Senior citizens - walk in	5.00
Rabies vaccinations at clinic - Senior citizens pre-registered	No Charge
Fines levied by the Court *(FNSB 6.28.010)*	100.00, 200.00, 300.00, etc
Redemption fee - dogs/cats - *(FNSB Code 6.06.020)*	60.00, 120.00, 180.00, 240.00, 300.00
Redemption fee - small animals - *(FNSB Code 6.06.020)*	20.00
Redemption fee - equine and large livestock - *(FNSB Code 6.06.020)*	100.00, 200.00, 300.00
Use fee for livestock impoundment requiring use of horse trailer	100.00
Personnel expenses for after hours care, treatment, or impoundment of an animal *(FNSB Code 6.06.030)*	Actual cost
Additional expenses incurred during impoundment of an animal *(FNSB Code 6.06.030)*	Actual cost
Services for Non-Borough Residents	
Animal euthanasia services, per animal	$30.00
Drop off animals for disposition, per animal	30.00
Room and board, per day *(FNSB Code 6.06.030)*	30.00
Adoption fees for other animals	
Mice and fish *(group of 1-5)*	No Charge
Small animals *(chickens, ducks, geese, small caged birds, small reptiles, other small domestic animals not listed and mice and fish group of 6)*	6.00
Guinea pigs	22.00
Ferrets, large caged birds, iguanas, rabbits, tortoise	37.00
Goats, pigs, chinchillas, other medium/large reptiles and other medium domestic animals not listed	52.00
Livestock (bovines, reindeer, llamas, emus and other large domestic animals not listed)	205.00
Horses, mules, ponies, donkeys	305.00

Appendix E - User Fee Schedule

Emergency Operations (Continued) — Fees

Emergency Medical Service Fees	
Ambulance Transport Fee	$1,000.00
(A credit of $50.00 is provided for residents of the non-areawide Borough)	
Ambulance mileage reimbursement fees	
Mileage reimbursement fee (per loaded mile)	12.00
Ambulance response & treatment with no transport	150.00
911 Fund	
Surcharge per month per local exchange access land line	1.00
Surcharge per month per local wireless line	1.00

Financial Services — Fees

Recommended Budget	$25.00
Comprehensive Annual Financial Report	15.00
Approved Budget	25.00
Dishonored Check Fee	30.00

	3 Yr Avg # of	Fees by Tax Year - 3 Yr Avg		
Tax Foreclosure Fees	**Properties**	**Tax Year 1 (2015)**	**Tax Year 2 (2014)**	**Tax Year 3 (2013)**
Taxable parcels:	*43,241*			
Delinquency as of				
December 1st Demand Letter	*3,857*			
Advertising Fee	1,786	$17.00		
Recording of Judgment and				
Redemption Certificate Fee	1,274	$60.00		
End of Redemption Fee	528		$24.00	
Courtesy Letter Fees	176			$325.00
Litigation Report Fee	168			$300.00
(Hard Cost)				
Property Owner/Lien hold				
Notification Fee	97			$890.00
Site Inspection Fee	84			$300.00
Tax Deed Fee	46			$1,750.00
Properties at Sale/Sold:	*17/14*			

General Services — Fees

	Non-Refundable Purchase Price
Plan Purchase - CD's	$10.00
Photo Identification Replacement Cards	10.00

Appendix E - User Fee Schedule

Land Management — Fees

Leases	Application Fee	Processing Fee	Annual Rental, Sale Price or Use Fee
(Exclusive, long term, possessory rights-25.10.030) Minimum term shall be 5 years. (Including communication sites)	$100.00 (a)	$500.00 min. (c,d)	FMR (e)
Additional Processing Fee For Staff Time Beyond 50 Hours		$50.00 per hour (b)	

Land Sales	Application Fee	Processing Fee	Annual Rental, Sale Price or Use Fee
Assumption of Deed of Trust	$100.00	$250.00	
Direct Sales *(g)*	$100.00	$250 min	FMV (e)
Additional Processing Fee For Staff Time Beyond 50 Hours		$50.00 per hour (b)	
Auction & Over the Counter Closings	N/A	$250.00 (f)	
Credit Report Processing fees for financing through FNSB			
Per Person			$15.00
Business			Will vary (o)

Easements	Application Fee	Processing Fee	Price or Use Fee
(Non-possessory rights - 25.10.040)			
Public, Non-Exclusive			
Road and Utility Easements	$100.00 (a)	$500.00 min (h,i,j)	FMR (e)
Additional Processing Fee For Staff Time Beyond 50 Hours		$50.00 per hour (b)	
Private, Exclusive Easement	$100.00 (a)	$500.00 min (j)	FMR (e)
Additional Processing Fee For Staff Time Beyond 50 Hours		$50.00 per hour (b)	

Licenses	Application Fee	Processing Fee	Monthly Rental, Sale Price or Use Fee	Annual Rental, Sale Price or Use Fee
Temporary Use License (TUL)				
Low Impact (k)	$100.00 (a,q)	$250.00 (q)	$25.00/mo	$300.00/yr (j,h)
Temporary Access License (TAL)	$100.00 (a,q)	$250.00 (q)	$25.00/mo	$300.00/yr (j,h)
Mining and/or Mining Access Use License *(25.10.100 A-K)*	$100.00 (a)	N/A		(j,m)

Appendix E - User Fee Schedule

Land Management (Continued) — Fees

Natural Resources and Materials

Commercial Sales	Application Fee	Processing Fee	Annual Rental, Sale Price or Use Fee
(Terms of Commercial sales are fixed by Assembly resolution (25.10.050 F&G)			
Gravel Extraction	$100.00 (a)	$250.00 min (b)	FMV in place (l,p)
Commercial Firewood	10% of Appraised Value		FMV in place (l)
Timber *(Saw Timber & house logs OTC)*	10% of Appraised Value		FMV in place (l)

Personal Use (25.10.050 A)	Application Fee	Processing Fee	Annual Rental, Sale Price or Use Fee
Gravel *(max 2,000 CY/ person/year)*	N/A	N/A	$3.00/cubic yd in place
Firewood *(max 20 cords/ person/year)*	N/A	N/A	$10.00/cord
Timber and/or House Logs *(max 10,000 board feet per person per year*	$100.00 (a)	$250.00 min (b)	FMV in place (l)

Other	Annual Rental, Sale Price or Use Fee
Maps: Plat/map copies Xerox engineering copier	$6.00/map[n]
Technical information by CD	50.00 each[n]

Explanations

a. Accompanied by an application describing the; proposed use, term and property improvement plan.

b. Fee dependent on use, location, degree of staff involvement (beyond 50 hours), and cost of recordation, etc.

c. Resolution with Assembly approval required as per 25.10.030 B.

d. Survey of Improvements may be required at lessee's expense as per 25.10.030 F. All surveying and platting shall be in accordance with FNSB Title 17 Subdivision standards.

e. FMV – fair market value and FMR – fair market rental shall be determined by 25.25.030, the cost of a fee appraisal may be borne by the applicant.

f. Auction and over the counter land sale processing fees include closing costs, staff time fees and recordation.

g. Direct Sales parcels shall satisfy at least one criterion in the direct sale code 25.15.090 A & B.

h. Easement, Temporary Use and/or Extraction Fees may be waived for a public agency or a public utility as per 25.10.040 C-050C or 060C.

i. A Public Access Easement must comply with FNSB Title 17 Subdivision standards. These costs are the Grantees' responsibility.

j. If it is determined that a proposed use may cause damage to Borough land, the applicant shall post a bond in an amount sufficient to restore the land to reasonably the same condition.

k. Low impact is defined as minimal use and minimal ground disturbance i.e. monitoring wells, use of existing access trails or roads. High impact is defined as substantial use and considerable ground disturbance, which may include excavation, clearing, construction or exploration.

l. Fair Market Value (FMV) of resources in place shall be determined by common market rate for that resource.

m. Per 25.10.100 Compensation for mining access or exploration activities on land subject to a valid claim is reclamation and payment for any commercial timber located thereon.

n. For existing maps only – custom maps will not be created.

Appendix E - User Fee Schedule

Land Management (Continued)

Explanations (Continued)

o. Credit Reporting Fees for businesses will vary depending upon company structure and land sale type.

p. Reclamation Fee of $0.25 per yard charged in addition to FMV.

q. If a Temporary Use License is for the purpose of early entry in advance of a lease or easement, the application and processing fee for such lease or easement will be collected.

Library Services — Fees

Library Cards, Printing and Photocopying Fees

Replacement Library Card	$7.00/ea
Temporary Library Card	20.00/ea
Non-Borough Resident User Fee	40.00/ea
Processing Charge	15.00/ea
Photocopies/Black & White	.10/ea
Photocopies/Color	.50/ea
Printing/Black & White	.10/ea
Printing/Color	.50/ea

Meeting Room and Equipment Use Fees

Auditorium/Multiple Purpose Room Use Fee	$25.00
Conference Room Use Fee	15.00
Audio/Video Equipment Set-up/Use Fee *(First item)*	25.00
Audio/Video Equipment Set-up/Use Fee *(Each additional item)*	10.00/ea
Late Set-Up Fee	25.00
Penalty Fee (Room not clean or re-set)	15.00/room
Audio Visual Equipment Checkout (overhead projector, slide projector)	15.00/ea

Parks and Recreation — Fees

SWIMMING POOLS

Swim Fees	**Single**	**10 Swim***	**3-Month**
Child *(4-11 years)*	$3.50	$33.00	$78.00
Youth *(12-17 years)*	4.75	44.00	96.00
Adult *(18-59 years)*	6.00	54.00	132.00
Household Rate	18.00	165.00	240.00
Senior *(60 & up)*	1.75	14.00	36.00
Disabled	1.25	11.00	36.00

*Group rates will apply to 10 or more paying patrons at the applicable 10-swim rate

Fitness Passes	**1 Month**
(Good for aquacise, lap swim, open swim, weight room)	$90.00

Exercise/Weight Room (Mary Siah Recreation Center) *Included in swim fees above*

Appendix E - User Fee Schedule

Parks and Recreation (Continued) — Fees

SWIMMING POOLS (Continued)

Showers	Single	10 Event	3-Month
Adult	$4.25	$40.00	$120.00
Senior	1.25	11.25	33.75
Disabled	1.25	11.25	33.75

Lessons - Group	Child/Adult	Senior	1 Month
Swim 1/2 hour	$8.00	N/A	N/A
Swim 3/4 hour	9.00	3.00	N/A
Aquacise/Senior Fitness	7.00	3.00	66.00

Lessons - Individual/Private	
Swim (per 1/2 hour)	$30.00

Swim Team	1 Month
Midnight Sun Swim Team *(Monday-Saturday)*	$660.00
North Pole Aquatic Club *(Monday-Saturday)*	660.00

Swim Meets	Rate
(includes warm-up and one hour post meet clean-up)	
Swim meets less than five hours	$200.00
Swim meets over five hours, up to eight hours	400.00
Swim meets over eight hours	800.00

Special Events *(Other than normal hours)*	People	Rate/Hour
Pool Rental	1-60	$150.00
	61-95	175.00
	96-133	200.00
Pool Rental/Water Slide	1-95	200.00

Other	Rate
Room Rentals Mary Siah - Up to 4 hours	$25.00
Room Rentals Mary Siah - Greater than 4 hours	45.00
Birthday Parties, tables/chairs (Wescott/Hamme) - Up to 4 hours	20.00
Contractual Instruction	15% of gross revenue
Lifeguard Training	240.00
Water Safety Instructor Training	240.00
Lifeguard Challenge/Review	60.00

BIG DIPPER ICE ARENA FEES

Recreational Skate/Hockey/Freestyle	Single	10 Skate*	3-Month
Child *(4-11 years)*	$3.00	$27.00	$65.00
Youth *(12-17 years)*	4.00	36.00	80.00
Adult *(18-59 years)*	5.00	45.00	110.00
Household Rate	15.00	135.00	200.00
Senior *(60 & up)*	2.00	15.00	40.00
Disabled	1.50	11.00	30.00
Skate Rental	3.00		

*Group rates will apply to 10 or more paying patrons at the applicable 10-skate rate

Appendix E - User Fee Schedule

Parks and Recreation (Continued) — Fees

BIG DIPPER ICE ARENA FEES (Continued)

Ice Rental	Age	Rate/Hour
Non Prime Hours *(5:00am - 3:00pm, Mon-Fri)*	Youth	$110.00
	Adult	150.00
Prime Hours *(3:00pm-12:00am, Mon-Fri)*	Youth	160.00
(All day Sat-Sun)	Adult	210.00
	Paid Gate Adult	275.00
Outdoor Rinks	Youth	50.00/hr
	Adult	60.00/hr

Birthday Parties	$20.00
Conference Room Rental	
Room Rental Up to 4 hours	$25.00
Room Rental Greater than 4 hours	45.00

Showers	Single	10 Event	3-Month
Adult	$4.25	$40.00	$120.00
Senior	1.25	11.25	33.75
Disabled	1.25	11.25	33.75

Ice Logos	Annually
Neutral Areas 8'x10' *(80 sq. ft.)*	$2,250 + cost of production
Blue Line Areas 5'x18' *(90 sq. ft)*	$2,000 + cost of production

Athletic Fields	Per Game/Event
Youth *(under 18 yrs)*	$40.00/hr
Adult	60.00/hr

Contractual Instruction	Per Event
Non-Ice Related	15% of gross revenue
Ice Related	15% of gross revenue + ice fee (individual or hourly)

Commercial Activity Off Ice	15% of gross sales and concessions

PARKS

Birch Hill/Two Rivers/Salcha Maintenance			
Ski Trails	Donations requested (Maintenance agreement)		
Birch Hill Cross Country Ski Center Facility Rental	Regular	Non-Profit	Youth Non-Profit
Full Day (8:00am - 12:00am)	$750.00	$375.00	$187.50
Half Day (up to 8 hours)	500.00	250.00	125.00
Hourly (*minimum for setup/teardown is 4 hours*)	75.00/hr	37.50/hr	18.75/hr

Zamboni Maintenance (Blade Sharpening)	$50.00/ea

Appendix E - User Fee Schedule

Parks and Recreation (Continued) — Fees

PARKS (Continued)

Recreation Areas

Camping	**Fee**
Per Night	
Group Site (only for designated "group areas)	$50.00
Tent	15.00
Camper	20.00
Extra Vehicle (each)	5.00
Firewood *(per bundle)*	5.00
Seasonal Camping Pass (does not apply to "group areas")	125.00

Rentals	**Per Hr**	**Per Day**
Ice Houses *(Includes 1 bundle of firewood)*		25.00
Pedal Boats (2 people)	$10.00	$40.00
Row Boats	10.00	40.00
Canoes/Kayaks	10.00	40.00
Household Pedal Boats (4 people)	10.00	40.00

Parks	**Regular**	**Non-Profit**	**Youth Non-Profit**
Park Reservation with Picnic Pavilions/Gazebo			
Up to 4 hours	$30.00	$15.00	$7.50
Greater than 4 hours	50.00	25.00	12.50
Park Reservations (no Pavilion/Gazebo)			
Up to 4 hours	$20.00	$10.00	$5.00
Greater than 4 hours	40.00	20.00	10.00
Rifle Range Reservations			
Up to 4 hours	$200.00	$100.00	$50.00
Greater than 4 hours*	300.00	150.00	75.00
Special Event Fee*			
(per person over 200 people)	1.00	1.00	1.00

*This fee is in addition to the pavilion/park rental

**This fee can be negotiated up to 75% off, in exchange for clean up services

Other (see general provisions)	
Mobile Concession Permit (temporary, per day)	50.00
Mobile Concession Permit (seasonal)	400.00

Appendix E - User Fee Schedule

Parks and Recreation (Continued) — Fees

PIONEER PARK

Cabin Concession Fee*	Cabin(s)	Saturday Preceding Memorial Day to Labor Day	Tuesday Following Labor Day to Friday Preceding Memorial Day
	2	$4,838.68	$414.74
	3	2,074.69	240.81
	4	1,601.14	148.37
	5	1,483.48	130.42
	6	1,037.04	96.10
	7	1,572.65	145.73
	8	1,334.41	129.36
	9	1,290.06	123.29
	10	1,357.05	142.43
	12	1,356.12	125.66
	13	1,105.41	102.43
	14	700.85	64.94
	16	1,351.04	146.92
	17	1,988.91	207.90
	22	1,482.10	146.26
	23	1,355.66	142.03
	24	2,483.30	255.55
	25	1,470.08	159.19
	26	2,025.41	271.26
	27	1,527.06	141.50
	28	2,761.84	323.40
	29	1,361.82	126.19
	30	1,692.31	156.82
	31	2,473.24	306.46
	31A	2,239.78	808.81
	64	1,513.20	158.93
	66	2,913.53	460.64
	69	2,583.50	225.54

Appendix E - User Fee Schedule

Parks and Recreation (Continued) — Fees

PIONEER PARK (Continued)

Land Concession Fee*	Area (Square Feet)	Saturday Preceding Memorial Day to Labor Day	Tuesday Following Labor Day to Friday Preceding Memorial Day
	0-49	$0.00/SF/wk	$0.00/SF/wk
	50-99	0.20/SF/wk	0.08/SF/wk
	100-499	0.18/SF/wk	0.07/SF/wk
	500-999	0.14/SF/wk	0.05/SF/wk
	1,000-4,999	0.10/SF/wk	0.04/SF/wk
	5,000-9,999	0.08/SF/wk	0.03/SF/wk
	10,000-19,999	0.03/SF/wk	0.01/SF/wk

*Concessions are charged either Cabin or Land Concession fees.

Other	Rate
Storage *(per square foot)*	$0.03
Sewer Adjustment *(per square foot of concession)*	0.02
Water Adjustment *(per square foot of concession)*	0.02
Mobile Concession rate (*temporary, per day)*	50.00
Concession Marketing Contribution	10% included in ~~of~~ above concession fee
Concession Security Deposit	500.00
RV Parking *(per night, 5 nights maximum stay)*	12.00
Mobile Concession Permit (temporary, per day)	50.00
Mobile Concession Permit (seasonal)	400.00

Facility Rental	Regular	Non-Profit	Youth Non-Profit
Gold Dome	Not available; leased to private, non-profit corp.		
Alaska Centennial Center for the Arts			
Art Galleries	Not available; leased to private, non-profit org.		
Theater			
Shows, Meetings, etc. (*per day*)	$225.00	$112.50	$56.25
Rehearsal: *using dimmer lights (per day)*	60.00	30.00	15.00
Rehearsal: *using house lights only (per day)*	45.00	22.50	11.25
Security Deposit: *dimmers (per event)*	500.00	500.00	500.00
Security Deposit: *house lights only (per event)*	250.00	250.00	250.00
Palace Theater			
Off Season (per day)	150.00	75.00	37.50
Security Deposit (per event)	250.00	250.00	250.00

Appendix E - User Fee Schedule

Parks and Recreation (Continued) — Fees

PIONEER PARK (Continued)

Facility Rental (Continued)	Regular	Non-Profit	Youth Non-Profit
Exhibit Hall			
Bazaar One-Day *per Booth/Table*	$60.00	N/A	N/A
Bazaar Two-Days *per Booth/Table*	90.00	N/A	N/A
Main Level			
Commercial or Convention. See General Provisions	$375.00	N/A	N/A
Non-Commercial. See General Provisions	300.00	$150.00	$75.00
Theater Crossover	75.00	37.50	18.75
Dressing Rooms *(one or more, same event)*	55.00	27.50	13.75
Mezzanine			
Commercial or Convention. See General Provisions	$150.00	N/A	N/A
Non-Commercial See General Provisions	120.00	$60.00	$60.00
Security Deposit *(Exhibit Hall and Mezzanine: each or together)*	300.00	300.00	300.00
Upper Level			
Entire Upper Level *(third floor)*	$120.00	$60.00	$30.00
Blue Room Only-up to 4 hours	50.00	25.00	12.50
Blue Room Only-greater than 4 hours	80.00	40.00	20.00
Kitchen Only	40.00	20.00	10.00
Security Deposit	100.00	100.00	100.00
Park Reservation with Picnic Pavilions/Gazebo			
Up to 4 hours	$30.00	$15.00	$7.50
Greater than 4 hours	50.00	25.00	12.50
Park Reservations (no Pavilion/Gazebo)			
Up to 4 hours	$20.00	$10.00	$5.00
Greater than 4 hours	40.00	20.00	10.00
Special Event Fee*			
(per person over 200 people)	1.00	1.00	1.00
*This fee is in addition to the pavilion/park rental			
**This fee can be negotiated up to 75% off, in exchange for clean up services			
Catering Equipment Rental *(no charge for coffee pots)*			
Catering Equipment *(one piece or all)*	$50.00	N/A	N/A
Portable Grills-up to 4 hours	25.00	N/A	N/A
Portable Grills-greater than 4 hours	45.00	N/A	N/A
Equipment Rental			
Tables	5.00	N/A	N/A
Chairs	1.00	N/A	N/A
Security Deposit	100.00	N/A	N/A
Church Rental *(wedding service, meeting, etc)*	$65.00	$32.50	$16.25
Rehearsal	30.00	15.00	7.50
Security Deposit	50.00	50.00	50.00
Pioneer Hall			
Up to 4 hours	$55.00	$27.50	$13.75
Greater than 4 hours	85.00	42.50	21.25
Security deposit	100.00	100.00	100.00

Appendix E - User Fee Schedule

Parks and Recreation (Continued) — Fees

PIONEER PARK (Continued)

Train (Crooked Creek & Whiskey Island Railroad)			
Child *(12 and under)* , Senior, Disabled *(per ride)*	$1.00	N/A	N/A
Adults *(per ride)*	2.00	N/A	N/A
Lap-held babies	No Charge	N/A	N/A
Punch card-child, senior, disabled *(12 rides)*	10.00	N/A	N/A
Punch card-adults *(12 rides)*	20.00	N/A	N/A

GENERAL PROVISIONS

a. The Mayor may waive some or all facility use fees (see FNSB Code 3.50.010 and P&R Policy 20.01.03) for qualifications and restrictions

b. Non-profit organizations now qualify for a reduced fee on certain facilities as set by the Borough Assembly.

c. All users are required to conduct their own clean-up during and after usage.

d. Rental fee for failure to remove sets, decorations or signs within 24 hours of completion of last performance/presentation shall be fifty dollars ($50.00) per day.

e. The practice of double booking will be considered as voiding any contractual agreement for the use of facilities.

f. Theatrical groups requiring space in areas adjacent to the theater will rent that area at the theater crossover rate, plus security deposit.

g. In addition to payment of a security deposit, the persons or organizations utilizing facilities at Pioneer Park are responsible for reimbursement of total amount for damage.

h. All rates listed for facilities or equipment are listed as "per day" rates unless otherwise noted.

i. Commercial/convention rates apply to; activities charging an admission or gate fee, offer or promote items or services for sale, and to all trade show or convention activities.

j. All commercial rentals are subject to a charge of 15% of gross revenue received by the contractor.

k. Household Rate is defined as two adults and three children/youth, additional users will be charged the group rate.

l. For mobile concession permit refer to mobile concession policy.

m. For Rifle Range reservations, please refer to the policy for rifle range restrictions.

John A. Carlson Community Activity Center

"Provisions of FNSB 3.50.010 [Establishment and waiver of user fees] shall not apply to the Carlson Center."

By Delegation of the Mayor, and in accordance with Section 3.50.010:

The Director of Parks and Recreation may authorize user-fee discounts in connection with special events and/or promotional activities, as long as those discounts are offered on a legally permissible basis and available to all members of the public who are similarly situated. The Director of Parks and Recreation may also issue complimentary user-fee certificates to be utilized as awards or prizes for Borough-sponsored or co-sponsored programs.

Appendix E - User Fee Schedule

Public Works	Fees
DESIGN & CONSTRUCTION FEES	
Stormwater Pollution Prevention Plan Review	$480.00
Stormwater Pollution Plan Inspection 1-5 acres	240.00
Stormwater Pollution Plan Inspection 5-10 acres	480.00
Stormwater Pollution Plan Inspection 10-20 acres	720.00
Stormwater Pollution Plan Inspection Over 20 acres	Actual Cost
Preliminary Plat Review Fee	See Community Planning
Final Plat review and site visit	See Community Planning
RURAL SERVICES FEES	
Pre-Approved Driveway Construction Permits	$60.00
Post-Acknowledged Driveway Construction Permits	120.00
Pre-Approved Utility Permits	360.00
Post-Acknowledged Utility Permits	720.00
RECYCLING/HOUSEHOLD HAZARDOUS WASTE FACILITY	
FNSB Household Waste	No Charge

FNSB Conditionally Exempt Small Quantity Generators*

Appointment required *(1 gal or 1 lb minimum)*

		Rate
Flammables ♻	Alcohols, blazo, gasoline, M.E.K, solvents, toluene, xylene	$4.00/gal
Used Oils ♻	Motor Oil, diesel, kerosene	No charge
Paint	Adhesives, latex paint, ♻ oil-based paint	$5.00/gal
Corrosives	Acids, caustics, detergents, photo chemicals	$4.50/gal
Antifreeze ♻	Ethylene Glycol, propylene glycol	$3.50/gal
Batteries ♻	Lead Acid Batteries, vehicle batteries	$3.00/ea
Toxics	Fertilizer, mercury, perchlorethylene, pesticides, poisons	$13.00/gal
Miscellaneous	Absorbent pads, aerosol cans, cooking grease, contaminated soil, floor drain sludge, petroleum grease, ♻ propane tanks, rechargeable batteries	$3.00/lb

♻ Recycled or used for energy recovery

*Conditionally Exempt Small Quantity Generator (CESQG). A generator (Business) is a conditionally exempt small quantity generator in a calendar month if it generates no more than 220 lbs. of hazardous waste in that month. See 40 CFR 261.5 for complete requirements.

Appendix E - User Fee Schedule

Public Works (Continued) — Fees

★ Fee Schedules and various other Solid Waste Division forms are located at ***http://fnsb.us.solidwaste*** ★

SOLID WASTE MATERIALS	Rate	Comments
Regular Solid Waste	**Residential** - Accepted free of charge **Commercial** - **$97.00/ton** (2,000 lbs) **Regular Solid Waste generated outside the FNSB:** **1.** Disposal of less than 25 tons per month of solid waste accepted at 200% of **Regular Solid Waste** rate ($194.00/ton) **2.** Disposal of more than 25 tons per month of solid waste refer to *Request to use Solid Waste Facility form* on website. Rate for approved projects will be 200% of **Regular Solid Waste** rate ($ 194.00/ton)	**Residential:** Loads from a "residence in a passenger vehicle, pick-up truck, or a trailer with two wheels and a single axle will be considered minor loads if the vehicle is not registered in the name of a company or business or used for commercial purposes." (Ordinance 8.12.055A) Lumber, pipe, cable, etc., must be less than 8 ft. in length. All loads must be tarped or secured.
Brush	**Residential** - All loads accepted free of charge **Commercial** - Same as **Regular Solid Waste**	
Junk Automobiles ♻	**Residential** - Accepted free of charge **Commercial** - **$30.00/each**	Must be free of trash and debris. Refer to the above website for Automobile Disposal Form and requirements.
Household Appliances ♻ (washers, dryers, stoves, refrigerators, etc.)	Same as **Regular Solid Waste** **Commercial** - Additional **$20.00** charge per appliance that contains Freon	Certificate of removal required to avoid $20.00 charge.
Mobile Homes	**Intact** - **$200.00** **Pieces** - Same as **Regular Solid Waste**	
Scrap Metal ♻	Same as **Regular Solid Waste**	Metal pipes etc. must be less than 8 feet in length.
Metal Containers ♻ (drums and tanks)	Same as **Regular Solid Waste**	Must be clean and have one end completely cut out. Metal containers larger than 500 gallons must be cut into sections no larger than a 500 gallon container.
Construction Debris	Same as **Regular Solid Waste**	
Loader Assistance	**Residential** - free of charge **Commercial** - **$2.00/minute**	
Aluminum ♻	Accepted free of charge	
Asbestos	**Asbestos material generated within the FNSB**, accepted at **$146.00/ton**, plus **$50.00* flat rate fee per load** of asbestos brought to the Landfill. **Asbestos material generated outside the FNSB:** **1.** Disposal of less than 25 tons per month of asbestos accepted at 200% of Regular Solid Waste rate ($194.00/ton) plus **$50.00* flat rate fee per load.** **2.** Disposal of more than 25 tons per month of asbestos refer to *Request to use Solid Waste Facility form* on website. Rate for approved projects will be 200% of Regular Solid Waste Rate ($194.00/ton) plus **$50.00* flat rate fee per load.** *$200.00 flat rate fee for customer caused asbestos discrepancy	Refer to the above website for a *Waste Shipment Manifest* prior to disposal. Metal pipes etc. must be less than 8 feet in length.

♻ *Recycled by the Fairbanks North Star Borough Landfill*

Appendix E - User Fee Schedule

Transportation	Fees
MACS Fares (single trip)	**Rate**
Children *(Age 5 and Under)*	No Charge
Active Military and their dependents	$0.75
Youth *(Ages 6-18)*	0.75
Senior Citizens *(Age 60 and Older)*	No Charge
Disabled cardholders	0.75
Medicaid and Medicare cardholders	0.75
Regular Adult Fare	1.50
MACS Tokens - 5 *(one token for a single trip)*	$5.00/5 tokens
Van Tran	**Rate**
Van Tran *(one way)*	$2.00
MACS Monthly Passes	**Rate**
Monthly MACS Pass - Adult	$40.00/mo
Monthly MACS Pass - After 15th of the Month	20.00/mo
Monthly - Active Military and their dependents	20.00/mo
Monthly - Youth *(Age 6-18)*	20.00/mo
Monthly - Disabled cardholders	20.00/mo
Monthly - Medicaid and Medicare cardholders	20.00/mo
MACS Day Passes	
Day Pass - MACS Regular Adult	$3.00/day
Day Pass - Active Military + dependents	2.00/day
Day Pass - Youth *(age 6-18)*	2.00/day
Day Pass - Disabled cardholders	2.00/day
Day Pass - Medicaid and Medicare cardholders	2.00/day
Special Passes/Fares	
Class Pass - Groups of 30 Riders	
(2 class trips, 4 special education class trips: per school year)	$50.00/yr
Summer Pass - *(Memorial Day to Labor Day - Age 6-18)*	30.00/ 3 mo
UAF PASS-Faculty/Staff/Students with Polar Express Card with agreement with UAF	No Charge
Social Service or Non-Profit *(MACS Monthly Pass, Day Pass and tokens only)*	2 for 1
Shop Fees	**Rate**
All Vehicle Maintenance	$148.00/hr
Vehicle Washing	45.00/hr

Appendix F - Fairbanks North Star Borough Demographics

Introduction

The demographic information given in this appendix describes our community, further emphasizing its government service needs, as well as the resources used to fund these services. The data used is the most current available at the time of the writing.

Briefly, the Fairbanks North Star Borough, which was incorporated 1 January 1964, encompasses 7,361 square miles, just 426 square miles less than the State of New Jersey. Whereas New Jersey's population exceeds 8 million people, Fairbanks North Star Borough has 99,357 or about 13.5 people per square mile. The State of Alaska has a population of 736,732 and, living in Fairbanks North Star Borough are about 13 percent of this total. Within the Borough are two incorporated cities, the City of Fairbanks, and the City of North Pole, as well as nine communities. Also, within the Borough are two military bases, Eielson Air Force Base and Fort Wainwright Army Base.

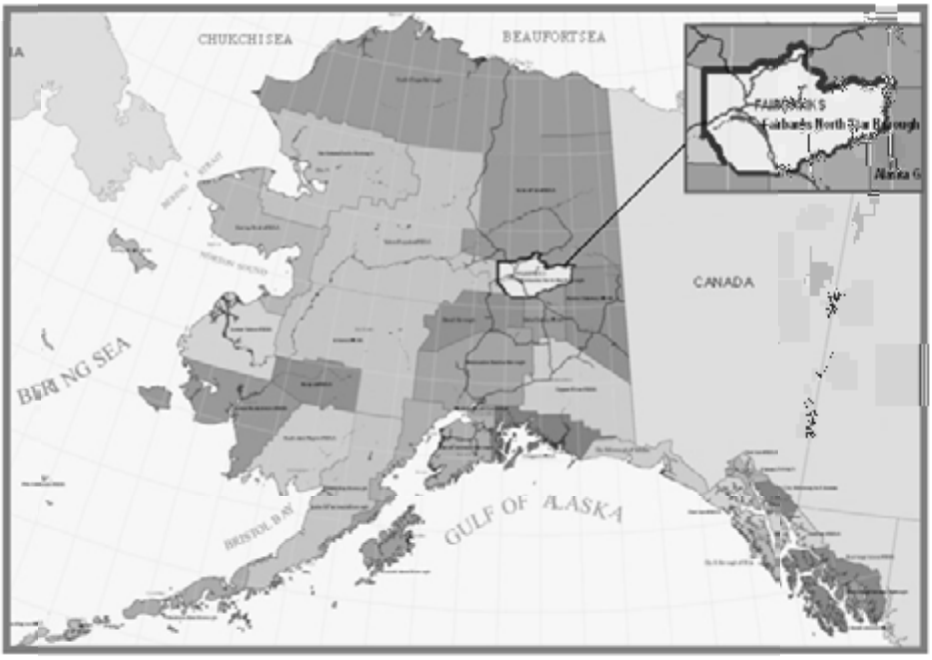
Property taxes are the main source of revenue for government services. The attached tables show the current and past assessments on commercial and residential properties. The top commercial taxpayers and the top employers show the diversity of industry found within the Borough. Government (local, state, federal) is the largest employer. However, commercial ventures in mining, oil refining, and tourism with smaller numbers of employees, are the highest taxpayers.

See endnote 10

2013 US Census Average General Characteristics Of The Population

- Median Age is 30.4 years old
- Men slightly dominate the population over women by 54.3 to 45.7 percent, respectively
- Likely to have moved here rather than born here
- If married or single parent, the average household size is 2.84 and the average family size is 3.96
- The median household income is $69,113
- The median family income is $91,372
- The per capita income is $30,872
- Has a high school degree and some college
- Lives in a house with a median value of $218,200
- Owns 1-2 vehicles
- Works in a management, business, science and arts occupations or sales and office occupations
- The mean travel time to work is 20.2 minutes

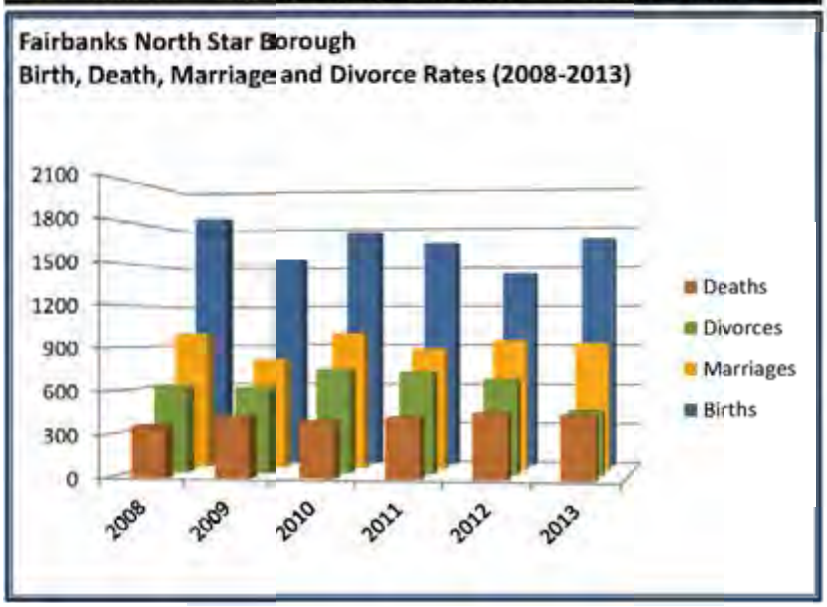
See endnote 2



Appendix F - Fairbanks North Star Borough Demographics

Social Characteristics

Vital Statistics: Birth, Death, Marriage, and Divorce Rates



See endnote 3-a

Relationship

	2008	2013
Household Population	**94,877**	**96,552**
Householder	32,559	34,056
Spouse	16,880	15,707
Child	32,180	33,613
Other relatives	6,426	5,257
Non-relatives	6,832	7,919
Unmarried partners	2,033	2,731

See endnote 3-a

Marital Status

	2008	2013
Population 15 years & Older	**74,722**	**78,853**
Never married	26,102	32,170
Married (except separated)	36,333	33,898
Separated	1,750	1,580
Widowed	2,533	2,476
Divorced	8,004	8,729
Males 15 years & older	40,494	42,803
Never married	16,783	19,782
Married (except separated)	18,414	17,681
Separated	943	668
Widowed	809	430
Divorced	3,545	4,242
Females 15 years & older	34,228	36,050
Never married	9,319	12,388
Married (except separated)	17,919	16,217
Separated	807	912
Widowed	1,724	2,046
Divorced	4,459	4,487

See endnote 1,2

Household by Type

	2008	2013
Total households	**32,559**	**34,056**
Family households (families)	21,173	18,462
With own children < 18	10,286	7,711
Married couple family	16,992	15,382
With own children < 18	7,288	5,965
Male householder, no wife	1,837	1,238
With own children < 18	1,182	672
Female householder, no husband	2,344	1,842
With own children < 18	1,816	1,074
Nonfamily households	11,386	15,594
Householder living alone	8,952	12,439
Householder 65 years and +	1,344	2,907
Households with one or more people under 18	11,135	8,780
Households with one or more people over 65	3,750	5,589
Average household size	2.91	2.84
Average family size	3.62	3.96

See endnote 1,2

Appendix F - Fairbanks North Star Borough Demographics

Housing

Housing by Type

	2008	2013
Total housing units	**38,005**	**41,606**
Occupied housing units	32,559	34,056
Vacant housing units	5,446	7,550
Homeowner vacancy rate	1.8	2.2
Rental vacancy rate	10.9	17.1

See endnote 1,2

Housing Tenure

	2008	2013
Occupied housing units	**32,559**	**34,059**
Owner-occupied	20,234	20,807
Renter-occupied	12,325	13,249

See endnote 1,2

Year Structure Built

	2008	2013
Total housing units	**38,005**	**41,606**
Built 2010 or after		1,409
Built 2000-2009	5,050	8,048
Built 1990-1999	4,128	5,211
Built 1980-1989	10,161	9,394
Built 1970-1979	9,862	8,868
Built 1960-1969	4,329	4,332
Built 1950-1959	3,775	3,184
Built 1940-1949	478	491
Built 1939 or earlier	222	669

See endnote 1,2

House Heating Fuel

	2008	2013
Occupied housing units	**32,559**	**34,056**
Utility gas	682	1,750
Bottled, tank or LP gas	426	285
Electricity	1,528	2,735
Fuel oil, Kerosene, etc	26,201	24,771
Coal or coke	627	539
Wood	2,460	2,852
Solar energy	0	0
Other fuel	345	948
No fuel used	290	176

See endnote 1,2

Year Occupied

	2008	2013
Occupied housing units	**32559**	**34056**
Occupied 2010 or later		14,378
Occupied 2000-2009	21,757	10,935
Occupied 1990-1999	5,372	4,064
Occupied 1980-1989	3,250	2,600
Occupied 1970-1979	1,693	1,410
Occupied 1969 or earlier	487	669

See endnote 1,2

See endnote 5

Appendix F - Fairbanks North Star Borough Demographics

Housing

Units in Structure

	2008	2013
Total housing units	**38,005**	**41,606**
1-unit, detached	23,740	25,466
1-unit, attached	3,740	2,872
2 units	1,640	2,302
3 or 4 units	1,693	3,589
5 to 9 units	1,837	2,353
10 to 19 units	1,075	1,052
20 or more units	2,892	1,955
Mobile home	1,388	2,017
Boat, RV, van etc.	0	0

See endnote 1,2

Rooms

	2008	2013
Total housing units	**38,005**	**41,606**
1 room	2,208	2,621
2 rooms	4,093	4,568
3 rooms	5,380	6,398
4 rooms	4,619	6,587
5 rooms	5,528	6,802
6 rooms	5,980	6,122
7 rooms	4,819	2,549
8 rooms	2,567	2,208
9 or more rooms	2,811	3,751
Median rooms	5.0	4.6

See endnote 1,2

Selected Characteristics

	2008	2013
Total occupied housing units	**32,559**	**34,056**
Complete facilities	27,784	29,401
Lacking complete plumbing facilities	2,364	1,832
Lacking complete kitchen facilities	1,899	1,690
No telephone service available	512	1,133

See endnote 1,2

Occupants Per Room

	2008	2013
Occupied housing units	**32,559**	**34,056**
1.00 or less	31,275	32,739
1.01 to 1.50	886	1,155
1.51 or more	398	162

See endnote 1,2

Bedrooms

	2008	2013
Total housing units	**38,005**	**41,606**
No bedroom	2,256	2,652
1 bedroom	7,174	7,122
2 bedrooms	8,561	12,192
3 bedrooms	12,787	13,401
4 bedrooms	5,488	5,338
5 or more bedrooms	1,739	901

See endnote 1,2

See endnote 6-a

Appendix F - Fairbanks North Star Borough Demographics

Housing Mortgages, Rent Costs and Vehicle Ownership

Mortgage Status and Owner Costs

	2008	2013
Housing units with a mortgage	**N**	**13,579**
Less than $300	N	0
$300 to $499	N	140
$500 to $699	N	98
$700 to $999	N	1,344
$1,000 to $1,499	N	3,292
$1,500 to $1,999	N	4,504
$2,000 or more	N	4,201
Median	1,700	1,685
Housing units without a mortgage	**N**	**7,228**
Less than $100	N	42
$100 to $199	N	280
$200 to $299	N	559
$300 to $399	N	929
$400 or more	N	5,418
Median	672	610

* N: Indicates data for this geographic area cannot be displayed, because the number of sample cases is too small.

See endnote 1,2

Selected Monthly Owner Costs as a % of Household Income

	2008	2013
Housing units with a mortgage*	**13,663**	**13,526**
Less than 20.0 percent	4,239	5,727
20.0 to 24.9 percent	2,441	2,521
25.0 to 29.9 percent	2,159	1,860
30.0 to 34.9 percent	1,724	954
35.0 percent or more	3,100	2,464
Not computed	87	53

*Excludes units where SMOCAPI cannot be computed.

See endnote 1,2

Vehicles Available

	2008	2013
Occupied housing units	**32,559**	**34,056**
None	1,693	3,189
1	10,051	11,129
2	13,195	11,909
3 or more	7,620	7,829

See endnote 1,2

Value of Houses

	2008	2013
Owner-occupies units	**20,234**	**20,807**
Less than $50,000	1,425	839
$50,000 to $99,999	875	706
$100,000 to $149,999	2,070	2,043
$150,000 to $199,999	4,093	5,589
$200,000 to $299,999	7,794	8,075
$300,000 to $499,999	3,645	2,435
$500,000 to $999,999	189	797
$1,000,000 or more	143	323
Median	218,100	218,200

See endnote 1,2

Gross Rent

	2008	2013
Renter-occupied units	**10,650**	**N**
Less than $200	16	N
$200 to $299	100	N
$300 to $499	592	N
$500 to $749	2,256	N
$750 to $999	2,520	N
$1,000 to $1,499	3,332	N
$1,500 or more	1,834	N
No cash rent	1,675	N
Median	985	1141

See endnote 1,2

Gross Rent as a Percentage of Household Income

	2008	2013
Occupied units paying rent	**10,650**	**12,607**
Less than 15 percent	971	736
15.0 to 19.9 percent	1,408	1,341
20.0 to 24.9 percent	1,796	1,581
25.0 to 29.9 percent	859	2,121
30.0 to 34.9 percent	1,105	832
35.0 percent or more	4,511	5,996
Not computed	1,675	642

*Excludes units where GRAPI cannot be computed.

See endnote 1,2

Appendix F - Fairbanks North Star Borough Demographics

Population

Fairbanks North Star Borough Population Counts and Estimates 2008-2014

Year	AK Dept of Commerce	Per Capita Personal Income	Unemploy-ment Rate
2008	98,660	41,576	5.8
2009	97,581	40,483	7.1
2010	97,581	39,898	6.9
2011	97,909	44,851	6.7
2012	100,320	45,432	6.2
2013	99,632	45,313	5.8
2014	97,972		5.7

See endnote 3-b and 3-c

See endnote 6

Military Population: Ft. Wainwright Army Post 2011-2014

Year	Quarter*	Active Duty	Dependent**	Total
2011	1	6,996	8,517	15,513
	2	7,358	8,858	16,216
	3	7,549	9,097	16,646
	4	7,736	9,097	16,833
2012	1	7,453	9,097	16,550
	2	7,278	9,009	16,278
	3	6,379	10,152	16,531
	4	6,441	9,998	16,439
2013	1	6,132	9,157	15,289
	2	6,164	8,863	15,027
	3	6,568	9,082	15,650
	4	6,475	9,038	15,513
2014	1	6,142	8,628	14,770
	2	5,895	8,299	14,194
	3	5,905	8,354	14,259
	4	5,880	8,369	14,249

*Quarters based on Federal Fiscal Year

**Dependents of active duty members may live anywhere in the country, therefore the dependent number may be inflated

See endnote 3b

Military Population: Eielson Air Force Base 2011-2014

Year	Quarter*	Active Duty	Dependent**	Total
2011	1	1,909	2,974	4,883
	2	1,912	2,998	4,910
	3	1,914	3,022	4,936
	4	1,887	2,954	4,841
2012	1	1,893	2,953	4,846
	2	1,893	2,953	4,846
	3	1,918	2,939	4,857
	4	1,931	2,866	4,797
2013	1	1,900	2,846	4,746
	2	1,873	2,832	4,705
	3	1,883	2,900	4,783
	4	1,866	2,840	4,706
2014	1	1,862	2,815	4,677
	2	1,876	2,799	4,675
	3	1,874	2,830	4,704
	4	1,825	2,670	4,495

*Quarters based on Federal Fiscal Year

**Dependents of active duty members may live anywhere in the country, therefore the dependent number may be inflated

See endnote 3b

Veteran Status

	2008	2013
Civilian pop. 18+	**64,502**	**69,631**
Civilian veterans	10,700	9,464

See endnote 1,2

See endnote 9a

Appendix F - Fairbanks North Star Borough Demographics

Population

Population by Sex and Age (years)

	2008	2013
Total population	**97,970**	**100,436**
Male	52,177	54,584
Female	45,793	45,852
Under 5 years	7,608	8,062
5-9	8,333	7,081
10-14	7,307	6,440
15-19	7,770	9,085
20-24	10,635	9,139
25-34	16,130	18,024
35-44	12,890	11,866
45-54	12,987	12,261
55-59	5,900	5,663
60-64	2,901	5,133
65-74	3,657	5,674
75-84	1,754	1,551
85+	98	457
Median age	28.6	30.4
18+	70,233	75,722
18+ Male	37,709	40,912
18+ Female	32,524	34,810
21+	65,585	68,282
62+	7,114	10,868
65+	5,509	7,682
65+ Male	2,809	3,824
65+ Female	2,700	3,858

See endnote 1,2

Nativity and Place of Birth

	2008	2013
Total Population	**97,970**	**100,436**
Native	92,980	94,951
Born in the US	90,776	93,129
State of residence	32,195	36,663
Different state	58,581	56,466
Born outside US to US Parents	2,204	1,822
Entered before 2000 *(2008 data)*	1,236	
Entered 2000 or later *(2008 data)*	968	
Entered before 2010 *(2013 data)*		1,380
Entered 2010 or later *(2013 data)*		442
Foreign born	4,990	5,485
Citizenship		
Naturalized US citizen	2,730	2,696
Not a US citizen	2,260	2,789
Year of Entry into US		
Entered before 2000 *(2008 data)*	3,626	
Entered 2000 or later *(2008 data)*	1,364	
Entered before 2010 *(2013 data)*		4,793
Entered 2010 or later *(2013 data)*		692

See endnote 1,2

Population by Race

	2008	2013
Total population	**97,970**	**100,436**
One race	91,161	92,527
White	76,549	77,978
African American or Black	3,770	3,911
Alaska Native and American Indian	6,719	6,815
Asian	2,638	3,426
Native Hawaiian & Other Pacific Islander	176	196
Hispanic & Latino	6,463	7,714
Some other race	1,309	201
Two or more races	6,809	7,909
White and African-American or Black	1,518	2,013
White & AK Native & American Indian	3,149	3,950
White and Asian	419	419
African-American or Black, AK Native & American Indian	0	487

See endnote 1,2

Population by Education and Educational Attainment

	2008	2013
Population 25 years	**56,317**	**60,629**
Less than 9th grade	1,158	1,222
9th-12th grade, no diploma	3,297	2,837
HS graduate (includes equivalency)	13,736	14,839
Some college, no degree	17,878	16,107
Associate's degree	4,494	5,852
Bachelor's degree	9,312	11,602
Graduate or professional degree	6,442	8,170
Percent high school graduate +	92.1%	93.3%
Percent bachelor's degree +	28.0%	32.6%

See endnote 1,2

School Enrollment

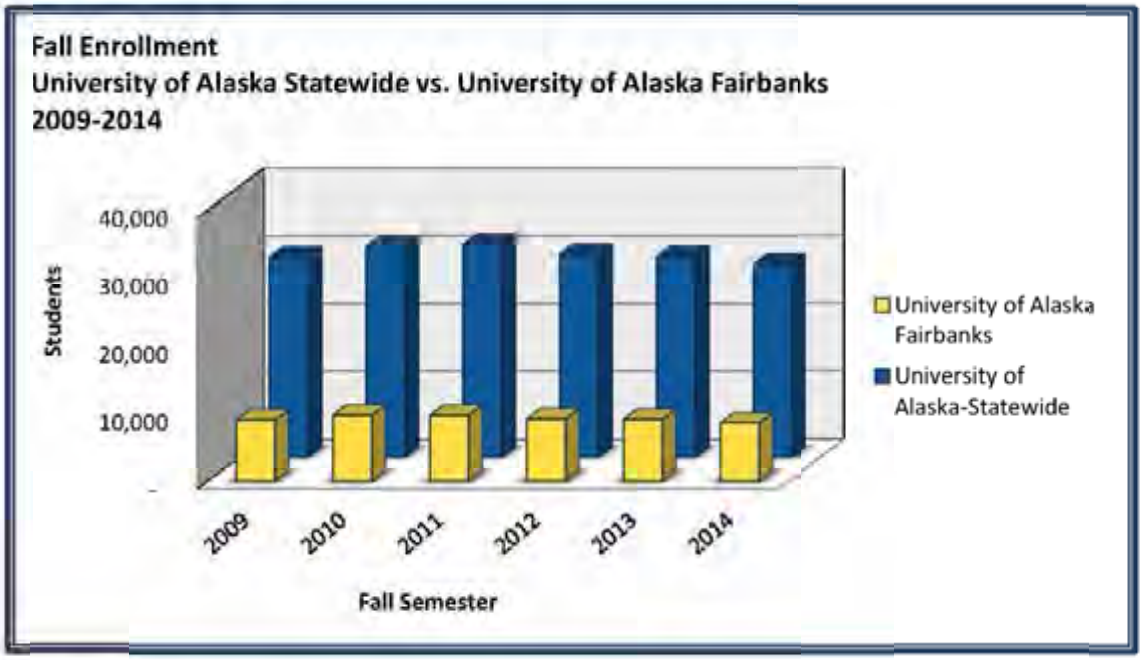
	2008	2013
Population 3 years+ enrolled	**32,409**	**31,143**
Nursery school, preschool	1,464	1,437
Kindergarten	1,339	1,937
Elem. school (grades 1-8)	12,593	10,271
High school (grades 9-12)	5,407	6,303
College or graduate school	11,606	11,195

See endnote 1,2

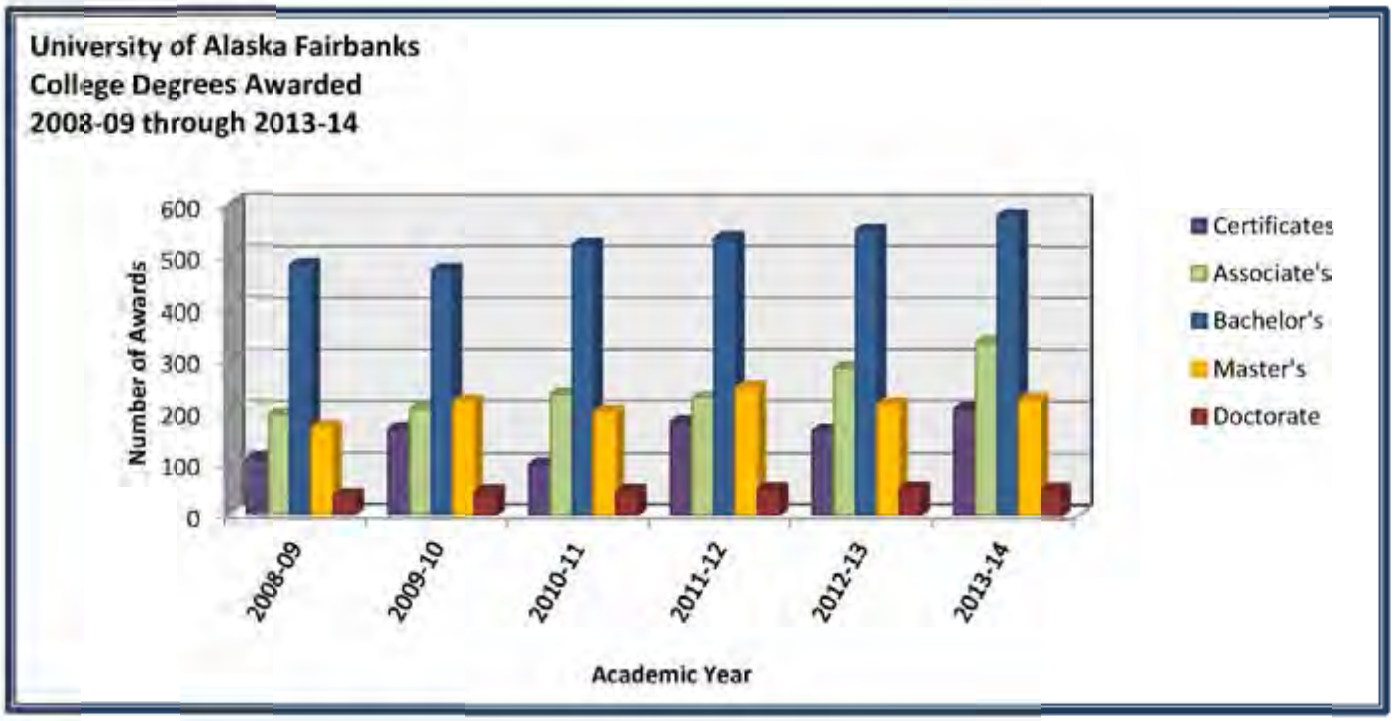
See endnote 6-b

Appendix F - Fairbanks North Star Borough Demographics

University of Alaska Fairbanks



See endnote 3b



See endnote 3b

Appendix F - Fairbanks North Star Borough Demographics

Economics

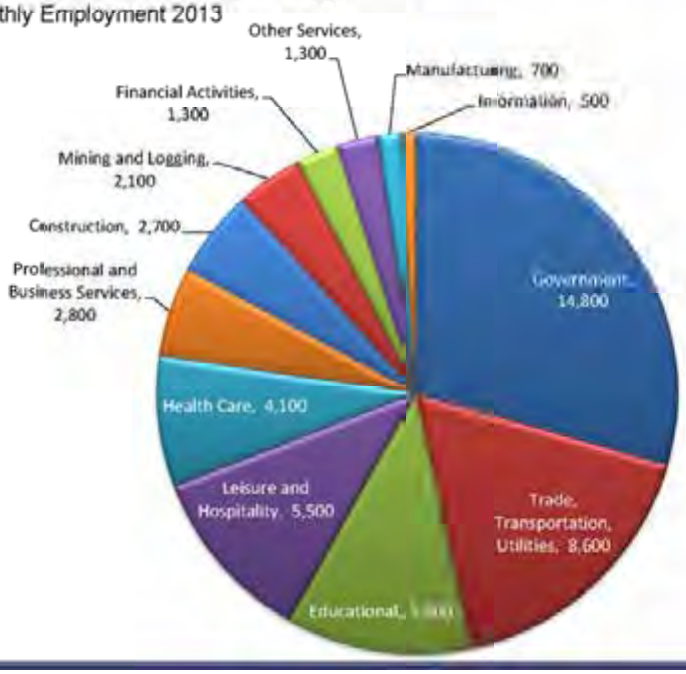
Employment by Industry

	2008			2013		
Industry	Rank	Annual Average Monthly Employment	Percentage of Total Borough Employment	Rank	Annual Average Monthly Employment	Percentage of Total Borough Employment
Government	1	**14,600**	34	1	**14,800**	33%
State Government		5,500	13		5,700	13%
Local Government		5,000	12		5,300	12%
Federal Government		4,100	9		3,800	9%
Trade, transportation, utilities	2	**8,800**	20	2	**8,600**	19%
Retail Trade		5,100	12		5,100	11%
Trans/Warehouse/Utilities		3,000	7		2,800	6%
Wholesale		700	2		800	2%
Educational Services	4	**4,700**	11	3	**5,800**	13%
Leisure and Hospitality	3	**5,500**	13	4	**5,500**	12%
Health Care	5	**3,500**	8	5	**4,100**	9%
Professional and Business Services	6	**3,000**	7	6	**2,800**	6%
Construction	6	**3,000**	7	7	**2,700**	6%
Mining and Logging	7	**1,600**	4	8	**2,100**	5%
Financial Activities	7	**1,600**	4	9	**1,300**	3%
Other Services	8	**1,400**	3	9	**1,300**	3%
Manufacturing	9	**700**	2	10	**700**	2%
Information	10	**600**	1		**500**	1%

See endnote 4

Top Two Employment Sectors:
Fairbanks North Star Borough Average
Monthly Employment 2013

Average Monthly Employment by Industry:
Fairbanks North Star Borough Average
Monthly Employment 2013



Appendix F - Fairbanks North Star Borough Demographics

Economics

Occupation

	2008	2013
Civilian employed population over 16 years	**47,116**	**46,321**
Management, professional, & other related	16,464	18,150
Service	6,025	7,452
Sales and office	12,840	10,613
Natural Resources, construction & maintenance	7,438	6,326
Production, transportation, & material moving	4,349	3,780

See endnote 1,2

Class of Worker

	2008	2013
Civilian employed population over 16 years	**47,116**	**46,321**
Private wage/salary	29,127	31,863
Government	13,600	12,273
Self-employed	3,785	2,087
Unpaid family member	604	98

See endnote 1,2

Employment Status

	2008	2013
Population 16 years and over	**72,746**	**77,878**
In labor force	55,547	57,717
Civilian labor force	49,816	51,626
Employed	47,116	46,321
Unemployed	2,700	5,305
Percent unemployed	3.7%	6.8%
Armed Forces	5,731	6,091
Not in labor force	17,199	20,141
Females 16 years and over	**33,582**	**35,659**
In labor force	23,540	24,589
Civilian labor force	23,097	23,898
Employed	22,055	21,974
Own children under 6 years	**8,756**	**9,397**
All parents in family in labor force	4,814	5,680
Own children 6 to 17 years	**17,929**	**14,412**
All parents in family in labor force	13,081	8,935

See endnote 1,2

Commuting to Work

	2008	2013
Workers 16 +	**50,602**	**50,819**
Drive alone	33,825	35,246
Carpool	8,950	8,248
Public trans. (excluding taxi cab)	549	394
Walked	1,491	3,307
Other means	1,416	1,906
Work-home	4,371	1,718
Mean travel time to work (min.)	18.2	20.2

See endnote 1,2

See endnote 5

See endnote 6-c

Appendix F - Fairbanks North Star Borough Demographics

Economics

Income-Families

	2008	2013
Families	**21,173**	**18,462**
Less than $10,000	152	374
$10,000 to $14,999	214	319
$15,000 to $24,999	1,199	861
$25,000 to $34,999	1,218	588
$35,000 to $49,999	2,343	1,149
$50,000 to $74,999	4,108	3,573
$75,000 to $99,999	4,184	3,049
$100,000 to $149,999	5,374	5,045
$150,000 to $199,999	1,264	1,775
$200,000 or more	1,117	1,729
Median family income	82,472	91,372
Per capita income	30,003	30,872
Median earnings for:		
Male, full-time, year-round	44,430	55,969
Female, full-time, year-round	36,490	50,447

See endnote 1,2

Poverty Status: Percentage of Families/People Whose Income is Below the Poverty Level

	2008	2013
Families	**3.6%**	**X***
With related children under 18 years old	6.6	X*
With related children under 5 years old	5.7	X*
Families with female householder-no husband	26.2	X*
With related children under 18 years old	30.0	X*
With related children under 5 years old	45.6	X*
All People	**6.6%**	**X***
Under 18 years old	8.1	X*
Related children under 18 years old	7.8	X*
Related children under 5 years old	10.2	X*
Related children 15-17 years old	7.0	X*
18 years old and over	6.0	X*
18-64 years old	6.4	X*
65 years old and over	.6	X*
Unrelated individuals 15 years and older	4.4	X*

*X: Indicates the estimate is not available

See endnote 1,2

Income-Households

	2008	2013
Households	**32,559**	**34,056**
Less than $10,000	1,245	956
$10,000 to $14,999	923	1,713
$15,000 to $24,999	2,475	3,335
$25,000 to $34,999	2,801	2,080
$35,000 to $49,999	3,994	3,970
$50,000 to $74,999	6,021	7,088
$75,000 to $99,999	5,870	4,659
$100,000 to $149,999	6,496	6,401
$150,000 to $199,999	1,534	2,090
$200,000 or more	1,200	1,764
Median HH income	69,103	69,113
Mean HH income	83,365	82,347
With earnings	29,638	29,464
Mean earnings	73,589	77,814
With Social Security	4,489	7,227
Mean Social Security	15,057	11,717
With retirement	6,494	7,783
Mean retirement	32,197	32,012

See endnote 1,2

Non-Family Households Income

	2008	2013
Non-family households	**11,386**	**15,594**
Median non-family income	39,667	44,654
Mean non-family income	50,643	51,506

See endnote 1,2

See endnote 6e

Appendix F - Fairbanks North Star Borough Demographics

Economics

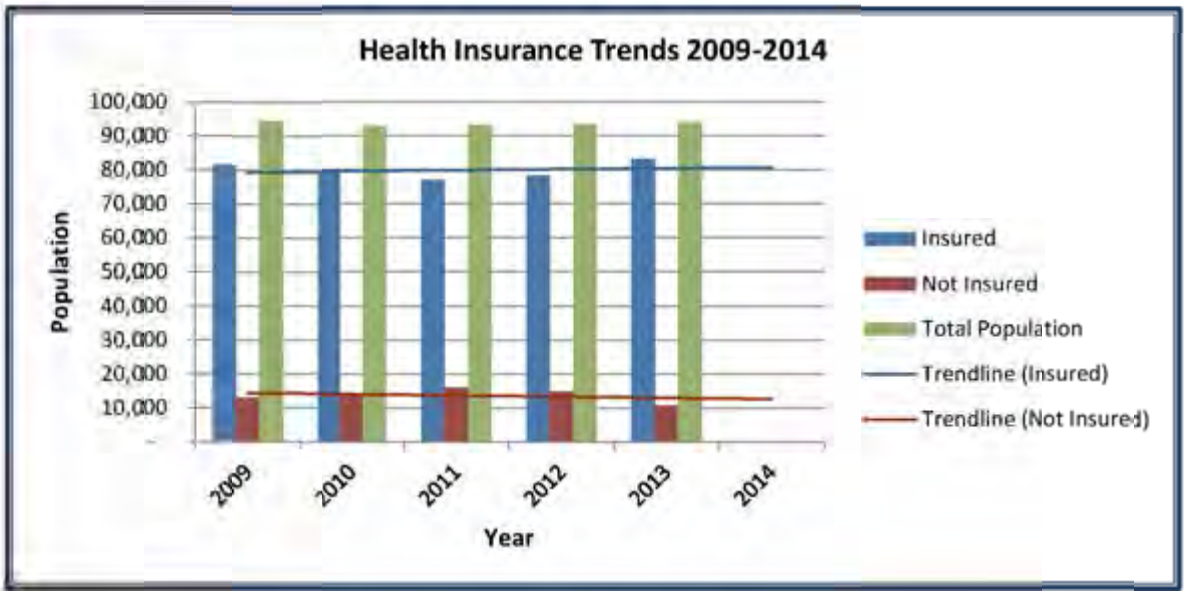
Health Insurance Coverage

	2010*	2013
Civilian non-institutionalized population	**92,908**	**93,915**
With health insurance coverage	79,079	83,160
With private health insurance	68,198	70,138
With public coverage	18,482	23,215
No health insurance coverage	13,829	10,755
Under 18 years of age	25,322	24,651
No health insurance coverage	2,377	1,567
In the labor force 18 to 64 years of age	47,290	48,826
Employed	42,925	44,072
With health insurance coverage	35,914	38,291
With private health insurance	34,480	36,676
With public coverage	3,055	3,988
No health insurance coverage	7,011	5,781
Unemployed	4,365	4,754
With health insurance coverage	2,628	2,960
With private health insurance	2,422	2,134
With public coverage	676	961
No health insurance coverage	1,737	1,794
Not in the labor force	14,460	12,815
With health insurance coverage	11,950	11,202
With private health insurance	9,225	7,875
With public coverage	3,182	4,139
No health insurance coverage	2,510	1,613

* 2010 first year with data available in all categories

See endnote 1,2

See endnote 5



Appendix F - Fairbanks North Star Borough Demographics

Economics

Bankruptcies Filed: 2008-2014

	2008	2009	2010	2011	2012	2013	2014
Non-business							
1st Qtr.	20	31	38	40	24	28	14
2nd Qtr.	22	54	39	37	26	26	14
3rd Qtr.	41	42	38	35	31	13	20
4th Qtr.	40	48	33	33	20	8	12
Total	**123**	**175**	**148**	**145**	**101**	**75**	**60**
% Change	26%	42%	-15%	-2%	-30%	-26%	-20%
Business							
1st Qtr.	6	0	1	0	0	0	2
2nd Qtr.	6	2	1	1	0	0	0
3rd Qtr.	7	2	0	0	0	2	1
4th Qtr.	2	2	0	0	1	2	2
Total	**21**	**6**	**2**	**1**	**1**	**4**	**5**
% Change	-13%	-71%	-67%	-50%	0%	300%	25%

See endnote 3b

Foreclosures: 2008-2014

	2008	2009	2010	2011	2012	2013	2014	% Δ 2013-14
January	5	12	15	11	14	19	21	11%
February	9	20	12	10	11	9	6	-33%
March	6	16	13	10	18	7	24	243%
April	7	14	14	14	9	22	13	-41%
May	10	12	13	7	18	14	13	-7%
June	10	13	10	15	10	6	19	217%
July	5	20	13	12	17	22	20	-9%
August	8	10	16	12	12	25	16	-36%
September	11	14	21	11	8	13	18	38%
October	14	20	13	9	9	27	15	-44%
November	4	15	10	19	18	16	16	0%
December	13	15	15	14	18	13	15	15%
Total	**102**	**181**	**165**	**144**	**162**	**193**	**196**	**2%**

See endnote 3b

Notices of Default: 2008-2013

	2008	2009	2010	2011	2012	2013	2014	% Δ 2013-14
January	18	17	17	14	8	30	29	-3%
February	17	26	22	26	18	20	18	-10%
March	9	19	11	21	16	13	12	-8%
April	16	15	21	21	13	16	17	6%
May	17	15	21	11	20	18	17	-6%
June	21	12	24	15	19	16	29	81%
July	23	31	20	11	19	25	15	-40%
August	14	26	21	21	21	24	15	-38%
September	21	19	23	19	26	17	18	6%
October	27	16	19	12	21	19	19	0%
November	14	16	11	14	12	19	15	-21%
December	25	24	14	20	12	33	22	-33%
Total	**222**	**236**	**224**	**205**	**205**	**250**	**226**	**-10%**

See endnote 3b

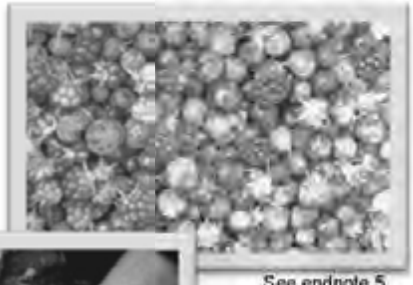
See endnote 5

Appendix F - Fairbanks North Star Borough Demographics

Cost of Living

Cost of Food at Home for a Week

	2009	2014
Family of Two	73.14*	152.63*
Family of Four	117.39*	174.93*
Individuals		
Children		
1 year	18.62	25.44
2-3 years	20.22	27.76
4-5 years	20.88	29.50
6-8 years	26.62	37.52
9-11 years	30.57	42.16
Males		
12-13 years	32.55	45.42
14-18 years	33.49	48.61
19-50 years	36.12	50.41
51-70 years	33.02	46
71+ Years	33.20	46.35
Females		
12-13 years	32.73	45.42
14-18 years	32.26	44.60
19-50 years	32.08	44.84
51-70 years	31.70	44.26
71+ years	31.32	42.86

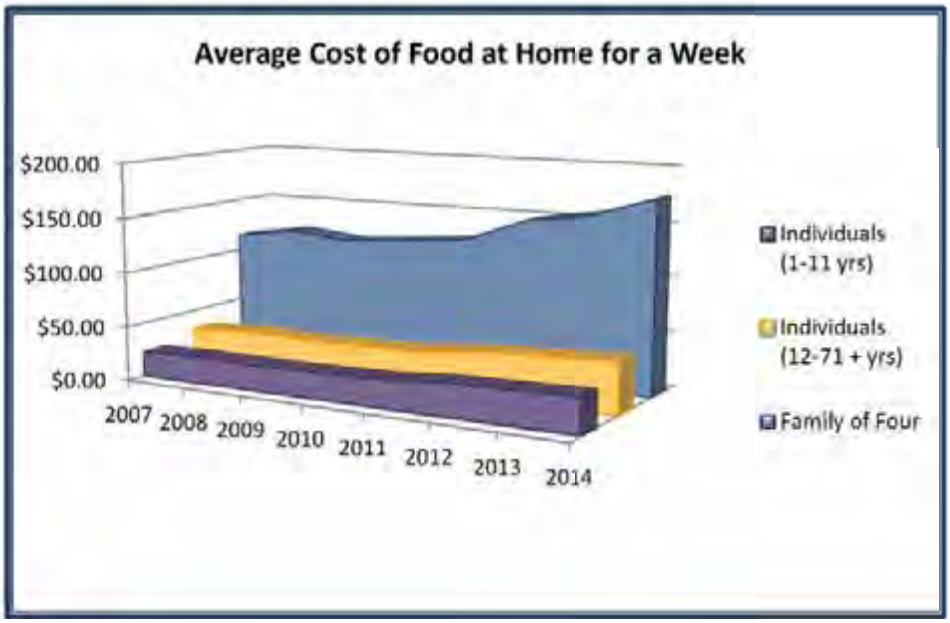


See endnote 5

See endnote 5

See endnote 3b

*2014 source format changed. For older years, calculated the average for the family age ranges to convert to one family total



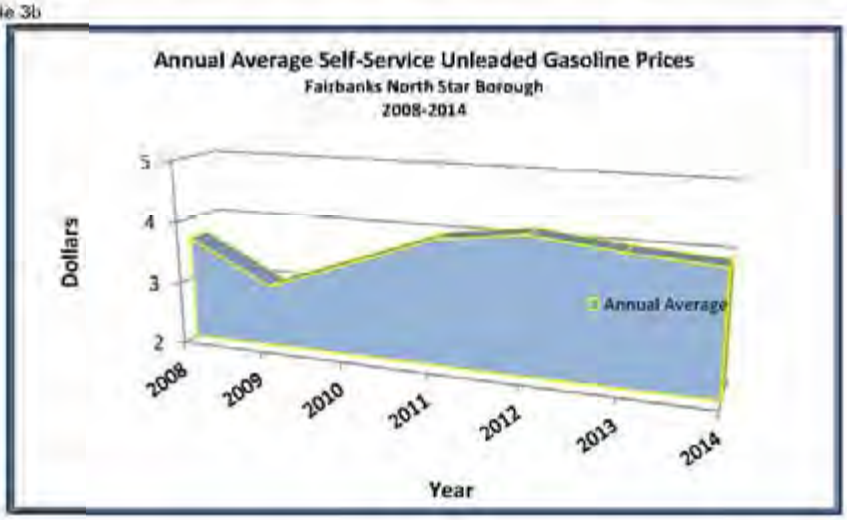
Appendix F - Fairbanks North Star Borough Demographics

Cost of Living

Average Self-Service Unleaded Gasoline Prices-FNSB

	2008	2009	2010	2011	2012	2013	2014
January	$3.189	$2.539	$3.279	$3.629	$3.919	$3.779	3.649
February	3.279	2.599	3.349	3.699	3.999	3.939	3.679
March	3.469	2.559	3.349	3.919	4.309	4.179	3.799
April	3.579	2.559	3.499	4.109	4.449	4.165	3.919
May	3.999	2.679	3.499	4.229	4.579	4.169	3.999
June	4.359	2.859	3.499	4.179	4.369	4.189	4.179
July	4.599	3.159	3.529	4.039	4.049	4.159	4.299
August	4.429	3.299	3.529	3.919	3.989	4.069	4.229
September	4.339	3.349	3.529	3.919	4.069	3.999	4.079
October	3.599	3.479	3.529	4.019	4.209	3.889	3.919
November	2.689	3.369	3.559	4.059	4.019	3.769	3.739
December	2.539	3.329	3.559	3.979	3.829	3.719	3.429
Annual Average	$3.672	$2.982	$3.476	$3.975	$4.149	$4.002	$3.910

See endnote 3b



See endnote 5

Appendix F - Fairbanks North Star Borough Demographics

Cost of Living

Consumer Price Index-U, Anchorage Alaska

	2009	2010	2011	2012	2013	2014	% Δ
Jan-June Average	190.03	194.83	200.28	205.22	210.85	214.777	1.9%
July-Dec. Average	193.46	195.45	202.58	206.62	213.91	216.833	1.4%
Annual Average	191.74	195.14	201.43	205.92	212.38	215.805	1.6%
% Δ	1.2%	1.8%	3.2%	2.2%	3.1%	1.6%	

See endnote 3b

Consumer Price Index-U for all Items, US City Average

	2009	2010	2011	2012	2013	2014	% Δ
January	211.14	216.69	220.22	226.67	230.28	233.916	1.6%
February	212.19	216.74	221.31	227.66	232.17	234.781	1.1%
March	212.71	217.63	223.47	229.39	232.77	236.293	1.5%
April	213.24	218.01	224.91	230.09	232.53	237.072	2.0%
May	213.86	218.18	225.96	229.82	232.95	237.900	2.1%
June	215.69	217.96	225.72	229.48	233.50	238.343	2.1%
July	215.35	218.01	225.92	229.10	233.60	238.250	2.0%
August	215.83	218.31	226.55	230.38	233.88	237.852	1.7%
September	215.97	218.44	226.89	231.41	234.15	238.031	1.7%
October	216.18	218.71	226.42	231.32	233.55	237.433	1.7%
November	216.33	218.80	226.23	230.22	233.07	236.151	1.3%
December	215.95	219.18	225.67	229.60	233.05	234.812	0.8%
Average	214.54	218.06	224.94	229.60	232.96	236.736	1.6%

See endnote 3b

See endnote 5

Cost of Living Index: Selected Cities for Annual Average Data 2014

Region	City	Composite Index 100%	Grocery Items 13.96%	Housing 27.80%	Utilities 10.23%	Transportation 12.12%	Health Care 4.41%	Misc. Goods & Services 31.48%
West	Fairbanks, AK	135.7	123.4	128.7	239.2	112.9	150.8	120.5
	Anchorage, AK	128.5	123.4	157.8	97.0	105.1	139.9	122.4
	Kodiak, AK	136.1	140.4	152.6	156.7	125.0	140.3	116.7
	Juneau, AK	132.4	129.3	158.8	145.5	108.7	150.2	112.8
	Phoenix, AZ	96.2	100.6	92.9	96.5	103.0	101.6	93.6
	San Diego, CA	135.4	105.6	204.2	111.3	117.0	112.9	105.9
	Denver, CO	107.5	98.5	124.4	97.7	101.5	103.8	102.5
	Boise, ID	94.7	93.6	86.5	88.6	106.1	103.9	98.8
	Bozeman, MT	100.8	102.0	113.2	88.0	92.5	105.9	96.1
	Rio Rancho, NM	92.4	95.4	77.7	89.0	101.2	97.5	100.9
	Seattle, WA	126.9	111.7	165.6	98.3	118.1	116.6	113.5
	Pierre, SD	102.3	111.3	113.5	89.9	91.0	95.0	97.7
South	Miami, FL	111.4	108.6	125.6	97.7	111.2	103.4	105.6
	Atlanta, GA	99.6	104.6	97.0	90.7	102.1	101.3	101.5
	Lafayette, LA	95.9	94.5	94.0	92.7	100.9	86.8	98.7
	Springfield, MO	90.4	96.4	73.3	101.9	93.7	98.6	96.6
	Tulsa, OK	88.7	96.5	65.6	95.4	99.1	95.6	98.4
	Memphis, TN	85.6	92.8	69.7	93.3	92.7	91.1	90.6
	Dallas, TX	95.8	101.5	75.4	102.8	100.2	100.0	106.6
N. Central	Indianapolis, IN	93.5	93.8	82.7	95.1	98.7	98.4	99.8
	Grand Rapids, MI	92.3	95.3	77.9	94.5	101.7	92.0	99.3
	Madison, WI	107.0	103.2	114.7	100.6	106.2	115.5	103.1
Northeast	New York, NY	222.6	135.2	439.5	136.6	125.3	112.4	150.8
	Philadelphia, PA	119.5	114.3	135.4	121.8	106.6	98.7	114.8
	Boston, MA	137.7	113.9	175.0	135.6	107.1	120.6	130.1
	Raleigh, NC	93.3	101.9	77.8	101.2	100.4	103.6	96.4
	Richmond, VA	99.4	100.5	88.7	107.7	96.7	104.2	105.9
Avg of 281 Urban Areas		100.0	100.0	100.0	100.0	100.0	100.0	100.0

See endnote 3b

Appendix F - Fairbanks North Star Borough Demographics

Cost of Living

Principal Taxable Properties

	2008			2013		
Property	Rank	Taxable Assessed Valuation	Percentage of Total Assessed Valuation (a)	Rank	Taxable Assessed Valuation	Percentage of Total Assessed Valuation (b)
Alyeska and related activities	1	508,804,970	6.70%	1	951,651,030	10.84%
Fairbanks Gold Mining, Inc (c)	2	220,039,315	2.90%	2	403,028,272	4.59%
Doyon Utilities	4	87,599,597	1.15%	3	266,025,418	3.03%
Flint Hills Resources, LLC (d)	3	152,141,863	2.00%	4	195,752,270	2.23%
Alaska Communications Systems	5	50,897,929	0.67%	5	47,776,051	0.54%
GCI Cable Fairbanks, Inc	6	39,061,519	0.51%	6	39,271,357	0.45%
Wal-Mart	8	32,779,914	0.43%	7	33,495,477	0.38%
Westmark Hotel	7	33,256,612	0.44%	8	33,251,338	0.38%
Fred Meyer Stores, Inc (West)				9	29,425,306	0.34%
Alaska Hotel Properties, Inc (e)	9	27,753,848	0.37%	10	27,753,848	0.32%
HEBL Housing (Eielson)	10	25,042,511	0.33%			
North Star Alaska Housing Corp.						

Notes: The table presented reports principle taxable properties rather than taxpayers. Cumulative totals for individual taxpayers are not stored or readily available in our system.

(a) $7,596,404,767

(b) $8,782,444,621

(c) Fort Knox

(d) Williams Alaska Petroleum, Inc. in 2003

(e) Fairbanks Princess Riverside Lodge

See endnote 8

See endnote 5

See endnote 5

Appendix F - Fairbanks North Star Borough Demographics

Cost of Living

Assessed Value of Property for City of Fairbanks, City of North Pole and Fairbanks North Star Borough in Millions of Dollars, 2004-2014

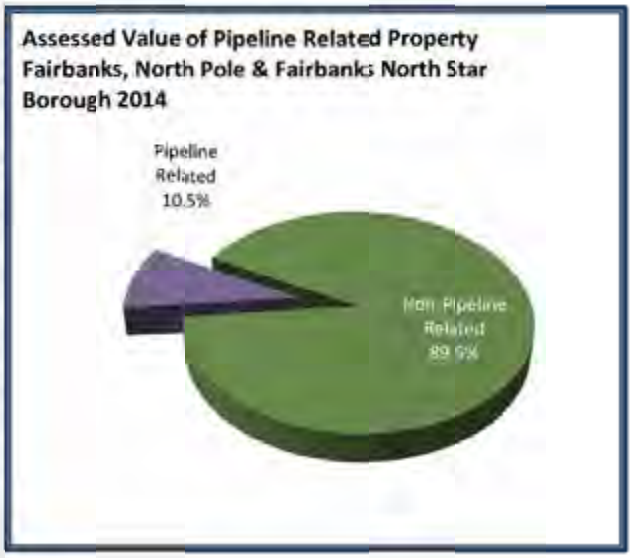
Year	City of Fairbanks	City of North Pole	Major Mining	Pipeline Related	FNSB	Total*
2004	1,583.9	273.7	231.1	271.2	2,879.6	5,239.4
2005	1,746.4	258.9	231.3	275.3	3,227.8	5,739.6
2006	1,938.8	276.4	224.6	377.8	3,599.9	6,417.5
2007	2,101.4	299.9	221.0	369.5	4,051.6	7,043.5
2008	2,243.3	314.0	220.0	508.8	4,310.4	7,596.5
2009	2,340.5	325.5	220.0	694.1	4,402.1	7,982.2
2010	2,457.3	318.9	359.4	739.6	4,441.5	8,316.7
2011	2,596.8	333.5	391.0	652.1	4,580.0	8,553.4
2012	2,629.5	332.6	403.4	669.2	4,710.1	8,746.4
2013	2,646.7	306.9	403.4	947.5	4,742.0	9,048.1
2014	2,700.3	301.1	525.0	869.7	4,964.4	9,362.1
% Δ	2.0%	-1.9%	30.1%			3.5%

*Includes assessed values for City of Fairbanks, City of North Pole and major mining operations as reported in the certified FNSB official assessment roll type1.

See endnote 5

Assessed Value of Pipeline Related Property Fairbanks North Star Borough in Millions of Dollars, 2004-2014

Year	FNSB Total	Non-Pipeline Related	Pipeline Related	% Pipeline
2004	5239.4	4968.2	271.2	5.2
2005	5739.6	5464.3	275.3	4.8
2006	6417.5	6039.7	377.8	5.9
2007	7043.5	6674.0	369.5	5.2
2008	7596.4	7087.6	508.8	6.7
2009	7982.2	7288.1	694.1	8.7
2010	8316.8	7577.2	739.6	8.9
2011	8553.4	7901.3	652.1	7.6
2012	8746.4	8077.2	669.2	7.7
2013	9048.1	8100.6	947.5	10.5
2014	9360.5	8490.8	869.7	9.3
% Δ 2013-14	3.4%	0.3%	41.6%	



See endnote 5

Appendix F - Fairbanks North Star Borough Demographics

Endnotes and Further Information

[1]U.S. Census Bureau; "2008 American Community One Year Estimate – Sample Data, Fairbanks North Star Borough, Alaska"; generated by Tristan Fickus; using American FactFinder; <http://factfinder2.census.gov>; (17 April, 2014)

[2]U.S. Census Bureau; "2013 American Community One Year Estimate – Sample Data, Fairbanks North Star Borough, Alaska"; generated by Tristan Fickus; using American FactFinder; <http://factfinder2.census.gov>; (17 April, 2014)

[3]Fairbanks North Star Borough, Community Research Center; <http://co.fairbanks.ak.us>

[a]Community Research Quarterly - Summer 2014

[b]Community Research Quarterly - Winter 2014

[c]Community Research Quarterly - Spring 2015

[4]Alaska Department of Labor and Workforce Development (DOLWD), Research and Analysis Section; <http:// live.laborstats.alaska.gov/ces/>

[5]Photographs courtesy of U.S. Fish and Wildlife Service National Digital Library; < http://digitalmedia.fws.gov>

[6]Photographs courtesy of U.S. Geological Survey Photographic Library; < http://libraryphoto.cr.usgs.gov>

[a]ID. Cady, W.M. 020

[b]ID. Leffingwell, E.K. 99

[c]ID. Mertie, J.B 1058

[d]ID. bah0994a

[e]ID. mag00147

[7]Photographs courtesy of Microsoft Office Clipart and Photos; < http://office.microsoft.com >

[8]Fairbanks North Star Borough, Department of Financial Services. Comprehensive Annual Financial Report, fiscal year ending June 30, 2014; <http://co.fairbanks.ak.us>

[9]Photographs courtesy of Department of Defense; <http://www.defense.gov>

[a]DoD photo by Staff Sgt. Bill Morris, U.S. Air Force

Appendix F - Fairbanks North Star Borough Demographics

Endnotes and Further Information, Continued

[10]U.S. Census Bureau; "2013 American Community One Year Estimate – Sample Data, Fairbanks North Star Borough, Alaska"; generated by Tristan Fickus; using American FactFinder; <http://factfinder2.census.gov>; (17 April, 2014)

Appendix G
Glossary of Terms

911 Fund - See the Special Revenue Funds description provided in the Funds Description portion (first two pages) of the Budget by Funds section of the Budget.

ACA - Affordable Care Act

ACCRA - American Chamber of Commerce Researchers Association

Accrual Accounting - The proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned. Expenses are recognized when they are incurred. See "Basis of Accounting."

ACH - Automated Clearing House

ACS - American Community Survey

ADA - Americans with Disabilities Act

ADEC - Alaska Department of Environmental Conservation

ADOT - Alaska Department of Transportation

Ad Valorem Tax - A tax based on value. Property taxes in the Borough are an ad valorem tax. Taxpayers pay a set rate per dollar of assessed value of taxable property.

AICPA - American Institute of Certified Public Accountants

Alcoholic Beverage Sales Tax - The Borough voters approved the levy of a 5% Alcoholic Beverage Sales Tax in October 2003. The tax was implemented July 1, 2004. It is the intent of the Borough to exempt from taxation those sales that are subject to a similar tax that is levied by a different jurisdiction within the Borough. The City of Fairbanks levies a 5% tax; therefore, the Borough will only collect taxes outside the City of Fairbanks. As the City of North Pole levies a 3% sales tax, the Borough would collect an additional 2% sales tax on alcoholic beverage sales within North Pole's boundaries.

ALI - Automatic Location Information

APEA - Alaska Public Employees Association

APOC - Alaska Public Offices Commission

Appropriation - An authorization by the Assembly to make expenditures. The Assembly makes appropriations in the operating budget for each department. Operating appropriations lapse at the end of the fiscal year. Capital /multiyear appropriations normally do not lapse until the purpose of the appropriation is met or the effort is abandoned.

Approved Budget - A budget that is presented as originally approved by the Fairbanks North Star Borough Assembly.

ARDOR - Alaska Regional Development Organization

Areawide - Encompassing the entire area within the boundaries of the Borough.

A.S. - Alaska Statute

ASEA - Alaska State Employees Association

Assessed Valuation - The value of real estate and other taxable property established by the Borough as a basis for levying taxes. By state law, all taxable property must be assessed annually at 100% of market value.

AUVSI - Association of Unmanned Vehicle Systems International

BAC - Borough Administrative Center

Balanced Budget - A budget in which sufficient revenues must be available to fund anticipated expenditures.

Basis of Accounting - Basis of accounting refers to the method by which revenues and expenditures are recognized in the accounts and reported in the financial records of the Borough. See "Modified Accrual," "Accrual," and "Encumbrances."

Basis of Budgeting - For the governmental funds, the Borough recognizes revenues and expenditures for budgetary purposes on a basis most similar to the modified accrual basis of accounting as described in the **Basis of Accounting** definition as well as the explanation in the **Readers' Guide**. The proprietary funds (enterprise and internal service), however, use a budgetary basis very different from their accounting basis. Only one budgetary basis is used for the entire Borough. Therefore, the budgetary basis of the proprietary funds is the same as for the governmental funds. There are three primary differences between the modified accrual basis of accounting and the budgetary basis used by the Borough: encumbrances, intragovernmental cost allocations (IGCP), and employee annual leave. Please see **Basis of Budgeting** in the **Readers' Guide** for a further explanation of these differences.

Boards - Established by the FNSB Code of Ordinances to advise and direct various activities of local government. Appointments are made by the Mayor and confirmed by the Borough Assembly.

Board of Equalization - An official board of the Fairbanks North Star Borough that holds annual hearings for the purpose of settling disputes regarding the assessed value of property within the Borough.

Bond - A type of long-term promissory note, frequently issued to the public as a security-regulated under federal securities laws and state law. Under Alaska law the Borough may issue general obligation bonds, revenue bonds and assessment bonds. To date it has only issued general obligations bonds. General obligation bonds may be issued without limitation upon approval by a majority of Borough voters. There are no constitutional or statutory debt limitations under Alaska law, but the voters must approve all general obligation debt. The issuance of long-term debt will be only for construction and acquisition of land, capital improvements, or equipment when the useful life of the asset will exceed the term of the debt.

Budget Deficit - On a budgetary basis, the amount by which expenditures and other outflows are greater than revenues and other inflows for the budget year.

Budget Surplus - On a budgetary basis, the amount by which expenditures and other outflows are less than revenues and other inflows for the budget year. (See "Lapse")

Budget Year - The fiscal year of the approved budget.

C2ER - Council for Community and Economic Research

CAC - Carlson Community Activity Center

CAFR - Comprehensive Annual Financial Report

Capital Expenditure - An appropriation for an item of future benefits that cross fiscal years.

Appendix G
Glossary of Terms

Capital Improvement Budget - A permanent addition to the Borough's assets. Costs related to such projects include engineering studies, land acquisition, construction, renovation, demolition, equipment, and furnishings.

Capital Outlay - Items in a Capital Outlay category, in a department's operating budget, are those that cost between $750 and $20,000. Items below $750 belong in the Commodities category. Those costs associated with the acquisition and construction of a Borough capital asset exceeding $20,000 must be budgeted in the Capital/ Multi-Year Projects budget.

Carlson Center Enterprise Fund - See the Enterprise Funds description provided in the Fund Descriptions portion (first two pages) of the Budget by Funds section of the Budget.

Charges for Services - (Also called User Charges or Fees) The charges for goods or services provided by local government to those private individuals and entities who receive the service. Such charges reduce the reliance on property tax funding.

CD - Compact Disc

CEDS - Comprehensive Economic Development Strategy

CEMP - Comprehensive Emergency Management Plan

CESQG - Conditionally exempt small quantity generators

CFO - Chief Financial Officer

CIP - Capital Improvement Projects

CLRA - Chena Lakes Recreation Area

Commissions - Established by the FNSB Code of Ordinances to advise and direct various activities of local government. Appointments are made by the Mayor and confirmed by the Borough Assembly.

Commodities Category - Those items in department budgets that have a value less than $750 or have a useful life of less than two years. These items include office supplies, computer supplies, operating supplies, books and periodicals, repair and maintenance supplies, clothing and personal supplies, motor fuels and lubricants, and equipment parts.

Community Activity Center Enterprise Fund - See the Enterprise Funds description provided in the Fund Descriptions portion (first two pages) of the Budget by Funds section of the Budget.

Component Unit - Entity separate from the Fairbanks North Star Borough with legal, financial, and/or administrative autonomy, but for which the Borough's elected officials are accountable, either directly or indirectly. The Borough has only one component unit, the Fairbanks North Star Borough School District.

Contractual Service - A service rendered to the Borough by private firms, individuals, or other Borough departments on a contract basis.

Contribution to Non-Operating Fund - Contributions from operating funds to non-operating funds such as Agency, Special Revenue, Capital or Multi-Year Projects, that are not otherwise specifically identified.

Controlled Assets - Falling under the Capital Outlay category in a department's budget, these are tangible, taggable fixed assets costing at least $750 but less than $5,000 <u>and</u> have a useful life of at least two years. Examples include: chairs, computers, fire equipment, grounds-keeping equipment, addition or renovation to an existing structure occurring within the appropriation year, etc.

CPI - Consumer Price Index

CRC - Community Research Center

CRQ - Community Research Quarterly

CY - Calendar Year

Debt Service - Payment of interest and principal related to long-term debt.

Debt Service Fund - See the Special Revenue Funds description provided in the Fund Descriptions portion (first two pages) of the Budget by Funds section of the Budget.

DEC - Alaska Department of Environmental Conservation

Delinquency Rate - The estimated percentage of property taxes levied in the budget year which will not be collected in the budget year.

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

DOE - U.S. Department of Education

DOT - U.S. Department of Transportation

DOT/PF - Alaska Department of Transportation and Public Facilities

DVD - Digital Video Disc

EAFB - Eielson Air Force Base

ECC - Emergency Coordination Center

ECDC - Early Childhood Development Commission

Education - See the School District description provided in the Funds Description portion (first two pages) of the Budget by Funds section of the Budget.

Education (expenditure) - The annual contribution from the Fairbanks North Star Borough to the Fairbanks North Star Borough School District. This is the local funding (from property taxes) of the FNSB School District's Operating Budget

EEO - Equal Employment Opportunity

EEOC - Equal Employment Opportunity Commission

EOC - Emergency Operations Center

Emergency Operations Department - Created in FY 2001 incorporating emergency response oriented divisions.

EMS - Emergency Medical Services

EMT - Emergency Medical Technician

Appendix G
Glossary of Terms

Encumbrances - Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized as an extension of formal budgetary control. For accounting purposes, outstanding encumbrances at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during a subsequent fiscal year.

Enterprise Funds - These funds account for certain activities for which a fee is charged to external users for goods or services. Operations are generally operated and accounted for in a manner similar to private businesses.

EPA - U.S. Environmental Protection Agency

ePCR - Electronic Patient Care Reports

ESRI - Environmental Systems Research Institute

Expenditures - General government expenditures include salaries, wages, supplies, contracts, debt service, purchases of machinery and equipment.

FASB - Financial Accounting Standards Board

FCVB - Fairbanks Convention and Visitors Bureau

FEDC - Fairbanks Economic Development Corporation

FEMA - Federal Emergency Management Agency

FHWA - Federal Highway Administration

Fiduciary Funds - Please see the second page of the "Budget by Funds" Section of the Budget.

Fiscal Year - An accounting term for the budget year. The fiscal year of the Borough is July 1 through June 30.

FMATS - Fairbanks Metropolitan Area Transportation Study

FML - Family Medical Leave

FNSB - Fairbanks North Star Borough

FNSBC - Fairbanks North Star Borough Code of Ordinances

FSA - Fire Service Area

FTA - Federal Transit Administration

FTE - Full-Time Equivalent

Fund - An accounting entity designed to isolate the expenditures/expenses and revenues of various programs or services. Funds are classified according to type: general, enterprise, debt service, etc. The expenditures/ expenses and revenues are accounted for according to generally accepted accounting principles.

Fund Balance - Difference between assets and liabilities reported in a governmental fund.

FWA - Fort Wainwright Army Post

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GASB 34 - A Statement from the Governmental Accounting Standards Board that defined a new financial reporting model which a government must use to prepare its annual financial report.

GFOA - Government Finance Officers Association

GIS - Geographical Information System

General Fund - See the General Fund description provided in the Fund Descriptions portion (first two pages) of the Budget by Funds section of the Budget.

Governmental Funds - Please see the first and second page of the "Budget by Funds" Section of the Budget.

GPS - Global Positioning System

GVEA - Golden Valley Electric Association

HAS - Health Savings Plan

HIPAA - Health Insurance Portability and Accountability Act

Hotel-Motel Tax - 8% tax on hotel/motel occupancy levied areawide - with provision that any other jurisdictions levy is deducted and the balance is remitted to the Borough. Approved by areawide vote in October 1992 and became effective January 1, 1993.

HSSC - Health & Social Services Commission

IANGU - Interior Alaska Natural Gas Utility

IFAS - Integrated Financial and Administrative Solution financial management system

IFB - Invitation for Bid

IGCP - Intragovernmental Cost Plan

IGU - Interior Gas Utility

IP - Internal Protocol

IRS - Internal Revenue Service

IT - Information Technology

JLUS - Joint Land Use Study

Lapse - This term denotes the automatic termination of a legal spending authorization or spending authority (from an approved revenue source), also referred to as an appropriation. An appropriation is made for a certain period of time, usually a fiscal year for an operating budget authorization. At the end of the authorization period, any unexpended and unencumbered balance is returned (lapses) back to its original source, unless otherwise provided by law. Within the Borough, "lapse" is also used to mean the combined difference between 1) the estimated revenues and expenditure appropriations and 2) the actual revenues and expenditures results on a budgetary basis, as in FNSBC 3.01.060 A. Furthermore, the Borough also uses "lapse" to mean "**budget surplus**", as in FNSBC 3.01.060 E.

LOMA - Letter of Map Amendment

Interfund Charges - Reimbursement for services that are paid for out of one fund but benefit the programs in another fund.

Intragovernmental Charges - Same as Interfund Charges.

MACS - Metropolitan Area Commuter System

Appendix G
Glossary of Terms

Mill Levy or Mill Rate - A rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of $1 of tax per $1,000 of assessed value. Mill levy is computed as follows: property tax required ÷ total assessed value of taxable property x 1,000 = mill levy.

Modified Accrual - All governmental funds and fiduciary funds of the Borough are accounted for using the modified accrual basis of accounting with revenues recognized when they become measurable and available. A revenue is "measurable" when the amount of the transaction can be reasonably determined. Property tax revenues are accounted for (accrued) when they are levied and available to finance expenditures of the current period. Hotel-motel room taxes are accounted for (accrued) in the period they are both` due and collected. Delinquent sales tax revenues are accrued when collected. Certain grant revenues are dependent upon expenditures, and revenues from these grants are recognized when the expenditures are made; revenues from other grants are recognized on the cash basis. Charges for services and miscellaneous revenues are recognized on the cash basis. Interest income is accrued when earned. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which is recognized when due. Annual leave is accrued as it is earned and is budgeted for on a current basis.

MPO - Metropolitan Planning Organization **-** The U.S. Census Bureau, due to population increase, designated portions of the Borough and outlining areas as an MPO. This designation allows representatives from the Borough, City of Fairbanks, and North Pole to participate in the designation of Borough-related transportation projects. Prior to this MPO designation, the choice of projects was left solely to the discretion of the State of Alaska Department of Transportation and Public Facilities.

MSAG - Master Street Address Guide

MSRC - Mary Siah Recreation Center

Multi-Year Projects - The Multi-Year Projects section defines all projects that are over $20,000 and have a useful life over five years *and* non-capital projects and programs that cross fiscal years. These projects are further defined by the contribution from specific funds. Not included in this section are items less than $20,000 but greater than $5,000 (considered Capital Outlay) and items less than $5,000 but more than $750 (considered Controlled Assets under the Capital Outlay expenditure category). Vehicles, trailers, or major heavy pieces of light-duty motorized equipment are defined in the Vehicle Equipment Fleet Fund List of Vehicles and Equipment to be Replaced in 2005.

Municipal Assistance - The Municipal Assistance Program name was changed to Safe Communities Program in FY 1998. See the State Revenue portion of the Revenue Descriptions and Assumptions found in the Revenue section of the Budget.

NAAQS - National Ambient Air Quality Standard

NFIP - National Flood Insurance Program

NIGP - National Institute of Government Purchasing

NIMS - National Incidents Management System

Non-Areawide Fund - See the Special Revenue Funds description provided in the Fund Descriptions portion (first two pages) of the Budget by Funds section of the Budget.

Non-Departmental - An expenditure that is not specifically attributed to any of the existing Borough departments.

NWL - Noel Wien Library

Operating Budget - Revenues and Expenditures required to run the overall operations of the Borough for the next fiscal cycle (12 months).

Operating Transfer - When the General Fund makes a contribution to another fund, it becomes a revenue to the receiving fund.

OPTIX - Digital Records System

OSHA - Occupational Health & Safety Administration

Other State Revenue - See the State Revenue portion of the Revenue Descriptions and Assumptions found in the Revenue section of the Budget.

OWL - Online With Libraries

P-Card - Procurement Card

PCC - Pollution Control Commission

PERS - Alaska Public Employees' Retirement System

PFD - Permanent Fund Division; Permanent Fund Dividend

$PM_{2.5}$ - Particle air pollution; specifically, fine particulate matter equal to or less than 2.5 micrometers in diameter.

Procurement Card Program - Program initiated to supplement use of blanket purchase orders and expedite delivery of certain commodities.

Program Revenue - Revenues earned by a program, including fees for service, license, permit fees, fines, etc.

Property Tax - Total amount of revenue to be raised by levying taxes on real property. Property tax is computed as follows: Net program costs for all budget units in a particular fund - (minus) allocated revenues assigned to the fund and fund balance = (equals) property tax required for the fund to balance.

Property Tax Cap - The limitation in the Budget Year of the amount of property taxes that may be levied in a taxing jurisdiction. This is a voter-approved initiative. In 1996, voters approved a change in the maximum tax calculation to include all tax revenues.

Property Tax Exemption - State mandated exemptions for senior citizens, disabled veterans, and widow/widowers and state allowed local exemptions for portions of owner-occupied residential properties.

Proprietary Funds - Please see the second page of the "Budget by Funds" Section of the Budget.

PSAP - Public Safety Answering Point

Recommended Budget - A budget that is prepared by the Mayor for presentation to the Assembly.

Appendix G
Glossary of Terms

Residential Exemption - The Fairbanks North Star Borough allows its residents, who pay their property taxes on a current basis, to apply for an exemption of the greater of $20,000 or 20% of the assessed value for their primary residence.

Resources - The personnel and financial requirements of each program. Personnel resources are stated in terms of full-time, part-time, and temporary positions. Financial resources are stated in terms of five major expense categories (personnel services, commodities, other contractual services, capital outlay, and interfund charges).

Revised Budget - A budget that represents the original approved budget with supplemental appropriations and budget transfers (departmental requests for budget modifications). Revised budget in this presentation is as of December 31.

RFP - Request for Proposal

RMS - Records Management System

RSA - Road Service Area

RSS - Really Simple Syndication

Safe Communities Program - See the State Revenue portion of the Revenue Descriptions and Assumptions found in the Revenue section of the Budget.

SAN - Storage Area Network

SARB - State Assessment Review Board

SD - School District

SEC - Securities and Exchange Commission

Service Area - A taxing jurisdiction for particular governmental services. Service areas are created, altered, or abolished only with approval of a majority of those voting on the question within the affected area. The services are financed only from taxes on property within the area (after all revenue sources are applied). There are certain areawide services that are provided to, and paid for by, taxpayers throughout the Borough. Other services are limited to smaller geographic areas such as service areas.

SFBD - Solid Fuel Burning Device

SIP - State Implementation Plan. See Department of Transportation, Air Quality Division.

Solid Waste Collection District Fund - See the Special Revenue Funds description provided in the Fund Descriptions portion (first two pages) of the Budget by Funds section of the Budget.

Solid Waste Disposal Fund - See the Enterprise Funds description provided in the Fund Descriptions portion (first two pages) of the Budget by Funds section of the Budget.

SQL - Structured Query Language

State Contracts - See the State Revenue portion of the Revenue Descriptions and Assumptions found in the Revenue section of the Budget.

State Shared Revenue - See the State Revenue portion of the Revenue Descriptions and Assumptions found in the Revenue section of the Budget.

STEMI - ST Elevation Myocardial Infarction (confirmed heart attack)

TACS - Tax Accounting and Collections System

TAPS - Trans Alaska Pipeline System

Tax Levy - The total amount of revenue to be raised by general property taxes.

Tax Requirement - The amount of property tax allowed and necessary to fund the budget.

Tax-Supported - A term used to indicate programs or funds that depend, to some degree, on property taxes as a source of revenue. Those that are not tax-supported earn sufficient program revenues, allocated revenues, and/or intragovernmental charge revenues to balance their budgets.

Telephone & Electricity Co-op - See the State Revenue portion of the Revenue Descriptions and Assumptions found in the Revenue section of the Budget.

Tobacco Distribution Excise Tax - In April 2004, the Borough Assembly approved the levy of an 8% Tobacco Distribution Excise Tax. It is the intent of the Borough Assembly that the revenue received from an areawide Tobacco Distribution Excise Tax will reduce the assessed tax revenue derived from real property taxes thereby contributing to a diversified tax base.

Transit Enterprise Fund - See the Enterprise Funds description provided in the Fund Descriptions portion (first two pages) of the Budget by Funds section of the Budget

TRS - Alaska Teachers' Retirement System

UAF - University of Alaska Fairbanks

UAV - Unmanned Aerial Vehicle

UNIX - Trademark name of computer operating system

Unrestricted Net Assets - That portion of net assets that is neither restricted nor invested in capital assets (net of related debt)

UPS – Un-interruptible Power Supply

UPWP - Unified Planning Work Program

USPS - United States Postal Service

VEFF - Vehicle Equipment Fleet Fund **-** Established in FY 2001, this fund was set up as an internal service fund to provide for the pooling of borough vehicle and equipment assets and established a systematic purchase and replacement program. See Transportation Department.

VFD - Volunteer Fire Department

VISTA - Volunteers in Service to America

WAN - Wide Area Network

Westlaw - Online service used by the Department of Law that provides access to legal databases and services.

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