

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 18-04-am-01**

**AN ORDINANCE OF THE NORTHWEST ARCTIC
BOROUGH ASSEMBLY APPROVING AND
ADOPTING AN AMENDED LINE-ITEM BUDGET
FOR FISCAL YEAR 2019.**

WHEREAS: under Ordinance 18-04, the Borough established its FY19 budget; and

WHEREAS: the Borough wishes to amend its FY19 budget as detailed in the budget worksheet attached to this Ordinance in order to provide the required local match contribution for the Kivalina Evacuation and School Site Access Road in the amount of \$4,989,075 paid to DOT&PF for project construction and mobilization to satisfy the non-federal share requirement for the Project.

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

Section 1. **CLASSIFICATION**

 This is a non-code ordinance.

Section 2. **GENERAL PROVISIONS.**

 The budget document attached provides for the authorized revenues and expenditures and the change in cash balances as part of the budget for the period July 1, 2018 through June 30, 2019 and made a matter of public record.

Section 3. **AUTHORIZATION AND APPROPRIATIONS.**

 Total expenditures and the appropriation of \$27,175,153 is hereby adopted and authorized for the period July 1, 2018 through June 30, 2019 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 prior to the Assembly re-appropriation process, pursuant to Section 2.08.020 (E) of the Borough Code.

PASSED AND ADOPTED THIS 30th DAY OF August 2018



CARL WEISNER, ASSEMBLY PRESIDENT

PASSED AND APPROVED THIS 30th DAY OF August 2018



CLEMENT RICHARDS, SR., MAYOR

SIGNED AND ATTESTED TO THIS 30th DAY OF August 2018

 for

STELLA ATORUK, BOROUGH CLERK

ATTEST:

First Reading: 7-24-18
Public Reading: 8-30-18



Northwest Arctic Borough
General Fund
Budget Ordinance 18-04 am 01
June 30, 2019

Summary of Revenue and Expenditures

Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Revenues	\$ 23,186,078	\$ 22,186,078	\$ 1,000,000	4%
Expenditures:				
Assembly Department	2,353,268	2,353,268	-	0%
Mayor's Department	1,564,380	1,564,380	-	0%
Administration & Finance	1,602,983	1,602,983	-	0%
Human Resources	281,423	281,423	-	0%
Planning & Community	680,875	680,875	-	0%
Planning Commission	28,383	28,383	-	0%
Economic Development Administration	1,192,275	1,192,275	-	0%
Economic Development Commission	53,262	53,262	-	0%
Public Services Department	816,157	816,157	-	0%
Public Safety Commission	27,856	27,856	-	0%
Public Safety Department	1,264,388	1,264,388	-	0%
Sulianich - Operating Transfer	143,571	143,571	-	0%
GO Bond Debt Appropriation	1,963,900	1,963,900	-	0%
Investment Contribution	4,206,000	4,206,000	-	0%
Local Contribution to Education	4,157,357	4,157,357	-	0%
Water and Sewer Subsidy	1,850,000	1,850,000	-	0%
Kivalina Road MOA	4,989,075	-	(4,989,075)	-100%
Total Expenditures	\$ 27,175,153	\$ 22,186,078	\$ (4,989,075)	-18%
FY17 Encumbrances carry forward to FY18		\$ (601,906)		
Excess (Deficiency) of revenue over expenditures	\$ (3,989,075)	\$ 601,906		
Beginning Fund Balance	\$ 20,919,325			
Nonspendable (Prepays)	41,711			
Committed - Working Capital	2,998,184			
Committed - Financial Contingency				
Beginning Balance	10,000,000			
Excess (Deficiency) of revenue over expenditures	(3,989,075)			
Committed - Financial Contingency Ending Balance	6,010,925			
Unassigned	7,879,430			
Ending Fund Balance	<u>\$ 16,930,250</u>			

Northwest Arctic Borough
General Fund
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General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total \$ 23,186,078 or 4.3% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures total \$ 27,175,153 or -18.4% from the prior budget ordinance.

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

Department	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Assembly Department expenditures remained the same	\$ -	0%
Mayor's Department expenditures remained the same	\$ -	0%
Admin/Finance expenditures remained the same	\$ -	0%
Human Resources expenditures remained the same	\$ -	0%
Planning & Community expenditures remained the same	\$ -	0%
Planning Commission expenditures remained the same	\$ -	0%
EDA Department expenditures remained the same	\$ -	0%
Economic Development Commission expenditures remained the same	\$ -	0%
Public Services expenditures remained the same	\$ -	0%
Public Safety Commission expenditures remained the same	\$ -	0%
Public Safety Department expenditures remained the same	\$ -	0%
Sulianich - Operating Transfer remained the same	\$ -	0%
GO Bond Debt Appropriation remained the same	\$ -	0%
Investment Contribution Appropriation remained the same	\$ -	0%
Local Contribution to Education remained the same	\$ -	0%
Water and Sewer subsidy remained the same	\$ -	0%
Kivalina Road MOA is established at	\$ 4,989,075	-100%
TOTAL DECREASE IN EXPENDITURES	\$ 4,989,075	-18%

Northwest Arctic Borough
General Fund
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Expenditure Changes

The General Fund expenditures total \$ 27,175,153 An increase of \$ (4,989,075) or -18% from the prior budget ordinance.

Major highlights in the general fund expenditure changes are as follows:

Kivalina Road MOA: Is established at: \$ (4,989,075)

*The increase is due to entering into an ongoing agreement with the
State of Alaska Department of Transportation to construct the
Kivalina Road.*

TOTAL OF MAJOR HIGHLIGHTS \$ (4,989,075)

Northwest Arctic Borough
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01-00 Revenues

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	18,000,000	18,000,000	-	0%
4010	FEDERAL PILT REVENUE	1,100,062	1,100,062	-	0%
4020	BOROUGH LAND USAGE REVENUE	2,126,016	2,126,016	-	0%
4050	TOBACCO EXCISE TAX REVENUE	540,000	540,000	-	0%
4099	MISCELLANEOUS REVENUE	10,000	10,000	-	0%
4220	SOA COMMUNITY ASSISTANCE	300,000	300,000	-	0%
4400	INDIRECT COST RECOVERY	100,000	100,000	-	0%
4500	INVESTMENT INCOME	-	-	-	
4600	LAND PERMIT REVENUE	10,000	10,000	-	0%
NEW	KIVALINA ROAD MOA	1,000,000	-	1,000,000	100%
TOTAL GENERAL REVENUES		\$ 23,186,078	\$ 22,186,078	\$ 1,000,000	4%

General Revenues:

Kivalina Road MOA is budgeted at \$1,000,000. This represents the expected local match provided by Denali Commission, Maniilaq, and Kivalina Tribal Transportation.

All other **Revenues** remain the same.

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01-01 Assembly

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	180,220	180,220	-	0%
6010	WAGES - ELECTION WORKERS	34,591	34,591	-	0%
6110	FICA	22,502	22,502	-	0%
6111	UNEMPLOYMENT INSURANCE	4,316	4,316	-	0%
6115	MEDICAL	354,144	354,144	-	0%
6120	WORKER'S COMP	1,633	1,633	-	0%
6125	PERS	89,236	89,236	-	0%
6210	AIR TRANSPORTATION	175,099	175,099	-	0%
6220	GROUND TRANSPORTATION	46,640	46,640	-	0%
6230	LODGING	92,757	92,757	-	0%
6240	MEETING FEES	225,400	225,400	-	0%
6250	PER DIEM	89,230	89,230	-	0%
6320	PRINTING & PUBLICATIONS	2,000	2,000	-	0%
6370	DUES & SUBSCRIPTIONS	30,000	30,000	-	0%
6399	MISCELLANEOUS	27,000	27,000	-	0%
6400	CONSULTANTS	110,000	110,000	-	0%
6450	LEGAL	50,000	50,000	-	0%
	INUPIAQ LANGUAGE COMMISSION/REGIONAL				
6810	ELDERS COUNCIL	17,500	17,500	-	0%
6820	ASSEMBLY RETREAT	20,000	20,000	-	0%
7000	REVENUE SHARING PROGRAM	300,000	300,000	-	0%
7050	DONATIONS	455,000	455,000	-	0%
7200	ELECTION EXPENSE	26,000	26,000	-	0%
MOVED	ICC MEMBERSHIP	-	-	-	#DIV/0!
TOTAL		\$ 2,353,268	\$ 2,353,268	\$ -	0%

Expenditures remain the same from prior budget ordinance.

Northwest Arctic Borough
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01-02 Mayor

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	433,421	433,421	-	0%
6110	FICA	6,285	6,285	-	0%
6111	UNEMPLOYMENT INSURANCE	4,519	4,519	-	0%
6115	MEDICAL	75,888	75,888	-	0%
6120	WORKER'S COMP	3,294	3,294	-	0%
6125	PERS	95,353	95,353	-	0%
6210	AIR TRANSPORTATION	47,100	47,100	-	0%
6220	GROUND TRANSPORTATION	9,900	9,900	-	0%
6223	LEGAL ADVISOR	-	-	-	#DIV/0!
6230	LODGING	40,114	40,114	-	0%
6250	PER DIEM	17,226	17,226	-	0%
6300	OFFICE SUPPLIES	22,780	22,780	-	0%
6370	DUES & SUBSCRIPTIONS	5,500	5,500	-	0%
6380	TRAINING	15,000	15,000	-	0%
6399	MISCELLANEOUS	35,000	35,000	-	0%
6400	CONSULTANTS	150,000	150,000	-	0%
6450	LEGAL SERVICES	235,000	235,000	-	0%
6825	NW LEADERSHIP TEAM	45,000	45,000	-	0%
6830	ARCTIC ISSUES	75,000	75,000	-	0%
6840	CULTURAL CAMPS	40,000	40,000	-	0%
7050	CHARITABLE DONATIONS	133,000	133,000	-	0%
7600	EMERGENCY DISTASTER RELIEF	75,000	75,000	-	0%
MOVED	BUSINESS EXPENSE	-	-	-	#DIV/0!
TOTAL		\$ 1,564,380	\$ 1,564,380	\$ -	0%

Expenditures remain the same from prior budget ordinance.

Northwest Arctic Borough
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01-03 Administration & Finance

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	347,428	347,428	-	0%
6110	FICA	5,038	5,038	-	0%
6111	UNEMPLOYMENT INSURANCE	6,005	6,005	-	0%
6115	MEDICAL	101,184	101,184	-	0%
6120	WORKER'S COMP	2,640	2,640	-	0%
6125	PERS	76,434	76,434	-	0%
6210	AIR TRANSPORTATION	25,250	25,250	-	0%
6220	GROUND TRANSPORTATION	7,100	7,100	-	0%
6230	LODGING	17,500	17,500	-	0%
6250	PER DIEM	12,870	12,870	-	0%
6300	OFFICE SUPPLIES	18,500	18,500	-	0%
6310	POSTAGE AND FREIGHT	18,500	18,500	-	0%
6320	PRINTING & PUBLICATIONS	44,000	44,000	-	0%
6330	OFFICE BUILDING UTILITIES	60,000	60,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	6,334	6,334	-	0%
6340	TELEPHONE	40,000	40,000	-	0%
6345	COMPUTER SUPPORT &	132,200	132,200	-	0%
6350	COMPUTER EQUIPMENT	-	-	-	#DIV/0!
MOVED	EQUIP. REPAIRS & MAINTENANCE	-	-	-	#DIV/0!
6360	REPAIRS & MAINTENANCE	300,000	300,000	-	0%
6365	GAS & OIL	9,000	9,000	-	0%
6370	DUES & SUBSCRIPTIONS	10,000	10,000	-	0%
6380	TRAINING	10,000	10,000	-	0%
6390	JANITORIAL EXPENSE	28,000	28,000	-	0%
6460	ACCOUNTING/AUDIT	195,000	195,000	-	0%
6600	INSURANCE	130,000	130,000	-	0%
6850	SOFTWARE UPGRADES	-	-	-	#DIV/0!
MOVED	FR FERGUSON SCHOLARSHIPS	-	-	-	#DIV/0!
TOTAL		\$ 1,602,983	\$ 1,602,983	\$ -	0%

Expenditures remain the same from prior budget ordinance.

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01-04 Human Resources

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	145,600	145,600	-	0%
6110	FICA	2,111	2,111	-	0%
6111	UNEMPLOYMENT INSURANCE	3,026	3,026	-	0%
6115	MEDICAL	50,592	50,592	-	0%
6120	WORKER'S COMP	1,107	1,107	-	0%
6125	PERS	32,032	32,032	-	0%
6210	AIR TRANSPORTATION	10,000	10,000	-	0%
6220	GROUND TRANSPORTATION	2,500	2,500	-	0%
6230	LODGING	4,000	4,000	-	0%
6250	PER DIEM	4,455	4,455	-	0%
6300	OFFICE SUPPLIES	6,000	6,000	-	0%
6370	DUES & SUBSCRIPTIONS	7,500	7,500	-	0%
6380	TRAINING	6,500	6,500	-	0%
6400	CONSULTANTS	6,000	6,000	-	0%
TOTAL		\$ 281,423	\$ 281,423	\$ -	0%

Expenditures remain the same from prior budget ordinance.

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01-05 Planning & Community Department

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	290,281	290,281	-	0%
6110	FICA	4,209	4,209	-	0%
6111	UNEMPLOYMENT INSURANCE	4,539	4,539	-	0%
6115	MEDICAL	75,888	75,888	-	0%
6120	WORKER'S COMP	2,206	2,206	-	0%
6125	PERS	63,682	63,682	-	0%
6210	AIR TRANSPORTATION	24,000	24,000	-	0%
6220	GROUND TRANSPORTATION	10,400	10,400	-	0%
6230	LODGING	10,250	10,250	-	0%
6250	PER DIEM	6,620	6,620	-	0%
6300	SUPPLIES	6,800	6,800	-	0%
6370	DUES & SUBSCRIPTIONS	2,000	2,000	-	0%
6400	CONSULTANTS	30,000	30,000	-	0%
7120	PLANNING GRANTS	75,000	75,000	-	0%
7400	TITLE NINE MONITORING	75,000	75,000	-	0%
TOTAL		\$ 680,875	\$ 680,875	\$ -	0%

Expenditures remain the same from prior budget ordinance.

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01-06 Planning Commission

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	535	535	-	0%
6210	AIR TRANSPORTATION	10,200	10,200	-	0%
6230	LODGING	5,496	5,496	-	0%
6240	MEETING FEES	7,000	7,000	-	0%
6250	PER DIEM	4,752	4,752	-	0%
6300	OFFICE SUPPLIES	400	400	-	0%
TOTAL		\$ 28,383	\$ 28,383	\$ -	0%

Expenditures remain the same from prior budget ordinance.

Northwest Arctic Borough
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01-07 Economic Development Administration

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	321,335	321,335	-	0%
6110	FICA	4,659	4,659	-	0%
6111	UNEMPLOYMENT INSURANCE	4,757	4,757	-	0%
6115	MEDICAL	75,888	75,888	-	0%
6120	WORKER'S COMP	2,442	2,442	-	0%
6125	PERS	70,694	70,694	-	0%
6210	AIR TRANSPORTATION	31,000	31,000	-	0%
6220	GROUND TRANSPORTATION	3,500	3,500	-	0%
6230	LODGING	30,000	30,000	-	0%
6250	PER DIEM	25,000	25,000	-	0%
6300	OFFICE SUPPLIES	8,500	8,500	-	0%
6320	PRINTING & PUBLICATIONS	5,000	5,000	-	0%
6370	DUES & SUBSCRIPTIONS	10,000	10,000	-	0%
6380	TRAINING	7,500	7,500	-	0%
6400	CONSULTANTS	60,000	60,000	-	0%
7100	FR FERGUSON SCHOLARSHIPS	302,000	302,000	-	0%
7110	SMALL BUSINESS GRANTS	40,000	40,000	-	0%
7130	FISHING GRANTS	40,000	40,000	-	0%
7135	EDA PROJECTS	150,000	150,000	-	0%
TOTAL		\$ 1,192,275	\$1,192,275	\$ -	0%

Expenditures remain the same from prior budget ordinance.

Northwest Arctic Borough
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01-08 Economic Development Commission

Account #	Description	FY19 Budget Amendmen	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	670	670	-	0%
6210	AIR TRANSPORTATION	24,342	24,342	-	0%
6230	LODGING	10,000	10,000	-	0%
6240	MEETING FEES	8,750	8,750	-	0%
6250	PER DIEM	6,500	6,500	-	0%
6300	OFFICE SUPPLIES	3,000	3,000	-	0%
TOTAL		\$ 53,262	\$ 53,262	\$ -	0%

Expenditures remain the same from prior budget ordinance.

Northwest Arctic Borough
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01-09 Public Services Department

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	433,330	433,330	-	0%
6110	FICA	6,283	6,283	-	0%
6111	UNEMPLOYMENT INSURANCE	7,564	7,564	-	0%
6115	MEDICAL	126,480	126,480	-	0%
6120	WORKER'S COMP	3,293	3,293	-	0%
6125	PERS	95,332	95,332	-	0%
6210	AIR TRANSPORTATION	29,000	29,000	-	0%
6220	GROUND TRANSPORTATION	6,000	6,000	-	0%
6230	LODGING	11,000	11,000	-	0%
6250	PER DIEM	12,375	12,375	-	0%
6300	PUBLIC SERVICES SUPPLIES	20,000	20,000	-	0%
6301	SEARCH AND RESCUE SUPPLIES	-	-	-	#DIV/0!
6302	FIRE FIGHTING SUPPLIES	-	-	-	#DIV/0!
6310	AIR FREIGHT	10,000	10,000	-	0%
6350	EQUIPMENT	-	-	-	#DIV/0!
6360	EQUIPMENT MAINTENANCE AND	10,000	10,000	-	0%
6370	DUES & SUBSCRIPTIONS	4,000	4,000	-	0%
6399	MISCELLANEOUS	28,000	28,000	-	0%
6800	LEPC MEETINGS	13,500	13,500	-	0%
7150	WINTER TRAILS	-	-	-	#DIV/0!
7500	VPSO HOUSE FUNDING	-	-	-	#DIV/0!
7501	ABL VPSO HOUSE REPAIRS ONLY	-	-	-	#DIV/0!
7555	VPSO TRAVEL	-	-	-	#DIV/0!
7700	BATTALION CHIEF STIPENDS	-	-	-	#DIV/0!
7700	BATTALION CHIEF MEETINGS	-	-	-	#DIV/0!
7750	SEARCH & RESCUE STIPENDS	-	-	-	#DIV/0!
7751	SEARCH & RESCUE MEETINGS	-	-	-	#DIV/0!
TOTAL		\$ 816,157	\$ 816,157	\$ -	0%

Expenditures remain the same from prior budget ordinance.

Northwest Arctic Borough
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01-10 Public Safety Commission

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	632	632	-	0%
6300	SUPPLIES	300	300	-	0%
6210	AIR TRANSPORTATION	7,560	7,560	-	0%
6250	PER DIEM	6,534	6,534	-	0%
6230	LODGING	4,580	4,580	-	0%
6240	MEETING FEES	8,250	8,250	-	0%
8005	VPO CONTRIBUTION	-	-	-	#DIV/0!
TOTAL		\$ 27,856	\$ 27,856	\$ -	0%

Expenditures remain the same from prior budget ordinance.

**Northwest Arctic Borough
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01-11 Public Safety Department

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	135,714	135,714	-	0%
6110	FICA	1,968	1,968	-	0%
6111	UNEMPLOYMENT INSURANCE	3,026	3,026	-	0%
6115	MEDICAL	50,592	50,592	-	0%
6120	WORKER'S COMP	1,031	1,031	-	0%
6125	PERS	29,857	29,857	-	0%
6211	SEARCH & RESCUE TRAVEL	8,000	8,000	-	0%
6212	FIRE TRAVEL	11,000	11,000	-	0%
6220	GROUND TRANSPORTATION	3,000	3,000	-	0%
6230	LODGING	6,000	6,000	-	0%
6250	PER DIEM	6,000	6,000	-	0%
6310	AIR FREIGHT	25,000	25,000	-	0%
6399	MISCELLANEOUS	17,000	17,000	-	0%
NEW	FIRE EQUIPMENT MAINTENANCE AND REPAIRS	134,000	134,000	-	0%
NEW	FIRE RETENTION	70,000	70,000	-	0%
7700	BATTALION CHIEF STIPENDS	60,000	60,000	-	0%
NEW	FIRE TRAINING & DRILLS	45,500	45,500	-	0%
NEW	FIRE PREVENTION	40,000	40,000	-	0%
NEW	FIRE RECRUITMENT	13,000	13,000	-	0%
7710	BATTALION CHIEF MEETINGS	10,000	10,000	-	0%
NEW	S&R EQUIPMENT	165,000	165,000	-	0%
7150	WINTER TRAILS	137,000	137,000	-	0%
7750	SEARCH & RESCUE STIPENDS	66,000	66,000	-	0%
6301	SEARCH AND RESCUE SUPPLIES	41,300	41,300	-	0%
7751	SEARCH & RESCUE MEETINGS	21,400	21,400	-	0%
7500	VPSO HOUSE FUNDING	102,000	102,000	-	0%
NEW	VPSO TRAVEL	54,000	54,000	-	0%
7501	ABL VPSO HOUSE REPAIRS ONLY	7,000	7,000	-	0%

TOTAL	\$ 1,264,388	\$ 1,264,388	\$ -	0%
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Expenditures remain the same from prior budget ordinance.

VPSO RELATED EXPENDITURES BUDGETED FOR IN GENERAL FUND	
VPSO HOUSE FUNDING	102,000
VPSO TRAVEL	54,000
ABL VPSO HOUSE REPAIRS ONLY	7,000
TOTAL	\$ 163,000

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40-00 Sulianich Contribution

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	PERSONNEL	\$ 74,279	\$ 74,279	\$ -	0%
6100	UNEMPLOYMENT INSURANCE	\$ 1,513	\$ 1,513	\$ -	0%
6110	FICA	\$ 1,077	\$ 1,077	\$ -	0%
6120	WORKER'S COMP	\$ 565	\$ 565	\$ -	0%
6130	PERS	\$ 16,341	\$ 16,341	\$ -	0%
6140	MEDICAL	\$ 25,296	\$ 25,296	\$ -	0%
6300	SUPPLIES	\$ 3,500	\$ 3,500	\$ -	0%
6330	UTILITIES	\$ 21,000	\$ 21,000	\$ -	0%
TOTAL		\$ 143,571	\$ 143,571	\$ -	0%

Expenditures remain the same from prior budget ordinance.

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Other Appropriations

Account #	Description	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	143,571	143,571	-	0%
9002	INVESTMENT CONTRIBUTION	4,206,000	4,206,000	-	0%
9003	BOND DEBT APPROPRIATION	1,963,900	1,963,900	-	0%
9004	LOCAL EDUCATION CONTRIBUTION	4,157,357	4,157,357	-	0%
9005	WATER & SEWER SUBSIDY	1,850,000	1,850,000	-	0%
NEW	KIVALINA ROAD MOA	4,989,075	-	(4,989,075)	-100%
TOTAL		\$ 12,320,828	\$ 12,320,828	\$ (4,989,075)	-40%

Other Appropriation Detail:

Kivalina Road MOA is established at \$4,989,075. This represents the 9.03% required local match for federal funds provided through the Statewide Transportation Improvement Program. The funds are given to State of Alaska Department of Transportation. The funds are provided in advance so mobilization for the construction of the project can happen.

All other expenditures remain the same.

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Salary Schedule:

Position	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Assembly Department				
Borough Clerk	\$ 107,137	\$ 107,137	\$ -	0%
Deputy Clerk	\$ 73,083	\$ 73,083	\$ -	0%
Assembly Total	\$ 180,220	\$ 180,220	\$ -	0%
Mayor Department				
Mayor	\$ 154,379	\$ 154,379	\$ -	0%
Director of Government Affairs	\$ 140,411	\$ 140,411	\$ -	0%
Chief of Staff	\$ 138,631	\$ 138,631	\$ -	0%
Mayor Total	\$ 433,421	\$ 433,421	\$ -	0%
Admin & Finance Department				
Treasurer/Finance Director	\$ 139,242	\$ 139,242	\$ -	0%
Controller	\$ 107,137	\$ 107,137	\$ -	0%
Accounting Assistant	\$ 56,784	\$ 56,784	\$ -	0%
Receptionist/Travel Clerk	\$ 44,265	\$ 44,265	\$ -	0%
Accounting Intern	\$ -	\$ -	\$ -	#DIV/0!
Admin & Finance Total	\$ 347,428	\$ 347,428	\$ -	0%
Human Resources				
Human Resources Director	\$ 78,000	\$ 78,000	\$ -	0%
Human Resources Specialist	\$ 67,600	\$ 67,600	\$ -	0%
Human Resources Total	\$ 145,600	\$ 145,600	\$ -	0%
Planning Department				
Planning Director	\$ 134,349	\$ 134,349	\$ -	0%
Community Planner	\$ 84,243	\$ 84,243	\$ -	0%
Land Specialist	\$ 71,689	\$ 71,689	\$ -	0%
Planning Total	\$ 290,281	\$ 290,281	\$ -	0%

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Salary Schedule continued:

Position	Proposed FY19 Budget Amendment	FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
EDA Department				
Economic Development Director	\$ 135,199	\$ 135,199	\$ -	0%
Energy Coordinator	\$ 95,878	\$ 95,878	\$ -	0%
Business & Econ Develop Admin	\$ 84,558	\$ 84,558	\$ -	0%
Summer Intern	\$ 5,700	\$ 5,700	\$ -	0%
EDA Total	\$ 321,335	\$ 321,335	\$ -	0%
Public Services Department				
Public Services Director	\$ 127,937	\$ 127,937	\$ -	0%
Grant Writer	\$ 93,600	\$ 93,600	\$ -	0%
Deputy Director	\$ 85,705	\$ 85,705	\$ -	0%
Fire Chief	\$ -	\$ -	\$ -	#DIV/0!
S&R Coordinator	\$ -	\$ -	\$ -	#DIV/0!
Maintenance Worker	\$ 67,600	\$ 67,600	\$ -	0%
Grants Implementation Assistant	\$ 58,488	\$ 58,488	\$ -	0%
Public Services Total	\$ 433,330	\$ 433,330	\$ -	0%
Public Safety Department				
Fire Chief	\$ 74,874	\$ 74,874	\$ -	0%
S&R Coordinator	\$ 60,840	\$ 60,840	\$ -	0%
Public Safety Total	\$ 135,714	\$ 135,714	\$ -	0%
Sulianich Art Manager	\$ 74,279	\$ 74,279	\$ -	0%
TOTAL SALARY	2,361,608	2,361,608	-	0%

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Five-year Bond Debt Service Schedule

Total Debt Service:

	FY19	FY20	FY21	FY22	FY23
Total Bond Debt Service (Principal & Interest)	\$ 29,400,176	\$ 23,355,385	\$ 17,313,845	\$ 11,269,955	\$ 8,053,889
Fiscal Year Debt Service Payment	\$ 6,044,790	\$ 6,041,540	\$ 6,043,890	\$ 3,216,065	\$ 3,208,127
Ending Balance Debt Service	\$ 23,355,385	\$ 17,313,845	\$ 11,269,955	\$ 8,053,889	\$ 4,845,762
	-	-	-	-	-

State DEED Reimbursement Calculation:

	FY19	FY20	FY21	FY22	FY23
State DEED Reimbursement	\$ 1,963,900	\$ 4,079,439	\$ 4,078,165	\$ 1,114,536	\$ 1,109,211
NAB Bond Debt Appropriation	\$ 6,044,790	\$ 1,962,101	\$ 1,965,725	\$ 2,101,529	\$ 2,098,916
Total Debt Service Payment	\$ 8,008,690	\$ 6,041,540	\$ 6,043,890	\$ 3,216,065	\$ 3,208,127
	-	-	-	-	-

**Northwest Arctic Borough
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Five-year Bond Debt Service Schedule

Fiscal Year 2019

The FY19 bond debt service payment totaled \$8,008,690. The State of Alaska Department of Education and Early Development's share is \$1,963,900 and the Borough's share is \$6,044,790.

Fiscal Year 2020

The FY20 bond debt service payment totaled \$6,041,540. The State of Alaska Department of Education and Early Development's share is \$4,079,439 and the Borough's share is \$1,962,101.

Fiscal Year 2021

The FY21 bond debt service payment totaled \$6,043,890. The State of Alaska Department of Education and Early Development's share is \$4,078,165 and the Borough's share is \$1,965,725.

Fiscal Year 2022

The FY22 bond debt service payment totaled \$3,216,065. The State of Alaska Department of Education and Early Development's share is \$1,114,536 and the Borough's share is \$2,101,529.

Fiscal Year 2023

The FY23 bond debt service payment totaled \$3,208,127. The State of Alaska Department of Education and Early Development's share is \$2,098,916 and the Borough's share is \$1,109,211.

