

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 20-04**

**AN ORDINANCE OF THE NORTHWEST ARCTIC
BOROUGH ASSEMBLY PROVIDING FOR THE
ESTABLISHMENT AND ADOPTION OF THE
LINE-ITEM BUDGET FOR FISCAL YEAR 2021.**

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, 2020 through June 30, 2021 and made a matter of public record.

Section 3. **AUTHORIZATIONS AND APPROPRIATIONS.**

 The appropriation of of \$31,207,040 is hereby adopted and authorized for the period July 1, 2020 through June 30, 2021 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 2.08.020(E) of the Borough Code.

Section 4. EDUCATION APPROPRIATIONS.

The appropriations of \$XX,XXX,XXX is approved and authorized as follows:

General Fund.....	\$XX,XXX,XXX.
Food Service.....	\$X,XXX,XXX.
Special Revenues.....	\$X,XXX,XXX.
TOTAL.....	<u>\$XX,XXX,XXX.</u>

Section 5. BOROUGH SPECIAL REVENUE FUND, CAPITAL
IMPROVEMENT PROJECTS AND APPROPRIATIONS.

PASSED AND ADOPTED THIS 28th DAY OF Apr 2020

Nathan Hadley Jr
NATHAN HADLEY JR, PRESIDENT

PASSED AND APPROVED THIS 28th DAY OF Apr 2020

Lucy S. Nelson
LUCY S. NELSON, MAYOR

SIGNED AND ATTESTED TO THIS 28th DAY OF Apr 2020

Stella Atoruk
STELLA ATORUK, BOROUGH CLERK

First Reading: 3/25/2020
Public Reading: 4/28/2020

ATTEST:



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Administration will monitor budgets and adjust based on COVID-19 stimulus and expenses that filter into NAB.

Summary of Revenue and Expenditures

Description	PROPOSED FY21 Budget	Approved FY20 Budget Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
REVENUES	\$ 26,381,078	\$ 28,298,078	\$ (1,917,000)	-7%
Operations:				
Assembly Department	\$ 2,727,296	\$ 2,516,764	\$ (210,532)	-8%
Mayor's Department	\$ 1,628,845	\$ 1,700,339	\$ 71,494	4%
Administration & Finance	\$ 1,138,479	\$ 1,183,479	\$ 44,999	4%
Planning & Community	\$ 674,754	\$ 748,952	\$ 74,198	10%
Planning Commission	\$ 48,148	\$ 37,507	\$ (10,641)	-28%
COMM. & ECON. DEVELOP. DEPT	\$ 1,130,136	\$ 1,145,661	\$ 15,525	1%
COMM. & ECON. DEVELOP. COMM	\$ 48,761	\$ 48,761	\$ -	0%
Public Services Department	\$ 1,663,027	\$ 1,550,345	\$ (112,682)	-7%
Public Safety Commission	\$ 35,102	\$ 35,102	\$ -	0%
Public Safety Department	\$ 1,391,400	\$ 1,607,318	\$ 215,918	13%
Total Operations	\$ 10,485,949	\$ 10,574,228	\$ 88,280	1%
Other Appropriations within General Fund				
Local Education Contribution	\$ 4,140,049	\$ 4,160,289	\$ 20,240	-40%
Water and Sewer Subsidy	\$ 2,075,000	\$ 2,075,000	\$ -	0%
Total Other Appropriations	\$ 6,215,049	\$ 6,235,289	\$ 20,240	0%
Transfers from General Fund				
Sulianich - Operating Transfer	\$ 168,567	\$ 159,192	\$ (9,375)	-6%
Investment Contribution (per code)	\$ 11,500,000	\$ 8,200,000	\$ (3,300,000)	-40%
Bond Debt Appropriation	\$ 2,837,476	\$ 4,868,313	\$ 2,030,837	42%
DOT - CAPE BLOSSOM	\$ -	\$ 5,000,000	\$ 5,000,000	100%
Total Transfers from General Fund	\$ 14,506,043	\$ 18,227,505	\$ 3,721,462	20%
TOTAL EXPENDITURES	\$ 31,207,040	\$ 35,037,022	\$ 3,829,982	11%
Excess (Deficiency) of revenue over expenditures	\$ (4,825,962)			

Note: NAB notes this is an artificial deficit as Administration and Assembly have opted to spend the money set aside for investments.

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Grant Funds Summary

Description	FY21	Note
STATE GRANTS		
Legislative Grant	\$ 2,000,000	<i>Scope yet to be identified</i>
VPSO Grant	\$ 353,377	<i>FY20 Award - FY21 not yet known</i>
Denali Commission	\$ 75,000	<i>ARDOR Grant for Research and Development</i>
TORA Funds (State Statute)	\$ 50,000	<i>Ice Road funds provided every year by State.</i>
TOTAL STATE GRANTS	\$ 2,478,377	
FEDERAL GRANTS		
USDA High Energy Cost Grant	\$ 1,291,676	<i>For the villages of Shungnak and Kobuk</i>
TOTAL FEDERAL GRANTS	\$ 1,291,676	
OTHER FUNDING		
COPS Grant (renewed 2019)	\$ 251,000	<i>Passthru from Maniilaq for Public Safety</i>
Heat Pump Calculator	\$ 23,229	<i>Some donors requested refund if not fully spent.</i>
GCI Suicide Prevention Grant	\$ 11,052	<i>Passthru awarded to Selawik Tribe</i>
TOTAL OTHER GRANTS	\$ 285,281	
TOTAL GRANTS	\$ 4,055,334	

Please note that despite the VPSO Grant funding cuts from the State, the total NAB grants increased thanks to securing the \$2 million Legislative Grant, \$1.2 million USDA grant, and renewing the COPS Grant (\$251,000).

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

Name	Estimated Amount	Note
Federal PILT Revenue (estimated)	\$ 1,100,062	<i>Appropriated for water and sewer subsidy</i>
State of Alaska Community Assistance Program	\$ 300,000	<i>Assembly approved 100% be distributed to villages.</i>
	\$ 1,400,062	

**Northwest Arctic Borough
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General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total \$ 28,298,078 or -6.8% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures total \$ 35,037,022 or 10.9% 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 increased by	\$ (210,532)	-8%
Mayor's Department expenditures decreased by	\$ 71,494	4%
Admin/Finance expenditures decreased by	\$ 44,999	4%
Planning & Community expenditures decreased by	\$ 74,198	10%
Planning Commission expenditures increased by	\$ (10,641)	-28%
EDA Department expenditures decreased by	\$ 15,525	1%
Economic Development Commission remained the same	\$ -	0%
Public Services expenditures increased by	\$ (112,682)	-7%
Public Safety Commission expenditures remained the same	\$ -	0%
Public Safety Department expenditures decreased by	\$ 215,918	13%
Local Contribution to Education decreased by	\$ 20,240	-40%
Water and Sewer subsidy remained the same	\$ -	0%
Sulianich - Operating Transfer increased by	\$ (9,375)	-6%
Investment Contribution Appropriation increased by	\$ (3,300,000)	-40%
GO Bond Debt Appropriation decreased by	\$ 2,030,837	42%
DOT - Cape Blossom Appropriation decreased by	\$ 5,000,000	100%
TOTAL CHANGE IN EXPENDITURES	3,829,982	11%

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01-00 Revenues

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	22,000,000	18,700,000	3,300,000	18%
4010	FEDERAL PILT REVENUE	1,100,062	1,100,062	-	0%
4020	BOROUGH LAND USAGE REVENUE	2,126,016	2,126,016	-	0%
4050	TOBACCO EXCISE TAX REVENUE	680,000	850,000	(170,000)	-20%
4075	MARIJUANA EXCISE TAX REVENUE	45,000	60,000	(15,000)	-25%
4099	MISCELLANEOUS REVENUE	10,000	10,000	-	0%
4220	SOA COMMUNITY ASSISTANCE PROGRAM	300,000	300,000	-	0%
4400	INDIRECT COST RECOVERY	20,000	72,000	(52,000)	-72%
4550	INVESTMENT INCOME - AVAILABLE FOR OPERATIONS	90,000	75,000	15,000	20%
4600	LAND PERMIT REVENUE	10,000	5,000	5,000	100%
NEW	DOT REIMBURSEMENT - CAPE BLOSSOM	-	5,000,000	(5,000,000)	-100%
TOTAL GENERAL REVENUES		\$ 26,381,078	\$ 28,298,078	\$ (1,917,000)	-7%

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General Fund Revenues:

PILT Revenue is estimated at \$22 million. An increase of \$3.3 million from the prior budget ordinance. The PILT Revenue is based on Teck Alaska's Land, Building and Equipment value, which is a component of Property, Plant and Equipment in their Balance Sheet.

Federal PILT Revenue is estimated at \$1,100,062. The Federal PILT revenue is based on appropriations from the Federal Government. The Federal appropriation usually does not happen until the last two weeks of NAB's fiscal year end. As a reminder, Federal PILT payments to local governments help offset losses in property taxes due to non-taxable Federal lands within their boundaries. The revenue is appropriated specifically for the Water and Sewer subsidy (also known as CUAP), which works to reduce the monthly water and sewer rates throughout the region.

Borough Land Usage Revenue is budgeted at \$2,126,016. Consistent with prior year.

Tobacco Excise Tax Revenue is budgeted at \$680,000. A decrease of \$170,000. The decrease is based on tax receipts collected. The revenue is appropriated specifically for the Water and Sewer Subsidy (also known as CUAP), which works to reduce the monthly water and sewer rates throughout the region.

Marijuana Excise Tax Revenue is budgeted at \$45,000. A decrease of \$15,000 based on tax receipts collected. The revenue is appropriated for Water and Sewer Subsidy (also known as CUAP).

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

SOA Community Assistance Program is budgeted at \$300,000. Consistent with prior year. It is important to note that the Governor vetoed this funding but backfilled with CARES stimulus money. 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 \$20,000. A decrease of \$52,000. The decrease is based on a potential reduction to the VPSO Program Grant award. This will be monitored as NAB is starting to receive Federal grants that allow for Administrative Cost recovery.

Investment Income - Available for Operations is budgeted at 90,000. A slight increase from prior year. The investment income available for operations is from the income generated from earnings on AMLIP investments. This is cash that would normally be parked in checking/savings accounts. Currently, only AMLIP investment income is budgeted as long-term investment earnings are reinvested with a goal of growth (which is in line with sustainability goals).

Land Permit Revenue is budgeted at \$10,000. An increase of \$5,000.

DOT REIMBURSEMENT - CAPE BLOSSOM is budgeted at \$0. A decrease of \$5,000,000. The reimbursement was included in the FY20 budget to document the State obligation to reimburse NAB for forward-funding the Cape Blossom Road project.

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01-01 Assembly

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	200,479	187,435	(13,044)	-7%
6010	WAGES - ELECTION WORKERS	25,000	30,000	5,000	17%
6110	FICA	22,063	22,638	576	3%
6111	UNEMPLOYMENT INSURANCE	5,496	5,879	383	7%
6115	MEDICAL	653,688	522,131	(131,557)	-25%
6120	WORKER'S COMP	2,976	2,956	(20)	-1%
6125	PERS	60,469	57,600	(2,870)	-5%
6210	AIR TRANSPORTATION	175,099	175,099	-	0%
6220	GROUND TRANSPORTATION	46,640	46,640	-	0%
6230	LODGING	92,757	92,757	-	0%
6240	MEETING FEES	225,400	225,400	-	0%
6250	PER DIEM	89,230	89,230	-	0%
6320	PRINTING & PUBLICATIONS	2,000	2,000	-	0%
6370	DUES & SUBSCRIPTIONS	30,000	30,000	-	0%
6399	MISCELLANEOUS	27,000	27,000	-	0%
6400	CONSULTANTS	80,000	80,000	-	0%
6450	LEGAL	50,000	50,000	-	0%
6820	ASSEMBLY RETREAT	20,000	20,000	-	0%
7000	REVENUE SHARING PROGRAM	300,000	300,000	-	0%
7050	DONATIONS	595,000	520,000	(75,000)	-14%
7200	ELECTION EXPENSE	24,000	30,000	6,000	20%
TOTAL		\$ 2,727,296	\$ 2,516,764	\$ (210,532)	-8%

Insurance/Total Assembly Budget 24%

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Assembly Department Expenditures:

Salaries is budgeted at \$200,479. An increase of \$13,044. The increase is due to a reevaluation of experience and pay scale for Deputy Clerk. No COLA included for all employees.

Wages- Election Workers is budgeted at \$25,000. A decrease of \$5,000 from prior budget ordinance. The decrease is based on prior year election costs in a non-Mayoral election year.

FICA is budgeted at \$22,063. A decrease of \$576. The decrease is due to Election Worker wages being decreased, as temporary employees have a higher FICA rate.

Unemployment Insurance is budgeted at \$5,496. A decrease of \$383. See FICA for explanation.

Medical is budgeted at \$653,688. An increase of \$131,557. The increase is due to the School District increasing monthly insurance premiums to \$3,891 per month, per insured individual. The increase is based on NAB experience reports and actual cost to carry NAB on the NWABSD self-insured plan. To gain an idea of the budgetary impact in the past year, see below comparisons.

Type	FY2021	Prior annual cost	Difference
Employee	\$ 93,384	\$ 50,592	\$ 42,792
Assembly	\$ 560,304	\$ 303,552	\$ 256,752
TOTAL	\$ 653,688	\$ 354,144	\$ 299,544

Note: Prior annual cost is the rate at June 2019.

Worker's Comp is budgeted at \$2,976. An increase of \$20. See Salaries for explanation.

PERS is budgeted at \$60,469. An increase of \$2,870. See Salaries for explanation.

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Assembly Department Expenditures, continued:

Air Transportation, Ground Transportation, Lodging, Per Diem, and Meeting Fees are budgeted consistent with prior year. The travel for 12 Regular Monthly Assembly meetings, 4 Special Meetings and Assembly Retreat are summarized below. The Youth Representative travel is also included and consists of attending the 12 Regular Meetings, 4 Special Meetings and the Retreat. For purposes of budgeting, the Youth Rep is budgeted out of an upriver village. This in no way implies where a Rep should be selected from - NAB just wants to make sure the Youth Rep is properly budgeted for in FY2020. Finally, the Clerks have continuing professional development conferences included.

A general reminder: the procedure for Assembly travel is to have travel requests reviewed and approved by the Assembly President.

		Budget	\$	175,099	\$	46,640	\$	92,757	\$	89,230	\$	225,400	\$	629,126
		# of												
Meeting	Location	People	Air		Ground		Lodging		Per diem		Meeting Fee			
12 Regular Monthly Meetings	Kotzebue	12	\$	36,000	\$	3,600	\$	24,000	\$	19,008	\$	100,800		
4 Special Meetings	Kotzebue	12	\$	12,000	\$	1,200	\$	8,000	\$	6,336	\$	33,600		
Assembly Retreat	Anchorage	14	\$	10,000	\$	1,400	\$	8,400	\$	6,930	\$	12,600		
Youth Rep	Various	1	\$	9,544	\$	-	\$	4,600	\$	3,663	\$	5,250		
Clerks Training	Seattle	2	\$	1,400	\$	450	\$	1,500	\$	990	\$	-		
Clerks AML	Anchorage	2	\$	600	\$	400	\$	1,440	\$	1,386	\$	-		
TOTAL			\$	69,544	\$	7,050	\$	47,940	\$	38,313	\$	152,250	\$	315,097
Discretionary			\$	105,555	\$	39,590	\$	44,817	\$	50,917	\$	73,150	\$	314,029

Printing & Publications is budgeted at \$2,000. Consistent with prior year. The funds are used to update the NAB Code.

Dues and Subscriptions is budgeted at \$30,000. Consistent with prior year. The funds are used for conference registration.

Miscellaneous is budgeted at \$27,000. Consistent with prior year. The funds are used for Miscellaneous expenses throughout the year.

Consultants is budgeted at \$80,000. Consistent with prior year. The funds are used for Lobbyist and other Consultants hired throughout the year.

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Assembly Department Expenditures, continued:

Legal is budgeted at \$50,000. Consistent with prior year. The funds are used for legal services hired at Assembly discretion. In FY21, NAB will be coding the legal fees incurred with year-round legal counsel. Historically, these have been coded to Mayor Department legal.

Assembly Retreat is budgeted at \$20,000. Consistent with prior year. Historically, the budget has been used for cost of the conference room, catering, and facilitator to name a few. The travel costs for Assembly members are coded to the travel line items.

Revenue Sharing Program is tentatively budgeted at \$300,000. Consistent with prior year. Please note, the State of Alaska budget was adopted by the Governor in April 2020. The Governor vetoed many line items including Bond Debt Reimbursement and Community Assistance Program (CAP). As a reminder, the CAP provides the money for the Revenue Sharing Program. The Governor backfilled the vetoes with Federal funds sent to the State through the CARES Act. The spending allowances under the CARES Act will be clarified in the coming weeks and may impact these line items, for now, the State has assured residents that CAP and Bond Debt Reimbursement will be fully funded. If no funds are provided through CAP then no payments are made to the villages. A final 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 \$595,000. An increase of \$75,000. 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:

City of Kotzebue Ambulance Services	\$	150,000	
NVOK Nikaitchaut		115,000	
Chukchi College		100,000	
NANA Trespass Program		75,000	<i>*Moved from Planning Dept.</i>
Boys and Girls Club		75,000	<i>Increased funds for FY21</i>
Cultural Camps/Wellness		40,000	
KOTZ Radio		40,000	
Inupiaq Language Commission/Regional Elders Council		-	<i>Zeroed out in FY21</i>
TOTAL	\$	595,000	

Election Expense is budgeted at \$24,000. A decrease of \$6,000. The funds are used for expenses associated with the annual NAB election.

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01-02 Mayor

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	415,615	459,352	43,737	10%
6110	FICA	6,026	6,671	644	10%
6111	UNEMPLOYMENT INSURANCE	7,564	7,564	-	0%
6115	MEDICAL	233,460	186,475	(46,985)	-25%
6120	WORKER'S COMP	2,743	3,032	289	10%
6125	PERS	91,436	101,057	9,622	10%
6210	AIR TRANSPORTATION	30,000	36,200	6,200	17%
6220	GROUND TRANSPORTATION	5,000	6,300	1,300	21%
6230	LODGING	25,000	30,200	5,200	17%
6250	PER DIEM	15,000	18,838	3,838	20%
6300	OFFICE SUPPLIES	22,000	22,000	-	0%
6370	DUES & SUBSCRIPTIONS	10,000	9,750	(250)	-3%
6380	TRAINING	15,000	19,000	4,000	21%
6399	MISCELLANEOUS	30,000	35,000	5,000	14%
6400	CONSULTANTS	200,000	218,900	18,900	9%
6450	LEGAL SERVICES	235,000	235,000	-	0%
6825	NW LEADERSHIP TEAM	35,000	45,000	10,000	22%
6830	ARCTIC ISSUES	40,000	50,000	10,000	20%
7050	CHARITABLE DONATIONS	135,000	135,000	-	0%
7600	EMERGENCY DISTASTER RELIEF	75,000	75,000	-	0%
TOTAL		\$ 1,628,845	\$ 1,700,339	\$ 71,494	4%

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Mayor Department Expenditures:

Salaries is budgeted at \$415,615. A decrease of \$43,737. The decrease is due to a few factors including: adjusting work schedule for an employee and adjusting salaries to actual from "base" salaries.

FICA is budgeted at \$6,026. A decrease of \$644. See salaries for explanation.

Medical is budgeted at \$233,460. An increase of \$46,985. The increase is due to the School District increasing monthly insurance premiums to \$3,891 per month, per employee.

Worker's Comp is budgeted at \$2,743. A decrease of \$289. See salaries for explanation.

PERS is budgeted at \$91,436. A decrease of \$9,622. See salaries for explanation.

Air Transportation is budgeted at \$30,000. A decrease of \$6,200. The decrease is based on a review of prior year travel and adjusting it for expected travel. Travel for the Mayor Department includes: State/Federal Lobbying, village visits, retreat, conference/training attendance, etc.

Ground Transportation is budgeted at \$5,000. A decrease of \$1,300. See Air Transportation.

Lodging is budgeted at \$25,000. A decrease of \$5,200. See Air Transportation.

Per diem is budgeted at \$15,000. A decrease of \$3,838. See Air Transportation.

Office Supplies is budgeted at \$22,000. Consistent with prior year. The budget will be used for supplies needed in the office and for meetings.

Dues & Subscriptions is budgeted at \$10,000. An increase of \$250. The budget will be used for conference registration, membership dues and professional subscriptions to publications.

Training is budgeted at \$15,000. A decrease of \$4,000. The budget will be used for the cost of attending training or bringing a certified trainer to NAB. The decision is at the discretion of the Mayor.

Miscellaneous is budgeted at \$30,000. A decrease of \$5,000. The budget will be used for unforeseen expenses with a wide range of justification. Example of past expenses: lodging for Congressional Representatives and staff, food for meetings, or to take care of overages in other line items/departments.

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Mayor Department Expenditures, continued:

Consultants is budgeted at \$200,000. A decrease of \$18,900. The decrease is based on a lengthy review of NAB contracts and adjusting the budget as necessary. The contracts executed under this line item relate to NAB business and range from Media, Lobbying, Strategic Planning, and Staff Training. Contracts are executed at the Mayor's discretion.

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

NW Leadership Team is budgeted at \$35,000. A decrease of \$10,000. The decrease is based on a review of the prior year budget. The funds will be used for NWALT related meetings and priorities.

Arctic Issues is budgeted at \$40,000. A decrease of \$10,000. The decrease is based on a review of the prior year budget. The funds will be used for issues related to the Arctic, example: climate change, subsistence rights and gatherings.

Charitable Donations is budgeted at \$135,000. Consistent with prior year. The budget will be used for medical, burial and other donations in accordance with NAB donation policy.

Emergency Disaster Relief is budgeted at \$75,000. Consistent with prior year. The funds have historically covered water and sewer freeze up repairs, spring break-up flooding assistance. In FY21, they will likely cover the continued impacts of COVID-19 in the region.

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01-03 Administration & Finance

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	313,033	313,033	-	0%
6110	FICA	4,489	4,489	(0)	0%
6111	UNEMPLOYMENT INSURANCE	4,539	4,539	-	0%
6115	MEDICAL	140,076	111,885	(28,191)	-25%
6120	WORKER'S COMP	2,066	2,066	-	0%
6125	PERS	68,867	68,867	-	0%
6210	AIR TRANSPORTATION	18,000	18,000	-	0%
6220	GROUND TRANSPORTATION	3,500	4,000	500	13%
6230	LODGING	19,000	19,000	-	0%
6250	PER DIEM	8,910	10,600	1,690	16%
6300	SUPPLIES	28,000	26,000	(2,000)	-8%
6310	POSTAGE AND FREIGHT	11,000	15,000	4,000	27%
6320	PRINTING & PUBLICATIONS	40,000	40,000	-	0%
6330	OFFICE BUILDING UTILITIES	63,000	60,000	(3,000)	-5%
6340	TELEPHONE	58,000	60,000	2,000	3%
6345	COMPUTER SUPPORT & INTERNET	-	65,000	65,000	100%
6360	REPAIRS AND MAINTENANCE	-	5,000	5,000	100%
6365	GAS & OIL	9,000	9,000	-	0%
6370	DUES & SUBSCRIPTIONS	8,000	10,000	2,000	20%
6380	TRAINING	10,000	10,000	-	0%
6390	JANITORIAL EXPENSE	30,000	25,000	(5,000)	-20%
6460	ACCOUNTING/AUDIT	172,000	172,000	-	0%
6600	INSURANCE	127,000	130,000	3,000	2%
TOTAL		\$ 1,138,479	\$ 1,183,479	\$ 44,999	4%

**Northwest Arctic Borough
General Fund
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Finance Department Expenditures:

Salaries is budgeted at \$313,033. Consistent with prior year.

FICA is budgeted at \$4,489. Consistent with prior year.

Unemployment Insurance is budgeted at \$4,539. Consistent with prior year.

Medical is budgeted at \$140,076. An increase of \$28,191. The increase is due to the School District increasing monthly insurance premiums to \$3,981 per month, per employee.

Worker's Comp is budgeted at \$2,066. Consistent with prior year.

PERS is budgeted at \$68,867. Consistent with prior year.

Air Transportation is budgeted at \$18,000. Consistent with prior years. The budget will cover costs for the Treasurer to travel to Kotzebue; and for Finance Staff to attend training, conferences and meetings.

Ground Transportation is budgeted at \$3,500. A decrease of \$500. The decrease is based on a review of prior year.

Lodging is budgeted at \$19,000. Consistent with prior year. See Air Transportation.

Per diem is budgeted at \$8,910. A decrease of \$1,690. The decrease is based on a review of the prior year.

Office Supplies is budgeted at \$28,000. An increase of \$2,000. The increase is to cover the volume of supplies purchased for the office, kitchen and cleaning.

Postage and Freight is budgeted at \$11,000. A decrease of \$4,000. The decrease is based on historical activity. The budget covers the postage meter and mail/freight sent to the villages.

Printing and Publications is budgeted at \$40,000. Consistent with prior year. The budget covers the annual Alaska Media Contract of \$25,000, Konica Minolta charges for the office copiers, and miscellaneous printing.

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Finance Department expenditures, continued:

Office Building Utilities is budgeted at \$63,000. An increase of \$3,000. The budget covers electricity, garbage pickup, and heating fuel for the NAB building.

Telephone is budgeted at \$58,000. A decrease of \$2,000. The decrease is based on NAB reviewing service costs and switching to a new provider and reducing NAB provided cell phones.

Computer Support and Internet budget is moved to the Public Services Department. The budget included costs to purchase a server for the Accounting data. As such, \$30,000 of the budget is moved.

Repairs and Maintenance budget is moved to the Public Services Department. In FY20, there was \$5,000 budgeted as it transitioned to Public Services. It is zeroed out in the FY21 budget.

Gas and Oil is budgeted at \$9,000. Consistent with prior year. The budget covers fuel for Borough vehicles.

Dues and Subscriptions is budgeted at \$8,000. A decrease of \$2,000. The budget covers conference registration and annual dues to the Government Finance Officer's Association.

Training is budgeted at \$10,000. Consistent with prior year. The funds will cover the cost of Caselle training, which may take place in Utah or Alaska. In FY20, NAB opted for the training to take place in Kotzebue.

Janitorial Expense is budgeted at \$30,000. An increase of \$5,000. The budget covers the cost of janitorial services along with a bi-annual deep clean of the carpet/building. The contractor is local. Contracting janitorial services saves NAB on the cost of fringe benefits - which is high.

Insurance is budgeted at \$127,000. A decrease of \$3,000. Please note this is insurance secured through AML/JIA for property, general liability, etc. In other words, not health insurance.

Northwest Arctic Borough
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01-05 Planning & Community Department

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	283,601	308,892	25,291	8%
6110	FICA	4,546	4,913	367	7%
6111	UNEMPLOYMENT INSURANCE	4,807	4,807	-	0%
6115	MEDICAL	140,076	111,885	(28,191)	-25%
6120	WORKER'S COMP	1,872	2,039	167	8%
6125	PERS	60,852	66,416	5,564	8%
6210	AIR TRANSPORTATION	15,000	11,000	(4,000)	-36%
6220	GROUND TRANSPORTATION	5,000	5,000	-	0%
6230	LODGING	7,000	7,000	-	0%
6250	PER DIEM	8,000	5,500	(2,500)	-45%
6300	SUPPLIES	10,000	6,000	(4,000)	-67%
6335	NOATAK AIRPORT LEASE-YEARLY	-	9,500	9,500	100%
6370	DUES & SUBSCRIPTIONS	4,000	1,000	(3,000)	-300%
6400	CONSULTANTS	55,000	55,000	-	0%
7120	PLANNING GRANTS	75,000	75,000	-	0%
7400	NANA TRESPASS PROGRAM	-	75,000	75,000	100%
TOTAL		\$ 674,754	\$ 748,952	\$ 74,198	10%

**Northwest Arctic Borough
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Planning Department Expenditures:

Salaries is budgeted at \$283,601. A decrease of \$25,291. The decrease is due to eliminating the "base" salary for the Director and adjusting to actual.

FICA is budgeted at \$4,546. A decrease of \$367. See Salaries.

Unemployment Insurance is budgeted at \$4,807. Consistent with prior year.

Medical is budgeted at \$140,076. An increase of \$28,191. The increase is due to the School District increasing monthly insurance premiums to \$3,981 per month, per employee.

Workers' Comp is budgeted at \$1,872. A decrease of \$167. See salaries.

PERS is budgeted at \$60,852. A decrease of \$5,564. See salaries.

Air Transportation is budgeted at \$15,000. An increase of \$4,000. Travel includes: AK Planning Association Conference, village travel, Mining Conference, AMDIAP work, and permit inspections.

Ground Transportation is budgeted at \$5,000. Consistent with prior year, see Air Transportation.

Lodging is budgeted at \$7,000. Consistent with prior year.

Per Diem is budgeted at \$8,000. An increase of \$2,500. See Air Transportation.

Supplies is budgeted at \$10,000. An increase of \$4,000. The increase is so Planning can acquire mapping software/printer and purchase office supplies.

Noatak Airport Lease is moved to the Public Services Department. The lease will be managed by Public Services as it is more Public Services related vs Planning related.

Dues and Subscriptions is budgeted at \$4,000. An increase of \$3,000. The increase is so the Department can attend Planning Conferences/Training.

Consultants is budgeted at \$55,000. Consistent with prior year. The budget covers contracts for Land Conveyance \$30,000 and Comprehensive Plan update \$25,000.

Planning Grants is budgeted at \$75,000. Consistent with prior year. The funds provide \$7,500 to the 10 villages for Land Planning Activity.

Title Nine Monitoring is renamed to **NANA Trespass Program** and the budget is moved to Assembly Donations. A decrease of \$75,000.

Northwest Arctic Borough
General Fund
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01-06 Planning Commission

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	1,148	1,071	(77)	-7%
6210	AIR TRANSPORTATION	14,000	10,200	(3,800)	-37%
6230	LODGING	7,500	5,496	(2,004)	-36%
6240	MEETING FEES	15,000	14,000	(1,000)	-7%
6250	PER DIEM	8,500	5,940	(2,560)	-43%
6300	OFFICE SUPPLIES	2,000	800	(1,200)	-150%
TOTAL		\$ 48,148	\$ 37,507	\$ (10,641)	-28%

Planning Commission Expenditures:

FICA is budgeted at \$1,148. An increase of \$77. The increase is to accommodate the increase in Meeting Fees.

Air Transportation is budgeted at \$14,000. An increase of \$3,800. The increase is in anticipation of some members of the Commission to attend APA Conference, Commission Meetings, and BLM Task Force Meetings over the AMDIAP.

Lodging is budgeted at \$7,500. An increase of \$2,004. See Air Transportation.

Meeting Fees is budgeted at \$15,000. An increase of \$1,000. See Air Transportation.

Per Diem is budgeted at \$8,500. An increase of \$2,560. See Air Transportation.

Office Supplies is budgeted at \$2,000. An increase of \$1,200. See Air Transportation.

Northwest Arctic Borough
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01-07 Community and Economic Development Department

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	310,499	340,506	30,007	9%
6110	FICA	4,936	5,644	708	13%
6111	UNEMPLOYMENT INSURANCE	4,807	4,975	169	3%
6115	MEDICAL	140,076	111,885	(28,191)	-25%
6120	WORKER'S COMP	2,049	2,247	198	9%
6125	PERS	66,769	72,403	5,634	8%
6210	AIR TRANSPORTATION	25,000	25,000	-	0%
6220	GROUND TRANSPORTATION	3,000	3,000	-	0%
6230	LODGING	15,000	15,000	-	0%
6250	PER DIEM	10,000	10,000	-	0%
6300	OFFICE SUPPLIES	5,000	5,000	-	0%
6320	PRINTING & PUBLICATIONS	3,000	3,000	-	0%
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	0%
6380	TRAINING	5,000	5,000	-	0%
6400	CONSULTANTS	45,000	45,000	-	0%
7100	FR FERGUSON SCHOLARSHIPS	302,000	302,000	-	0%
7110	SMALL BUSINESS GRANTS	18,000	20,000	2,000	10%
7130	FISHING GRANTS	40,000	20,000	(20,000)	-100%
7135	CEDA PROJECTS	125,000	150,000	25,000	17%
TOTAL		\$ 1,130,136	\$ 1,145,661	\$ 15,525	1%

**Northwest Arctic Borough
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Community and Economic Development Department Expenditures:

Salaries is budgeted at \$310,499. A net decrease of \$30,007. The decrease is due to the elimination of the "base" salary for the Director to adjust to actual and eliminating one intern position.

FICA is budgeted at \$4,936. A decrease of \$708. See Salaries.

Unemployment Insurance is budgeted at \$4,807. A decrease of \$169. See Salaries.

Medical is budgeted at \$140,076. An increase of \$28,191. The increase is due to the School District increasing monthly insurance premiums to \$3,981 per month, per employee.

Worker's Comp is budgeted at \$2,049. A decrease of \$198. See Salaries.

PERS is budgeted at \$69,769. A decrease of \$5,634. See Salaries.

Air Transportation is budgeted at \$25,000. Consistent with prior year. The budget will cover conferences, village travel and Energy Coordinator travel to conferences/meetings.

Ground Transportation is budgeted at \$3,000. Consistent with prior year. See Air Transportation.

Lodging is budgeted at \$15,000. Consistent with prior year. See Air Transportation.

Per Diem is budgeted at \$10,000. Consistent with prior year. See Air Transportation.

Office Supplies is budgeted at \$5,000. Consistent with prior year. The budget will cover office supplies.

Printing and Publication is budgeted at \$3,000. Consistent with prior year. The budget will cover printing and publication of EDA materials.

Dues and Subscriptions is budgeted at \$5,000. Consistent with prior year. The budget will cover conference registrations.

Training is budgeted at \$5,000. Consistent with prior year. The budget will cover the cost of training needed for EDA.

Consultants is budgeted at \$45,000. Consistent with prior year. The budget will cover expected EDA contracts, example: energy financial study and Sulianich strategic planning.

**Northwest Arctic Borough
General Fund
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Community and Economic Development Department Expenditures, continued:

FR Ferguson Scholarships is budgeted at \$302,000. Consistent with prior year. The funds provide scholarships to students and employees.

Small Business Grants is budgeted at \$18,000. A decrease of \$2,000. The budget will cover 6 small business grants at \$3,000 each.

Fishing Grants is budgeted at \$40,000. An increase of \$20,000. EDA provided a high volume of subsistence nets in FY19. NAB anticipates the need for nets is cyclical. Said another way, NAB anticipates the FY21 requests will be high. There will be \$20,000 for Commercial and \$20,000 for subsistence on a first come, first serve basis.

CEDA Projects is budgeted at \$125,000. A decrease of \$25,000. The budget will cover work projects, such as: Energy Steering Committee, Joint Action Agency startup, energy pilot projects, economic summit, Sulianich projects and lemonade day.

Northwest Arctic Borough
General Fund
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01-08 Community and Economic Development Commission

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	669	669	-	0%
6210	AIR TRANSPORTATION	17,342	17,342	-	0%
6230	LODGING	10,000	10,000	-	0%
6240	MEETING FEES	8,750	8,750	-	0%
6250	PER DIEM	6,000	6,000	-	0%
6300	OFFICE SUPPLIES	6,000	6,000	-	0%
TOTAL		\$ 48,761	\$ 48,761	\$ -	0%

Community and Economic Development Commission expenditures:

FICA is budgeted at \$669. Consistent with prior year.

Air Transportation is budgeted at \$17,342. Consistent with prior year. The budget is for Commission Members to attend economic development conferences and meetings.

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

Meeting Fees is budgeted at \$8,750. Consistent with prior year.

Per Diem is budgeted at \$6,000. Consistent with prior year.

Office Supplies is budgeted at \$6,000. Consistent with prior year.

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01-09 Public Services Department

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	407,230	475,893	68,663	14%
6110	FICA	8,385	13,228	4,844	37%
6111	UNEMPLOYMENT INSURANCE	7,564	7,564	-	0%
6115	MEDICAL	233,460	149,180	(84,280)	-56%
6120	WORKER'S COMP	2,688	3,141	453	14%
6125	PERS	80,791	83,796	3,006	4%
6210	AIR TRANSPORTATION	21,000	24,632	3,632	15%
6220	GROUND TRANSPORTATION	5,000	6,000	1,000	17%
6230	LODGING	8,000	10,500	2,500	24%
6250	PER DIEM	8,910	8,910	-	0%
6300	PUBLIC SERVICES SUPPLIES	6,000	10,000	4,000	40%
6310	AIR FREIGHT	15,000	15,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	9,500	-	(9,500)	#DIV/0!
6345	INFORMATION TECHNOLOGY CONTRACTOR	250,000	200,000	(50,000)	-25%
6360	EQUIPMENT AND MAINTENANCE AND REPAIRS	580,000	520,000	(60,000)	-12%
6370	DUES & SUBSCRIPTIONS	2,500	2,500	-	0%
6399	MISCELLANEOUS	10,000	20,000	10,000	50%
7501	ABL VPSO HOUSE REPAIRS ONLY	7,000	-	(7,000)	#DIV/0!
TOTAL		\$ 1,663,027	\$ 1,550,345	\$ (112,682)	-7%

**Northwest Arctic Borough
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Public Services Expenditures:

Salaries is budgeted at \$407,230. A decrease of \$68,663. The decrease is due to the elimination of the "base" salary for the Director to adjust to actual, elimination of the IT position, and most of the Construction Worker budget.

FICA is budgeted at \$8,385. A decrease of \$4,844. See Salaries.

Unemployment insurance is budgeted at \$7,564. Consistent with prior year.

Medical is budgeted at \$233,460. An increase of \$84,280. The increase is due to the School District increasing monthly insurance premiums to \$3,981 per month, per employee.

Worker's Comp is budgeted at \$2,688. A decrease of \$453. See Salaries.

PERS is budgeted at \$80,791. A decrease of \$3,006. See Salaries.

Air Transportation is budgeted at \$21,000. A decrease of \$3,632. Travel for Public Services include: State/Federal lobbying trips, meetings in the State and out of Country, and at least 15 village trips.

Ground Transportation is budgeted at \$5,000. A decrease of \$1,000. See Air Transportation.

Lodging is budgeted at \$8,000. A decrease of \$2,500. See Air Transportation for detail.

Per Diem is budgeted at \$8,910. Consistent with prior year. See Air Transportation for detail.

Public Services Supplies is budgeted at \$6,000. A decrease of \$4,000 based on forecast for FY21.

Air Freight is budgeted at \$15,000. Consistent with prior years. The budget is for shipping materials to the region for planned projects.

Noatak Airport Lease is budgeted at \$9,500. The budget is moved from Planning. Public Services will oversee the lease with the State of Alaska DOTP&F.

Information Technology is budgeted at \$250,000. An increase of \$50,000. The budget will be used for IT contractor costs, computer support, and internet related expenses.

Equipment/Maintenance is budgeted at \$580,000. An increase of \$60,000. The budget will be used for Kivalina and Cape Blossom Road maintenance (~\$100k), warm storage buildings (~\$200k), high bay building (~\$200k), and normal maintenance for NAB equipment/property.

Dues and Subscriptions is budgeted at \$2,500. Consistent with prior year.

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Public Services, continued:

Miscellaneous is budgeted at \$10,000. A decrease of \$10,000. The funds will cover miscellaneous expenses over the planned project spending in the villages.

ABL VPSO House Repairs Only is budgeted at \$7,000. The budget is moved from Public Safety. The budget is a requirement of the AHFC Grant until FY2022.

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01-10 Public Safety Commission

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	842	842	-	0%
6210	AIR TRANSPORTATION	7,560	7,560	-	0%
6230	LODGING	9,160	9,160	-	0%
6240	MEETING FEES	11,000	11,000	-	0%
6250	PER DIEM	5,940	5,940	-	0%
6300	SUPPLIES	600	600	-	0%
TOTAL		\$ 35,102	\$ 35,102	\$ -	0%

Public Safety Commission Expenditures:

FICA is budgeted at \$842. Consistent with prior year. See Air Transportation for explanation.

Air Transportation is budgeted at \$7,560. Consistent with prior year. The funds will cover travel for the Commission Members to Kotzebue. NAB notes the Public Safety Commission consists of members from 7 organizations. Not all Commission Members will require air transportation for the meetings. However, the hope is to have at least 4 meetings in FY21.

Lodging is budgeted at \$9,160. Consistent with prior year. See Air Transportation.

Meeting Fees is budgeted at \$11,000. Consistent with prior year. See Air Transportation.

Per Diem is budgeted at \$5,940. Consistent with prior year. See Air Transportation.

Supplies is budgeted at \$600. Consistent with prior year.

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01-11 Public Safety Department

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	363,244	353,600	(9,644)	-3%
6010	WAGES - TEMP TRAIL STAKERS	36,000	36,000	-	0%
6110	FICA	8,548	7,881	(667)	-8%
6111	UNEMPLOYMENT INSURANCE	7,756	7,749	(7)	0%
6115	MEDICAL	186,768	149,180	(37,588)	-25%
6120	WORKER'S COMP	8,841	7,946	(894)	-11%
6125	PERS	78,044	75,962	(2,082)	-3%
6210	AIR TRANSPORTATION	15,000	15,000	-	0%
6220	GROUND TRANSPORTATION	9,000	9,000	-	0%
6230	LODGING	15,000	15,000	-	0%
6250	PER DIEM	11,000	11,000	-	0%
6300	SUPPLIES	5,000	5,000	-	0%
6310	AIR FREIGHT	15,000	25,000	10,000	40%
6399	MISCELLANEOUS	10,000	22,000	12,000	55%
6800	LEPC MEETINGS	13,500	13,500	-	0%
7150	WINTER TRAILS	125,000	125,000	-	0%
TOTAL General Public Safety		907,700	878,818	(28,882)	-3%

6211	SEARCH & RESCUE TRAVEL	5,000	6,000	1,000	17%
6301	SEARCH AND RESCUE SUPPLIES	35,000	41,300	6,300	15%
6350	S&R EQUIPMENT	25,000	50,000	25,000	50%
7750	SEARCH & RESCUE STIPENDS	99,000	99,000	-	0%
7751	SEARCH & RESCUE MEETINGS	13,200	13,200	-	0%
TOTAL Search and Rescue		177,200	209,500	32,300	15%

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01-11 Public Safety Department Continued

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6212	FIRE TRAVEL	10,000	16,000	6,000	38%
6360	FIRE EQUIPMENT MAINTENANCE AND REPAIRS	40,000	80,000	40,000	50%
6361	FIRE RETENTION	10,000	25,000	15,000	60%
6362	FIRE TRAINING & DRILLS	25,000	45,500	20,500	45%
6363	FIRE PREVENTION	30,000	40,000	10,000	25%
6364	FIRE RECRUITMENT	7,000	13,000	6,000	46%
7700	BATTALION CHIEF STIPENDS	81,000	81,000	-	0%
7710	BATTALION CHIEF MEETINGS	6,000	12,000	6,000	50%
TOTAL Fire Safety		209,000	312,500	103,500	33%
7500	VPSO HOUSE FUNDING	-	102,000	102,000	100%
7501	ABL VPSO HOUSE REPAIRS ONLY	-	7,000	7,000	100%
7555	VPSO TRAVEL	45,000	45,000	-	0%
NEW	VPSO Sign on Bonus	17,500	17,500	-	0%
NEW	VPSO Salary Support	35,000	35,000	-	0%
TOTAL VPSO Subsidy from General Fund		97,500	206,500	109,000	53%
TOTAL PUBLIC SAFETY		\$ 1,391,400	\$ 1,607,318	\$ 215,918	13%

**Northwest Arctic Borough
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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)

The general public safety operating budget expenditures are as follows:

Salaries is budgeted at \$363,244. An increase of \$9,644. The increase is due to hiring an employee above the previously budgeted level.

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

FICA is budgeted at \$8,548. An increase of \$667. See salaries for explanation.

Unemployment insurance is budgeted at \$7,756. An increase of \$7. See salaries for explanation.

Medical is budgeted at \$186,768. An increase of \$37,588. The increase is due to the School District increasing monthly insurance premiums by \$1,000 per month, per employee. Also, adding the Administrator position.

Worker's comp is budgeted at \$8,841. An increase of \$894. See salaries for explanation.

PERS is budgeted at \$78,044. An increase of \$2,082. See salaries for explanation.

Air Transportation is budgeted at \$15,000. Consistent with prior year. This will fund travel to villages. The budget will also allow attendance at Fire Training, Assembly Retreat, ALET Graduation, and other travel as deemed necessary.

Ground Transportation is budgeted at \$9,000. Consistent with prior year. See Air Transportation.

Lodging is budgeted at \$15,000. Consistent with prior year. See Air Transportation.

Per Diem is budgeted at \$11,000. Consistent with prior year. See Air Transportation.

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General Public Safety Operating Expenditures continued:

Supplies is budgeted at \$5,000. Consistent with prior year.

Miscellaneous is budgeted at \$10,000. A decrease of \$12,000. The budget will cover miscellaneous, unpredictable expenses throughout the year.

The Search and Rescue Program budgeted expenditures are as follows:

Search and Rescue Travel is budgeted at \$5,000. A decrease of \$1,000. The budget will cover airfare for SAR Coordinator to attend 3 trainings/conferences and travel to the villages.

Search and Rescue Supplies is budgeted at \$35,000. A decrease of \$6,300. The budget will allow for purchase of 14 new Spot devices along with yearly subscriptions. Additional purchase of 4 GPS units to mount on newly purchases SAR snowmachines.

Search and Rescue Equipment is budgeted at \$25,000. A decrease of \$25,000. The decrease is due to NAB reviewing and developing a plan for equipment in the villages. The goal of the SAR equipment plan is to provide regular equipment updates in each of the communities as follows:

- In FY19, purchase 5 new snowmachines. Replace 5 others with lightly used VPSO machines that have been replaced.
- In FY20, purchase 3 new snowmachines for SAR organizations.
- Each year in the future, purchase 3 new snowmachines which will provide a regular schedule of replacement in each community of every 3-4 years.

This will reduce the burden on the NAB budget attempting to replace \$160,000 worth of machines every few years; and will also provide some certainty to each community that they will have usable equipment when needed for emergency operations. The equipment plan coincides with the plan to provide heated, secure storage for VPSO and SAR equipment. It will be mandatory on each community to ensure that the SAR equipment is only used for SAR activities and that local SAR Volunteers and/or SAR Presidents are not using this equipment for personal use.

Search and Rescue Stipends is budgeted at \$99,000. Consistent with prior year. The stipends are paid quarterly to the village SAR presidents.

Search and Rescue Meetings is budgeted at \$13,200. Consistent with prior year. The budget will fund \$100 in snacks for monthly meetings in the 11 Borough communities.

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The Fire Safety Program budgeted expenditures are as follows:

Fire Travel is budgeted at \$10,000. A decrease of \$6,000. The budget will cover travel for Fire Chief to attend Fire Conference, Fire Training, Methods of Instruction, and village travel.

Fire Equipment Maintenance and Repairs is budgeted at \$40,000. A decrease of \$40,000. *NAB will be purchasing upgraded Compressed Air Foams System (CAFS) units and pumps for multiple villages as laid out in our long-range Fire Plan. NAB will use this fund to purchase smaller hand tools and replacement parts for repair of current equipment.*

Fire Retention is budgeted at \$10,000. A decrease of \$15,000. *NAB will continue retention activities started during FY19 including presentation and prizes for the Regional Volunteer of the Year.*

Fire Training and Drills is budgeted at \$25,000. A decrease of \$20,500. *NAB will provide 40-60 hour training classes to certify village firefighters with Rural Basic Fire Fighter Certification. This will happen in two villages in FY21. NAB will also provide accessibility to other classes for interested volunteers and Battalion Chiefs.*

Fire Prevention is budgeted at \$30,000. A decrease of \$10,000. *As detailed in the long-range Fire Plan, fire prevention will cover: Printing/Publications, Media/Ads, Equipment, Freight, Fire Extinguishers, and other needed supplies and travel costs to provide prevention activities in communities.*

Fire Recruitment is budgeted at \$7,000. A decrease of \$6,000. The budget will cover volunteer recruitment activities within the region.

Battalion Chief Stipends is budgeted at \$81,000. Consistent with prior year. The budgeted amount is based on a 90% payment rate, as historically, not all Battalion Chiefs have received or requested this money every quarter.

Battalion Chief Meetings is budgeted at \$6,000. A decrease of \$6,000. The budget will cover \$50 in snacks for monthly meetings in 10 of the Borough communities. (Kotzebue already has a Fire Department)

The VPSO General Fund Subsidy has budgeted expenditures as follows:

VPSO House Funding is moved to Public Services Equipment/Maintenance budget.

ABL VPSO House Repairs Only is moved to Public Services Department.

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The VPSO General Fund Subsidy, continued:

VPSO Travel is budgeted at \$45,000. Consistent with prior year. The budget provides funds for 2 on and 2 off travel from Anchorage to Kotzebue. It also subsidizes some travel within region.

VPSO Sign on Bonus is budgeted at \$17,500. Consistent with prior year. The budget will be used to attract VPSOs to the region. It can be used for personal expenses associated with moving to the region. The sign on bonus will come with a stipulation to work in the region for an agreed upon minimum amount of time.

VPSO Salary Support is budgeted at \$35,000. Consistent with prior year. The budget will be used to attract VPSOs to the region. NAB will continue to work with the State to gain support in this endeavor.

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40-00 Sulianich Contribution

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	PERSONNEL	77,240	77,257	18	0%
6110	FICA	1,120	1,120	0	0%
6111	UNEMPLOYMENT INSURANCE	1,513	1,513	-	0%
6115	MEDICAL	46,692	37,295	(9,397)	-25%
6120	WORKER'S COMP	510	510	0	0%
6125	PERS	16,993	16,997	4	0%
6300	SUPPLIES	3,500	3,500	-	0%
6330	UTILITIES	21,000	21,000	-	0%
TOTAL		\$ 168,567	\$ 159,192	\$ (9,375)	-6%

Sulianich Contribution Expenditures:

Personnel is budgeted at \$77,240. Materially consistent with prior year.

FICA is budgeted at \$1,120. Consistent with prior year.

Unemployment Insurance is budgeted at \$1,513. Consistent with prior year.

Medical is budgeted at \$46,692. An increase of \$9,397. The increase is due to the School District increasing monthly insurance premiums by \$1,000 per month, per employee. Also, adding the Administrator position.

Worker's Comp is budgeted at \$510. Consistent with prior year.

PERS is budgeted at \$16,993. Consistent with prior year.

Supplies is budgeted at \$3,500. Consistent with prior year.

Utilities is budgeted at \$21,000. Consistent with prior year.

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

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Other Appropriations within General Fund

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	4,140,049	4,160,289	20,240	0%
9005	WATER & SEWER SUBSIDY	2,075,000	2,075,000	-	0%
TOTAL		\$ 6,215,049	\$ 6,235,289	\$ 20,240	0%

Transfers from General Fund

Account #	Description	PROPOSED FY21 Budget	APPROVED FY20 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	168,567	159,192	(9,375)	-6%
9002	INVESTMENT CONTRIBUTION	11,500,000	8,200,000	(3,300,000)	-40%
9003	BOND DEBT APPROPRIATION	2,837,476	4,868,313	2,030,837	42%
NEW	DOT - CAPE BLOSSOM	-	5,000,000	5,000,000	100%
TOTAL		\$ 14,506,043	\$ 18,227,505	\$ 3,721,462	20%

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Other Appropriations within General Fund Expenditures:

Local Education Contribution is budgeted at \$4,140,049. A decrease of \$20,240. The funds will be paid to the Northwest Arctic Borough School District. The School District is requesting an additional \$1,500,000 above the Required Local Contribution and Borough Usage Fee. Please see NWABSD letters regarding request.

Water and Sewer Subsidy is budgeted at \$2,075,000. Consistent with prior year.

Transfers from General Fund Expenditure:

Sulianich Operating Transfer is budgeted at \$168,567. An increase of \$9,375 due to the medical insurance increase. See Sulianich Department for itemized detail.

Investment Contribution is budgeted at \$14,500,000. This is calculated as the expected PILT Revenue less \$10,500,000 - as mandated by NAB Code. NAB has a single source of meaningful revenue from an exhaustible resource. Meaningful contributions to investments will ensure a sustainable future. As the budget has an artificial deficit (see summary page), the investment contribution is decreased by this value.

Bond Debt Appropriation is budgeted at \$2,837,475. A decrease of \$2,030,837. This budget assumes the State will fund DEED Reimbursements at 100%. The annual year debt service is outlined below.

\$	4,078,165	State DEED Reimbursement
\$	2,837,475	NAB Responsibility
\$	6,915,640	Total Annual Debt Service

Please note, the State of Alaska budget was adopted by the Governor in April 2020. The Governor vetoed many line items including Bond Debt Reimbursement and Community Assistance Program (CAP). The Governor backfilled the vetoes with Federal funds sent to the State through the CARES Act. The spending allowances under the CARES Act will be clarified in the coming weeks and may impact these line items, for now, the State has assured residents that CAP and Bond Debt Reimbursement will be fully funded.

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Salary Schedule

Position	FY21		% Difference		
	Proposed	FY20 Approved	\$ Difference		
Assembly Member Stipends	\$ 225,400	\$ 225,400	\$ -		0%
Borough Clerk	\$ 111,422	\$ 111,422	\$ -		0%
Deputy Clerk	\$ 89,057	\$ 76,013	\$ 13,044		17%
Election Workers	\$ 25,000	\$ 30,000	\$ (5,000)		-17%
TOTAL Assembly	\$ 450,879	\$ 442,835	\$ 8,044		2%
Mayor	\$ 150,000	\$ 160,554	\$ (10,554)		-7%
Executive Assistant	\$ 114,400	\$ 114,400	\$ -		0%
Grant Writer	\$ 44,377	\$ 83,209	\$ (38,832)		-47%
Admin Assistant to the Mayor II	\$ 54,188	\$ 54,188	\$ -		0%
Admin Assistant to the Mayor I	\$ 52,650	\$ 47,000	\$ 5,650		12%
TOTAL Mayor	\$ 415,615	\$ 459,351	\$ (43,736)		-10%
Treasurer	\$ 144,826	\$ 144,826	\$ -		0%
Controller	\$ 111,422	\$ 111,422	\$ -		0%
Accounting Assistant	\$ 56,784	\$ 56,784	\$ -		0%
TOTAL Finance	\$ 313,032	\$ 313,032	\$ -		0%
Planning Director	\$ 114,400	\$ 139,723	\$ (25,323)		-18%
Community Developer	\$ 87,633	\$ 87,613	\$ 20		0%
Community Planner	\$ 74,568	\$ 74,557	\$ 11		0%
Intern	\$ 7,000	\$ 7,000	\$ -		0%
TOTAL Planning	\$ 283,601	\$ 308,893	\$ (25,292)		-8%
EDA Director	\$ 115,000	\$ 140,607	\$ (25,607)		-18%
Energy Coordinator	\$ 99,713	\$ 99,713	\$ -		0%
EDC Assistant	\$ 88,786	\$ 88,786	\$ -		0%
Summer Intern	\$ 7,000	\$ 5,700	\$ 1,300		23%
Summer Intern	\$ -	\$ 5,700	\$ (5,700)		-100%
TOTAL EDA	\$ 310,499	\$ 340,506	\$ (30,007)		-9%

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Salary Schedule, continued:

Position	FY21				% Difference
	Proposed	FY20 Approved	\$ Difference		
Public Services Director	\$ 130,000	\$ 140,000	\$ (10,000)		-7%
Public Services Administrator	\$ 87,550	\$ 87,550	\$ -		0%
Facilities Manager	\$ 82,680	\$ 82,680	\$ -		0%
Maintenance Technician	\$ 67,000	\$ 67,593	\$ (593)		-1%
Temporary Construction Workers	\$ 40,000	\$ 95,000	\$ (55,000)		-58%
TOTAL Public Services	\$ 407,230	\$ 472,823	\$ (65,593)		-14%
Public Safety Director	\$ 130,000	\$ 130,000	\$ -		0%
Public Safety Administrator	\$ 88,400	\$ 88,400	\$ -		0%
Search and Rescue Coordinator*	\$ 65,500	\$ 65,520	\$ (20)		0%
Fire Safety Coordinator	\$ 70,844	\$ 61,360	\$ 9,484		15%
Temporary Trail Stakers	\$ 36,000	\$ 36,000	\$ -		0%
Temp S&R Coordinator	\$ 8,500	\$ 8,320	\$ 180		2%
TOTAL Public Safety	\$ 399,244	\$ 389,600	\$ 9,644		2%
Art Manager	\$ 77,240	\$ 77,257	\$ (17)		0%
TOTAL SALARIES	\$ 2,657,340	\$ 2,804,297	\$ (146,957)		-5%

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Five-year Bond Debt Service Schedule (includes Kivalina bond)

Total Debt Service:

	FY21	FY22	FY23	FY24	FY25
Total Bond Debt Service (Principal & Interest)	\$ 33,876,845	\$ 26,961,205	\$ 22,875,640	\$ 18,796,013	\$ 15,519,748
Fiscal Year Debt Service Payment	\$ 6,915,640	\$ 4,085,565	\$ 4,079,627	\$ 3,276,265	\$ 1,584,052
Ending Balance Debt Service	\$ 26,961,205	\$ 22,875,640	\$ 18,796,013	\$ 15,519,748	\$ 13,935,696

State DEED Reimbursement Calculation:

	FY21	FY22	FY23	FY24	FY25
State DEED Reimbursement	\$ 2,039,082	\$ 2,101,527	\$ 2,098,916	\$ 1,550,195	\$ 397,800
NAB Bond Debt Appropriation	\$ 4,876,559	\$ 1,984,038	\$ 1,980,711	\$ 1,726,070	\$ 1,186,252
Total Debt Service Payment	\$ 6,915,640	\$ 4,085,565	\$ 4,079,627	\$ 3,276,265	\$ 1,584,052

DEED reimbursement for FY22-FY25 is presented at 100% funding from the State - BUT - the future of this funding is unknown.

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Five-year Bond Debt Service Schedule

Fiscal Year 2021

The FY21 bond debt service payment totaled \$6,915,640. The State of Alaska Department of Education and Early Development's share is \$2,039,082 and the Borough's share is \$4,876,559. This represents a 50% cut to DEED reimbursement funding from the State.

Fiscal Year 2022

The FY22 bond debt service totaled \$4,085,565. The State of Alaska Department of Education and Early Development's share is \$2,101,527 and the Borough's share is \$1,984,038. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

Fiscal Year 2023

The FY23 bond debt service totaled \$4,079,627. The State of Alaska Department of Education and Early Development's share is \$2,098,916 and the Borough's share is \$1,980,711. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

Fiscal Year 2024

The FY24 bond debt service totaled \$3,276,265. The State of Alaska Department of Education and Early Development's share is \$1,550,195 and the Borough's share is \$1,726,069. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

Fiscal Year 2025

The FY25 bond debt service totaled \$1,584,052. The State of Alaska Department of Education and Early Development's share is \$397,800 and the Borough's share is \$1,186,252. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

