

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 17-08-am-02**

**AN ORDINANCE OF THE NORTHWEST ARCTIC
BOROUGH ASSEMBLY APPROVING AND
ADOPTING A SECOND AMENDED LINE-ITEM
BUDGET FOR FISCAL YEAR 2018.**

WHEREAS: under Ordinance 17-08, the Borough established its FY18 budget; and

WHEREAS: the Borough wishes to further amend its FY18 budget as detailed in the budget worksheet attached to this Ordinance.

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, 2017 through June 30, 2018 and made a matter of public record.

Section 3. **AUTHORIZATION AND APPROPRIATIONS.**

Total expenditures and the appropriation of \$19,543,334 is hereby adopted and authorized for the period July 1, 2017 through June 30, 2018 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 24th DAY OF April 2018


CARL WEISNER, PRESIDENT

PASSED AND APPROVED THIS 24th DAY OF April 2018


CLEMENT RICHARDS, SR., MAYOR

SIGNED AND ATTESTED TO THIS 24th DAY OF April 2018


STELLA ATORUK, BOROUGH CLERK

ATTEST:

First Reading: April 3, 2018
Public Reading: April 24, 2018



Northwest Arctic Borough
General Fund
Budget Ordinance 17-08 am 02
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Summary of Revenue and Expenditures

Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Revenues	\$ 18,941,428	\$ 18,941,428	\$ -	0%
Expenditures:				
Assembly Department	2,106,858	2,106,858	-	0%
Mayor's Department	2,116,473	2,120,748	4,275	0%
Administration & Finance	1,581,375	1,594,591	13,216	1%
Human Resources	127,521	149,451	21,930	17%
Planning & Community	650,768	650,768	-	0%
Planning Commission	28,383	28,383	-	0%
Economic Development Administration	1,015,985	986,110	(29,875)	-3%
Public Safety Commission	72,856	72,856	-	0%
Public Services Department	1,551,798	1,526,898	(24,900)	-2%
Economic Development Commission	53,262	53,262	-	0%
Operating Transfers to Other Funds	139,992	155,346	15,354	11%
GO Bond Debt Appropriation	1,848,080	1,848,080	-	0%
Investment Contribution	4,206,000	4,206,000	-	0%
Local Contribution to Education	4,043,983	4,043,983	-	0%
Total Expenditures	\$ 19,543,334	\$ 19,543,334	\$ (0)	0%
FY17 Encumbrances carry forward to FY18	(601,906)	(601,906)		
Excess (Deficiency) of revenue over expenditures	\$ (0)	\$ (0)		
Fund Balance				
Nonspendable (Prepays)	\$ 41,711	\$ 41,711		
Committed - Working Capital	2,998,184	2,998,184		
Committed - Financial Contingency	10,000,000	10,000,000		
Unassigned	7,879,430	7,879,430		
Total Beginning Fund Balance	20,919,325	20,919,325		
Excess (Deficiency) of revenue over expenditures	-	-		
Ending Fund Balance	\$ 20,919,325	\$ 20,919,325		

Northwest Arctic Borough
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General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total \$ 18,941,428 or 0.0% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures total \$ 19,543,334 or 0.0% from the prior budget ordinance. Total expenditures exceed total revenues by \$0.

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 decreased by	\$ 4,275	0%
Admin/Finance expenditures decreased by	\$ 13,216	1%
Human Resources expenditures decreased by	\$ 21,930	17%
Planning & Community expenditures remained the same	\$ -	0%
Planning Commission expenditures remained the same	\$ -	0%
EDA Department expenditures increased by	\$ (29,875)	-3%
Public Safety Commission expenditures remained the same	\$ -	0%
Public Services expenditures increased by	\$ (24,900)	-2%
Economic Development Commission expenditures remained the same	\$ -	0%
Operating Transfers to Other Funds decreased by	\$ 15,354	11%
GO Bond Debt Appropriation remained the same	\$ -	0%
Investment Contribution Appropriation remained the same	\$ -	0%
Local Contribution to Education remained the same	\$ -	0%
TOTAL CHANGE IN EXPENDITURES	\$ (0)	0%

Northwest Arctic Borough
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01-00 Revenues

Account #	Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	14,706,000	14,706,000	-	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 PROGRAM	339,350	339,350	-	0%
4400	INDIRECT COST RECOVERY	110,000	110,000	-	0%
4500	INVESTMENT INCOME	-	-	-	
4600	LAND PERMIT REVENUE	10,000	10,000	-	0%
TOTAL GENERAL REVENUES		\$ 18,941,428	\$ 18,941,428	\$ -	0%

General Revenues:

All **Revenues** remain the same. The Federal PILT revenue is based on appropriations from the Federal Governments. The amount is usually not finalized until mid-June.

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01-01 Assembly

Account #	Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	169,688	167,288	(2,400)	-1%
6010	WAGES - ELECTION WORKERS	38,415	25,566	(12,849)	-33%
6111	UNEMPLOYMENT INSURANCE	2,983	4,212	1,229	41%
6110	FICA	20,779	20,779	-	0%
6120	WORKER'S COMP	1,537	1,519	(18)	-1%
6125	PERS	37,331	36,803	(528)	-1%
6115	MEDICAL	354,144	354,144	-	0%
6210	AIR TRANSPORTATION	147,382	149,099	1,717	1%
6220	GROUND TRANSPORTATION	29,640	32,640	3,000	10%
6230	LODGING	78,908	82,757	3,849	5%
6240	MEETING FEES	219,400	225,400	6,000	3%
6250	PER DIEM	70,726	70,726	-	0%
6320	PRINTING & PUBLICATIONS	2,000	2,000	-	0%
6370	DUES & SUBSCRIPTIONS	30,000	10,000	(20,000)	-67%
6399	MISCELLANEOUS	33,000	27,000	(6,000)	-18%
6400	CONSULTANTS (LOBBYIST)	110,000	110,000	-	0%
6450	LEGAL	54,000	54,000	-	0%
6810	INUPIAQ LANGUAGE COMMISSIO	7,500	7,500	-	0%
6820	ASSEMBLY RETREAT	14,000	20,000	6,000	43%
7000	REVENUE SHARING PROGRAM	224,425	224,425	-	0%
7050	DONATIONS	435,000	435,000	-	0%
MOVED	ICC MEMBERSHIP	-	20,000	20,000	#DIV/0!
7200	ELECTION EXPENSE	26,000	26,000	-	0%
TOTAL		\$ 2,106,858	\$ 2,106,858	\$ -	0%

**Northwest Arctic Borough
General Fund
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Assembly Department Expenditures:

SALARIES - ASSEMBLY is budgeted at \$169,688. An increase of \$2,400 due to an increase in salary for the Deputy Clerk.

WAGES - ELECTION WORKERS is budgeted at \$38,415. An increase of \$12,849 to cover actual costs of election workers.

UNEMPLOYMENT INSURANCE is budgeted at \$2,983. A decrease of \$1,229.

WORKER'S COMP is budgeted at \$1,537. An increase of \$18.

PERS is budgeted at \$37,331. An increase of \$528.

AIR TRANSPORTATION is budgeted at \$147,382. A decrease of \$1,717.

GROUND TRANSPORTATION is budgeted at \$29,640. A decrease of \$3,000.

LODGING is budgeted at \$78,908. A decrease of \$3,849.

MEETING FEES is budgeted at \$219,400. A decrease of \$6,000.

DUES & SUBSCRIPTIONS is budgeted at \$30,000. An increase of \$20,000 as ICC Membership (annual due) is moved to this line item.

MISCELLANEOUS is budgeted at \$33,000. An increase of \$6,000.

ASSEMBLY RETREAT is budgeted at \$14,000. A decrease of \$6,000.

ICC MEMBERSHIP is budgeted at \$0. A decrease of \$20,000 as expense is moved to Dues & Subscriptions line item.

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01-02 Mayor

Account #	Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	346,751	346,751	-	0%
6110	FICA	4,955	4,955	-	0%
6111	UNEMPLOYMENT INSURANCE	4,447	4,447	-	0%
6115	MEDICAL	75,888	75,888	-	0%
6120	WORKER'S COMP	2,597	2,597	-	0%
6125	PERS	75,183	75,183	-	0%
6210	AIR TRANSPORTATION	36,100	47,100	11,000	30%
6220	GROUND TRANSPORTATION	6,400	9,900	3,500	55%
6230	LODGING	27,114	40,114	13,000	48%
6250	PER DIEM	17,233	17,233	-	0%
6300	OFFICE SUPPLIES	4,280	1,280	(3,000)	-70%
6370	DUES & SUBSCRIPTIONS	5,500	5,500	-	0%
6380	TRAINING	8,000	10,000	2,000	25%
6399	MISCELLANEOUS	45,000	15,000	(30,000)	-67%
6400	CONSULTANTS	120,000	120,000	-	0%
6450	LEGAL	923,000	650,000	(273,000)	-30%
MOVED	LEGAL SERVICES	-	273,000	273,000	#DIV/0!
6825	NW LEADERSHIP TEAM	34,000	34,000	-	0%
6830	ARCTIC ISSUES	75,000	75,000	-	0%
6840	CULTURAL CAMPS	40,000	40,000	-	0%
7050	CHARITABLE DONATIONS	143,025	135,800	(7,225)	-5%
7600	EMERGENCY DISTASTER RELIEF	122,000	122,000	-	0%
MOVED	BUSINESS EXPENSE	-	15,000	15,000	#DIV/0!
TOTAL		\$ 2,116,473	\$ 2,120,748	\$ 4,275	0%

**Northwest Arctic Borough
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Mayor Department Expenditures:

AIR TRANSPORTATION is budgeted at \$36,100. A decrease of \$11,000.

GROUND TRANSPORTATION is budgeted at \$6,400. A decrease of \$3,500.

LODGING is budgeted at \$27,114. A decrease of \$13,000.

OFFICE SUPPLIES is budgeted at \$4,280. An increase of \$3,000.

TRAINING is budgeted at \$8,000. A decrease of \$2,000.

MISCELLANEOUS is budgeted at \$45,000. An increase of \$30,000 as the Business Expense budget of \$15,000 is moved to this line item. An additional \$15,000 is moved to this line item.

LEGAL is budgeted at \$923,000. An increase of \$273,000 as the Legal Services budget is moved to this line item.

LEGAL SERVICES is budgeted at \$0. A decrease of \$273,000 as the budget is moved to Legal.

CHARITABLE DONATIONS is budgeted at \$143,025. An increase of \$7,225.

BUSINESS EXPENSE is budgeted at \$0. A decrease of \$15,000 as the budget is moved to Miscellaneous.

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01-03 Administration & Finance

Account #	Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	301,276	301,965	689	0%
6110	FICA	4,282	4,282	-	0%
6111	UNEMPLOYMENT INSURANCE	5,420	7,411	1,991	37%
6115	MEDICAL	101,184	101,184	-	0%
6120	WORKER'S COMP	2,295	2,295	-	0%
6125	PERS	66,281	66,475	194	0%
6210	AIR TRANSPORTATION	18,125	18,125	-	0%
6220	GROUND TRANSPORTATION	7,100	7,100	-	0%
6230	LODGING	10,040	10,040	-	0%
6250	PER DIEM	8,019	8,019	-	0%
6300	OFFICE SUPPLIES	35,000	18,500	(16,500)	-47%
6310	POSTAGE AND FREIGHT	24,000	24,000	-	0%
6320	PRINTING & PUBLICATIONS	38,500	38,500	-	0%
6330	OFFICE BUILDING UTILITIES	62,000	60,000	(2,000)	-3%
6335	NOATAK AIRPORT LEASE-	12,668	12,668	-	0%
6340	TELEPHONE	44,000	37,200	(6,800)	-15%
6345	COMPUTER SUPPORT &	103,187	103,187	-	0%
6350	COMPUTER EQUIPMENT	19,000	12,000	(7,000)	-37%
6360	EQUIP. REPAIRS &	50,000	50,000	-	0%
6360	BUILDING REPAIRS & MAINTENANCE	195,000	195,000	-	0%
6365	GAS & OIL	9,000	9,000	-	0%
6370	DUES & SUBSCRIPTIONS	15,000	7,500	(7,500)	-50%
6380	SOFTWARE TRAINING	14,200	14,200	-	0%
6390	JANITORIAL EXPENSE	28,000	28,000	-	0%
6460	ACCOUNTING/AUDIT	225,000	218,500	(6,500)	-3%
6600	INSURANCE	100,298	100,298	-	0%
6850	SOFTWARE UPGRADES	82,500	82,500	-	0%
MOVED	FR FERGUSON SCHOLARSHIPS	-	56,642	56,642	#DIV/0!
TOTAL		\$ 1,581,375	\$ 1,594,591	\$ 13,216	1%

**Northwest Arctic Borough
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Finance Department Expenditures:

SALARIES-ADM/FINANCE is budgeted at \$301,276. A net decrease of \$689. The change is due to a \$6,000 prorated increase in annual wages for the Receptionist/Travel Clerk and a decrease of \$3,800 to move the Intern from Admin/Finance to EDA.

UNEMPLOYMENT INSURANCE is budgeted at \$5,420. A decrease of \$1,991.

PERS is budgeted at \$66,281. A decrease of \$194.

OFFICE SUPPLIES is budgeted at \$35,000. An increase of \$16,500.

OFFICE BUILDING UTILITIES is budgeted at \$62,000. An increase of \$2,000.

TELEPHONE is budgeted at \$44,000. An increase of \$6,800.

COMPUTER EQUIPMENT is budgeted at \$19,000. An increase of \$7,000.

DUES & SUBSCRIPTIONS is budgeted at \$15,000. An increase of \$7,500.

ACCOUNTING/AUDIT is budgeted at \$225,000. An increase of \$6,500.

FR FERGUSON SCHOLARSHIP is budgeted at \$0. A decrease of \$56,642 as the budget is moved to EDA.

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01-04 Human Resources

Account #	Description	Proposed Amendme nt	Approved Amendme nt	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	37,083	87,009	49,926	135%
6110	FICA	538	1,262	724	135%
6111	UNEMPLOYMENT INSURANCE	1,420	1,482	62	4%
6115	MEDICAL	10,540	25,296	14,756	140%
6120	WORKER'S COMP	282	662	380	135%
6125	PERS	8,158	19,140	10,982	135%
6210	AIR TRANSPORTATION	13,500	4,000	(9,500)	-70%
6220	GROUND TRANSPORTATION	4,000	1,000	(3,000)	-75%
6230	LODGING	4,000	1,500	(2,500)	-63%
6250	PER DIEM	3,000	1,500	(1,500)	-50%
6300	OFFICE SUPPLIES	15,000	600	(14,400)	-96%
6380	TRAINING	15,000	-	(15,000)	-100%
6400	CONSULTANTS	15,000	6,000	(9,000)	-60%
TOTAL		\$ 127,521	\$ 149,451	\$ 21,930	17%

**Northwest Arctic Borough
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Human Resources Department Expenditures:

SALARIES is budgeted at \$37,083. A decrease of \$49,926 as the HR Manager was budgeted for the full year but hired in February.

FICA is budgeted at \$538. A decrease of \$724.

UNEMPLOYMENT INSURANCE is budgeted at \$1,420. A decrease of \$62.

MEDICAL is budgeted at \$10,540. A decrease of \$14,756.

WORKER'S COMP is budgeted at \$282. A decrease of \$380.

PERS is budgeted at \$8,158. A decrease of \$10,982.

AIR TRANSPORTATION is budgeted at \$13,500. An increase of \$9,500.

GROUND TRANSPORTATION is budgeted at \$4,000. An increase of \$3,000.

LODGING is budgeted at \$4,000. An increase of \$2,500.

PER DIEM is budgeted at \$3,000. An increase of \$1,500.

OFFICE SUPPLIES is budgeted at \$15,000. An increase of \$14,400.

TRAINING is budgeted at \$15,000. An increase of \$15,000.

CONSULTANTS is budgeted at \$15,000. An increase of \$9,000.

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01-05 Planning & Community Department

Account #	Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	259,117	259,117	-	0%
6110	FICA	3,757	3,757	-	0%
6111	UNEMPLOYMENT INSURANCE	4,447	4,447	-	0%
6115	MEDICAL	75,888	75,888	-	0%
6120	WORKER'S COMP	1,969	1,969	-	0%
6125	PERS	57,006	57,006	-	0%
6210	AIR TRANSPORTATION	22,000	24,011	2,011	9%
6220	GROUND TRANSPORTATION	10,400	10,400	-	0%
6230	LODGING	10,250	10,250	-	0%
6250	PER DIEM	6,623	6,623	-	0%
6300	SUPPLIES	6,800	6,800	-	0%
6370	DUES & SUBSCRIPTIONS	1,500	500	(1,000)	-67%
6380	TRAINING	1,011	-	(1,011)	-100%
6400	CONSULTANTS	50,000	50,000	-	0%
7120	PLANNING GRANTS	65,000	65,000	-	0%
7400	TITLE NINE MONITORING	75,000	75,000	-	0%
TOTAL		\$ 650,768	\$ 650,768	\$ -	0%

**Northwest Arctic Borough
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Planning & Community Expenditures:

AIR TRANSPORTATION is budgeted at \$22,000. A decrease of \$2,011.

DUES & SUBSCRIPTIONS is budgeted at \$1,500. An increase of \$1,000.

TRAINING is budgeted at \$1,011. An increase of \$1,011.

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01-06 Planning Commission

Account #	Description	Proposed Amendment	Approved Amendment	\$ 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%

Planning Commission Expenditures:

Planning Department expenditures are budgeted consistently with prior budget ordinance.

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01-07 Economic Development Administration

Account #	Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	285,680	280,240	(5,440)	-2%
6110	FICA	4,142	4,063	(79)	-2%
6111	UNEMPLOYMENT INSURANCE	4,565	4,447	(118)	-3%
6115	MEDICAL	75,888	75,888	-	0%
6120	WORKER'S COMP	2,171	2,130	(41)	-2%
6125	PERS	62,850	61,653	(1,197)	-2%
6210	AIR TRANSPORTATION	20,027	31,000	10,973	55%
6220	GROUND TRANSPORTATION	8,500	2,600	(5,900)	-69%
6230	LODGING	14,000	20,000	6,000	43%
6250	PER DIEM	13,000	16,000	3,000	23%
6300	OFFICE SUPPLIES	8,500	8,500	-	0%
6320	PRINTING & PUBLICATIONS	5,000	5,000	-	0%
6350	EQUIPMENT	13,000	-	(13,000)	-100%
6370	DUES & SUBSCRIPTIONS	1,000	1,000	-	0%
6380	TRAINING	7,500	7,500	-	0%
6400	CONSULTANTS	55,000	55,000	-	0%
7100	FR FERGUSON SCHOLARSHIPS	324,662	301,662	(23,000)	-7%
7110	SMALL BUSINESS GRANTS	35,000	19,427	(15,573)	-44%
7130	FISHING GRANTS	25,500	40,000	14,500	57%
7135	EDA PROJECTS	50,000	50,000	-	0%
TOTAL		\$ 1,015,985	\$ 986,110	\$ (29,875)	-3%

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Economic Development Administration Expenditures:

SALARIES-EDA is budgeted at \$285,680. An increase of \$5,440 due to the wage increase for the Business Development Administrator.

FICA is budgeted at \$4,142. An increase of \$79.

UNEMPLOYMENT INSURANCE is budgeted at \$4,565. An increase of \$118.

WORKER'S COMP is budgeted at \$2,171. An increase of \$41.

PERS is budgeted at \$62,850. An increase of \$1,197.

AIR TRANSPORTATION is budgeted at \$20,027. A decrease of \$10,973.

GROUND TRANSPORTATION is budgeted at \$8,500. An increase of \$5,900.

LODGING is budgeted at \$14,000. A decrease of \$6,000.

PER DIEM is budgeted at \$13,000. A decrease of \$3,000.

EQUIPMENT is budgeted at \$13,000. An increase of \$13,000.

FR FERGUSON SCHOLARSHIP is budgeted at \$324,662. An increase of \$23,000.

SMALL BUSINESS GRANTS is budgeted at \$35,000. An increase of \$15,573.

FISHING GRANTS is budgeted at \$25,500. A decrease of \$14,500.

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01-08 Economic Development Commission

Account #	Description	Proposed Amendmen t	Approved Amendmen t	\$ 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%

Economic Development Commission Expenditures:

Economic Development Commission expenditures are budgeted consistently with prior budget ordinance.

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01-09 Public Services Department

Account #	Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	414,437	410,070	(4,367)	-1%
6110	FICA	6,009	5,964	(45)	-1%
6111	UNEMPLOYMENT INSURANCE	9,030	7,363	(1,667)	-18%
6115	MEDICAL	145,452	141,236	(4,216)	-3%
6120	WORKER'S COMP	3,150	3,117	(33)	-1%
6125	PERS	91,176	90,215	(961)	-1%
6210	AIR TRANSPORTATION	48,000	36,928	(11,072)	-23%
6220	GROUND TRANSPORTATION	6,000	8,200	2,200	37%
6230	LODGING	14,143	16,800	2,657	19%
6250	PER DIEM	18,000	13,671	(4,329)	-24%
6300	PUBLIC SERVICES SUPPLIES	25,489	26,778	1,289	5%
6301	SEARCH AND RESCUE SUPPLIES	31,000	41,244	10,244	25%
6302	FIRE FIGHTING SUPPLIES	35,900	35,900	-	0%
6310	AIR FREIGHT	7,000	7,000	-	0%
6350	EQUIPMENT	233,412	233,412	-	
6360	EQUIPMENT MAINTENANCE AND	7,000	10,000	3,000	30%
6370	DUES & SUBSCRIPTIONS	23,000	17,400	(5,600)	-32%
6399	MISCELLANEOUS	40,000	28,000	(12,000)	-43%
6800	LEPC MEETINGS	13,500	13,500	-	0%
7150	WINTER TRAILS	112,000	112,000	-	0%
7500	VPSO HOUSE FUNDING	55,400	55,400	-	0%
7501	ABL VPSO HOUSE REPAIRS ONLY	7,000	7,000	-	
7555	VPSO TRAVEL	15,000	15,000	-	0%
7700	BATTALION CHIEF STIPENDS	69,500	69,500	-	0%
7710	BATTALION CHIEF MEETINGS	20,500	20,500	-	0%
7750	SEARCH & RESCUE STIPENDS	79,000	79,000	-	0%
7751	SEARCH & RESCUE MEETINGS	21,700	21,700	-	0%
TOTAL		\$ 1,551,798	\$ 1,526,898	\$ (24,900)	-2%

**Northwest Arctic Borough
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Public Services Expenditures:

SALARIES is budgeted at \$414,437. An increase of \$4,367 to add a Grant Writer position.

FICA is budgeted at \$6,009. An increase of \$45.

UNEMPLOYMENT INSURANCE is budgeted at \$9,030. An increase of \$1,667.

MEDICAL is budgeted at \$145,452. An increase of \$4,216.

WORKER'S COMP is budgeted at \$3,150. An increase of \$33.

PERS is budgeted at \$91,176. An increase of \$961.

AIR TRANSPORTATION is budgeted at \$48,000. An increase of \$11,072.

GROUND TRANSPORTATION is budgeted at \$6,000. A decrease of \$2,200.

LODGING is budgeted at \$14,143. A decrease of \$2,657.

PER DIEM is budgeted at \$18,000. An increase of \$4,329.

PUBLIC SERVICES SUPPLIES is budgeted at \$25,489. A decrease of \$1,289.

SEARCH AND RESCUE SUPPLIES is budgeted at \$31,000. A decrease of \$10,244.

EQUIPMENT MAINTENANCE is budgeted at \$7,000. A decrease of \$3,000.

DUES & SUBSCRIPTIONS is budgeted at \$23,000. An increase of \$5,600.

MISCELLANEOUS is budgeted at \$40,000. An increase of \$12,000.

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01-10 Public Safety Commission

Account #	Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	632	632	-	0%
6210	AIR TRANSPORTATION	7,560	7,560	-	0%
6230	LODGING	4,580	4,580	-	0%
6240	MEETING FEES	8,250	8,250	-	0%
6250	PER DIEM	6,534	6,534	-	0%
6300	SUPPLIES	300	300	-	0%
7550	VPO CONTRIBUTION	45,000	45,000	-	0%
TOTAL		\$ 72,856	\$ 72,856	\$ -	0%

Public Safety Commission Expenditures:

Public Safety Commission expenditures are budgeted consistently with prior budget ordinance.

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40-00 Sulianich Contribution (TRANSFER FROM GENERAL FUND)

Account #	Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	PERSONNEL	\$ 71,422	\$ 71,422	\$ -	0%
6100	UNEMPLOYMENT INSURANCE	\$ 1,482	\$ 1,482	\$ -	0%
6110	FICA	\$ 1,036	\$ 1,036	\$ -	0%
6120	WORKER'S COMP	\$ 543	\$ 543	\$ -	0%
6130	PERS	\$ 15,713	\$ 15,713	\$ -	0%
6140	MEDICAL	\$ 25,296	\$ 25,296	\$ -	0%
6300	SUPPLIES	\$ 3,500	\$ 3,500	\$ -	0%
6330	UTILITIES	\$ 21,000	\$ 21,000	\$ -	0%
TOTAL		\$ 139,992	\$ 139,992	\$ -	0%

Sulianich Expenditures:

Sulianich expenditures are budgeted consistently with prior budget ordinance.

Northwest Arctic Borough
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Other Appropriations

Account #	Description	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	OPERATING TRANSFERS	139,992	155,346	15,354	11%
9002	INVESTMENT CONTRIBUTION	4,206,000	4,206,000	-	0%
9003	BOND DEBT APPROPRIATION	1,848,080	1,848,080	-	0%
9004	LOCAL EDUCATION CONTRIBUTION	4,043,983	4,043,983	-	0%
TOTAL		\$ 10,238,055	\$ 10,253,409	\$ 15,354	0%

Other Appropriation Detail:

Operating Transfers is budgeted at \$139,992. A decrease of \$15,354.

Northwest Arctic Borough
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Salary Schedule:

Position	Proposed Amendment	Approved Amendment	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Assembly Department				
Borough Clerk	\$ 103,016	\$ 103,016	\$ -	0%
Deputy Clerk	\$ 66,672	\$ 64,272	\$ 2,400	4%
Assembly Total	\$ 169,688	\$ 167,288	\$ 2,400	1%
Mayor Department				
Mayor	\$ 118,441	\$ 118,441	\$ -	0%
Chief of Staff	\$ 113,299	\$ 113,299	\$ -	0%
Director of Government Affairs	\$ 115,011	\$ 115,011	\$ -	0%
Mayor Total	\$ 346,751	\$ 346,751	\$ -	0%
Admin & Finance Department				
Treasurer/Finance Director	\$ 133,887	\$ 133,887	\$ -	0%
Controller	\$ 103,016	\$ 103,016	\$ -	0%
Accounting Assistant	\$ 25,411	\$ 25,411	\$ -	0%
Receptionist/Travel Clerk	\$ 38,963	\$ 36,563	\$ 2,400	6%
Accounting Intern	\$ -	\$ 3,088	\$ (3,088)	#DIV/0!
Admin & Finance Total	\$ 301,277	\$ 301,965	\$ (688)	0%
Human Resources				
Human Resources Director	\$ 37,083	\$ 87,009	\$ (49,926)	-135%
Human Resources Total	\$ 37,083	\$ 87,009	\$ (49,926)	-135%
Planning Department				
Planning Director	\$ 109,182	\$ 109,182	\$ -	0%
Land Specialist	\$ 68,932	\$ 68,932	\$ -	0%
Community Planner	\$ 81,003	\$ 81,003	\$ -	0%
Planning Total	\$ 259,117	\$ 259,117	\$ -	0%

Northwest Arctic Borough
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Salary Schedule continued:

Position	Budget Ordinance 17-08 am 01	Budget Ordinance 17-08 am 01	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
EDA Department				
Economic Development Director	\$ 110,000	\$ 110,000	\$ -	0%
Business & Econ Develop Admin	\$ 80,403	\$ 78,050	\$ 2,353	3%
Energy Coordinator	\$ 92,190	\$ 92,190	\$ -	0%
Summer Intern	\$ 3,088	\$ -	\$ 3,088	100%
EDA Total	\$ 285,681	\$ 280,240	\$ 2,353	1%
Public Services Department				
Public Services Director	\$ 103,016	\$ 103,016	\$ -	0%
Deputy Director	\$ 82,409	\$ 82,409	\$ -	0%
Fire Chief	\$ 71,994	\$ 71,994	\$ -	
S&R Coordinator	\$ 58,500	\$ 58,500	\$ -	0%
Grant Writer	\$ 15,200	\$ -	\$ 15,200	100%
Grants Implementation Assistant	\$ 56,238	\$ 56,238	\$ -	0%
Maintenance Worker	\$ 27,081	\$ 37,913	\$ (10,832)	
Public Services Total	\$ 414,438	\$ 410,070	\$ 4,368	1%
Sulianich Art Manager	\$ 71,422	\$ 71,422	\$ -	0%
TOTAL SALARY	1,885,457	1,923,862	(41,493)	-2%

**Northwest Arctic Borough
General Fund
Budget Ordinance 17-08 am 02
June 30, 2018**

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	\$ 4,080,891	\$ 4,079,439	\$ 4,078,165	\$ 1,576,147	\$ 1,109,211
NAB Bond Debt Appropriation	\$ 1,963,900	\$ 1,962,101	\$ 1,965,725	\$ 2,101,529	\$ 2,098,916
Total Debt Service Payment	\$ 6,044,790	\$ 6,041,540	\$ 6,043,890	\$ 3,677,676	\$ 3,208,127

**Northwest Arctic Borough
General Fund
Budget Ordinance 17-08 am 02
June 30, 2018**

Five-year Bond Debt Service Schedule

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.

Fiscal Year 2022

The FY22 bond debt service payment totaled \$3,677,676. The State of Alaska Department of Education and Early Development's share is \$1,576,147 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.