NORTHWEST ARCTIC BOROUGH ORDINANCE 24-07

AN ORDINANCE OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY PROVIDING FOR THE ESTABLISHMENT AND ADOPTION OF THE LINE-ITEM BUDGET FOR FISCAL YEAR 2025.

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, 2024 through June 30, 2025 and made a matter of public record.

Section 3. AUTHORIZATIONS AND APPROPRIATIONS.

The appropriation of \$29,456,915 is hereby adopted and authorized for the period July 1, 2024 through June 30, 2025 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 Hadley, Jr., Assembly President

PASSED AND APPROVED THIS 29th DAY OF MAY 2024.

Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS 29th DAY OF MAY 2024.

Stella Atoruk, Borough Clerk

First Reading: April 23, 2024 Public Reading: May 29, 2024 ATTEST:

Summary of Revenue and Expenditures

D						\$ Variance	% Variance
Description	F	PROPOSED	1	APPROVED		Favorable	Favorable
		FY25	FY	24 BUDGET	(L	Infavorable)	(Unfavorable)
REVENUES	\$	29,318,677	\$	31,768,383	\$	(2,449,706)	-8%
Operations:							
Assembly Department	\$	1,881,371	\$	2,155,501	\$	274,130	13%
Mayor's Department	\$	1,382,839	\$	1,492,415	\$	109,576	7%
Administration & Finance	\$	1,327,889	\$	1,171,273	\$	(156,616)	-13%
Planning & Community	\$	597,300	\$	909,045	\$	311,746	34%
Planning Commission	\$	36,803	\$	36,803	\$	==	0%
COMM. & ECON. DEVELOP. DEPT	\$	3,414,754	\$	3,547,899	\$	133,145	4%
COMM. & ECON. DEVELOP. COMM	\$	25,669	\$	25,669	\$	-	0%
Public Services Department	\$	1,040,844	\$	1,571,678	\$	530,834	34%
Public Safety Commission	\$	25,592	\$	25,592	\$		0%
Public Safety Department	\$	1,254,017	\$	1,369,108	\$	115,091	8%
Total Operations	\$	10,987,077	\$	12,304,982	\$	1,317,905	11%
Other Appropriations within General I						(4, 422, 452)	210/
Local Education Contribution	\$	8,068,263	\$		\$	(1,423,152)	
Water and Sewer Subsidy	\$	2,482,000	\$		\$	(32,000)	
Total Other Appropriations	\$	10,550,263	\$	9,095,111	\$	(1,455,152)	-16%
Transfers from General Fund				20.500	4		0%
Sulianich - Operating Transfer	\$	28,500	\$		\$	750,000	10%
Investment Contribution (per code)	\$	6,750,000	\$		\$	750,000	
Bond Debt Appropriation	\$	1,141,075	\$		\$	508,438	31%
FUND BALANCE LEGAL RESERVE	\$	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	\$		\$	-	0%
Total Transfers from General Fund	\$	7,919,575	\$	9,178,013	\$	1,258,438	14%
TOTAL EXPENDITURES	\$	29,456,915	\$	30,578,106	\$	1,121,191	4%
						17%	i
Excess (Deficiency) of revenue over expenditures	\$	(138,238)				7,489,670	
			-			25%	

Programs and Contributions for FY25

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	\$	410,709	Paid to village city governments
Assembly	ASSEMBLY DONATIONS	\$	325,000	Discretionary for Assembly
Mayor	NW LEADERSHIP TEAM	\$	10,000	NWALT Meetings and associated expenses
Mayor	ARCTIC ISSUES	\$	10,000	Discretionary funds to support Arctic Policy
				Medical, burial and other donations for
Mayor	CHARITABLE DONATIONS	\$	130,000	residents
Planning	PLANNING GRANTS	\$	75,000	\$7,500 planning grants for villages
CEDA	FR FERGUSON SCHOLARSHIPS	\$	302,000	Educational scholarships for NAB Residents
CEDA	SMALL BUSINESS GRANTS	\$	6,000	Grants given to small business in NAB
CEDA	FISHING GRANTS	\$	50,000	Grants for commercial & subsistence users
				Funds to allow CEDA to complete Economic
CEDA	CEDA PROJECTS	\$	2,100,000	Development in the region
				Subsidy paid to ANTHC that works to reduce
General	WATER & SEWER SUBSIDY	\$	2,482,000	
				Subsidy to keep Sulianich Arts Center in
General	SULIANICH - OPERATING XFER	\$	28,500	operation
	Total Discretionary Subsidy	\$	5,929,209	
	LOCAL EDUCATION			The required annual contribution to the
Required	CONTRIBUTION	\$	2,304,357	School District, as mandated by State law
- 4	and the state of t	т	,	
	TOTAL SUBSIDY	\$	8,233,566	-1

Grant Funds Summary

Description	FY25	Award Dates
STATE GRANTS		
AEA - Abl, Ian, Orv, Wlk Solar PV & Battery	\$590,000	July 2022 - Jan 2024
AEA - Selawik Solar PV	\$1,134,500	July 2023 - Dec 2025
AK DOT Airport Vegetation and Brushing	\$160,000	end June 2024
AEA - Ambler Tank Farm	\$650,000	Mar 24 - Mar 25
Alaska DOT Safe Ice Roads	\$300,000	end April 2024
EECBG	\$75,270	
SOA TORA Ice Roads	\$100,000	end April 2024
SOA Designated Legislative Grant (KVL Bus Barn/BKL		
HVAC)	\$2,000,000	July 19 - June 2024
SOA Designated Legislative Grant (Public Safety)	\$1,500,000	April 22- June 2027
SOA VPSO	\$1,834,468	annual
SOA VPSO CIP	\$2,980,000	July 21 - June 26
TOTAL STATE GRANTS	\$11,324,238	

FEDERAL GRANTS

Denali Commission Noatak Solar Array	\$134,079	Closed
Dept of Health & Human Services	\$127,862	June 23 - May 24
EPA - Climate Pollution Reduction (TCC)	\$143,809	July 23- Sept 25
HUD - Ambler Search & Rescue	\$1,500,000	Apr 24 - Aug 31
Dept of Energy - Ambler TEDO	\$2,700,000	
Dept of Energy - City Ambler Solar heat	\$54,811,907	
Dept of Energy - Ambler	\$2,100,000	
Dept of Energy - Ambler Tank Farm	\$650,000	Mar 24 - Mar 25
DOE Noatak High Penetration & Battery	\$2,008,765	Jan 22 - Dec 23
Dept of Treasury ARPA	\$1,478,046	
LATCF (Local Assistance & Tribal Consistency)	\$4,536,000	Mar 21 - Dec 26
Local Govt Lost Revenue ARPA	\$1,923,945	Mar 21 - Dec 24
REPP Selawik Solar Array & Battery	\$1,998,820	Jan 23 - Jan 25
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TOTAL FEDERAL GRANTS

\$74,113,233

OTHER FUNDING

Teck (business grant?)	\$310,000
TOTAL OTHER GRANTS	\$ 310,000

TOTAL GRANTS

\$ 85,747,471

General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total \$ 29,318,677 or -7.7% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures tot \$ 29,456,915 or 3.7% 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	\$ 274,130	13%
Mayor's Department expenditures decreased by	\$ 109,576	7%
Admin/Finance expenditures increased by	\$ (156,616)	-13%
Planning & Community decreased by	\$ 311,746	34%
Planning Commission expenditures remained the same	\$; -	0%
EDA Department expenditures decreased by	\$ 133,145	4%
Economic Development Commission remained the same	\$ -	0%
Public Services expenditures decreased by	\$ 530,834	34%
Public Safety Commission expenditures remained the same	\$ -	0%
Public Safety Department expenditures decreased by	\$ 115,091	8%
Local Contribution to Education increased by	\$ (1,423,152)	-21%
Water and Sewer subsidy remained the same	\$ (32,000)	-1%
Sulianich - Operating Transfer remained the same	\$ 	0%
Investment Contribution Appropriation decreased by	\$ 750,000	10%
FUND BALANCE LEGAL RESERVE decreased by	\$ -	
GO Bond Debt Appropriation decreased by	\$ 508,438	31%
TOTAL CHANGE IN EXPENDITURES	1,121,191	4%

01-00 Revenues

Accoun t #	Description	PROPOSED FY25	APPROVED FY24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	22,500,000	25,000,000	(2,500,000)	-10%
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	50,000	75,000	(25,000)	-33%
4220	SOA COMMUNITY ASSISTANCE PRO	410,709	335,415	75,294	22%
4400	INDIRECT COST RECOVERY	80,000	80,000		0%
	INVESTMENT INCOME -				
4550	AVAILABLE FOR OPERATIONS	300,000	300,000	-	0%
4600	LAND PERMIT REVENUE	14,000	14,000	-	0%

TOTAL GENERAL REVENUES \$ 29,318,677 \$ 31,768,383 \$ (2,449,706) -8%

General Fund Revenues:

PILT Revenue is budgeted at \$22.5 million. The number is not finalized until March/April of the fiscal year. This is consistent with prior year. 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 \$50,000.

SOA Community Assistance is budgeted at \$410,709. It is important to note this number is not final until the State of Alaska approves it's FY25 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 (cashed) 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.

01-01 Assembly

ACCT	Description	PROPOSED FY25	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	196,730	192,461	(4,269)	-2%
6010	WAGES - ELECTION WORKERS	20,000	20,000	2	0%
6110	FICA	6,001	25,741	19,739	77%
6111	UNEMPLOYMENT INSURANCE	6,464	5,305	(1,159)	-22%
6115	MEDICAL	333,798	316,267	(17,531)	-6%
6125	PERS	62,669	58,313	(4,356)	-7%
6210	AIR TRANSPORTATION	80,000	110,000	30,000	27%
6220	GROUND TRANSPORTATION	14,000	18,000	4,000	22%
6230	LODGING	80,000	95,000	15,000	16%
6240	MEETING FEES	175,000	250,000	75,000	30%
6250	PER DIEM	50,000	65,000	15,000	23%
6320	PRINTING & PUBLICATIONS	5,000	33,000	28,000	85%
6370	DUES & SUBSCRIPTIONS	35,000	35,000	¥	0%
6399	MISCELLANEOUS	17,000	17,000	170	0%
6400	CONSULTANTS	-	15,000	15,000	100%
6450	LEGAL		50,000	50,000	100%
6820	ASSEMBLY RETREAT	40,000	40,000	pomoreal l	0%
7000	REVENUE SHARING PROGRAM	410,709	335,415	(75,294)	-22%
7050	DONATIONS	325,000	450,000	125,000	28%
7200	ELECTION EXPENSE	24,000	24,000	_	0%

TOTAL \$ 1,881,371 \$ 2,155,501 \$ 274,130 13%

Insurance/Total Assembly Budget

18%

Assembly Department Expenditures:

Salaries is budgeted at \$192,730. Consistent with prior year.

Wages - Election Workers is budgeted at \$20,000. Consistent with prior year. The budget will allow NAB to hire election workers for the annual Borough election.

FICA is budgeted at \$6,001.

Unemployment Insurance is budgeted at \$6,464.

Medical is budgeted at \$333,798, An increase of \$17,531 due to insurance premium increases.

PERS is budgeted at \$58,62,669.

Air Transportation is budgeted at \$80,000. A decrease of \$30,000. A decrease in the total travel budget line items (air, ground, lodging and per diem) to continue to allow monthly meetings and attendance to conferences and is using actual travel costs in FY24.

Ground Transportation is budgeted at \$14,000. A decrease of \$4,000.

Lodging is budgeted at \$80,000. A decrease of \$15,000.

Meeting Fees is budgeted at \$175,000. A decrease of \$75,000.

Per Diem is budgeted at \$50,000. A decrease of \$15,000.

Printing and Publications is budgeted at \$5,000. A decrease of \$28,000 which reflects the removal of the contract with ADN for public notices in the newspaper.

Miscellaneous is budgeted at \$17,000. Consistent with prior year. The budget takes care of miscellaneous expenses, examples of prior expenses taken care of are supplies for meetings hosted at the Borough.

Consultants is budgeted at 0. A decrease of \$15,000 from prior year which was budgeted for "as needed". In FY24, was unused.

Legal is budgeted at \$0. A decrease from \$50,000 from prior year which was budgeted for "as needed". In FY24, was unused.

Assembly Department expenditures continued:

Assembly Retreat is budgeted at \$40,000. Consistent with prior year. The budget allows for the Assembly to hold a retreat to discuss Borough priorities. It pays for the cost to conduct the meetings (catering and related costs).

Revenue Sharing Program is at budgeted at \$410,709. An increase of \$75,294. Please note 100% of the budget is paid to the village governments based on population of each village. Population figures are established by the State of Alaska DCRA.

Donations is budgeted at \$325,000. A decrease of \$125,000 from previous year. The 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:

TOTAL \$

367,000

75,000

FY 24 donations:		APPRO	OVED	SPENT/ACTUAL
	City of Kotzebue Ambulance Services	\$	150,000	
	NVOK Nikaitchaut	\$	62,000	
	Chukchi College	\$	25,000	\$ 50,000
	Boys and Girls Club	\$	50,000	
	Cultural Camps/Wellness	\$	40,000	
	KOTZ Radio	\$	40,000	
	KOBUK 440			\$ 25,000

3 YEAR SUMMARY OF DONATIONS

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21 donations:		ACT	UAL
	Chukchi College	\$	80,000
	KOTZ Radio	\$	40,000
	Boys and Girls Club	\$	50,000
	Nikatchuat School	\$	50,000
	City of Kotzebue Ambulance	\$	150,000
	City of Kotzebue	\$	119,000
	KOBUK 440	\$	25,000
	TOTAL	\$	514,000

FY 22 donations:	ACTU	AL
Chukchi College	\$	25,000
KOTZ Radio	\$	40,000
Boys and Girls Club	\$	50,000
Nikatchuat School	\$	62,000
NIHA	\$	15,000
AQQALUK TRUST	\$	25,000
KOBUK 440	\$	25,000
TOTAL	\$	242,000

FY 23 donations: ACTUAL

Chukchi College	\$ -
KOTZ Radio	\$ -
Boys and Girls Club	\$ 50,000
Nikatchuat School	\$) -
BUILDING / FREIGHT	\$ 131,971
CITY OF KOTZEBUE AMBULANCE	\$ 150,000
KOBUK 440	\$ 25,000
TOTAL	\$ 356,971

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

01-02 Mayor

ACCT	Description	PROPOSED FY25	APPROVED FY24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	329,800	377,601	47,801	13%
6110	FICA	5,053	5,785	733	13%
6111	UNEMPLOYMENT INSURANCE	5,442	6,243	801	13%
6115	MEDICAL	83,449	97,313	13,863	14%
6125	PERS	71,595	81,972	10,377	13%
6210	AIR TRANSPORTATION	28,000	28,000	-	0%
6220	GROUND TRANSPORTATION	9,000	9,000	-	0%
6230	LODGING	20,000	20,000	-	0%
6250	PER DIEM	13,000	13,000	-	0%
6300	OFFICE SUPPLIES	22,000	22,000	-	0%
6370	DUES & SUBSCRIPTIONS	8,000	8,000	-	0%
6380	TRAINING	2,000	8,000	6,000	75%
6399	MISCELLANEOUS	20,000	20,000	• -	0%
6400	CONSULTANTS	180,500	180,500	-	0%
6450	LEGAL SERVICES	235,000	235,000	-	0%
6825	NW LEADERSHIP TEAM	10,000	20,000	10,000	50%
6830	ARCTIC ISSUES	10,000	20,000	10,000	50%
7050	CHARITABLE DONATIONS	130,000	140,000	10,000	7%
7600	EMERGENCY DISASTER RELIEF	200,000	200,000	.=	0%

TOTAL \$ 1,382,839 \$ 1,492,415 \$ 109,576 7%

Mayor Department Expenditures:

Salaries is budgeted at \$329,800. A decrease of \$47,801 to reflect changes in staff needs.

Medical is budgeted at \$83,449. A decrease of \$13,863 with personnel savings.

PERS is budgeted at \$71,595.

Air Transportation is budgeted at \$28,000. Consistent with prior budget ordinance, the budget will allow the Mayor and his staff to travel for meetings, conferences, training and trips to the villages.

Ground Transportation is budgeted at \$9,000. Consistent with prior budget ordinance.

Lodging is budgeted at \$20,000. Consistent with prior budget ordinance.

Per Diem is budgeted at \$13,000. Consistent with prior budget ordinance.

Office Supplies is budgeted at \$22,000. Consistent with prior budget ordinance.

Training is budgeted at \$2,000. A decrease of \$6,000.

Legal Services is budgeted at \$235,000. Consistent with prior budget ordinance. The budget is used for legal counsel over NAB operations.

NW Leadership Team is budgeted at \$10,000. A decrease of \$10,000.

Arctic Issues is budgeted at \$0. A decrease of \$20,000. Reflects actual activity in FY24.

Charitable Donations is budgeted at \$130,000. A decrease of \$10,000 from prior year. The line item provides medical, burial and other donations to individuals, organizations, events and businesses on a case by case basis. The policy over this was presented to the Assembly and approved.

Emergency Disaster Relief is budgeted at \$200,000. Consistent with prior year budgets. The funds allow NAB to help the region in disaster response, past examples: spring flooding, oil spills, fuel shortages, extreme cold events.

01-03 Administration & Finance

ACCT	Description	PROPOSED FY25	APPROVED FY	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	366,745	338,873	(27,872)	-8%
6110	FICA	8,619	7,914	(705)	-9%
6111	UNEMPLOYMENT INSURANCE	6,051	4,539	(1,512)	-33%
6115	MEDICAL	83,449	72,985	(10,464)	-149
6125	PERS	79,615	74,552	(5,063)	-7%
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	1	0%
6320	PRINTING & PUBLICATIONS	10,000	30,000	20,000	67%
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	-	09
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	09
6380	TRAINING	5,000	5,000	-	09
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		\$ 1,171,273	\$ (156,616)	-1

TOTAL \$ 1,327,889 \$ 1,171,273 \$ (156,616) -13%

Finance Department Expenditures: Salaries is budgeted at \$366,745. An increase of \$27,872. Medical is budgeted at \$83,449. A decrease of \$10,464 to reflect salary savings. **PERS** is budgeted at \$79,615. Air Transportation is budgeted at \$12,000. Consistent with prior budget ordinance. The travel allows staff to attend trainings, meetings and visit the villages. Ground Transportation is budgeted at \$2,500. Consistent with prior budget ordinance. **Lodging** is budgeted at \$14,000. Consistent with prior budget ordinance. Per diem is budgeted at \$8,910. Consistent with prior budget ordinance. Supplies is budgeted at \$28,000. Consistent with prior budget ordinance. Postage and Freight is budgeted at \$15,000. Consistent with prior budget ordinance. Printing & Publications is budgeted at \$10,000. A decrease of \$20,000 and reflects FY24 actuals. Office Building Utilities is budgeted at \$125,000. An increase of \$25,000 which reflects FY24 expenses. Telephone is budgeted at \$44,000. Consistent with prior budget ordinance. The budget covers the cost of Borough office phones and employee cell phones.

Finance Department expenditures continued:

Gas and Oil is budgeted at \$28,000. Consistent with prior years

Dues and Subscriptions is budgeted at \$5,000. Consistent with prior budget ordinance. The budget allows staff to attend training and conferences.

Training is budgeted at \$5,000. Consistent with prior budget ordinance.

Janitorial expense is budgeted at \$36,000. An increase of \$6,000 to reflect FY24 contract amounts.

Accounting/Audit is budgeted at \$200,000. The budget covers the cost of an annual financial statement audit and single audit (audit over grants). The budget also allows NAB to contract with an accounting firm that helps, as needed. It is more economical to assign work to the CPA firm instead of hiring an employee as the Borough has a very high fringe rate due to medical costs.

Insurance is budgeted at \$250,000. An increase of \$100,000. The budget pays for business insurance. The cost is based on annual wages, as that is how the broker assesses risk.

01-05 Planning Department

ACCT	Description	PROPOSED FY25	APPROVED FY24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	213,280	309,486	96,206	31%
6110	FICA	3,267	4,922	1,654	34%
6111	UNEMPLOYMENT INSURANCE	3,519	4,807	1,288	27%
6115	MEDICAL	55,633	72,985	17,352	24%
6125	PERS	46,300	66,547	20,247	30%
6210	AIR TRANSPORTATION	13,200	13,200	_	0%
6220	GROUND TRANSPORTATION	3,600	3,600	_	0%
6230	LODGING	10,000	10,000	-	0%
6250	PER DIEM	10,500	10,500		0%
6300	SUPPLIES	10,000	10,000	-2	0%
6370	DUES & SUBSCRIPTIONS	3,000	3,000	-	0%
6400	CONSULTANTS	150,000	250,000	100,000	40%
7120	PLANNING GRANTS	75,000	75,000	-	0%
7400	TITLE 9 MONITORING	- 10 m	75,000	75,000	100%

TOTAL \$ 597,300 \$ 909,045 \$ 311,746 34%

Planning Department Expenditures:

Salaries is budgeted at \$213,280. A decrease of \$96,206 and personnel changes.

Medical is budgeted at \$55,633. A decrease of \$17,352 with personnel changes.

PERS is budgeted at \$46,300. A decrease of \$20,247.

Air Transportation is budgeted at \$13,200. Consistent with prior year.

Ground Transportation is budgeted at \$3,600. Consistent with prior year.

Lodging is budgeted at \$10,000. Consistent with prior year.

Per Diem is budgeted at \$10,500. Consistent with prior year.

Supplies is budgeted at \$10,000. Consistent with prior budget ordinance. The budget covers cost of office supplies for the department.

Dues and Subscriptions is budgeted at \$3,000. Consistent with prior budget ordinance. The budget allows staff to attend conferences or training events.

Consultants is budgeted at \$150,000. A decrease of \$100,000 from prior year. This reflects anticipated continued consultant work with Land specalists.

Planning Grants is budgeted at \$75,000. Consistent with prior year. The budget provides funds to village governments to host Planning Meetings.

Title 9 Monitoring is budgeted at \$0. A decrease of \$75,000. This line item will be eliminated.

01-06 Planning Commission

ACCT	Description	PROPOSED FY25	APPROVED FY24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	1,163	1,163	-	0%
6210	AIR TRANSPORTATION	10,200	10,200	J	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 \$ - 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

01-07 Community and Economic Development Department

ACCT	Description	PROPOSED FY25	APPROVED FY	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	590,508	557,959	(32,549)	-6%
6110	FICA	9,047	8,524	(522)	-6%
6111	UNEMPLOYMENT INSURANCE	9,743	9,345	(398)	-4%
6115	MEDICAL	111,266	128,859	17,594	14%
6125	PERS	128,191	121,211	(6,980)	-6%
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	5,000	8,000	3,000	38%
6320	PRINTING & PUBLICATIONS	2,000	3,000	1,000	33%
6370	DUES & SUBSCRIPTIONS	3,000	5,000	2,000	40%
6380	TRAINING	3,000	5,000	2,000	40%
6400	CONSULTANTS	26,000	35,000	9,000	26%
7100	FR FERGUSON SCHOLARSHIPS	302,000	302,000	-	0%
7110	SMALL BUSINESS GRANTS	6,000	18,000	12,000	67%
7130	FISHING GRANTS	50,000	90,000	40,000	44%
7135	CEDA PROJECTS	2,100,000	2,195,000	95,000	4%
	TOTAL	\$ 3,414,754	\$ 3,547,899	\$ 133,145	4%

Community and Economic Development Department Expenditures:

Salaries is budgeted at \$590,508. An increase of \$32,549.

Medical is budgeted at \$111,266. An decrease of \$17,594.

PERS is budgeted at \$128,191. An increase of \$6,980.

Air Transportation is budgeted at \$27,000. An increase of \$4,000. The budget allows CEDA staff to travel to meetings, conferences, training and village visits.

Ground Transportation is budgeted at \$9,000. An increase of \$4,000.

Lodging is budgeted at \$20,000. Consistent with prior year.

Per Diem is budgeted at \$13,000. Consistent with Prior year.

Office Supplies is budgeted at \$5,000. A decrease of \$3,000 from prior year.

Printing and Publication is budgeted at \$2,000. A decrease of \$1,000 from prior year.

Dues and Subscriptions is budgeted at \$3,000. A decrease of \$2,000 from prior year.

Training is budgeted at \$3,000. A decrease of \$2,000 from prior year.

Consultants is budgeted at \$26,000. A decrease of \$9,000 from prior year.

FR Ferguson Scholarships is budgeted at \$302,000. Consistent with prior year.

Small Business Grants is budgeted at \$6,000. A decrease of \$12,000. year. Reflects work from FY24 and projected grants.

Fishing Grants is budgeted at \$50,000. A decrease of \$40,000 from prior year. The budget provides financial support for subsistence and commercial fishermen in the region.

CEDA Projects is budgeted at \$2,100,000. A decrease of \$95,000.

01-08 Community and Economic Development Commission

ACCT	Description	PROPOSED FY25	APPROVED FY24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	669	669	-	0%
6210	AIR TRANSPORTATION	6,500	6,500	1	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%

TOTAL

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.

01-09 Public Services Department

ACCT	Description	PROPOSED FY25	APPROVED FY24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	414,545	469,151	54,606	12%
6110	FICA	6,351	18,500	12,149	66%
6111	UNEMPLOYMENT INSURANCE	6,840	7,564	724	10%
6115	MEDICAL	111,266	97,313	(13,953)	-14%
6125	PERS	89,992	87,000	(2,992)	-3%
6210	AIR TRANSPORTATION	19,000	23,000	4,000	17%
6220	GROUND TRANSPORTATION	3,000	6,000	3,000	50%
6230	LODGING	8,500	11,500	3,000	26%
6250	PER DIEM	10,350	12,350	2,000	16%
6300	SUPPLIES	4,000	5,000	1,000	20%
6310	AIR FREIGHT	20,000	20,000		0%
6335	NOATAK AIRPORT LEASE-YEARLY	11,000	11,000	-	0%
6345	INFORMATION TECHNOLOGY CONTRACTOR	230,000	230,000		0%
6360	PUBLIC SERVICES PROJECTS	100,000	550,000	450,000	82%
6361					
6362					
6370	DUES & SUBSCRIPTIONS	3,000	8,300	5,300	64%
6399	MISCELLANEOUS	3,000	8,000	5,000	63%
7501	ABL VPSO HOUSE REPAIRS ONLY	-	7,000	7,000	100%
	TOTAL	\$ 1,040,844	\$ 1,571,678	\$ 530,834	34%

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Public Services Expenditures:

Salaries is budgeted at \$414,545. A decrease of \$54,606.

Medical is budgeted at \$9111,266. An increase of \$13,953.

PERS is budgeted at \$89,992. An increase of \$2,992.

Air Transportation is budgeted at \$19,000. A decrease of \$4,000 from prior year. The overall budget for PS travel will be decreased to reflect travel requests and removal of the remote work for the Director. The budget will allow Public Service staff to attend meetings, conferences, training, and village trips.

Ground Transportation is budgeted at \$3,000. A decrease of \$3,000 from prior year.

Lodging is budgeted at \$8,500. A decrease of \$3,000 from prior year.

Per Diem is budgeted at \$10,350. A decrease of \$2,000 from prior year.

Information Technology is budgeted at \$230,000. Consistent with prior year. The budget allows for internet access and support of Borough buildings, and Assembly members to have internet access in their respective villages.

Public Services Projects is budgeted at \$100,000. A decrease of \$450,000 from prior year. FY24 included the following projects. With the completion of the projects, they will be transferred to Public Safety for ongoing cost associated with operations.

Cost	Project
100,000	Cape Blossom/Kivalina road maintenance
XX	SAR/Warm Storage Construction
XX	Shelter Cabin repair/construction
550.000	TOTAL

Dues and Subscriptions is budgeted at \$3,000. A decrease of \$5,300 from prior year.

Miscellaneous is budgeted at \$3,000. A decrease of \$5,000 from prior year. The budget allows Public Services to take care of unexpected costs incurred during operations.

ABL VPSO House Repairs ONLY is budgeted at \$0. A decrease of \$7,000 from prior year and reflects actual expenses in FY24.

01-10 Public Safety Commission

ACCT	Description	PROPOSED FY25	APPROVED FY24	\$ 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	1 E	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.

01-11 Public Safety Department

6000 SALARIES 387,784 480,575 92,791 19		blic Safety Department			\$ Variance	% Variance
FY25 FY24 (Unfavorable) (Unfavorable)	ACCT	Description	PROPOSED	APROVED	Favorable	Favorable
6010 WAGES - TEMP TRAIL STAKERS 36,000 36,000 - C 6110 FICA 6,492 11,500 5,008 44 6111 UNEMPLOYMENT INSURANCE 6,992 7,756 763 10 6115 MEDICAL 111,266 97,313 (13,953) -14 6125 PERS 84,182 83,165 (1,018) -1 6210 AIR TRANSPORTATION 26,000 32,000 6,000 15 6220 GROUND TRANSPORTATION 4,500 3,500 (1,000) -25 6230 LODGING 11,000 11,000 - - 6230 LODGING 11,000 15,000 - - 6300 SUPPLIES 7,500 5,000 (2,500) - - 6300 SUPPLIES			FY25	FY24	(Unfavorable)	(Unfavorable)
6110 FICA 6,492 11,500 5,008 44 6111 UNEMPLOYMENT INSURANCE 6,992 7,756 763 10 6115 MEDICAL 111,266 97,313 (13,953) -14 6125 PERS 84,182 83,165 (1,018) -1 6210 AIR TRANSPORTATION 26,000 32,000 6,000 11 6220 GROUND TRANSPORTATION 4,500 3,500 (1,000) -2 6230 LODGING 11,000 11,000 - (0,000) - (0,00	6000	SALARIES	387,784	480,575	92,791	199
6111 UNEMPLOYMENT INSURANCE 6,992 7,756 763 10 6115 MEDICAL 111,266 97,313 (13,953) -14 6125 PERS 84,182 83,165 (1,018) -1 6210 AIR TRANSPORTATION 26,000 32,000 6,000 11 6220 GROUND TRANSPORTATION 4,500 3,500 (1,000) -25 6230 LODGING 11,000 11,000 - (0 6250 PER DIEM 9,000 9,000 - (0 6300 SUPPLIES 7,500 5,000 (2,500) -50 6310 AIR FREIGHT 12,000 15,000 3,000 20 6370 DUES & SUBSCRIPTIONS 7,500 7,500 - (0 6399 MISCELLANEOUS 7,500 4,000 (3,500) -88 6400 CONSULTANTS 1,000 2,500 1,500 60 7150 WINTER TRAILS 120,000 150,000 30,000 20 7155 EMERGENCY MANAGEMENT 10,000 12,800 2,800 22 ADD SAR / FIRE WARM STORAGE FACIL 44,800 - (44,800) 100 7160 Public Safety Summit 15,000 15,000 - (0 7500 Expenses) 10,000 10,000 - (0 8002 SEARCH AND RESCUE SUPPORT 60,000 80,000 20,000 12 8004 SEARCH & RESCUE STIPENDS 108,500 100,000 20,000 21 8506 BATTALION CHIEF STIPENDS 87,000 87,000 - (0 87,000 100,000 2,000 10,000 - (0 8506 BATTALION CHIEF STIPENDS 87,000 87,000 - (0 87,000 100,000 2,0000 10,000 - (0 87,000 100,000 20,000 10 87,000 10,000 - (0 87,000 10,000 20,000 10 87,000 10,000 - (0 87,000 10,000 10,000 20,000 10 87,000 10,000	6010	WAGES - TEMP TRAIL STAKERS	36,000	36,000	-	09
6115 MEDICAL 111,266 97,313 (13,953) -14 6125 PERS 84,182 83,165 (1,018) -1 6210 AIR TRANSPORTATION 26,000 32,000 6,000 15 6220 GROUND TRANSPORTATION 4,500 3,500 (1,000) -25 6230 LODGING 11,000 11,000 - (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) (2,500) -5 (3,500) -5	6110	FICA	6,492	11,500	5,008	449
6125 PERS	6111	UNEMPLOYMENT INSURANCE	6,992	7,756	763	109
6210 AIR TRANSPORTATION	6115	MEDICAL	111,266	97,313	(13,953)	-14
6220 GROUND TRANSPORTATION 4,500 3,500 (1,000) -25 6230 LODGING 11,000 11,000 - 0 6250 PER DIEM 9,000 9,000 - 0 6300 SUPPLIES 7,500 5,000 (2,500) -50 6310 AIR FREIGHT 12,000 15,000 3,000 20 6370 DUES & SUBSCRIPTIONS 7,500 7,500 - 0 6399 MISCELLANEOUS 7,500 4,000 (3,500) -88 6400 CONSULTANTS 1,000 2,500 1,500 60 7150 WINTER TRAILS 120,000 150,000 30,000 20 7155 EMERGENCY MANAGEMENT 10,000 12,800 2,800 22 ADD SAR / FIRE WARM STORAGE FACIL 44,800 - (44,800) 100 7160 Public Safety Summit 15,000 15,000 - 0 VPSO Support (VPSO House 10,000 10,000 - 0 VPSO Subsidy from General Fund 10,000 10,000 - 0	6125	PERS	84,182	83,165	(1,018)	-1
11,000	6210	AIR TRANSPORTATION	26,000	32,000	6,000	19'
6250 PER DIEM 9,000 9,000 - 6 6300 SUPPLIES 7,500 5,000 (2,500) -5 6310 AIR FREIGHT 12,000 15,000 3,000 2 6370 DUES & SUBSCRIPTIONS 7,500 7,500 - 0 6399 MISCELLANEOUS 7,500 4,000 (3,500) -86 6400 CONSULTANTS 1,000 2,500 1,500 60 7150 WINTER TRAILS 120,000 150,000 30,000 20 7155 EMERGENCY MANAGEMENT 10,000 12,800 2,800 22 ADD SAR / FIRE WARM STORAGE FACIL 44,800 - (44,800) 100 7160 Public Safety Summit 15,000 15,000 - 0 VPSO Support (VPSO House 10,000 10,000 - 0 VPSO Subsidy from General Fund 10,000 10,000 - 0 8002 SEARCH AND RESCUE SUPPORT 60,000 8	6220	GROUND TRANSPORTATION	4,500	3,500	(1,000)	-29
6300 SUPPLIES 7,500 5,000 (2,500) -50 6310 AIR FREIGHT 12,000 15,000 3,000 20 6370 DUES & SUBSCRIPTIONS 7,500 7,500 - 0 6399 MISCELLANEOUS 7,500 4,000 (3,500) -88 6400 CONSULTANTS 1,000 2,500 1,500 60 7150 WINTER TRAILS 120,000 150,000 30,000 20 7155 EMERGENCY MANAGEMENT 10,000 12,800 2,800 22 ADD SAR / FIRE WARM STORAGE FACIL 44,800 - (44,800) 100 7160 Public Safety Summit 15,000 15,000 - 0 VPSO Support (VPSO House 908,517 983,608 75,091 0 8002 SEARCH AND RESCUE SUPPORT 60,000 80,000 20,000 2 8004 SEARCH & RESCUE STIPENDS 108,500 108,500 - 0 TOTAL Search and Rescue <td>6230</td> <td>LODGING</td> <td>11,000</td> <td>11,000</td> <td>-</td> <td>0</td>	6230	LODGING	11,000	11,000	-	0
6310 AIR FREIGHT 6310 DUES & SUBSCRIPTIONS 7,500 15,000 3,000 20 6399 MISCELLANEOUS 7,500 4,000 (3,500) -88 6400 CONSULTANTS 1,000 2,500 1,500 60 7150 WINTER TRAILS 120,000 150,000 30,000 20 7155 EMERGENCY MANAGEMENT 10,000 12,800 2,800 20 ADD SAR / FIRE WARM STORAGE FACIL 7160 Public Safety Summit 15,000 15,000 - TOTAL General Public Safety 908,517 983,608 75,091 VPSO Support (VPSO House 7500 Expenses) 10,000 10,000 - VPSO Subsidy from General Fund 10,000 8002 SEARCH AND RESCUE SUPPORT 60,000 8004 SEARCH & RESCUE STIPENDS 108,500 108,500 - TOTAL Search and Rescue 168,500 188,500 20,000 20,000 20 8506 BATTALION CHIEF STIPENDS 87,000 187,000 20,000 20,000 10 10,000 20,000 20 8000 20,000 20 8000 20,000 20 8000 20,000 20 8000 20,000 20 8000 20,000 20 8000 20,000 20 8000 20,000 20 8000 80,000 20,000 20 8000 80,000 80	6250	PER DIEM	9,000	9,000	-	0
6370 DUES & SUBSCRIPTIONS 7,500 7,500 - 0 6370 DUES & SUBSCRIPTIONS 7,500 7,500 - 0 6399 MISCELLANEOUS 7,500 4,000 (3,500) -88 6400 CONSULTANTS 1,000 2,500 1,500 60 7150 WINTER TRAILS 120,000 150,000 30,000 20 7155 EMERGENCY MANAGEMENT 10,000 12,800 2,800 22 ADD SAR / FIRE WARM STORAGE FACIL 44,800 - (44,800) 100 7160 Public Safety Summit 15,000 - (44,800) 100 TOTAL General Public Safety 908,517 983,608 75,091 30 VPSO Support (VPSO House 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 22 8004 SEARCH & RESCUE STIPENDS 108,500 108,500 - 0 TOTAL Search and Rescue 168,500	6300	SUPPLIES	7,500	5,000	(2,500)	-50
6399 MISCELLANEOUS 7,500 4,000 (3,500) -88 6400 CONSULTANTS 1,000 2,500 1,500 60 7150 WINTER TRAILS 120,000 150,000 30,000 20 7155 EMERGENCY MANAGEMENT 10,000 12,800 2,800 23 ADD SAR / FIRE WARM STORAGE FACIL 44,800 - (44,800) 100 7160 Public Safety Summit 15,000 - 0 TOTAL General Public Safety 908,517 983,608 75,091 VPSO Support (VPSO House 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 22 8004 SEARCH & RESCUE STIPENDS 108,500 108,500 - 0 8501 FIRE DEPARTMENT SUPPORT 80,000 100,000 20,000 20,000 20,000 8506 BATTALION CHIEF STIPENDS 87,000	6310	AIR FREIGHT	12,000	15,000	3,000	20
1,000 2,500 1,500 60 60 60 60 60 60 60	6370	DUES & SUBSCRIPTIONS	7,500	7,500	-	0
7150 WINTER TRAILS 120,000 150,000 30,000 20 7155 EMERGENCY MANAGEMENT 10,000 12,800 2,800 22 ADD SAR / FIRE WARM STORAGE FACIL 44,800 - (44,800) 100 7160 Public Safety Summit 15,000 - 0 0 TOTAL General Public Safety 908,517 983,608 75,091 0 VPSO Support (VPSO House 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 108,500 - 0 0 8501 FIRE DEPARTMENT SUPPORT 80,000 100,000 20,000 2 8506 BATTALION CHIEF STIPENDS 87,000 87,000 - 0 TOTAL Fire Safety 167,000 187,000 20,000 1	6399	MISCELLANEOUS	7,500	4,000	(3,500)	-88
7155 EMERGENCY MANAGEMENT ADD SAR / FIRE WARM STORAGE FACIL 7160 Public Safety Summit 15,000 TOTAL General Public Safety VPSO Support (VPSO House 7500 Expenses) 10,000 10,000 TOTAL General Fund 10,000 10,000 - VPSO Subsidy from General Fund 10,000 10,000 - 00 8002 SEARCH AND RESCUE SUPPORT 60,000 8004 SEARCH & RESCUE STIPENDS 108,500 108,500 108,500 108,500 108,500 109,000 20,000 100,00	6400	CONSULTANTS	1,000	2,500	1,500	60
ADD SAR / FIRE WARM STORAGE FACIL 44,800 - (44,800) 100 7160 Public Safety Summit 15,000 15,000 - (7,000) 15,000 - (7,000) 15,000 - (7,000) 15,000 - (7,000) 15,000 - (7,000) 15,000 - (7,000) 10,000 - (7,000) 10,000 - (7,000) 10,000 - (7,000) 10,000 - (7,000) 10,000 - (7,000) 10,000 - (7,000) 10,000 - (7,000) 10,000 10,000 - (7,000) 10,000 10,0	7150	WINTER TRAILS	120,000	150,000	30,000	20
7160 Public Safety Summit TOTAL General Public Safety 908,517 983,608 75,091 VPSO Support (VPSO House Expenses) 10,000 10,000 - (0) 8002 SEARCH AND RESCUE SUPPORT 8004 SEARCH & RESCUE STIPENDS TOTAL Search and Rescue 168,500 8501 FIRE DEPARTMENT SUPPORT 80,000 87,000 100,00	7155	EMERGENCY MANAGEMENT	10,000	12,800	2,800	22
TOTAL General Public Safety 908,517 983,608 75,091 VPSO Support (VPSO House 10,000 10,000 - VPSO Subsidy from General Fund 10,000 10,000 - 8002 SEARCH AND RESCUE SUPPORT 60,000 80,000 20,000 25 8004 SEARCH & RESCUE STIPENDS 108,500 108,500 - 0 TOTAL Search and Rescue 168,500 188,500 20,000 1 8501 FIRE DEPARTMENT SUPPORT 80,000 100,000 20,000 20 8506 BATTALION CHIEF STIPENDS 87,000 87,000 - 0 TOTAL Fire Safety 167,000 187,000 20,000 1	ADD	SAR / FIRE WARM STORAGE FACIL	44,800	-	(44,800)	100
VPSO Support (VPSO House Total Search and Rescue 10,000 10	7160	Public Safety Summit	15,000	15,000	-	0
7500 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 108,500 108,500 - 0 TOTAL Search and Rescue 168,500 188,500 20,000 1 8501 FIRE DEPARTMENT SUPPORT 80,000 100,000 20,000 20 8506 BATTALION CHIEF STIPENDS 87,000 87,000 - 0 TOTAL Fire Safety 167,000 187,000 20,000 1		TOTAL General Public Safety	908,517	983,608	75,091	
8002 SEARCH AND RESCUE SUPPORT 60,000 80,000 20,000 25 8004 SEARCH & RESCUE STIPENDS 108,500 108,500 - 0 TOTAL Search and Rescue 168,500 188,500 20,000 1 8501 FIRE DEPARTMENT SUPPORT 80,000 100,000 20,000 20 8506 BATTALION CHIEF STIPENDS 87,000 87,000 - 0 TOTAL Fire Safety 167,000 187,000 20,000 1	7500		10,000	10,000	-	0
8004 SEARCH & RESCUE STIPENDS 108,500 108,500 - 0 TOTAL Search and Rescue 168,500 188,500 20,000 1 8501 FIRE DEPARTMENT SUPPORT 80,000 100,000 20,000 20 8506 BATTALION CHIEF STIPENDS 87,000 87,000 - 0 TOTAL Fire Safety 167,000 187,000 20,000 1	0.000	VPSO Subsidy from General Fund	10,000	10,000	-	0
TOTAL Search and Rescue 168,500 188,500 20,000 1 8501 FIRE DEPARTMENT SUPPORT 80,000 100,000 20,000 20 8506 BATTALION CHIEF STIPENDS 87,000 87,000 - 0 TOTAL Fire Safety 167,000 187,000 20,000 1	8002	SEARCH AND RESCUE SUPPORT	60,000	80,000	20,000	25
8501 FIRE DEPARTMENT SUPPORT 80,000 100,000 20,000 20 8506 BATTALION CHIEF STIPENDS 87,000 87,000 - 0 TOTAL Fire Safety 167,000 187,000 20,000 1	8004	SEARCH & RESCUE STIPENDS	108,500	108,500	-	0
8506 BATTALION CHIEF STIPENDS 87,000 - 000 TOTAL Fire Safety 167,000 187,000 20,000 1		TOTAL Search and Rescue	168,500	188,500	20,000	11
TOTAL Fire Safety 167,000 187,000 20,000 1	8501	FIRE DEPARTMENT SUPPORT	80,000	100,000	20,000	20
TOTAL Fire Safety 167,000 187,000 20,000 1			87,000	87,000		C
TOTAL PUBLIC SAFETY 1,254,017 \$ 1,369,108 \$ 115,091	The second secon	The same of the sa	167,000	187,000	20,000	11
		TOTAL PUBLIC SAFETY	1,254,017	\$ 1,369,108	\$ 115,091	8

Public Safety Expenditures:

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 \$387,784. A decrease of \$92,791.

Wages - Temp Trail Stakers is budgeted at \$36,000. Consistent with prior year.

Medical is budgeted at \$111,266. An increase of \$13,953.

PERS is budgeted at \$884,182. An increase of \$1,018.

Air Transportation is budgeted at \$26,000. A decrease of \$6,000 from prior year.

Ground Transportation is budgeted at \$4,500. An increase of \$1,000 to reflect FY24 actuals.

Lodging is budgeted at \$11,000. Consistent with prior year.

Per diem is budgeted at \$9,000. Consistent with prior year.

Supplies is budgeted at \$7,500. An increase of \$2,500 from prior year. This reflects actual costs in FY24.

Air Freight is budgeted at \$12,000. A decrease of \$3,000 from prior year.

Dues and Subscriptions is budgeted at \$7,500. Consistant with prior year.

Miscellaneous is budgeted at \$7,500. An increase of \$3,500. This reflects actual from FY24.

Consultants is budgeted at \$1,000. A decrease of \$1,500.

Winter Trails is budgeted at \$120,000. A decrease of \$30,000 and relfects work in FY24 that can be used to project FY25 work.

Emergency Management is budgeted at \$10,000. A decrease of \$2,800 from prior year.

SAR/FIRE STORAGE is budgeted at \$44,800. This is a new line item and increases the budget by \$44,800.

Public Safety Summit is budgeted at \$15,000. Consistent with prior year.

VPSO House Expenses is budgeted at \$10,000. Consistent with prior year

SAR Support is budgeted at \$60,000. A decrease of \$20,000. This reflects work and expenses in FY24.

SAR Stipends is budgeted at \$108,500. Consistent with prior year.

FIRE DEPT Support is budgeted at \$80,000. A decrease of \$20,000. This reflects work and expenses in FY24.

Battalion Chief Stipends is budgeted at \$87,000. Consistent with prior year.

40-00 Sulianich Contribution from the General Fund

ACCT	Description	PROPOSED FY25	APPROVED FY24	\$ 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. Consistent with prior year.

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

Other Appropriations within General Fund

ACCT	Description	PROPOSED FY25	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	8,068,263	6,645,111	(1,423,152)	-21%
9007	WATER & SEWER SUBSIDY	2,482,000	2,450,000	(32,000)	-1%
	TOTAL	\$ 10,550,263	\$ 9,095,111	\$ (1,455,152)	-16%

Local Education Contribution is budgeted at \$6,568,263. An increase of \$76,848. This consists of the Local Education Contribution as mandated by the State and the Borough Facility expense. By resolution 24-10 **Water and Sewer Subsidy** is budgeted at \$2,450,000. Consistent with prior year.

Transfers from General Fund

TOTAL

ACCT	Description	PROPOSED FY25	APPROVED FY	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	28,500	28,500	-	0%
9002	INVESTMENT CONTRIBUTION	6,750,000	7,500,000	750,000	10%
9003	BOND DEBT APPROPRIATION	1,141,075	1,649,513	508,438	31%
FB	FUND BALANCE LEGAL RESERVE	<u>.</u>		-	

Sulianich Operating Transfer is budgeted at \$28,500. Consistent with prior year. See Sulianich budget for deta **Investment Contribution** is budgeted at \$7,500,000. A decrease of \$547,632.

\$ 7,919,575 \$ 9,178,013 \$

Fund Balance Legal Reserve was eliminated in FY24.

14%

1,258,438

Salary Schedule (3% COLA PROPOSAL)

			APPROVED			%			
Position	Position PROPOSED FY			FY24	\$ [Difference	Difference		
Assembly Member Stipends	\$	175,000	\$	250,000	\$	(75,000)	-30%		
Borough Clerk	\$	114,330	\$	111,000	\$	3,330	3%		
Deputy Clerk	\$	82,400	\$	90,000	\$	(7,600)	-8%		
Election Workers	\$	20,000	\$	20,000	\$	-	0%		
TOTAL Assembly	\$	391,730	\$	471,000	\$	(79,270)	-17%		
Mayor	\$	160,000	\$	160,000	\$	-	0%		
Administrator	\$	103,000	\$	100,000	\$	3,000	3%		
Mayor Assistant III	\$	-	\$	70,687	\$	(70,687)	-100%		
Receptionist	\$ \$ \$	61,800	\$	63,375	\$	(1,575)	-2%		
egislative Intern	\$	5,000	\$	5,000	\$	-	0%		
OTAL Mayor	\$	329,800	\$	399,062	\$	(69,262)	-17%		
reasurer	\$	153,646	\$	149,171	\$	4,475	3%		
Controller	\$	140,999	\$	130,373	\$	10,626	8%		
ccounting Assistant	\$	72,100	\$	66,495	\$	5,605	8%		
OTAL Finance	\$	366,745	\$	346,039	\$	20,706	6%		
lanning Director	\$	125,660	\$	128,750	\$	(3,090)	-2%		
lanning Administrator	\$ \$	-	\$	95,464	\$	(95,464)	-100%		
Planning Coordinator	\$	80,620	\$	78,272	\$	2,348	3%		
ntern	\$	7,000	\$	7,000	\$	-	0%		
OTAL Planning	\$	213,280	\$	309,486	\$	(96,206)	-31%		
CEDA Director	\$	144,200	\$	140,000	\$	4,200	3%		
nergy Coordinator	\$	119,259	\$	105,785	\$	13,474	13%		
rant Administrator	\$	119,364	\$	110,877	\$	8,487	8%		
EDC Coordinator	\$	70,298	\$	87,550	\$	(17,253)	-20%		
ulanich clerk	\$	84,397	\$	81,939	\$	2,458	3%		
rogram Facilitator (50%)	\$	45,991							
Grant Writer 50%		<u>=</u>	\$	48,927	\$	(48,927)	-100%		
	Ţ								
Summer Intern	\$ \$ \$	7,000	\$ \$	7,000	\$	(37,561)	0%		

Salary Schedule, continued:

	PRO	OPOSED FY25	APPROVED				%
Position		51 0325 1 125		FY24	\$ [Difference	Difference
Public Services Director	\$	133,900	\$	132,767	\$	1,133	1%
Public Services Administrator	\$	93,094	\$	90,383	\$	2,711	3%
Facilities Engineer	\$	87,551	\$	85,001	\$	2,550	3%
Maintenance Technician	\$	Ε.	\$	-	\$	-	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	\$	424,545	\$	469,151	\$	(44,606)	-10%
Public Safety Director	\$	133,900	\$	130,000	\$	3,900	3%
Public Safety Admin Asst	\$	92,700	\$	92,882	\$	(182)	0%
Search and Rescue Coordinator*	\$	76,323	\$	69,554	\$	6,769	10%
Fire Safety Coordinator	\$	84,861	\$	82,389	\$	2,472	3%
Trail Staking Maintenance	\$	-	\$	58,500	\$	(58,500)	-100%
Temporary Trail Stakers	\$	36,000	\$	36,000	\$	100	0%
Temp S&R Coordinator	\$	_	\$	8,500	\$	(8,500)	-100%
TOTAL Public Safety	\$	423,784	\$	477,825	\$	(54,041)	-11%
TOTAL SALARIES	\$	2,740,391	\$	3,054,641	\$	(314,250)	-10%

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 Reimburseme	ent C	alculation:				
		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.

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.