

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 21-05-AM-01**

**AN ORDINANCE OF THE NORTHWEST
ARCTIC BOROUGH ASSEMBLY
APPROVING AND ADOPTING AN
AMENDED LINE-ITEM BUDGET FOR
FISCAL YEAR 2022.**

WHEREAS: under Ordinance 21-05, the Borough established its FY22 budget; and

WHEREAS: the Borough wishes to amend its FY22 budget as detailed in the budget worksheet summarizing proposed budget amendments attached to this Ordinance in order to accommodate additional changes in the FY22 budget and make adjustments under Mayor Moto's Administration.

NOW THEREFORE BE IT ENACTED by the Northwest Arctic Borough Assembly as follows:

Section 1. CLASSIFICATION.

This is a non-code ordinance.

Section 2. GENERAL PROVISIONS.

The budget document attached to this Ordinance provides for changes to the authorized revenues and expenditures and the changes in cash balances as part of the line item budget for the period July 1, 2021 through June 30, 2022 and made a matter of public record.

Section 3. AUTHORIZATIONS AND APPROPRIATIONS.

The amended appropriation of \$30,859,919 is hereby adopted and authorized for the period July 1, 2021 through June 30, 2022 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. This ordinance will be effective upon enactment.

PASSED AND ADOPTED THIS 10th DAY OF May, 2022.



Nathan Hadley, Jr., Assembly President

PASSED AND APPROVED THIS 10th DAY OF May, 2022.



Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS 10th DAY OF May, 2022.



Helena Hildreth, Borough Clerk

ATTEST:

First Reading: March 22, 2022
Second Reading: May 10, 2022



Northwest Arctic Borough
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Summary of Revenue and Expenditures

Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
REVENUES	\$ 30,873,894	\$ 27,403,614	\$ 3,470,280	13%
Operations:				
Assembly Department	\$ 2,063,514	\$ 2,264,485	\$ 200,972	9%
Mayor's Department	\$ 1,327,841	\$ 1,454,962	\$ 127,121	9%
Administration & Finance	\$ 1,032,962	\$ 1,084,432	\$ 51,470	5%
Planning & Community	\$ 704,745	\$ 647,350	\$ (57,396)	-9%
Planning Commission	\$ 46,999	\$ 46,999	\$ -	0%
COMM. & ECON. DEVELOP. DEPT	\$ 1,744,645	\$ 1,114,356	\$ (630,288)	-57%
COMM. & ECON. DEVELOP. COMM	\$ 40,426	\$ 40,426	\$ -	0%
Public Services Department	\$ 1,674,027	\$ 1,574,304	\$ (99,723)	-6%
Public Safety Commission	\$ 24,692	\$ 21,714	\$ (2,978)	-14%
Public Safety Department	\$ 1,899,996	\$ 1,382,767	\$ (517,229)	-37%
Total Operations	\$ 10,559,846	\$ 9,631,795	\$ (928,051)	-10%
Other Appropriations within General Fund				
Local Education Contribution	\$ 6,151,951	\$ 4,151,951	\$ (2,000,000)	-48%
Water and Sewer Subsidy	\$ 2,075,000	\$ 2,075,000	\$ -	0%
Total Other Appropriations	\$ 8,226,951	\$ 6,226,951	\$ (2,000,000)	-32%
Transfers from General Fund				
Sulianich - Operating Transfer	\$ 151,504	\$ 161,917	\$ 10,413	6%
Investment Contribution (per code)	\$ 7,950,000	\$ 6,900,000	\$ (1,050,000)	-15%
Bond Debt Appropriation	\$ 3,234,618	\$ 2,955,863	\$ (278,756)	-9%
LEGAL RESERVE	\$ 750,000	\$ -	\$ (750,000)	#DIV/0!
Total Transfers from General Fund	\$ 12,086,122	\$ 10,017,779	\$ (2,068,343)	-21%
TOTAL EXPENDITURES	\$ 30,872,919	\$ 25,876,525	\$ (4,996,394)	-19%
excess (deficiency) of revenue over expenditures	\$ 975			

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Programs Subsidized by Northwest Arctic Borough

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

Department	Line Item	Amount	Description
Assembly	REVENUE SHARING PROGRAM	\$ 300,000	<i>Paid to village city governments</i>
Assembly	ASSEMBLY DONATIONS	\$ 150,000	<i>City of Kotzebue Ambulance Services</i>
Assembly	ASSEMBLY DONATIONS	\$ 62,000	<i>NVOK Nikaitchaut</i>
Assembly	ASSEMBLY DONATIONS	\$ 25,000	<i>Chukchi College</i>
Assembly	ASSEMBLY DONATIONS	\$ 75,000	<i>NANA Trespass Program</i>
Assembly	ASSEMBLY DONATIONS	\$ 50,000	<i>Boys and Girls Club</i>
Assembly	ASSEMBLY DONATIONS	\$ 40,000	<i>Cultural Camps/Wellness</i>
Assembly	ASSEMBLY DONATIONS	\$ 40,000	<i>KOTZ Radio</i>
Mayor	NW LEADERSHIP TEAM	\$ 15,000	<i>NWALT Meetings and associated expenses</i>
Mayor	ARCTIC ISSUES	\$ 20,000	<i>Discretionary funds to support Arctic Policy Medical, burial and other donations for</i>
Mayor	CHARITABLE DONATIONS	\$ 135,000	<i>residents</i>
Planning	PLANNING GRANTS	\$ 75,000	<i>\$7,500 planning grants for villages</i>
CEDA	FR FERGUSON SCHOLARSHIPS	\$ 302,000	<i>Educational scholarships for NAB Residents</i>
CEDA	SMALL BUSINESS GRANTS	\$ 18,000	<i>Grants given to small business in NAB</i>
CEDA	FISHING GRANTS	\$ 88,000	<i>Grants for commercial & subsistence users</i>
CEDA	CEDA PROJECTS	\$ 535,000	<i>Funds to allow CEDA to complete Economic Development in the region</i>
General	WATER & SEWER SUBSIDY	\$ 2,075,000	<i>Subsidy paid to ANTHC that works to reduce water and sewer rates for residents</i>
General	SULIANICH - OPERATING XFER	\$ 151,504	<i>Subsidy to keep Sulianich Arts Center in operation</i>
	Total Discretionary Subsidy	\$ 4,156,504	
Required	LOCAL EDUCATION CONTRIBUTION	\$ 2,025,935	<i>The required annual contribution to the School District, as mandated by State law</i>
	TOTAL SUBSIDY	<u>\$ 6,182,439</u>	

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Grant Funds Summary

Description	FY22	Note
STATE GRANTS		
Legislative Grant	\$ 2,000,000	\$1.1m to Kivalina Bus Barn & \$900k to Buckland HVAC
VPSO Grant	\$ 866,966	
SoA COVID Operations Center	\$ 373,112	Passthru to Maniilaq Association
TORA Funds (State Statute)	\$ 50,000	Ice Road funds provided every year by State.
TOTAL STATE GRANTS	\$ 3,290,078	
FEDERAL GRANTS		
USDA Noatak High Energy	\$ 2,008,765	High penetration solar & battery project
SoA ARPA FUNDS	\$ 1,923,945	State of AK grant from ARPA for lost revenue relief
AMERICAN RESCUE PLAN ACT	\$ 1,478,046	50% paid in 2021 and remaining in 2022
TOTAL FEDERAL GRANTS	\$ 5,410,756	
OTHER FUNDING		
COPS Grant (renewed 2019)	\$ 251,000	Passthru from Maniilaq for Public Safety
Heat Pump Calculator	\$ 23,229	Some donors requested refund if not fully spent.
GCI Suicide Prevention Grant	\$ 11,052	Passthru awarded to Selawik Tribe
TOTAL OTHER GRANTS	\$ 285,281	
TOTAL GRANTS	\$ 8,986,115	

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	Appropriated for water and sewer subsidy
State of Alaska Community Assistance Program	\$ 315,789	Assembly approved 100% be distributed to villages.
	\$ 1,415,851	

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General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total \$ 30,873,894 or 12.7% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures tot: \$ 30,872,919 or -19.3% 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	\$ 200,972	9%
Mayor's Department expenditures decreased by	\$ 127,121	9%
Admin/Finance expenditures decreased by	\$ 51,470	5%
Planning & Community expenditures increased by	\$ (57,396)	-9%
Planning Commission expenditures remained the same	\$ -	0%
EDA Department expenditures increased by	\$ (630,288)	-57%
Economic Development Commission remained the same	\$ -	0%
Public Services expenditures increased by	\$ (99,723)	-6%
Public Safety Commission expenditures increased by	\$ (2,978)	-14%
Public Safety Department expenditures increased by	\$ (517,229)	-37%
Local Contribution to Education increased by	\$ (2,000,000)	-48%
Water and Sewer subsidy decreased by	\$ -	0%
Sulianich - Operating Transfer decreased by	\$ 10,413	6%
Investment Contribution Appropriation increased by	\$ (1,050,000)	-15%
LEGAL RESERVE is established at	\$ (750,000)	
GO Bond Debt Appropriation increased by	\$ (278,756)	-9%
TOTAL CHANGE IN EXPENDITURES	(4,996,394)	-19%

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01-00 Revenues

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	26,500,000	23,000,000	3,500,000	15%
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	680,000	-	0%
4075	MARIJUANA EXCISE TAX REVENUE	50,000	50,000	-	0%
4099	MISCELLANEOUS REVENUE	10,000	10,000	-	0%
4220	SOA COMMUNITY ASSISTANCE PROJ	315,789	315,789	-	0%
4400	INDIRECT COST RECOVERY	78,027	107,747	(29,720)	-28%
	INVESTMENT INCOME -				
4550	AVAILABLE FOR OPERATIONS	4,000	4,000	-	0%
4600	LAND PERMIT REVENUE	10,000	10,000	-	0%
TOTAL GENERAL REVENUES		\$ 30,873,894	\$ 27,403,614	\$ 3,470,280	13%

PILT Revenue is budgeted at \$26,500,000. An increase of \$3,500,000. The increase is based on discussions with the mine operator.

Indirect cost recovery is budgeted at \$78,027. An increase of \$29,720 based on grants received in FY22.

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01-01 Assembly

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	192,461	186,854	(5,607)	-3%
6010	WAGES - ELECTION WORKERS	20,000	25,000	5,000	20%
6110	FICA	19,621	21,865	2,244	10%
6111	UNEMPLOYMENT INSURANCE	5,305	8,300	2,995	36%
6115	MEDICAL	316,267	489,996	173,729	35%
6125	PERS	56,861	57,471	610	1%
6210	AIR TRANSPORTATION	100,000	120,000	20,000	17%
6220	GROUND TRANSPORTATION	19,000	20,000	1,000	5%
6230	LODGING	90,000	95,000	5,000	5%
6240	MEETING FEES	240,000	200,000	(40,000)	-20%
6250	PER DIEM	62,000	65,000	3,000	5%
6320	PRINTING & PUBLICATIONS	33,000	2,000	(31,000)	-1550%
6370	DUES & SUBSCRIPTIONS	30,000	30,000	-	0%
6399	MISCELLANEOUS	17,000	17,000	-	0%
6400	CONSULTANTS	32,000	32,000	-	0%
6450	LEGAL	50,000	50,000	-	0%
6820	ASSEMBLY RETREAT	31,000	20,000	(11,000)	-55%
7000	REVENUE SHARING PROGRAM	300,000	300,000	-	0%
7050	DONATIONS	425,000	500,000	75,000	15%
7200	ELECTION EXPENSE	24,000	24,000	-	0%
TOTAL		\$ 2,063,514	\$ 2,264,485	\$ 200,972	9%

Insurance/Total Assembly Budget 15%

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Assembly Department Expenditures:

Salaries is budgeted at \$192,461. An increase of \$5,607. There is a 3% COLA included.

Wages - Election Workers is budgeted at \$20,000. A decrease of \$5,000. The decrease is adjust to actual after the October election.

FICA is budgeted at \$19,621. A decrease of \$2,244. The wages for full time employees increased by 3%, the wages for workers that are not full time decreased and this class has a higher FICA rate.

ESC - Unemployment Insurance is budgeted at \$5,305. A decrease of \$2,995. See FICA for explanation.

Medical is budgeted at \$316,267. A decrease of \$173,729. The decrease is due to the School District adjusting NAB monthly premium to incorporate the average cost over the previous 18 months. In discussions with the School District, this average will be reviewed every Spring and the rate adjusted accordingly.

PERS is budgeted at \$56,861. A slight decrease of \$610.

Printing and Publications is budgeted at \$33,000. An increase of \$31,000. NAB previously contracted with Alaska Media to publish public notices. This annual contract rate was \$25,000 per year. There was a change in early FY22 to separate the Clerk publishing from the Mayor Department. This caused a significant increase in publishing costs as the Clerks publish most NAB notices. This has been discussed within administration and all public notices will revert back to charging the notice to the NAB contract.

Assembly Retreat is budgeted at \$31,000. An increase of \$11,000. The increase is due to having two budget retreats in FY22 under two administrations.

Donations is budgeted at \$425,000. A decrease of \$75,000. The decrease is due to moving the Title 9 Monitoring funding of \$75,000 back to the Planning Department. 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 and it's worth noting amounts are at Assembly discretion.

City of Kotzebue Ambulance Services	\$	150,000	
NVOK Nikaitchaut		62,000	
Chukchi College		25,000	
NANA Trespass Program		-	<i>*Moved BACK TO Planning Dept.</i>
Boys and Girls Club		50,000	
Cultural Camps/Wellness		40,000	<i>Note: exceeds approved budget so</i>
KOTZ Radio		40,000	<i>not all can be funded</i>
TOTAL	\$	<u>367,000</u>	

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01-02 Mayor

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	372,601	396,466	23,865	6%
6110	FICA	5,403	5,749	346	6%
6111	UNEMPLOYMENT INSURANCE	6,051	7,564	1,513	20%
6115	MEDICAL	97,313	188,460	91,147	48%
6125	PERS	81,972	87,223	5,250	6%
6210	AIR TRANSPORTATION	30,000	30,000	-	0%
6220	GROUND TRANSPORTATION	5,000	5,000	-	0%
6230	LODGING	20,000	20,000	-	0%
6250	PER DIEM	12,000	12,000	-	0%
6300	OFFICE SUPPLIES	22,000	22,000	-	0%
6370	DUES & SUBSCRIPTIONS	10,000	10,000	-	0%
6380	TRAINING	10,000	10,000	-	0%
6399	MISCELLANEOUS	30,000	30,000	-	0%
6400	CONSULTANTS	180,500	180,500	-	0%
6450	LEGAL SERVICES	200,000	200,000	-	0%
6825	NW LEADERSHIP TEAM	15,000	20,000	5,000	25%
6830	ARCTIC ISSUES	20,000	20,000	-	0%
7050	CHARITABLE DONATIONS	135,000	135,000	-	0%
7600	EMERGENCY DISASTER RELIEF	75,000	75,000	-	0%
TOTAL		\$ 1,327,841	\$ 1,454,962	\$ 127,121	9%

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Mayor Department Expenditures:

Salaries is budgeted at \$372,601. A decrease of \$23,865. There is a COLA of 3% included for employees excluding the Mayor (salary has to be considered in a separate ordinance). The decrease is also due to moving the Grant Writer to the CEDA Department. NAB would like to add a Legislative Intern but will wait until FY23 as the session should be nearing an end.

FICA is budgeted at \$5,403 a slight decrease of \$346.

Unemployment Insurance ESC is budgeted at \$6,051, a decrease of \$1,513.

Medical is budgeted at \$97,313. A decrease of \$91,147. The decrease is due to the School District lowering the insurance rate. The rate will be reviewed each spring.

PERS is budgeted at \$81,972, a decrease of \$5,250.

NW Leadership Team is budgeted at \$15,000. A decrease of \$5,000. NWALT was not able to meet in person as much compared to years past.

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01-03 Administration & Finance

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	338,873	323,538	(15,335)	-5%
6110	FICA	4,914	4,691	(222)	-5%
6111	UNEMPLOYMENT INSURANCE	4,539	4,539	-	0%
6115	MEDICAL	72,985	113,076	40,091	35%
6125	PERS	74,552	71,178	(3,374)	-5%
6210	AIR TRANSPORTATION	9,000	12,000	3,000	25%
6220	GROUND TRANSPORTATION	2,500	2,500	-	0%
6230	LODGING	8,000	14,000	6,000	43%
6250	PER DIEM	5,600	8,910	3,310	37%
6300	SUPPLIES	30,000	28,000	(2,000)	-7%
6310	POSTAGE AND FREIGHT	11,000	11,000	-	0%
6320	PRINTING & PUBLICATIONS	20,000	40,000	20,000	50%
6330	OFFICE BUILDING UTILITIES	70,000	70,000	-	0%
6340	TELEPHONE	50,000	50,000	-	0%
6365	GAS & OIL	9,000	9,000	-	0%
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	0%
6380	TRAINING	5,000	5,000	-	0%
6390	JANITORIAL EXPENSE	30,000	30,000	-	0%
6460	ACCOUNTING/AUDIT	172,000	172,000	-	0%
6600	INSURANCE	110,000	110,000	-	0%
TOTAL		\$ 1,032,962	\$ 1,084,432	\$ 51,470	5%

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Finance Department Expenditures:

Salaries is budgeted at \$338,873. An increase of \$15,335. The increase is to allow for merit and COLA increases for the Controller and Accounting Clerk, especially in providing support to complete the virtual audit. The Treasurer wishes to forgo COLA to ensure the merit increase.

FICA is budgeted at \$4,914, an increase of \$222.

Medical is budgeted at \$72,985. A decrease of \$40,091. The decrease is due to the School District lowering the insurance rate. The rate will be reviewed each spring.

PERS is budgeted at \$74,552, an increase of \$3,374.

Air Transportation is budgeted at \$9,000. A decrease of \$3,000. The pandemic impacted travel.

Lodging is budgeted at \$8,000. A decrease of \$6,000. See Air Transportation.

Per Diem is budgeted at \$5,600. A decrease of \$3,310. See Air Transportation.

Supplies is budgeted at \$30,000. An slight increase of \$2,000 to accommodate actual spending.

Printing and Publications is budgeted at \$20,000. A decrease of \$20,000. This decrease is to shift some of the cost to the Assembly Department.

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01-05 Planning Department

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	309,486	298,692	(10,794)	-4%
6110	FICA	4,922	4,331	(591)	-14%
6111	UNEMPLOYMENT INSURANCE	4,807	4,539	(268)	-6%
6115	MEDICAL	72,985	113,076	40,091	35%
6125	PERS	66,547	65,712	(835)	-1%
6210	AIR TRANSPORTATION	11,000	11,000	-	0%
6220	GROUND TRANSPORTATION	3,000	3,000	-	0%
6230	LODGING	5,000	5,000	-	0%
6250	PER DIEM	5,000	5,000	-	0%
6300	SUPPLIES	10,000	10,000	-	0%
6370	DUES & SUBSCRIPTIONS	2,000	2,000	-	0%
6400	CONSULTANTS	60,000	50,000	(10,000)	-20%
7120	PLANNING GRANTS	75,000	75,000	-	0%
7400	TITLE 9 MONITORING	75,000	-	(75,000)	#DIV/0!
TOTAL		\$ 704,745	\$ 647,350	\$ (57,396)	-9%

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Planning Department Expenditures:

Salaries is budgeted at \$309,486. An increase of \$10,794. The increase is to allow for a 3% COLA and also to add funds for a summer intern.

FICA is budgeted at \$4,922, an increase of \$591.

Unemployment Insurance is budgeted at \$4,807, an increase of \$268.

Medical is budgeted at \$72,985. A decrease of \$40,091. The decrease is due to the School District lowering the insurance rate. The rate will be reviewed each spring.

PERS is budgeted at \$66,547 an increase of \$835.

Consultants is budgeted at \$60,000. An increase of \$10,000. The increase is to add funds for the Agnew::Beck contract to conduct a regional stakeholder engagement.

Title 9 Monitoring is established at \$75,000. NAB is moving the budget from Assembly. NAB wishes to highlight this change so the Assembly can discuss this payment to NANA (a for profit corporation) and to clearly establish what the funds will accomplish.

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01-06 Planning Commission

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	1,163	1,163	-	0%
6210	AIR TRANSPORTATION	10,200	10,200	-	0%
6230	LODGING	12,496	12,496	-	0%
6240	MEETING FEES	15,200	15,200	-	0%
6250	PER DIEM	5,940	5,940	-	0%
6300	OFFICE SUPPLIES	2,000	2,000	-	0%
TOTAL		\$ 46,999	\$ 46,999	\$ -	0%

Planning Commission Expenditures remained the same from prior budget ordinance.

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01-07 Community and Economic Development Department

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	476,012	319,151	(156,861)	-49%
6110	FICA	7,336	4,628	(2,708)	-59%
6111	UNEMPLOYMENT INSURANCE	7,832	4,539	(3,294)	-73%
6115	MEDICAL	104,531	113,076	8,545	8%
6125	PERS	103,183	70,213	(32,969)	-47%
6210	AIR TRANSPORTATION	18,750	18,750	-	0%
6220	GROUND TRANSPORTATION	2,250	2,250	-	0%
6230	LODGING	11,250	11,250	-	0%
6250	PER DIEM	7,500	7,500	-	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	18,000	-	0%
7130	FISHING GRANTS	88,000	55,000	(33,000)	-60%
7135	CEDA PROJECTS	535,000	125,000	(410,000)	-328%
TOTAL		\$ 1,744,645	\$ 1,114,356	\$ (630,288)	-57%

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Community and Economic Development Department Expenditures:

Salaries is budgeted at \$476,012, an increase of \$156,861. The increase is due to a 3% COLA, adding a new employee (Grant Administrator) and moving the Grant Writer to CEDA from the Mayor Department.

FICA is budgeted at \$7,336, an increase of \$2,708.

Unemployment insurance is budgeted at \$7,832, an increase of \$3,294.

Medical is budgeted at \$104,531. A decrease of \$8,545. Although NAB is adding an employee, the cost had a net decrease due to the School District lowering the insurance rate. The rate will be reviewed each spring.

PERS is budgeted at \$103,183, an increase of \$32,969.

Fishing Grants is budgeted at \$88,000. An increase of \$3,000. CEDA increased advertisement over the program which increased the demand. CEDA administers this program, it provides Commercial and Subsistence financial help on a first come, first serve basis.

CEDA Projects is budgeted at \$535,000, an increase of \$410,000. The increase is to provide \$390,000 in funding for the Noatak Solar Battery grant. Per discussion with CEDA staff, the cost of solar equipment increased since the March 2021 quote which was used to justify the federal grant funding request. NAB does not want to lose the \$2.1 million dollar grant. The project will provide 275Kw PV Solar System with a Battery Capacity of 500 kW/460Kwh. This system will be capable of Diesel-off operation during part of the summer. The increase also provides \$20,000 in funds to purchase bikes for each community to use as prizes for the spring cleanup.

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01-08 Community and Economic Development Commission

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	669	669	-	0%
6210	AIR TRANSPORTATION	13,007	13,007	-	0%
6230	LODGING	7,500	7,500	-	0%
6240	MEETING FEES	8,750	8,750	-	0%
6250	PER DIEM	4,500	4,500	-	0%
6300	OFFICE SUPPLIES	6,000	6,000	-	0%
TOTAL		\$ 40,426	\$ 40,426	\$ -	0%

Community and Economic Development Commission expenditures remained the same.

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01-09 Public Services Department

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	419,651	382,827	(36,824)	-10%
6110	FICA	8,565	11,255	2,690	24%
6111	UNEMPLOYMENT INSURANCE	7,564	8,062	498	6%
6115	MEDICAL	97,313	150,768	53,455	35%
6125	PERS	83,523	63,982	(19,541)	-31%
6210	AIR TRANSPORTATION	21,000	21,000	-	0%
6220	GROUND TRANSPORTATION	6,000	6,000	-	0%
6230	LODGING	7,500	7,500	-	0%
6250	PER DIEM	8,910	8,910	-	0%
6300	PUBLIC SERVICES SUPPLIES	10,000	10,000	-	0%
6310	AIR FREIGHT	15,000	15,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	9,500	9,500	-	0%
6345	INFORMATION TECHNOLOGY CONTRACTOR	200,000	200,000	-	0%
6360	PUBLIC SERVICE PROJECTS **	760,000	660,000	(100,000)	-15%
6370	DUES & SUBSCRIPTIONS	2,500	2,500	-	0%
6399	MISCELLANEOUS	10,000	10,000	-	0%
7501	ABL VPSO HOUSE REPAIRS ONLY	7,000	7,000	-	0%

TOTAL	\$ 1,674,027	\$ 1,574,304	\$ (99,723)	-6%
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**Name changed from Equipment/Maintenance/Repairs to Public Service Projects.

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Public Services Expenditures:

Salaries is budgeted at \$419,651. An increase of \$36,824. The department experienced turnover and the increase adjusts to actuals, it also includes a 3% COLA.

FICA is budgeted at \$8,565. A decrease of \$2,690. The decrease is due to the temporary workers, which have a higher rate.

Unemployment insurance is budgeted at \$7,564. A decrease of \$498.

Medical is budgeted at \$97,313. A decrease of \$53,455. The decrease is due to the School District lowering the insurance rate. The rate will be reviewed each spring.

PERS is budgeted at \$83,523. An increase of \$19,541.

Equipment/Maintenance/Repairs is renamed to Public Services Projects. The proposed budget is \$760,000, An increase of \$100,000. The budget will be used for Kivalina and Cape Blossom Road maintenance (~\$100k), warm storage buildings (~\$180k), Deering renovation (~\$200k), Noorvik VPSO residential repairs (~\$50k), Kotzebue VPSO Warm Storage (~\$35k), Boiler/Hot water hear for the NAB building, and normal maintenance for NAB equipment/property.

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01-10 Public Safety Commission

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	842	842	-	0%
6210	AIR TRANSPORTATION	6,228	6,228	-	0%
6230	LODGING	3,668	2,868	(800)	-28%
6240	MEETING FEES	8,800	8,800	-	0%
6250	PER DIEM	4,554	2,376	(2,178)	-92%
6300	SUPPLIES	600	600	-	0%
TOTAL		\$ 24,692	\$ 21,714	\$ (2,978)	-14%

Public Safety Commission Expenditures:

Lodging is budgeted at \$3,668, an increase of \$800 to accommodate an additional meeting day.

Per diem is budgeted at \$4,554, an increase of \$2,178 to accommodate an additional meeting day.

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01-11 Public Safety Department

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	382,075	367,017	(15,058)	-4%
6010	WAGES - TEMP TRAIL STAKERS	36,000	36,000	-	0%
6110	FICA	8,821	8,603	(218)	-3%
6111	UNEMPLOYMENT INSURANCE	7,756	7,430	(326)	-4%
6115	MEDICAL	97,313	150,768	53,455	35%
6125	PERS	82,186	78,874	(3,313)	-4%
6210	AIR TRANSPORTATION	8,450	11,250	2,800	25%
6220	GROUND TRANSPORTATION	5,050	6,750	1,700	25%
6230	LODGING	8,450	11,250	2,800	25%
6250	PER DIEM	6,250	8,250	2,000	24%
6300	SUPPLIES	5,000	5,000	-	0%
6310	AIR FREIGHT	15,000	15,000	-	0%
6399	MISCELLANEOUS	10,000	10,000	-	0%
6400	CONSULTANTS	14,000	-	(14,000)	#DIV/0!
6800	LEPC MEETINGS	11,500	13,500	2,000	15%
7150	WINTER TRAILS	125,000	125,000	-	0%
TOTAL General Public Safety		822,851	854,692	31,841	4%
7500	VPSO House Utilities	68,000	68,000	-	0%
7555	VPSO TRAVEL	1,000	45,000	44,000	98%
TOTAL VPSO Subsidy from General Fund		69,000	113,000	44,000	39%
8001	SEARCH & RESCUE TRAVEL	2,820	3,750	930	25%
8002	SEARCH AND RESCUE SUPPLIES	55,000	55,000	-	0%
8003	S&R EQUIPMENT	25,000	25,000	-	0%
8004	SEARCH & RESCUE STIPENDS	99,000	99,000	-	0%
8005	SEARCH & RESCUE MEETINGS	6,825	9,825	3,000	31%
TOTAL Search and Rescue		188,645	192,575	3,930	2%
8500	FIRE TRAVEL	5,500	6,500	1,000	15%
8501	FIRE EQUIPMENT MAINTENANCE AND REPAIRS	45,000	45,000	-	0%
8503	FIRE CONSULTANTS	30,000	25,000	(5,000)	-20%
8504	FIRE PREVENTION	635,000	35,000	(600,000)	-1714%
8505	FIRE RECRUITMENT/RETENTION	10,000	15,000	5,000	33%
8506	BATTALION CHIEF STIPENDS	90,000	90,000	-	0%
8507	BATTALION CHIEF MEETINGS	4,000	6,000	2,000	33%
TOTAL Fire Safety		819,500	222,500	(597,000)	-268%
TOTAL PUBLIC SAFETY		\$ 1,899,996	\$ 1,382,767	\$ (517,229)	-37%

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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. VPSO Subsidy provided by the General Fund
4. Fire Safety operations

The general public safety operating budget expenditures are as follows:

Salaries is budgeted at \$382,075. An increase of \$15,058. There was turnover in the Public Safety department, the budget brings to actual with a 3% COLA.

FICA is budgeted at \$8,821. An increase of \$218.

Unemployment Insurance is budgeted at \$7,756. An increase of \$326.

Medical is budgeted at \$97,313. A decrease of \$53,455. The decrease is due to the School District lowering the insurance rate. The rate will be reviewed each spring.

PERS is budgeted at \$82,186. An increase of \$3,313.

Air Transportation is budgeted at \$8,450. A decrease of \$2,800. The reduction is due to less travel than anticipated due to the pandemic.

Ground Transportation is budgeted at \$5,050. A decrease of \$1,700.

Lodging is budgeted at \$8,450. A decrease of \$2,800.

Per Diem is budgeted at \$6,250. A decrease of \$2,000.

Consultants is established at \$14,000. The budget will allow the department to hire a consultant to update the strategic plan and develop a public safety summit.

LEPC Meetings is budgeted at \$11,500. A decrease of \$2,000. NAB notes the State of Alaska eliminated the funding to help administer the LEPC Commission. The funds will allow for zoom meetings.

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The VPSO General Fund Subsidy, continued:

VPSO Travel is budgeted at \$1,000, a decrease of \$44,000. The budget provides funds for 2 on and 2 off travel from Anchorage to Kotzebue. The VPSO grant has covered the travel costs in FY22.

The Search and Rescue Program budgeted expenditures are as follows:

Search and Rescue Travel is budgeted at \$2,820. A decrease of \$930. The pandemic has reduced travel for Public Safety.

Search and Rescue Meetings is budgeted at \$6,825. A decrease of \$3,000. The pandemic has prevented many meetings in the villages.

The Fire Safety Program budgeted expenditures are as follows:

Fire Travel is budgeted at \$5,500. A decrease of \$1,000. The decrease is due to the cancelled Fire Conference in fall 2021.

Fire Consultants is budgeted at \$30,000. An increase of \$5,000. 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 Prevention is budgeted at \$635,000. An increase of \$600,000. The administration would like to update the village fire fighting equipment. After the loss of our lives in Selawik, the need to update this equipment has become apparent.

Fire Recruitment/Retention is budgeted at \$10,000. A decrease of \$5,000. The budget is decreased as Public Safety was successful in maintaining a high retention in prior year.

Battalion Chief Meetings is budgeted at \$4,000. A decrease of \$2,000. The pandemic has prevented many meetings in the villages.

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40-00 Sulianich Contribution from the General Fund

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	81,947	79,557	(2,390)	-3%
6110	FICA	1,188	1,154	(35)	-3%
6111	UNEMPLOYMENT INSURANCE	1,513	1,513	-	0%
6115	MEDICAL	24,328	37,692	13,364	35%
6125	PERS	18,028	17,502	(527)	-3%
6300	SUPPLIES	3,500	3,500	-	0%
6330	UTILITIES	21,000	21,000	-	0%
TOTAL		\$ 151,504	\$ 161,917	\$ 10,413	6%

Sulianich Contribution Expenditures:

Salaries is budgeted at \$81,947. An increase of \$2,390. The increase is to allow for a 3% COLA.

FICA is budgeted at \$1,188, an increase of \$35.

Medical is budgeted at \$24,328. A decrease of \$13,364. The decrease is due to the School District lowering the insurance rate. The rate will be reviewed each spring.

PERS is budgeted at \$18,028. An increase of \$527.

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 FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	6,151,951	4,151,951	(2,000,000)	-48%
9007	WATER & SEWER SUBSIDY	2,075,000	2,075,000	-	0%
9008	UTILITY SUBSIDY	-	-	-	#DIV/0!
TOTAL		\$ 8,226,951	\$ 6,226,951	\$ (2,000,000)	-32%

Local Education Contribution is budgeted at \$6,151,951. An increase of \$2,000,000. As previously discussed in the BAF worksession, if approved, it is proposed the funding be budgeted in FY22 for the benefit of the FY23 school year. The school district will provide a presentation on how the funds will be used. NAB will also require the school district provide an end of year report on how the additional funds helped.

Water & Sewer Subsidy is budgeted at \$1,916,465. A decrease of \$158,535. This represents the amount budgeted for Noatak. Please see Utility Subsidy.

Utility Subsidy is not budgeted. NAB administration opts to keep the funds in the Water and Sewer Subsidy.

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Transfers from General Fund

Account #	Description	PROPOSED FY22 Budget Amendment	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	151,504	161,917	10,413	6%
9002	INVESTMENT CONTRIBUTION	7,950,000	6,900,000	(1,050,000)	-15%
9003	BOND DEBT APPROPRIATION	3,234,618	2,955,863	(278,756)	-9%
9008	LEGAL RESERVE	750,000	-	(750,000)	#DIV/0!
TOTAL		\$ 12,086,122	\$ 10,017,779	\$ (2,068,343)	-21%

Sulianich - Operating Transfer is budgeted at \$151,505. An increase of \$10,413. The increase is to add in a 3% COLA for the employee.

Investment Contribution is budgeted at \$7,950,000. An increase of \$1,050,000. The increase is consistent with the increase in PILT revenue. Per NAB Code, NAB is required to allocate at least 30% of the PILT revenue to long-term investments.

Bond Debt Appropriation is budgeted at \$3,234,618. An increase of \$278,756. The State of Alaska has funded only 37% of the bond debt reimbursement, resulting in increased debt service expense.

\$	2,144,275	Historical DEED Reimbursement
\$	1,883,725	NAB liability if Historical reimbursement honored
\$	4,028,000	Total Annual Debt Service
\$	793,382	37% of DEED Reimbursement (noted above)
\$	3,234,618	NAB updated liability if 37% of DEED Reimbursement is cut
\$	4,028,000	Total Annual Debt Service
\$	(1,350,893)	Additional expense placed on NAB from historical subsidy

Legal Reserve is established in the amount of \$750,000. The legal reserve will be used for future negotiations. The funds will be invested in the Contingency Reserve and available to be drawn down when needed.

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Salary Schedule

Position	FY22 Proposed Amendment	FY22 Approved	\$ Difference	% Difference	
Assembly Member Stipends	\$ 200,000	\$ 225,400	\$ (25,400)	-11%	Note 1
Borough Clerk	\$ 105,051	\$ 101,990	\$ 3,061	3%	
Deputy Clerk	\$ 87,410	\$ 84,864	\$ 2,546	3%	
Election Workers	\$ 20,000	\$ 25,000	\$ (5,000)	-20%	Note 1
TOTAL Assembly	\$ 412,461	\$ 437,254	\$ (24,793)	-6%	
Mayor	\$ 150,000	\$ 154,500	\$ (4,500)	-3%	Set by Code
Administrator	\$ 97,850	\$ 85,000	\$ 12,850	15%	New hire
Mayor Assistant III	\$ 70,687	\$ 59,251	\$ 11,436	19%	Merit raise
Receptionist	\$ 54,065	\$ 50,213	\$ 3,852	8%	Merit raise
Legislative Intern	\$ 5,000	\$ -	\$ 5,000	#DIV/0!	
TOTAL Mayor	\$ 377,602	\$ 348,964	\$ 28,638	8%	
Treasurer	\$ 149,171	\$ 149,171	\$ -	0%	Note 2
Controller	\$ 124,165	\$ 115,879	\$ 8,286	7%	Merit raise
Accounting Assistant	\$ 65,537	\$ 58,488	\$ 7,049	12%	Merit raise
TOTAL Finance	\$ 338,873	\$ 323,538	\$ 15,335	5%	
Planning Director	\$ 128,750	\$ 130,000	\$ (1,250)	-1%	New Hire
Planning Administrator	\$ 95,464	\$ 92,700	\$ 2,764	3%	
Planning Coordinator	\$ 78,272	\$ 75,992	\$ 2,280	3%	
Intern	\$ 7,000	\$ -	\$ 7,000	#DIV/0!	
TOTAL Planning	\$ 309,486	\$ 298,692	\$ 10,794	4%	
CEDA Director	\$ 128,750	\$ 125,000	\$ 3,750	3%	
Energy Coordinator	\$ 105,785	\$ 102,704	\$ 3,081	3%	
Grant Administrator	\$ 98,000	\$ -	\$ 98,000	#DIV/0!	
CEDC Administrator	\$ 87,550	\$ 91,447	\$ (3,897)	-4%	New hire
Grant Writer 50%	\$ 48,927	\$ 47,502	\$ 1,425	3%	
Summer Intern	\$ 7,000	\$ -	\$ 7,000	#DIV/0!	
TOTAL CEDA	\$ 476,012	\$ 366,653	\$ 109,359	30%	

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Salary Schedule, continued:

Position	FY22 Proposed Amendment	FY22 Approved	\$ Difference	% Difference	
Public Services Director	\$ 132,767	\$ 110,000	\$ 22,767	21%	Turn over
Public Services Administrator	\$ 90,383	\$ 95,667	\$ (5,284)	-6%	Turn over
Facilities Manager	\$ 87,550	\$ 85,160	\$ 2,390	3%	
Maintenance Technician	\$ 68,952	\$ 52,000	\$ 16,952	33%	New Hire
Temporary Construction Workers	\$ 40,000	\$ 40,000	\$ -	0%	
TOTAL Public Services	\$ 419,652	\$ 382,827	\$ 36,825	10%	
Public Safety Director	\$ 128,750	\$ 133,900	\$ (5,150)	-4%	
Public Safety Administrator	\$ 92,882	\$ 87,550	\$ 5,332	6%	
Search and Rescue Coordinator*	\$ 69,554	\$ 67,530	\$ 2,024	3%	
Fire Safety Coordinator	\$ 82,389	\$ 69,537	\$ 12,852	18%	New Hire
Temporary Trail Stakers	\$ 36,000	\$ 36,000	\$ -	0%	
Temp S&R Coordinator	\$ 8,500	\$ 8,500	\$ -	0%	
TOTAL Public Safety	\$ 418,075	\$ 403,017	\$ 15,058	4%	
Art Manager	\$ 81,947	\$ 79,557	\$ 2,390	3%	
TOTAL SALARIES	\$ 2,834,108	\$ 2,640,502	\$ 193,606	7%	

Note 1: The Assembly and Election meeting fees are reduced. The Assembly was not able to travel to as much meetings/training in FY22 due to the pandemic.

Note 2: The Finance Department have excelled during the pandemic completing virtual audits. The staff continue to take on additional responsibilities. The department wishes to forgo one employees COLA to ensure the merit increase and a 3% COLA are granted to the staff.

Note 3: There were some merit increases granted by the previous Mayor after passage of this budget in 2021. There were also some merit increases granted by the current Mayor after taking office.

**Northwest Arctic Borough
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Five-year Bond Debt Service Schedule (includes Kivalina bond)

Total Debt Service:

	FY22	FY23	FY24	FY25	FY26
Total Bond Debt Service (Principal & Interest)	\$ 26,487,000	\$ 22,459,000	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875
Fiscal Year Debt Service Payment	\$ 4,028,000	\$ 4,024,625	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000
Ending Balance Debt Service	\$ 22,459,000	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875

State DEED Reimbursement Calculation:

	FY22	FY23	FY24	FY25	FY26
State DEED Reimbursement	\$ 793,382	\$ 2,141,675	\$ 1,579,113	\$ 397,800	\$ 401,288
NAB Bond Debt Appropriation	\$ 3,234,618	\$ 1,882,950	\$ 1,649,513	\$ 1,141,075	\$ 1,131,713
Total Debt Service Payment	\$ 4,028,000	\$ 4,024,625	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000

Note 1: The FY22 State DEED Reimbursement is presented at 37% of the historical reimbursement promise.

Note 2: DEED reimbursement for FY23-FY26 is presented at 100% funding from the State - BUT - the future of this funding is unknown.

Note 3: FY26 is the last year NAB has debt series that are eligible for DEED reimbursement.

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Five-year Bond Debt Service Schedule

Fiscal Year 2022

The FY22 bond debt service totaled \$4,028,000. The State of Alaska Department of Education and Early Development's share is \$793,382 and the Borough's share is \$3,234,618. This represents 37% 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 \$4,024,625. The State of Alaska Department of Education and Early Development's share is \$2,141,675 and the Borough's share is \$1,882,950. 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 \$3,228,625. 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