

**NORTHWEST ARCTIC BOROUGH  
ORDINANCE 15-05 am 01**

**AN ORDINANCE OF THE NORTHWEST ARCTIC  
BOROUGH ASSEMBLY PROVIDING FOR THE  
ESTABLISHMENT AND ADOPTION OF THE LINE  
ITEM BUDGET AMENDMENT FOR THE FISCAL  
YEAR 2016.**

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 change in cash balances as part of the budget for the period July 1, 2015 through June 30, 2016 and made a matter of public record.

Section 3. AUTHORIZATION AND APPROPRIATIONS.

The appropriations of \$14,532,107 is hereby adopted and authorized for the period July 1, 2015 through June 30, 2016 and is the budget for that period. Subject to Assembly approval, by resolution, the Mayor may; (1) establish line item expenditures within an authorized appropriations to another any amount which would not annually exceed 10% or \$25,000 whichever is less. In no circumstances may the total of such transactions exceed \$150,000.00 prior to the Assembly re-appropriation process, pursuant to Section 2.08.020 (E) of the Borough Code.

Section 4. EDUCATION APPROPRIATIONS

The appropriations of \$55,830,613.00 is approved and authorized as follows:

General Fund.....	\$48,846,764.00
Food Service.....	\$1,687,751.00
Special Revenues.....	\$5,296,098.00
TOTAL.....	<u>\$55,830,613.00</u>

**NORTHWEST ARCTIC BOROUGH ASSEMBLY  
ORDINANCE 15-05  
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**Section 5. BOROUGH SPECIAL REVENUE FUND, CAPITAL IMPROVEMENT  
PROJECTS AND APPROPRIATIONS.**

The revenue of \$19,695,715 is approved and authorized as follows:

Kobuk Community Repairs & Main	\$25,998
Deering Community Library R & M	\$6,237
Mining Conference	\$2,124
CIAP Solar Energy	\$500,000
AEA Upper Kobuk River Biomass	\$64,000
AEA Wind Farm Construction	\$1,042,000
CIAP Energy	\$162,720
Kivalina Heavy Equipment	\$400,000
CIAP & Shell Improving Subsistence	\$500,000
Conoco Mapping Initiative	\$45,000
Public Library	\$13,300
Other Library	\$3,636
AEDS	\$12,000
Borough Wide LED Light Project	\$98,000
Kivalina Evacuation Road Fund	\$44,699
Debt Service Payments	\$6,105,904
Borough Wide R & M & Heavy Equip	\$200,000
Salainich Arts Center	\$259,125
EDC Revolving Loan Program	\$293,035
CIAP Administration Grant	\$500,000
AEA EDC Grant	\$37,000
Office Building Main Fund	\$12,000
VPSO Program	\$1,102,826
VPSO Buildings	\$46,000
VPSO DOJ Pass Thru	\$100,000
CIAP Improving Manage Capacity	\$175,000
Kivalina Erosion Protection	\$243,000
Selawik Glycol Rehabilitation	\$44,853
Other Search & Rescue	\$13,308
Borough Wide S & R Support	\$89,000
Conoco Deering Lights Upgrade	\$7,000
Kotz HS Residential & Magnet School	\$4,227,000
Energy Steering Committee	\$12,000
Kivalina Water & Sanitation	\$58,000
Kobuk K-12 School Renovation	\$49,718
Kivalina Replacment School	\$127,025
Noatak Winter Fuel Haul	\$5,307
CIAP Sustainable Tourism	\$100,000
CIAP Marine Debris	\$42,000
CIAP Green Initiative	\$485,000
CIAP Waste Management	\$68,900
Kivalina Evacuation & Access	\$2,005,500
Noorvik Dumpsite & Fencing	\$4,000
Kiana Fuel Dispenser Upgrade	\$23,500
Shungnak Heavy Equipment	\$25,000
Kobuk Heavy Equipment	\$125,000

Shell Exploration Science Dept.	\$40,000
Shell Exploration Symposium & Comm.	<u>\$150,000</u>
Total	<u>\$19,695,715</u>

PASSED AND ADOPTED THIS \_\_\_ DAY OF January 2016



\_\_\_\_\_  
CARL WEISNER, PRESIDENT

PASSED AND APPROVED THIS \_\_\_ DAY OF January 2016



\_\_\_\_\_  
CLEMENT RICHARDS, MAYOR

SIGNED AND ATTESTED THIS \_\_\_ DAY OF January 2016



\_\_\_\_\_  
STELLA ATORUK, BOROUGH CLERK

**ATTEST:**

**First Reading: November 2015**  
**Public Reading: December 2015**



**Northwest Arctic Borough  
Budget Ordinance 15-05 am 01  
June 30, 2016**

**General Fund Revenues:**

The FY16 total General Fund budgeted revenues is \$13,296,105; an increase of \$143,744 or 1% from the prior budget ordinance and is amended in the following revenue line items:

**Teck Revenue** is budgeted at \$9,234,849; an increase of \$434,849 was received on December 31, 2015.

**Investment Income** is budgeted at \$0; a decrease of \$400,000 from the prior budget ordinance. Decrease is based on the market volatility for the year.

**Community Revenue Sharing** is budgeted at \$429,058 increase of \$20,570 based on the actual State of Alaska appropriation.

**Payment in lieu of tax (PILT)** is budgeted at \$1,226,182; an increase of \$88,325 based on actual PILT received in FY2016.

Account Number	Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
4000	Teck Revenue	\$9,234,849	\$8,800,000	\$434,849	5%
4002	Investment Earnings	\$0	\$400,000	(\$400,000)	(100%)
4099	Miscellaneous Revenue	\$15,000	\$15,000	\$0	0%
4200	Borough Usage Fee	\$2,126,016	\$2,126,016	\$0	0%
4300	Community Revenue Sharing	\$429,058	\$408,488	\$20,570	5%
4350	Other State Revenue	\$5,000	\$5,000	\$0	0%
4400	Indirect Cost Recovery	\$250,000	\$250,000	\$0	0%
4500	P.I.L.T.	\$1,226,182	\$1,137,857	\$88,325	8%
4600	Permit Fees	\$10,000	\$10,000	\$0	0%
Total General Revenue		\$13,296,105	\$13,152,361	\$143,744	1%

## **General Fund Expenditures:**

The General Fund expenditures total \$14,532,107; a decrease of \$372,311 or 2% from the prior budget ordinance. Total expenditures exceed total revenues by \$1,236,002 of which is proposed to be balanced with fund balance.

Changes in the general fund expenditures by department are follows:

- Assembly's Department expenditures increased by \$60,686 or 3%;
- Mayor's Department expenditures increased by \$114,190 or 9%;
- Admin/Finance Department expenditures decreased by \$80,811 or 1%;
- Planning & Community Department expenditures decreased by \$64,644 or 6%;
- Planning Commission expenditures decreased by \$44,501 or 90%;
- EDA Department expenditures decreased by \$218,428 or 42%;
- Economic Development Commission decreased by \$13,748 or 51%;
- Public Services Department expenditures decreased by \$62,431 or 6%;
- Operating Transfers to Other Funds decreased by \$62,624 or 24%;

## 01-01 Assembly's Department

Account Number	Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
6000	Salaries	\$145,195	\$145,195	\$0	0%
6110	FICA	\$13,519	\$13,519	\$0	0%
6111	Unemployment Insurance	\$2,964	\$2,964	\$0	0%
6112	PERS	\$28,632	\$28,632	\$0	0%
6113	Worker's Compensation	\$1,103	\$1,103	\$0	0%
6115	Medical Benefits	\$328,848	\$328,848	\$0	0%
6221	Legal & Consultant	\$29,219	\$25,000	(\$4,219)	(17%)
6224	Lobbyist	\$90,000	\$40,000	(\$50,000)	(125%)
6225	Revenue Sharing Program	\$402,000	\$402,000	\$0	0%
7002	Telephone	\$6,000	\$6,000	\$0	0%
7004	Election Expense	\$52,504	\$31,011	(\$21,493)	(69%)
7012	Transportation	\$95,338	\$101,831	\$6,493	6%
7014	Per Diem	\$132,850	\$133,050	\$200	0%
7015	Meeting Fees	\$136,981	\$144,200	\$7,219	5%
7036	Dues & Subscriptions	\$10,000	\$10,000	\$0	0%
7037	Printing & Publications	\$18,400	\$18,400	\$0	0%
7049	Business Expense	\$5,000	\$5,000	\$0	0%
7050	Contributions/Donations	\$330,000	\$330,000	\$0	0%
7110	ICC Membership	\$20,000	\$20,000	\$0	0%
7068	Inupiaq Language Commission	\$7,500	\$7,500	\$0	0%
8000	Assembly Retreat	\$20,000	\$5,000	(\$15,000)	(300%)
8003	Inupiat Iitqusiat/Wellness	\$5,000	\$5,000	\$0	0%
8004	Regional Elders Support	\$7,500	\$7,500	\$0	0%
8007	Equipment	\$0	\$16,114	\$16,114	100%
Total		\$1,888,553	\$1,827,867	(\$60,686)	(3%)

**Legal & Consultant** is budgeted at \$29,219; an increase of \$4,219 to address over expenditure of consulting work related to bearded seal litigation.

**Lobbying** is budgeted at \$90,000; an increase of \$50,000 from prior budget ordinance. The increase is related to lobbying contracts with Legislative Consultants in Alaska and Baker Professional Services.

**Election Expense** is budgeted at \$52,504; an increase of \$21,493 from prior budget ordinance based on actual election expenses in the fiscal year. This increase is related to the run-off election in FY2016.

**Transportation** is budgeted at \$95,338; a decrease of \$6,493 from prior budget ordinance to offset increased election expense.

**Per Diem** is budgeted at \$132,850; a decrease of \$200 from prior budget ordinance to offset increased election expense.

**Meeting fees** is budgeted at \$136,981; a decrease of \$7,219 from prior budget ordinance to offset increased election expense.

**Assembly Retreat** is budgeted at \$20,000; an increase of \$15,000 from prior budget ordinance.

**Equipment** is budgeted at 0; a decrease of \$16,114 from prior budget ordinance. Decrease is part of the cost cutting efforts throughout the Borough.

## 01-02 Mayor's Department

Account Number	Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
6000	Salaries	\$363,831	\$329,631	(\$34,200)	(10%)
6110	FICA	\$4,809	\$4,313	(\$496)	(12%)
6111	Unemployment Insurance	\$4,447	\$4,447	\$0	0%
6112	PERS	\$70,725	\$63,201	(\$7,524)	(12%)
6113	Worker's Compensation	\$2,765	\$2,505	(\$260)	(10%)
6115	Medical Benefits	\$71,520	\$63,240	(\$8,280)	(13%)
6221	Consultant	\$138,625	\$138,625	\$0	0%
6222	Legal Services	\$235,000	\$235,000	\$0	0%
6223	Tax Services	\$100,000	\$0	(\$100,000)	100%
7002	Telephone	\$12,500	\$12,500	\$0	0%
7012	Transportation	\$52,950	\$57,950	\$5,000	9%
7014	Per Diem	\$54,421	\$54,421	\$0	0%
7036	Dues & Subscriptions	\$5,500	\$5,500	\$0	0%
7037	Printing & Publications	\$10,000	\$10,000	\$0	0%
7048	Miscellaneous	\$8,163	\$5,000	(\$3,163)	(63%)
7050	Donations	\$70,000	\$70,000	\$0	0%
7064	Training	\$6,837	\$10,000	\$3,163	32%
7065	NWALT	\$17,000	\$17,000	\$0	0%
7066	Emergency Disaster Relief Fund	\$75,000	\$75,000	\$0	0%
7067	Arctic Issues	\$75,000	\$75,000	\$0	0%
7068	Education Summit	\$10,000	\$10,000	\$0	0%
7070	Cultural Camps	\$8,430	\$40,000	\$31,570	79%
Total		\$1,397,523	\$1,283,333	(\$114,190)	(9%)

**Salaries and Fringe Benefits** are budgeted at \$518,097; an increase of \$50,760 from the prior budget ordinance due to Chief of Staff position being fully funded in the General Fund. Please refer to the salary schedule.

**Tax Services** is budgeted at \$100,000, not included in the prior budget ordinance. This is for specialized legal services and tax assessor.

**Transportation** is budgeted at \$52,950; a decrease of \$5,000 from prior budget ordinance to fund the increased election expenditure.

**Miscellaneous** is budgeted at \$8,163; an increase of \$3,163 from prior budget ordinance which was offset by a decrease in training budget.

**Training** is budgeted at \$6,837; a decrease of \$3,163 from prior budget ordinance which was offset by an increase in miscellaneous budget.

**Cultural Camps** is budgeted at \$8,430; a decrease of \$31,570 from prior budget ordinance due to transfer of funding source.

## 01-03 Administration & Finance Department

Account Number	Description	Budget Ordinance 15-05 am1	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
5002	Contribution to Education	\$3,965,380	\$3,965,380	\$0	0%
5003	Noatak Airport Lease	\$6,456	\$6,456	\$0	0%
6000	Salaries	\$411,207	\$464,891	\$53,684	12%
6110	FICA	\$6,767	\$7,545	\$778	10%
6111	Unemployment Insurance	\$6,504	\$7,986	\$1,482	19%
6112	PERS	\$78,763	\$90,574	\$11,811	13%
6113	Worker's Compensation	\$3,125	\$3,533	\$408	12%
6115	Medical Benefits	\$113,832	\$126,480	\$12,648	10%
7000	Accounting/Auditing	\$190,116	\$190,116	\$0	0%
7001	Office Supplies	\$25,000	\$25,000	\$0	0%
7002	Telephone & Postage	\$20,000	\$20,000	\$0	0%
7006	Insurance	\$80,000	\$80,000	\$0	0%
7012	Transportation	\$14,600	\$14,600	\$0	0%
7014	Per Diem	\$8,760	\$8,760	\$0	0%
7030	Office Building Utilities/Main	\$55,100	\$55,100	\$0	0%
7034	Gas & Oil	\$10,000	\$10,000	\$0	0%
7035	Equip Repairs & Maint.	\$10,000	\$10,000	\$0	0%
7036	Dues & Subscriptions	\$2,500	\$2,500	\$0	0%
7037	Printing & Publications	\$16,000	\$16,000	\$0	0%
7060	Internet & IT Support Services	\$72,000	\$72,000	\$0	0%
7063	Software Upgrades	\$5,742	\$6,000	\$258	4%
7064	Training	\$10,000	\$10,000	\$0	0%
7085	FR Ferguson Scholarships	\$200,000	\$200,000	\$0	0%
8007	Equipment	\$10,258	\$10,000	(\$258)	(3%)
	Total	\$5,322,110	\$5,402,921	\$80,811	1%

**Salaries and Fringe Benefits** are budgeted at \$620,198; a decrease of \$80,811 from the prior budget ordinance due to only hiring the Finance Director in the middle of the year. Please refer to the salary schedule.



**01-03-01 Human Resources Department**

<b>Account Number</b>	<b>Description</b>	<b>Budget Ordinance 15-05 am 01</b>	<b>Budget Ordinance 15-05</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percentage</b>
6000	Salaries	\$20,600	\$20,600	\$0	0%
6110	FICA	\$299	\$299	\$0	0%
6111	Unemployment Insurance	\$1,482	\$1,482	\$0	0%
6112	PERS	\$4,532	\$4,532	\$0	0%
6113	Worker's Compensation	\$157	\$157	\$0	0%
6115	Medical Benefits	\$5,059	\$5,059	\$0	0%
6221	Consultants	\$20,000	\$20,000	\$0	0%
7001	Supplies	\$0	\$3,000	\$3,000	100%
7012	Transportation	\$16,280	\$3,546	(\$12,734)	(359%)
7014	Per Diem	\$0	\$3,734	\$3,734	100%
7036	Dues & Subscriptions	\$0	\$2,000	\$2,000	100%
7064	Training	\$0	\$4,000	\$4,000	100%
<b>Total</b>		<b>\$68,409</b>	<b>\$68,409</b>	<b>\$0</b>	<b>0%</b>

**Transportation** is budgeted at \$16,280; an increase of \$12,734 from the prior budget ordinance. Increase is to fund increase for consultant travel and moving expense for Finance Director.

**Supplies, Per Diem, Dues & Subscriptions, and Training** are budgeted at \$0; a total decrease of \$12,734 from prior budget ordinance to offset the increase in transportation.

## 01-04 Planning & Community Department

Account Number	Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
6000	Salaries	\$283,235	\$283,235	\$0	0%
6110	FICA	\$4,107	\$4,107	\$0	0%
6111	Unemployment Insurance	\$4,447	\$4,447	\$0	0%
6112	PERS	\$58,014	\$58,014	\$0	0%
6113	Worker's Compensation	\$2,153	\$2,153	\$0	0%
6115	Medical Benefits	\$75,888	\$75,888	\$0	0%
6221	Consultants	\$449,000	\$439,000	(\$10,000)	(2%)
6250	Title Nine Monitoring	\$50,000	\$50,000	\$0	0%
7001	Supplies	\$1,800	\$1,800	\$0	0%
7002	Telephone	\$3,500	\$3,500	\$0	0%
7012	Transportation	\$12,630	\$37,650	\$25,020	66%
7014	Per Diem	\$10,518	\$52,542	\$42,024	80%
7037	Printing & Publications	\$1,500	\$1,500	\$0	0%
7064	Training	\$5,200	\$2,000	(\$3,200)	(160%)
7120	Planning Grants	\$50,000	\$50,000	\$0	0%
8007	Equipment	\$1,700	\$12,500	\$10,800	86%
Total		\$1,013,692	\$1,078,336	\$64,644	6%

**Consultants** is budgeted at \$449,000; a \$10,000 increase from prior budget ordinance. The increase is related to Paul Fuhs Professional Services related to Cape Blossom.

**Transportation** is budgeted at \$12,630, a \$25,020 decrease from prior budget ordinance. There has been a freeze on travel for the Planning and Community department.

**Per Diem** is budgeted at \$10,518, a \$42,024 decrease from prior budget ordinance. There has been a freeze on travel for the Planning and Community department.

**Training** is budgeted at \$5,200, a \$3,200 increase from prior budget ordinance. The increase is to address actual training expenditure being higher than budgeted.

**Equipment** is budgeted at \$1,700, a \$10,800 decrease from prior budget ordinance to offset the increased consultant expenditure.

## 01-06 Planning Commission

Account Number	Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
6110	FICA	\$536	\$536	\$0	0%
7012	Transportation	\$1,450	\$16,750	\$15,300	91%
7014	Per Diem	\$2,467	\$25,268	\$22,801	90%
7015	Meeting Fees	\$600	\$7,000	\$6,400	91%
	Total	\$5,053	\$49,554	\$44,501	90%

**Transportation** is budgeted at \$1,450; a \$15,300 decrease from prior budget ordinance. There has been a freeze on travel for the Planning Commission.

**Per Diem** is budgeted at \$2,467; a \$22,801 decrease from prior budget ordinance. There has been a freeze on travel for the Planning Commission.

**Meeting fees** is budgeted at \$600; a \$6,400 decrease from prior budget ordinance. There has been a freeze on meeting for the Planning Commission.

## 01-07 Economic Development Administration Department

Account Number	Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
6000	Salaries	\$146,162	\$280,127	\$133,965	48%
6110	FICA	\$2,119	\$4,062	\$1,943	48%
6111	Unemployment Insurance	\$3,843	\$6,907	\$3,064	44%
6112	PERS	\$27,274	\$54,625	\$27,351	50%
6113	Worker's Compensation	\$1,173	\$2,129	\$956	45%
6115	Medical Benefits	\$37,944	\$75,888	\$37,944	50%
6221	Consultants	\$0	\$15,000	\$15,000	100%
7001	Supplies	\$1,800	\$1,800	\$0	0%
7002	Telephone & Postage	\$5,880	\$5,880	\$0	0%
7012	Transportation	\$18,620	\$18,620	\$0	0%
7014	Per Diem	\$20,204	\$20,204	\$0	0%
7036	Dues & Subscriptions	\$1,000	\$1,000	\$0	0%
7037	Printing & Publications	\$500	\$500	\$0	0%
7064	Training	\$2,545	\$750	(\$1,795)	(239%)
7110	Small Business Grants	\$25,500	\$25,500	\$0	0%
8007	Equipment	\$2,000	\$2,000	\$0	0%
Total		\$296,564	\$514,992	\$218,428	42%

**Salaries & Fringes Benefits** is budgeted at \$218,515; a decrease of \$205,223 from prior budget ordinance. Deputy Director position is eliminated and for the rest of the year, 50% of Energy Coordinator position will be funded elsewhere. Please refer to the salary schedule.

**Consultant** is budgeted at \$0; a decrease of \$15,000 from prior budget ordinance. The elimination of consultant expenditure is part of Borough's cost cutting efforts.

**Training** is budgeted at \$2,545; an increase of \$1,795 from prior budget ordinance to address higher training cost for the department.

## 01- 11 Economic Development Commission

Account Number	Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
6110	FICA	\$490	\$490	\$0	0%
7001	Supplies	\$3,536	\$3,000	(\$536)	(18%)
7012	Transportation	\$324	\$8,000	\$7,676	96%
7014	Per Diem	\$1,392	\$8,000	\$6,608	83%
7015	Meeting Fees	\$6,413	\$6,413	\$0	0%
7064	Training	\$900	\$900	\$0	0%
Total		\$13,055	\$26,803	\$13,748	51%

**Supplies** is budgeted at \$3,536; an increase of \$536 from prior budget ordinance.

**Transportation** is budgeted at \$324; a decrease of \$7,676 from prior budget ordinance due to freeze on travel in the Economic Development Commission.

**Per Diem** is budgeted at \$1,392; a decrease of \$6,608 from prior budget ordinance due to freeze on travel in the Economic Development Commission.

## 01- 08 Chukchi Library

Account Number	Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
7080	Contribution to Chukchi Library	\$100,000	\$100,000	\$0	0%
Total		\$100,000	\$100,000	\$0	0%

## 01-09 Public Safety Commission

Account Number	Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
6110	FICA	\$153	\$153	\$0	0%
7012	Transportation	\$10,500	\$10,500	\$0	0%
7014	Per Diem	\$5,000	\$5,000	\$0	0%
7015	Meeting Fees	\$2,000	\$2,000	\$0	0%
7039	Community Safety	\$15,000	\$15,000	\$0	0%
8005	VPO Passthru	\$220,000	\$220,000	\$0	0%
8007	Public Safety Equipment	\$5,000	\$5,000	\$0	0%
	Total	\$257,653	\$257,653	\$0	0%

## 01-10 Public Services Department

Account Number	Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
6000	Salaries	\$372,243	\$414,903	\$42,660	10%
6110	FICA	\$5,509	\$6,016	\$507	8%
6111	Unemployment Insurance	\$6,801	\$7,155	\$354	5%
6112	PERS	\$83,582	\$91,279	\$7,697	8%
6113	Worker's Compensation	\$2,901	\$3,153	\$252	8%
6115	Medical Benefits	\$115,519	\$126,480	\$10,962	9%
7001	Supplies	\$5,000	\$5,000	\$0	0%
7002	Telephone	\$10,500	\$10,500	\$0	0%
7012	Transportation	\$34,260	\$34,260	\$0	0%
7014	Per Diem	\$27,277	\$27,277	\$0	0%
7015	LEPC Meetings	\$9,130	\$9,130	\$0	0%
7018	Village Office Rent	\$3,624	\$3,624	\$0	0%
7036	Dues & Subscriptions	\$10,000	\$10,000	\$0	0%
7037	Printing & Publications	\$3,000	\$3,000	\$0	0%
7048	Miscellaneous	\$5,000	\$5,000	\$0	0%
7998	Search & Rescue Stipends	\$66,000	\$66,000	\$0	0%
7999	Battalion Chief Performance	\$60,000	\$60,000	\$0	0%
8002	Battalion Chief Meetings	\$10,000	\$10,000	\$0	0%
8003	Winter Trails	\$127,750	\$127,750	\$0	0%
8004	Search & Rescue Meetings	\$10,000	\$10,000	\$0	0%
8005	Fire Fighting Safety	\$15,000	\$15,000	\$0	0%
8007	Equipment	\$10,000	\$10,000	\$0	0%
Total		\$993,096	\$1,055,527	\$62,431	6%

**Salaries & Fringe Benefits** is budgeted at \$586,555; a decrease of \$62,431 from prior budget ordinance. Budgeted salaries and fringe benefits is adjusted for staff turnover. In addition, for the rest of the year Director of Public Services will have 20% funding from other sources.

**Operating Transfer to Other Funds:**

<b>Account Number</b>	<b>Description</b>	<b>Budget Ordinance 15-05 am 01</b>	<b>Budget Ordinance 15-05</b>	<b>Favorable (Unfavorable)</b>	<b>Percentage</b>
9001	Operating Transfers to Other Funds	\$198,554	\$261,178	(\$62,624)	(24%)
9003	GO Bond Debt Appropriation	\$1,977,845	\$1,977,845	\$0	0%
9003	Financial Contingency Reserve Appropriation	\$1,000,000	\$1,000,000	\$0	0%
	<b>Total Expenditures</b>	<b>\$14,532,107</b>	<b>\$14,904,417</b>	<b>(\$372,310)</b>	<b>(2%)</b>
	Current Excess Revenues over (under) Expenditures	(\$1,236,002)	(\$1,752,057)	\$516,055	
	Beginning Fund Balance	\$18,154,206	\$18,154,206	\$0	
	Financial Contingency Appropriation	\$1,000,000	\$1,000,000	\$0	
	Ending Fund Balance	<u>\$17,918,204</u>	<u>\$17,402,149</u>	<u>\$516,055</u>	
	<b>Fund Balance Components:</b>				
	Designated Fund Balance:				
	Working Capital Reserve	2,906,421	\$2,980,883	(\$74,462)	
	Financial Contingency Reserve	\$13,178,514	\$13,178,514	\$0	
	Reserve for Prepays	\$0	\$0	\$0	
	Undesignated Fund Balance	\$992,752	\$1,242,752	(\$250,000)	
	Total Designated & Undesignated Fund Balance	<u>\$17,918,204</u>	<u>\$17,402,149</u>	<u>\$516,055</u>	

**Operating Transfers to Other Funds** is budgeted at \$198,554; a decrease of \$62,624 from the prior budget ordinance and is budgeted as follows:

Sulianich Contribution	\$ 123,554
VPSO Noorvik Housing	\$ 50,000
Building Maintenance	<u>\$ 25,000</u>
Total	\$ 198,554

Description	Budget Ordinance 15-05 am 01	Budget Ordinance 15-05	Variance Favorable (Unfavorable)	Percentage
Revenues	\$13,296,105	\$13,152,361	\$143,744	1%
Expenditures:				
Assembly	\$1,888,553	\$1,827,867	(\$60,686)	(3%)
Mayor's	\$1,397,523	\$1,283,333	(\$114,190)	(9%)
Admin & Finance	\$5,322,110	\$5,402,921	\$80,811	1%
Human Resources	\$68,409	\$68,409	\$0	0%
Planning & Community	\$1,013,692	\$1,078,336	\$64,644	6%
Planning Commission	\$5,053	\$49,554	\$44,501	90%
Economic Development Administration	\$296,564	\$514,992	\$218,428	42%
Economic Development Commission	\$13,055	\$26,803	\$13,748	51%
Chukchi Library	\$100,000	\$100,000	\$0	0%
Public Safety Commission	\$257,653	\$257,653	\$0	0%
Public Services Department	\$993,096	\$1,055,527	\$62,431	6%
Operating Transfers	\$198,554	\$261,178	\$62,624	24%
GO Bond Debt Appropriation	\$1,977,845	\$1,977,845	\$0	0%
Financial Contingency	\$1,000,000	\$1,000,000	\$0	0%
Total Expenditures	\$14,532,107	\$14,904,418	\$372,311	2%
Current Excess (Deficit)	(\$1,236,002)	(\$1,752,057)	<u>\$516,055</u>	
Beginning Fund Balance	\$18,154,206	\$18,154,206	\$0	
Financial Contingency Appropriation	\$1,000,000	\$1,000,000	\$0	
Ending Fund Balance	<u>\$17,918,204</u>	<u>\$17,402,150</u>	<u>\$516,055</u>	

Northwest Arctic Borough  
Ordinance 15-05 am 01  
Salary Schedule  
June 30, 2016

Position	Ordinance 15-05 am 01 Salary	Ordinance 15-05 Salary	Variance Favorable (Unfavorable)	% Change
<b>Assembly</b>				
Borough Clerk	\$74,276	\$74,276	\$0	0%
Deputy Clerk	\$55,868	\$55,868	\$0	0%
<b>Total Assembly</b>	<b>\$130,144</b>	<b>\$130,144</b>	<b>\$0</b>	<b>0%</b>
<b>Mayor</b>				
Mayor	\$119,048	\$119,048	\$0	0%
Chief of Staff	\$110,000	\$51,500	-\$58,500	-114%
Government Affairs	\$116,727	\$116,727	\$0	0%
<b>Total Mayor</b>	<b>\$345,775</b>	<b>\$287,275</b>	<b>-\$58,500</b>	<b>-20%</b>
<b>Admin/Finance</b>				
Controller	\$109,298	\$109,298	\$0	0%
Finance Director	\$50,000	\$90,000	\$40,000	44%
Accounting Assistant	\$87,438	\$87,438	\$0	0%
Admin Assistant	\$57,935	\$57,935	\$0	0%
Receptionist/Travel Clerk	\$54,074	\$54,074	\$0	0%
Intern/Temp Assistant	\$15,000	\$15,000	\$0	0%
<b>Total Admin/Finance</b>	<b>\$373,745</b>	<b>\$413,745</b>	<b>\$40,000</b>	<b>10%</b>
<b>Human Resources</b>				
Personnel Officer (20%)	\$20,600	\$20,600	\$0	0%
<b>Planning &amp; Community</b>				
Planning Director	\$106,100	\$106,100	\$0	0%
Land Specialist	\$66,924	\$66,924	\$0	0%
Community Development Planner	\$78,634	\$78,634	\$0	0%
<b>Total Planning &amp; Community</b>	<b>\$251,658</b>	<b>\$251,658</b>	<b>\$0</b>	<b>0%</b>

Northwest Arctic Borough  
Ordinance 15-05 am 01  
Salary Schedule  
June 30, 2016

Position	Ordinance 15-05 am 01 Salary	Ordinance 15-05 Salary	Variance Favorable (Unfavorable)	% Change
<b>Economic Development Admin</b>				
EDA Director	\$30,900	\$30,900	\$0	0%
EDA Deputy Director	\$0	\$83,012	\$83,012	100%
Business Econ Develop Admin	\$75,777	\$75,777	\$0	0%
Energy Coordinator (50%)	\$44,753	\$89,505	\$44,753	50%
<b>Total EDC</b>	<b>\$151,430</b>	<b>\$279,194</b>	<b>\$127,765</b>	<b>46%</b>
<b>Public Services</b>				
Public Services Director (80%)	\$75,550	\$103,000	\$27,450	27%
Deputy Director (80%)	\$85,508	\$85,508	\$0	0%
Search & Rescue/Fire Chief	\$68,973	\$68,973	\$0	0%
Public Services Administrator	\$84,424	\$92,099	\$7,675	8%
Janitor	\$28,420	\$28,420	\$0	0%
<b>Total Public Services</b>	<b>\$342,875</b>	<b>\$378,000</b>	<b>\$35,125</b>	<b>9%</b>
<b>Total General Fund</b>	<b>\$1,616,227</b>	<b>\$1,760,616</b>	<b>\$144,389</b>	<b>8%</b>
<b>State &amp; Federal Grants:</b>				
<b>AEA Program</b>				
Energy Coordinator (50%)	\$44,753	\$0	-\$44,753	100%
<b>CIAP Programs</b>				
Grants & Comm Development	\$98,488	\$98,488	\$0	0%
Public Services Director (20%)	\$10,300	\$0	-\$10,300	100%
Public Services Deputy Director (20%)	\$16,603	\$16,603	\$0	0%
Grants Program Assistant	\$56,550	\$56,550	\$0	0%
<b>Total CIAP Admin</b>	<b>\$181,941</b>	<b>\$171,641</b>	<b>-\$10,300</b>	<b>-6%</b>

Northwest Arctic Borough  
Ordinance 15-05 am 01  
Salary Schedule  
June 30, 2016

Position	Ordinance 15-05 am 01 Salary	Ordinance 15-05 Salary	Variance Favorable (Unfavorable)	% Change
<b>CIAP Subsistence/Shell</b>				
Subsistence Mapping Coordinator	\$79,500	\$79,500	\$0	0%
Subsistence Mapper	\$68,250	\$68,250	\$0	0%
Science Director	\$103,000	\$103,000	\$0	0%
<b>Total CIAP Subsistence</b>	<b>\$250,750</b>	<b>\$250,750</b>	<b>\$0</b>	<b>0%</b>
<b>CIAP Tourism</b>				
Tourism Coordinator	\$15,900	\$15,900	\$0	0%
<b>Sulianich</b>				
Business Manager	\$0	\$80,000	\$80,000	100%
Art Manager	\$69,342	\$69,342	\$0	0%
<b>Total Sulianich</b>	<b>\$69,342</b>	<b>\$149,342</b>	<b>\$80,000</b>	<b>54%</b>
<b>VPSO Program</b>				
Public Safety Coordinator	\$83,850	\$83,850	\$0	0%
VPSO	\$85,605	\$85,605	\$0	0%
VPSO	\$44,070	\$44,070	\$0	0%
VPSO	\$56,979	\$56,979	\$0	0%
VPSO	\$51,129	\$51,129	\$0	0%
VPSO	\$51,129	\$51,129	\$0	0%
VPSO	\$51,129	\$51,129	\$0	0%
VPSO	\$53,040	\$53,040	\$0	0%
VPSO	\$59,183	\$59,183	\$0	0%
<b>Total VPSO Program</b>	<b>\$536,114</b>	<b>\$536,114</b>	<b>\$0</b>	<b>0%</b>
<b>Total Grants &amp; Programs</b>	<b>\$1,054,047</b>	<b>\$1,123,747</b>	<b>\$69,700</b>	<b>6%</b>
<b>Grand Total</b>	<b>\$2,670,274</b>	<b>\$2,884,363</b>	<b>\$214,089</b>	<b>7%</b>

Northwest Arctic Borough  
 Five Year Bond Debt Service Schedule  
 June 30, 2016

	FY16	FY17	FY18	FY19	FY20
Total Bond Debt Service ( Principal & Interest)	\$55,303,820	\$49,197,918	\$43,411,798	\$37,310,387	\$31,079,589
Fiscal Year Debt Service Payment	\$6,105,902	\$5,786,120	\$6,101,411	\$6,230,798	\$6,101,564
Ending Balance Debt Service	\$49,197,918	\$43,411,798	\$37,310,387	\$31,079,589	\$24,978,025
<b>State DEED Reimbursement and        NWAB Financial Contingency        Appropriation for Debt Service</b>					
State DEED Reimbursement	\$4,128,058	\$3,831,926	\$4,119,144	\$4,210,845	\$4,121,115
Financial Contingency Appropriation	\$1,977,844	\$1,954,194	\$1,982,267	\$2,019,953	\$1,980,449
Total Debt Service Payment	\$6,105,902	\$5,786,120	\$6,101,411	\$6,230,798	\$6,101,564

Northwest Arctic Borough  
Five-Year Bond Debt Service Schedule  
For Fiscal Years 2016-2020  
June 30, 2016

**Fiscal Year 2016**

The FY2016 bond service payment totals \$6,105,902. The State of Alaska Department of Education and Early Development's share is \$4,128,058 and the Borough's share is \$1,977,844 of which will be appropriated from the Financial Contingency Reserve.

**Fiscal Year 2017**

The FY2017 bond service payment totals \$5,786,120. The State of Alaska Department of Education and Early Development's share is \$3,831,926 and the Borough's share is \$1,954,194 of which will be appropriated from the Financial Contingency Reserve.

**Fiscal Year 2018**

The FY2018 bond service payment totals \$6,101,411. The State of Alaska Department of Education and Early Development's share is \$4,119,144 and the Borough's share is \$1,982,267 of which will be appropriated from the Financial Contingency Reserve.

**Fiscal Year 2019**

The FY2019 bond service payment totals \$6,230,798. The State of Alaska Department of Education and Early Development's share is \$4,210,845 and the Borough's share is \$2,019,953 of which will be appropriated from the Financial Contingency Reserve.

**Fiscal Year 2020**

The FY2020 bond service payment totals \$6,101,564. The State of Alaska Department of Education and Early Development's share is \$4,121,115 and the Borough's share is \$1,980,449 of which will be appropriated from the Financial Contingency Reserve.