

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 20-04am01**

**AN ORDINANCE OF THE NORTHWEST
ARCTIC BOROUGH ASSEMBLY TO
AMEND THE ADOPTED 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 \$30,361,103 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 \$107,669,600 is approved and authorized as follows:

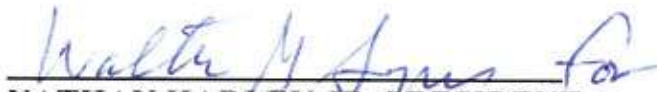
General Fund.....	\$62,564,409
Food Service.....	\$1,922,611
Special Revenues.....	\$43,182,580
TOTAL.....	<u>\$107,669,600.</u>

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

The revenue is approved and authorized as follows:

<u>Fund Name</u>	<u>Amount</u>
State Legislative Grant	\$2,000,000
State VPSO Grant	\$1,197,188
State Denali Commission	\$ 75,000
State TORA Funds	\$ 50,000
Federal Cares Act Funds via State	\$4,077,540
Federal USDA High Energy Cost Grant	\$1,291,676
Federal COPS Hiring Grant	\$ 375,000
Federal ARDOR Cares Grant	\$ 83,333
Federal USDOJ Grant	\$ 58,008
Other-Maniilaq COPS Grant	\$ 251,000
Other-Heat Pump Calculator Grant	\$ 23,229
Other GCI Suicide Preventioin Grant	\$ 11,052
TOTAL	\$9,493,026

PASSED AND ADOPTED THIS 24th DAY OF November, 2020




NATHAN HADLEY JR, PRESIDENT

PASSED AND APPROVED THIS 24th DAY OF November, 2020



LUCY S. NELSON, MAYOR

**SIGNED AND ATTESTED TO THIS 24th DAY OF November,
2020**



HELENA HILDRETH, BOROUGH CLERK

First Reading: October 28, 2020
Public Reading: November 24, 2020

ATTEST:



Northwest Arctic Borough
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Summary of Revenue and Expenditures

Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
REVENUES	\$ 27,476,867	\$ 26,381,078	\$ 1,095,789	4%
Operations:				
Assembly Department	\$ 2,578,755	\$ 2,727,296	\$ 148,541	5%
Mayor's Department	\$ 1,552,382	\$ 1,628,845	\$ 76,463	5%
Administration & Finance	\$ 1,097,322	\$ 1,138,479	\$ 41,157	4%
Planning & Community	\$ 669,387	\$ 674,754	\$ 5,367	1%
Planning Commission	\$ 31,648	\$ 48,148	\$ 16,500	34%
COMM. & ECON. DEVELOP. DEPT	\$ 1,133,271	\$ 1,130,136	\$ (3,135)	0%
COMM. & ECON. DEVELOP. COMM	\$ 40,426	\$ 48,761	\$ 8,335	17%
Public Services Department	\$ 1,685,749	\$ 1,663,027	\$ (22,722)	-1%
Public Safety Commission	\$ 29,437	\$ 35,102	\$ 5,665	16%
Public Safety Department	\$ 1,382,535	\$ 1,391,400	\$ 8,865	1%
Total Operations	\$ 10,200,912	\$ 10,485,949	\$ 285,036	3%
Other Appropriations within General Fund				
Local Education Contribution	\$ 4,140,049	\$ 4,140,049	\$ -	0%
Water and Sewer Subsidy	\$ 2,075,000	\$ 2,075,000	\$ -	0%
Total Other Appropriations	\$ 6,215,049	\$ 6,215,049	\$ -	0%
Transfers from General Fund				
Sulianich - Operating Transfer	\$ 170,918	\$ 168,567	\$ (2,351)	-1%
Investment Contribution (per code)	\$ 6,900,000	\$ 11,500,000	\$ 4,600,000	40%
Bond Debt Appropriation	\$ 6,874,225	\$ 2,837,476	\$ (4,036,749)	-142%
DOT - CAPE BLOSSOM	\$ -	\$ -	\$ -	#DIV/0!
Total Transfers from General Fund	\$ 13,945,142	\$ 14,506,043	\$ 560,901	4%
TOTAL EXPENDITURES	\$ 30,361,103	\$ 31,207,040	\$ 845,937	3%
Excess (Deficiency) of revenue over expenditures	\$ (2,884,236)			

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Programs Subsidized by Northwest Arctic Borough

Department	Line Item	Amount	Description
Assembly	REVENUE SHARING PROGRAM	\$ 315,789	<i>Paid to village city governments</i>
Assembly	ASSEMBLY DONATIONS	\$ 150,000	<i>City of Kotzebue Ambulance Services</i>
Assembly	ASSEMBLY DONATIONS	\$ 115,000	<i>NVOK Nikaitchaut</i>
Assembly	ASSEMBLY DONATIONS	\$ 100,000	<i>Chukchi College</i>
Assembly	ASSEMBLY DONATIONS	\$ 75,000	<i>NANA Trespass Program</i>
Assembly	ASSEMBLY DONATIONS	\$ 75,000	<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	\$ 120,000	
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	\$ 55,000	<i>Grants for commercial & subsistence users</i>
CEDA	CEDA PROJECTS	\$ 125,000	<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	\$ 170,918	<i>Subsidy to keep Sulianich Arts Center in operation</i>
	Total Discretionary Subsidy	\$ 3,891,707	
Required	LOCAL EDUCATION CONTRIBUTION	\$ 4,140,049	<i>The required annual contribution to the School District, as mandated by State law</i>
	TOTAL SUBSIDY	<u>\$ 8,031,756</u>	

**Northwest Arctic Borough
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Grant Funds Summary

Description	FY21	Note
STATE GRANTS		
Legislative Grant	\$ 2,000,000	\$985k for Kivalina bus barn, remainder TBD
VPSO Grant	\$ 1,197,188	
Denali Commission	\$ 75,000	ARDOR Grant for Research and Development
TORA Funds (State Statute)	\$ 50,000	Ice Road funds provided every year by State.
TOTAL STATE GRANTS	\$ 3,322,188	
FEDERAL GRANTS		
CARES ACT FUNDS VIA STATE	\$ 4,077,540	
USDA High Energy Cost Grant	\$ 1,291,676	For the villages of Shungnak and Kobuk
COPS HIRING GRANT	\$ 375,000	Grant has a \$162,279 match requirement over 3 years
ARDOR CARES	\$ 83,333	
USDOJ Grant	\$ 58,008	CARES Grant to purchase cleaning supplies
TOTAL FEDERAL GRANTS	\$ 5,885,557	
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	\$ 9,493,026	

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	Appropriated for water and sewer subsidy
State of Alaska Community Assistance Program	\$ 300,000	Assembly approved 100% be distributed to villages.
	\$ 1,400,062	

**Northwest Arctic Borough
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General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total \$ 26,381,078 or 4.2% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures tot: \$ 31,207,040 or 2.7% from the prior budget ordinance.

Changes in the general fund expenditures by department are as follows:

Expenditure Type	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Assembly Department expenditures decreased by	\$ 148,541	5%
Mayor's Department expenditures decreased by	\$ 76,463	5%
Admin/Finance expenditures decreased by	\$ 41,157	4%
Planning & Community expenditures decreased by	\$ 5,367	1%
Planning Commission expenditures decreased by	\$ 16,500	34%
EDA Department expenditures increased by	\$ (3,135)	0%
Economic Development Commission decreased by	\$ 8,335	17%
Public Services expenditures increased by	\$ (22,722)	-1%
Public Safety Commission expenditures decreased by	\$ 5,665	16%
Public Safety Department expenditures decreased by	\$ 8,865	1%
Local Contribution to Education remained the same	\$ -	0%
Water and Sewer subsidy remained the same	\$ -	0%
Sulianich - Operating Transfer increased by	\$ (2,351)	-1%
Investment Contribution Appropriation decreased by	\$ 4,600,000	40%
GO Bond Debt Appropriation increased by	\$ (4,036,749)	-142%
TOTAL CHANGE IN EXPENDITURES	845,937	3%

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01-00 Revenues

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	23,000,000	22,000,000	1,000,000	5%
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	45,000	45,000	-	0%
4099	MISCELLANEOUS REVENUE	10,000	10,000	-	0%
4220	SOA COMMUNITY ASSISTANCE PRO	315,789	300,000	15,789	5%
4400	INDIRECT COST RECOVERY	100,000	20,000	80,000	400%
	INVESTMENT INCOME -				
4550	AVAILABLE FOR OPERATIONS	90,000	90,000	-	0%
4600	LAND PERMIT REVENUE	10,000	10,000	-	0%

TOTAL GENERAL REVENUES	\$ 27,476,867	\$ 26,381,078	\$ 1,095,789		4%
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****Note:** NAB *may* receive a \$5,000,000 reimbursement from the State of Alaska in November or December when DOT begins construction of the Cape Blossom Road. **

**Northwest Arctic Borough
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General Fund Revenues:

PILT Revenue is estimated at \$23 million. An increase of \$1,000,000 from prior ordinance. The figure is not officially known until completion of the Teck AK audit which usually is completed in March/April of the fiscal year.

Indicates change from first reading.

SOA Community Assistance Program is budgeted at \$315,789. An increase of \$15,789 based on the payment made on behalf of Noatak, an unincorporated community within the Borough. NAB applies for the State funds on their behalf.

Indirect Cost Recovery is budgeted at \$100,000. An increase of \$80,000. The increase is based on an increase to the VPSO Program Grant award.

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01-01 Assembly

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	203,504	200,479	(3,025)	-2%
6010	WAGES - ELECTION WORKERS	25,000	25,000	-	0%
6110	FICA	22,106	22,063	(44)	0%
6111	UNEMPLOYMENT INSURANCE	6,134	5,496	(638)	-12%
6115	MEDICAL	653,688	653,688	-	0%
6120	WORKER'S COMP	-	2,976	2,976	100%
6125	PERS	61,134	60,469	(665)	-1%
6210	AIR TRANSPORTATION	131,000	175,099	44,099	25%
6220	GROUND TRANSPORTATION	35,000	46,640	11,640	25%
6230	LODGING	70,000	92,757	22,757	25%
6240	MEETING FEES	225,400	225,400	-	0%
6250	PER DIEM	60,000	89,230	29,230	33%
6320	PRINTING & PUBLICATIONS	2,000	2,000	-	0%
6370	DUES & SUBSCRIPTIONS	30,000	30,000	-	0%
6399	MISCELLANEOUS	17,000	27,000	10,000	37%
6400	CONSULTANTS	32,000	80,000	48,000	60%
6450	LEGAL	50,000	50,000	-	0%
6820	ASSEMBLY RETREAT	20,000	20,000	-	0%
7000	REVENUE SHARING PROGRAM	315,789	300,000	(15,789)	-5%
7050	DONATIONS	595,000	595,000	-	0%
7200	ELECTION EXPENSE	24,000	24,000	-	0%
TOTAL		\$ 2,578,755	\$ 2,727,296	\$ 148,541	5%

Insurance/Total Assembly Budget 25%

**Northwest Arctic Borough
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Assembly Department Expenditures:

Salaries is budgeted at \$203,504. A decrease of \$12,401. An increase is due to turnover and update in salary scales for the newly hired Borough Clerk and Deputy Clerk. The total includes a 3% COLA.

FICA is budgeted at \$22,106. An increase of \$44. The increase is due to the adjustments made in Assembly salaries due to turnover.

Worker's Comp is budgeted at \$0. A decrease of \$2,976.

PERS is budgeted at \$61,134. An increase of \$665. See Salaries for explanation.

Air Transportation is budgeted at \$131,000. A decrease of \$44,099. This represents a 25% reduction as travel did not take place in the first four month of the fiscal year due to the pandemic. Please note similar changes in Ground Transportation, Lodging, and Per Diem.

Ground Transportation is budgeted at \$35,000. A decrease of \$11,640.

Lodging is budgeted at \$70,000. A decrease of \$22,757.

Per Diem is budgeted at \$60,000. A decrease of \$29,230.

Miscellaneous is budgeted at \$17,000. A decrease of \$10,000. This was adjusted based on discussions with the Clerk's office.

Consultants is budgeted at \$32,000. A decrease of \$48,000. In FY19 and FY20, there was \$0 spent.

Indicates change from first reading.

Revenue Sharing Program is at budgeted at \$315,789. An increase of \$15,789 based on Noatak payment. 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 \$595,000. 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:

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	

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01-02 Mayor

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	438,929	415,615	(23,314)	-6%
6110	FICA	6,364	6,026	(338)	-6%
6111	UNEMPLOYMENT INSURANCE	7,564	7,564	-	0%
6115	MEDICAL	233,460	233,460	-	0%
6120	WORKER'S COMP	-	2,743	2,743	100%
6125	PERS	96,564	91,436	(5,129)	-6%
6210	AIR TRANSPORTATION	22,500	30,000	7,500	25%
6220	GROUND TRANSPORTATION	5,000	5,000	-	0%
6230	LODGING	18,750	25,000	6,250	25%
6250	PER DIEM	11,250	15,000	3,750	25%
6300	OFFICE SUPPLIES	22,000	22,000	-	0%
6370	DUES & SUBSCRIPTIONS	10,000	10,000	-	0%
6380	TRAINING	15,000	15,000	-	0%
6399	MISCELLANEOUS	30,000	30,000	-	0%
6400	CONSULTANTS	200,000	200,000	-	0%
6450	LEGAL SERVICES	200,000	235,000	35,000	15%
6825	NW LEADERSHIP TEAM	20,000	35,000	15,000	43%
6830	ARCTIC ISSUES	20,000	40,000	20,000	50%
7050	CHARITABLE DONATIONS	120,000	135,000	15,000	11%
7600	EMERGENCY DISTASTER RELIEF	75,000	75,000	-	0%

TOTAL	\$ 1,552,382	\$ 1,628,845	\$ 76,463	5%
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**Northwest Arctic Borough
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Mayor Department Expenditures:

Salaries is budgeted at \$438,929. A net increase of \$23,314. The net decrease includes moving approx. 50% of wages for Grant Writer to VIF and a 3% COLA for full-time employees.

FICA is budgeted at \$6,364. An increase of \$338. See salaries for explanation.

Worker's Comp is budgeted at \$0. A decrease of \$2,742.

PERS is budgeted at \$96,564. A decrease of \$5,129. See salaries for explanation.

Air Transportation is budgeted at \$22,500. A decrease of \$7,500. The decrease if a 25% reduction in travel, as no travel has taken place in the first 4 months of the fiscal year due to the pandemic.

Lodging is budgeted at \$18,750. A decrease of \$6,250. See Air Transportation.

Per Diem is budgeted at \$11,250. A decrease of \$2,750. See Air Transportation.

Legal Services is budgeted at \$200,000. A decrease of \$25,000. The budget is used for legal counsel over NAB operations.

NW Leadership Team is budgeted at \$20,000. A decrease of \$15,000 as travel for NWALT is not expected for the first half of the year due to the pandemic.

Arctic Issues is budgeted at \$20,000. A decrease of \$20,000. The decrease is due to decreased travel for Arctic Issues due to the pandemic. A budget is still kept in case NAB feels the need to fund initiatives to enact Arctic Policy favorable to the Region.

Charitable Donations is budgeted at \$120,000. A decrease of \$15,000. The decrease is due to a budget transfer that happened at the beginning of the year. The budget transfer of \$15,000 was made to EDA Fishing Grants, so NAB can purchase more nets for residents.

Indicates change from first reading.

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01-03 Administration & Finance

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	323,538	313,033	(10,505)	-3%
6110	FICA	4,691	4,489	(202)	-5%
6111	UNEMPLOYMENT INSURANCE	4,539	4,539	-	0%
6115	MEDICAL	140,076	140,076	-	0%
6120	WORKER'S COMP	-	2,066	2,066	100%
6125	PERS	71,178	68,867	(2,311)	-3%
6210	AIR TRANSPORTATION	6,000	18,000	12,000	67%
6220	GROUND TRANSPORTATION	800	3,500	2,700	77%
6230	LODGING	8,000	19,000	11,000	58%
6250	PER DIEM	2,500	8,910	6,410	72%
6300	SUPPLIES	28,000	28,000	-	0%
6310	POSTAGE AND FREIGHT	11,000	11,000	-	0%
6320	PRINTING & PUBLICATIONS	40,000	40,000	-	0%
6330	OFFICE BUILDING UTILITIES	63,000	63,000	-	0%
6340	TELEPHONE	58,000	58,000	-	0%
6365	GAS & OIL	9,000	9,000	-	0%
6370	DUES & SUBSCRIPTIONS	5,000	8,000	3,000	38%
6380	TRAINING	5,000	10,000	5,000	50%
6390	JANITORIAL EXPENSE	30,000	30,000	-	0%
6460	ACCOUNTING/AUDIT	172,000	172,000	-	0%
6600	INSURANCE	115,000	127,000	12,000	9%
TOTAL		\$ 1,097,322	\$ 1,138,479	\$ 41,157	4%

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Finance Department Expenditures:

Salaries is budgeted at \$323,538. An increase of \$10,505. The increase is due to a 3% COLA for all employees and a 1% Merit increase for the Controller.

FICA is budgeted at \$4,691. An increase of \$202. See Salaries.

Worker's Comp is budgeted at \$0. A decrease of \$2,066.

PERS is budgeted at \$71,178. An increase of \$2,311. See Salaries.

Air Transportation is budgeted at \$6,000. A decrease of \$12,000. The decrease is due to no travel in the first 4 months of the year and no expected travel in the near future.

Ground Transportation is budgeted at \$800. A decrease of \$2,700. See Air Transportation.

Lodging is budgeted at \$8,000. A decrease of \$11,000. See Air Transportation.

Per diem is budgeted at \$2,500. A decrease of \$6,410. See Air Transportation.

Dues and Subscriptions is budgeted at \$5,000. A decrease of \$3,000. The decrease is based on less travel expected for training due to the pandemic.

Training is budgeted at \$5,000. A decrease of \$5,000.

Insurance is budgeted at \$115,000. A decrease of \$12,000. Please note this is insurance secured through AML/JIA for property, general liability, etc. In other words, not health insurance.

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01-05 Planning & Community Department

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	290,447	283,601	(6,846)	-2%
6110	FICA	4,211	4,546	335	7%
6111	UNEMPLOYMENT INSURANCE	5,755	4,807	(948)	-20%
6115	MEDICAL	140,076	140,076	-	0%
6120	WORKER'S COMP	-	1,872	1,872	100%
6125	PERS	63,898	60,852	(3,046)	-5%
6210	AIR TRANSPORTATION	8,000	15,000	7,000	47%
6220	GROUND TRANSPORTATION	3,000	5,000	2,000	40%
6230	LODGING	5,000	7,000	2,000	29%
6250	PER DIEM	5,000	8,000	3,000	38%
6300	SUPPLIES	10,000	10,000	-	0%
6370	DUES & SUBSCRIPTIONS	4,000	4,000	-	0%
6400	CONSULTANTS	55,000	55,000	-	0%
7120	PLANNING GRANTS	75,000	75,000	-	0%
TOTAL		\$ 669,387	\$ 674,754	\$ 5,367	1%

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Planning Department Expenditures:

Salaries is budgeted at \$290,447. An increase of \$6,846. The increase is due to hiring a new Planning Director and a 3% COLA for full-time employees not on probation (new hire) status. NAB also eliminated the Planning Intern due to COVID.

FICA is budgeted at \$4,211. A decrease of \$437. See Salaries.

Unemployment Insurance is budgeted at \$5,755. An increase of \$948. See Salaries.

Workers' Comp is budgeted at \$0. A decrease of \$1,872.

PERS is budgeted at \$63,898. An increase of \$3,046. See salaries.

Air Transportation is budgeted at \$8,000. A decrease of \$7,000. The decrease is due to no travel in the first 4 months of the fiscal year due to the pandemic.

Ground Transportation is budgeted at \$3,000. A decrease of \$2,000.

Lodging is budgeted at \$5,000. A decrease of \$2,000.

Per Diem is budgeted at \$5,000. A decrease of \$3,000. See Air Transportation.

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01-06 Planning Commission

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	1,148	1,148	-	0%
6210	AIR TRANSPORTATION	6,500	14,000	7,500	54%
6230	LODGING	2,000	7,500	5,500	73%
6240	MEETING FEES	15,000	15,000	-	0%
6250	PER DIEM	5,000	8,500	3,500	41%
6300	OFFICE SUPPLIES	2,000	2,000	-	0%
TOTAL		\$ 31,648	\$ 48,148	\$ 16,500	34%

Planning Commission Expenditures:

Air Transportation is budgeted at \$6,500. A decrease of \$7,500. The decrease is due to no travel in the first 4 months of the fiscal year due to the pandemic.

Lodging is budgeted at \$2,000. A decrease of \$5,500. See Air Transportation.

Per Diem is budgeted at \$5,000. A decrease of \$3,500. See Air Transportation.

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01-07 Community and Economic Development Department

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	312,601	310,499	(2,102)	-1%
6110	FICA	4,533	4,936	403	8%
6111	UNEMPLOYMENT INSURANCE	4,539	4,807	268	6%
6115	MEDICAL	140,076	140,076	-	0%
6120	WORKER'S COMP	-	2,049	2,049	100%
6125	PERS	68,772	66,769	(2,003)	-3%
6210	AIR TRANSPORTATION	18,750	25,000	6,250	25%
6220	GROUND TRANSPORTATION	2,250	3,000	750	25%
6230	LODGING	11,250	15,000	3,750	25%
6250	PER DIEM	7,500	10,000	2,500	25%
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	55,000	40,000	(15,000)	-38%
7135	CEDA PROJECTS	125,000	125,000	-	0%
TOTAL		\$ 1,133,271	\$ 1,130,136	\$ (3,135)	0%

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Community and Economic Development Department Expenditures:

Salaries is budgeted at \$312,601. An increase of \$2,102. The net increase is due to a 3% COLA to all full time employees not on probationary status. NAB also eliminated the intern position due to COVID.

FICA is budgeted at \$4,533. A decrease of \$403. See Salaries.

Unemployment Insurance is budgeted at \$4,539. A decrease of \$268. See Salaries.

Worker's Comp is budgeted at \$0. A decrease of \$2,049.

PERS is budgeted at \$68,772. An increase of \$2,003. See Salaries.

Air Transportation is budgeted at \$18,750. A decrease of \$6,250. The decrease is due to no travel in the first 4 months of the fiscal year due to the pandemic.

Ground Transportation is budgeted at \$2,250. A decrease of \$750. See Air Transportation.

Lodging is budgeted at \$11,250. A decrease of \$3,750. See Air Transportation.

Per Diem is budgeted at \$7,500. A decrease of \$2,500. See Air Transportation.

Fishing Grants is budgeted at \$55,00. An increase of \$15,000. The increase is due to a budget line transfer from the Mayor's Department Charitable Donation line item to cover additional applications.

Indicates change from first reading.

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01-08 Community and Economic Development Commission

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	669	669	-	0%
6210	AIR TRANSPORTATION	13,007	17,342	4,335	25%
6230	LODGING	7,500	10,000	2,500	25%
6240	MEETING FEES	8,750	8,750	-	0%
6250	PER DIEM	4,500	6,000	1,500	25%
6300	OFFICE SUPPLIES	6,000	6,000	-	0%
TOTAL		\$ 40,426	\$ 48,761	\$ 8,335	17%

Community and Economic Development Commission expenditures:

Air Transportation is budgeted at \$13,007. A decrease of \$4,335. The decrease is due to no travel expected in the first half of the fiscal year.

Lodging is budgeted at \$7,500. A decrease of \$2,500. See Air Transportation.

Per Diem is budgeted at \$4,500. A decrease of \$1,500. See Air Transportation.

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01-09 Public Services Department

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	401,237	407,230	5,993	1%
6110	FICA	8,298	8,385	87	1%
6111	UNEMPLOYMENT INSURANCE	7,564	7,564	-	0%
6115	MEDICAL	175,768	233,460	57,692	25%
6120	WORKER'S COMP	-	2,688	2,688	100%
6125	PERS	79,472	80,791	1,318	2%
6210	AIR TRANSPORTATION	16,000	21,000	5,000	24%
6220	GROUND TRANSPORTATION	3,000	5,000	2,000	40%
6230	LODGING	5,000	8,000	3,000	38%
6250	PER DIEM	6,410	8,910	2,500	28%
6300	PUBLIC SERVICES SUPPLIES	6,000	6,000	-	0%
6310	AIR FREIGHT	15,000	15,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	9,500	9,500	-	0%
6345	INFORMATION TECHNOLOGY CONTRACTOR	318,000	250,000	(68,000)	-27%
6360	EQUIPMENT AND MAINTENANCE AND REPAIRS	615,000	580,000	(35,000)	-6%
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		\$ 1,685,749	\$ 1,663,027	\$ (22,722)	-1%

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Public Services Expenditures:

Salaries is budgeted at \$401,237. A net decrease of \$5,993. The decrease is due to the Maintenance Technician not working the full fiscal year; NAB notes there is also a 3% COLA for all full time employees currently not on probationary (new hire) status.

FICA is budgeted at \$8,298. A decrease of \$87. See Salaries.

Medical is budgeted at \$175,768. A decrease of \$57,692. The decrease is due to eliminating the medical costs for the IT position not filled and reducing an additional \$11,000 as the Maintenance Tech position was not filled through the entire year.

Worker's Comp is budgeted at \$0. A decrease of \$2,688. See Salaries.

PERS is budgeted at \$79,472. A decrease of \$1,318. See Salaries.

Air Transportation is budgeted at \$16,000. A decrease of \$5,000. Public Services had significantly reduced travel during the first 4 months of the fiscal year due to the pandemic.

Ground Transportation is budgeted at \$3,000. A decrease of \$2,000. See Air Transportation.

Lodging is budgeted at 5,000. A decrease of \$3,000. See Air Transportation for detail.

Per Diem is budgeted at \$6,410. A decrease of \$2,500. See Air Transportation for detail.

Information Technology is budgeted at \$318,000. An increase of \$68,000. The increase is a transfer from the Assembly budget to get the Assembly members laptops and internet access in their respective villages.

Changed from the first reading

Equipment and Maintenance and Repairs is budgeted at \$615,000. An increase of \$35,000. The increase is to allow NAB to purchase a vehicle for staff use as the current will not last the winter.

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01-10 Public Safety Commission

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	842	842	-	0%
6210	AIR TRANSPORTATION	5,670	7,560	1,890	25%
6230	LODGING	6,870	9,160	2,290	25%
6240	MEETING FEES	11,000	11,000	-	0%
6250	PER DIEM	4,455	5,940	1,485	25%
6300	SUPPLIES	600	600	-	0%
TOTAL		\$ 29,437	\$ 35,102	\$ 5,665	16%

Public Safety Commission Expenditures:

Air Transportation is budgeted at \$5,670. A decrease of \$1,890. The decrease is due to travel restrictions brought on by the pandemic.

Lodging is budgeted at \$6,870. A decrease of \$2,290. See Air Transportation.

Per Diem is budgeted at \$4,455. A decrease of \$1,485. See Air Transportation.

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01-11 Public Safety Department

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	370,515	363,244	(7,271)	-2%
6010	WAGES - TEMP TRAIL STAKERS	36,000	36,000	-	0%
6110	FICA	8,653	8,548	(105)	-1%
6111	UNEMPLOYMENT INSURANCE	7,756	7,756	-	0%
6115	MEDICAL	186,768	186,768	-	0%
6120	WORKER'S COMP	-	8,841	8,841	100%
6125	PERS	79,643	78,044	(1,600)	-2%
6210	AIR TRANSPORTATION	11,250	15,000	3,750	25%
6220	GROUND TRANSPORTATION	6,750	9,000	2,250	25%
6230	LODGING	11,250	15,000	3,750	25%
6250	PER DIEM	8,250	11,000	2,750	25%
6300	SUPPLIES	5,000	5,000	-	0%
6310	AIR FREIGHT	15,000	15,000	-	0%
6399	MISCELLANEOUS	10,000	10,000	-	0%
6800	LEPC MEETINGS	10,125	13,500	3,375	25%
7150	WINTER TRAILS	125,000	125,000	-	0%
TOTAL General Public Safety		891,960	907,700	15,740	2%

8001	SEARCH & RESCUE TRAVEL	3,750	5,000	1,250	25%
8002	SEARCH AND RESCUE SUPPLIES	35,000	35,000	-	0%
8003	S&R EQUIPMENT	25,000	25,000	-	0%
8004	SEARCH & RESCUE STIPENDS	99,000	99,000	-	0%
8005	SEARCH & RESCUE MEETINGS	9,825	13,200	3,375	26%
TOTAL Search and Rescue		172,575	177,200	4,625	3%

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01-11 Public Safety Department Continued

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
8500	FIRE TRAVEL	7,500	10,000	2,500	25%
8501	FIRE EQUIPMENT MAINTENANCE AND REPAIRS	40,000	40,000	-	0%
8502	FIRE RETENTION	10,000	10,000	-	0%
8503	FIRE CONSULTANTS (NEW NAME)	25,000	25,000	-	0%
8504	FIRE PREVENTION	30,000	30,000	-	0%
8505	FIRE RECRUITMENT	7,000	7,000	-	0%
8506	BATTALION CHIEF STIPENDS	81,000	81,000	-	0%
8507	BATTALION CHIEF MEETINGS	4,500	6,000	1,500	25%
TOTAL Fire Safety		205,000	209,000	4,000	2%
7500	VPSO House Utilities	68,000	-	(68,000)	#DIV/0!
7555	VPSO TRAVEL	45,000	45,000	-	0%
DELETE	VPSO Sign on Bonus	-	17,500	17,500	100%
DELETE	VPSO Salary Support	-	35,000	35,000	100%
TOTAL VPSO Subsidy from General Fund		113,000	97,500	(15,500)	-16%
TOTAL PUBLIC SAFETY		\$ 1,382,535	\$ 1,391,400	\$ 8,865	1%

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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 \$370,515. An increase of \$7,271. The net increase is due to a 3% increase for all fulltime employees not on probationary status.

FICA is budgeted at \$8,653. An increase of \$105. See salaries for explanation.

Worker's comp is budgeted at \$0. A decrease of \$8,841.

PERS is budgeted at \$79,643. An increase of \$1,600. See salaries for explanation.

Air Transportation is budgeted at \$11,250. A decrease of \$3,750. Public Safety travel has been extremely limited due to the pandemic.

Ground Transportation is budgeted at \$6,750. A decrease of \$2,250. See Air Transportation.

Lodging is budgeted at \$11,250. A decrease of \$3,750. See Air Transportation.

Per Diem is budgeted at \$8,250. A decrease of \$2,750. See Air Transportation.

LEPC Meetings is budgeted at \$10,125. A decrease of \$3,375 as NAB expects less meetings.

The Search and Rescue Program budgeted expenditures are as follows:

Search and Rescue Travel is budgeted at \$3,750. A decrease of \$1,250. See Air Transportation.

Search and Rescue Meetings is budgeted at \$9,825. A decrease of \$3,375. This adjustment was made based on discussions with the Public Safety Director as meetings have not taken place in person due to the pandemic.

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The Fire Safety Program budgeted expenditures are as follows:

Fire Travel is budgeted at \$7,500. A decrease of \$2,500. See Air Transportation.

Fire Training and Drills is renamed to **Fire Consultants** and is budgeted at \$25,000. Consistent with prior budget ordinance. The funds will cover hiring Consultants to train Fire Safety and Prevention.

Battalion Chief Meetings is budgeted at \$4,500. A decrease of \$1,500. See SAR Meetings.

The VPSO General Fund Subsidy has budgeted expenditures as follows:

VPSO House Utilities is budgeted at \$68,000. An increase of \$68,000. The budget will cover VPSO House Utilities.

VPSO Sign on Bonus is budgeted at \$0. A decrease of \$17,500. The VPSO salaries are dictated by the State of Alaska Department of Public Safety.

VPSO Salary Support is budgeted at \$0. A decrease of \$35,000. See VPSO Sign on bonus.

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40-00 Sulianich Contribution

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	PERSONNEL	79,557	77,240	(2,317)	-3%
6110	FICA	1,154	1,120	(34)	-3%
6111	UNEMPLOYMENT INSURANCE	1,513	1,513	-	0%
6115	MEDICAL	46,692	46,692	-	0%
6120	WORKER'S COMP	-	510	510	100%
6125	PERS	17,502	16,993	(510)	-3%
6300	SUPPLIES	3,500	3,500	-	0%
6330	UTILITIES	21,000	21,000	-	0%
TOTAL		\$ 170,918	\$ 168,567	\$ (2,351)	-1%

Sulianich Contribution Expenditures:

Salaries is budgeted at \$79,557. An increase of \$2,317. The increase is for a 3% COLA.

FICA is budgeted at \$1,154 an increase of \$34. See Salaries.

Worker's Comp is budgeted at \$0. A decrease of \$510.

PERS is budgeted at \$17,502. An increase of \$510. **See Salaries.**

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 Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	4,140,049	4,140,049	-	0%
9005	WATER & SEWER SUBSIDY	2,075,000	2,075,000	-	0%
TOTAL		\$ 6,215,049	\$ 6,215,049	\$ -	0%

Transfers from General Fund

Account #	Description	PROPOSED FY21 Budget Amendment	Approved FY21 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	170,918	168,567	(2,351)	-1%
9002	INVESTMENT CONTRIBUTION	6,900,000	11,500,000	4,600,000	40%
9003	BOND DEBT APPROPRIATION	6,874,225	2,837,476	(4,036,749)	-142%
NEW	DOT - CAPE BLOSSOM	-	-	-	#DIV/0!
TOTAL		\$ 13,945,142	\$ 14,506,043	\$ 560,901	4%

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Other Appropriations within General Fund Expenditures:

No Changes to Other Appropriations from prior budget ordinance.

Transfers from General Fund Expenditure:

Sulianich Operating Transfer is budgeted at \$168,057. A decrease of \$510. See Sulianich Department for itemized detail.

Investment Contribution is budgeted at \$6,900,000. A decrease of \$4,600,000. It is calculated as 1/3 (33.33%) of PILT revenue. NAB has a single source of meaningful revenue from an exhaustible resource. Meaningful contributions to investments will ensure a sustainable future.

Bond Debt Appropriation is budgeted at \$6,874,225. A significant increase of \$4,036,749. The increase is due to the State of Alaska eliminating Bond Debt reimbursements through the Department of Education and Early Development. The Historical reimbursement is included below. This shows how much additional expenditures this has placed on the NAB budget.

\$ 4,120,978	Historical DEED Reimbursement
\$ 2,753,247	<i>Amount NAB would be liable for if Historical reimbursement honored</i>
<u>\$ 6,874,225</u>	Total Annual Debt Service

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Salary Schedule

Position	FY21		\$ Difference	%		
	PROPOSED	FY21 Approved		Difference		
Assembly Member Stipends	\$ 225,400	\$ 225,400	\$ -	0%		
Borough Clerk	\$ 118,645	\$ 111,422	\$ 7,223	6%	Note 1	
Deputy Clerk	\$ 84,859	\$ 89,057	\$ (4,198)	-5%	Note 1	
Election Workers	\$ 25,000	\$ 25,000	\$ -	0%		
TOTAL Assembly	\$ 453,904	\$ 450,879	\$ 3,025	1%		
Mayor	\$ 154,500	\$ 150,000	\$ 4,500	3%		
Executive Assistant	\$ 117,832	\$ 114,400	\$ 3,432	3%		
Grant Writer	\$ 57,134	\$ 44,377	\$ 12,757	29%	Note 2	
Admin Assistant to the Mayor II	\$ 59,251	\$ 54,188	\$ 5,063	9%	Note 3	
Admin Assistant to the Mayor I	\$ 50,213	\$ 52,650	\$ (2,437)	-5%	Note 3	
TOTAL Mayor	\$ 438,930	\$ 415,615	\$ 23,315	6%		
Treasurer	\$ 149,171	\$ 144,826	\$ 4,345	3%		
Controller	\$ 115,879	\$ 111,422	\$ 4,457	4%	Note 4	
Accounting Assistant	\$ 58,488	\$ 56,784	\$ 1,704	3%		
TOTAL Finance	\$ 323,538	\$ 313,032	\$ 10,506	3%		
Planning Director	\$ 121,755	\$ 114,400	\$ 7,355	6%	New hire	
Planning Administrator	\$ 92,700	\$ 87,633	\$ 5,067	6%	Note 5	
Planning Coordinator	\$ 75,992	\$ 74,568	\$ 1,424	2%	New hire	
Intern	\$ -	\$ 7,000	\$ (7,000)	-100%	Eliminated	
TOTAL Planning	\$ 290,447	\$ 283,601	\$ 6,846	2%		
CEDA Director	\$ 118,450	\$ 115,000	\$ 3,450	3%		
Energy Coordinator	\$ 102,704	\$ 99,713	\$ 2,991	3%		
CEDC Assistant	\$ 91,447	\$ 88,786	\$ 2,661	3%		
Summer Intern	\$ -	\$ 7,000	\$ (7,000)	-100%	Eliminated	
TOTAL CEDA	\$ 312,601	\$ 310,499	\$ 2,102	1%		

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Salary Schedule, continued:

Position	FY21 Proposed	FY20 Approved	\$ Difference	% Difference	
Public Services Director	\$ 133,900	\$ 130,000	\$ 3,900	3%	
Public Services Administrator	\$ 90,177	\$ 87,550	\$ 2,627	3%	
Facilities Manager	\$ 85,160	\$ 82,680	\$ 2,480	3%	
Maintenance Technician	\$ 52,000	\$ 67,000	\$ (15,000)	-22%	New hire
Temporary Construction Workers	\$ 40,000	\$ 40,000	\$ -	0%	
TOTAL Public Services	\$ 401,237	\$ 407,230	\$ (5,993)	-1%	
Public Safety Director	\$ 133,900	\$ 130,000	\$ 3,900	3%	
Public Safety Administrator	\$ 91,052	\$ 88,400	\$ 2,652	3%	
Search and Rescue Coordinator*	\$ 67,526	\$ 65,500	\$ 2,026	3%	
Fire Safety Coordinator	\$ 69,537	\$ 70,844	\$ (1,307)	-2%	New hire
Temporary Trail Stakers	\$ 36,000	\$ 36,000	\$ -	0%	
Temp S&R Coordinator	\$ 8,500	\$ 8,500	\$ -	0%	
TOTAL Public Safety	\$ 406,515	\$ 399,244	\$ 7,271	2%	
Art Manager	\$ 79,557	\$ 77,240	\$ 2,317	3%	
TOTAL SALARIES	\$ 2,706,729	\$ 2,657,340	\$ 49,389	2%	

Note 1: The Deputy Clerk position experienced turnover. The current Deputy Clerk has the 3% COLA factored into this figure along with the prior cost of the former Deputy Clerk.

Note 2: At the end of October, the Grant Writer started working 50% for VIF. The figure has a 3% COLA included.

Note 3: The Admin Assistant to the Mayor II was promoted to the current position with a merit increase. NAB hired the Admin Assistant to the Mayor I. Both are not on probationary status and receive the 3% COLA.

Note 4: The Controller's performance has earned a 1% merit increase, the 3% COLA is also included.

Note 5: The Planning Administrator's performance has earned a 3% merit increase, the 3% COLA is also included.

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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)	\$ 33,361,225	\$ 26,487,000	\$ 22,459,000	\$ 18,434,375	\$ 15,205,750
Fiscal Year Debt Service Payment	\$ 6,874,225	\$ 4,028,000	\$ 4,024,625	\$ 3,228,625	\$ 1,538,875
Ending Balance Debt Service	\$ 26,487,000	\$ 22,459,000	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875

State DEED Reimbursement Calculation:

	FY21	FY22	FY23	FY24	FY25
State DEED Reimbursement	\$ -	\$ 2,144,275	\$ 2,141,675	\$ 1,579,113	\$ 397,800
NAB Bond Debt Appropriation	\$ 6,874,225	\$ 1,883,725	\$ 1,882,950	\$ 1,649,513	\$ 1,141,075
Total Debt Service Payment	\$ 6,874,225	\$ 4,028,000	\$ 4,024,625	\$ 3,228,625	\$ 1,538,875

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 \$6,874,225. The State of Alaska Department of Education and Early Development's share is \$0 and the Borough's share is \$6,874,225.

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 \$2,144,275 and the Borough's share is \$1,883,725. 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 \$4,024,625. 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 \$1,579,112.50 and the Borough's share is \$1,649,512.50. 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