

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 23-04**

**AN ORDINANCE OF THE NORTHWEST ARCTIC
BOROUGH ASSEMBLY PROVIDING FOR THE
ESTABLISHMENT AND ADOPTION OF THE LINE-
ITEM BUDGET FOR FISCAL YEAR 2024.**

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, 2023 through June 30, 2024 and made a matter of public record.

Section 3. AUTHORIZATIONS AND APPROPRIATIONS.

The appropriation of \$ 30,578,105 is hereby adopted and authorized for the period July 1, 2023 through June 30, 2024 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 _____, 2023




Nathan Hadley, Jr., Assembly President

PASSED AND APPROVED THIS 7 DAY OF June 2023


Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS 7th DAY OF June 2023


Stella Atoruk, Borough Clerk

First Reading: May 23, 2023
Public Reading: 06/07/2023

ATTEST:



Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024

Summary of Revenue and Expenditures

Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
REVENUES	\$ 31,768,383	\$ 33,883,823	\$ (2,115,440)	-6%
Operations:				
Assembly Department	\$ 2,155,501	\$ 2,157,086	\$ 1,585	0%
Mayor's Department	\$ 1,492,415	\$ 1,802,415	\$ 310,000	17%
Administration & Finance	\$ 1,171,272	\$ 1,098,272	\$ (73,000)	-7%
Planning & Community	\$ 909,045	\$ 909,045	\$ -	0%
Planning Commission	\$ 36,803	\$ 36,803	\$ -	0%
COMM. & ECON. DEVELOP. DEPT	\$ 3,547,899	\$ 4,035,649	\$ 487,750	12%
COMM. & ECON. DEVELOP. COMM	\$ 25,669	\$ 25,669	\$ -	0%
Public Services Department	\$ 1,571,678	\$ 1,570,178	\$ (1,500)	0%
Public Safety Commission	\$ 25,592	\$ 25,592	\$ -	0%
Public Safety Department	\$ 1,369,108	\$ 1,426,308	\$ 57,200	4%
Total Operations	\$ 12,304,981	\$ 13,087,016	\$ 782,035	6%
Other Appropriations within General Fund				
Local Education Contribution	\$ 6,645,111	\$ 6,540,579	\$ (104,532)	-2%
Water and Sewer Subsidy	\$ 2,450,000	\$ 2,450,000	\$ -	0%
Total Other Appropriations	\$ 9,095,111	\$ 8,990,579	\$ (104,532)	-1%
Transfers from General Fund				
Sulianich - Operating Transfer	\$ 28,500	\$ 26,500	\$ (2,000)	-8%
Investment Contribution (per code)	\$ 7,500,000	\$ 8,047,632	\$ 547,632	7%
Bond Debt Appropriation	\$ 1,649,513	\$ 1,882,950	\$ 233,438	12%
FUND BALANCE LEGAL RESERVE	\$ -	\$ 1,500,000	\$ 1,500,000	100%
Total Transfers from General Fund	\$ 9,178,013	\$ 11,457,082	\$ 2,279,070	20%
TOTAL EXPENDITURES	\$ 30,578,105	\$ 33,534,677	\$ 2,956,573	9%
excess (deficiency) of revenue over expenditures	\$ 1,190,278			

Northwest Arctic Borough

General Fund

Budget Ordinance 23-XX

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.

Department	Line Item	Amount	Description
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	\$ 20,000	<i>NWALT Meetings and associated expenses</i>
Mayor	ARCTIC ISSUES	\$ 20,000	<i>Discretionary funds to support Arctic Policy</i>
			<i>Medical, burial and other donations for</i>
Mayor	CHARITABLE DONATIONS	\$ 140,000	<i>residents</i>
Planning	PLANNING GRANTS	\$ 75,000	<i>\$7,500 planning grants for villages</i>
CEDA	FR FERGUSON SCHOLARSHIPS	\$ 302,000	<i>Educational scholarships for NAB Residents</i>
CEDA	SMALL BUSINESS GRANTS	\$ 18,000	<i>Grants given to small business in NAB</i>
CEDA	FISHING GRANTS	\$ 90,000	<i>Grants for commercial & subsistence users</i>
			<i>Funds to allow CEDA to complete Economic</i>
CEDA	CEDA PROJECTS	\$ 2,195,000	<i>Development in the region</i>
			<i>Subsidy paid to ANTHC that works to reduce</i>
General	WATER & SEWER SUBSIDY	\$ 2,450,000	<i>water and sewer rates for residents</i>
			<i>Subsidy to keep Sulianich Arts Center in</i>
General	SULIANICH - OPERATING XFER	\$ 28,500	<i>operation</i>
	Total Discretionary Subsidy	\$ 6,115,915	
Required	LOCAL EDUCATION CONTRIBUTION	\$ 4,519,095	<i>The required annual contribution to the School District, as mandated by State law</i>
	TOTAL SUBSIDY	<u>\$ 10,635,010</u>	

**Northwest Arctic Borough
General Fund
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Grant Funds Summary

Description	FY23
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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
TOTAL STATE GRANTS	\$6,876,334

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
TOTAL FEDERAL GRANTS	\$12,079,655

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
TOTAL OTHER GRANTS	\$ 719,998

TOTAL GRANTS	<u>\$ 19,675,987</u>
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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
	<u>\$ 1,435,477</u>

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024**

General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total \$ 31,768,383 or -6.2% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures total \$ 30,578,105 or 8.8% 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	\$ 1,585	0%
Mayor's Department expenditures decreased by	\$ 310,000	17%
Admin/Finance expenditures increased by	\$ (73,000)	-7%
Planning & Community expenditures remained the same	\$ -	0%
Planning Commission expenditures remained the same	\$ -	0%
EDA Department expenditures decreased by	\$ 487,750	12%
Economic Development Commission remained the same	\$ -	0%
Public Services expenditures increased by	\$ (1,500)	0%
Public Safety Commission expenditures remained the same	\$ -	0%
Public Safety Department expenditures decreased by	\$ 57,200	4%
Local Contribution to Education increased by	\$ (104,532)	-2%
Water and Sewer subsidy remained the same	\$ -	0%
Sulianich - Operating Transfer increased by	\$ (2,000)	-8%
Investment Contribution Appropriation decreased by	\$ 547,632	7%
FUND BALANCE LEGAL RESERVE decreased by	\$ 1,500,000	
GO Bond Debt Appropriation decreased by	\$ 233,438	12%
TOTAL CHANGE IN EXPENDITURES	2,956,573	9%

Northwest Arctic Borough
General Fund
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01-00 Revenues

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	25,000,000	26,825,440	(1,825,440)	-7%
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	75,000	365,000	(290,000)	-79%
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%
TOTAL GENERAL REVENUES		\$ 31,768,383	\$ 33,883,823	\$ (2,115,440)	-6%

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
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 (cashed) 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
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June 30, 2024**

01-01 Assembly

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	192,461	192,461	-	0%
6010	WAGES - ELECTION WORKERS	20,000	20,000	-	0%
6110	FICA	25,741	25,741	-	0%
6111	UNEMPLOYMENT INSURANCE	5,305	5,305	-	0%
6115	MEDICAL	316,267	316,267	-	0%
6125	PERS	58,313	58,313	-	0%
6210	AIR TRANSPORTATION	110,000	120,000	10,000	8%
6220	GROUND TRANSPORTATION	18,000	20,000	2,000	10%
6230	LODGING	95,000	95,000	-	0%
6240	MEETING FEES	250,000	280,000	30,000	11%
6250	PER DIEM	65,000	65,000	-	0%
6320	PRINTING & PUBLICATIONS	33,000	33,000	-	0%
6370	DUES & SUBSCRIPTIONS	35,000	30,000	(5,000)	-17%
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	300,000	(35,415)	-12%
7050	DONATIONS	450,000	450,000	-	0%
7200	ELECTION EXPENSE	24,000	24,000	-	0%

TOTAL	\$ 2,155,501	\$ 2,157,086	\$ 1,585	0%
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Insurance/Total Assembly Budget 15%

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024**

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 \$110,000. A decrease of \$10,000. . The travel budget totaling \$288,000 (air transportation, ground transportation and lodging) allows the Assembly and department staff travel to attend monthly meetings along with conferences.

Ground Transportation is budgeted at \$18,000. A decrease of \$2,000.

Lodging is budgeted at \$95,000. Consistent with prior year.

Meeting Fees is budgeted at \$250,000. A decrease of \$30,000.

Per Diem is budgeted at \$65,000 consistent with prior year.

Printing and Publications is budgeted at \$33,000 consistent with prior year. The budget allows the Clerks to publish public notices and Borough related announcements.

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: travel for Congressional Representatives, supplies for meetings hosted at the Borough.

Consultants is budgeted at \$15,000 consistent with prior budget ordinance. The budget allows the Assembly Department to hire consultants as needed.

Legal is budgeted at \$50,000. Consistent with prior year. The budget allows the Assembly to consult with a lawyer as needed.

**Northwest Arctic Borough
General Fund
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June 30, 2024**

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 \$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:

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

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
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June 30, 2024

01-02 Mayor

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	377,601	377,601	-	0%
6110	FICA	5,785	5,785	-	0%
6111	UNEMPLOYMENT INSURANCE	6,243	6,243	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	81,972	81,972	-	0%
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	8,000	8,000	-	0%
6399	MISCELLANEOUS	20,000	30,000	10,000	33%
6400	CONSULTANTS	180,500	180,500	-	0%
6450	LEGAL SERVICES	235,000	235,000	-	0%
6825	NW LEADERSHIP TEAM	20,000	20,000	-	0%
6830	ARCTIC ISSUES	20,000	20,000	-	0%
7050	CHARITABLE DONATIONS	140,000	140,000	-	0%
7600	EMERGENCY DISASTER RELIEF	200,000	500,000	300,000	60%
TOTAL		\$ 1,492,415	\$ 1,802,415	\$ 310,000	17%

**Northwest Arctic Borough
General Fund
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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.

Dues and Subscriptions is budgeted at \$8,000. Consistent with prior budget ordinance.

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 \$20,000. Consistent with prior budget ordinance. The funds are used to support meetings and discussion amount the NWALT members regarding legislative and related matters impacting the Borough.

Arctic Issues is budgeted at \$20,000. Consistent with prior budget ordinance. The budget is to fund initiatives favorable state and federal policy for the region.

Charitable Donations is budgeted at \$140,000. Consistent with prior budget ordinance. 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. A decrease of \$300,000 but \$100,000 higher than historically budgeted. 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
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01-03 Administration & Finance

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	338,873	338,873	-	0%
6110	FICA	7,914	7,914	-	0%
6111	UNEMPLOYMENT INSURANCE	4,539	4,539	-	0%
6115	MEDICAL	72,985	72,985	-	0%
6125	PERS	74,552	74,552	-	0%
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	100,000	85,000	(15,000)	-18%
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	150,000	126,000	(24,000)	-19%
TOTAL		\$ 1,171,272	\$ 1,098,272	\$ (73,000)	-7%

**Northwest Arctic Borough
General Fund
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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
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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
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01-05 Planning Department

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	309,486	309,486	-	0%
6110	FICA	4,922	4,922	-	0%
6111	UNEMPLOYMENT INSURANCE	4,807	4,807	-	0%
6115	MEDICAL	72,985	72,985	-	0%
6125	PERS	66,547	66,547	-	0%
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	250,000	250,000	-	0%
7120	PLANNING GRANTS	75,000	75,000	-	0%
7400	TITLE 9 MONITORING	75,000	75,000	-	0%
TOTAL		\$ 909,045	\$ 909,045	\$ -	0%

**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. An increase of \$2,200. The budget allows travel for the Planning Department to attend meetings, conferences, training and village trips.

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 \$250,000. Consistent with prior year. The increase is to allow the Planning Department to work with the Borough surveyor familiar with the lands selection process. NAB would like to pump funds into this effort to obtain more land guaranteed through ANCSA.

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 \$75,000. Consistent with prior year. The funds provide support to the NANA Trespass Program, the stipulation for this funding is so the officers can conduct Title 9 Monitoring. NAB will work with Legal to ensure a contract is set in place that outlines clear directives for this financial support.

Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024

01-06 Planning Commission

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ 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%
TOTAL		\$ 36,803	\$ 36,803	\$ -	0%

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 23-XX
June 30, 2024

01-07 Community and Economic Development Department

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	557,959	557,959	-	0%
6110	FICA	8,524	8,524	-	0%
6111	UNEMPLOYMENT INSURANCE	9,345	9,345	-	0%
6115	MEDICAL	128,859	128,859	-	0%
6125	PERS	121,211	121,211	-	0%
6210	AIR TRANSPORTATION	23,000	18,750	(4,250)	-23%
6220	GROUND TRANSPORTATION	5,000	4,000	(1,000)	-25%
6230	LODGING	20,000	15,500	(4,500)	-29%
6250	PER DIEM	13,000	10,500	(2,500)	-24%
6300	OFFICE SUPPLIES	8,000	8,000	-	0%
6320	PRINTING & PUBLICATIONS	3,000	3,000	-	0%
6360	SHELTER CABIN PROGRAM	-	150,000	150,000	
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	0%
6380	TRAINING	5,000	5,000	-	0%
6400	CONSULTANTS	35,000	35,000	-	0%
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	2,545,000	350,000	14%
TOTAL		\$ 3,547,899	\$ 4,035,649	\$ 487,750	12%

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024**

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 \$23,000. An increase of \$4,250. The budget allows CEDA staff to travel to meetings, conferences, training and village visits.

Ground Transportation is budgeted at \$5,000. An increase of \$1,000.

Lodging is budgeted at \$20,000. An increase of \$4,500.

Per Diem is budgeted at \$13,000. An increase of \$2,500.

Office Supplies is budgeted at \$8,000. Consistent with prior year.

Printing and Publication is budgeted at \$3,000. Consistent with prior year.

Shelter Cabin is eliminated as the State of Alaska \$1.5m grant helps complete this goal.

Dues and Subscriptions is budgeted at \$5,000. Consistent with prior year.

Training is budgeted at \$5,000. Consistent with prior year.

Consultants is budgeted at \$35,000. Consistent with prior year.

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

Small Business Grants is budgeted at \$18,000. Consistent with prior year.

Fishing Grants is budgeted at \$90,000. Consistent with prior year. The budget provides financial support for subsistence and commercial fishermen in the region. Due to the program's popularity, the budget was increased for FY23.

CEDA Projects is budgeted at \$2,195,000. A decrease of \$350,000. \$2 million of this line item will go towards the \$5 million match in anticipation of receiving a \$40 million grant to install solar arrays and heat pumps throughout the region. The remainder of the \$195,000 will go towards seeking economic

Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024

01-08 Community and Economic Development Commission

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ 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%
TOTAL		\$ 25,669	\$ 25,669	\$ -	0%

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 23-XX
June 30, 2024

01-09 Public Services Department

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	469,151	469,151	-	0%
6110	FICA	18,500	18,500	-	0%
6111	UNEMPLOYMENT INSURANCE	7,564	7,564	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	87,000	87,000	-	0%
6210	AIR TRANSPORTATION	23,000	23,000	-	0%
6220	GROUND TRANSPORTATION	6,000	6,000	-	0%
6230	LODGING	11,500	11,500	-	0%
6250	PER DIEM	12,350	12,350	-	0%
6300	PUBLIC SERVICES SUPPLIES	5,000	5,000	-	0%
6310	AIR FREIGHT	20,000	20,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	11,000	9,500	(1,500)	-16%
6345	INFORMATION TECHNOLOGY CONTRACTOR	230,000	230,000	-	0%
6360	PUBLIC SERVICES PROJECTS	550,000	550,000	-	0%
6361					
6362					
6370	DUES & SUBSCRIPTIONS	8,300	8,300	-	0%
6399	MISCELLANEOUS	8,000	8,000	-	0%
7501	ABL VPSO HOUSE REPAIRS ONLY	7,000	7,000	-	0%
TOTAL		\$ 1,571,678	\$ 1,570,178	\$ (1,500)	0%

**Northwest Arctic Borough
General Fund
Budget Ordinance 22-04
June 30, 2023**

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 \$23,000. Consistent with prior year. The budget will allow Public Service staff to attend meetings, conferences, training, and village trips.

Ground Transportation is budgeted at \$6,000. Consistent with prior year.

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

Per Diem is budgeted at \$12,350. Consistent with 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 \$550,000. The budget will be broken down by project for the second reading.

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

Dues and Subscriptions is budgeted at \$8,300. Consistent with prior year.

Miscellaneous is budgeted at \$8,000. Consistent with prior year. The budget allows Public Services to take care of unexpected costs incurred during operations.

ABL VPSO House Repairs ONLY is budgeted at \$7,000. Consistent with prior year.

Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024

01-10 Public Safety Commission

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
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%
TOTAL		\$ 25,592	\$ 25,592	\$ -	0%

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 23-XX

June 30, 2024

01-11 Public Safety Department

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	480,575	480,575	-	0%
6010	WAGES - TEMP TRAIL STAKERS	36,000	36,000	-	0%
6110	FICA	11,500	11,500	-	0%
6111	UNEMPLOYMENT INSURANCE	7,756	7,756	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	83,165	83,165	-	0%
6210	AIR TRANSPORTATION	32,000	18,000	(14,000)	-78%
6220	GROUND TRANSPORTATION	3,500	3,500	-	0%
6230	LODGING	11,000	11,000	-	0%
6250	PER DIEM	9,000	9,000	-	0%
6300	SUPPLIES	5,000	5,000	-	0%
6310	AIR FREIGHT	15,000	15,000	-	0%
6370	DUES & SUBSCRIPTIONS	7,500	1,000	(6,500)	-650%
6399	MISCELLANEOUS	4,000	10,000	6,000	60%
6400	CONSULTANTS	2,500	15,000	12,500	83%
6800	LEPC MEETINGS	-	11,500	11,500	100%
7150	WINTER TRAILS	150,000	150,000	-	0%
7155	EMERGENCY MANAGEMENT	12,800	5,000	(7,800)	-156%
7160	Public Safety Summit	15,000	-	(15,000)	#DIV/0!
TOTAL General Public Safety		983,608	970,308	(13,300)	-1%
7500	VPSO Support (VPSO House Expenses)	10,000	10,000	-	0%
VPSO Subsidy from General Fund		10,000	10,000	-	0%
8001	SEARCH & RESCUE TRAVEL	-	8,500	8,500	100%
8002	SEARCH AND RESCUE SUPPORT	80,000	80,000	-	0%
8003	S&R EQUIPMENT	-	25,000	25,000	100%
8004	SEARCH & RESCUE STIPENDS	108,500	99,000	(9,500)	-10%
8005	SEARCH & RESCUE MEETINGS	-	13,500	13,500	100%
TOTAL Search and Rescue		188,500	226,000	37,500	17%
8500	FIRE TRAVEL	-	8,500	8,500	100%
8501	FIRE DEPARTMENT SUPPORT	100,000	45,000	(55,000)	-122%
8503	FIRE TRAINING & DRILLS	-	30,000	30,000	100%
8504	FIRE PREVENTION	-	43,000	43,000	100%
8505	FIRE RECRUITMENT/RETENTION	-	500	500	100%
8506	BATTALION CHIEF STIPENDS	87,000	90,000	3,000	3%
8507	BATTALION CHIEF MEETINGS	-	3,000	3,000	100%
TOTAL Fire Safety		187,000	220,000	33,000	15%
TOTAL PUBLIC SAFETY		1,369,108	\$ 1,426,308	\$ 57,200	4%

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024**

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 \$32,000. An increase of \$14,000 as the SAR Travel and FIRE Travel are moved to this line item.

Ground Transportation is budgeted at \$3,500. Consistent with prior year.

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 \$5,000. Consistent with prior year.

Air Freight is budgeted at \$15,000. Consistent with prior year.

Dues and Subscriptions is budgeted at \$7,500. An increase of \$6,500 in hopes of allowing the employees to attend training.

Miscellaneous is budgeted at \$4,000. A decrease of \$6,000.

Consultants is budgeted at \$2,500. A decrease of \$12,500. The goal is to perform work in-house.

LEPC Meetings is eliminated as the State has eliminated funding for this Commission.

Winter Trails is budgeted at \$150,000. Consistent with prior year.

Emergency Management is budgeted at \$12,800. An increase of \$7,800 in anticipation of an increased effort in emergency management.

Public Safety Summit is established at \$15,000. The goal is to hold a public safety summit each year.

VPSO House Expenses is renamed VPSO Support. The line item will support the VPSO program as needed

SAR Travel is eliminated and moved to the Air Transportation line item.

SAR Supplies is renamed **SAR Support** and budgeted at \$80,000. The goal of the line item is to provide SAR support as needed throughout the year.

SAR Equipment is eliminated.

SAR Stipends is budgeted at \$108,500. An increase of \$9,500 as the SAR Meetings line item is moved to this budget.

SAR Meetings is eliminated.

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024**

Public Safety Department Expenditures, continued:

Fire Travel is eliminated and moved to the Air Transportation line item.

Fire Equipment, Maintenance and Repairs is renamed **Fire Department Support** and budgeted at \$100,000. An increase of \$55,000. The line item goal is to provide Fire Support as needed throughout the fiscal year.

Fire Training and Drills, Fire Prevention and **Fire Recruitment/Retention** are eliminated.

Battalion Chief Stipends is budgeted at \$87,000. A decrease of \$3,000.

Battalion Chief Meetings is eliminated. The expenses will come out of Battalion Chief Stipends.

Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024

40-00 Sulianich Contribution from the General Fund

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6300	SUPPLIES	5,500	5,500	-	0%
6330	UTILITIES	23,000	21,000	(2,000)	-10%
TOTAL		\$ 28,500	\$ 26,500	\$ (2,000)	-8%

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
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Other Appropriations within General Fund

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	6,645,111	6,540,579	(104,532)	-2%
9007	WATER & SEWER SUBSIDY	2,450,000	2,450,000	-	0%
TOTAL		\$ 9,095,111	\$ 8,990,579	\$ (104,532)	-1%

Local Education Contribution is budgeted at \$6,645,111. An increase of \$104,532. 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

Account #	Description	PROPOSED FY24	PROPOSED FY23 Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	28,500	26,500	(2,000)	-8%
9002	INVESTMENT CONTRIBUTION	7,500,000	8,047,632	547,632	7%
9003	BOND DEBT APPROPRIATION	1,649,513	1,882,950	233,438	12%
FB	FUND BALANCE LEGAL RESERVE	-	1,500,000	1,500,000	100%
TOTAL		\$ 9,178,013	\$ 11,457,082	\$ 2,279,070	20%

Sulianich Operating Transfer is budgeted at \$28,500. An increase of \$2,000. See Sulianich budget for details.

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

Fund Balance Legal Reserve is eliminated in FY24.

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024**

Note on Salary Schedule: NAB Administration is requesting the Assembly consider a 3% COLA for FY24. This request will be discussed at the work session for first reading.

Salary Schedule

Position	PROPOSED			% Difference
	PROPOSED FY24	FY23 Amendment	\$ Difference	
Assembly Member Stipends	\$ 200,000	\$ 200,000	\$ -	0%
Borough Clerk	\$ 105,051	\$ 105,051	\$ -	0%
Deputy Clerk	\$ 87,410	\$ 87,410	\$ -	0%
Election Workers	\$ 20,000	\$ 20,000	\$ -	0%
TOTAL Assembly	\$ 412,461	\$ 412,461	\$ -	0%
Mayor	\$ 160,000	\$ 150,000	\$ 10,000	7%
Administrator	\$ 97,850	\$ 97,850	\$ -	0%
Mayor Assistant III	\$ 70,687	\$ 70,687	\$ -	0%
Receptionist	\$ 54,065	\$ 54,065	\$ -	0%
Legislative Intern	\$ 5,000	\$ 5,000	\$ -	0%
TOTAL Mayor	\$ 387,602	\$ 377,602	\$ 10,000	3%
Treasurer	\$ 149,171	\$ 149,171	\$ -	0%
Controller	\$ 124,165	\$ 124,165	\$ -	0%
Accounting Assistant	\$ 65,537	\$ 65,537	\$ -	0%
TOTAL Finance	\$ 338,873	\$ 338,873	\$ -	0%
Planning Director	\$ 128,750	\$ 128,750	\$ -	0%
Planning Administrator	\$ 95,464	\$ 95,464	\$ -	0%
Planning Coordinator	\$ 78,272	\$ 78,272	\$ -	0%
Intern	\$ 7,000	\$ 7,000	\$ -	0%
TOTAL Planning	\$ 309,486	\$ 309,486	\$ -	0%
CEDA Director	\$ 128,750	\$ 128,750	\$ -	0%
Energy Coordinator	\$ 105,785	\$ 105,785	\$ -	0%
Grant Administrator	\$ 98,000	\$ 98,000	\$ -	0%
CEDC Administrator	\$ 87,550	\$ 87,550	\$ -	0%
Grant Writer 50%	\$ 48,927	\$ 48,927	\$ -	0%
Summer Intern	\$ 7,000	\$ 7,000	\$ -	0%
TOTAL CEDA	\$ 476,012	\$ 476,012	\$ -	0%

Northwest Arctic Borough
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Budget Ordinance 23-XX
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Salary Schedule, continued:

Position	PROPOSED FY24		PROPOSED FY23 Amendment		% \$ Difference Difference	
Public Services Director	\$	132,767	\$	132,767	\$ -	0%
Public Services Administrator	\$	90,383	\$	90,383	\$ -	0%
Facilities Engineer	\$	85,001	\$	87,550	\$ (2,550)	-3%
Maintenance Technician	\$	-	\$	68,952	\$ (68,952)	-100%
KVL Road Maint. Workers	\$	100,000	\$	-	\$ 100,000	#DIV/0!
Temporary Construction Workers	\$	40,000	\$	40,000	\$ -	0%
Employee turnover	\$	21,000				
TOTAL Public Services	\$	469,151	\$	419,652	\$ 28,499	7%
Public Safety Director	\$	128,750	\$	128,750	\$ -	0%
Public Safety Administrator	\$	92,882	\$	92,882	\$ -	0%
Search and Rescue Coordinator*	\$	69,554	\$	69,554	\$ -	0%
Fire Safety Coordinator	\$	82,389	\$	82,389	\$ -	0%
Trail Staking Maintenance	\$	58,500	\$	-	\$ 58,500	#DIV/0!
Temporary Trail Stakers	\$	36,000	\$	36,000	\$ -	0%
Temp S&R Coordinator	\$	8,500	\$	8,500	\$ -	0%
TOTAL Public Safety	\$	476,575	\$	418,075	\$ 58,500	14%
Art Manager	\$	81,947	\$	81,947	\$ -	0%
TOTAL SALARIES	\$	2,952,107	\$	2,834,108	\$ 117,999	4%

**Northwest Arctic Borough
General Fund
Budget Ordinance 23-XX
June 30, 2024**

Five-year Bond Debt Service Schedule (includes Kivalina bo

Total Debt Service:	Last year of DEED for NAB				
	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

State DEED Reimbursement Calculation:	Last year of DEED for NAB				
	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 23-XX
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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.