

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 22-04**

**AN ORDINANCE OF THE NORTHWEST ARCTIC
BOROUGH ASSEMBLY PROVIDING FOR THE
ESTABLISHMENT AND ADOPTION OF THE LINE-
ITEM BUDGET FOR FISCAL YEAR 2023.**

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, 2022 through June 30, 2023 and made a matter of public record.

Section 3. AUTHORIZATIONS AND APPROPRIATIONS.

The appropriation of \$ 26,850,916 is hereby adopted and authorized for the period July 1, 2022 through June 30, 2023 and is the budget for that period. Subject to Assembly approval, by resolution, the Mayor may: (1) establish line item expenditures within an authorized appropriation, or (2) transfer from one authorized appropriation to another any amount which would not annually exceed 10 percent or \$25,000, whichever is greater. Under no circumstances may the total amount of such transactions exceed \$150,000 prior to Assembly reappropriation pursuant to Section 6.12.060(E) of the Borough Code.

PASSED AND ADOPTED THIS 24th DAY OF May, 2022



Nathan Hadley, Jr., Assembly President

PASSED AND APPROVED THIS 24th DAY OF May,
2022

Laissa K By - for Mayor Moto
Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS 24th DAY OF
May, 2022

Helena Hildreth
Helena Hildreth, Borough Clerk

ATTEST:

First Reading: May 10, 2022
Public Reading: May 24, 2022



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Summary of Revenue and Expenditures

Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
REVENUES	\$ 27,873,894	\$ 30,873,894	\$ (3,000,000)	-10%
Operations:				
Assembly Department	\$ 2,144,086	\$ 2,056,514	\$ (87,572)	-4%
Mayor's Department	\$ 1,369,415	\$ 1,339,415	\$ (30,000)	-2%
Administration & Finance	\$ 1,083,272	\$ 1,053,272	\$ (30,000)	-3%
Planning & Community	\$ 900,545	\$ 704,746	\$ (195,800)	-28%
Planning Commission	\$ 46,999	\$ 46,999	\$ -	0%
COMM. & ECON. DEVELOP. DEPT	\$ 1,468,649	\$ 1,341,644	\$ (127,005)	-9%
COMM. & ECON. DEVELOP. COMM	\$ 40,426	\$ 40,426	\$ -	0%
Public Services Department	\$ 1,879,409	\$ 1,674,026	\$ (205,383)	-12%
Public Safety Commission	\$ 24,692	\$ 24,692	\$ -	0%
Public Safety Department	\$ 1,333,284	\$ 1,318,746	\$ (14,538)	-1%
Total Operations	\$ 10,290,777	\$ 9,600,480	\$ (690,297)	-7%
Other Appropriations within General Fund				
Local Education Contribution	\$ 4,402,689	\$ 6,151,951	\$ 1,749,262	28%
Water and Sewer Subsidy	\$ 2,450,000	\$ 1,916,465	\$ (533,535)	-28%
Total Other Appropriations	\$ 6,852,689	\$ 8,068,416	\$ 1,215,727	15%
Transfers from General Fund				
Sulianich - Operating Transfer	\$ 24,500	\$ 151,505	\$ 127,005	84%
Investment Contribution (per code)	\$ 7,050,000	\$ 7,950,000	\$ 900,000	11%
Bond Debt Appropriation	\$ 1,882,950	\$ 3,234,618	\$ 1,351,668	42%
LEGAL RESERVE	\$ 750,000	\$ 750,000	\$ -	0%
Total Transfers from General Fund	\$ 9,707,450	\$ 12,086,123	\$ 2,378,673	20%
TOTAL EXPENDITURES	\$ 26,850,916	\$ 29,755,018	\$ 2,904,103	10%
Excess (Deficiency) of revenue over expenditures	\$ 1,022,978			

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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	\$ 20,000	<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 residents</i>
Mayor	CHARITABLE DONATIONS	\$ 135,000	
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	\$ 75,000	<i>Grants for commercial & subsistence users</i>
CEDA	CEDA PROJECTS	\$ 145,000	<i>Funds to allow CEDA to complete Economic Development in the region</i>
General	WATER & SEWER SUBSIDY	\$ 2,450,000	<i>Subsidy paid to ANTHC that works to reduce water and sewer rates for residents</i>
General	SULIANICH - OPERATING XFER	\$ 24,500	<i>Subsidy to keep Sulianich Arts Center in operation</i>
	Total Discretionary Subsidy	\$ 4,006,500	
Required	LOCAL EDUCATION CONTRIBUTION	\$ 2,276,673	<i>The required annual contribution to the School District, as mandated by State law</i>
	TOTAL SUBSIDY	<u>\$ 6,283,173</u>	

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Grant Funds Summary

Description	FY23	Note
STATE GRANTS		
Legislative Grant	\$ 2,000,000	\$1.1m to Kivalina Bus Barn & \$900k to Buckland HVAC
VPSO Grant	\$ 866,966	
TORA Funds (State Statute)	\$ 50,000	Ice Road funds provided every year by State.
TOTAL STATE GRANTS	\$ 2,916,966	
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		
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	\$ 34,281	
TOTAL GRANTS	\$ 8,362,003	

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 \$ 27,873,894 or -9.7% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures tot: \$ 26,850,916 or 9.8% 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	\$ (87,572)	-4%
Mayor's Department expenditures increased by	\$ (30,000)	-2%
Admin/Finance expenditures increased by	\$ (30,000)	-3%
Planning & Community expenditures increased by	\$ (195,800)	-28%
Planning Commission expenditures remained the same	\$ -	0%
EDA Department expenditures increased by	\$ (127,005)	-9%
Economic Development Commission remained the same	\$ -	0%
Public Services expenditures increased by	\$ (205,383)	-12%
Public Safety Commission expenditures remained the same	\$ -	0%
Public Safety Department expenditures increased by	\$ (14,538)	-1%
Local Contribution to Education decreased by	\$ 1,749,262	28%
Water and Sewer subsidy increased by	\$ (533,535)	-28%
Sulianich - Operating Transfer decreased by	\$ 127,005	84%
Investment Contribution Appropriation decreased by	\$ 900,000	11%
LEGAL RESERVE remained the same	\$ -	
GO Bond Debt Appropriation decreased by	\$ 1,351,668	42%
TOTAL CHANGE IN EXPENDITURES	2,904,103	10%

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01-00 Revenues

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	23,500,000	26,500,000	(3,000,000)	-11%
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	78,027	-	0%
4550	INVESTMENT INCOME - AVAILABLE FOR OPERATIONS	4,000	4,000	-	0%
4600	LAND PERMIT REVENUE	10,000	10,000	-	0%

TOTAL GENERAL REVENUES \$ 27,873,894 \$ 30,873,894 \$ (3,000,000) -10%

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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General Fund Revenues:

PILT Revenue is estimated at \$23.5 million. 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. The figure is not officially known until completion of the Teck AK audit which usually is completed in March/April of the fiscal year.

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. Consistent with prior year. 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 \$50,000. Consistent with prior year. 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 \$315,789. Consistent with prior year. It is important to note this number is not final until the State of Alaska approves it's FY22 budget. NAB has opted to distribute 100% of it's assistance program to the villages. If the revenue is not received payments to villages are not made.

Indirect Cost Recovery is budgeted at \$78,027. Consistent with prior year. The Indirect Cost Recovery is mainly from the VPSO grant.

Investment Income - Available for Operations is budgeted at \$4,000. Consistent with prior year. This revenue represents the interest earned in the Alaska Municipal League Investment Pool (AMLIP) account. AMLIP allows for investment in high quality and low risk investment vehicles that are liquidated (cashed) easily. The decline is due to the interest rates dropping in reaction to the Federal Reserve's actions to address the Nation's debt. The low interest rate environment is expected to prevail through calendar year 2023 and will continue to impact this line item.

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

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01-01 Assembly

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	192,461	192,461	0	0%
6010	WAGES - ELECTION WORKERS	20,000	20,000	-	0%
6110	FICA	25,741	19,621	(6,120)	-31%
6111	UNEMPLOYMENT INSURANCE	5,305	5,305	-	0%
6115	MEDICAL	316,267	316,267	-	0%
6125	PERS	58,313	56,861	(1,452)	-3%
6210	AIR TRANSPORTATION	120,000	120,000	-	0%
6220	GROUND TRANSPORTATION	20,000	20,000	-	0%
6230	LODGING	95,000	95,000	-	0%
6240	MEETING FEES	280,000	200,000	(80,000)	-40%
6250	PER DIEM	65,000	65,000	-	0%
6320	PRINTING & PUBLICATIONS	33,000	33,000	-	0%
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	35,000	35,000	-	0%
7000	REVENUE SHARING PROGRAM	300,000	300,000	-	0%
7050	DONATIONS	425,000	425,000	-	0%
7200	ELECTION EXPENSE	24,000	24,000	-	0%
TOTAL		\$ 2,144,086	\$ 2,056,514	\$ (87,572)	-4%

Insurance/Total Assembly Budget 15%

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Assembly Department Expenditures:

Salaries is budgeted at \$192,461. Consistent with prior year.

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

FICA is budgeted at \$25,741. An increase of \$6,120. The increase is due to the increase in Meeting Fees for Assembly Members. The FICA rate is higher for nonemployees.

Unemployment Insurance is budgeted at \$5,305. Consistent with prior year.

Medical is budgeted at \$316,267. Consistent with prior budget ordinance.

PERS is budgeted at \$58,313. An increase of \$1,452.

Air Transportation is budgeted at \$120,000. Consistent with prior year. The travel budget totaling \$235,000 (air transportation, ground transportation and lodging) allows the Assembly and department staff travel to attend monthly meetings along with conferences.

Ground Transportation is budgeted at \$20,000 consistent with prior year.

Lodging is budgeted at \$95,000. Consistent with prior year.

Meeting Fees is budgeted at \$280,000. An increase of \$80,000. The increase is to allow for an increase in the meeting fee rate for Assembly Members from \$350 to \$400 per meeting day.

Per Diem is budgeted at \$65,000 consistent with prior year.

Printing and Publications is budgeted at \$33,000 consistent with prior year. The budget allows the Clerks to publish public notices and Borough related announcements.

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

Consultants is budgeted at \$32,000. Consistent with prior year. The budget allows the Assembly Department to hire consultants as needed.

Legal is budgeted at \$50,000. Consistent with prior year. The budget allows the Assembly to consult with a lawyer as needed.

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Assembly Department expenditures continued:

Assembly Retreat is budgeted at \$35,000. Consistent with prior year. The budget allows for the Assembly to hold a retreat to discuss Borough priorities.

Revenue Sharing Program is at budgeted at \$300,000. Consistent with prior year. Please note 100% of the budget is paid to the village governments based on population of each village. Population figures are established by the State of Alaska DCRA.

Donations is budgeted at \$425,000. Consistent with prior ordinance, line item included to remind Assembly of donations. Please note that all donation requests need to be reviewed and approved by the Assembly. NAB will note the Assembly donation line item has historically funded the following:

<i>City of Kotzebue Ambulance Services</i>	\$	150,000	
<i>NVOK Nikaitchaut</i>	\$	62,000	
<i>Chukchi College</i>	\$	25,000	
<i>NANA Trespass Program</i>	\$	-	<i>*Moved from Planning Dept.</i>
<i>Boys and Girls Club</i>	\$	50,000	
<i>Cultural Camps/Wellness</i>	\$	40,000	
<i>KOTZ Radio</i>	\$	40,000	
TOTAL	\$	367,000	

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

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01-02 Mayor

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	377,601	372,601	(5,000)	-1%
6110	FICA	5,785	5,785	-	0%
6111	UNEMPLOYMENT INSURANCE	6,243	6,243	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	81,972	81,972	-	0%
6210	AIR TRANSPORTATION	31,500	31,500	-	0%
6220	GROUND TRANSPORTATION	5,000	5,000	-	0%
6230	LODGING	20,000	20,000	-	0%
6250	PER DIEM	16,500	16,500	-	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	20,000	20,000	-	0%
6830	ARCTIC ISSUES	20,000	20,000	-	0%
7050	CHARITABLE DONATIONS	135,000	135,000	-	0%
7600	EMERGENCY DISASTER RELIEF	100,000	75,000	(25,000)	-33%
TOTAL		\$ 1,369,415	\$ 1,339,415	\$ (30,000)	-2%

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Mayor Department Expenditures:

Salaries is budgeted at \$377,601. An increase of \$5,000. The additional funds will be used to hire a legislative intern who will travel to Juneau to learn about the legislative process.

FICA is budgeted at \$5,785. Consistent with prior year.

Unemployment insurance is budgeted at \$6,243 consistent with prior year.

Medical is budgeted at \$97,313, consistent with prior budget ordinance.

PERS is budgeted at \$81,972. Consistent with prior budget ordinance.

Air Transportation is budgeted at \$31,500. Consistent with prior budget ordinance, the budget will allow the Mayor and his staff to travel for meetings, conferences, training and trips to the villages.

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

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

Per Diem is budgeted at 16,500. Consistent with prior budget ordinance.

Legal Services is budgeted at \$200,000. Consistent with prior budget ordinance. The budget is used for legal counsel over NAB operations.

NW Leadership Team is budgeted at \$20,000. Consistent with prior budget ordinance. The funds are used to support meetings and discussion amount the NWALT members regarding legislative and related matters impacting the Borough.

Arctic Issues is budgeted at \$20,000. Consistent with prior budget ordinance. The budget is to fund initiatives favorable state and federal policy for the region.

Charitable Donations is budgeted at \$120,000. Consistent with prior budget ordinance. The line item provides medical, burial and other donations to individuals, organizations, events and businesses on a case by case basis. The policy over this was presented to the Assembly and approved.

Emergency Disaster Relief is budgeted at \$100,000. An increase of \$25,000. The funds allow NAB to help the region in disaster response, past examples: spring flooding, oil spills, fuel shortages, extreme cold events.

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01-03 Administration & Finance

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	338,873	338,873	(0)	0%
6110	FICA	4,914	4,914	-	0%
6111	UNEMPLOYMENT INSURANCE	4,539	4,539	-	0%
6115	MEDICAL	72,985	72,985	-	0%
6125	PERS	74,552	74,552	-	0%
6210	AIR TRANSPORTATION	12,000	12,000	-	0%
6220	GROUND TRANSPORTATION	2,500	2,500	-	0%
6230	LODGING	14,000	14,000	-	0%
6250	PER DIEM	8,910	8,910	-	0%
6300	SUPPLIES	28,000	28,000	-	0%
6310	POSTAGE AND FREIGHT	15,000	11,000	(4,000)	-36%
6320	PRINTING & PUBLICATIONS	30,000	30,000	-	0%
6330	OFFICE BUILDING UTILITIES	100,000	70,000	(30,000)	-43%
6340	TELEPHONE	40,000	50,000	10,000	20%
6365	GAS & OIL	15,000	9,000	(6,000)	-67%
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		\$ 1,083,272	\$ 1,053,272	\$ (30,000)	-3%

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Finance Department Expenditures:

Salaries is budgeted at \$338,873. Consistent with prior budget ordinance.

FICA is budgeted at \$4,914 consistent with prior budget ordinance.

Unemployment Insurance is budgeted at \$4,539 consistent with prior budget ordinance.

PERS is budgeted at \$74,552 consistent with prior budget ordinance.

Air Transportation is budgeted at \$12,000. The travel allows staff to attend trainings, meetings and visit the villages.

Ground Transportation is budgeted at \$2,500. Consistent with prior budget ordinance.

Lodging is budgeted at \$14,000 consistent with prior budget ordinance.

Per diem is budgeted at \$8,910 consistent with prior budget ordinance.

Office Supplies is budgeted at \$28,000. Consistent with prior budget ordinance. The increase is to cover the volume of supplies purchased for the office, kitchen and cleaning.

Postage and Freight is budgeted at \$15,000. An increase of \$4,000. The administration have been monitoring fuel prices, which is an important component of the CUAP (Water and Sewer subsidy). In these discussions, the price of fuel has doubled prior year fuel shipments. The cost will not be locked in closer to barge season, but the Borough expects increases in goods and services as a result.

Printing & Publications is budgeted at \$30,000. The budget covers the cost of metered mail and the cost of publishing Borough related materials.

Office Building Utilities is budgeted at \$100,000 an increase of \$30,000. The increase is in anticipation of higher fuel costs that are expected during the FY23 barge season.

Telephone is budgeted at \$40,000 a decrease of \$10,000. The budget covers the cost of Borough office phones and employee cell phones.

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Finance Department expenditures continued:

Gas and Oil is budgeted at \$15,000 an increase of \$4,000. The increase is in anticipation of the higher fuel prices expected in FY23. The budget covers the cost of fuel for the Borough building and vehicles.

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

Training is budgeted at \$5,000. Consistent with prior budget ordinance. It has been a goal of the Borough to bring Caselle to Kotzebue for in-person training of Finance staff and Department Directors. This was planned for 2020 but COVID hit, the Borough hopes to get this training done in FY23.

Janitorial expense is budgeted at \$30,000. Consistent with prior year. NAB contracts janitorial services as the cost to contract is cheaper than hiring an employee. The janitorial company is also locally owned and operated.

Accounting/Audit is budgeted at \$172,000. The budget covers the cost of an annual financial statement audit and single audit (audit over grants). The budget also allows NAB to contract with an accounting firm that helps, as needed. It is more economical to assign work to the CPA firm instead of hiring an employee as the Borough has a very high fringe rate due to medical costs.

Insurance is budgeted at \$110,000 consistent with prior year. The budget pays for business insurance. The cost is based on annual wages, as that is how the broker assesses risk.

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01-05 Planning Department

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	309,486	309,486	0	0%
6110	FICA	4,922	4,922	-	0%
6111	UNEMPLOYMENT INSURANCE	4,807	4,807	-	0%
6115	MEDICAL	72,985	72,985	-	0%
6125	PERS	66,547	66,547	-	0%
6210	AIR TRANSPORTATION	13,200	11,000	(2,200)	-20%
6220	GROUND TRANSPORTATION	3,600	3,000	(600)	-20%
6230	LODGING	6,000	5,000	(1,000)	-20%
6250	PER DIEM	6,000	5,000	(1,000)	-20%
6300	SUPPLIES	10,000	10,000	-	0%
6370	DUES & SUBSCRIPTIONS	3,000	2,000	(1,000)	-50%
6400	CONSULTANTS	250,000	60,000	(190,000)	-317%
7120	PLANNING GRANTS	75,000	75,000	-	0%
7400	TITLE 9 MONITORING	75,000	75,000	-	0%
TOTAL		\$ 900,545	\$ 704,746	\$ (195,800)	-28%

**Northwest Arctic Borough
General Fund
Budget Ordinance 22-04
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Planning Department Expenditures:

Salaries is budgeted at \$309,486. Consistent with prior budget ordinance.

FICA is budgeted at \$4,922 consistent with prior budget ordinance.

Unemployment Insurance is budgeted at \$4,807 consistent with prior budget ordinance.

PERS is budgeted at \$66,547 consistent with prior budget ordinance.

Air Transportation is budgeted at \$13,200. An increase of \$2,200. The increase restores travel for the Planning Department to attend meetings, conferences, training and village trips in FY23.

Ground Transportation is budgeted at \$3,600. An increase of \$600.

Lodging is budgeted at \$6,000. An increase of \$1,000.

Per Diem is budgeted at \$6,000 an increase of \$1,000.

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

Dues and Subscriptions is budgeted at \$3,000. An increase of \$1,000. The budget allows staff to attend conferences or training events.

Consultants is budgeted at \$250,000. This is an increase of \$190,000. The increase is to allow the Planning Department to work with the Borough surveyor familiar with the lands selection process. NAB would like to pump funds into this effort to obtain more land guaranteed through ANCSA.

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

Title 9 Monitoring is budgeted at \$75,000. This budget was moved back to Planning from the Assembly Donation line item. The funds provide support to the NANA Trespass Program, the stipulation for this funding is so the officers can conduct Title 9 Monitoring. NAB will work with Legal to ensure a contract is set in place that outlines clear directives for this financial support.

Northwest Arctic Borough
General Fund
Budget Ordinance 22-04
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01-06 Planning Commission

Account #	Description	PROPOSED FY23 Budget	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. The funds for this Commission allow for travel and meeting fees for Commission Members to meet and review permit

Northwest Arctic Borough
General Fund
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June 30, 2023

01-07 Community and Economic Development Department

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	557,959	476,012	(81,947)	-17%
6110	FICA	8,524	7,336	(1,188)	-16%
6111	UNEMPLOYMENT INSURANCE	9,345	7,832	(1,513)	-19%
6115	MEDICAL	128,859	104,531	(24,328)	-23%
6125	PERS	121,211	103,183	(18,028)	-17%
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	75,000	75,000	-	0%
7135	CEDA PROJECTS	145,000	145,000	-	0%
TOTAL		\$ 1,468,649	\$ 1,341,644	\$ (127,005)	-9%

**Northwest Arctic Borough
General Fund
Budget Ordinance 22-04
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Community and Economic Development Department Expenditures:

Salaries is budgeted at \$557,959. An increase of \$81,947. The increase is to hire a Grants Administrator. The Borough Administration feels this is a necessary position to create considering the amount of federal grants being released. Compliance will be of utmost importance.

FICA is budgeted at \$8,524. An increase of \$1,188.

Unemployment Insurance is budgeted at \$9,345. An increase of \$1,513.

PERS is budgeted at \$121,211. An increase of \$18,028.

Air Transportation is budgeted at \$18,750. Consistent with prior budget ordinance. The budget allows CEDA staff to travel to meetings, conferences, training and village visits.

Ground Transportation is budgeted at \$2,250. Consistent with prior year.

Lodging is budgeted at \$11,250. Consistent with prior year.

Per Diem is budgeted at \$7,500. Consistent with prior year.

Fishing Grants is budgeted at \$75,000. Consistent with prior year. The budget provides financial support for subsistence and commercial fishermen in the region. Due to the program's popularity, the budget was increased in FY22 to \$75,000.

CEDA Projects is budgeted at \$145,000. Consistent with prior year. The budget allows CEDA to cease financial and economic opportunities. It can be assistance with Grants or hosting efforts that increase the Borough's economic capacity.

Northwest Arctic Borough
General Fund
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June 30, 2023

01-08 Community and Economic Development Commission

Account #	Description	PROPOSED FY23 Budget	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. The budget allows the Economic Development Commission to travel for meetings and discuss economical

01-09 Public Services Department

TOTAL	\$ 1,879,409	\$ 1,674,026	\$ (205,383)	-12%
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**Northwest Arctic Borough
General Fund
Budget Ordinance 22-04
June 30, 2023**

Public Services Expenditures:

Salaries is budgeted at \$464,651. An increase of \$45,000. The increase will allow Public Services to hire temporary workers to help with the construction of the VPSO houses.

FICA is budgeted at \$12,007. An increase of \$3,443.

Medical is budgeted at \$97,313. Consistent with prior year.

PERS is budgeted at \$83,523. Consistent with prior year.

Air Transportation is budgeted at \$23,000. An increase of \$2,000. The budget will allow Public Service staff to attend meetings, conferences, training, and village trips (including to complete the VPSO projects).

Ground Transportation is budgeted at \$6,000. Consistent with prior year.

Lodging is budgeted at \$11,500. An increase of \$4,000. See Air Transportation.

Per Diem is budgeted at \$12,350. An increase of \$3,440.

Information Technology is budgeted at \$200,000. Consistent with prior year. The budget allows for internet access and support of Borough buildings, and Assembly members to have internet access in their respective villages.

Equipment and Maintenance and Repairs is renamed Public Services Projects. The budget is 900,000. An increase of \$140,000. The budget will allow NAB to do the following

Cost	Project
100,000	Cape Blossom/Kivalina road maintenance
500,000	SAR/Warm Storage Construction
150,000	Shelter Cabin repair/construction (16)
100,000	Unexpected Fuel Costs due to price increase
50,000	Driveway Pavement for NAB office
<u>900,000</u>	TOTAL

Dues and Subscriptions is budgeted at \$5,000. An increase of \$2,500. The budget will pay for conference and training costs.

Miscellaneous is budgeted at \$10,000. Consistent with prior year. The budget allows Public Services to take care of unexpected costs incurred during operations.

ABL VPSO House Repairs ONLY is budgeted at \$7,000. Consistent with prior year.

Northwest Arctic Borough
General Fund
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June 30, 2023

01-10 Public Safety Commission

Account #	Description	PROPOSED FY23 Budget	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	3,668	-	0%
6240	MEETING FEES	8,800	8,800	-	0%
6250	PER DIEM	4,554	4,554	-	0%
6300	SUPPLIES	600	600	-	0%
TOTAL		\$ 24,692	\$ 24,692	\$ -	0%

Public Safety Commission Expenditures remained the same. The budget allows the Public Safety Commission to travel for meetings. The meetings focus on the Public Safety status of the region and how policies or opportunities can be obtained to improve that status.

Northwest Arctic Borough
General Fund
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June 30, 2023

01-11 Public Safety Department

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	386,521	382,075	(4,446)	-1%
6010	WAGES - TEMP TRAIL STAKERS	36,000	36,000	-	0%
6110	FICA	8,886	8,821	(64)	-1%
6111	UNEMPLOYMENT INSURANCE	7,756	7,756	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	83,165	82,186	(978)	-1%
6210	AIR TRANSPORTATION	8,450	8,450	-	0%
6220	GROUND TRANSPORTATION	5,050	5,050	-	0%
6230	LODGING	8,450	8,450	-	0%
6250	PER DIEM	6,250	6,250	-	0%
6300	SUPPLIES	5,000	5,000	-	0%
6310	AIR FREIGHT	15,000	15,000	-	0%
6370	DUES & SUBSCRIPTIONS	8,000	-	(8,000)	#DIV/0!
6399	MISCELLANEOUS	10,000	10,000	-	0%
6400	CONSULTANTS	15,000	-	(15,000)	#DIV/0!
6800	LEPC MEETINGS	11,500	11,500	-	0%
7150	WINTER TRAILS	150,000	125,000	(25,000)	-20%
XXXX	EMERGENCY MANAGEMENT	12,800	-	(12,800)	#DIV/0!
TOTAL General Public Safety		875,139	808,851	(66,288)	-8%
7500	VPSO House Utilities	50,000	68,000	18,000	26%
7555	VPSO TRAVEL	-	33,750	33,750	100%
TOTAL VPSO Subsidy from General Fund		50,000	101,750	51,750	51%
8001	SEARCH & RESCUE TRAVEL	2,820	2,820	-	0%
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	6,825	-	0%
TOTAL Search and Rescue		188,645	188,645	-	0%
8500	FIRE TRAVEL	5,500	5,500	-	0%
8501	FIRE EQUIPMENT MAINTENANCE AND REPAIRS	45,000	45,000	-	0%
8503	FIRE CONSULTANTS	30,000	30,000	-	0%
8504	FIRE PREVENTION	35,000	35,000	-	0%
8505	FIRE RECRUITMENT/RETENTION	10,000	10,000	-	0%
8506	BATTALION CHIEF STIPENDS	90,000	90,000	-	0%
8507	BATTALION CHIEF MEETINGS	4,000	4,000	-	0%
TOTAL Fire Safety		219,500	219,500	-	0%
TOTAL PUBLIC SAFETY		\$ 1,333,284	\$ 1,318,746	\$ (14,538)	-1%

**Northwest Arctic Borough
General Fund
Budget Ordinance 22-04
June 30, 2023**

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 \$386,521. An increase of \$4,446. The increase is to provide additional funds for the SAR Coordinator position.

Wages - Temp Trail Stakers is budgeted at \$36,000. Consistent with prior year. The budget allows Public Services to hire temporary workers who construct the winter trail marking system.

FICA is budgeted at \$8,886. An increase of \$64.

Unemployment Insurance is budgeted at \$7,756. Consistent with prior year.

PERS is budgeted at \$83,165. An increase of \$978, see Salaries.

Air Transportation is budgeted at \$8,450. Consistent with prior year. It's worth noting, the Public Services budget has travel money built into other categories as well, example: Fire Prevention, Fire Travel and SAR Travel.

Ground Transportation is budgeted at \$5,050, consistent with prior year.

Lodging is budgeted at \$8,450 consistent with prior year.

Per Diem is budgeted at \$6,250. Consistent with prior year.

LEPC Meetings is budgeted at \$11,500 consistent with prior year. The budget allows Public Services to host a Local Emergency Planning Commission meeting.

Winter Trails is budgeted at \$150,000. An increase of \$25,000. Mayor Moto would like additional funds for FY23, as a goal is to have the winter trails completed earlier in the winter. This will require additional funding.

**Northwest Arctic Borough
General Fund
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June 30, 2023**

The VPSO General Fund Subsidy has budgeted expenditures as follows:

VPSO House Utilities is budgeted at \$50,000. A decrease of \$18,000. The budget will cover the cost of utilities for the VPSO housing in the Borough.

VPSO Travel is budgeted at \$0. A decrease of \$35,750. The VPSO will take care of travel costs in FY23.

The Search and Rescue Program budgeted expenditures are as follows:

Search and Rescue Travel is budgeted at \$2,820. Consistent with prior budget ordinance. The budget allows the SAR Coordinator to travel in the region and for training/conferences/meetings.

Search and Rescue Supplies is budgeted at \$55,000. The budget allows SAR to purchase supplies that help search and rescue efforts.

Search and Rescue Equipment is budgeted at \$25,000. The budget will allow Public Services to purchase equipment that help SAR efforts in preventing SAR incidents, also in responding to SAR events.

Search and Rescue Stipends is budgeted at \$99,000. Consistent with prior year. Each quarter, active SAR presidents that complete SAR meetings and reports receive a stipend. This incentive is to keep villages up-to-date in responding to SAR incidents.

Search and Rescue Meetings is budgeted at \$6,825. The budget provides funds for SAR presidents to purchase snacks for monthly meetings. Ensuring the community is active in forming a SAR team is crucial.

The Fire Safety Program budgeted expenditures are as follows:

Fire Travel is budgeted at \$5,500. Consistent with prior year. The budget allows the Fire Coordinator to travel to villages in the event of fire incidents or attend training/conferences/meetings.

Fire Equipment Maintenance and Repairs is budgeted at \$45,000. The budget allows Public Safety to purchase material to upkeep/repair Borough fire resources.

Fire Consultants is budgeted at \$30,000. Consistent with prior budget ordinance. The funds will cover hiring Consultants to train Fire Safety and Prevention.

Fire Prevention is budgeted at \$35,000. The budget is used to buy materials to help Public Safety educate and prevent fires in the Borough.

Fire Recruitment/Retention is budgeted at \$10,000. Consistent with prior year. The budget is used to recruit and retain Fire Chiefs in the Borough.

Northwest Arctic Borough
General Fund
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Public Safety expenditures continued:

Battalion Chief Stipends is budgeted at \$90,000. Consistent with prior year. The stipends are paid quarterly to the village Fire Chiefs upon completion of meetings and reports filed with the Borough.

Battalion Chief Meetings is budgeted at \$4,000. Consistent with prior budget ordinance. The budget is used to purchase snacks for the monthly Fire Chief meetings.

Northwest Arctic Borough
General Fund
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40-00 Sulianich Contribution from the General Fund

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	-	81,947	81,947	100%
6110	FICA	-	1,188	1,188	100%
6111	UNEMPLOYMENT INSURANCE	-	1,513	1,513	100%
6115	MEDICAL	-	24,328	24,328	100%
6125	PERS	-	18,028	18,028	100%
6300	SUPPLIES	3,500	3,500	-	0%
6330	UTILITIES	21,000	21,000	-	0%
TOTAL		\$ 24,500	\$ 151,505	\$ 127,005	84%

Sulianich Contribution Expenditures:

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

Supplies is budgeted at \$3,500. Consistent with prior year. The budget allows Sulianich to purchase supplies for artwork and office supplies.

Utilities is budgeted at \$21,000. Consistent with prior year. The budget pays for the cost of utilities at the Sulianich Arts Center.

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

Northwest Arctic Borough
General Fund
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Other Appropriations within General Fund

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	4,402,689	6,151,951	1,749,262	28%
9007	WATER & SEWER SUBSIDY	2,450,000	1,916,465	(533,535)	-28%
TOTAL		\$ 6,852,689	\$ 8,068,416	\$ 1,215,727	15%

Local Education Contribution is budgeted at \$4,402,689. A decrease of \$1,749,262. The contribution is provided directly to the School District. Please see presentation from the School District about FY23 funding status.

Water & Sewer Subsidy is budgeted at \$2,291,465. An increase of \$375,000. The budget covers the Community Utility Assistance Program (the water and sewer subsidy) provided to ANTHC. The program was created to reduce the cost of water and sewer rates in the Borough. It also stabilized operations and allowed staff to complete routine maintenance and emergency response plans.

A major component of the program is purchase of fuel. In discussions with ANTHC, the current quotes for fuel to be barged to the Borough is double the cost of prior year. ANTHC and Borough Administration anticipate an increase in cost as a result.

Northwest Arctic Borough
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Transfers from General Fund

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	24,500	151,505	127,005	84%
9002	INVESTMENT CONTRIBUTION	7,050,000	7,950,000	900,000	11%
9003	BOND DEBT APPROPRIATION	1,882,950	3,234,618	1,351,668	42%
9008	LEGAL RESERVE	750,000	750,000	-	0%
TOTAL		\$ 9,707,450	\$ 12,086,123	\$ 2,378,673	20%

Sulianich - Operating Transfer is budgeted at \$24,500. A decrease of \$127,005 See page 28 for details.

Investment Contribution is budgeted at \$7,050,000. A decrease of \$900,000. 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 \$1,882,950. A decrease of \$1,351,668. As the State faces a significant election season, the surge of federal stimulus dollars flooding into Alaska, and the increase in fuel prices; it appears the Bond Debt Reimbursement program is going to be fully funded. This results in less debt service expense for the Borough.

\$	2,141,675	Historical DEED Reimbursement
\$	1,882,950	<i>NAB liability if Historical reimbursement honored</i>
\$	4,024,625	Total Annual Debt Service

Legal Reserve is budgeted at \$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.

Northwest Arctic Borough
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Salary Schedule

Position	Proposed		% Difference		
	FY23 Budget	FY22 Approved	\$ Difference		
Assembly Member Stipends	\$ 200,000	\$ 200,000	\$ -		0%
Borough Clerk	\$ 105,051	\$ 105,051	\$ -		0%
Deputy Clerk	\$ 87,410	\$ 87,410	\$ -		0%
Election Workers	\$ 20,000	\$ 20,000	\$ -		0%
TOTAL Assembly	\$ 412,461	\$ 412,461	\$ -		0%
Mayor	\$ 150,000	\$ 150,000	\$ -		0%
Administrator	\$ 97,850	\$ 97,850	\$ -		0%
Mayor Assistant III	\$ 70,687	\$ 70,687	\$ -		0%
Receptionist	\$ 54,065	\$ 54,065	\$ -		0%
Legislative Intern	\$ 5,000	\$ 5,000	\$ -		0%
TOTAL Mayor	\$ 377,602	\$ 377,602	\$ -		0%
Treasurer	\$ 149,171	\$ 149,171	\$ -		0%
Controller	\$ 124,165	\$ 124,165	\$ -		0%
Accounting Assistant	\$ 65,537	\$ 65,537	\$ -		0%
TOTAL Finance	\$ 338,873	\$ 338,873	\$ -		0%
Planning Director	\$ 128,750	\$ 128,750	\$ -		0%
Planning Administrator	\$ 95,464	\$ 95,464	\$ -		0%
Planning Coordinator	\$ 78,272	\$ 78,272	\$ -		0%
Intern	\$ 7,000	\$ 7,000	\$ -		0%
TOTAL Planning	\$ 309,486	\$ 309,486	\$ -		0%
CEDA Director	\$ 128,750	\$ 128,750	\$ -		0%
Energy Coordinator	\$ 105,785	\$ 105,785	\$ -		0%
Grant Administrator	\$ 98,000	\$ 98,000	\$ -		0%
CEDC Administrator	\$ 87,550	\$ 87,550	\$ -		0%
Grant Writer 50%	\$ 48,927	\$ 48,927	\$ -		0%
Summer Intern	\$ 7,000	\$ 7,000	\$ -		0%
TOTAL CEDA	\$ 476,012	\$ 476,012	\$ -		0%

Northwest Arctic Borough
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Budget Ordinance 22-04
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Salary Schedule, continued:

Position	Proposed FY23 Budget	FY22 Approved	\$ Difference	% Difference
Public Services Director	\$ 132,767	\$ 132,767	\$ -	0%
Public Services Administrator	\$ 90,383	\$ 90,383	\$ -	0%
Facilities Manager	\$ 87,550	\$ 87,550	\$ -	0%
Maintenance Technician	\$ 68,952	\$ 68,952	\$ -	0%
Temporary Construction Workers	\$ 40,000	\$ 40,000	\$ -	0%
TOTAL Public Services	\$ 419,652	\$ 419,652	\$ -	0%
Public Safety Director	\$ 128,750	\$ 128,750	\$ -	0%
Public Safety Administrator	\$ 92,882	\$ 92,882	\$ -	0%
Search and Rescue Coordinator*	\$ 69,554	\$ 69,554	\$ -	0%
Fire Safety Coordinator	\$ 82,389	\$ 82,389	\$ -	0%
Temporary Trail Stakers	\$ 36,000	\$ 36,000	\$ -	0%
Temp S&R Coordinator	\$ 8,500	\$ 8,500	\$ -	0%
TOTAL Public Safety	\$ 418,075	\$ 418,075	\$ -	0%
Art Manager	\$ 81,947	\$ 81,947	\$ -	0%
TOTAL SALARIES	\$ 2,834,108	\$ 2,834,108	\$ -	0%

Northwest Arctic Borough
General Fund
Budget Ordinance 22-04
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Five-year Bond Debt Service Schedule (includes Kivalina bond)

Total Debt Service:	Last year of DEED for NAB				
	FY23	FY24	FY25	FY26	FY27
Total Bond Debt Service (Principal & Interest)	\$ 22,459,000	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875
Fiscal Year Debt Service Payment	\$ 4,024,625	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000	\$ 1,071,625
Ending Balance Debt Service	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875	\$ 11,062,250

State DEED Reimbursement Calculation:

	FY23	FY24	FY25	FY26	FY27
State DEED Reimbursement	\$ 2,141,675	\$ 1,579,113	\$ 397,800	\$ 401,288	\$ -
NAB Bond Debt Appropriation	\$ 1,882,950	\$ 1,649,513	\$ 1,141,075	\$ 1,131,713	\$ 1,071,625
Total Debt Service Payment	\$ 4,024,625	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000	\$ 1,071,625

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

**Northwest Arctic Borough
General Fund
Budget Ordinance 22-04
June 30, 2023**

Five-year Bond Debt Service Schedule

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

Fiscal Year 2027

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