

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 15-05**

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

BE IT ENACTED BY THE ASSEMBLY OF THE NORTHWEST ARCTIC
BOROUGH:

Section 1. CLASSIFICATION
This is a non-code ordinance.

Section 2. GENERAL PROVISIONS.

The budget document attached provides for the authorized revenues and expenditures and the change in cash balances as part of the budget for the period July 1, 2015 through June 30, 2016 and made a matter of public record.

Section 3. AUTHORIZATION AND APPROPRIATIONS.

The appropriations of \$14,904,418 is hereby adopted and authorized for the period July 1, 2015 through June 30, 2016 and is the budget for that period. Subject to Assembly approval, by resolution, the Mayor may; (1) establish line item expenditures within an authorized appropriations to another any amount which would not annually exceed 10% or \$25,000 whichever is less. In no circumstances may the total of such transactions exceed \$150,000.00 prior to the Assembly re-appropriation process, pursuant to Section 2.08.020 (E) of the Borough Code.

Section 4. EDUCATION APPROPRIATIONS

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

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

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

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

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

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

PASSED AND ADOPTED THIS _ DAY OF May 2015

Carl Weisner Sr. Sr.
CARL WEISNER, PRESIDENT

PASSED AND APPROVED THIS __ DAY OF _ May 2015

Reggie Joule
REGGIE JOULE, MAYOR

SIGNED AND ATTESTED THIS ^{19th} DAY OF __ May 2015

Stella Atoruk
STELLA ATORUK, BOROUGH CLERK

ATTEST:

First Reading: April 2015
Public Reading: May 2015



**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

01- 00 Revenues

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
4000	Teck Revenue	\$8,800,000	\$9,301,954	(\$501,954)	(5%)
4002	Investment Earnings	\$400,000	\$275,000	\$125,000	45%
4099	Miscellaneous Revenue	\$15,000	\$20,000	(\$5,000)	(25%)
4200	Borough Usage Fee	\$2,126,016	\$2,126,016	\$0	0%
4300	Community Revenue Sharing	\$408,488	\$449,454	(\$40,966)	(9%)
4350	Other State Revenue	\$5,000	\$10,000	(\$5,000)	(50%)
4400	Indirect Cost Recovery	\$250,000	\$235,000	\$15,000	6%
4500	P.I.L.T.	\$1,137,857	\$1,137,857	\$0	0%
4600	Permit Fees	\$10,000	\$15,000	(\$5,000)	(33%)
	Total General Revenue	\$13,152,361	\$13,570,281	(\$417,920)	(3%)

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

General Fund Revenues:

The FY16 budgeted General Fund revenues total \$13,152,361; decrease of \$417,920 or 3% from the prior year.

General Fund Revenues are budgeted as follows:

Teck Revenue is budgeted at \$8,800,000 based on prior year's PILT decrease of \$501,954 from the prior year.

Investment Income is budgeted at \$400,000; an increase of \$125,000 from the prior year based on 5.0% return on the Borough's investments.

Miscellaneous Revenue is budgeted at \$15,000; decrease of \$5,000 from the prior year.

Borough Usage Fee is budgeted at \$2,126,016 which is supported by a mutual resolution between the Borough and Northwest Arctic Borough School District for the ATC Facility, Teacher Housing and the Centralized Facilities in Kotzebue.

Community Revenue Sharing is budgeted at \$408,488 based on estimation for Revenue Sharing and is subject to State appropriation.

Other State Revenue is budgeted at \$5,000 for minor other revenue received from the State of Alaska; decrease of \$5,000 from the prior year.

Indirect Cost Recovery is budgeted at \$250,000 which represents the indirect costs related to the VPSO & Shell grants an increase of \$15,000 from the prior year.

Payment In Lieu of Taxes is budgeted at \$1,137,857 which represents a federal appropriation for lands in the borough that are not subject to tax and is consistent with the prior year.

Permit Fees is budgeted at \$10,000 decrease of \$5,000 based on prior year's actual fees.

General Fund Expenditures:

The General Fund expenditures total \$14,904,418 decrease of \$409,325 or 3% from the prior year. Total expenditures exceed total revenues by \$1,752,057 of which is proposed to be balanced with fund balance.

Changes in the general fund expenditures by department are follows:

- Assembly's Department expenditures increased by \$39,836 or 2%;
- Mayor's Department expenditures decreased by \$62,248 or 5%;
- Admin/Finance Department expenditures decreased by \$101,074 or 2%;
- Human Resources expenditures budgeted at \$68,409;
- Planning & Community expenditures increased by \$122,645 or 13%;
- EDA Department expenditures increased by \$176,795 or 52%;
- Public Safety Commission expenditures increased by \$43,021 or 20%;
- Public Services Department expenditures decreased by \$36,567 or 3%;
- Operating Transfers to Other Funds decreased by \$48,681 or 16%;
- Bond Debt Appropriation decreased by \$41,098 or 2%;
- Financial Contingency Appropriation decreased by \$501,954 or 33%.

Major highlights for Budget Ordinance 15-05 are:

- Salaries & fringe benefits increased by 3% for a merit increase.
- Contribution to Education decreased by \$133,621.
- Human Resources Department is created & budgeted at \$68,409.
- Planning Consultants increased by \$84,640.
- Two positions in EDA Department are budgeted 100% in the general fund.
- VPO Pass-thru increased by \$40,000.
- Operating Transfers to Other funds decreased by \$48,681.
- GO Bond Debt Appropriation decreased by \$41,098.
- Financial Contingency Appropriation decreased by \$501,954 based on budget for Teck Revenue.

**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

01- 01 Assembly's Department

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
6000	Salaries	\$145,195	\$140,942	(\$4,253)	(3%)
6110	FICA	\$13,519	\$13,458	(\$61)	(0%)
6111	Unemployment Insurance	\$2,964	\$2,827	(\$137)	(5%)
6112	PERS	\$28,632	\$27,793	(\$839)	(3%)
6113	Worker's Compensation	\$1,103	\$1,071	(\$32)	(3%)
6115	Medical Benefits	\$328,848	\$328,848	\$0	0%
6221	Legal & Consultant	\$25,000	\$25,000	\$0	0%
6224	Lobbyist	\$40,000	\$30,000	(\$10,000)	(33%)
6225	Revenue Sharing Program	\$402,000	\$402,000	\$0	0%
7002	Telephone	\$6,000	\$6,000	\$0	0%
7004	Election Expense	\$31,011	\$31,011	\$0	0%
7012	Transportation	\$101,831	\$101,831	\$0	0%
7014	Per Diem	\$133,050	\$133,050	\$0	0%
7015	Meeting Fees	\$144,200	\$144,200	\$0	0%
7036	Dues & Subscriptions	\$10,000	\$10,000	\$0	0%
7037	Printing & Publications	\$18,400	\$10,000	(\$8,400)	(84%)
7049	Business Expense	\$5,000	\$5,000	\$0	0%
7050	Contributions/Donations	\$330,000	\$330,000	\$0	0%
7110	ICC Membership	\$20,000	\$20,000	\$0	0%
7068	Inupiaq Language Commission	\$7,500	\$7,500	\$0	0%
8000	Assembly Retreat	\$5,000	\$5,000	\$0	0%
8003	Inupiat Iitqusiat/Wellness	\$5,000	\$5,000	\$0	0%
8004	Regional Elders Support	\$7,500	\$7,500	\$0	0%
8007	Equipment	\$16,114	\$0	(\$16,114)	(100%)
Total		\$1,827,867	\$1,788,031	(\$39,836)	(2%)

Assembly's Department:

Salaries and Fringe Benefits are budgeted at \$230,591 for the Borough Clerk and Deputy Clerk a 3% increase from the prior year. Also budgeted is FICA \$11,414 and Medical Benefits \$278,256 for the Assembly. Please refer to the salary schedule on pages 31-33.

Legal & Consultant is budgeted for \$25,000 for the ringed seal litigation consistent with the prior year.

Lobbyist is budgeted at \$40,000 for a State of Alaska lobbyist; consistent with the prior year.

Community Revenue Sharing Program is budgeted at \$402,000 for revenue sharing program for the villages in the Borough, consistent with the prior year.

Telephone is budgeted at \$6,000 for telephone expenses for the clerk's office; consistent with the prior year.

Election Expense is budgeted at \$31,011; consistent with the prior year and is budgeted as follows:

Ballots	\$ 5,000
Judges and Clerks	\$ 17,391 <i>(11 judges x \$21/hr and 44 clerks x \$18/hr for 17 hrs)</i>
Temp/Part-time	\$ 1,440 <i>(80 hrs x \$18/hr)</i>
Publications	\$ 3,000
Supplies	\$ 2,980
Freight	\$ 500
Miscellaneous	\$ 700

Transportation is budgeted at \$101,831 consistent with the prior year and is budgeted as follows:

6 Members to 12 Regular Assembly Meetings	\$ 34,282
6 Members to 4 Special Assembly Meetings	\$ 12,796
4 Members to AML Conferences	\$ 4,300
3 Members to 2 AML Legislative Meetings in Anchorage	\$ 4,000
3 Members to 2 Lobbyist Meetings in Juneau	\$ 4,000
2 Members to 10 Council Meetings in the Villages	\$ 8,740
1 Elder to 12 Regular Assembly Meetings	\$ 5,448
1 Elder to 4 Special Assembly Meetings	\$ 1,816
2 Clerks to Northwest Clerks Institute in Seattle, WA	\$ 3,346
2 Clerks to AAMC and AML Conference in Anchorage	\$ 1,400
Car Rental	\$ 15,749
Youth assembly	\$ 7,200

Per Diem is budgeted at \$133,050 including hotel; consistent with the prior year and is budgeted as follows:

6 Members to 12 Regular Assembly Meetings	\$19,820; plus \$ 3,536 for hotel
6 Members to 4 Special Assembly Meetings	8,400; plus 14,512 for hotel
3 Members to AML Conferences	2,160; plus 4,000 for hotel
3 Members to 2 AML Legislative Meetings	2,160; plus 4,000 for hotel
3 Members to 2 Lobbyist Meetings	2,160; plus 4,360 for hotel
2 Members to 10 Village Council Meetings	4,800; plus 4,380 for hotel
1 Elder to 12 Regular Assembly Meetings	2,860; plus 5,256 for hotel
1 Elder to 4 Special Assembly Meetings	960; plus 1,752 for hotel
2 Clerks to Northwest Clerks Institute	1,920; plus 3,150 for hotel
2 Clerks to AAMC and AML Conference	1,680; plus 2,400 for hotel
Youth Assembly	9,504

Meeting Fees is budgeted at \$144,200; consistent with the prior year and is budgeted as follows:

11 Members to 12 Regular Assembly Meetings	\$ 90,600
11 Members to 4 Special Assembly Meetings	\$ 16,600
4 Members to AML Conference	\$ 4,800
3 Members to 2 AML Legislative Meetings	\$ 4,800
3 Members to 2 Lobbyist Meetings	\$ 6,400
2 Members to 10 Village Council Meetings	\$ 4,000
1 Elder to 12 Regular Assembly Meetings	\$ 7,800
1 Elder to 4 Special Assembly Meetings	\$ 1,400
2 Youth to 12 Regular Assembly Meetings	\$ 6,600
2 Youth to 4 Special Assembly Meetings	\$ 1,200

Dues & Subscriptions is budgeted at \$10,000 for dues and fees for the assembly's department; consistent with the prior year.

Printing & Publications is budgeted at \$18,400 for publication updates on the Borough Code; and for other publication costs such as advertising in the Arctic Sounder and Anchorage Daily News, increase of \$8,400 from the prior year.

Business Expense is budgeted at \$5,000 for assembly related business expenses; consistent with the prior year.

Contributions/Donations are budgeted at \$330,000; \$20,000 donation to KOTZ Radio Station, \$25,000 donation to the Kotzebue Boys & Girls Club, \$35,000 for village Boys & Girls' Clubs, \$150,000 to the City of Kotzebue, \$100,000 for a contribution to Nikaitchaut School.

ICC Membership is for the annual dues of \$20,000; consistent with the prior year.

Inupiat Language Commission is budgeted at \$7,500; consistent with the prior year.

Assembly Retreat is budgeted at \$5,000 for an Assembly retreat; consistent with the prior year.

Inupiat Illitqusiatic/Wellness Support is budgeted at \$5,000; consistent with the prior year.

Regional Elders Support is budgeted at \$7,500; consistent with the prior year.

Equipment is budgeted at \$16,114 for eleven tablets for the assembly.

**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

01- 02 Mayor's Department

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
6000	Salaries	\$329,631	\$376,751	\$47,120	13%
6110	FICA	\$4,313	\$5,153	\$840	16%
6111	Unemployment Insurance	\$4,447	\$4,489	\$42	1%
6112	PERS	\$63,201	\$74,441	\$11,240	15%
6113	Worker's Compensation	\$2,505	\$2,863	\$358	13%
6115	Medical Benefits	\$63,240	\$75,888	\$12,648	17%
6221	Consultant	\$138,625	\$138,625	\$0	0%
6222	Legal Services	\$235,000	\$235,000	\$0	0%
7002	Telephone	\$12,500	\$12,500	\$0	0%
7012	Transportation	\$57,950	\$57,950	\$0	0%
7014	Per Diem	\$54,421	\$54,421	\$0	0%
7036	Dues & Subscriptions	\$5,500	\$5,500	\$0	0%
7037	Printing & Publications	\$10,000	\$10,000	\$0	0%
7048	Miscellaneous	\$5,000	\$5,000	\$0	0%
7050	Donations	\$70,000	\$70,000	\$0	0%
7064	Training	\$10,000	\$10,000	\$0	0%
7065	NWALT	\$17,000	\$82,000	\$65,000	79%
7066	Emergency Disaster Relief Fund	\$75,000	\$75,000	\$0	0%
7067	Arctic Issues	\$75,000	\$0	(\$75,000)	(100%)
7068	Education Summit	\$10,000	\$10,000	\$0	0%
7070	Cultural Camps	\$40,000	\$40,000	\$0	0%
Total		\$1,283,333	\$1,345,581	\$62,248	5%

Mayor's Department:

Salaries and Fringe Benefits is budgeted at \$467,337 for the Mayor, Assistant to the Mayor (50%), & Government Affairs/Legal Counsel; salaries & benefits a 3% increase from the prior year, please refer to the salary schedule on pages 31-33.

Consultants budget is \$138,625 consistent with the prior year and is budgeted as follows:

Other Contracts	\$ 36,000
PILT Negotiations	\$ 102,625

Legal Services is budgeted at \$235,000; \$175,000 for the attorneys' contract with Landye, Bennett & Blumstein, LLC and \$60,000 for 3rd party consultants, consistent with the prior year.

Telephone is budgeted at \$12,500 for the cost the Mayor's office telephones & staff cell phones consistent with the prior year.

Transportation budget is \$57,950, consistent with the prior year and is budgeted as follows:

Mayor:

8 trips to Anchorage	\$ 5,200
3 trips to Juneau	\$ 2,400
20 trips to each village	\$ 7,300
4 trips to Washington, DC	\$ 5,400
Car Rental	<u>\$ 8,000</u>
	\$28,300

Assistant to the Mayor:

10 trips to Villages	\$ 3,650
6 trips to Anchorage	\$ 2,800
Car Rental	<u>\$ 1,400</u>
	\$ 7,850

Governmental Affairs/Legal Counsel:

12 trips to Kotzebue	\$13,200
3 trips to Anchorage	\$ 1,800
3trips Washington, DC	\$ 3,900
Car Rental	<u>\$ 2,900</u>
	\$21,800

Per Diem budget is \$54,421, including hotel; consistent with the prior year and is budgeted as follows:

Mayor:

8 trips to Anchorage	\$ 6,300
3 trips to Juneau	\$ 4,050
20 trips to each village	\$ 6,300
4 trips to Washington, DC	<u>\$ 6,600</u>
	\$23,250

Assistant to the Mayor:

10 trips to Villages	\$ 2,400
6 trips to Anchorage	<u>\$ 4,400</u>
	\$ 6,800

Governmental Affairs/Legal Counsel:

12 trips to Kotzebue	\$17,200
3 trips to Anchorage	\$ 1,971
3 trips Washington, DC	<u>\$ 5,200</u>
	\$24,371

Dues, Subscriptions & Registration fees are budgeted at \$5,500 for the Mayor's office dues, subscriptions & registration fees consistent with the prior year.

Printing & Publications is budgeted at \$10,000; increase of 5,000 from the prior year.

Miscellaneous is budgeted at \$5,000 for minor miscellaneous expenses consistent with the prior year.

Donations/Contributions are budgeted at \$70,000; consistent with the prior year.

Training is budgeted at \$10,000, consistent with the prior year and is budgeted as follows:

AML-JIA and Mayor's Conference \$10,000

NWALT is budgeted at \$17,000 consistent with the prior year.

Emergency Disaster Relief Fund is budgeted at \$75,000 for emergencies and disasters in the region; consistent with the prior year.

Arctic Issues is budgeted at \$75,000; \$65,000 for the Economic Partnership & \$10,000 for Arctic Visioning & Travel.

Education Summit is budgeted for \$10,000 consistent with the prior year.

Cultural Camps is budgeted at \$40,000; consistent with the prior year.

**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

01- 03 Admin & Finance Department

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
5002	Contribution to Education	\$3,965,380	\$4,099,001	\$133,621	3%
5003	Noatak Airport Lease	\$6,456	\$7,292	\$836	11%
6000	Salaries	\$464,891	\$442,008	(\$22,883)	(5%)
6110	FICA	\$7,545	\$7,266	(\$279)	(4%)
6111	Unemployment Insurance	\$7,986	\$7,641	(\$345)	(5%)
6112	PERS	\$90,574	\$86,187	(\$4,387)	(5%)
6113	Worker's Compensation	\$3,533	\$3,359	(\$174)	(5%)
6115	Medical Benefits	\$126,480	\$120,165	(\$6,315)	(5%)
7000	Accounting/Auditing	\$190,116	\$190,116	\$0	0%
7001	Office Supplies	\$25,000	\$25,000	\$0	0%
7002	Telephone & Postage	\$20,000	\$20,000	\$0	0%
7006	Insurance	\$80,000	\$71,000	(\$9,000)	(13%)
7012	Transportation	\$14,600	\$14,600	\$0	0%
7014	Per Diem	\$8,760	\$8,760	\$0	0%
7030	Office Building Utilities/Main	\$55,100	\$55,100	\$0	0%
7034	Gas & Oil	\$10,000	\$10,000	\$0	0%
7035	Equip Repairs & Maint.	\$10,000	\$10,000	\$0	0%
7036	Dues & Subscriptions	\$2,500	\$2,500	\$0	0%
7037	Printing & Publications	\$16,000	\$16,000	\$0	0%
7060	Internet & IT Support Services	\$72,000	\$72,000	\$0	0%
7063	Software Upgrades	\$6,000	\$6,000	\$0	0%
7064	Training	\$10,000	\$10,000	\$0	0%
7085	FR Ferguson Scholarships	\$200,000	\$180,000	(\$20,000)	(11%)
8007	Equipment	\$10,000	\$40,000	\$30,000	75%
Total		\$5,402,921	\$5,503,995	\$101,074	2%

Administration & Finance Department:

Contribution to Education is budgeted at \$3,965,380 decrease of \$133,621 from the prior year and represents the borough's contribution to education.

Noatak Airport Lease is budgeted at \$6,456; and is an annual fee paid to DOT/PF decrease of \$836 from the prior year.

Salaries and Fringe Benefits are budgeted at \$701,009 and represent salaries for the Treasurer, Controller, Assistant Controller, Administrative Assistant, Receptionist/Travel Clerk, and Temporary Intern, a 3% increase from the prior year. Please refer to the salary schedule on pages 31-33.

Accounting & Audit is budgeted at \$190,116; \$40,116 for audit services and \$150,000 for a contract for accounting services consistent with the prior year.

Office Supplies is budgeted at \$25,000 for office supplies for the entire borough administration; consistent with the prior year.

Telephone & Postage is budgeted at \$20,000 and represents the telephone cost for the finance office and telefax machines and postage costs for all departments consistent with the prior year.

Insurance is budgeted at \$80,000; for general liability, property, errors and omissions, auto, and worker's compensation based on Insurance Broker's estimates, increase of \$9,000 from the prior year.

Transportation is budgeted at \$14,600 consistent with the prior year and is budgeted as follows:

4 training trips for 2 staff	\$5,600
2 staff to GFOA Conference	\$4,000
2 staff to AGFOA Conferences	\$2,000
Car Rental	\$3,000

Per Diem is budgeted at \$8,760 consistent with the prior year and is budgeted as follows:

Training, plus hotel	\$4,260
GFOA & AGFOA Conference, plus hotel	\$4,500

Office Building Utilities/ Maintenance are budgeted at \$55,100 consistent with the prior year and is related to the administration office building and is budgeted as follows:

Electricity	\$20,300
Water & Sewer	\$ 4,800
Heating Fuel	\$30,000

Gas & Oil is budgeted at \$10,000 for the borough's three vehicles and is consistent with the prior year.

Equipment Repairs & Maintenance is budgeted at \$10,000 and pays for the repairs on the vehicles, office equipment, snow removal and other miscellaneous repairs and maintenance, consistent with the prior year.

Dues & Subscriptions is budgeted at \$2,500 and is for dues related to conferences for the accounting staff consistent with the prior year.

Printing & Publications is budgeted at \$16,000 for the cost of maintenance related to the borough's copy machine and the postage meter consistent with the prior year.

Internet & IT Support Services is budgeted at \$72,000; \$36,000 for internet services and \$36,000 for IT support services; consistent with the prior year.

Software Upgrades is budgeted at \$6,000 for the computer software upgrades to the borough's computer system; consistent with the prior year.

Training is budgeted at \$10,000 for software and accounting training; consistent with the prior year.

FR Ferguson Scholarships is budgeted at \$200,000 for scholarships awarded to students continuing their education; \$20,000 increase from the prior year.

Equipment is budgeted at \$10,000 decrease of \$30,000 from the prior year.

**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

01-03-01 Human Resources Department

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
6000	Salaries	\$20,600	\$0	(\$20,600)	(100%)
6110	FICA	\$299	\$0	(\$299)	(100%)
6111	Unemployment Insurance	\$1,482	\$0	(\$1,482)	(100%)
6112	PERS	\$4,532	\$0	(\$4,532)	(100%)
6113	Worker's Compensation	\$157	\$0	(\$157)	(100%)
6115	Medical Benefits	\$5,059	\$0	(\$5,059)	(100%)
6221	Consultants	\$20,000	\$0	(\$20,000)	(100%)
7001	Supplies	\$3,000	\$0	(\$3,000)	(100%)
7012	Transportation	\$3,546	\$0	(\$3,546)	(100%)
7014	Per Diem	\$3,734	\$0	(\$3,734)	(100%)
7036	Dues & Subscriptions	\$2,000	\$0	(\$2,000)	(100%)
7064	Training	\$4,000	\$0	(\$4,000)	(100%)
	Total	\$68,409	\$0	(\$68,409)	(100%)

Human Resources Department:

Salaries & Fringe Benefits is budgeted at \$32,129 for a Personnel Director (20%); please refer to the salary schedule on pages 31-33.

Consultants are budgeted at \$20,000 for a Human Resources Risk Assessment and/or Mitigation, for future staff development and employee training.

Supplies are budgeted at \$3,000 for supplies for the HR department.

Transportation is budgeted at \$3,546 and is budgeted as follows:

SHRM Conference on Human Resources	\$1,746
GFOA	<u>\$1,800</u>
	\$3,546

Per Diem is budgeted at \$3,734 and is budgeted as follows:

SHRM Conference on Human Resources	\$1,834
GFOA	<u>\$1,900</u>
	\$3,734

Dues & Subscriptions are budgeted at \$2,000 related to attending conferences.

Training is budgeted at \$4,000 for the cost of human resources training for the Borough staff.

**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

01- 04 Planning & Community Department

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
6000	Salaries	\$283,235	\$277,370	(\$5,865)	(2%)
6110	FICA	\$4,107	\$4,052	(\$55)	(1%)
6111	Unemployment Insurance	\$4,447	\$4,240	(\$207)	(5%)
6112	PERS	\$58,014	\$54,861	(\$3,153)	(6%)
6113	Worker's Compensation	\$2,153	\$2,108	(\$45)	(2%)
6115	Medical Benefits	\$75,888	\$75,888	\$0	0%
6221	Consultants	\$439,000	\$354,360	(\$84,640)	(24%)
6250	Title Nine Monitoring	\$50,000	\$50,000	\$0	0%
7001	Supplies	\$1,800	\$1,800	\$0	0%
7002	Telephone	\$3,500	\$3,500	\$0	0%
7012	Transportation	\$37,650	\$22,290	(\$15,360)	(69%)
7014	Per Diem	\$52,542	\$36,722	(\$15,820)	(43%)
7018	Village Rent	\$0	\$15,000	\$15,000	100%
7037	Printing & Publications	\$1,500	\$1,500	\$0	0%
7064	Training	\$2,000	\$2,000	\$0	0%
7120	Planning Grants	\$50,000	\$45,000	(\$5,000)	(11%)
8007	Equipment	\$12,500	\$5,000	(\$7,500)	(150%)
Total		\$1,078,336	\$955,691	(\$122,645)	(13%)

01- 06 Planning Commission

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
6110	FICA	\$536	\$536	\$0	0%
7012	Transportation	\$16,750	\$16,750	\$0	0%
7014	Per Diem	\$25,268	\$25,268	\$0	0%
7015	Meeting Fees	\$7,000	\$7,000	\$0	0%
Total		\$49,554	\$49,554	\$0	0%

Planning & Community Department:

Salaries & Fringe Benefits is budgeted at \$427,844 for the Planning Director, Land Specialist and Community Planner a 3% increase from the prior year; please refer to the salary schedule on pages 31-33.

Consultants are budgeted for \$439,000 including expenditures: \$389,000 to McClintock Land Associates to complete land survey work in the borough and \$50,000 to Glenn Gray & Associates to assist with OCS Oil and Gas Issues and review Subsistence Mapping Project Progress increase of \$84,640 from the prior year.

Title 9 Monitoring is budgeted at \$50,000 for a contract with NANA Purcell for monitoring borough lands consistent with the prior year.

Supplies are budgeted at \$1,800 for hosting public meetings, hearings and forums by the planning department including refreshments and miscellaneous meeting supplies consistent with the prior year.

Telephone & Postage is budgeted at \$3,500 for telephone and postage are for regular communications with villages, agencies and industry including long-distance, teleconferences, mailings and package delivery through local airlines consistent with the prior year.

Transportation is budgeted at \$37,650 increase of \$15,360 from the prior year and is budgeted as follows:

Mining Conferences	\$ 2,000
NSB Coordination	\$ 7,250
State Board of Game	\$ 800
Federal Subsistence Board	\$ 400
DNR Borough Lands	\$ 1,200
Village Meetings	\$13,000
Village Planning Meetings	\$13,000

Per Diem is budgeted at \$52,542, including hotel increase of \$15,820 from the prior year and is budgeted as follows:

Mining Conferences	\$ 3,610
NSB Coordination	\$ 5,500
Ak Forum on the Environment	\$ 800
State Board of Game	\$ 1,320
Federal Subsistence Board	\$ 440
DNR Borough Lands	\$ 660
Village Meetings	\$ 9,600
Village Planning Meetings	\$ 4,800
Supplement Mapping Staff	\$12,212
Village Meetings	\$ 3,000
Village Planning Meetings	\$ 3,000
Car Rental	\$ 7,600

Printing & Publications is budgeted at \$1,500 for supporting regular communications with villages, agencies and industry including ads, booklets and brochures consistent with the prior year.

Training is budgeted at \$2,000 for staff training consistent with the prior.

Planning Grants are budgeted at \$50,000 to support village level committee, increase of \$5,000 from the prior year.

Equipment is budgeted at \$12,500 for computer replacements; increase of \$7,500 from the prior year.

Planning Commission:

FICA is budgeted at \$536 for FICA on meeting fees; consistent with the prior year.

Transportation is budgeted at \$16,750 for four quarterly meetings; consistent with the prior year.

Per Diem is budgeted at \$25,268 for four quarterly meetings, consistent with the prior year.

Meeting Fees is budget at \$7,000 to compensate Commission members to four consistent with the prior year.

**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

01- 07 Economic Development Administration Department

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentag
6000	Salaries	\$280,127	\$134,915	(\$145,212)	(108%)
6110	FICA	\$4,062	\$2,657	(\$1,405)	(53%)
6111	Unemployment Insurance	\$6,907	\$2,869	(\$4,038)	(141%)
6112	PERS	\$54,625	\$37,819	(\$16,806)	(44%)
6113	Worker's Compensation	\$2,129	\$1,393	(\$736)	(53%)
6115	Medical Benefits	\$75,888	\$69,564	(\$6,324)	(9%)
6221	Consultants	\$15,000	\$10,000	(\$5,000)	(50%)
7001	Supplies	\$1,800	\$1,800	\$0	0%
7002	Telephone & Postage	\$5,880	\$5,880	\$0	0%
7012	Transportation	\$18,620	\$18,000	(\$620)	(3%)
7014	Per Diem	\$20,204	\$22,300	\$2,096	9%
7036	Dues & Subscriptions	\$1,000	\$1,000	\$0	0%
7037	Printing & Publications	\$500	\$500	\$0	0%
7064	Training	\$750	\$2,000	\$1,250	63%
7110	Small Business Grants	\$25,500	\$25,500	\$0	0%
8007	Equipment	\$2,000	\$2,000	\$0	0%
Total		\$514,992	\$338,197	(\$176,795)	(52%)

01- 11 Economic Development Commission

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentag
6110	FICA	\$490	\$490	\$0	0%
7001	Supplies	\$3,000	\$3,000	\$0	0%
7012	Transportation	\$8,000	\$8,000	\$0	0%
7014	Per Diem	\$8,000	\$8,000	\$0	0%
7015	Meeting Fees	\$6,413	\$6,413	\$0	0%
7064	Training	\$900	\$900	\$0	0%
Total		\$26,803	\$26,803	\$0	0%

Economic Development Administration Department:

Salaries & Fringes Benefits is budgeted at \$423,738, which represents salaries for the EDA Director (30%), EDA Deputy Director, Business & Economic Development Administrator, and Energy Coordinator, a 3% increase from the prior year. Please refer to the salary schedule on pages 31-33.

Consultants are budgeted at \$15,000 related to Cape Blossom Port Development increase of \$5,000 from the prior year.

Supplies are budgeted at \$1,800 for supplies for the department consistent with the prior year.

Telephone is budgeted at \$5,880 for the EDA department, consistent with the prior year.

Transportation is budgeted at \$18,620 increase of \$620 from the prior year and is budgeted as follows:

Annual EDC Course for 2 staff	\$ 1,400
Entrepreneurial & Small Business Course	\$ 1,866
Business Retention & Expansion for 2 staff	\$ 3,484
Real Estate Development	\$ 1,870
Village Travel	\$10,000

Per Diem is budgeted at \$20,204 including hotel decrease of \$2,096 and is budgeted as follows:

Annual EDC Course for 2 staff	\$ 2,800
Entrepreneurial & Small Business Course	\$ 1,600
Business Retention & Expansion for 2 staff	\$ 3,200
Real Estate Development	\$ 1,704
Village Travel	\$10,900

Dues & Subscriptions is budgeted at \$1,000 for economic and energy related annual subscription/dues consistent the prior year.

Printing and Publications is budgeted at \$500 for department program printing of small business grants materials and business cards consistent with the prior year.

Training is budgeted at \$750 and is budgeted as follows:

Annual EDC conference for 2 staff	\$500
Real Estate Development	\$250

Small Business Grants are budgeted at \$25,500 for borough based business development by small business entrepreneurs with the intent to leverage other small business resources consistent with the prior year.

Equipment is budgeted at \$2,000 consistent with the prior year.

Economic Development Commission:

FICA is budgeted at \$490 and is required expense for meeting fees consistent with the prior year.

Supplies are budgeted at \$3,000 for supplies for commission meetings; consistent with the prior year.

Transportation is budgeted at \$8,000 for members to travel to Kotzebue for quarterly meetings consistent with the prior year.

Per Diem is budgeted at \$8,000 for members per diem and hotel costs related to attending meetings in Kotzebue consistent with the prior year.

Meeting Fees is budgeted at \$6,413 for members to attend quarterly meetings consistent with the prior year.

Training is budgeted at \$900 for Commission training consistent with the prior year.

**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

01- 08 Chukchi Library

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
7050	Contribution to Chukchi Library	\$100,000	\$100,000	\$0	0%
	Total	\$100,000	\$100,000	\$0	0%

01-09 Public Safety Commission

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
6110	FICA	\$153	\$432	\$279	65%
7012	Transportation	\$10,500	\$10,500	\$0	0%
7014	Per Diem	\$5,000	\$13,200	\$8,200	62%
7015	Meeting Fees	\$2,000	\$5,500	\$3,500	64%
7039	Community Safety	\$15,000	\$0	(\$15,000)	100%
8005	VPO Passthru	\$220,000	\$180,000	(\$40,000)	(22%)
8007	Public Safety Equipment	\$5,000	\$5,000	\$0	0%
	Total	\$257,653	\$214,632	(\$43,021)	(20%)

Chukchi Library:

Contribution to the Chukchi Library is budgeted at \$100,000 consistent with the prior year.

Public Safety Commission:

FICA is budgeted at \$153 related to Commission meeting fees decrease of \$279 from the prior year.

Transportation is budgeted at \$10,500 for two meetings consistent with the prior year.

Per Diem is budgeted at \$5,000 for member per diem and hotel costs related to attending meetings, decrease of \$8,200 from the prior year.

Meeting Fees is budgeted at \$2,000 for members to attend two meetings decrease of \$3,500 from the prior year.

Community Safety is budgeted at \$15,000 for VPSO & VPO program requirements a increase of \$15,000 from the prior year.

VPO Passthu is budgeted at \$220,000 increase of \$40,000 from the prior year.

Public Safety Equipment is budgeted at \$5,000; consistent with the prior year.

**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

01-10 Public Services Department

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
6000	Salaries	\$414,903	\$408,212	(\$6,691)	(2%)
6110	FICA	\$6,016	\$6,017	\$1	0%
6111	Unemployment Insurance	\$7,155	\$6,838	(\$317)	(5%)
6112	PERS	\$91,279	\$89,807	(\$1,472)	(2%)
6113	Worker's Compensation	\$3,153	\$3,102	(\$51)	(2%)
6115	Medical Benefits	\$126,480	\$126,480	\$0	0%
7001	Supplies	\$5,000	\$5,000	\$0	0%
7002	Telephone	\$10,500	\$12,000	\$1,500	13%
7012	Transportation	\$34,260	\$54,000	\$19,740	37%
7014	Per Diem	\$27,277	\$44,074	\$16,797	38%
7015	LEPC Meetings	\$9,130	\$9,000	(\$130)	0%
7018	Village Office Rent	\$3,624	\$13,200	\$9,576	73%
7036	Dues & Subscriptions	\$10,000	\$6,000	(\$4,000)	(67%)
7037	Printing & Publications	\$3,000	\$3,000	\$0	0%
7048	Miscellaneous	\$5,000	\$3,500	(\$1,500)	0%
7998	Search & Rescue Stipends	\$66,000	\$55,500	(\$10,500)	0%
7999	Battalion Chief Performance Grants	\$60,000	\$54,000	(\$6,000)	(10%)
8002	Battalion Chief Meetings	\$10,000	\$7,374	(\$2,626)	(26%)
8003	Winter Trails	\$127,750	\$147,990	\$20,240	16%
8004	Search & Rescue Meetings	\$10,000	\$12,000	\$2,000	20%
8005	Fire Fighting Safety	\$15,000	\$15,000	\$0	0%
8007	Equipment	\$10,000	\$10,000	\$0	0%
Total		\$1,055,527	\$1,092,094	\$36,567	3%

Public Services Department:

Salaries & Fringe Benefits is budgeted at \$648,986 for a Public Services Director, Deputy Director (80%), Search and Rescue Fire Chief Coordinator, Janitor and Public Services Administrator a 3% increase from the prior year; please refer to the salary schedule on pages 31-33.

Supplies are budgeted at \$5,000 consistent with the prior year.

Telephone is budgeted at \$10,500 for the Public Services office telephones, cell phones, teleconferences & postage decrease of \$1,500 from the prior year.

Transportation is budgeted at \$34,260, decrease of \$19,740 from the prior year and is budgeted as follows:

Director

5 village trips	\$2,350
1 Assembly Retreat	1,070
3 AWSC Meetings	2,220
1 ICC EPPR Meeting	1,200
1 National Conference	1,200
	<hr/>
	\$8,040

Deputy Director

5 village trips	\$2,350
2 Prep Conferences	2,140
1 National Conference	1,200
	<hr/>
	\$4,990

SAR Coordinator

15 village trips	\$7,050
1 fire chief conference	720
1 fire training	1,200
1 computer class	720
1 SAR conference	720
	<hr/>
	\$10,410

Public Safety Administrator

20 village trips	\$9,400
1 computer class	720
	<hr/>
	\$10,120

Per Diem is budgeted at \$27,277 decrease of \$16,797 from the prior year and is budgeted as follows:

Director

1 Assembly Retreat	\$1,085
3 AWSC Meetings	\$3,216
1 ICC EPPR Meeting	\$1,340
1 National Conference	<u>\$1,230</u>
	\$7,571

Deputy Director

5 village trips	\$ 590
2 Preparedness Conferences	\$2,280
1 National Conference	<u>\$1,340</u>
	\$4,210

SAR Coordinator

15 village trips	\$1,770
1 fire chief conference	\$1,302
1 fire training	\$1,608
1 computer class	\$1,302
1 SAR conference	<u>\$1,302</u>
	\$7,284

Public Services Administrator

20 village trips	\$6,910
1 computer class	<u>\$1,302</u>
	\$8,212

LEPC Meetings is budgeted at \$9,130 increase of \$130 from the prior year.

Village Office Rent is budgeted at \$3,624 for office rent in Noorvik for six months decrease of 9,576 from the prior year

Dues and Subscriptions are budgeted at \$10,000; \$7,000 for the annual SPOT subscription and \$3,000 for other dues & subscriptions increase of \$4,000 from the prior year.

Printing & Publications is budgeted at \$3,000 consistent with the prior year.

Miscellaneous is budgeted at \$5,000 for minor miscellaneous expenses increase of \$1,500 from the prior year.

Search & Rescue Stipend is budgeted at \$66,000 for compensating the Search and Rescue Presidents in 11 villages an increase of \$10,500 from the prior year.

Battalion Chief Performance Grants is budgeted at \$60,000 for compensating the battalion Fire Chiefs in 10 villages; increase of \$6,000 from the prior year.

Battalion Chiefs Meeting is budgeted at \$10,000 for one annual meeting of the battalion fire chiefs to be held in Kotzebue increase of \$2,626 from the prior year.

Winter Trails is budgeted at \$127,750 decrease of \$20,240 from the prior year and is budgeted as follows:

Trail Maintenance & Supplies	\$60,000
Ice trails	\$24,850
Land trails	\$42,900

Search & Rescue Meetings is budgeted at \$10,000 decrease of \$2,000 from the prior year.

Fire Fighting Safety is budgeted at \$15,000 consistent with the prior year.

Equipment is budgeted at \$10,000 consistent with the prior year.

**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

Operating Transfers to Other Funds

Account Number	Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Favorable (Unfavorable)	Percentage
9001	Operating Transfers to Other Funds	\$261,178	\$309,859	\$48,681	16%
9003	GO Bond Debt Appropriation	\$1,977,845	\$2,018,943	\$41,098	2%
9003	Financial Contingency Reserve Appropriation	\$1,000,000	\$1,501,954	\$501,954	33%
	Total Expenditures	\$14,904,418	\$15,245,334	\$409,325	3%
	Current Excess Revenues over (under) Expenditures	(\$1,752,057)	(\$1,675,053)	(\$77,004)	
	Beginning Fund Balance	\$18,154,206	\$18,327,304	(\$173,098)	
	Financial Contingency Appropriation	\$1,000,000	\$1,501,954	(\$501,954)	
	Ending Fund Balance	\$17,402,150	\$18,154,206	(\$752,056)	
Fund Balance Components:					
	Designated Fund Balance:				
	Working Capital Reserve	\$2,980,884	\$3,049,067	(\$68,183)	
	Financial Contingency Reserve	\$13,178,514	\$12,178,514	\$1,000,000	
	Reserve for Prepaids	\$0	\$0	\$0	
	Undesignated Fund Balance	\$1,242,752	\$2,926,625	(\$1,683,873)	
	Total Designated & Undesignated Fund Balance	\$17,402,150	\$18,154,206	(\$752,056)	

Operating Transfer to Other Funds:

Operating Transfers to Other Funds is budgeted at \$261,178 decrease of \$48,681 from the prior year and is budgeted as follows:

Salianich Contribution	\$261,178
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GO Bond Debt Payment is budgeted from Financial Contingency Reserve Account in the amount of \$1,977,845 and is calculated as follows:

FY16 Bond Debt Service	\$6,105,904
State DEED Reimbursement	<u>(\$4,128,059)</u>
Boroughs' Debt Service Appropriation	<u>\$1,977,845</u>

Financial Contingency Reserve Appropriation is budgeted at \$1,000,000 and is the required appropriation per Ordinance 12-01 and is calculated as follows:

Teck Revenue	\$8,800,000
Ceiling per Ordinance 12-01	<u>(7,800,000)</u>
Financial Contingency Reserve Appropriation	<u>\$1,000,000</u>

**Northwest Arctic Borough
General Fund
Budget Ordinance 15-05
June 30, 2016**

01 Summary of all Revenue & Expenditures by Department

Description	Budget Ordinance 15-05	Budget Ordinance 14-01 am 02	Variance Favorable (Unfavorable)	Percentage
Revenues	\$13,152,361	\$13,570,281	(\$417,920)	(3%)
Expenditures:				
Assembly	\$1,827,867	\$1,788,031	(\$39,836)	(2%)
Mayor's	\$1,283,333	\$1,345,581	\$62,248	5%
Admin & Finance	\$5,402,921	\$5,503,995	\$101,074	2%
Human Resources	\$68,409	\$0	(\$68,409)	(100%)
Planning & Community	\$1,078,336	\$955,691	(\$122,645)	(13%)
Planning Commission	\$49,554	\$49,554	\$0	0%
Economic Development Administra	\$514,992	\$338,197	(\$176,795)	(52%)
Economic Development Commissic	\$26,803	\$26,803	\$0	0%
Chukchi Library	\$100,000	\$100,000	\$0	0%
Public Safety Commission	\$257,653	\$214,632	(\$43,021)	(20%)
Public Services Department	\$1,055,527	\$1,092,094	\$36,567	3%
Operating Transfers	\$261,178	\$309,859	\$48,681	16%
GO Bond Debt Appropriation	\$1,977,845	\$2,018,943	\$41,098	2%
Financial Contingency	\$1,000,000	\$1,501,954	\$501,954	33%
Total Expenditures	\$14,904,418	\$15,245,334	\$340,916	2%
Current Excess (Deficit)	(\$1,752,057)	(\$1,675,053)	(\$77,004)	
Beginning Fund Balance	\$18,154,206	\$18,327,304	(\$173,098)	
Financial Contingency Appropriatic	\$1,000,000	\$1,501,954	(\$501,954)	
Ending Fund Balance	\$17,402,150	\$18,154,206	(\$752,056)	

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

Position	Ordinance 15-05 Salary	Ordinance 14-01 am 02 Salary	Variance Favorable (Unfavorable)	% Change
Assembly				
Borough Clerk	\$74,276	\$72,100	(\$2,176)	-3%
Deputy Clerk	\$55,868	\$54,230	(\$1,638)	-3%
Total Assembly	\$130,144	\$126,330	(\$3,814)	-6%
Mayor				
Mayor	\$119,048	\$115,570	(\$3,478)	-3%
Assistant to the Mayor (50%)	\$51,500	\$103,000	\$51,500	50%
Government Affairs/ Legal Counsel	\$116,727	\$113,300	(\$3,427)	-3%
Information Coordinator	\$0	\$6,500	\$6,500	0%
Total Mayor	\$287,275	\$338,370	\$51,095	15%
Admin/Finance				
Controller	\$109,298	\$106,100	(\$3,198)	-3%
Treasurer	\$90,000	\$67,500	(\$22,500)	-33%
Asst Controller	\$87,438	\$84,884	(\$2,554)	-3%
Admin Assistant	\$57,935	\$66,964	\$9,029	13%
Receptionist/Travel Clerk	\$54,074	\$52,494	(\$1,580)	-3%
Intern/Temp Assistant	\$15,000	\$15,000	\$0	0%
Total Admin/Finance	\$413,745	\$392,942	(\$20,803)	-29%
Human Resources				
Personnel Officer (20%)	\$20,600	\$0	(\$20,600)	-100%
Planning & Community				
Planning Director	\$106,100	\$103,000	(\$3,100)	-3%
Land Specialist	\$66,924	\$66,924	\$0	0%
Community Development Planner	\$78,634	\$76,343	(\$2,291)	-3%
Total Planning & Community	\$251,658	\$246,267	(\$5,391)	-2%
Economic Development Admin				
EDA Director (30%)	\$30,900	\$18,727	(\$12,173)	-65%
EDA Deputy Director	\$83,012	\$0	(\$83,012)	-100%
Business Econ Develop Admin	\$75,777	\$73,554	(\$2,223)	-3%
Energy Coordinator	\$89,505	\$21,723	(\$67,782)	-312%
Total EDC	\$279,194	\$114,004	(\$165,190)	-145%

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

Position	Ordinance 15-05 Salary	Ordinance 14-01 am 02 Salary	Variance Favorable (Unfavorable)	% Change
Public Services				
Public Services Director	\$103,000	\$100,000	(\$3,000)	-3%
Deputy Director (80%)	\$85,508	\$83,000	(\$2,508)	-3%
Search & Rescue/Fire Chief	\$68,973	\$66,964	(\$2,009)	-3%
Public Services Administrator	\$92,099	\$89,408	(\$2,691)	-3%
Janitor	\$28,420	\$27,592	(\$828)	-3%
Total Public Services	\$378,000	\$366,964	(\$11,036)	-3%
Total General Fund	\$1,760,616	\$1,584,877	-\$175,739	-11%
State & Federal Grants:				
ARDOR				
Economic Develop Director	\$0	\$64,000	\$64,000	0%
CIAP Programs				
Grants & Comm Development	\$98,488	\$101,459	\$2,971	3%
Public Services Deputy Director (20%)	\$16,603	\$21,377	\$4,774	22%
Grants Program Assistant	\$56,550	\$58,247	\$1,697	3%
Total CIAP Admin	\$171,641	\$181,083	\$9,442	5%
CIAP Subsistence/Shell				
Subsistence Mapping Coordinator	\$79,500	\$77,279	(\$2,221)	-3%
Subsistence Mapper	\$68,250	\$55,712	(\$12,538)	-23%
Science Director	\$103,000	\$0	(\$103,000)	-100%
Subsistence Arch	\$0	\$76,444	\$76,444	100%
Subsistence Mapper	\$0	\$48,438	\$0	100%
Subsistence Mapper	\$0	\$40,170	\$0	0%
Total CIAP Subsistence	\$250,750	\$298,043	(\$41,315)	-14%
CIAP Tourism				
Tourism Coordinator	\$15,900	\$0	(\$15,900)	-100%

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

Position	Ordinance 15-05 Salary	Ordinance 14-01 am 02 Salary	Variance Favorable (Unfavorable)	% Change
Sulianich				
Business Manager	\$80,000	\$0	(\$80,000)	-100.00
Art Manager	\$69,342	\$67,314	(\$2,028)	-3%
Total Sulianich	\$149,342	\$67,314	(\$82,028)	-122%
Public Safety Coordinator				
VPSO	\$83,850	\$86,366	\$2,516	3%
VPSO	\$85,605	\$81,907	(\$3,698)	-5%
VPSO	\$44,070	\$58,689	\$14,619	25%
VPSO	\$56,979	\$58,689	\$1,710	3%
VPSO	\$51,129	\$50,915	(\$214)	0%
VPSO	\$51,129	\$50,915	(\$214)	0%
VPSO	\$51,129	\$50,915	(\$214)	0%
VPSO	\$53,040	\$50,915	(\$2,125)	-4%
VPSO	\$59,183	\$0	(\$59,183)	-100%
Total VPSO Program	\$536,114	\$489,311	(\$46,803)	-10%
Total Grants & Programs	\$1,123,747	\$1,099,751	(\$112,604)	-10%
Grand Total	\$2,884,363	\$2,684,628	(\$288,343)	-11%

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

	FY16	FY17	FY18	FY19	FY20
Total Bond Debt Service (Principal & Int	\$55,303,820	\$49,197,918	\$43,411,798	\$37,310,387	\$31,079,589
Fiscal Year Debt Service Payment	\$6,105,902	\$5,786,120	\$6,101,411	\$6,230,798	\$6,101,564
Ending Balance Debt Service	\$49,197,918	\$43,411,798	\$37,310,387	\$31,079,589	\$24,978,025
State DEED Reimbursement and NWAB Financial Contingency Appropriation for Debt Service					
State DEED Reimbursement	\$4,128,058	\$3,831,926	\$4,119,144	\$4,210,845	\$4,121,115
Financial Contingency Appropriation	\$1,977,844	\$1,954,194	\$1,982,267	\$2,019,953	\$1,980,449
Total Debt Service Payment	\$6,105,902	\$5,786,120	\$6,101,411	\$6,230,798	\$6,101,564
Cominco Revenue over \$7.8 million	\$1,000,000	\$0	\$0	\$0	\$0