

# NWAB Mtg Packet

## April Special Meeting

April 30, 2024

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**Northwest Arctic Borough  
Assembly Special Meeting**  
Tuesday, April 30, 2024 – 1:00 P.M.  
Assembly Chambers – Kotzebue, AK

**AGENDA**

- 1. CALL TO ORDER**
- 2. INVOCATION/MOMENT OF SILENCE**
- 3. ROLL CALL/MEMBER EXCUSAL**
  1. Introduction of Staff and Guests
- 4. APPROVAL OF AGENDA**
- 5. INTRODUCTION OF ORDINANCES**
  1. **Ordinance 23-04am01** *an ordinance of the Northwest Arctic Borough Assembly approving and adopting an amended line-item budget for Fiscal Year 2024.*
  2. **Ordinances 24-07** *an ordinance of the Northwest Arctic Borough Assembly providing for the establishment and adoption of the line-item budget for Fiscal Year 2025.*
- 6. AUDIENCE COMMENTS**
- 7. ASSEMBLY COMMENTS**
- 8. MAYOR'S COMMENTS**
- 9. ADJOURNMENT**



**PASSED AND APPROVED THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2024**

\_\_\_\_\_  
**Dickie Moto, Sr., Mayor**

**SIGNED AND ATTESTED TO THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2024**

\_\_\_\_\_  
**Stella Atoruk, Borough Clerk**

**ATTEST:**

**First Reading:** \_\_\_\_\_

**Public Reading:** \_\_\_\_\_

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**Summary of Revenue and Expenditures**

Description	PROPOSED FY24 AMENDMENT	Approved FY24 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>REVENUES</b>	<b>\$ 32,058,383</b>	<b>\$ 32,058,383</b>	<b>\$ -</b>	<b>0%</b>
<b>Operations:</b>				
Assembly Department	\$ 2,024,111	\$ 2,155,501	\$ 131,390	6%
Mayor's Department	\$ 1,401,207	\$ 1,792,415	\$ 391,207	22%
Administration & Finance	\$ 1,321,084	\$ 1,171,272	\$ (149,812)	-13%
Planning & Community	\$ 567,797	\$ 909,045	\$ 341,249	38%
Planning Commission	\$ 36,803	\$ 36,803	\$ -	0%
COMM. & ECON. DEVELOP. DEPT	\$ 3,558,287	\$ 3,547,899	\$ (10,388)	0%
COMM. & ECON. DEVELOP. COMM	\$ 25,669	\$ 25,669	\$ -	0%
Public Services Department	\$ 1,536,949	\$ 1,571,678	\$ 34,729	2%
Public Safety Commission	\$ 25,592	\$ 25,592	\$ -	0%
Public Safety Department	\$ 1,170,458	\$ 1,369,108	\$ 198,650	15%
<b>Total Operations</b>	<b>\$ 11,667,957</b>	<b>\$ 12,604,981</b>	<b>\$ 937,024</b>	<b>7%</b>
<b>Other Appropriations within General Fund</b>				
Local Education Contribution	\$ 6,645,111	\$ 6,645,111	\$ -	0%
Water and Sewer Subsidy	\$ 2,450,000	\$ 2,450,000	\$ -	0%
<b>Total Other Appropriations</b>	<b>\$ 9,095,111</b>	<b>\$ 9,095,111</b>	<b>\$ -</b>	<b>0%</b>
<b>Transfers from General Fund</b>				
Sulianich - Operating Transfer	\$ 28,500	\$ 28,500	\$ -	0%
Investment Contribution (per code)	\$ 7,500,000	\$ 7,500,000	\$ -	0%
Bond Debt Appropriation	\$ 1,649,513	\$ 1,649,513	\$ -	0%
FUND BALANCE LEGAL RESERVE	\$ -	\$ -		#DIV/0!
<b>Total Transfers from General Fund</b>	<b>\$ 9,178,013</b>	<b>\$ 9,178,013</b>	<b>\$ -</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,941,080</b>	<b>\$ 30,878,105</b>	<b>\$ 937,024</b>	<b>3%</b>
<b>excess (deficiency) of revenue over expenditures</b>	<b>\$ 2,117,303</b>		17% <b>7,489,670</b> 25%	

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**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.

<b>Department</b>	<b>Line Item</b>	<b>Amount</b>	<b>Description</b>
Assembly	REVENUE SHARING PROGRAM	\$ 335,415	<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	\$ 5,000	<i>NWALT Meetings and associated expenses</i>
Mayor	ARCTIC ISSUES	\$ 5,000	<i>Discretionary funds to support Arctic Policy Medical, burial and other donations for residents</i>
Mayor	CHARITABLE DONATIONS	\$ 140,000	<i>\$7,500 planning grants for villages</i>
Planning	PLANNING GRANTS	\$ 75,000	<i>Educational scholarships for NAB Residents</i>
CEDA	FR FERGUSON SCHOLARSHIPS	\$ 302,000	<i>Grants given to small business in NAB</i>
CEDA	SMALL BUSINESS GRANTS	\$ 18,000	<i>Grants for commercial &amp; subsistence users</i>
CEDA	FISHING GRANTS	\$ 90,000	<i>Funds to allow CEDA to complete Economic Development in the region</i>
CEDA	CEDA PROJECTS	\$ 2,195,000	<i>Subsidy paid to ANTHC that works to reduce water and sewer rates for residents</i>
General	WATER & SEWER SUBSIDY	\$ 2,450,000	<i>Subsidy to keep Sulianich Arts Center in operation</i>
General	SULIANICH - OPERATING XFER	\$ 28,500	
	Total Discretionary Subsidy	\$ 6,085,915	
Required	LOCAL EDUCATION CONTRIBUTION	\$ 4,519,095	<i>The required annual contribution to the School District, as mandated by State law</i>
	<b>TOTAL SUBSIDY</b>	<b>\$ 10,605,010</b>	

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**Grant Funds Summary**

Description	FY24
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**STATE GRANTS**

AEA - Abl, Ian, Orv, Wlk Solar PV & Battery	\$590,000
AK DOT Airport Vegetation and Brushing	\$250,000
AHFC Teacher and Professional Housing	\$750,000
Alaska DOT Safe Ice Roads	\$300,000
SOA TORA Ice Roads	\$100,000
SOA Designated Legislative Grant (KVL Bus Barn/BKL HVAC)	\$2,000,000
SOA Designated Legislative Grant (Public Safety)	\$1,500,000
SOA VPSO	\$1,136,334
SOA VPSO CIP	\$250,000
<b>TOTAL STATE GRANTS</b>	<b>\$6,876,334</b>

**FEDERAL GRANTS**

Denali Commission Noatak Solar Array	\$134,079
DOE Noatak High Penetration & Battery	\$2,008,765
Dept of Treasury ARPA	\$1,478,046
LATCF (Local Assistance & Tribal Consistency)	\$4,536,000
Local Govt Lost Revenue ARPA	\$1,923,945
REPP Selawik Solar Array & Battery	\$1,998,820
<b>TOTAL FEDERAL GRANTS</b>	<b>\$12,079,655</b>

**OTHER FUNDING**

Teck Noatak Solar array	\$310,000
Teck Noatak Solar array	\$100,000
NANA VEI Noatak Community Fund	\$250,000
NANA in-kind Noatak Solar Array	\$59,998
<b>TOTAL OTHER GRANTS</b>	<b>\$ 719,998</b>

**TOTAL GRANTS**

**\$ 19,675,987**

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

Name	Estimated Amount
Federal PILT Revenue (estimated)	\$ 1,100,062
SOA Community Assistance Program	\$ 335,415
	<b><u>\$ 1,435,477</u></b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**General Fund Revenues and Expenditures Change**

General Fund Revenues:

The General Fund revenues total \$ 32,058,383 or 0.0% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures tot: \$ 29,941,080 or 3.0% 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	\$ 131,390	6%
Mayor's Department expenditures decreased by	\$ 391,207	22%
Admin/Finance expenditures increased by	\$ (149,812)	-13%
Planning & Community expenditures remained the same	\$ 341,249	38%
Planning Commission expenditures remained the same	\$ -	0%
EDA Department expenditures decreased by	\$ (10,388)	0%
Economic Development Commission remained the same	\$ -	0%
Public Services expenditures increased by	\$ 34,729	2%
Public Safety Commission expenditures remained the same	\$ -	0%
Public Safety Department expenditures decreased by	\$ 198,650	15%
Local Contribution to Education increased by	\$ -	0%
Water and Sewer subsidy remained the same	\$ -	0%
Sulianich - Operating Transfer increased by	\$ -	0%
Investment Contribution Appropriation decreased by	\$ -	0%
FUND BALANCE LEGAL RESERVE decreased by	\$ -	0%
GO Bond Debt Appropriation decreased by	\$ -	0%
<b>TOTAL CHANGE IN EXPENDITURES</b>	<b>937,024</b>	<b>3%</b>



**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**01-00 Revenues**

<b>Account #</b>	<b>Description</b>	<b>PROPOSED FY24 AMENDMENT</b>	<b>APPROVED FY24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
4000	PILT REVENUE	25,000,000	25,000,000	-	0%
4010	FEDERAL PILT REVENUE	1,100,062	1,100,062	-	0%
4020	BOROUGH FACILITY	4,263,906	4,263,906	-	0%
4050	TOBACCO EXCISE TAX REVENUE	540,000	540,000	-	0%
4075	MARIJUANA EXCISE TAX REVENUE	60,000	60,000	-	0%
4099	MISCELLANEOUS REVENUE	365,000	365,000	-	0%
4220	SOA COMMUNITY ASSISTANCE PRO	335,415	335,415	-	0%
4400	INDIRECT COST RECOVERY	80,000	80,000	-	0%
4550	INVESTMENT INCOME - AVAILABLE FOR OPERATIONS	300,000	300,000	-	0%
4600	LAND PERMIT REVENUE	14,000	14,000	-	0%
<b>TOTAL GENERAL REVENUES</b>		<b>\$ 32,058,383</b>	<b>\$ 32,058,383</b>	<b>\$ -</b>	<b>0%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

General Fund Revenues:

**PILT Revenue** is budgeted at \$25 million. The number is not finalized until March/April of the fiscal year. This is a decrease of \$1.8 million. The budget will be updated once NAB confirms the revenue.

**Federal PILT Revenue** is budgeted at \$1,100,062. The amount is not known until June of the fiscal year when the Federal Government releases the funds. The budget will be updated once NAB Confirms the revenue.

**Borough Facility** is budgeted at \$4,263,906. This is consistent with prior year.

**Tobacco Excise Tax Revenue** is budgeted at \$540,000. This is based on taxes collected.

**Marijuana Excise Tax Revenue** is budgeted at \$60,000. This is based on taxes collected.

**Miscellaneous Revenue** is budgeted at \$75,000. This is a \$290,000 decrease as in FY23 NAB received a Cape Blossom reimbursement.

**SOA Community Assistance** is budgeted at \$335,415 Consistent with prior year. It is important to note this number is not final until the State of Alaska approves it's FY24 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 \$80,000. Consistent with prior year. The Indirect Cost Recovery is mainly from the VPSO grant.

**Investment Income - Available for Operations** is budgeted at \$300,000. 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 (cash) easily. The increase is due to the interest rates rising in reaction to the Federal Reserve's actions to address the Nation's inflation.

**Land Permit Revenue** is budgeted at \$14,000. Consistent with prior year.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**01-01 Assembly**

ACCT	Description	PROPOSED FY24 AMEND	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	191,000	192,461	1,461	1%
6010	WAGES - ELECTION WORKERS	10,000	20,000	10,000	50%
6110	FICA	6,143	25,741	19,597	76%
6111	UNEMPLOYMENT INSURANCE	6,617	5,305	(1,312)	-25%
6115	MEDICAL	316,267	316,267	(0)	0%
6125	PERS	62,669	58,313	(4,356)	-7%
6210	AIR TRANSPORTATION	100,000	110,000	10,000	9%
6220	GROUND TRANSPORTATION	10,000	18,000	8,000	44%
6230	LODGING	95,000	95,000	-	0%
6240	MEETING FEES	200,000	250,000	50,000	20%
6250	PER DIEM	50,000	65,000	15,000	23%
6320	PRINTING & PUBLICATIONS	10,000	33,000	23,000	70%
6370	DUES & SUBSCRIPTIONS	35,000	35,000	-	0%
6399	MISCELLANEOUS	17,000	17,000	-	0%
6400	CONSULTANTS	15,000	15,000	-	0%
6450	LEGAL	50,000	50,000	-	0%
6820	ASSEMBLY RETREAT	40,000	40,000	-	0%
7000	REVENUE SHARING PROGRAM	335,415	335,415	-	0%
7050	DONATIONS	450,000	450,000	-	0%
7200	ELECTION EXPENSE	24,000	24,000	-	0%

<b>TOTAL</b>	<b>\$ 2,024,111</b>	<b>\$ 2,155,501</b>	<b>\$ 131,390</b>	<b>6%</b>
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Insurance/Total Assembly Budget                      16%

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

Assembly Department AMENDMENT HIGHLIGHTS:

**SALARIES** is budgeted at \$191,000. A decrease of \$1,461 to reflect savings in deputy clerk position.

**TEMPORARY WAGES** is budgeted at \$10,000. A decrease of \$10,000 to reflect actual FY24 election worker costs.

**FRINGE** benefits are decreased by a total of \$13,929. To show actual expenses in FY24.

**AIR TRANSPORTATION** is budgeted at \$100,000. A decrease of \$10,000 as a projected year end cost savings.

**GROUND TRANSPORTATION** is budgeted at \$10,000. A decrease of \$8,000 as a projected year end cost savings.

**MEETING FEES** is budgeted at \$200,000. A decrease of \$50,000 as a projected year end cost savings.

**PER DIEM** is budgeted at \$50,000. A decrease of \$15,000 as a projected year end cost savings.

**PRINTING & PUBLICATIONS** is budgeted at \$10,000. A decrease of \$23,000 as the contract with AD N was not renewed and costs savings in printing to close the year

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**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

Assembly Department expenditures continued:

**Revenue Sharing Program** is at budgeted at \$335,415. The State has provided \$410,000 for FY24. A print of the community allocations will be provided.

**Donations** is budgeted at \$450,000. 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:

<b>FY 24 donations:</b>	<b>APPROVED</b>	<b>SPENT/ACTUAL</b>
<i>City of Kotzebue Ambulance Services</i>	\$ 150,000	
<i>NVOK Nikaitchaut</i>	\$ 62,000	
<i>Chukchi College</i>	\$ 25,000	\$ 50,000
<i>Boys and Girls Club</i>	\$ 50,000	
<i>Cultural Camps/Wellness</i>	\$ 40,000	
<i>KOTZ Radio</i>	\$ 40,000	
<i>KOBUK 440</i>		\$ 25,000
<b>TOTAL</b>	<b>\$ 367,000</b>	<b>\$ 75,000</b>

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

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**01-02 Mayor**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY24 AMEND</b>	<b>APPROVED FY 24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6000	SALARIES-MAYOR	325,000	377,601	52,601	14%
6110	FICA	4,979	5,785	806	14%
6111	UNEMPLOYMENT INSURANCE	5,363	6,243	880	14%
6115	MEDICAL	97,313	97,313	(0)	0%
6125	PERS	70,553	81,972	11,419	14%
6210	AIR TRANSPORTATION	48,000	28,000	(20,000)	-71%
6220	GROUND TRANSPORTATION	9,000	9,000	-	0%
6230	LODGING	20,000	20,000	-	0%
6250	PER DIEM	15,000	13,000	(2,000)	-15%
6300	OFFICE SUPPLIES	22,000	22,000	-	0%
6370	DUES & SUBSCRIPTIONS	4,000	8,000	4,000	50%
6380	TRAINING	5,000	8,000	3,000	38%
6399	MISCELLANEOUS	20,000	20,000	-	0%
6400	CONSULTANTS	170,000	180,500	10,500	6%
6450	LEGAL SERVICES	235,000	235,000	-	0%
6825	NW LEADERSHIP TEAM	5,000	20,000	15,000	75%
6830	ARCTIC ISSUES	5,000	20,000	15,000	75%
7050	CHARITABLE DONATIONS	140,000	140,000	-	0%
7600	EMERGENCY DISASTER RELIEF	200,000	500,000	300,000	60%
<b>TOTAL</b>		<b>\$ 1,401,207</b>	<b>\$ 1,792,415</b>	<b>\$ 391,207</b>	<b>22%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

Mayor Department AMENDMENT HIGHLIGHTS:

**SALARIES** is budgeted at \$325,000. A decrease of \$52,601 to reflect actual personnel.

**FRINGE** benefits are decreased by a total of \$13,105. To show actual expenses in FY24.

**AIR TRANSPORTATION** is budgeted at \$48,000. An increase of \$20,000 to reflect actual expenses in FY24. inc. Congressional travel

**PER DIEM** is budgeted at \$15,000. An increase of \$2,000 to reflect remainder of the FY24 travel.

**DUES & SUBSCRIPTIONS** is budgeted at \$4,000. A decrease of \$4,000 as a projected year end cost savings.

**TRAINING** is budgeted at \$5,000. A decrease of \$3,000 as a projected year end cost savings.

**CONSULTANTS** is budgeted at \$170,000. A decrease of \$10,500 as FY24 costs savings are expected.

**NW Leadership Team** is budgeted at \$5,000. A decrease of \$15,000 to reflect costs savings in project.

**Arctic Issues** is budgeted at \$5,000. A decrease of \$15,000 to reflect cost savings in projects.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**01-03 Administration & Finance**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY24 AMEND</b>	<b>APPROVED FY 24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6000	SALARIES-ADM/FINANCE	356,063	338,873	(17,190)	-5%
6110	FICA	5,455	7,914	2,459	31%
6111	UNEMPLOYMENT INSURANCE	5,875	4,539	(1,336)	-29%
6115	MEDICAL	72,985	72,985	(0)	0%
6125	PERS	77,296	74,552	(2,744)	-4%
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	15,000	-	0%
6320	PRINTING & PUBLICATIONS	30,000	30,000	-	0%
6330	OFFICE BUILDING UTILITIES	125,000	100,000	(25,000)	-25%
6340	TELEPHONE	44,000	44,000	-	0%
6365	GAS & OIL	28,000	28,000	-	0%
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	0%
6380	TRAINING	5,000	5,000	-	0%
6390	JANITORIAL EXPENSE	36,000	30,000	(6,000)	-20%
6460	AUDIT / ACCOUNTING	200,000	200,000	-	0%
6600	INSURANCE	250,000	150,000	(100,000)	-67%
<b>TOTAL</b>		<b>\$ 1,321,084</b>	<b>\$ 1,171,272</b>	<b>\$ (149,812)</b>	<b>-13%</b>



**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

Finance Department AMENDMENT HIGHLIGHTS:

**SALARIES** is budgeted at \$356,063. An increase of \$17,190 for actual salary amounts.

**FRINGE** benefits are increase by a total of \$1,621. To show actual expenses in FY24.

**OFFICE UTILITIES** is budgeted at \$125,000. An increase of \$25,000. This reflects actual FY24 costs and includes heating fuel, electricity, water & sewer for the Kotzebue buildings (5).

**JANITORIAL** is budgeted at \$36,000. An increase of \$6,000 as the contract renewal included a higher price.

**INSURANCE** is budgeted at \$250,000. An increase of \$100,000 reflecting the higher cost of coverage and several claims.

Northwest Arctic Borough  
 General Fund  
 Budget Ordinance 24-01am01  
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**01-05 Planning Department**

ACCT	Description	PROPOSED FY24 AMEND	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	172,000	309,486	137,486	44%
6110	FICA	2,635	4,922	2,287	46%
6111	UNEMPLOYMENT INSURANCE	2,838	4,807	1,969	41%
6115	MEDICAL	72,985	72,985	(0)	0%
6125	PERS	37,339	66,547	29,208	44%
6210	AIR TRANSPORTATION	5,000	13,200	8,200	62%
6220	GROUND TRANSPORTATION	2,000	3,600	1,600	44%
6230	LODGING	5,000	10,000	5,000	50%
6250	PER DIEM	5,000	10,500	5,500	52%
6300	SUPPLIES	10,000	10,000	-	0%
6370	DUES & SUBSCRIPTIONS	3,000	3,000	-	0%
6400	CONSULTANTS	100,000	250,000	150,000	60%
7120	PLANNING GRANTS	75,000	75,000	-	0%
7400	TITLE 9 MONITORING	75,000	75,000	-	0%
<b>TOTAL</b>		<b>\$ 567,797</b>	<b>\$ 909,045</b>	<b>\$ 341,249</b>	<b>38%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

Planning Department AMENDMENT HIGHLIGHTS:

**SALARIES** is budgeted at \$172,000. A decrease of \$137,486 to reflect savings in 2 positions left unfilled.

**FRINGE** benefits are decreased by a total of \$133,464. To show actual expenses in FY24.

**AIR TRANSPORTATION** is budgeted at \$5,000. A decrease of \$8,200 as a projected year end cost savings.

**GROUND TRANSPORTATION** is budgeted at \$2,000. A decrease of \$1,600 as a projected year end cost savings.

**LODGING** is budgeted at \$5,000. A decrease of \$5,000 as a projected year end cost savings.

**PER DIEM** is budgeted at \$5,000. A decrease of \$5,500 as a projected year end cost savings.

**CONSULTANTS** is budgeted at \$100,000. A decrease of \$150,000 as the contracts projected for FY24

Northwest Arctic Borough  
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 Budget Ordinance 24-01am01  
 June 30, 2024

**01-06 Planning Commission**

ACCT	Description	PROPOSED FY24 AMEND	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	1,163	1,163	-	0%
6210	AIR TRANSPORTATION	10,200	10,200	-	0%
6230	LODGING	9,000	9,000	-	0%
6240	MEETING FEES	8,500	8,500	-	0%
6250	PER DIEM	5,940	5,940	-	0%
6300	OFFICE SUPPLIES	2,000	2,000	-	0%
<b>TOTAL</b>		<b>\$ 36,803</b>	<b>\$ 36,803</b>	<b>\$ -</b>	<b>0%</b>

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  
Budget Ordinance 24-01am01  
June 30, 2024**

**01-07 Community and Economic Development Department**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY24 AMEND</b>	<b>APPROVED FY 24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6000	SALARIES-EDA	567,239	557,959	(9,280)	-2%
6110	FICA	8,690	8,524	(166)	-2%
6111	UNEMPLOYMENT INSURANCE	9,359	9,345	(14)	0%
6115	MEDICAL	128,859	128,859	0	0%
6125	PERS	123,140	121,211	(1,929)	-2%
6210	AIR TRANSPORTATION	27,000	23,000	(4,000)	-17%
6220	GROUND TRANSPORTATION	9,000	5,000	(4,000)	-80%
6230	LODGING	20,000	20,000	-	0%
6250	PER DIEM	13,000	13,000	-	0%
6300	OFFICE SUPPLIES	10,000	8,000	(2,000)	-25%
6320	PRINTING & PUBLICATIONS	1,000	3,000	2,000	67%
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	0%
6380	TRAINING	5,000	5,000	-	0%
6400	CONSULTANTS	26,000	35,000	9,000	26%
7100	FR FERGUSON SCHOLARSHIPS	302,000	302,000	-	0%
7110	SMALL BUSINESS GRANTS	18,000	18,000	-	0%
7130	FISHING GRANTS	90,000	90,000	-	0%
7135	CEDA PROJECTS	2,195,000	2,195,000	-	0%
<b>TOTAL</b>		<b>\$ 3,558,287</b>	<b>\$ 3,547,899</b>	<b>\$ (10,388)</b>	<b>0%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

CED Department AMENDMENT HIGHLIGHTS:

**SALARIES** is budgeted at \$567,239. An increase of \$9,280 to reflect actual personnel.

**FRINGE** benefits are increased by \$2,109. To show actual expenses in FY24.

**AIR TRANSPORTATION** is budgeted at \$27,000. An increase of \$4,000 to show actual FY24 and projected

**GROUND TRANSPORTATION** is budgeted at \$9,000. An increase of \$4,000 to show actual FY24.

**OFFICE SUPPLIES** is budgeted at \$10,000. An increase of \$2,000 for actual FY24.

**PRINTING & PUBLICATIONS** is budgeted at \$1,000. A decrease of \$2,000.

**CONSULTANTS** is budgeted at \$26,000. A decrease of \$9,000 as a projected year end cost savings.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**01-08 Community and Economic Development Commission**

ACCT	Description	PROPOSED FY24 AMEND	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	669	669	-	0%
6210	AIR TRANSPORTATION	6,500	6,500	-	0%
6230	LODGING	6,000	6,000	-	0%
6240	MEETING FEES	4,000	4,000	-	0%
6250	PER DIEM	2,500	2,500	-	0%
6300	OFFICE SUPPLIES	6,000	6,000	-	0%
<b>TOTAL</b>		<b>\$ 25,669</b>	<b>\$ 25,669</b>	<b>\$ -</b>	<b>0%</b>

CEDA 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 explore economic opportunities for the Region.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**01-09 Public Services Department**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY24 AMEND</b>	<b>APPROVED FY 24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6000	SALARIES	405,384	469,151	63,767	14%
6110	FICA	6,210	18,500	12,290	66%
6111	UNEMPLOYMENT INSURANCE	6,689	7,564	875	12%
6115	MEDICAL	97,313	97,313	(0)	0%
6125	PERS	88,003	87,000	(1,003)	-1%
6210	AIR TRANSPORTATION	35,000	23,000	(12,000)	-52%
6220	GROUND TRANSPORTATION	6,000	6,000	-	0%
6230	LODGING	13,000	11,500	(1,500)	-13%
6250	PER DIEM	12,350	12,350	-	0%
6300	PUBLIC SERVICES SUPPLIES	20,000	5,000	(15,000)	-300%
6310	AIR FREIGHT	25,000	20,000	(5,000)	-25%
6335	NOATAK AIRPORT LEASE-YEARLY	11,000	11,000	-	0%
6345	INFORMATION TECHNOLOGY CONTRACTOR	250,000	230,000	(20,000)	-9%
6360	PUBLIC SERVICES PROJECTS	550,000	550,000	-	0%
6370	DUES & SUBSCRIPTIONS	3,000	8,300	5,300	64%
6399	MISCELLANEOUS	8,000	8,000	-	0%
7501	ABL VPSO HOUSE REPAIRS ONLY	-	7,000	7,000	100%
<b>TOTAL</b>		<b>\$ 1,536,949</b>	<b>\$ 1,571,678</b>	<b>\$ 34,729</b>	<b>2%</b>



**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2023**

Public Services Department AMENDMENT HIGHLIGHTS:

**SALARIES** is budgeted at \$405,384. A decrease of \$63,767 to reflect savings in positions.

**FRINGE** benefits are decreased by a total of \$12,162. To show actual expenses in FY24.

**AIR TRANSPORTATION** is budgeted at \$35,000. An increase of \$12,000 to reflect actual FY24.

**LODGING** is budgeted at \$13,000. An increase of \$1,500 to reflect actual FY24.

**SUPPLIES** is budgeted at \$20,000. An increase of \$15,000. This line item is used for several projects including the Elder Boiler Mtn project.

**AIR FREIGHT** is budgeted at \$25,000. An increase of \$5,000 to reflect FY24 costs.

**INFORMATION TECHNOLOGY** is budgeted at \$250,000. An increase of \$20,000 to reflect actual FY24.

**Dues and Subscriptions** is budgeted at \$3,000. A decrease of \$5,300 projected in cost savings.

**VPSO HOUSE REPAIRS** is budgeted at \$0. A decrease of \$7,000 projected in cost savings.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**01-10 Public Safety Commission**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY24 AMEND</b>	<b>APPROVED FY 24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
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	1,500	1,500	-	0%
<b>TOTAL</b>		<b>\$ 25,592</b>	<b>\$ 25,592</b>	<b>\$ -</b>	<b>0%</b>

Public Safety 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 explore public safety issues.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01**

**01-11 Public Safety Department**

**June 30, 2024**

ACCT	Description	PROPOSED FY24 AMEND	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	376,489	480,575	104,086	22%
6010	WAGES - TEMP TRAIL STAKERS	36,000	36,000	-	0%
6110	FICA	6,319	11,500	5,181	45%
6111	UNEMPLOYMENT INSURANCE	6,806	7,756	950	12%
6115	MEDICAL	97,313	97,313	(0)	0%
6125	PERS	81,730	83,165	1,434	2%
6210	AIR TRANSPORTATION	28,000	32,000	4,000	13%
6220	GROUND TRANSPORTATION	6,000	3,500	(2,500)	-71%
6230	LODGING	20,000	11,000	(9,000)	-82%
6250	PER DIEM	14,000	9,000	(5,000)	-56%
6300	SUPPLIES	20,000	5,000	(15,000)	-300%
6310	AIR FREIGHT	5,000	15,000	10,000	67%
6370	DUES & SUBSCRIPTIONS	4,000	7,500	3,500	47%
6399	MISCELLANEOUS	8,000	4,000	(4,000)	-100%
6400	CONSULTANTS	2,500	2,500	-	0%
7150	WINTER TRAILS	120,000	150,000	30,000	20%
7155	EMERGENCY MANAGEMENT	2,800	12,800	10,000	78%
7160	Public Safety Summit	15,000	15,000	-	0%
<b>TOTAL General Public Safety</b>		<b>849,958</b>	<b>983,608</b>	<b>133,650</b>	<b>14%</b>
7500	VPSO Support (VPSO House Expenses)	10,000	10,000	-	0%
<b>VPSO Subsidy from General Fund</b>		<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
8002	SEARCH AND RESCUE SUPPORT	60,000	80,000	20,000	25%
8004	SEARCH & RESCUE STIPENDS	98,500	108,500	10,000	9%
<b>TOTAL Search and Rescue</b>		<b>158,500</b>	<b>188,500</b>	<b>30,000</b>	<b>16%</b>
8501	FIRE DEPARTMENT SUPPORT	75,000	100,000	25,000	25%
8506	BATTALION CHIEF STIPENDS	77,000	87,000	10,000	11%
<b>TOTAL Fire Safety</b>		<b>152,000</b>	<b>187,000</b>	<b>35,000</b>	<b>19%</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>1,170,458</b>	<b>\$ 1,369,108</b>	<b>\$ 198,650</b>	<b>15%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

Public Safety AMENDMENT highlights:

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)

Please note some account closures in FY24 as the Administration seeks to eliminate repetitive categories (example: travel). The Public Safety budget expenditures are as follows:

**Salaries** is budgeted at \$376,489. A decrease of \$104,086 reflecting actual personnel costs FY24.

**FRINGE** is decreased by \$7,565 to reflect personnel costs FY24.

**AIR TRANSPORTATION** is budgeted at \$28,000. A decrease of \$4,000 to reflect actual cost savings.

**GROUND TRANSPORTATION** is budgeted at \$6,000. An increase of \$2,500 to show actual FY24 costs.

**LODGING** is budgeted at \$20,000. An increase of \$9,000 to show actual FY24.

**PER DIEM** is budgeted at \$14,000. An increase of \$5,000 to show actual FY24.

**SUPPLIES** is budgeted at \$20,000. An increase of \$15,000 reflecting actual FY 24 costs.

**AIR FREIGHT** is budgeted at \$5,000. A decrease of \$10,000 with projected cost savings.

**DUES & SUBSCRIPTIONS** is budgeted at \$4,000. A decrease of \$3,500 with projected costs savings.

**MISCELLANEOUS** is budgeted at \$8,000. An increase of \$4,000 reflecting actual FY24 costs.

**WINTER TRAILS** is budgeted at \$120,000. A decrease of \$30,000 with projected cost savings.

**EMERGENCY MANAGEMENT** is budgeted at \$2,800. A decrease of \$10,000with projected cost savings.

**SAR SUPPORT** is budgeted at \$60,000. A decrease of \$20,000 with projected cost savings.

**SAR STIPENDS** is budgeted at \$98,500. A decrease of \$10,000 with projected cost savings.

**FIRE SUPPORT** is budgeted at \$75,000. A decrease of \$25,000 with projected cost savings.

**FIRE STIPENDS** is budgeted at \$77,000. A decrease of \$10,000 with projected cost savings.

Northwest Arctic Borough  
 General Fund  
 Budget Ordinance 24-01am01  
 June 30, 2024

**40-00 Sulianich Contribution from the General Fund**

ACCT	Description	PROPOSED FY24 AMEND	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6300	SUPPLIES	5,500	5,500	-	0%
6330	UTILITIES	23,000	23,000	-	0%
<b>TOTAL</b>		<b>\$ 28,500</b>	<b>\$ 28,500</b>	<b>\$ -</b>	<b>0%</b>

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 \$5,500. Consistent with prior year.

**Utilities** is budgeted at \$23,000. An increase of \$2,000.

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

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**Other Appropriations within General Fund**

ACCT	Description	PROPOSED FY24 AMEND	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	6,645,111	6,645,111	-	0%
9007	WATER & SEWER SUBSIDY	2,450,000	2,450,000	-	0%
<b>TOTAL</b>		<b>\$ 9,095,111</b>	<b>\$ 9,095,111</b>	<b>\$ -</b>	<b>0%</b>

**Local Education Contribution** is budgeted at \$6,645,111. This consists of the Local Education Contribution as mandated by the State and the Borough Facility expense.

**Water and Sewer Subsidy** is budgeted at \$2,450,000. Consistent with prior year.

**Transfers from General Fund**

ACCT	Description	PROPOSED FY24 AMEND	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	28,500	28,500	-	0%
9002	INVESTMENT CONTRIBUTION	7,500,000	7,500,000	-	0%
9003	BOND DEBT APPROPRIATION	1,649,513	1,649,513	1	0%
FB	FUND BALANCE LEGAL RESERVE	-		-	#DIV/0!
<b>TOTAL</b>		<b>\$ 9,178,013</b>	<b>\$ 9,178,013</b>	<b>\$ 1</b>	<b>0%</b>

**Sulianich Operating Transfer** is budgeted at \$28,500. Remains the same.,

**Investment Contribution** is budgeted at \$7,500,000. Remains the same

**Fund Balance Legal Reserve** is eliminated in FY24.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**Salary Schedule**

Position	PROPOSED FY24 AMEND	APPROVED FY24	\$ Difference	% Difference
Assembly Member Stipends	\$ 200,000	\$ 250,000	\$ (50,000)	-20%
Borough Clerk	\$ 111,000	\$ 111,000	\$ -	0%
Deputy Clerk	\$ 80,000	\$ 90,000	\$ (10,000)	-11%
Election Workers	\$ 10,000	\$ 20,000	\$ (10,000)	-50%
<b>TOTAL Assembly</b>	<b>\$ 401,000</b>	<b>\$ 471,000</b>	<b>\$ (70,000)</b>	<b>-15%</b>
Mayor	\$ 160,000	\$ 160,000	\$ -	0%
Administrator	\$ 100,000	\$ 100,000	\$ -	0%
Mayor Assistant III	\$ -	\$ 70,687	\$ (70,687)	-100%
Receptionist	\$ 60,000	\$ 63,375	\$ (3,375)	-5%
Intern	\$ 5,000	\$ 5,000	\$ -	0%
<b>TOTAL Mayor</b>	<b>\$ 325,000</b>	<b>\$ 399,062</b>	<b>\$ (74,062)</b>	<b>-19%</b>
Treasurer	\$ 149,171	\$ 149,171	\$ -	0%
Controller	\$ 136,892	\$ 130,373	\$ 6,519	5%
Accounting Assistant	\$ 70,000	\$ 66,495	\$ 3,505	5%
<b>TOTAL Finance</b>	<b>\$ 356,063</b>	<b>\$ 346,039</b>	<b>\$ 10,024</b>	<b>3%</b>
Planning Director	\$ 122,000	\$ 128,750	\$ (6,750)	-5%
Planning Administrator	\$ -	\$ 95,464	\$ (95,464)	-100%
Planning Coordinator	\$ 50,000	\$ 78,272	\$ (28,272)	-36%
Intern	\$ -	\$ 7,000	\$ (7,000)	-100%
<b>TOTAL Planning</b>	<b>\$ 172,000</b>	<b>\$ 309,486</b>	<b>\$ (137,486)</b>	<b>-44%</b>
CEDA Director	\$ 140,000	\$ 140,000	\$ -	0%
Energy Coordinator	\$ 115,785	\$ 105,785	\$ 10,000	9%
Grant Administrator	\$ 110,877	\$ 110,877	\$ -	0%
CEDC Coordinator	\$ 68,250	\$ 87,550	\$ (19,300)	-22%
Sulanich clerk	\$ 81,939	\$ 81,939	\$ -	0%
Program Facilitator (50%)	\$ 43,388			
Grant Writer 50%	\$ -	\$ 48,927	\$ (48,927)	-100%
Summer Intern	\$ 7,000	\$ 7,000	\$ -	0%
<b>TOTAL CEDA</b>	<b>\$ 567,239</b>	<b>\$ 582,078</b>	<b>\$ (58,227)</b>	<b>-10%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**Salary Schedule, continued:**

Position	PROPOSED FY25	APPROVED FY24	\$ Difference	% Difference
Public Services Director	\$ 130,000	\$ 132,767	\$ (2,767)	-2%
Public Services Administrator	\$ 90,383	\$ 90,383	\$ -	0%
Facilities Engineer	\$ 85,001	\$ 85,001	\$ (1)	0%
Maintenance Technician	\$ -	\$ -	\$ -	0%
KVL Road Maint. Workers	\$ 100,000	\$ 100,000	\$ -	0%
Temporary Construction Workers	\$ 10,000	\$ 40,000	\$ (30,000)	-75%
Employee turnover	\$ -	\$ 21,000	\$ (21,000)	-100%
<b>TOTAL Public Services</b>	<b>\$ 415,384</b>	<b>\$ 469,151</b>	<b>\$ (53,768)</b>	<b>-11%</b>
Public Safety Director	\$ 130,000	\$ 130,000	\$ -	0%
Public Safety Admin Asst	\$ 90,000	\$ 92,882	\$ (2,882)	-3%
Search and Rescue Coordinator*	\$ 74,100	\$ 69,554	\$ 4,546	7%
Fire Safety Coordinator	\$ 82,389	\$ 82,389	\$ -	0%
Trail Staking Maintenance	\$ 16,000	\$ 58,500	\$ (42,500)	-73%
Temporary Trail Stakers	\$ 20,000	\$ 36,000	\$ (16,000)	-44%
Temp S&R Coordinator	\$ -	\$ 8,500	\$ (8,500)	-100%
<b>TOTAL Public Safety</b>	<b>\$ 412,489</b>	<b>\$ 477,825</b>	<b>\$ (65,336)</b>	<b>-14%</b>
<b>Art Manager</b>	<b>\$ 81,947</b>	<b>\$ 81,947</b>	<b>\$ -</b>	<b>0%</b>
<b>TOTAL SALARIES</b>	<b>\$ 2,731,121</b>	<b>\$ 3,136,588</b>	<b>\$ (405,467)</b>	<b>-13%</b>



**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**Five-year Bond Debt Service Schedule (includes Kivalina bo**

<b>Total Debt Service:</b>	<b>Last year of DEED for NAB</b>				
	FY24	FY25	FY26	FY27	FY28
Total Bond Debt Service (Principal & Interest)	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875	\$ 11,062,250
Fiscal Year Debt Service Payment	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000	\$ 1,071,625	\$ 1,069,875
Ending Balance Debt Service	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875	\$ 11,062,250	\$ 9,992,375

<b>State DEED Reimbursement Calculation:</b>	<b>Last year of DEED for NAB</b>				
	FY24	FY25	FY26	FY27	FY27
State DEED Reimbursement	\$ 1,579,113	\$ 397,800	\$ 401,288	\$ -	\$ -
NAB Bond Debt Appropriation	\$ 1,649,513	\$ 1,141,075	\$ 1,131,713	\$ 1,071,625	\$ 1,069,875
Total Debt Service Payment	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000	\$ 1,071,625	\$ 1,069,875

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

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-01am01  
June 30, 2024**

**Five-year Bond Debt Service Schedule**

**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.

**Fiscal Year 2028**

The FY28 bond debt service totaled \$1,069,875. The State of Alaska Department of Education and Early Development's share is \$0 and the Borough's share is \$1,069,875.

**NORTHWEST ARCTIC BOROUGH  
ORDINANCE 24-07**

**AN ORDINANCE OF THE NORTHWEST ARCTIC  
BOROUGH ASSEMBLY PROVIDING FOR THE  
ESTABLISHMENT AND ADOPTION OF THE LINE-  
ITEM BUDGET FOR FISCAL YEAR 2025.**

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, 2024 through June 30, 2025 and made a matter of public record.

Section 3. AUTHORIZATIONS AND APPROPRIATIONS.

The appropriation of \$ 27,420,480 is hereby adopted and authorized for the period July 1, 2024 through June 30, 2025 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 \_\_\_\_\_ DAY OF \_\_\_\_\_ 2024.**

\_\_\_\_\_  
**Nathan Hadley, Jr., Assembly President**

**PASSED AND APPROVED THIS \_\_\_ DAY OF \_\_\_\_\_ 2024.**

\_\_\_\_\_  
**Dickie Moto, Sr., Mayor**

**SIGNED AND ATTESTED TO THIS \_\_\_ DAY OF \_\_\_\_\_ 2024.**

\_\_\_\_\_  
**Stella Atoruk, Borough Clerk**

**ATTEST:**

**First Reading:** \_\_\_\_\_

**Public Reading:** \_\_\_\_\_

## Summary of Changes

Add Grant administrator position  
Add shelter cabin and burial materials under public services  
Government affairs?

S

- 1 Fire equipment to fight fire in the villages
- 2 Inflation increases in contracts
- 3 FY24 - look at scaling down operations but having a reserve for essential services  
(a pot of money to deal with important developments in the region)
- 4
- 5

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

**Summary of Revenue and Expenditures**

Description	PROPOSED FY25	APPROVED FY 24 BUDGET	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>REVENUES</b>	<b>\$ 30,668,615</b>	<b>\$ 32,420,751</b>	<b>\$ (1,752,136)</b>	<b>-5%</b>
<b>Operations:</b>				
Assembly Department	\$ 1,875,459	\$ 2,155,501	\$ 280,042	13%
Mayor's Department	\$ 1,356,844	\$ 1,792,415	\$ 435,571	24%
Administration & Finance	\$ 1,308,549	\$ 1,098,273	\$ (210,276)	-19%
Planning & Community	\$ 589,796	\$ 909,045	\$ 319,249	35%
Planning Commission	\$ 36,803	\$ 36,803	\$ -	0%
COMM. & ECON. DEVELOP. DEPT	\$ 3,385,693	\$ 3,547,899	\$ 162,206	5%
COMM. & ECON. DEVELOP. COMM	\$ 25,669	\$ 25,669	\$ -	0%
Public Services Department	\$ 1,029,402	\$ 1,571,678	\$ 542,276	35%
Public Safety Commission	\$ 25,592	\$ 25,592	\$ -	0%
Public Safety Department	\$ 1,239,911	\$ 1,369,108	\$ 129,197	9%
<b>Total Operations</b>	<b>\$ 10,873,717</b>	<b>\$ 12,531,982</b>	<b>\$ 1,658,265</b>	<b>13%</b>
<b>Other Appropriations within General Fund</b>				
Local Education Contribution	\$ 6,568,263	\$ 6,645,111	\$ 76,848	1%
Water and Sewer Subsidy	\$ 2,450,000	\$ 2,450,000	\$ -	0%
<b>Total Other Appropriations</b>	<b>\$ 9,018,263</b>	<b>\$ 9,095,111</b>	<b>\$ 76,848</b>	<b>1%</b>
<b>Transfers from General Fund</b>				
Sulianich - Operating Transfer	\$ 28,500	\$ 28,500	\$ -	0%
Investment Contribution (per code)	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	100%
Bond Debt Appropriation	\$ -	\$ 1,649,513	\$ 1,649,513	100%
FUND BALANCE LEGAL RESERVE	\$ -	\$ -	\$ -	0%
<b>Total Transfers from General Fund</b>	<b>\$ 7,528,500</b>	<b>\$ 9,178,013</b>	<b>\$ 9,149,513</b>	<b>100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 27,420,480</b>	<b>\$ 30,805,106</b>	<b>\$ 10,884,626</b>	<b>35%</b>
<b>excess (deficiency) of revenue over expenditures</b>	<b>\$ 3,248,135</b>		19% <b>7,489,670</b> 27%	

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

**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.

<b>Department</b>	<b>Line Item</b>	<b>Amount</b>	<b>Description</b>
Assembly	REVENUE SHARING PROGRAM	\$ 410,709	<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	\$ -	<i>NWALT Meetings and associated expenses</i>
Mayor	ARCTIC ISSUES	\$ -	<i>Discretionary funds to support Arctic Policy Medical, burial and other donations for residents</i>
Mayor	CHARITABLE DONATIONS	\$ 130,000	
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	\$ 6,000	<i>Grants given to small business in NAB</i>
CEDA	FISHING GRANTS	\$ 50,000	<i>Grants for commercial &amp; subsistence users Funds to allow CEDA to complete Economic Development in the region</i>
CEDA	CEDA PROJECTS	\$ 2,100,000	<i>Subsidy paid to ANTHC that works to reduce water and sewer rates for residents</i>
General	WATER & SEWER SUBSIDY	\$ 2,450,000	<i>Subsidy to keep Sulianich Arts Center in operation</i>
General	SULIANICH - OPERATING XFER	\$ 28,500	
	Total Discretionary Subsidy	\$ 5,994,209	
Required	LOCAL EDUCATION CONTRIBUTION	\$ 4,442,247	<i>The required annual contribution to the School District, as mandated by State law</i>
	<b>TOTAL SUBSIDY</b>	<b>\$ 10,436,456</b>	



**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

**Grant Funds Summary**

Description	FY24
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**STATE GRANTS**

AEA - Abl, Ian, Orv, Wlk Solar PV & Battery	\$590,000
AK DOT Airport Vegetation and Brushing	\$250,000
AHFC Teacher and Professional Housing	\$750,000
Alaska DOT Safe Ice Roads	\$300,000
SOA TORA Ice Roads	\$100,000
SOA Designated Legislative Grant (KVL Bus Barn/BKL HVAC)	\$2,000,000
SOA Designated Legislative Grant (Public Safety)	\$1,500,000
SOA VPSO	\$1,136,334
SOA VPSO CIP	\$250,000
<b>TOTAL STATE GRANTS</b>	<b>\$6,876,334</b>

**FEDERAL GRANTS**

Denali Commission Noatak Solar Array	\$134,079
DOE Noatak High Penetration & Battery	\$2,008,765
Dept of Treasury ARPA	\$1,478,046
LATCF (Local Assistance & Tribal Consistency)	\$4,536,000
Local Govt Lost Revenue ARPA	\$1,923,945
REPP Selawik Solar Array & Battery	\$1,998,820
<b>TOTAL FEDERAL GRANTS</b>	<b>\$12,079,655</b>

**OTHER FUNDING**

Teck Noatak Solar array	\$310,000
Teck Noatak Solar array	\$100,000
NANA VEI Noatak Community Fund	\$250,000
NANA in-kind Noatak Solar Array	\$59,998
<b>TOTAL OTHER GRANTS</b>	<b>\$ 719,998</b>

**TOTAL GRANTS**

**\$ 19,675,987**

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

Name	Estimated Amount
Federal PILT Revenue (estimated)	\$ 1,387,136
SOA Community Assistance Program	\$ 410,709
	<b><u>\$ 1,797,845</u></b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

**General Fund Revenues and Expenditures Change**

General Fund Revenues:

The General Fund revenues total \$ 30,668,615 or -5.4% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures tot: \$ 27,420,480 or 35.3% from the prior budget ordinance.

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

Expenditure Type	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Assembly Department expenditures decreased by	\$ 280,042	13%
Mayor's Department expenditures decreased by	\$ 435,571	24%
Admin/Finance expenditures increased by	\$ (210,276)	-19%
Planning & Community decreased by	\$ 319,249	35%
Planning Commission expenditures remained the same	\$ -	0%
EDA Department expenditures decreased by	\$ 162,206	5%
Economic Development Commission remained the same	\$ -	0%
Public Services expenditures decreased by	\$ 542,276	35%
Public Safety Commission expenditures remained the same	\$ -	0%
Public Safety Department expenditures decreased by	\$ 129,197	9%
Local Contribution to Education increased by	\$ 76,848	1%
Water and Sewer subsidy remained the same	\$ -	0%
Sulianich - Operating Transfer remained the same	\$ -	0%
Investment Contribution Appropriation decreased by	\$ 7,500,000	100%
FUND BALANCE LEGAL RESERVE decreased by	\$ -	
GO Bond Debt Appropriation decreased by	\$ 1,649,513	100%
<b>TOTAL CHANGE IN EXPENDITURES</b>	<b>10,884,626</b>	<b>35%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

**01-00 Revenues**

<b>Account #</b>	<b>Description</b>	<b>PROPOSED FY25</b>	<b>ACTUAL FY24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
4000	PILT REVENUE	25,000,000	25,000,000	-	0%
4010	FEDERAL PILT REVENUE	-	1,387,136	(1,387,136)	-100%
4020	BOROUGH FACILITY	4,263,906	4,263,906	-	0%
4050	TOBACCO EXCISE TAX REVENUE	540,000	540,000	-	0%
4075	MARIJUANA EXCISE TAX REVENUE	60,000	60,000	-	0%
4099	MISCELLANEOUS REVENUE		365,000	(365,000)	-100%
4220	SOA COMMUNITY ASSISTANCE PRO	410,709	410,709	-	0%
4400	INDIRECT COST RECOVERY	80,000	80,000	-	0%
4550	INVESTMENT INCOME - AVAILABLE FOR OPERATIONS	300,000	300,000	-	0%
4600	LAND PERMIT REVENUE	14,000	14,000	-	0%
<b>TOTAL GENERAL REVENUES</b>		<b>\$ 30,668,615</b>	<b>\$ 32,420,751</b>	<b>\$ (1,752,136)</b>	<b>-5%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

General Fund Revenues:

**PILT Revenue** is budgeted at \$25 million. The number is not finalized until March/April of the fiscal year. This is consistent with prior year. The budget will be updated once NAB confirms the revenue.

**Federal PILT Revenue** is budgeted at \$1,387,136. The amount is not known until June of the fiscal year when the Federal Government releases the funds. The budget will be updated once NAB Confirms the revenue.

**Borough Facility** is budgeted at \$4,263,906. This is consistent with prior year.

**Tobacco Excise Tax Revenue** is budgeted at \$540,000. This is based on taxes collected.

**Marijuana Excise Tax Revenue** is budgeted at \$60,000. This is based on taxes collected.

**Miscellaneous Revenue** is budgeted at \$75,000. This is a \$290,000 decrease as in FY23 NAB received a Cape Blossom reimbursement.

**SOA Community Assistance** is budgeted at \$410,709. It is important to note this number is not final until the State of Alaska approves it's FY25 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 \$80,000. Consistent with prior year. The Indirect Cost Recovery is mainly from the VPSO grant.

**Investment Income - Available for Operations** is budgeted at \$300,000. 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 (cash) easily. The increase is due to the interest rates rising in reaction to the Federal Reserve's actions to address the Nation's inflation.

**Land Permit Revenue** is budgeted at \$14,000. Consistent with prior year.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

**01-01 Assembly**

ACCT	Description	PROPOSED FY25	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	191,000	192,461	1,461	1%
6010	WAGES - ELECTION WORKERS	20,000	20,000	-	0%
6110	FICA	5,914	25,741	19,827	77%
6111	UNEMPLOYMENT INSURANCE	6,369	5,305	(1,064)	-20%
6115	MEDICAL	333,798	316,267	(17,531)	-6%
6125	PERS	62,669	58,313	(4,356)	-7%
6210	AIR TRANSPORTATION	80,000	110,000	30,000	27%
6220	GROUND TRANSPORTATION	14,000	18,000	4,000	22%
6230	LODGING	80,000	95,000	15,000	16%
6240	MEETING FEES	175,000	250,000	75,000	30%
6250	PER DIEM	50,000	65,000	15,000	23%
6320	PRINTING & PUBLICATIONS	5,000	33,000	28,000	85%
6370	DUES & SUBSCRIPTIONS	35,000	35,000	-	0%
6399	MISCELLANEOUS	17,000	17,000	-	0%
6400	CONSULTANTS	-	15,000	15,000	100%
6450	LEGAL	-	50,000	50,000	100%
6820	ASSEMBLY RETREAT	40,000	40,000	-	0%
7000	REVENUE SHARING PROGRAM	410,709	335,415	(75,294)	-22%
7050	DONATIONS	325,000	450,000	125,000	28%
7200	ELECTION EXPENSE	24,000	24,000	-	0%

<b>TOTAL</b>	<b>\$ 1,875,459</b>	<b>\$ 2,155,501</b>	<b>\$ 280,042</b>	<b>13%</b>
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Insurance/Total Assembly Budget                      18%

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

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. Consistent with prior year.

**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. Consistent with prior year.

**Air Transportation** is budgeted at \$80,000. A decrease of \$30,000. . A decrease in the total travel budget line items (air, ground, lodging and per diem) to continue to allow monthly meetings and attendance to conferences and is using actual travel costs in FY24.

**Ground Transportation** is budgeted at \$14,000. A decrease of \$4,000.

**Lodging** is budgeted at \$80,000. A decrease of \$15,000.

**Meeting Fees** is budgeted at \$175,000. A decrease of \$75,000.

**Per Diem** is budgeted at \$50,000. A decrease of \$15,000.

**Printing and Publications** is budgeted at \$5,000. A decrease of \$28,000 which reflects the removal of the contract with ADN for public notices in the newspaper.

**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 supplies for meetings hosted at the Borough.

**Consultants** is budgeted at 0. A decrease of \$15,000 from prior year which was budgeted for "as needed". In FY24, was unused.

**Legal** is budgeted at \$0. A decrease from \$50,000 from prior year which was budgeted for "as needed". In FY24, was unused.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

Assembly Department expenditures continued:

**Assembly Retreat** is budgeted at \$40,000. Consistent with prior year. The budget allows for the Assembly to hold a retreat to discuss Borough priorities. It pays for the cost to conduct the meetings (catering and related costs).

**Revenue Sharing Program** is at budgeted at \$335,415. An increase of \$35,415. 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 \$325,000. A decrease of \$125,000 from previous year. The 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:

**FY 24 donations:**

	<b>APPROVED</b>	<b>SPENT/ACTUAL</b>
<i>City of Kotzebue Ambulance Services</i>	\$ 150,000	
<i>NVOK Nikaitchaut</i>	\$ 62,000	
<i>Chukchi College</i>	\$ 25,000	\$ 50,000
<i>Boys and Girls Club</i>	\$ 50,000	
<i>Cultural Camps/Wellness</i>	\$ 40,000	
<i>KOTZ Radio</i>	\$ 40,000	
<i>KOBUK 440</i>		\$ 25,000
<b>TOTAL</b>	<b>\$ 367,000</b>	<b>\$ 75,000</b>

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

Northwest Arctic Borough

General Fund

Budget Ordinance 24-07

June 30, 2025

01-02 Mayor

ACCT	Description	PROPOSED FY25	APPROVED FY24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	325,000	377,601	52,601	14%
6110	FICA	4,979	5,785	806	14%
6111	UNEMPLOYMENT INSURANCE	5,363	6,243	880	14%
6115	MEDICAL	83,449	97,313	13,863	14%
6125	PERS	70,553	81,972	11,419	14%
6210	AIR TRANSPORTATION	28,000	28,000	-	0%
6220	GROUND TRANSPORTATION	9,000	9,000	-	0%
6230	LODGING	20,000	20,000	-	0%
6250	PER DIEM	13,000	13,000	-	0%
6300	OFFICE SUPPLIES	22,000	22,000	-	0%
6370	DUES & SUBSCRIPTIONS	8,000	8,000	-	0%
6380	TRAINING	2,000	8,000	6,000	75%
6399	MISCELLANEOUS	20,000	20,000	-	0%
6400	CONSULTANTS	180,500	180,500	-	0%
6450	LEGAL SERVICES	235,000	235,000	-	0%
6825	NW LEADERSHIP TEAM	-	20,000	20,000	100%
6830	ARCTIC ISSUES	-	20,000	20,000	100%
7050	CHARITABLE DONATIONS	130,000	140,000	10,000	7%
7600	EMERGENCY DISASTER RELIEF	200,000	500,000	300,000	60%
<b>TOTAL</b>		<b>\$ 1,356,844</b>	<b>\$ 1,792,415</b>	<b>\$ 435,571</b>	<b>24%</b>



**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

Mayor Department Expenditures:

**Salaries** is budgeted at \$377,601. Consistent with prior year.

**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 \$28,000. 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 \$9,000. Consistent with prior budget ordinance.

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

**Per Diem** is budgeted at \$13,000. Consistent with prior budget ordinance.

**Office Supplies** is budgeted at \$22,000. Consistent with prior budget ordinance.

**Training** is budgeted at \$2,000. A decrease of \$6,000.

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

**NW Leadership Team** is budgeted at \$0. A decrease of \$20,000. Reflects actual activity in FY24.

**Arctic Issues** is budgeted at \$0. A decrease of \$20,000. Reflects actual activity in FY24.

**Charitable Donations** is budgeted at \$130,000. A decrease of \$10,000 from prior year. 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 \$200,000. Consistent with prior year budgets. The funds allow NAB to help the region in disaster response, past examples: spring flooding, oil spills, fuel shortages, extreme cold events.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

**01-03 Administration & Finance**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY25</b>	<b>APPROVED FY 24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6000	SALARIES-ADM/FINANCE	356,063	338,873	(17,190)	-5%
6110	FICA	8,455	7,914	(541)	-7%
6111	UNEMPLOYMENT INSURANCE	5,875	4,539	(1,336)	-29%
6115	MEDICAL	83,449	72,985	(10,464)	-14%
6125	PERS	77,296	74,552	(2,744)	-4%
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	15,000	-	0%
6320	PRINTING & PUBLICATIONS	10,000	30,000	20,000	67%
6330	OFFICE BUILDING UTILITIES	125,000	85,000	(40,000)	-47%
6340	TELEPHONE	44,000	44,000	-	0%
6365	GAS & OIL	28,000	22,000	(6,000)	-27%
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	0%
6380	TRAINING	5,000	5,000	-	0%
6390	JANITORIAL EXPENSE	30,000	30,000	-	0%
6460	AUDIT / ACCOUNTING	200,000	172,000	(28,000)	-16%
6600	INSURANCE	250,000	126,000	(124,000)	-98%
<b>TOTAL</b>		<b>\$ 1,308,549</b>	<b>\$ 1,098,273</b>	<b>\$ (210,276)</b>	<b>-19%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2024**

Finance Department Expenditures:

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

**FICA** is budgeted at \$7,914 consistent with prior budget ordinance.

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

**PERS** is budgeted at \$74,985 consistent with prior budget ordinance.

**Air Transportation** is budgeted at \$12,000. Consistent with prior budget ordinance. 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.

**Supplies** is budgeted at \$28,000. Consistent with prior budget ordinance.

**Postage and Freight** is budgeted at \$15,000. Consistent with prior budget ordinance. 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 increased again. 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. Consistent with prior budget ordinance. The budget covers the cost of metered mail and the cost of publishing Borough related materials.

**Office Building Utilities** is budgeted at \$100,000. Consistent with prior budget ordinance. This line item will be monitored and updated as the cost of fuel is a big component in this line item.

**Telephone** is budgeted at \$44,000. Consistent with prior budget ordinance. The budget covers the cost of Borough office phones and employee cell phones.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2024**

Finance Department expenditures continued:

**Gas and Oil** is budgeted at \$28,000. An increase of \$6,000. 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.

**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 \$200,000. 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 \$150,000. An increase of \$24,000. The budget pays for business insurance. The cost is based on annual wages, as that is how the broker assesses risk.

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

**01-05 Planning Department**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY25</b>	<b>APPROVED FY24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6000	SALARIES-PLANNING/COMMUNITY	207,272	309,486	102,214	33%
6110	FICA	3,175	4,922	1,746	35%
6111	UNEMPLOYMENT INSURANCE	3,420	4,807	1,387	29%
6115	MEDICAL	55,633	72,985	17,352	24%
6125	PERS	44,996	66,547	21,551	32%
6210	AIR TRANSPORTATION	13,200	13,200	-	0%
6220	GROUND TRANSPORTATION	3,600	3,600	-	0%
6230	LODGING	10,000	10,000	-	0%
6250	PER DIEM	10,500	10,500	-	0%
6300	SUPPLIES	10,000	10,000	-	0%
6370	DUES & SUBSCRIPTIONS	3,000	3,000	-	0%
6400	CONSULTANTS	150,000	250,000	100,000	40%
7120	PLANNING GRANTS	75,000	75,000	-	0%
7400	TITLE 9 MONITORING	-	75,000	75,000	100%
<b>TOTAL</b>		<b>\$ 589,796</b>	<b>\$ 909,045</b>	<b>\$ 319,249</b>	<b>35%</b>

**Northwest Arctic Borough  
General Fund  
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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.

**Medical** is budgeted at \$72,985. Consistent with prior budget ordinance.

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

**Air Transportation** is budgeted at \$13,200. Consistent with prior year.

**Ground Transportation** is budgeted at \$3,600. Consistent with prior year.

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

**Per Diem** is budgeted at \$10,500. Consistent with prior year.

**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. Consistent with prior budget ordinance. The budget allows staff to attend conferences or training events.

**Consultants** is budgeted at \$100,000. A decrease of \$150,000 from prior year. This reflects anticipated continued consultant work with Land specialists.

**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 \$0. A decrease of \$75,000. This line item will be eliminated.

**Northwest Arctic Borough  
General Fund  
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June 30, 2025**

**01-06 Planning Commission**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY25</b>	<b>APPROVED FY24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6110	FICA	1,163	1,163	-	0%
6210	AIR TRANSPORTATION	10,200	10,200	-	0%
6230	LODGING	9,000	9,000	-	0%
6240	MEETING FEES	8,500	8,500	-	0%
6250	PER DIEM	5,940	5,940	-	0%
6300	OFFICE SUPPLIES	2,000	2,000	-	0%
<b>TOTAL</b>		<b>\$ 36,803</b>	<b>\$ 36,803</b>	<b>\$ -</b>	<b>0%</b>

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  
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**01-07 Community and Economic Development Department**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY25</b>	<b>APPROVED FY 24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6000	SALARIES-EDA	567,239	557,959	(9,280)	-2%
6110	FICA	8,690	8,524	(166)	-2%
6111	UNEMPLOYMENT INSURANCE	9,359	9,345	(14)	0%
6115	MEDICAL	111,266	128,859	17,594	14%
6125	PERS	123,140	121,211	(1,929)	-2%
6210	AIR TRANSPORTATION	27,000	23,000	(4,000)	-17%
6220	GROUND TRANSPORTATION	9,000	5,000	(4,000)	-80%
6230	LODGING	20,000	20,000	-	0%
6250	PER DIEM	13,000	13,000	-	0%
6300	OFFICE SUPPLIES	5,000	8,000	3,000	38%
6320	PRINTING & PUBLICATIONS	2,000	3,000	1,000	33%
6370	DUES & SUBSCRIPTIONS	3,000	5,000	2,000	40%
6380	TRAINING	3,000	5,000	2,000	40%
6400	CONSULTANTS	26,000	35,000	9,000	26%
7100	FR FERGUSON SCHOLARSHIPS	302,000	302,000	-	0%
7110	SMALL BUSINESS GRANTS	6,000	18,000	12,000	67%
7130	FISHING GRANTS	50,000	90,000	40,000	44%
7135	CEDA PROJECTS	2,100,000	2,195,000	95,000	4%
<b>TOTAL</b>		<b>\$ 3,385,693</b>	<b>\$ 3,547,899</b>	<b>\$ 162,206</b>	<b>5%</b>



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

**Salaries** is budgeted at \$557,959. An increase of \$81,947. Consistent with prior year.

**FICA** is budgeted at \$8,524. Consistent with prior year.

**Unemployment Insurance** is budgeted at \$9,345. Consistent with prior year.

**PERS** is budgeted at \$128,211. Consistent with prior year.

**Air Transportation** is budgeted at \$27,000. An increase of \$4,000. The budget allows CEDA staff to travel to meetings, conferences, training and village visits.

**Ground Transportation** is budgeted at \$9,000. An increase of \$4,000.

**Lodging** is budgeted at \$20,000. Consistent with prior year.

**Per Diem** is budgeted at \$13,000. Consistent with Prior year.

**Office Supplies** is budgeted at \$5,000. A decrease of \$3,000 from prior year.

**Printing and Publication** is budgeted at \$2,000. A decrease of \$1,000 from prior year.

**Dues and Subscriptions** is budgeted at \$3,000. A decrease of \$2,000 from prior year.

**Training** is budgeted at \$3,000. A decrease of \$2,000 from prior year.

**Consultants** is budgeted at \$26,000. A decrease of \$9,000 from prior year.

**FR Ferguson Scholarships** is budgeted at \$302,000. Consistent with prior year.

**Small Business Grants** is budgeted at \$12,000. A decrease of \$12,000 from prior year. Reflects work from FY24 and projected grants.

**Fishing Grants** is budgeted at \$50,000. A decrease of \$40,000 from prior year. The budget provides financial support for subsistence and commercial fishermen in the region.

**CEDA Projects** is budgeted at \$2,100,000. A decrease of \$95,000.

**Northwest Arctic Borough  
General Fund  
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June 30, 2025**

**01-08 Community and Economic Development Commission**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY25</b>	<b>APPROVED FY24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6110	FICA	669	669	-	0%
6210	AIR TRANSPORTATION	6,500	6,500	-	0%
6230	LODGING	6,000	6,000	-	0%
6240	MEETING FEES	4,000	4,000	-	0%
6250	PER DIEM	2,500	2,500	-	0%
6300	OFFICE SUPPLIES	6,000	6,000	-	0%
<b>TOTAL</b>		<b>\$ 25,669</b>	<b>\$ 25,669</b>	<b>\$ -</b>	<b>0%</b>

CEDA 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 explore economic opportunities for the Region.

**Northwest Arctic Borough  
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June 30, 2025**

**01-09 Public Services Department**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY25</b>	<b>APPROVED FY24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6000	SALARIES	405,384	469,151	63,767	14%
6110	FICA	6,210	18,500	12,290	66%
6111	UNEMPLOYMENT INSURANCE	6,689	7,564	875	12%
6115	MEDICAL	111,266	97,313	(13,953)	-14%
6125	PERS	88,003	87,000	(1,003)	-1%
6210	AIR TRANSPORTATION	19,000	23,000	4,000	17%
6220	GROUND TRANSPORTATION	3,000	6,000	3,000	50%
6230	LODGING	8,500	11,500	3,000	26%
6250	PER DIEM	10,350	12,350	2,000	16%
6300	SUPPLIES	4,000	5,000	1,000	20%
6310	AIR FREIGHT	20,000	20,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	11,000	11,000	-	0%
6345	INFORMATION TECHNOLOGY CONTRACTOR	230,000	230,000	-	0%
6360	PUBLIC SERVICES PROJECTS	100,000	550,000	450,000	82%
6361					
6362					
6370	DUES & SUBSCRIPTIONS	3,000	8,300	5,300	64%
6399	MISCELLANEOUS	3,000	8,000	5,000	63%
7501	ABL VPSO HOUSE REPAIRS ONLY	-	7,000	7,000	100%
<b>TOTAL</b>		<b>\$ 1,029,402</b>	<b>\$ 1,571,678</b>	<b>\$ 542,276</b>	<b>35%</b>

**Northwest Arctic Borough  
General Fund  
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Public Services Expenditures:

**Salaries** is budgeted at \$469,651. Consistent with prior year.

**FICA** is budgeted at \$18,500. Consistent with prior year.

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

**PERS** is budgeted at \$87,000. Consistent with prior year.

**Air Transportation** is budgeted at \$19,000. A decrease of \$4,000 from prior year. The overall budget for PS travel will be decreased to reflect travel requests and removal of the remote work for the Director. The budget will allow Public Service staff to attend meetings, conferences, training, and village trips.

**Ground Transportation** is budgeted at \$3,000. A decrease of \$3,000 from prior year.

**Lodging** is budgeted at \$8,500. A decrease of \$3,000 from prior year.

**Per Diem** is budgeted at \$10,350. A decrease of \$2,000 from prior year.

**Information Technology** is budgeted at \$230,000. 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.

**Public Services Projects** is budgeted at \$100,000. A decrease of \$450,000 from prior year. FY24 included the following projects. With the completion of the projects, they will be transferred to Public Safety for ongoing cost associated with operations.

<b>Cost</b>	<b>Project</b>
100,000	Cape Blossom/Kivalina road maintenance
XX	SAR/Warm Storage Construction
XX	Shelter Cabin repair/construction
<u>550,000</u>	<b>TOTAL</b>

**Dues and Subscriptions** is budgeted at \$3,000. A decrease of \$5,300 from prior year.

**Miscellaneous** is budgeted at \$3,000. A decrease of \$5,000 from prior year. The budget allows Public Services to take care of unexpected costs incurred during operations.

**ABL VPSO House Repairs ONLY** is budgeted at \$0. A decrease of \$7,000 from prior year and reflects actual expenses in FY24.

**Northwest Arctic Borough  
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**01-10 Public Safety Commission**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY25</b>	<b>APPROVED FY24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
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	1,500	1,500	-	0%
<b>TOTAL</b>		<b>\$ 25,592</b>	<b>\$ 25,592</b>	<b>\$ -</b>	<b>0%</b>

Public Safety 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 explore public safety issues.

**Northwest Arctic Borough**

**General Fund**

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**01-11 Public Safety Department**

<b>ACCT</b>	<b>Description</b>	<b>PROPOSED FY25</b>	<b>APROVED FY24</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
6000	SALARIES	376,489	480,575	104,086	22%
6010	WAGES - TEMP TRAIL STAKERS	36,000	36,000	-	0%
6110	FICA	6,319	11,500	5,181	45%
6111	UNEMPLOYMENT INSURANCE	6,806	7,756	950	12%
6115	MEDICAL	111,266	97,313	(13,953)	-14%
6125	PERS	81,730	83,165	1,434	2%
6210	AIR TRANSPORTATION	26,000	32,000	6,000	19%
6220	GROUND TRANSPORTATION	4,500	3,500	(1,000)	-29%
6230	LODGING	11,000	11,000	-	0%
6250	PER DIEM	9,000	9,000	-	0%
6300	SUPPLIES	7,500	5,000	(2,500)	-50%
6310	AIR FREIGHT	12,000	15,000	3,000	20%
6370	DUES & SUBSCRIPTIONS	7,500	7,500	-	0%
6399	MISCELLANEOUS	7,500	4,000	(3,500)	-88%
6400	CONSULTANTS	1,000	2,500	1,500	60%
7150	WINTER TRAILS	120,000	150,000	30,000	20%
7155	EMERGENCY MANAGEMENT	10,000	12,800	2,800	22%
ADD	SAR / FIRE WARM STORAGE FACIL	44,800	-	(44,800)	100%
7160	Public Safety Summit	15,000	15,000	-	0%
<b>TOTAL General Public Safety</b>		<b>894,411</b>	<b>983,608</b>	<b>89,197</b>	<b>9%</b>
7500	VPSO Support (VPSO House Expenses)	10,000	10,000	-	0%
<b>VPSO Subsidy from General Fund</b>		<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
8002	SEARCH AND RESCUE SUPPORT	60,000	80,000	20,000	25%
8004	SEARCH & RESCUE STIPENDS	108,500	108,500	-	0%
<b>TOTAL Search and Rescue</b>		<b>168,500</b>	<b>188,500</b>	<b>20,000</b>	<b>11%</b>
8501	FIRE DEPARTMENT SUPPORT	80,000	100,000	20,000	20%
8506	BATTALION CHIEF STIPENDS	87,000	87,000	-	0%
<b>TOTAL Fire Safety</b>		<b>167,000</b>	<b>187,000</b>	<b>20,000</b>	<b>11%</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>1,239,911</b>	<b>\$ 1,369,108</b>	<b>\$ 129,197</b>	<b>9%</b>

**Northwest Arctic Borough  
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Public Safety Expenditures:

NAB notes that within Public Safety, there are 4 major categories of expenses, that consist of the following:

1. General Public Safety operating budget
2. Search and Rescue operations
3. Fire Safety operations
4. VPSO Subsidy provided by the General Fund (with a goal to attract and retain VPSO personnel)

Please note some account closures in FY24 as the Administration seeks to eliminate repetitive categories (example: travel). The Public Safety budget expenditures are as follows:

**Salaries** is budgeted at \$480,575. Consistent with prior year.

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

**FICA** is budgeted at \$11,500. Consistent with prior year.

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

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

**PERS** is budgeted at \$83,165. Consistent with prior year.

**Air Transportation** is budgeted at \$26,000. A decrease of \$6,000 from prior year.

**Ground Transportation** is budgeted at \$4,500. An increase of \$1,000 to reflect FY24 actuals.

**Lodging** is budgeted at \$11,000. Consistent with prior year.

**Per diem** is budgeted at \$9,000. Consistent with prior year.

**Supplies** is budgeted at \$7,500. An increase of \$2,500 from prior year. This reflects actual costs in FY24.

**Air Freight** is budgeted at \$12,000. A decrease of \$3,000 from prior year.

**Dues and Subscriptions** is budgeted at \$7,500. Consistent with prior year.

**Miscellaneous** is budgeted at \$7,500. An increase of \$3,500. This reflects actual from FY24.

**Consultants** is budgeted at \$1,000. A decrease of \$1,500.

**Winter Trails** is budgeted at \$120,000. A decrease of \$30,000 and reflects work in FY24 that can be used to project FY25 work.

**Emergency Management** is budgeted at \$10,000. A decrease of \$2,800 from prior year.

**Public Safety Summit** is budgeted at \$15,000. Consistent with prior year.

**VPSO House Expenses** is budgeted at \$10,000. Consistent with prior year

**SAR Support** is budgeted at \$60,000. A decrease of \$20,000. This reflects work and expenses in FY24.

**SAR Stipends** is budgeted at \$108,500. Consistent with prior year.

**FIRE DEPT Support** is budgeted at \$80,000. A decrease of \$20,000. This reflects work and expenses in FY24.

**Battalion Chief Stipends** is budgeted at \$87,000. Consistent with prior year.

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

ACCT	Description	PROPOSED FY25	APPROVED FY24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6300	SUPPLIES	5,500	5,500	-	0%
6330	UTILITIES	23,000	23,000	-	0%
<b>TOTAL</b>		<b>\$ 28,500</b>	<b>\$ 28,500</b>	<b>\$ -</b>	<b>0%</b>

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 \$5,500. Consistent with prior year.

**Utilities** is budgeted at \$23,000. Consistent with prior year.

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



**Northwest Arctic Borough  
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**Other Appropriations within General Fund**

ACCT	Description	PROPOSED FY25	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	6,568,263	6,645,111	76,848	1%
9007	WATER & SEWER SUBSIDY	2,450,000	2,450,000	-	0%
<b>TOTAL</b>		<b>\$ 9,018,263</b>	<b>\$ 9,095,111</b>	<b>\$ 76,848</b>	<b>1%</b>

**Local Education Contribution** is budgeted at \$6,568,263. An increase of \$76,848. This consists of the Local Education Contribution as mandated by the State and the Borough Facility expense. By resolution 24-10 **Water and Sewer Subsidy** is budgeted at \$2,450,000. Consistent with prior year.

**Transfers from General Fund**

ACCT	Description	PROPOSED FY25	APPROVED FY 24	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	28,500	28,500	-	0%
9002	INVESTMENT CONTRIBUTION		7,500,000	7,500,000	100%
9003	BOND DEBT APPROPRIATION		1,649,513	1,649,513	100%
FB	FUND BALANCE LEGAL RESERVE	-		-	
<b>TOTAL</b>		<b>\$ 28,500</b>	<b>\$ 9,178,013</b>	<b>\$ 9,149,513</b>	<b>100%</b>

**Sulianich Operating Transfer** is budgeted at \$28,500. Consistent with prior year. See Sulianich budget for details.

**Investment Contribution** is budgeted at \$7,500,000. A decrease of \$547,632.

**Fund Balance Legal Reserve** was eliminated in FY24.

**Northwest Arctic Borough  
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**Salary Schedule**

Position	PROPOSED FY25	APPROVED		% Difference
		FY24	\$ Difference	
Assembly Member Stipends	\$ 175,000	\$ 250,000	\$ (75,000)	-30%
Borough Clerk	\$ 111,000	\$ 111,000	\$ -	0%
Deputy Clerk	\$ 80,000	\$ 90,000	\$ (10,000)	-11%
Election Workers	\$ 20,000	\$ 20,000	\$ -	0%
<b>TOTAL Assembly</b>	<b>\$ 386,000</b>	<b>\$ 471,000</b>	<b>\$ (85,000)</b>	<b>-18%</b>
Mayor	\$ 160,000	\$ 160,000	\$ -	0%
Administrator	\$ 100,000	\$ 100,000	\$ -	0%
Mayor Assistant III	\$ -	\$ 70,687	\$ (70,687)	-100%
Receptionist	\$ 60,000	\$ 63,375	\$ (3,375)	-5%
Legislative Intern	\$ 5,000	\$ 5,000	\$ -	0%
<b>TOTAL Mayor</b>	<b>\$ 325,000</b>	<b>\$ 399,062</b>	<b>\$ (74,062)</b>	<b>-19%</b>
Treasurer	\$ 149,171	\$ 149,171	\$ -	0%
Controller	\$ 136,892	\$ 130,373	\$ 6,519	5%
Accounting Assistant	\$ 70,000	\$ 66,495	\$ 3,505	5%
<b>TOTAL Finance</b>	<b>\$ 356,063</b>	<b>\$ 346,039</b>	<b>\$ 10,024</b>	<b>3%</b>
Planning Director	\$ 122,000	\$ 128,750	\$ (6,750)	-5%
Planning Administrator	\$ -	\$ 95,464	\$ (95,464)	-100%
Planning Coordinator	\$ 78,272	\$ 78,272	\$ -	0%
Intern	\$ 7,000	\$ 7,000	\$ -	0%
<b>TOTAL Planning</b>	<b>\$ 207,272</b>	<b>\$ 309,486</b>	<b>\$ (102,214)</b>	<b>-33%</b>
CEDA Director	\$ 140,000	\$ 140,000	\$ -	0%
Energy Coordinator	\$ 115,785	\$ 105,785	\$ 10,000	9%
Grant Administrator	\$ 110,877	\$ 110,877	\$ -	0%
CEDC Coordinator	\$ 68,250	\$ 87,550	\$ (19,300)	-22%
Sulanich clerk	\$ 81,939	\$ 81,939	\$ -	0%
Program Facilitator (50%)	\$ 43,388			
Grant Writer 50%	\$ -	\$ 48,927	\$ (48,927)	-100%
Summer Intern	\$ 7,000	\$ 7,000	\$ -	0%
<b>TOTAL CEDA</b>	<b>\$ 567,239</b>	<b>\$ 582,078</b>	<b>\$ (58,227)</b>	<b>-10%</b>

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**Salary Schedule, continued:**

Position	PROPOSED FY25	APPROVED FY24	\$ Difference	% Difference
Public Services Director	\$ 130,000	\$ 132,767	\$ (2,767)	-2%
Public Services Administrator	\$ 90,383	\$ 90,383	\$ -	0%
Facilities Engineer	\$ 85,001	\$ 85,001	\$ (1)	0%
Maintenance Technician	\$ -	\$ -	\$ -	0%
KVL Road Maint. Workers	\$ 100,000	\$ 100,000	\$ -	0%
Temporary Construction Workers	\$ 10,000	\$ 40,000	\$ (30,000)	-75%
Employee turnover	\$ -	\$ 21,000	\$ (21,000)	-100%
<b>TOTAL Public Services</b>	<b>\$ 415,384</b>	<b>\$ 469,151</b>	<b>\$ (53,768)</b>	<b>-11%</b>
Public Safety Director	\$ 130,000	\$ 130,000	\$ -	0%
Public Safety Admin Asst	\$ 90,000	\$ 92,882	\$ (2,882)	-3%
Search and Rescue Coordinator*	\$ 74,100	\$ 69,554	\$ 4,546	7%
Fire Safety Coordinator	\$ 82,389	\$ 82,389	\$ -	0%
Trail Staking Maintenance	\$ -	\$ 58,500	\$ (58,500)	-100%
Temporary Trail Stakers	\$ 36,000	\$ 36,000	\$ -	0%
Temp S&R Coordinator	\$ -	\$ 8,500	\$ (8,500)	-100%
<b>TOTAL Public Safety</b>	<b>\$ 412,489</b>	<b>\$ 477,825</b>	<b>\$ (65,336)</b>	<b>-14%</b>
<b>Art Manager</b>	<b>\$ 81,947</b>	<b>\$ 81,947</b>	<b>\$ -</b>	<b>0%</b>
<b>TOTAL SALARIES</b>	<b>\$ 2,751,393</b>	<b>\$ 3,136,588</b>	<b>\$ (385,195)</b>	<b>-12%</b>

**Northwest Arctic Borough  
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Budget Ordinance 24-07  
June 30, 2025**

**Five-year Bond Debt Service Schedule (includes Kivalina bo**

<b>Total Debt Service:</b>	<b>Last year of DEED for NAB</b>				
	FY24	FY25	FY26	FY27	FY28
Total Bond Debt Service (Principal & Interest)	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875	\$ 11,062,250
Fiscal Year Debt Service Payment	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000	\$ 1,071,625	\$ 1,069,875
Ending Balance Debt Service	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875	\$ 11,062,250	\$ 9,992,375

<b>State DEED Reimbursement Calculation:</b>	<b>Last year of DEED for NAB</b>				
	FY24	FY25	FY26	FY27	FY27
State DEED Reimbursement	\$ 1,579,113	\$ 397,800	\$ 401,288	\$ -	\$ -
NAB Bond Debt Appropriation	\$ 1,649,513	\$ 1,141,075	\$ 1,131,713	\$ 1,071,625	\$ 1,069,875
Total Debt Service Payment	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000	\$ 1,071,625	\$ 1,069,875

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

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 24-07  
June 30, 2025**

**Five-year Bond Debt Service Schedule**

**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.

**Fiscal Year 2028**

The FY28 bond debt service totaled \$1,069,875. The State of Alaska Department of Education and Early Development's share is \$0 and the Borough's share is \$1,069,875.