

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 16-04 am 01**

**AN ORDINANCE OF THE NORTHWEST ARCTIC
BOROUGH ASSEMBLY PROVIDING FOR THE
ESTABLISHMENT AND ADOPTION OF THE LINE
ITEM BUDGET AMENDMENT FOR THE FISCAL
YEAR 2017.**

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

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

Section 2. GENERAL PROVISIONS.

The budget document attached provides for the authorized revenues and expenditures and the change in cash balances as part of the budget for the period July 1, 2016 through June 30, 2017 and made a matter of public record.

Section 3. AUTHORIZATION AND APPROPRIATIONS.

The appropriations of \$22,021,624 is hereby adopted and authorized for the period July 1, 2016 through June 30, 2017 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.

Section 4. EDUCATION APPROPRIATIONS

The appropriations of \$63,656,648.00 is approved and authorized as follows:

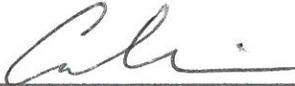
General Fund.....	\$59,160,400.00
Special Revenues.....	\$4,496,248.00
TOTAL.....	<u>\$63,656,648.00</u>

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

The revenue and debt service payments of \$13,509,099 is approved and authorized as follows:

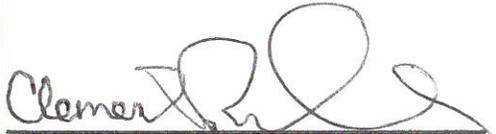
<u>Fund Name</u>	<u>Amount</u>
Mining Conference	\$ 2,124
CIAP Solar Energy	\$ 165,991
AEA Wind Farm Construction	\$ 233,253
CIAP Energy	\$ 151,463
Kivalina Heavy Equipment	\$ 49,463
Conoco Mapping Initiative	\$ 44,151
Public Library	\$ 13,300
Arctic Economic Development Conference	\$ 12,515
Kivalina Evacuation Road Fund	\$ 37,491
Debt Service Payments	\$ 6,079,875
Sulianich Arts Center	\$ 151,815
Teacher Housing	\$ 14,400
EDC Revolving Loan Program	\$ 150,000
CIAP Administration Grant	\$ 309,714
CIAP North Tent City	\$ 21,659
Building Improvements	\$ 34,404
LEPC	\$ 6,368
VPSO Program	\$ 1,096,331
VPSO Buildings/AHFC	\$ 782,400
Kivalina Erosion Protection	\$ 205,990
Borough Wide Search & Rescue Support	\$ 26,376
Kotzebue HS Residential & Magnet School	\$ 644,508
Ice Road	\$ 50,000
Kivalina Water & Sanitation	\$ 58,617
Kobuk K-12 School Renovation	\$ 49,718
Kivalina Replacement School	\$ 127,025
CIAP Sustainable Tourism	\$ 13,221
CIAP Green Initiative	\$ 382,049
CIAP Waste Management	\$ 113,368
Kivalina Evacuation & Access	\$ 1,502,854
Kiana Fuel Dispenser Upgrade	\$ 4,655
Shell Exploration Science Dept.	\$ 900,000
CIAP & Shell Improving Subsistence	\$ 74,000
Total	\$ 13,509,099

PASSED AND ADOPTED THIS 13th DAY OF June 2017



CARL WEISNER, PRESIDENT

PASSED AND APPROVED THIS 13th DAY OF June 2017



CLEMENT RICHARDS, MAYOR

SIGNED AND ATTESTED THIS 13th DAY OF June 2017



STELLA ATORUK, BOROUGH CLERK

ATTEST:

First Reading: May 2017
Public Reading: June 2017



**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017**

Summary of Revenue and Expenditures

Description	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Revenues	\$ 12,645,412	\$ 22,021,624	\$ 9,376,212	74%
Expenditures:				
Assembly Department	\$ 1,419,366	\$ 1,512,964	\$ (93,598)	-7%
Mayor's Department	\$ 1,401,443	\$ 2,398,804	\$ (997,361)	-71%
Administration & Finance	\$ 5,582,820	\$ 5,605,409	\$ (22,589)	0%
Human Resources	\$ 20,000	\$ 20,000	\$ -	0%
Planning & Community	\$ 430,808	\$ 415,508	\$ 15,300	4%
Planning Commission	\$ 25,035	\$ 27,335	\$ (2,300)	-9%
Economic Development Administration	\$ 396,114	\$ 393,153	\$ 2,961	1%
Economic Development Commission	\$ 24,574	\$ 12,287	\$ 12,287	50%
Public Safety Commission	\$ 157,192	\$ 102,500	\$ 54,692	35%
Public Services Department	\$ 1,065,533	\$ 1,229,729	\$ (164,196)	-15%
Operating Transfers to Other Funds	\$ 133,815	\$ 222,276	\$ (88,461)	-66%
GO Bond Debt Appropriation	\$ 1,987,496	\$ 3,050,955	\$ (1,063,459)	-54%
Financial Contingency	\$ -	\$ 7,030,704	\$ (7,030,704)	
Total Expenditures	\$ 12,644,196	\$ 22,021,624	\$ (9,377,428)	-74%
Excess (Deficiency) of revenue over expenditures	\$ 1,216	\$ (0)		
Beginning Fund Balance	\$ 17,918,204	\$ 20,919,325		
Excess (Deficiency) of revenue over expenditures	\$ 1,216	\$ (0)		
Ending Fund Balance	\$ 17,919,420	\$ 20,919,325		

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017**

General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total \$ 22,021,624 or 74% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures total \$ 22,021,624 or -74% from the prior budget ordinance. Total expenditures exceed total revenues by \$0.

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

Department	\$ Change Favorable (Unfavorable)	% Change Favorable (Unfavorable)
Assembly Department expenditures increased by	\$ (93,598)	-7%
Mayor's Department expenditures increased by	\$ (997,361)	-71%
Admin/Finance expenditures increased by	\$ (22,589)	0%
Human Resources expenditures remained the same	\$ -	0%
Planning & Community expenditures decreased by	\$ 15,300	4%
Planning Commission expenditures increased by	\$ (2,300)	-9%
EDA Department expenditures decreased by	\$ 2,961	1%
Economic Development Commission decreased by	\$ 12,287	50%
Public Safety Commission expenditures decreased by	\$ 54,692	35%
Public Services expenditures increased by	\$ (164,196)	-15%
Operating Transfers to Other Funds increased by	\$ (88,461)	-66%
GO Bond Debt Appropriation increased by	\$ (1,063,459)	-54%
Financial Contingency Appropriation increased by	\$ (7,030,704)	0%
TOTAL INCREASE IN EXPENDITURES	\$ (9,377,428)	-74%

Northwest Arctic Borough
 General Fund
 Budget Ordinance 16-04 am 01
 June 30, 2017

Major Highlights in Expenditure Changes

The General Fund expenditures total \$ 22,021,624 an increase of \$ 9,377,428 or -74% from the prior budget ordinance.

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

See Note A

<p>An appropriation to the Financial Contingency Reserve is added in the amount of <i>The appropriation will increase NAB investments from \$8.5 million to approximately \$15.5 million. Historically, the financial contingency appropriation was included in the budget but used to fund bond debt. This will be the first material contribution to the investment account since it was created. It will effectively almost double the Borough's investment. Meaningful contributions are a major part of NAB's sustainability plan.</i></p>	<p>\$ 7,030,704 75%</p>
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<p>GO Bond Debt Appropriation increased due to State budget cuts in the amount of</p>	<p>\$ 1,063,459 11%</p>
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<p>The contingent liability for legal advice over severance tax is due in the amount of <i>The remaining portion of the contingent liability in the amount of \$650,000 will be due in Fiscal Year 2018.</i></p>	<p>\$ 850,000 9%</p>
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TOTAL OF MAJOR HIGHLIGHTS	\$ 8,944,163 95%
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Note A: The expenditures totaling \$8,944,163 are the most significant causes of the expenditure increase between the original FY17 budget to the proposed FY17 budget amendment. The percentages are in comparison to the \$9,377,428 increase in expenditures.

Northwest Arctic Borough
 General Fund
 Budget Ordinance 16-04 am 01
 June 30, 2017

01-00 Revenues

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	\$ 8,800,000	\$ 17,671,612	\$ 8,871,612	101%
4002	INVESTMENT INCOME	\$ -	\$ -	\$ -	0%
4099	MISCELLANEOUS REVENUE	\$ 10,000	\$ 10,000	\$ -	0%
4200	BOROUGH LAND USAGE REVENUE	\$ 2,126,016	\$ 2,126,016	\$ -	0%
4300	COMMUNITY ASSISTANCE PROGRAM	\$ 273,191	\$ 286,091	\$ 12,900	5%
4400	INDIRECT COST RECOVERY	\$ 150,000	\$ 150,000	\$ -	0%
4500	FEDERAL PILT REVENUE	\$ 1,226,205	\$ 1,226,205	\$ -	0%
4600	LAND PERMIT REVENUE	\$ 10,000	\$ 11,700	\$ 1,700	17%
4650	TOBACCO EXCISE TAX REVENUE	\$ 50,000	\$ 540,000	\$ 490,000	980%
TOTAL GENERAL REVENUE		\$ 12,645,412	\$ 22,021,624	\$ 9,376,212	74%

General Revenues:

PILT Revenue is budgeted at \$17,671,612. An increase of \$8,871,612 due to settlement over the PILT Negotiations. The revenue breakdown is as follows:

Received May 1, 2017	\$ 10,630,000
Received June 1, 2017	<u>\$ 7,041,612</u>
Total Adjusted PILT Revenue	\$ 17,671,612

Community Assistance Program (formerly Community Revenue Sharing) is budgeted at \$286,091. An increase of \$12,900 due to incorporating the receipt for Native Village of Noatak. The funds were immediately paid to Noatak.

Land Permit Revenue is budgeted at \$11,700. An increase of \$1,700 based on actual receipts for the year.

Tobacco Excise Tax Revenue is budgeted at \$540,000. An increase of \$490,000 to adjust revenue expectations after 3 quarters of revenue collected.

Northwest Arctic Borough
 General Fund
 Budget Ordinance 16-04 am 01
 June 30, 2017

01-01 Assembly Department

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	\$ 154,445	\$ 162,000	\$ (7,555)	-5%
6110	FICA	\$ 15,927	\$ 16,127	\$ (200)	-1%
6111	UNEMPLOYMENT INSURANCE	\$ 3,478	\$ 3,478	\$ -	0%
6112	PERS	\$ 33,978	\$ 35,394	\$ (1,416)	-4%
6113	WORKER'S COMP	\$ 1,276	\$ 1,334	\$ (58)	-5%
6115	MEDICAL	\$ 354,144	\$ 354,144	\$ -	0%
6221	LEGAL & CONSULTANTS	\$ 10,000	\$ 10,000	\$ -	0%
6224	LOBBYISTS	\$ 80,000	\$ 120,000	\$ (40,000)	-50%
6225	REVENUE SHARING PROGRAM	\$ 200,000	\$ 212,900	\$ (12,900)	-6%
7004	ELECTION EXPENSE	\$ 27,796	\$ 34,096	\$ (6,300)	-23%
7011	GROUND TRANSPORTATION	\$ 31,140	\$ 31,140	\$ -	0%
7012	AIR TRANSPORTATION	\$ 92,027	\$ 92,027	\$ -	0%
7013	PER DIEM	\$ 52,767	\$ 52,767	\$ -	0%
7014	LODGING	\$ 70,888	\$ 70,888	\$ -	0%
7015	MEETING FEES	\$ 165,500	\$ 165,500	\$ -	0%
7036	DUES & SUBSCRIPTIONS	\$ 10,000	\$ 10,000	\$ -	0%
7037	PRINTING & PUBLICATIONS	\$ 1,000	\$ 1,000	\$ -	0%
7049	BUSINESS EXPENSE	\$ 5,000	\$ 7,500	\$ (2,500)	-50%
7050	DONATIONS	\$ 75,000	\$ 75,000	\$ -	0%
7110	ICC MEMBERSHIP	\$ 20,000	\$ 20,000	\$ -	0%
8000	ASSEMBLY RETREAT	\$ 15,000	\$ 37,669	\$ (22,669)	-151%
TOTAL		\$ 1,419,366	\$ 1,512,964	\$ (93,598)	-7%

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017**

Assembly Department Expenditures:

Salaries-Assembly is budgeted at \$162,000. An increase of \$7,555 due to the salary increase for Borough Clerk. See accompanying salary schedule for details.

FICA is budgeted at \$16,127. An increase of \$200 due to the salary increase for Borough Clerk.

PERS is budgeted at \$35,394. An increase of \$1,416 due to the salary increase for Borough Clerk.

Worker's Comp is budgeted at \$1,334. An increase of \$58 due to the salary increase for Borough Clerk.

Lobbyists is budgeted at \$120,000. An increase of \$40,000 to retain lobbyist through end of legislative session.

Revenue Sharing Program is budgeted at \$212,900. An increase of \$12,900 to incorporate the Noatak revenue sharing amount. The Borough applies on behalf of Noatak and upon receipt, the money is immediately paid to Noatak.

Election Expense is budgeted at \$34,096. An increase of \$6,300 to cover overages in election expenses. Please note the wages for Election Workers need to be coded to 01-01-6010 "Wages - Election Workers" in FY18.

Business Expense is budgeted at \$7,500. An increase of \$2,500 to cover overages in expenses and allow for additional expenses in last 2 months of fiscal year.

Assembly Retreat is budgeted at \$37,669. An increase of \$22,669 to cover overages in Assembly Retreat and allow for BAF Retreat expenditures.

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017**

01-02 Mayor Department

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	\$ 373,643	\$ 312,297	\$ 61,346	16%
6110	FICA	\$ 5,155	\$ 4,326	\$ 829	16%
6111	UNEMPLOYMENT INSURANCE	\$ 4,447	\$ 10,447	\$ (6,000)	-135%
6112	PERS	\$ 82,202	\$ 68,705	\$ 13,497	16%
6113	WORKER'S COMP	\$ 2,840	\$ 2,372	\$ 468	16%
6115	MEDICAL	\$ 75,888	\$ 63,240	\$ 12,648	17%
6221	CONSULTANTS	\$ 198,625	\$ 230,625	\$ (32,000)	-16%
6222	LEGAL SERVICES	\$ 235,000	\$ 392,806	\$ (157,806)	-67%
NEW	LEGAL ADVISOR	\$ -	\$ 850,000	\$ (850,000)	
7011	GROUND TRANSPORTATION	\$ 9,300	\$ 12,500	\$ (3,200)	-34%
7012	AIR TRANSPORTATION	\$ 42,700	\$ 56,000	\$ (13,300)	-31%
7013	PER DIEM	\$ 14,157	\$ 17,000	\$ (2,843)	-20%
7014	LODGING	\$ 27,986	\$ 27,986	\$ -	0%
7036	DUES & SUBSCRIPTIONS	\$ 5,500	\$ 5,500	\$ -	0%
7048	MISCELLANEOUS	\$ 15,000	\$ 15,000	\$ -	0%
7049	BUSINESS EXPENSE	\$ 15,000	\$ 15,000	\$ -	0%
7050	CHARITABLE DONATIONS	\$ 77,000	\$ 108,000	\$ (31,000)	-40%
7064	TRAINING	\$ 10,000	\$ -	\$ 10,000	100%
7065	NW LEADERSHIP TEAM	\$ 17,000	\$ 17,000	\$ -	0%
7066	EMERGENCY DISTASTER RELIEF	\$ 75,000	\$ 75,000	\$ -	0%
7067	ARCTIC ISSUES	\$ 75,000	\$ 75,000	\$ -	0%
7070	CULTURAL CAMPS	\$ 40,000	\$ 40,000	\$ -	0%
TOTAL		\$ 1,401,443	\$ 2,398,804	\$ (997,361)	-71%

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017**

Mayor Department Expenditures:

Salaries-Mayor is budgeted at \$312,297. A decrease of \$61,346 due to vacant position.

FICA is budgeted at \$4,326. A decrease of \$829 due to vacant position.

Unemployment Insurance is budgeted at \$10,447. An increase of \$6,000 to cover unemployment insurance costs.

PERS is budgeted at \$68,705. A decrease of \$13,497 due to vacant position.

Worker's Comp is budgeted at \$2,372. A decrease of \$468 due to vacant position.

Medical is budgeted at \$63,240. A decrease of \$12,648 due to vacant position.

Consultants is budgeted at \$230,625. An increase of \$32,000 to cover overages in contracts for Lobbyist and Media Contractor.

Legal Services is budgeted at \$392,806. An increase of \$157,806 to cover overages for the following expenditures totaling:

Severance Tax Litigation	\$ 93,000	<i>to cover Severance litigation</i>
Seal litigation funding commitment	\$ 58,000	<i>to cover seal litigation contribution</i>
Insurance deductible	<u>\$ 6,806</u>	<i>to cover WC deductible</i>
TOTAL	\$ 157,806	

Legal Advisor is budgeted at \$850,000. An increase of \$850,000 for the FY17 portion of Contingent liability due to the Severance Tax Advisor after settlement over PILT revenue. An additional \$650,000 will be paid in FY18, for a final total of \$1.5 million.

Ground Transportation is budgeted at \$12,500. An increase of \$3,200 to cover overages and remaining travel in FY17.

Air Transportation is budgeted at \$56,000. An increase of \$13,300 to cover overages and remaining travel in FY17.

Per Diem is budgeted at \$17,000. An increase of \$2,843 to cover overages and remaining travel in FY17.

Charitable donations is budgeted at \$108,000. An increase of \$31,000 to cover overages in donations and allow for additional expenses in last 2 months of fiscal year.

Training is budgeted at \$0. A decrease of \$10,000 due to expenditures being coded to other line items. Will restore in FY18.

Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017

01-03 Administration and Finance

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
5002	LOCAL EDUCATION CONTRIBUTION	\$ 3,976,344	\$ 3,976,344	\$ -	0%
5003	NOATAK AIRPORT LEASE-YEARLY	\$ 6,334	\$ 6,334	\$ -	0%
6000	SALARIES-ADM/FINANCE	\$ 418,670	\$ 380,992	\$ 37,678	9%
6110	FICA	\$ 10,655	\$ 5,831	\$ 4,824	45%
6111	UNEMPLOYMENT INSURANCE	\$ 6,580	\$ 7,090	\$ (510)	-8%
6112	PERS	\$ 93,203	\$ 86,446	\$ 6,757	7%
6113	WORKER'S COMP	\$ 3,220	\$ 2,986	\$ 234	7%
6115	MEDICAL	\$ 101,184	\$ 92,752	\$ 8,432	8%
7000	ACCOUNTING/AUDIT	\$ 165,000	\$ 160,000	\$ 5,000	3%
7001	OFFICE SUPPLIES	\$ 25,200	\$ 28,200	\$ (3,000)	-12%
7002	TELEPHONE	\$ 31,052	\$ 39,000	\$ (7,948)	-26%
7003	POSTAGE AND FREIGHT	\$ 24,000	\$ 18,000	\$ 6,000	25%
7006	INSURANCE	\$ 84,000	\$ 84,000	\$ -	0%
7011	GROUND TRANSPORTATION	\$ 2,600	\$ 2,600	\$ -	0%
7012	AIR TRANSPORTATION	\$ 8,500	\$ 8,500	\$ -	0%
7013	PER DIEM	\$ 5,247	\$ 5,247	\$ -	0%
7014	LODGING	\$ 13,068	\$ 13,068	\$ -	0%
7030	OFFICE BUILDING UTILITIES	\$ 66,000	\$ 66,000	\$ -	0%
7034	GAS & OIL	\$ 6,000	\$ 9,500	\$ (3,500)	-58%
7035	EQUIP. REPAIRS & MAINTENANCE	\$ 10,000	\$ 75,256	\$ (65,256)	-653%
NEW	BUILDING REPAIRS & MAINTENANCE	\$ -	\$ 95,000	\$ (95,000)	
7036	DUES & SUBSCRIPTIONS	\$ 2,000	\$ 2,500	\$ (500)	-25%
7037	PRINTING & PUBLICATIONS	\$ 38,500	\$ 38,500	\$ -	0%
7060	COMPUTER SUPPORT & INTERNET	\$ 91,263	\$ 91,263	\$ -	0%
7063	SOFTWARE UPGRADES	\$ 130,000	\$ 85,000	\$ 45,000	35%
7064	COMPUTER TRAINING	\$ 14,200	\$ -	\$ 14,200	100%
7085	FR FERGUSON SCHOLARSHIPS	\$ 200,000	\$ 200,000	\$ -	0%
8001	JANITORIAL EXPENSE	\$ 40,000	\$ 25,000	\$ 15,000	38%
8007	EQUIPMENT	\$ 10,000	\$ -	\$ 10,000	100%
TOTAL		\$ 5,582,820	\$ 5,605,409	\$ (22,589)	-0.4%

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017**

Administration and Finance Expenditures:

Salaries is budgeted at \$380,992. A decrease of \$37,678 due to a vacant position.

FICA is budgeted at \$5,831. A decrease of \$4,824 due to a vacant position.

Unemployment Insurance is budgeted at \$7,090. An increase of \$510 to cover unemployment insurance costs.

PERS is budgeted at \$86,446. A decrease of \$6,757 due to a vacant position.

Worker's Comp is budgeted at \$2,986. A decrease of \$234 due to a vacant position.

Medical is budgeted at \$92,752. A decrease of \$8,432 due to a vacant position.

Accounting/Audit is budgeted at \$160,000. A decrease of \$5,000 to adjust expectations for remainder of year.

Office Supplies is budgeted at \$28,200. An increase of \$3,000 to adjust expectations for remainder of year.

Telephone is budgeted at \$34,000. An increase of \$2,948 to adjust cost based on actual billing.

Postage and Freight is budgeted at \$18,000. A decrease of \$6,000 to adjust based on projected actuals.

Gas & Oil is budgeted at \$9,500. An increase of \$3,500 to adjust based on projected actuals.

Equipment Repairs and Maintenance is budgeted at \$75,256. An increase of \$65,256 to cover overages due to contract at beginning of fiscal year to replace Borough lights.

Building Repairs & Maintenance is added to the FY17 budget in the amount of \$95,000 to fund repairs to the Borough building's foundation.

Dues & Subscriptions is budgeted at \$2,500. An increase of \$500 to cover overages in expenses and allow for additional expenses in last 2 months of fiscal year.

Software Upgrades is budgeted at \$85,000. A decrease of \$45,000 due to timing of software conversion. A portion of the budgeted amount will be reinstated in FY18 to cover remaining conversion costs.

Computer Training is budgeted at \$0. A decrease of \$14,200 due to timing of software conversion. Amount will be reinstated in FY18 to cover training costs over new accounting software.

Janitorial Expense is budgeted at \$25,000. A decrease of \$15,000 to adjust janitorial expense based on annual contract.

Equipment is budgeted at \$0. A decrease of \$10,000 based on expected costs for the year.

Northwest Arctic Borough
 General Fund
 Budget Ordinance 16-04 am 01
 June 30, 2017

01-03-01 Human Resources

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6221	CONSULTANTS	\$ 20,000	\$ 20,000	\$ -	0%
TOTAL		\$ 20,000	\$ 20,000	\$ -	0%

Human Resources is not changed. The budgeted expenditures of \$20,000 remains the same.

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017**

01-04 Planning & Community Department

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	\$ 232,990	\$ 232,990	\$ -	0%
6110	FICA	\$ 3,393	\$ 3,393	\$ -	0%
6111	UNEMPLOYMENT INSURANCE	\$ 4,447	\$ 4,447	\$ -	0%
6112	PERS	\$ 51,478	\$ 51,478	\$ -	0%
6113	WORKER'S COMP	\$ 1,778	\$ 1,778	\$ -	0%
6115	MEDICAL	\$ 63,240	\$ 63,240	\$ -	0%
7001	SUPPLIES	\$ -	\$ 500	\$ (500)	
7011	GROUND TRANSPORTATION	\$ 2,400	\$ 2,400	\$ -	0%
7012	AIR TRANSPORTATION	\$ 8,000	\$ 8,000	\$ -	0%
7013	PER DIEM	\$ 1,782	\$ 2,376	\$ (594)	-33%
7014	LODGING	\$ 4,800	\$ 4,206	\$ 594	12%
7064	COMPUTER TRAINING	\$ 6,500	\$ 400	\$ 6,100	94%
7120	PLANNING GRANTS	\$ 50,000	\$ 40,000	\$ 10,000	20%
8007	EQUIPMENT	\$ -	\$ 300	\$ (300)	
TOTAL		\$ 430,808	\$ 415,508	\$ 15,300	4%

Planning & Community Expenditures:

Supplies is budgeted at \$500. An increase of \$500 to cover expenses not budgeted for originally.

Per Diem is budgeted at \$2,376. An increase of \$594 to cover overages and allow for additional expenses in last 2 months of fiscal year.

Lodging is budgeted at \$4,206. A decrease of \$594 to transfer budget to Per Diem.

Computer Training is budgeted at \$400. A decrease of \$6,100 based on expected costs for the year.

Planning Grants is budgeted at \$40,000. A decrease of \$10,000 based on expected costs for the year.

Equipment is budgeted at \$300. An increase of \$300 to cover expenses not budgeted for originally.

Northwest Arctic Borough
 General Fund
 Budget Ordinance 16-04 am 01
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01-06 Planning Commission

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	\$ 551	\$ 551	\$ -	0%
7001	OFFICE SUPPLIES	\$ 400	\$ 400	\$ -	0%
7012	AIR TRANSPORTATION	\$ 10,200	\$ 10,200	\$ -	0%
7013	PER DIEM	\$ 1,188	\$ 3,488	\$ (2,300)	-194%
7014	LODGING	\$ 5,496	\$ 5,496	\$ -	0%
7015	MEETING FEES	\$ 7,200	\$ 7,200	\$ -	0%
TOTAL		\$ 25,035	\$ 27,335	\$ (2,300)	-9%

Planning Commission Expenditures:

Per Diem is budgeted at \$3,488. An increase of \$2,300 to cover overages in expenses and allow for additional expenses in last 2 months of fiscal year.

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017**

01-07 Economic Development Administration

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDC	\$ 185,996	\$ 187,796	\$ (1,800)	-1%
6110	FICA	\$ 2,697	\$ 2,697	\$ -	0%
6111	UNEMPLOYMENT INSURANCE	\$ 2,964	\$ 2,964	\$ -	0%
6112	PERS	\$ 40,919	\$ 40,919	\$ -	0%
6113	WORKER'S COMP	\$ 1,414	\$ 1,414	\$ -	0%
6115	MEDICAL	\$ 50,592	\$ 50,592	\$ -	0%
6221	CONSULTANTS	\$ 50,000	\$ 36,839	\$ 13,161	26%
7001	OFFICE SUPPLIES	\$ -	\$ 5,000	\$ (5,000)	
7011	GROUND TRANSPORTATION	\$ 1,800	\$ 5,400	\$ (3,600)	-200%
7012	AIR TRANSPORTATION	\$ 21,700	\$ 21,700	\$ -	0%
7013	PER DIEM	\$ 8,316	\$ 8,316	\$ -	0%
7014	LODGING	\$ 16,716	\$ 12,716	\$ 4,000	24%
7036	DUES & SUBSCRIPTIONS	\$ 1,000	\$ 4,800	\$ (3,800)	-380%
7037	PRINTING & PUBLICATIONS	\$ 5,000	\$ 5,000	\$ -	0%
7064	TRAINING	\$ 5,000	\$ 5,000	\$ -	0%
8007	EQUIPMENT	\$ 2,000	\$ 2,000	\$ -	0%
TOTAL		\$ 396,114	\$ 393,153	\$ 2,961	1%

Economic Development Administration Expenditures:

Salaries is budgeted at \$187,796. An increase of \$1,800 to account for a rounding error on prior schedule. See accompanying salary schedule.

Consultants is budgeted at \$36,839. A decrease of \$13,161 based on expected costs and transferring \$5,000 to Office Supplies for Lemonade Day.

Office Supplies is budgeted at \$5,000. An increase of \$5,000 due to transfer from Consultants for Lemonade Day funding.

Ground Transportation is budgeted at \$5,400. An increase of \$3,600 to cover overages in expenses and allow for additional expenses in last 2 months of fiscal year.

Lodging is budgeted at \$12,716. A decrease of \$4,000 to adjust lodging budget for estimated remaining travel for EDA.

Dues & Subscriptions is budgeted at \$4,800. An increase of \$3,800 to cover overages in expenses and allow for additional expenses in last 2 months of fiscal year.

Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017

01-09 Public Safety Commission

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	\$ 306	\$ -	\$ 306	100%
7012	AIR TRANSPORTATION	\$ 7,200	\$ -	\$ 7,200	100%
7013	PER DIEM	\$ 3,564	\$ -	\$ 3,564	100%
7014	LODGING	\$ 4,122	\$ -	\$ 4,122	100%
7015	MEETING FEES	\$ 4,000	\$ -	\$ 4,000	100%
7039	COMMUNITY SAFETY	\$ 15,000	\$ -	\$ 15,000	100%
8005	VPO CONTRIBUTION	\$ 120,000	\$ 102,500	\$ 17,500	15%
8007	EQUIPMENT	\$ 3,000	\$ -	\$ 3,000	100%
TOTAL		\$ 157,192	\$ 102,500	\$ 54,692	35%

Public Safety Commission Expenditures:

FICA is budgeted at \$0. A decrease of \$306 based on expected costs for the year.

Air Transportation is budgeted at \$0. A decrease of \$7,200 based on expected costs for the year.

Per Diem is budgeted at \$0. A decrease of \$3,564 based on expected costs for the year.

Lodging is budgeted at \$0. A decrease of \$4,122 based on expected costs for the year.

Meeting Fees is budgeted at \$0. A decrease of \$4,000 based on expected costs for the year.

Community Safety is budgeted at \$0. A decrease of \$15,000 based on expected costs for the year.

VPO Contribution is budgeted at \$102,500. A decrease of \$17,500 based on expected costs for the year.

Equipment is budgeted at \$0. A decrease of \$3,000 based on expected costs for the year.

Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017

01-10 Public Services Department

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	\$ 389,156	\$ 389,156	\$ -	0%
6110	FICA	\$ 11,730	\$ 11,730	\$ -	0%
6111	UNEMPLOYMENT INSURANCE	\$ 7,116	\$ 7,116	\$ -	0%
6112	PERS	\$ 86,934	\$ 86,934	\$ -	0%
6113	WORKER'S COMP	\$ 3,003	\$ 3,003	\$ -	0%
6115	MEDICAL	\$ 113,832	\$ 94,865	\$ 18,967	17%
7001	SUPPLIES	\$ 15,000	\$ 31,000	\$ (16,000)	-107%
7011	GROUND TRANSPORTATION	\$ 7,550	\$ 5,050	\$ 2,500	33%
7012	AIR TRANSPORTATION	\$ 37,940	\$ 30,000	\$ 7,940	21%
7013	PER DIEM	\$ 31,350	\$ 12,577	\$ 18,773	60%
7014	LODGING	\$ 7,500	\$ 13,500	\$ (6,000)	-80%
7015	LEPC MEETINGS	\$ 17,322	\$ 14,451	\$ 2,871	17%
7018	VILLAGE OFFICE RENT	\$ 11,000	\$ 5,400	\$ 5,600	51%
7036	DUES & SUBSCRIPTIONS	\$ 11,400	\$ 15,451	\$ (4,051)	-36%
7048	MISCELLANEOUS	\$ 16,700	\$ 23,000	\$ (6,300)	-38%
7998	SEARCH & RESCUE STIPENDS	\$ 66,000	\$ 66,000	\$ -	0%
7999	BATTALION CHIEF STIPENDS	\$ 60,000	\$ 60,000	\$ -	0%
8002	BATTALION CHIEF MEETINGS	\$ 16,000	\$ 16,000	\$ -	0%
8003	WINTER TRAILS	\$ 90,000	\$ 88,000	\$ 2,000	2%
8004	SEARCH & RESCUE MEETINGS	\$ 16,000	\$ 16,000	\$ -	0%
8005	FIRE FIGHTING SAFETY	\$ 15,000	\$ 19,197	\$ (4,197)	-28%
8007	EQUIPMENT	\$ 35,000	\$ 221,299	\$ (186,299)	-532%
TOTAL		\$ 1,065,533	\$ 1,229,729	\$ (164,196)	-15%

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
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Public Service Department Expenditures:

Medical is budgeted at \$94,865. A decrease of \$18,967 due to vacancies within public services department.

Supplies is budgeted at \$31,000. An increase of \$16,000 to cover overages in expenses and allow for additional expenses in last 2 months of fiscal year.

Ground Transportation is budgeted at \$5,050. A decrease of \$2,500 to adjust expenditures based on estimated costs.

Air Transportation is budgeted at \$30,000. A decrease of \$7,940 to adjust expenditures based on less travel due to Public Services Director living in Kotzebue.

Per Diem is budgeted at \$12,577. A decrease of \$18,773 to adjust expenditures based on less travel due to Public Services Director living in Kotzebue.

Lodging is budgeted at \$13,500. An increase of \$6,000 to cover overages in expenses and allow for additional expenses in last 2 months of fiscal year.

LEPC Meetings is budgeted at \$14,451. A decrease of \$2,871 based on expected costs for the year.

Village Office Rent is budgeted at \$5,400. A decrease of \$5,600 based on elimination of rental space in the village.

Dues & Subscriptions is budgeted at \$15,451. An increase of \$4,051 to cover overages in dues & subscriptions based on actual expenditures.

Miscellaneous is budgeted at \$23,000. An increase of \$6,300 to cover overages in expenses and allow for additional expenses in last 2 months of fiscal year.

Winter Trails is budgeted at \$88,000. A decrease of \$2,000 based on actual expenditures.

Fire Fighting Safety is budgeted at \$19,197. An increase of \$4,197 to cover overages in expenses and allow for additional expenses in last 2 months of fiscal year.

Equipment is budgeted at \$221,299. An increase of \$186,299. The increase is to purchase a Loader for the Borough. The loader will be utilized for Snow Removal (eliminates snow removal cost), opening the ice road (eliminates cost to contract loader).

Northwest Arctic Borough
 General Fund
 Budget Ordinance 16-04 am 01
 June 30, 2017

01-11 Economic Development Commission

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	\$ 490	\$ 245	\$ 245	50%
7001	OFFICE SUPPLIES	\$ 3,000	\$ 1,500	\$ 1,500	50%
7012	AIR TRANSPORTATION	\$ 9,100	\$ 4,550	\$ 4,550	50%
7013	PER DIEM	\$ 2,772	\$ 1,386	\$ 1,386	50%
7014	LODGING	\$ 6,412	\$ 3,206	\$ 3,206	50%
7015	MEETING FEES	\$ 2,800	\$ 1,400	\$ 1,400	50%
TOTAL		\$ 24,574	\$ 12,287	\$ 12,287	50%

Economic Development Commission Expenditures:

FICA is budgeted at \$245. A decrease of \$245 based on expected costs for the year.

Office Supplies is budgeted at \$1,500. A decrease of \$1,500 based on expected costs for the year.

Air Transportation is budgeted at \$4,550. A decrease of \$4,550 based on expected costs for the year.

Per Diem is budgeted at \$1,386. A decrease of \$1,386 based on expected costs for the year.

Lodging is budgeted at \$3,206. A decrease of \$3,206 based on expected costs for the year.

Meeting Fees is budgeted at \$1,400. A decrease of \$1,400 based on expected costs for the year.

Northwest Arctic Borough
 General Fund
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 June 30, 2017

27-00 Sulianich Contribution

Account #	Description	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	PERSONNEL	81,344	81,344	-	0%
6110	FICA	1,179	1,179	-	0%
6111	UNEMPLOYMENT INSURANCE	1,482	1,482	-	0%
6112	PERS	17,896	17,896	-	0%
6113	WORKER'S COMP	618	618	-	0%
6115	MEDICAL	25,296	25,296	-	0%
7001	SUPPLIES	-	3,000	(3,000)	
7030	UTILITIES	6,000	21,000	(15,000)	-250%
TOTAL		133,815	151,815	(18,000)	-13%

Sulianich Contribution Expenditures:

Supplies is budgeted at \$3,000. An increase of \$3,000 for supplies not previously budgeted for in 16-04 but purchased.

Utilities is budgeted at \$21,000. An increase of \$15,000 for utilities not previously budgeted for in 16-04 but spent.

Northwest Arctic Borough
 General Fund
 Budget Ordinance 16-04 am 01
 June 30, 2017

Other Appropriations

Account #	Account Name	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	OPERATING TRANSFERS	\$ 133,815	\$ 222,276	\$ (88,461)	-66%
9002	FINANCIAL CONTINGENCY RESERVE	\$ -	\$ 7,030,704	\$ (7,030,704)	
9003	BOND DEBT APPROPRIATION	\$ 1,987,496	\$ 3,050,955	\$ (1,063,459)	-54%
TOTAL		\$ 2,121,311	\$ 10,303,935	\$ (8,182,624)	-386%

Other Appropriation Detail:

Operating transfers is budgeted at \$222,276. An increase of \$88,461 to cover overages in Sulianich of \$18,000 (see 27-00 Sulianich for more detail) and overages in grants of \$70,461.

Financial Contingency Reserve is budgeted at \$7,030,704. An increase of \$7,030,704. The increase is to make a contribution to the Borough investment account.

Bond Debt Appropriation is budgeted at \$3,050,955. An increase of \$1,063,459 due to State of Alaska DEED bond reimbursement budget cuts. It is calculated as follows:

Fiscal Year 17 Debt Service	\$ 6,080,875
State DEED Reimbursement	\$ 3,029,920
NAB Debt Service Appropriation	\$ 3,050,955

Northwest Arctic Borough
Salary Schedule
Budget Ordinance 16-04 am 01
June 30, 2017

Position	Budget Ordinance 16-04	Budget Ordinance 16-04 am 01	\$ Change Favorable (Unfavorable)	% Change Favorable (Unfavorable)	
Borough Clerk	\$ 74,276	\$ 80,711	\$ (6,435)	-9%	<i>Adjust for raise (Note A)</i>
Deputy Clerk	\$ 62,400	\$ 62,400	\$ -	0%	
Assembly Total	\$ 136,676	\$ 143,111	\$ (6,435)	-5%	
Mayor	\$ 114,992	\$ 114,992	\$ -	0%	
Chief of Staff	\$ 110,000	\$ 110,000	\$ -	0%	
Director of Government Affairs	\$ 110,000	\$ 55,000	\$ 55,000	50%	<i>Adjust for vacancy</i>
Mayor Total	\$ 334,991	\$ 279,991	\$ 55,000	16%	
Treasurer/Finance Director	\$ 134,999	\$ 129,987	\$ 5,012	4%	<i>Adjust for actual</i>
Controller	\$ 100,000	\$ 100,016	\$ (16)	0%	<i>Adjust for rounding error</i>
Accounting Assistant	\$ 78,000	\$ 55,010	\$ 22,991	29%	<i>Adjust for actual</i>
Receptionist/Travel Clerk	\$ 52,650	\$ 48,628	\$ 4,022	8%	<i>Adjust for actual (Note B)</i>
Accounting Intern	\$ 13,500	\$ 9,723	\$ 3,778	28%	<i>Adjust for actual</i>
Admin & Finance Total	\$ 379,148	\$ 343,363	\$ 35,786	9%	
Planning Director	\$ 53,001	\$ 53,001	\$ -	0%	
Land Specialist	\$ 66,924	\$ 66,924	\$ -	0%	
Community Planner	\$ 78,644	\$ 78,644	\$ -	0%	
Planning Total	\$ 198,569	\$ 198,569	\$ -	0%	
Business & Econ Develop Admin	\$ 75,777	\$ 75,777	\$ -	0%	
Energy Coordinator	\$ 87,945	\$ 89,505	\$ (1,560)	-2%	<i>Adjust for rounding error</i>
EDA Total	\$ 163,722	\$ 165,282	\$ (1,560)	-1%	
Public Services Director	\$ 99,450	\$ 101,803	\$ (2,353)	-2%	<i>Adjust for actual (Note B)</i>
Deputy Director	\$ 80,009	\$ 80,009	\$ -	0%	
Fire Chief	\$ -	\$ 6,660	\$ (6,660)	-	
S&R Coordinator	\$ 68,484	\$ 68,484	\$ -	0%	
Public Services Administrator/ Grants Implementation Assistant	\$ 78,000	\$ 68,987	\$ 9,013	12%	<i>Adjust for actual (Note B)</i>
Public Services Administrator	\$ 78,000	\$ 25,838	\$ 52,163	67%	
Public Services Total	\$ 403,943	\$ 351,780	\$ 52,163	13%	
Art Manager	\$ 69,342	\$ 69,342	\$ -	0%	
Planning Director	\$ 53,001	\$ 53,001	\$ -	0%	
Emergency Manager (50%)	\$ 25,838	\$ -	\$ 25,838	100%	<i>Did not receive grant</i>
VPSO Coordinator	\$ 85,001	\$ 105,008	\$ (20,007)	-24%	<i>Governed by grant</i>
VPSO	\$ 63,687	\$ 77,849	\$ (14,162)	-22%	<i>Governed by grant</i>
VPSO	\$ 51,129	\$ 55,718	\$ (4,589)	-9%	<i>Governed by grant</i>
VPSO	\$ 53,040	\$ 53,869	\$ (829)	-2%	<i>Governed by grant</i>
VPSO	\$ 51,129	\$ 50,975	\$ 154	0%	<i>Governed by grant</i>
VPSO	\$ 53,040	\$ 50,975	\$ 2,065	4%	<i>Governed by grant</i>
VPSO	\$ 53,040	\$ 53,040	\$ -	0%	<i>Governed by grant</i>
VPSO	\$ 53,040	\$ 56,752	\$ (3,712)	-7%	<i>Governed by grant</i>
VPSO	\$ 53,040	\$ 49,277	\$ 3,763	7%	<i>Governed by grant</i>
VPSO Total	\$ 516,146	\$ 553,462	\$ (37,317)	-7%	
TOTAL SALARY	2,281,374	2,157,899	123,475	5%	

Note A: In a previous year, the Clerk was guaranteed a raise upon completion of certification (as the position is effectively the Director of the Assembly Department on the Administration side).

Note B: During FY17, the Receptionist/Travel Clerk was promoted to the Grants Implementation Assistant as the Administrator was promoted to the Public Services Director. The amount reported is the estimated end of year total after the transfers.

Northwest Arctic Borough
 General Fund
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Five-year Bond Debt Service Schedule

Total Debt Service:

	FY17	FY18	FY19	FY20	FY21
Total Bond Debt Service (Principal & Interest)	\$ 41,521,941	\$ 35,442,066	\$ 29,400,176	\$ 23,355,385	\$ 17,313,845
Fiscal Year Debt Service Payment	\$ 6,079,875	\$ 6,041,890	\$ 6,044,790	\$ 6,041,540	\$ 6,043,890
Ending Balance Debt Service	\$ 35,442,066	\$ 29,400,176	\$ 23,355,385	\$ 17,313,845	\$ 11,269,955

State DEED Reimbursement Calculation:

	FY17	FY18	FY19	FY20	FY21
State DEED Reimbursement	\$ 3,078,326	\$ 4,077,811	\$ 4,080,891	\$ 4,079,439	\$ 4,078,165
NAB Bond Debt Appropriation	\$ 3,001,549	\$ 1,964,079	\$ 1,963,900	\$ 1,962,101	\$ 1,965,725
Total Debt Service Payment	\$ 6,079,875	\$ 6,041,890	\$ 6,044,790	\$ 6,041,540	\$ 6,043,890
	<i>DEED cuts included</i>	<i>Historical reimbursement - subject to change by State of Alaska</i>			
	-	-	-	-	-

NOTE: As the State of Alaska continues to deal with the budgetary issues, the bond debt appropriation number may change each year. The change will be based on if law makers decide to cut DEED reimbursements - which will increase NAB's bond debt appropriation.

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04 am 01
June 30, 2017**

Five-year Bond Debt Service Schedule

NOTE: The DEED share is based on historical reimbursements that may change if the State of Alaska decides to cut DEED reimbursement funding. This will cause an increase in NAB's share of payments.

Fiscal Year 2017

The FY17 bond debt service payment totaled \$6,079,875. The State of Alaska Department of Education and Early Development's share is \$3,078,326 and the Borough's share is \$3,001,549.

Fiscal Year 2018

The FY18 bond debt service payment totaled \$6,041,890. The State of Alaska Department of Education and Early Development's share is \$4,077,811 and the Borough's share is \$1,964,079.

Fiscal Year 2019

The FY19 bond debt service payment totaled \$6,044,790. The State of Alaska Department of Education and Early Development's share is \$4,080,891 and the Borough's share is \$1,963,900.

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.