

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 23-04-am-01**

**AN ORDINANCE OF THE NORTHWEST ARCTIC
BOROUGH ASSEMBLY PROVIDING FOR THE
ESTABLISHMENT AND ADOPTION OF AN AMENDED
LINE-ITEM BUDGET FOR FISCAL YEAR 2024.**

BE IT ENACTED BY THE ASSEMBLY OF THE NORTHWEST ARCTIC
BOROUGH:

Section 1. CLASSIFICATION.

This is a non-code ordinance.

Section 2. GENERAL PROVISIONS.

The budget document attached provides for the authorized revenues and expenditures and the changes in cash balances as part of the budget for the period July 1, 2023, through June 30, 2024, and made a matter of public record.

Section 3. AUTHORIZATIONS AND APPROPRIATIONS.

The appropriation of \$30,311,412 is hereby adopted and authorized for the period July 1, 2023, through June 30, 2024, and is the budget for that period. Subject to Assembly approval, by resolution, the Mayor may: (1) establish line-item expenditures within an authorized appropriation, or (2) transfer from one authorized appropriation to another any amount which would not annually exceed 10 percent or \$25,000, whichever is greater. Under no circumstances may the total amount of such transactions exceed \$150,000 prior to Assembly reappropriation pursuant to Section 6.12.060(E) of the Borough Code.

PASSED AND ADOPTED THIS 29th DAY OF May, 2024.



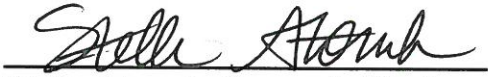
Nathan Hatley, Jr., Assembly President

PASSED AND APPROVED THIS 29th DAY OF May 2024.



Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS 5 DAY OF 29 2024.



Stella Atoruk, Borough Clerk

First Reading: Apr 23, 2024
Public Reading: May 29, 2024

ATTEST:



**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

Summary of Revenue and Expenditures

| Description | PROPOSED FY24 AMENDMENT | Approved FY24 Budget | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|---|-------------------------------|-------------------------|---|--|
| REVENUES | \$ 33,292,823 | \$ 32,058,383 | \$ 1,234,440 | 4% |
| Operations: | | | | |
| Assembly Department | \$ 2,024,111 | \$ 2,155,501 | \$ 131,390 | 6% |
| Mayor's Department | \$ 1,401,207 | \$ 1,492,415 | \$ 91,207 | 6% |
| Administration & Finance | \$ 1,321,084 | \$ 1,171,272 | \$ (149,812) | -13% |
| Planning & Community | \$ 567,797 | \$ 909,045 | \$ 341,249 | 38% |
| Planning Commission | \$ 36,803 | \$ 36,803 | \$ - | 0% |
| COMM. & ECON. DEVELOP. DEPT | \$ 3,558,287 | \$ 3,547,899 | \$ (10,388) | 0% |
| COMM. & ECON. DEVELOP. COMM | \$ 25,669 | \$ 25,669 | \$ - | 0% |
| Public Services Department | \$ 1,536,949 | \$ 1,571,678 | \$ 34,729 | 2% |
| Public Safety Commission | \$ 25,592 | \$ 25,592 | \$ - | 0% |
| Public Safety Department | \$ 1,170,458 | \$ 1,369,108 | \$ 198,650 | 15% |
| Total Operations | \$ 11,667,957 | \$ 12,304,981 | \$ 637,024 | 5% |
| Other Appropriations within General Fund | | | | |
| Local Education Contribution | \$ 6,645,111 | \$ 6,645,111 | \$ - | 0% |
| Water and Sewer Subsidy | \$ 2,450,000 | \$ 2,450,000 | \$ - | 0% |
| Total Other Appropriations | \$ 9,095,111 | \$ 9,095,111 | \$ - | 0% |
| Transfers from General Fund | | | | |
| Sulianich - Operating Transfer | \$ 28,500 | \$ 28,500 | \$ - | 0% |
| Investment Contribution (per code) | \$ 7,870,332 | \$ 7,500,000 | \$ (370,332) | -5% |
| Bond Debt Appropriation | \$ 1,649,513 | \$ 1,649,513 | \$ - | 0% |
| FUND BALANCE LEGAL RESERVE | \$ - | \$ - | | #DIV/0! |
| Total Transfers from General Fund | \$ 9,548,345 | \$ 9,178,013 | \$ (370,332) | -4% |
| TOTAL EXPENDITURES | \$ 30,311,412 | \$ 30,578,105 | \$ 266,692 | 1% |
| Excess (Deficiency) or revenue over expenditures | \$ 2,981,411 | | 17% 7,489,670 25% | |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
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Programs Subsidized by Northwest Arctic Borough

The Northwest Arctic Borough provides financial support to various organizations, programs, events or causes through the General Fund. The funding is optional and at the mercy of funding availability. The funding is budgeted by departments and requirements to obtain vary. The following list does not obligate the Borough, instead it is intended to give the Assembly an idea of the financial support provided by the Borough.

| Department | Line Item | Amount | Description |
|-------------------|---------------------------------|----------------------|---|
| Assembly | REVENUE SHARING PROGRAM | \$ 335,415 | <i>Paid to village city governments</i> |
| Assembly | ASSEMBLY DONATIONS | \$ 150,000 | <i>City of Kotzebue Ambulance Services</i> |
| Assembly | ASSEMBLY DONATIONS | \$ 62,000 | <i>NVOK Nikaitchaut</i> |
| Assembly | ASSEMBLY DONATIONS | \$ 25,000 | <i>Chukchi College</i> |
| Assembly | ASSEMBLY DONATIONS | \$ 75,000 | <i>NANA Trespass Program</i> |
| Assembly | ASSEMBLY DONATIONS | \$ 50,000 | <i>Boys and Girls Club</i> |
| Assembly | ASSEMBLY DONATIONS | \$ 40,000 | <i>Cultural Camps/Wellness</i> |
| Assembly | ASSEMBLY DONATIONS | \$ 40,000 | <i>KOTZ Radio</i> |
| Mayor | NW LEADERSHIP TEAM | \$ 5,000 | <i>NWALT Meetings and associated expenses</i> |
| Mayor | ARCTIC ISSUES | \$ 5,000 | <i>Discretionary funds to support Arctic Policy Medical, burial and other donations for residents</i> |
| Mayor | CHARITABLE DONATIONS | \$ 140,000 | <i>\$7,500 planning grants for villages</i> |
| Planning | PLANNING GRANTS | \$ 75,000 | <i>Educational scholarships for NAB Residents</i> |
| CEDA | FR FERGUSON SCHOLARSHIPS | \$ 302,000 | <i>Grants given to small business in NAB</i> |
| CEDA | SMALL BUSINESS GRANTS | \$ 18,000 | <i>Grants for commercial & subsistence users</i> |
| CEDA | FISHING GRANTS | \$ 90,000 | <i>Funds to allow CEDA to complete Economic Development in the region</i> |
| CEDA | CEDA PROJECTS | \$ 2,195,000 | <i>Subsidy paid to ANTHC that works to reduce water and sewer rates for residents</i> |
| General | WATER & SEWER SUBSIDY | \$ 2,450,000 | <i>Subsidy to keep Sulianich Arts Center in operation</i> |
| General | SULIANICH - OPERATING XFER | \$ 28,500 | |
| | Total Discretionary Subsidy | \$ 6,085,915 | |
| Required | LOCAL EDUCATION CONTRIBUTION | \$ 4,519,095 | <i>The required annual contribution to the School District, as mandated by State law</i> |
| | TOTAL SUBSIDY | \$ 10,605,010 | |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

Grant Funds Summary

| Description | FY24 |
|-------------|------|
|-------------|------|

STATE GRANTS

| | |
|--|--------------------|
| AEA - Abl, Ian, Orv, Wlk Solar PV & Battery | \$590,000 |
| AK DOT Airport Vegetation and Brushing | \$250,000 |
| AHFC Teacher and Professional Housing | \$750,000 |
| Alaska DOT Safe Ice Roads | \$300,000 |
| SOA TORA Ice Roads | \$100,000 |
| SOA Designated Legislative Grant (KVL Bus Barn/BKL HVAC) | \$2,000,000 |
| SOA Designated Legislative Grant (Public Safety) | \$1,500,000 |
| SOA VPSO | \$1,136,334 |
| SOA VPSO CIP | \$250,000 |
| TOTAL STATE GRANTS | \$6,876,334 |

FEDERAL GRANTS

| | |
|---|---------------------|
| Denali Commission Noatak Solar Array | \$134,079 |
| DOE Noatak High Penetration & Battery | \$2,008,765 |
| Dept of Treasury ARPA | \$1,478,046 |
| LATCF (Local Assistance & Tribal Consistency) | \$4,536,000 |
| Local Govt Lost Revenue ARPA | \$1,923,945 |
| REPP Selawik Solar Array & Battery | \$1,998,820 |
| TOTAL FEDERAL GRANTS | \$12,079,655 |

OTHER FUNDING

| | |
|---------------------------------|-------------------|
| Teck Noatak Solar array | \$310,000 |
| Teck Noatak Solar array | \$100,000 |
| NANA VEI Noatak Community Fund | \$250,000 |
| NANA in-kind Noatak Solar Array | \$59,998 |
| TOTAL OTHER GRANTS | \$ 719,998 |

TOTAL GRANTS **\$ 19,675,987**

The following are audited as grants but are allowed to be included in the General Fund budget.

| Name | Estimated Amount |
|----------------------------------|-----------------------------------|
| Federal PILT Revenue (estimated) | \$ 1,100,062 |
| SOA Community Assistance Program | \$ 335,415 |
| | <u><u>\$ 1,435,477</u></u> |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total \$ 33,292,823 or 3.9% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures tot \$ 30,311,412 or 0.9% from the prior budget ordinance.

Changes in the general fund expenditures by department are as follows:

| Expenditure Type | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|---|---|--|
| Assembly Department expenditures decreased by | \$ 131,390 | 6% |
| Mayor’s Department expenditures decreased by | \$ 91,207 | 6% |
| Admin/Finance expenditures increased by | \$ (149,812) | -13% |
| Planning & Community expenditures remained the same | \$ 341,249 | 38% |
| Planning Commission expenditures remained the same | \$ - | 0% |
| EDA Department expenditures decreased by | \$ (10,388) | 0% |
| Economic Development Commission remained the same | \$ - | 0% |
| Public Services expenditures increased by | \$ 34,729 | 2% |
| Public Safety Commission expenditures remained the same | \$ - | 0% |
| Public Safety Department expenditures decreased by | \$ 198,650 | 15% |
| Local Contribution to Education increased by | \$ - | 0% |
| Water and Sewer subsidy remained the same | \$ - | 0% |
| Sulianich - Operating Transfer increased by | \$ - | 0% |
| Investment Contribution Appropriation decreased by | \$ (370,332) | -5% |
| FUND BALANCE LEGAL RESERVE decreased by | \$ - | |
| GO Bond Debt Appropriation decreased by | \$ - | 0% |
| TOTAL CHANGE IN EXPENDITURES | 266,692 | 1% |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

01-00 Revenues

| Account # | Description | PROPOSED FY24 AMENDMENT | APPROVED FY24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|-------------------------------|---|--|--------------------------|--|---|
| 4000 | PILT REVENUE | 26,234,440 | 25,000,000 | 1,234,440 | 5% |
| 4010 | FEDERAL PILT REVENUE | 1,100,062 | 1,100,062 | - | 0% |
| 4020 | BOROUGH FACILITY | 4,263,906 | 4,263,906 | - | 0% |
| 4050 | TOBACCO EXCISE TAX REVENUE | 540,000 | 540,000 | - | 0% |
| 4075 | MARIJUANA EXCISE TAX REVENUE | 60,000 | 60,000 | - | 0% |
| 4099 | MISCELLANEOUS REVENUE | 365,000 | 365,000 | - | 0% |
| 4220 | SOA COMMUNITY ASSISTANCE PRO | 335,415 | 335,415 | - | 0% |
| 4400 | INDIRECT COST RECOVERY | 80,000 | 80,000 | - | 0% |
| 4550 | INVESTMENT INCOME - AVAILABLE FOR OPERATIONS | 300,000 | 300,000 | - | 0% |
| 4600 | LAND PERMIT REVENUE | 14,000 | 14,000 | - | 0% |
| TOTAL GENERAL REVENUES | | \$ 33,292,823 | \$ 32,058,383 | \$ 1,234,440 | 4% |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

General Fund Revenues:

PILT Revenue is budgeted at \$25 million. The number is not finalized until March/April of the fiscal year. This is a decrease of \$1.8 million. The budget will be updated once NAB confirms the revenue.

Federal PILT Revenue is budgeted at \$1,100,062. The amount is not known until June of the fiscal year when the Federal Government releases the funds. The budget will be updated once NAB Confirms the revenue.

Borough Facility is budgeted at \$4,263,906. This is consistent with prior year.

Tobacco Excise Tax Revenue is budgeted at \$540,000. This is based on taxes collected.

Marijuana Excise Tax Revenue is budgeted at \$60,000. This is based on taxes collected.

Miscellaneous Revenue is budgeted at \$75,000. This is a \$290,000 decrease as in FY23 NAB received a Cape Blossom reimbursement.

SOA Community Assistance is budgeted at \$335,415 Consistent with prior year. It is important to note this number is not final until the State of Alaska approves it's FY24 budget. NAB has opted to distribute 100% of it's assistance program to the villages. If the revenue is not received payments to villages are not made.

Indirect Cost Recovery is budgeted at \$80,000. Consistent with prior year. The Indirect Cost Recovery is mainly from the VPSO grant.

Investment Income - Available for Operations is budgeted at \$300,000. Consistent with prior year. This revenue represents the interest earned in the Alaska Municipal League Investment Pool (AMLIP) account. AMLIP allows for investment in high quality and low risk investment vehicles that are liquidated (cash) easily. The increase is due to the interest rates rising in reaction to the Federal Reserve's actions to address the Nation's inflation.

Land Permit Revenue is budgeted at \$14,000. Consistent with prior year.

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

01-01 Assembly

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|------|--------------------------|---------------------------|-------------------|---|--|
| 6000 | SALARIES-ASSEMBLY | 191,000 | 192,461 | 1,461 | 1% |
| 6010 | WAGES - ELECTION WORKERS | 10,000 | 20,000 | 10,000 | 50% |
| 6110 | FICA | 6,143 | 25,741 | 19,597 | 76% |
| 6111 | UNEMPLOYMENT INSURANCE | 6,617 | 5,305 | (1,312) | -25% |
| 6115 | MEDICAL | 316,267 | 316,267 | (0) | 0% |
| 6125 | PERS | 62,669 | 58,313 | (4,356) | -7% |
| 6210 | AIR TRANSPORTATION | 100,000 | 110,000 | 10,000 | 9% |
| 6220 | GROUND TRANSPORTATION | 10,000 | 18,000 | 8,000 | 44% |
| 6230 | LODGING | 95,000 | 95,000 | - | 0% |
| 6240 | MEETING FEES | 200,000 | 250,000 | 50,000 | 20% |
| 6250 | PER DIEM | 50,000 | 65,000 | 15,000 | 23% |
| 6320 | PRINTING & PUBLICATIONS | 10,000 | 33,000 | 23,000 | 70% |
| 6370 | DUES & SUBSCRIPTIONS | 35,000 | 35,000 | - | 0% |
| 6399 | MISCELLANEOUS | 17,000 | 17,000 | - | 0% |
| 6400 | CONSULTANTS | 15,000 | 15,000 | - | 0% |
| 6450 | LEGAL | 50,000 | 50,000 | - | 0% |
| 6820 | ASSEMBLY RETREAT | 40,000 | 40,000 | - | 0% |
| 7000 | REVENUE SHARING PROGRAM | 335,415 | 335,415 | - | 0% |
| 7050 | DONATIONS | 450,000 | 450,000 | - | 0% |
| 7200 | ELECTION EXPENSE | 24,000 | 24,000 | - | 0% |

| | | | | |
|--------------|---------------------|---------------------|-------------------|-----------|
| TOTAL | \$ 2,024,111 | \$ 2,155,501 | \$ 131,390 | 6% |
|--------------|---------------------|---------------------|-------------------|-----------|

Insurance/Total Assembly Budget 16%

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

Assembly Department AMENDMENT HIGHLIGHTS:

SALARIES is budgeted at \$191,000. A decrease of \$1,461 to reflect savings in deputy clerk position.

TEMPORARY WAGES is budgeted at \$10,000. A decrease of \$10,000 to reflect actual FY24 election worker costs.

FRINGE benefits are decreased by a total of \$13,929. To show actual expenses in FY24.

AIR TRANSPORTATION is budgeted at \$100,000. A decrease of \$10,000 as a projected year end cost savings.

GROUND TRANSPORTATION is budgeted at \$10,000. A decrease of \$8,000 as a projected year end cost savings.

MEETING FEES is budgeted at \$200,000. A decrease of \$50,000 as a projected year end cost savings.

PER DIEM is budgeted at \$50,000. A decrease of \$15,000 as a projected year end cost savings.

PRINTING & PUBLICATIONS is budgeted at \$10,000. A decrease of \$23,000 as the contract with AD N was not renewed and costs savings in printing to close the year

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
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Assembly Department expenditures continued:

Revenue Sharing Program is at budgeted at \$335,415. The State has provided \$410,000 for FY24. A print of the community allocations will be provided.

Donations is budgeted at \$450,000. Consistent with prior ordinance, line item included to remind Assembly of donations. Please note that all donation requests need to be reviewed and approved by the Assembly. NAB will note the Assembly donation line item has historically funded the following:

| FY 24 donations: | APPROVED | SPENT/ACTUAL |
|--|-------------------|---------------------|
| <i>City of Kotzebue Ambulance Services</i> | \$ 150,000 | |
| <i>NVOK Nikaitchaut</i> | \$ 62,000 | |
| <i>Chukchi College</i> | \$ 25,000 | \$ 50,000 |
| <i>Boys and Girls Club</i> | \$ 50,000 | |
| <i>Cultural Camps/Wellness</i> | \$ 40,000 | |
| <i>KOTZ Radio</i> | \$ 40,000 | |
| <i>KOBUK 440</i> | | \$ 25,000 |
| TOTAL | \$ 367,000 | \$ 75,000 |

Election Expense is budgeted at \$24,000. Consistent with prior year. The budget covers the costs related to election expense (training and supplies).

Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
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01-02 Mayor

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|---------------------------|---------------------------|---------------------|---|--|
| 6000 | SALARIES-MAYOR | 325,000 | 377,601 | 52,601 | 14% |
| 6110 | FICA | 4,979 | 5,785 | 806 | 14% |
| 6111 | UNEMPLOYMENT INSURANCE | 5,363 | 6,243 | 880 | 14% |
| 6115 | MEDICAL | 97,313 | 97,313 | (0) | 0% |
| 6125 | PERS | 70,553 | 81,972 | 11,419 | 14% |
| 6210 | AIR TRANSPORTATION | 48,000 | 28,000 | (20,000) | -71% |
| 6220 | GROUND TRANSPORTATION | 9,000 | 9,000 | - | 0% |
| 6230 | LODGING | 20,000 | 20,000 | - | 0% |
| 6250 | PER DIEM | 15,000 | 13,000 | (2,000) | -15% |
| 6300 | OFFICE SUPPLIES | 22,000 | 22,000 | - | 0% |
| 6370 | DUES & SUBSCRIPTIONS | 4,000 | 8,000 | 4,000 | 50% |
| 6380 | TRAINING | 5,000 | 8,000 | 3,000 | 38% |
| 6399 | MISCELLANEOUS | 20,000 | 20,000 | - | 0% |
| 6400 | CONSULTANTS | 170,000 | 180,500 | 10,500 | 6% |
| 6450 | LEGAL SERVICES | 235,000 | 235,000 | - | 0% |
| 6825 | NW LEADERSHIP TEAM | 5,000 | 20,000 | 15,000 | 75% |
| 6830 | ARCTIC ISSUES | 5,000 | 20,000 | 15,000 | 75% |
| 7050 | CHARITABLE DONATIONS | 140,000 | 140,000 | - | 0% |
| 7600 | EMERGENCY DISASTER RELIEF | 200,000 | 200,000 | - | 0% |
| TOTAL | | \$ 1,401,207 | \$ 1,492,415 | \$ 91,207 | 6% |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

Mayor Department AMENDMENT HIGHLIGHTS:

SALARIES is budgeted at \$325,000. A decrease of \$52,601 to reflect actual personnel.

FRINGE benefits are decreased by a total of \$13,105. To show actual expenses in FY24.

AIR TRANSPORTATION is budgeted at \$48,000. An increase of \$20,000 to reflect actual expenses in FY24. inc. Congressional travel

PER DIEM is budgeted at \$15,000. An increase of \$2,000 to reflect remainder of the FY24 travel.

DUES & SUBSCRIPTIONS is budgeted at \$4,000. A decrease of \$4,000 as a projected year end cost savings.

TRAINING is budgeted at \$5,000. A decrease of \$3,000 as a projected year end cost savings.

CONSULTANTS is budgeted at \$170,000. A decrease of \$10,500 as FY24 costs savings are expected.

NW Leadership Team is budgeted at \$5,000. A decrease of \$15,000 to reflect costs savings in project.

Arctic Issues is budgeted at \$5,000. A decrease of \$15,000 to reflect cost savings in projects.

Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024

01-03 Administration & Finance

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|---------------------------|------------------------|---------------------|---|--|
| 6000 | SALARIES-ADM/FINANCE | 356,063 | 338,873 | (17,190) | -5% |
| 6110 | FICA | 5,455 | 7,914 | 2,459 | 31% |
| 6111 | UNEMPLOYMENT INSURANCE | 5,875 | 4,539 | (1,336) | -29% |
| 6115 | MEDICAL | 72,985 | 72,985 | (0) | 0% |
| 6125 | PERS | 77,296 | 74,552 | (2,744) | -4% |
| 6210 | AIR TRANSPORTATION | 12,000 | 12,000 | - | 0% |
| 6220 | GROUND TRANSPORTATION | 2,500 | 2,500 | - | 0% |
| 6230 | LODGING | 14,000 | 14,000 | - | 0% |
| 6250 | PER DIEM | 8,910 | 8,910 | - | 0% |
| 6300 | SUPPLIES | 28,000 | 28,000 | - | 0% |
| 6310 | POSTAGE AND FREIGHT | 15,000 | 15,000 | - | 0% |
| 6320 | PRINTING & PUBLICATIONS | 30,000 | 30,000 | - | 0% |
| 6330 | OFFICE BUILDING UTILITIES | 125,000 | 100,000 | (25,000) | -25% |
| 6340 | TELEPHONE | 44,000 | 44,000 | - | 0% |
| 6365 | GAS & OIL | 28,000 | 28,000 | - | 0% |
| 6370 | DUES & SUBSCRIPTIONS | 5,000 | 5,000 | - | 0% |
| 6380 | TRAINING | 5,000 | 5,000 | - | 0% |
| 6390 | JANITORIAL EXPENSE | 36,000 | 30,000 | (6,000) | -20% |
| 6460 | AUDIT / ACCOUNTING | 200,000 | 200,000 | - | 0% |
| 6600 | INSURANCE | 250,000 | 150,000 | (100,000) | -67% |
| TOTAL | | \$ 1,321,084 | \$ 1,171,272 | \$ (149,812) | -13% |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

Finance Department AMENDMENT HIGHLIGHTS:

SALARIES is budgeted at \$356,063. An increase of \$17,190 for actual salary amounts.

FRINGE benefits are increase by a total of \$1,621. To show actual expenses in FY24.

OFFICE UTILITIES is budgeted at \$125,000. An increase of \$25,000. This reflects actual FY24 costs and includes heating fuel, electricity, water & sewer for the Kotzebue buildings (5).

JANITORIAL is budgeted at \$36,000. An increase of \$6,000 as the contract renewal included a higher price.

INSURANCE is budgeted at \$250,000. An increase of \$100,000 reflecting the higher cost of coverage and several claims.

Northwest Arctic Borough
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01-05 Planning Department

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|-----------------------------|------------------------|-------------------|---|--|
| 6000 | SALARIES-PLANNING/COMMUNITY | 172,000 | 309,486 | 137,486 | 44% |
| 6110 | FICA | 2,635 | 4,922 | 2,287 | 46% |
| 6111 | UNEMPLOYMENT INSURANCE | 2,838 | 4,807 | 1,969 | 41% |
| 6115 | MEDICAL | 72,985 | 72,985 | (0) | 0% |
| 6125 | PERS | 37,339 | 66,547 | 29,208 | 44% |
| 6210 | AIR TRANSPORTATION | 5,000 | 13,200 | 8,200 | 62% |
| 6220 | GROUND TRANSPORTATION | 2,000 | 3,600 | 1,600 | 44% |
| 6230 | LODGING | 5,000 | 10,000 | 5,000 | 50% |
| 6250 | PER DIEM | 5,000 | 10,500 | 5,500 | 52% |
| 6300 | SUPPLIES | 10,000 | 10,000 | - | 0% |
| 6370 | DUES & SUBSCRIPTIONS | 3,000 | 3,000 | - | 0% |
| 6400 | CONSULTANTS | 100,000 | 250,000 | 150,000 | 60% |
| 7120 | PLANNING GRANTS | 75,000 | 75,000 | - | 0% |
| 7400 | TITLE 9 MONITORING | 75,000 | 75,000 | - | 0% |
| TOTAL | | \$ 567,797 | \$ 909,045 | \$ 341,249 | 38% |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

Planning Department AMENDMENT HIGHLIGHTS:

SALARIES is budgeted at \$172,000. A decrease of \$137,486 to reflect savings in 2 positions left unfilled.

FRINGE benefits are decreased by a total of \$133,464. To show actual expenses in FY24.

AIR TRANSPORTATION is budgeted at \$5,000. A decrease of \$8,200 as a projected year end cost savings.

GROUND TRANSPORTATION is budgeted at \$2,000. A decrease of \$1,600 as a projected year end cost savings.

LODGING is budgeted at \$5,000. A decrease of \$5,000 as a projected year end cost savings.

PER DIEM is budgeted at \$5,000. A decrease of \$5,500 as a projected year end cost savings.

CONSULTANTS is budgeted at \$100,000. A decrease of \$150,000 as the contracts projected for FY24

Northwest Arctic Borough
 General Fund
 Budget Ordinance 23-04am01
 June 30, 2024

01-06 Planning Commission

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|--------------------|---------------------------|-------------------|---|--|
| 6110 | FICA | 1,163 | 1,163 | - | 0% |
| 6210 | AIR TRANSPORTATION | 10,200 | 10,200 | - | 0% |
| 6230 | LODGING | 9,000 | 9,000 | - | 0% |
| 6240 | MEETING FEES | 8,500 | 8,500 | - | 0% |
| 6250 | PER DIEM | 5,940 | 5,940 | - | 0% |
| 6300 | OFFICE SUPPLIES | 2,000 | 2,000 | - | 0% |
| TOTAL | | \$ 36,803 | \$ 36,803 | \$ - | 0% |

Planning Commission Expenditures remained the same from prior budget ordinance. The funds for this Commission allow for travel and meeting fees for Commission Members to meet and review permit

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

01-07 Community and Economic Development Department

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|--------------------------|------------------------------------|---------------------------|--|---|
| 6000 | SALARIES-EDA | 567,239 | 557,959 | (9,280) | -2% |
| 6110 | FICA | 8,690 | 8,524 | (166) | -2% |
| 6111 | UNEMPLOYMENT INSURANCE | 9,359 | 9,345 | (14) | 0% |
| 6115 | MEDICAL | 128,859 | 128,859 | 0 | 0% |
| 6125 | PERS | 123,140 | 121,211 | (1,929) | -2% |
| 6210 | AIR TRANSPORTATION | 27,000 | 23,000 | (4,000) | -17% |
| 6220 | GROUND TRANSPORTATION | 9,000 | 5,000 | (4,000) | -80% |
| 6230 | LODGING | 20,000 | 20,000 | - | 0% |
| 6250 | PER DIEM | 13,000 | 13,000 | - | 0% |
| 6300 | OFFICE SUPPLIES | 10,000 | 8,000 | (2,000) | -25% |
| 6320 | PRINTING & PUBLICATIONS | 1,000 | 3,000 | 2,000 | 67% |
| 6370 | DUES & SUBSCRIPTIONS | 5,000 | 5,000 | - | 0% |
| 6380 | TRAINING | 5,000 | 5,000 | - | 0% |
| 6400 | CONSULTANTS | 26,000 | 35,000 | 9,000 | 26% |
| 7100 | FR FERGUSON SCHOLARSHIPS | 302,000 | 302,000 | - | 0% |
| 7110 | SMALL BUSINESS GRANTS | 18,000 | 18,000 | - | 0% |
| 7130 | FISHING GRANTS | 90,000 | 90,000 | - | 0% |
| 7135 | CEDA PROJECTS | 2,195,000 | 2,195,000 | - | 0% |
| TOTAL | | \$ 3,558,287 | \$ 3,547,899 | \$ (10,388) | 0% |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

CED Department AMENDMENT HIGHLIGHTS:

SALARIES is budgeted at \$567,239. An increase of \$9,280 to reflect actual personnel.

FRINGE benefits are increased by \$2,109. To show actual expenses in FY24.

AIR TRANSPORTATION is budgeted at \$27,000. An increase of \$4,000 to show actual FY24 and projected

GROUND TRANSPORTATION is budgeted at \$9,000. An increase of \$4,000 to show actual FY24.

OFFICE SUPPLIES is budgeted at \$10,000. An increase of \$2,000 for actual FY24.

PRINTING & PUBLICATIONS is budgeted at \$1,000. A decrease of \$2,000.

CONSULTANTS is budgeted at \$26,000. A decrease of \$9,000 as a projected year end cost savings.

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

01-08 Community and Economic Development Commission

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|--------------------|------------------------|-------------------|---|--|
| 6110 | FICA | 669 | 669 | - | 0% |
| 6210 | AIR TRANSPORTATION | 6,500 | 6,500 | - | 0% |
| 6230 | LODGING | 6,000 | 6,000 | - | 0% |
| 6240 | MEETING FEES | 4,000 | 4,000 | - | 0% |
| 6250 | PER DIEM | 2,500 | 2,500 | - | 0% |
| 6300 | OFFICE SUPPLIES | 6,000 | 6,000 | - | 0% |
| TOTAL | | \$ 25,669 | \$ 25,669 | \$ - | 0% |

CEDA Commission Expenditures remained the same from prior budget ordinance. The funds for this Commission allow for travel and meeting fees for Commission Members to meet and explore economic opportunities for the Region.

Northwest Arctic Borough
General Fund
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June 30, 2024

01-09 Public Services Department

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|--------------------------------------|---------------------------|---------------------|---|--|
| 6000 | SALARIES | 405,384 | 469,151 | 63,767 | 14% |
| 6110 | FICA | 6,210 | 18,500 | 12,290 | 66% |
| 6111 | UNEMPLOYMENT INSURANCE | 6,689 | 7,564 | 875 | 12% |
| 6115 | MEDICAL | 97,313 | 97,313 | (0) | 0% |
| 6125 | PERS | 88,003 | 87,000 | (1,003) | -1% |
| 6210 | AIR TRANSPORTATION | 35,000 | 23,000 | (12,000) | -52% |
| 6220 | GROUND TRANSPORTATION | 6,000 | 6,000 | - | 0% |
| 6230 | LODGING | 13,000 | 11,500 | (1,500) | -13% |
| 6250 | PER DIEM | 12,350 | 12,350 | - | 0% |
| 6300 | PUBLIC SERVICES SUPPLIES | 20,000 | 5,000 | (15,000) | -300% |
| 6310 | AIR FREIGHT | 25,000 | 20,000 | (5,000) | -25% |
| 6335 | NOATAK AIRPORT LEASE-YEARLY | 11,000 | 11,000 | - | 0% |
| 6345 | INFORMATION TECHNOLOGY CONTRACTOR | 250,000 | 230,000 | (20,000) | -9% |
| 6360 | PUBLIC SERVICES PROJECTS | 550,000 | 550,000 | - | 0% |
| 6370 | DUES & SUBSCRIPTIONS | 3,000 | 8,300 | 5,300 | 64% |
| 6399 | MISCELLANEOUS | 8,000 | 8,000 | - | 0% |
| 7501 | ABL VPSO HOUSE REPAIRS ONLY | - | 7,000 | 7,000 | 100% |
| TOTAL | | \$ 1,536,949 | \$ 1,571,678 | \$ 34,729 | 2% |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2023**

Public Services Department AMENDMENT HIGHLIGHTS:

SALARIES is budgeted at \$405,384. A decrease of \$63,767 to reflect savings in positions.

FRINGE benefits are decreased by a total of \$12,162. To show actual expenses in FY24.

AIR TRANSPORTATION is budgeted at \$35,000. An increase of \$12,000 to reflect actual FY24.

LODGING is budgeted at \$13,000. An increase of \$1,500 to reflect actual FY24.

SUPPLIES is budgeted at \$20,000. An increase of \$15,000. This line item is used for several projects including the Elder Boiler Mtn project.

AIR FREIGHT is budgeted at \$25,000. An increase of \$5,000 to reflect FY24 costs.

INFORMATION TECHNOLOGY is budgeted at \$250,000. An increase of \$20,000 to reflect actual FY24.

Dues and Subscriptions is budgeted at \$3,000. A decrease of \$5,300 projected in cost savings.

VPSO HOUSE REPAIRS is budgeted at \$0. A decrease of \$7,000 projected in cost savings.

Northwest Arctic Borough
 General Fund
 Budget Ordinance 23-04am01
 June 30, 2024

01-10 Public Safety Commission

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|--------------------|---------------------------|-------------------|---|--|
| 6110 | FICA | 842 | 842 | - | 0% |
| 6210 | AIR TRANSPORTATION | 6,228 | 6,228 | - | 0% |
| 6230 | LODGING | 3,668 | 3,668 | - | 0% |
| 6240 | MEETING FEES | 8,800 | 8,800 | - | 0% |
| 6250 | PER DIEM | 4,554 | 4,554 | - | 0% |
| 6300 | SUPPLIES | 1,500 | 1,500 | - | 0% |
| TOTAL | | \$ 25,592 | \$ 25,592 | \$ - | 0% |

Public Safety Commission expenditures remained the same from prior budget ordinance. The funds for this Commission allow for travel and meeting fees for Commission Members to meet and explore public safety issues.

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01**

01-11 Public Safety Department

June 30, 2024

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|---------------------------------------|------------------------------------|------------------------|---------------------|---|--|
| 6000 | SALARIES | 376,489 | 480,575 | 104,086 | 22% |
| 6010 | WAGES - TEMP TRAIL STAKERS | 36,000 | 36,000 | - | 0% |
| 6110 | FICA | 6,319 | 11,500 | 5,181 | 45% |
| 6111 | UNEMPLOYMENT INSURANCE | 6,806 | 7,756 | 950 | 12% |
| 6115 | MEDICAL | 97,313 | 97,313 | (0) | 0% |
| 6125 | PERS | 81,730 | 83,165 | 1,434 | 2% |
| 6210 | AIR TRANSPORTATION | 28,000 | 32,000 | 4,000 | 13% |
| 6220 | GROUND TRANSPORTATION | 6,000 | 3,500 | (2,500) | -71% |
| 6230 | LODGING | 20,000 | 11,000 | (9,000) | -82% |
| 6250 | PER DIEM | 14,000 | 9,000 | (5,000) | -56% |
| 6300 | SUPPLIES | 20,000 | 5,000 | (15,000) | -300% |
| 6310 | AIR FREIGHT | 5,000 | 15,000 | 10,000 | 67% |
| 6370 | DUES & SUBSCRIPTIONS | 4,000 | 7,500 | 3,500 | 47% |
| 6399 | MISCELLANEOUS | 8,000 | 4,000 | (4,000) | -100% |
| 6400 | CONSULTANTS | 2,500 | 2,500 | - | 0% |
| 7150 | WINTER TRAILS | 120,000 | 150,000 | 30,000 | 20% |
| 7155 | EMERGENCY MANAGEMENT | 2,800 | 12,800 | 10,000 | 78% |
| 7160 | Public Safety Summit | 15,000 | 15,000 | - | 0% |
| TOTAL General Public Safety | | 849,958 | 983,608 | 133,650 | 14% |
| 7500 | VPSO Support (VPSO House Expenses) | 10,000 | 10,000 | - | 0% |
| VPSO Subsidy from General Fund | | 10,000 | 10,000 | - | 0% |
| 8002 | SEARCH AND RESCUE SUPPORT | 60,000 | 80,000 | 20,000 | 25% |
| 8004 | SEARCH & RESCUE STIPENDS | 98,500 | 108,500 | 10,000 | 9% |
| TOTAL Search and Rescue | | 158,500 | 188,500 | 30,000 | 16% |
| 8501 | FIRE DEPARTMENT SUPPORT | 75,000 | 100,000 | 25,000 | 25% |
| 8506 | BATTALION CHIEF STIPENDS | 77,000 | 87,000 | 10,000 | 11% |
| TOTAL Fire Safety | | 152,000 | 187,000 | 35,000 | 19% |
| TOTAL PUBLIC SAFETY | | 1,170,458 | \$ 1,369,108 | \$ 198,650 | 15% |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

Public Safety AMENDMENT highlights:

NAB notes that within Public Safety, there are 4 major categories of expenses, that consist of the following:

1. General Public Safety operating budget
2. Search and Rescue operations
3. Fire Safety operations
4. VPSO Subsidy provided by the General Fund (with a goal to attract and retain VPSO personnel)

Please note some account closures in FY24 as the Administration seeks to eliminate repetitive categories (example: travel). The Public Safety budget expenditures are as follows:

Salaries is budgeted at \$376,489. A decrease of \$104,086 reflecting actual personnel costs FY24.

FRINGE is decreased by \$7,565 to reflect personnel costs FY24.

AIR TRANSPORTATION is budgeted at \$28,000. A decrease of \$4,000 to reflect actual cost savings.

GROUND TRANSPORTATION is budgeted at \$6,000. An increase of \$2,500 to show actual FY24 costs.

LODGING is budgeted at \$20,000. An increase of \$9,000 to show actual FY24.

PER DIEM is budgeted at \$14,000. An increase of \$5,000 to show actual FY24.

SUPPLIES is budgeted at \$20,000. An increase of \$15,000 reflecting actual FY 24 costs.

AIR FREIGHT is budgeted at \$5,000. A decrease of \$10,000 with projected cost savings.

DUES & SUBSCRIPTIONS is budgeted at \$4,000. A decrease of \$3,500 with projected costs savings.

MISCELLANEOUS is budgeted at \$8,000. An increase of \$4,000 reflecting actual FY24 costs.

WINTER TRAILS is budgeted at \$120,000. A decrease of \$30,000 with projected cost savings.

EMERGENCY MANAGEMENT is budgeted at \$2,800. A decrease of \$10,000with projected cost savings.

SAR SUPPORT is budgeted at \$60,000. A decrease of \$20,000 with projected cost savings.

SAR STIPENDS is budgeted at \$98,500. A decrease of \$10,000 with projected cost savings.

FIRE SUPPORT is budgeted at \$75,000. A decrease of \$25,000 with projected cost savings.

FIRE STIPENDS is budgeted at \$77,000. A decrease of \$10,000 with projected cost savings.

Northwest Arctic Borough
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 June 30, 2024

40-00 Sulianich Contribution from the General Fund

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|-------------|---------------------------|-------------------|---|--|
| 6300 | SUPPLIES | 5,500 | 5,500 | - | 0% |
| 6330 | UTILITIES | 23,000 | 23,000 | - | 0% |
| TOTAL | | \$ 28,500 | \$ 28,500 | \$ - | 0% |

Sulianich Contribution Expenditures:

The Sulianich Clerk hired through the Borough is transferred from the Sulianich subsidy to the Community and Economic Development Department. The Clerk will continue to work at Sulianich, but be financially assigned to the CEDA department.

Supplies is budgeted at \$5,500. Consistent with prior year.

Utilities is budgeted at \$23,000. An increase of \$2,000.

Note: Stipends were discussed. Stipends were not included as part of the General Fund Transfer to Sulianich.

Northwest Arctic Borough
General Fund
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Other Appropriations within General Fund

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|------------------------------|------------------------|---------------------|---|--|
| 9004 | LOCAL EDUCATION CONTRIBUTION | 6,645,111 | 6,645,111 | - | 0% |
| 9007 | WATER & SEWER SUBSIDY | 2,450,000 | 2,450,000 | - | 0% |
| TOTAL | | \$ 9,095,111 | \$ 9,095,111 | \$ - | 0% |

Local Education Contribution is budgeted at \$6,645,111. This consists of the Local Education Contribution as mandated by the State and the Borough Facility expense.

Water and Sewer Subsidy is budgeted at \$2,450,000. Consistent with prior year.

Transfers from General Fund

| ACCT | Description | PROPOSED FY24 AMEND | APPROVED FY 24 | \$ Variance Favorable (Unfavorable) | % Variance Favorable (Unfavorable) |
|--------------|----------------------------|------------------------|---------------------|---|--|
| 9001 | SULIANICH - OPERATING XFER | 28,500 | 28,500 | - | 0% |
| 9002 | INVESTMENT CONTRIBUTION | 7,870,332 | 7,500,000 | (370,332) | -5% |
| 9003 | BOND DEBT APPROPRIATION | 1,649,513 | 1,649,513 | 1 | 0% |
| FB | FUND BALANCE LEGAL RESERVE | - | | - | #DIV/0! |
| TOTAL | | \$ 9,548,345 | \$ 9,178,013 | \$ (370,332) | -4% |

Sulianich Operating Transfer is budgeted at \$28,500. Remains the same.,

Investment Contribution is budgeted at \$7,500,000. Remains the same

Fund Balance Legal Reserve is eliminated in FY24.

**Northwest Arctic Borough
General Fund
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June 30, 2024**

Salary Schedule

| Position | PROPOSED FY24 AMEND | APPROVED FY24 | \$ Difference | % Difference |
|---------------------------|------------------------|-------------------|---------------------|-----------------|
| Assembly Member Stipends | \$ 200,000 | \$ 250,000 | \$ (50,000) | -20% |
| Borough Clerk | \$ 111,000 | \$ 111,000 | \$ - | 0% |
| Deputy Clerk | \$ 80,000 | \$ 90,000 | \$ (10,000) | -11% |
| Election Workers | \$ 10,000 | \$ 20,000 | \$ (10,000) | -50% |
| TOTAL Assembly | \$ 401,000 | \$ 471,000 | \$ (70,000) | -15% |
| Mayor | \$ 160,000 | \$ 160,000 | \$ - | 0% |
| Administrator | \$ 100,000 | \$ 100,000 | \$ - | 0% |
| Mayor Assistant III | \$ - | \$ 70,687 | \$ (70,687) | -100% |
| Receptionist | \$ 60,000 | \$ 63,375 | \$ (3,375) | -5% |
| Intern | \$ 5,000 | \$ 5,000 | \$ - | 0% |
| TOTAL Mayor | \$ 325,000 | \$ 399,062 | \$ (74,062) | -19% |
| Treasurer | \$ 149,171 | \$ 149,171 | \$ - | 0% |
| Controller | \$ 136,892 | \$ 130,373 | \$ 6,519 | 5% |
| Accounting Assistant | \$ 70,000 | \$ 66,495 | \$ 3,505 | 5% |
| TOTAL Finance | \$ 356,063 | \$ 346,039 | \$ 10,024 | 3% |
| Planning Director | \$ 122,000 | \$ 128,750 | \$ (6,750) | -5% |
| Planning Administrator | \$ - | \$ 95,464 | \$ (95,464) | -100% |
| Planning Coordinator | \$ 50,000 | \$ 78,272 | \$ (28,272) | -36% |
| Intern | \$ - | \$ 7,000 | \$ (7,000) | -100% |
| TOTAL Planning | \$ 172,000 | \$ 309,486 | \$ (137,486) | -44% |
| CEDA Director | \$ 140,000 | \$ 140,000 | \$ - | 0% |
| Energy Coordinator | \$ 115,785 | \$ 105,785 | \$ 10,000 | 9% |
| Grant Administrator | \$ 110,877 | \$ 110,877 | \$ - | 0% |
| CEDC Coordinator | \$ 68,250 | \$ 87,550 | \$ (19,300) | -22% |
| Sulanich clerk | \$ 81,939 | \$ 81,939 | \$ - | 0% |
| Program Facilitator (50%) | \$ 43,388 | | | |
| Grant Writer 50% | \$ - | \$ 48,927 | \$ (48,927) | -100% |
| Summer Intern | \$ 7,000 | \$ 7,000 | \$ - | 0% |
| TOTAL CEDA | \$ 567,239 | \$ 582,078 | \$ (58,227) | -10% |

**Northwest Arctic Borough
General Fund
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Salary Schedule, continued:

| Position | PROPOSED FY25 | APPROVED FY24 | \$ Difference | % Difference |
|--------------------------------|---------------------|---------------------|---------------------|-----------------|
| Public Services Director | \$ 130,000 | \$ 132,767 | \$ (2,767) | -2% |
| Public Services Administrator | \$ 90,383 | \$ 90,383 | \$ - | 0% |
| Facilities Engineer | \$ 85,001 | \$ 85,001 | \$ (1) | 0% |
| Maintenance Technician | \$ - | \$ - | \$ - | 0% |
| KVL Road Maint. Workers | \$ 100,000 | \$ 100,000 | \$ - | 0% |
| Temporary Construction Workers | \$ 10,000 | \$ 40,000 | \$ (30,000) | -75% |
| Employee turnover | \$ - | \$ 21,000 | \$ (21,000) | -100% |
| TOTAL Public Services | \$ 415,384 | \$ 469,151 | \$ (53,768) | -11% |
| Public Safety Director | \$ 130,000 | \$ 130,000 | \$ - | 0% |
| Public Safety Admin Asst | \$ 90,000 | \$ 92,882 | \$ (2,882) | -3% |
| Search and Rescue Coordinator* | \$ 74,100 | \$ 69,554 | \$ 4,546 | 7% |
| Fire Safety Coordinator | \$ 82,389 | \$ 82,389 | \$ - | 0% |
| Trail Staking Maintenance | \$ 16,000 | \$ 58,500 | \$ (42,500) | -73% |
| Temporary Trail Stakers | \$ 20,000 | \$ 36,000 | \$ (16,000) | -44% |
| Temp S&R Coordinator | \$ - | \$ 8,500 | \$ (8,500) | -100% |
| TOTAL Public Safety | \$ 412,489 | \$ 477,825 | \$ (65,336) | -14% |
| Art Manager | \$ 81,947 | \$ 81,947 | \$ - | 0% |
| TOTAL SALARIES | \$ 2,731,121 | \$ 3,136,588 | \$ (405,467) | -13% |

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-04am01
June 30, 2024**

Five-year Bond Debt Service Schedule (includes Kivalina bo

| Total Debt Service: | Last year of DEED for NAB | | | | |
|--|----------------------------------|---------------|---------------|---------------|---------------|
| | FY24 | FY25 | FY26 | FY27 | FY28 |
| Total Bond Debt Service (Principal & Interest) | \$ 18,434,375 | \$ 15,205,750 | \$ 13,666,875 | \$ 12,133,875 | \$ 11,062,250 |
| Fiscal Year Debt Service Payment | \$ 3,228,625 | \$ 1,538,875 | \$ 1,533,000 | \$ 1,071,625 | \$ 1,069,875 |
| Ending Balance Debt Service | \$ 15,205,750 | \$ 13,666,875 | \$ 12,133,875 | \$ 11,062,250 | \$ 9,992,375 |

| State DEED Reimbursement Calculation: | Last year of DEED for NAB | | | | |
|--|----------------------------------|--------------|--------------|--------------|--------------|
| | FY24 | FY25 | FY26 | FY27 | FY27 |
| State DEED Reimbursement | \$ 1,579,113 | \$ 397,800 | \$ 401,288 | \$ - | \$ - |
| NAB Bond Debt Appropriation | \$ 1,649,513 | \$ 1,141,075 | \$ 1,131,713 | \$ 1,071,625 | \$ 1,069,875 |
| Total Debt Service Payment | \$ 3,228,625 | \$ 1,538,875 | \$ 1,533,000 | \$ 1,071,625 | \$ 1,069,875 |

Note: FY26 is the last year NAB has debt series that are eligible for DEED reimbursement.

**Northwest Arctic Borough
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Five-year Bond Debt Service Schedule

Fiscal Year 2024

The FY24 bond debt service totaled \$3,228,625. The State of Alaska Department of Education and Early Development's share is \$1,579,113 and the Borough's share is \$1,649,512. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not guaranteed.

Fiscal Year 2025

The FY25 bond debt service totaled \$1,538,875. The State of Alaska Department of Education and Early Development's share is \$397,800 and the Borough's share is \$1,141,075. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

Fiscal Year 2026

The FY26 bond debt service totaled \$1,533,000. The State of Alaska Department of Education and Early Development's share is \$401,288 and the Borough's share is \$1,131,713. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

Fiscal Year 2027

The FY27 bond debt service totaled \$1,071,625. The State of Alaska Department of Education and Early Development's share is \$0 and the Borough's share is \$1,071,625. Starting in FY27, no bond debt issuances qualify for bond debt reimbursement.

Fiscal Year 2028

The FY28 bond debt service totaled \$1,069,875. The State of Alaska Department of Education and Early Development's share is \$0 and the Borough's share is \$1,069,875.