

**NORTHWEST ARCTIC BOROUGH  
ORDINANCE 18-04**

**AN ORDINANCE OF THE NORTHWEST ARCTIC  
BOROUGH ASSEMBLY PROVIDING FOR THE  
ESTABLISHMENT AND ADOPTION OF THE  
LINE-ITEM BUDGET FOR FISCAL YEAR 2019.**

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, 2018 through June 30, 2019 and made  
a matter of public record.

Section 3.    **AUTHORIZATIONS AND APPROPRIATIONS.**  
  
                The appropriation of \$22,186,078 is hereby adopted and authorized  
for the period July 1, 2018 through June 30, 2019 and is the budget  
for that period. Subject to Assembly approval, by resolution, the  
Mayor may: (1) establish line item expenditures within an  
authorized 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  
2.08.020(E) of the Borough Code.

**Section 4.    EDUCATION APPROPRIATIONS.**

The appropriations of \$XX,XXX,XXX is approved and authorized  
as follows:

General Fund.....	\$XX,XXX,XXX.
Food Service.....X.....	\$X,XXX,XXX.
Special Revenues.....	\$X,XXX,XXX.
TOTAL.....	<u>\$XX,XXX,XXX.</u>

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

PASSED AND ADOPTED THIS 24<sup>th</sup> DAY OF April 2018



CARL WEISNER, PRESIDENT

PASSED AND APPROVED THIS 24<sup>th</sup> DAY OF April 2018



CLEMENT RICHARDS, SR., MAYOR

SIGNED AND ATTESTED TO THIS 24<sup>th</sup> DAY OF April 2018



STELLA ATORUK, BOROUGH CLERK

ATTEST:

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



Northwest Arctic Borough  
General Fund  
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**Summary of Revenue and Expenditures**

Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Revenues	\$ 22,186,078	\$ 18,941,428	\$ 3,244,650	15%
Expenditures:				
Assembly Department	2,353,268	2,106,858	(246,410)	-10%
Mayor's Department	1,564,380	2,120,748	556,368	36%
Administration & Finance	1,602,983	1,594,591	(8,392)	-1%
Human Resources	281,423	149,451	(131,972)	-47%
Planning & Community	680,875	650,768	(30,107)	-4%
Planning Commission	28,383	28,383	-	0%
Economic Development Administration	1,192,275	986,110	(206,165)	-17%
Economic Development Commission	53,262	53,262	-	0%
Public Services Department	816,157	1,526,898	710,741	87%
Public Safety Commission	27,856	72,856	45,000	162%
Public Safety Department	1,264,388	-	(1,264,388)	-100%
Sulianich - Operating Transfer	143,571	155,346	11,775	8%
GO Bond Debt Appropriation	1,963,900	1,848,080	(115,820)	-6%
Investment Contribution	4,206,000	4,206,000	-	0%
Local Contribution to Education	4,157,357	4,043,983	(113,374)	-6%
Water and Sewer Subsidy	1,850,000	-	(1,850,000)	-100%
Total Expenditures	\$ 22,186,078	\$ 19,543,334	\$ (2,642,744)	-12%
FY17 Encumbrances carry forward to FY18		\$ (601,906)		
Excess (Deficiency) of revenue over expenditures	\$ -	\$ (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 \$ 22,186,078 or 14.6% from the prior budget ordinance.

**General Fund Expenditures:**

The General Fund expenditures total \$ 22,186,078 or -11.9% from the prior budget ordinance.

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

Department	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Assembly Department expenditures increased by	\$ (246,410)	-10%
Mayor's Department expenditures decreased by	\$ 556,368	36%
Admin/Finance expenditures increased by	\$ (8,392)	-1%
Human Resources expenditures increased by	\$ (131,972)	-47%
Planning & Community expenditures increased by	\$ (30,107)	-4%
Planning Commission expenditures remained the same	\$ -	0%
EDA Department expenditures increased by	\$ (206,165)	-17%
Economic Development Commission expenditures remained the same	\$ -	0%
Public Services expenditures decreased by	\$ 710,741	87%
Public Safety Commission expenditures decreased by	\$ 45,000	162%
Public Safety Department is established at	\$ (1,264,388)	-100%
Sulianich - Operating Transfer decreased by	\$ 11,775	8%
GO Bond Debt Appropriation increased by	\$ (115,820)	-6%
Investment Contribution Appropriation remained the same	\$ -	0%
Local Contribution to Education increased by	\$ (113,374)	-6%
Water and Sewer subsidy is established at	\$ (1,850,000)	-100%
<b>TOTAL DECREASE IN EXPENDITURES</b>	<b>\$ (2,642,744)</b>	<b>-12%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 18-04  
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**Expenditure Changes**

The General Fund expenditures total \$ 22,186,078 An increase of \$ (2,642,744) or -12% from the prior budget ordinance.

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

Water & Sewer Subsidy: The first year budget is established at: \$ (1,850,000)

*The increase is due to establishing the Community Utility Assistance Program for water and sewer operations.*

Public Safety Department: The Public Safety Department is established with a budget of \$ (1,264,388)

*The increase is due to moving the S&R, Fire, and VPSO expenditures into a separate department.*

Public Services Department: The Public Services Department budget decreased by: \$ 710,741

*The decrease is due to moving the S&R, Fire, and VPSO expenditures to the Public Safety Department.*

Mayor's Department: The expenditures decreased by: \$ 556,368

*The decrease is due to elimination of the legal services obligation for PILT negotiator of \$650,000.*

Economic Development Administration: The expenditures increased by: \$ (206,165)

*The increase is due to adding a \$100,000 budget for EDA projects and salary increase for the Director and COLA increases for all employee.*

Human Resource's Department: The expenditures increased by: \$ (131,972)

*The increase is due to adding an HR Specialist and adjusting the budget for two employees to update HR policies.*

**TOTAL OF MAJOR HIGHLIGHTS** \$ (2,185,416)

Northwest Arctic Borough  
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**01-00 Revenues**

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	18,000,000	14,706,000	3,294,000	18%
4010	FEDERAL PILT REVENUE	1,100,062	1,100,062	-	0%
4020	BOROUGH LAND USAGE REVENUE	2,126,016	2,126,016	-	0%
4050	TOBACCO EXCISE TAX REVENUE	540,000	540,000	-	0%
4099	MISCELLANEOUS REVENUE	10,000	10,000	-	0%
4220	SOA COMMUNITY ASSISTANCE	300,000	339,350	(39,350)	-13%
4400	INDIRECT COST RECOVERY	100,000	110,000	(10,000)	-10%
4500	INVESTMENT INCOME	-	-	-	
4600	LAND PERMIT REVENUE	10,000	10,000	-	0%
<b>TOTAL GENERAL REVENUES</b>		<b>\$ 22,186,078</b>	<b>\$ 18,941,428</b>	<b>\$ 3,244,650</b>	<b>15%</b>

**General Revenues:**

**PILT Revenue** is budgeted at \$18,000,000. An increase of \$3,294,000 or 18% based on projected Land, Building, and Equipment value for Teck Alaska's Red Dog operations.

**SOA Community Assistance Program** is budgeted at \$300,000. A decrease of \$39,350. It appears the State of Alaska has funded the CAP consistent with prior year budget. It is important to note that NAB's budget is usually adopted before the State of Alaska's budget, therefore, this line item is subject to change.

**Indirect Cost Recovery** is budgeted to \$100,000. A decrease of \$10,000.

All other **Revenues** remain the same. The Federal PILT revenue is based on appropriations from the Federal Government. The Federal appropriation usually does not happen until the last two weeks of NAB's fiscal year end.



Northwest Arctic Borough  
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01-01 Assembly

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	180,220	167,288	(12,932)	-7%
6010	WAGES - ELECTION WORKERS	34,591	25,566	(9,025)	-26%
6110	FICA	22,502	20,779	(1,723)	-8%
6111	UNEMPLOYMENT INSURANCE	4,316	4,212	(104)	-2%
6115	MEDICAL	354,144	354,144	-	0%
6120	WORKER'S COMP	1,633	1,519	(114)	-7%
6125	PERS	89,236	36,803	(52,433)	-59%
6210	AIR TRANSPORTATION	175,099	149,099	(26,000)	-15%
6220	GROUND TRANSPORTATION	46,640	32,640	(14,000)	-30%
6230	LODGING	92,757	82,757	(10,000)	-11%
6240	MEETING FEES	225,400	225,400	-	0%
6250	PER DIEM	89,230	70,726	(18,504)	-21%
6320	PRINTING & PUBLICATIONS	2,000	2,000	-	0%
6370	DUES & SUBSCRIPTIONS	30,000	10,000	(20,000)	-67%
6399	MISCELLANEOUS	27,000	27,000	-	0%
6400	CONSULTANTS	110,000	110,000	-	0%
6450	LEGAL	50,000	54,000	4,000	8%
6810	INUPIAQ LANGUAGE COMMISSION/REGIONAL ELDERS COUNCIL	17,500	7,500	(10,000)	-57%
6820	ASSEMBLY RETREAT	20,000	20,000	-	0%
7000	REVENUE SHARING PROGRAM	300,000	224,425	(75,575)	-25%
7050	DONATIONS	455,000	435,000	(20,000)	-4%
7200	ELECTION EXPENSE	26,000	26,000	-	0%
MOVED	ICC MEMBERSHIP	-	20,000	20,000	#DIV/0!
<b>TOTAL</b>		<b>\$ 2,353,268</b>	<b>\$ 2,106,858</b>	<b>\$ (246,410)</b>	<b>-10%</b>

**Northwest Arctic Borough  
General Fund  
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**Assembly Department Expenditures:**

**Salaries- Assembly** is budgeted at \$180,220. An increase of \$12,932. See salary schedule for detail.

**Wages-Election workers** is budgeted at \$34,591. An increase of \$9,025. The increase is due to budgeting for a regular and special election.

**FICA** is budgeted at \$22,502. An increase of \$1,723.

**Unemployment Insurance** is budgeted at \$4,316. An increase of \$104.

**Medical** is budgeted at \$354,144; consistent with prior year budget.

**Worker's Comp** is budgeted at \$1,633. An increase of \$114.

**PERS** is budgeted at \$89,236. An increase of \$52,433. The increase is due to budgeting for Assembly member contribution to PERS.

**Air Transportation** is budgeted at \$175,099. An increase of \$26,000.

**Ground Transportation** is budgeted at \$46,640. An increase of \$14,000.

**Lodging** is budgeted at 92,757. An increase of \$10,000.

**Meeting Fees** is budgeted at \$225,400; consistent with prior year budget.

**Per Diem** is budgeted at \$89,230. An increase of \$18,504.

**Printing & Publication** is budgeted at \$2,000; consistent with prior year for publication updates to Borough Code and other related publication costs.

**Dues & Subscriptions** is budgeted at \$30,000. An increase of \$20,000. The budget is to pay for dues and subscriptions. The increase of \$20,000 is due to moving the cost of ICC Membership to this line item.

**Miscellaneous** is budgeted at \$27,000; consistent with prior year for miscellaneous business related expenditures.

**Consultants** is budgeted at \$110,000; consistent with prior year for Lobbyist contract of \$80,000 plus \$10,000 reimbursement. Additional funds of \$20,000 budgeted for other contracts.



**Northwest Arctic Borough  
General Fund  
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Assembly Department expenditures continued:

**Legal** is budgeted at \$50,000. A decrease of \$4,000

**Inupiaq Language Commission/Regional Elders Support** is budgeted at \$17,500. An increase of \$10,000 for the Regional Elders Council and Inupiaq Language Commission.

**Assembly Retreat** is budgeted at \$20,000; consistent with prior year for costs associated with organizing the annual retreat.

**Revenue Sharing Program** is budgeted at \$300,000. An increase of \$75,575. The increase is due to allocating 100% of the budgeted Community Assistance Payments to the villages eligible for funding. It is important to note the number is not finalized until passage of the State of Alaska budget. The number will change.

**Donations** is budgeted at \$455,000. An increase of \$20,000. The donations are as follows:

City of Kotzebue - Ambulance Services	150,000
NVOK - Nikaitchaut	115,000
Chukchi College	100,000
Boys & Girls Club	50,000
KOTZ Radio	40,000
<b>TOTAL</b>	<b>455,000</b>

**Election Expense** is budgeted at \$26,000; consistent with prior year for the cost of ballots, publications, supplies, freight, snacks and other election related expenditures.

**ICC Membership** is budgeted at \$0. A decrease of \$20,000 as the budget is moved to Dues & Subscriptions. The \$20,000 represents the annual membership due for ICC.

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01-02 Mayor

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	433,421	346,751	(86,670)	-20%
6110	FICA	6,285	4,955	(1,330)	-21%
6111	UNEMPLOYMENT INSURANCE	4,519	4,447	(72)	-2%
6115	MEDICAL	75,888	75,888	-	0%
6120	WORKER'S COMP	3,294	2,597	(697)	-21%
6125	PERS	95,353	75,183	(20,170)	-21%
6210	AIR TRANSPORTATION	47,100	47,100	-	0%
6220	GROUND TRANSPORTATION	9,900	9,900	-	0%
6223	LEGAL ADVISOR	-	650,000	650,000	#DIV/0!
6230	LODGING	40,114	40,114	-	0%
6250	PER DIEM	17,226	17,233	7	0%
6300	OFFICE SUPPLIES	22,780	1,280	(21,500)	-94%
6370	DUES & SUBSCRIPTIONS	5,500	5,500	-	0%
6380	TRAINING	15,000	10,000	(5,000)	-33%
6399	MISCELLANEOUS	35,000	15,000	(20,000)	-57%
6400	CONSULTANTS	150,000	120,000	(30,000)	-20%
6450	LEGAL SERVICES	235,000	273,000	38,000	16%
6825	NW LEADERSHIP TEAM	45,000	34,000	(11,000)	-24%
6830	ARCTIC ISSUES	75,000	75,000	-	0%
6840	CULTURAL CAMPS	40,000	40,000	-	0%
7050	CHARITABLE DONATIONS	133,000	135,800	2,800	2%
7600	EMERGENCY DISTASTER RELIEF	75,000	122,000	47,000	63%
MOVED	BUSINESS EXPENSE	-	15,000	15,000	#DIV/0!

<b>TOTAL</b>	<b>\$ 1,564,380</b>	<b>\$ 2,120,748</b>	<b>\$ 556,368</b>	<b>36%</b>
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**Northwest Arctic Borough  
General Fund  
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June 30, 2019**

**Mayor Department Expenditures:**

**Salaries-Mayor** is budgeted at \$433,421. An increase of \$86,670. See salary schedule for detail.

**FICA** is budgeted at \$6,285. An increase of \$1,330.

**Unemployment insurance** is budgeted at \$4,519. An increase of \$72.

**Medical** is budgeted at \$75,888; consistent with prior year budget.

**Worker's Comp** is budgeted at \$3,294. An increase of \$697.

**PERS** is budgeted at \$95,353. An increase of \$20,170.

**Air Transportation** is budgeted at \$47,100; consistent with prior year budget.

**Ground Transportation** is budgeted at \$9,900; consistent with prior year budget.

**Legal Advisor** is budgeted at \$0. A decrease of \$650,000. The decrease is due to elimination of the legal advisor liability for PILT negotiations.

**Lodging** is budgeted at \$40,114; consistent with prior year budget.

**Per Diem** is budgeted at \$17,226. A decrease of \$7.

**Office Supplies** is budgeted at \$22,780. An increase of \$21,500 to update the equipment for monthly Assembly meetings.

**Dues & Subscriptions** is budgeted at \$5,500; consistent with prior year budget.

**Training** is budgeted at \$15,000. An increase of \$5,000 to allow Mayor Department to attend training in Human Resource Law.

**Miscellaneous** is budgeted at \$35,000. An increase of \$20,000. The increase is due to moving the business expense budget to miscellaneous.

**Consultants** is budgeted at \$150,000. An increase of \$30,000 for additional consultant work on Kivalina Evacuation Road and School Construction.

**Legal Services** is budgeted at \$235,000. A decrease of \$38,000.



**Northwest Arctic Borough  
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Mayor Department expenditures continued:

**NW Leadership Team** is budgeted at \$45,000. An increase of \$11,000 for NAB share of NWALT meeting expenses for the year.

**Arctic Issues** is budgeted at \$75,000; consistent with prior year budget. The budget allows NAB to promote Arctic Policy by attending seminars/training or contributing to efforts that develop Arctic Policy and Partnerships.

**Cultural Camps** is budgeted at \$40,000; consistent with prior year budget to promote regional camps that promote the Inupiaq culture.

**Charitable Donations** is budgeted at \$133,000. A decrease of \$2,800.

**Emergency Disaster Relief** is budgeted at \$75,000. A decrease of \$47,000. The decrease is due to eliminating the encumbrance rollforward. The budget is to fund Emergency Disaster Relief efforts and has historically been used to help NAB communities with flooding, erosion, and water and sewer emergencies.

**Business Expense** is budgeted at \$0. A decrease of \$15,000. The decrease is due to moving the budget to miscellaneous.

Northwest Arctic Borough  
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01-03 Administration & Finance

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	347,428	301,965	(45,463)	-13%
6110	FICA	5,038	4,282	(756)	-15%
6111	UNEMPLOYMENT INSURANCE	6,005	7,411	1,406	23%
6115	MEDICAL	101,184	101,184	-	0%
6120	WORKER'S COMP	2,640	2,295	(345)	-13%
6125	PERS	76,434	66,475	(9,959)	-13%
6210	AIR TRANSPORTATION	25,250	18,125	(7,125)	-28%
6220	GROUND TRANSPORTATION	7,100	7,100	-	0%
6230	LODGING	17,500	10,040	(7,460)	-43%
6250	PER DIEM	12,870	8,019	(4,851)	-38%
6300	OFFICE SUPPLIES	18,500	18,500	-	0%
6310	POSTAGE AND FREIGHT	18,500	24,000	5,500	30%
6320	PRINTING & PUBLICATIONS	44,000	38,500	(5,500)	-13%
6330	OFFICE BUILDING UTILITIES	60,000	60,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	6,334	12,668	6,334	100%
6340	TELEPHONE	40,000	37,200	(2,800)	-7%
6345	COMPUTER SUPPORT & INTERNET	132,200	103,187	(29,013)	-22%
6350	COMPUTER EQUIPMENT	-	12,000	12,000	#DIV/0!
MOVED	EQUIP. REPAIRS & MAINTENANCE	-	50,000	50,000	#DIV/0!
6360	REPAIRS & MAINTENANCE	300,000	195,000	(105,000)	-35%
6365	GAS & OIL	9,000	9,000	-	0%
6370	DUES & SUBSCRIPTIONS	10,000	7,500	(2,500)	-25%
6380	TRAINING	10,000	14,200	4,200	42%
6390	JANITORIAL EXPENSE	28,000	28,000	-	0%
6460	ACCOUNTING/AUDIT	195,000	218,500	23,500	12%
6600	INSURANCE	130,000	100,298	(29,702)	-23%
6850	SOFTWARE UPGRADES	-	82,500	82,500	#DIV/0!
MOVED	FR FERGUSON SCHOLARSHIPS	-	56,642	56,642	#DIV/0!
<b>TOTAL</b>		<b>\$ 1,602,983</b>	<b>\$ 1,594,591</b>	<b>\$ (8,392)</b>	<b>-1%</b>

**Northwest Arctic Borough  
General Fund  
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**Finance Department Expenditures:**

**Salaries** is budgeted at \$347,428. An increase of \$45,463. See salary schedule for detail.

**FICA** is budgeted at \$5,038. An increase of \$756.

**Unemployment Insurance** is budgeted at \$6,005. A decrease of \$1,406.

**Medical** is budgeted at \$101,184; consistent with prior year budget.

**Worker's Comp** is budgeted at \$2,640. An increase of \$345.

**PERS** is budgeted \$76,434. An increase of \$9,959.

**Air Transportation** is budgeted at \$25,250. An increase of \$7,125.

**Ground Transportation** is budgeted at \$7,100; consistent with prior year budget.

**Lodging** is budgeted at \$17,500. An increase of \$7,460.

**Per Diem** is budgeted at \$12,870. An increase of \$4,851.

**Office Supplies** is budgeted at \$18,500; consistent with prior year budget for kitchen/cleaning and administrative supplies.

**Postage and Freight** is budgeted at \$18,500. A decrease of \$5,500 to adjust for historical spending on postage and freight.

**Printing and Publication** is budgeted at \$44,000. An increase of \$5,500 to adjust for historical spending on costs for the Xerox copiers and related publication costs.

**Utilities** is budgeted at \$60,000; consistent with prior year budget for Electricity, Water and Sewer, Heating Fuel for building.

**Noatak Airport Lease** is budgeted at \$6,334. A decrease of \$6,334. The decrease is due to elimination of the FY17 encumbrance carry forward. This is the annual fee paid to DOT/PF for the Noatak Airport.

**Telephone** is budgeted at \$40,000. An increase of \$2,800 to adjust for expected expenditures.



**Northwest Arctic Borough  
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Finance Department expenditures continued:

**Computer support and Internet** is budgeted at \$132,200. An increase of \$29,013 to adjust for expected expenditures related to IT services, internet services, website services, and accounting support (Caselle).

**Computer Equipment** is budgeted at \$0. A decrease of \$12,000.

**Equipment Repairs and Maintenance** is budgeted at \$0. A decrease of \$50,000. The decrease is due to moving the budget to one line item titled Repairs and Maintenance.

**Repairs and Maintenance** is budgeted at \$300,000. An increase of \$105,000. The intent of this budget line item is for NAB building repairs and equipment repairs, as needed, for NAB owned equipment.

**Gas and Oil** is budgeted at \$9,000; consistent with prior year budget.

**Dues and Subscriptions** is budgeted at \$10,000. An increase of \$2,500. The budget is for membership to GFOA, annual dues for notary license and business license.

**Training** is budgeted at \$10,000. A decrease of \$4,200. The budget is for annual Caselle training and Finance Staff training.

**Janitorial Expense** is budgeted at \$28,000; consistent with prior year budget.

**Accounting/Audit** is budgeted at \$195,000. A decrease of \$23,500.

**Insurance** is budgeted at \$130,000. An increase of \$29,702. NAB's insurance risk is based on total salaries paid. With the addition of employees and increases, the insurance rate is expected to also increase.

**Software Upgrades** is budgeted at \$0. A decrease of \$82,500.

**FR Ferguson Scholarship** is budgeted at \$0. A decrease of \$56,642. The budget is moved to EDA.

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01-04 Human Resources

Account #	Description	Proposed FY19 Budget	Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	145,600	87,009	(58,591)	-40%
6110	FICA	2,111	1,262	(849)	-40%
6111	UNEMPLOYMENT INSURANCE	3,026	1,482	(1,544)	-51%
6115	MEDICAL	50,592	25,296	(25,296)	-50%
6120	WORKER'S COMP	1,107	662	(445)	-40%
6125	PERS	32,032	19,140	(12,892)	-40%
6210	AIR TRANSPORTATION	10,000	4,000	(6,000)	-60%
6220	GROUND TRANSPORTATION	2,500	1,000	(1,500)	-60%
6230	LODGING	4,000	1,500	(2,500)	-63%
6250	PER DIEM	4,455	1,500	(2,955)	-66%
6300	OFFICE SUPPLIES	6,000	600	(5,400)	-90%
6370	DUES & SUBSCRIPTIONS	7,500	-	(7,500)	-100%
6380	TRAINING	6,500	-	(6,500)	-100%
6400	CONSULTANTS	6,000	6,000	-	0%
<b>TOTAL</b>		<b>\$ 281,423</b>	<b>\$ 149,451</b>	<b>\$ (131,972)</b>	<b>-47%</b>

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

**Human Resources Department Expenditures:**

**Salaries** is budgeted at \$145,600. An increase of \$58,591. See salary schedule for detail.

**FICA** is budgeted at \$2,111. An increase of \$849.

**Unemployment Insurance** is budgeted at \$3,026. An increase of \$1,544.

**Medical** is budgeted at \$50,592. An increase of \$25,296.

**Worker's Comp** is budgeted at \$1,107. An increase of \$445.

**PERS** is budgeted at \$32,032. An increase of \$12,892.

**Air Transportation** is budgeted at \$10,000. An increase of \$6,000.

**Ground Transportation** is budgeted at \$2,500. An increase of \$1,500.

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

**Per Diem** is budgeted at \$4,455. An increase of \$2,955.

**Office Supplies** is budgeted at \$6,000. An increase of \$5,400 for office supplies and drug and alcohol testing supplies.

**Dues & Subscriptions** is budgeted at \$7,500. An increase of \$7,500 for Human Resources related subscriptions to update administration on laws and human resources trends.

**Training** is budgeted at \$6,500. An increase of \$6,500 for Human Resources staff to attend training

**Consultants** is budgeted at \$6,000; consistent with prior year budget. The department will be working to update the Employee Handbook and Policy & Procedures.



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

01-05 Planning & Community Department

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	290,281	259,117	(31,164)	-11%
6110	FICA	4,209	3,757	(452)	-11%
6111	UNEMPLOYMENT INSURANCE	4,539	4,447	(92)	-2%
6115	MEDICAL	75,888	75,888	-	0%
6120	WORKER'S COMP	2,206	1,969	(237)	-11%
6125	PERS	63,682	57,006	(6,676)	-10%
6210	AIR TRANSPORTATION	24,000	24,011	11	0%
6220	GROUND TRANSPORTATION	10,400	10,400	-	0%
6230	LODGING	10,250	10,250	-	0%
6250	PER DIEM	6,620	6,623	3	0%
6300	SUPPLIES	6,800	6,800	-	0%
6370	DUES & SUBSCRIPTIONS	2,000	500	(1,500)	-75%
6400	CONSULTANTS	30,000	50,000	20,000	67%
7120	PLANNING GRANTS	75,000	65,000	(10,000)	-13%
7400	TITLE NINE MONITORING	75,000	75,000	-	0%
<b>TOTAL</b>		<b>\$ 680,875</b>	<b>\$ 650,768</b>	<b>\$ (30,107)</b>	<b>-4%</b>

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

**Planning & Community Expenditures:**

**Salaries** is budgeted at \$290,281. An increase of \$31,164. See salary schedule for detail.

**FICA** is budgeted at \$4,209. An increase of \$452.

**Unemployment Insurance** is budgeted at \$4,539. An increase of \$92.

**Medical** is budgeted at \$75,888; consistent with prior year budget.

**Worker's Comp** is budgeted at \$2,206. An increase of \$237.

**PERS** is budgeted at \$63,682. An increase of \$6,676.

**Air Transportation** is budgeted at \$24,000; consistent with prior year budget.

**Ground Transportation** is budgeted at \$10,400; consistent with prior year budget.

**Lodging** is budgeted at \$10,250; consistent with prior year budget.

**Per Diem** is budgeted at \$6,620; consistent with prior year budget.

**Supplies** is budgeted at \$6,800; consistent with prior year budget. The budget is for purchasing supplies for meetings that include public meetings, hearings, forums by the planning department and miscellaneous office supplies.

**Dues & Subscriptions** is budgeted at \$2,000. An increase of \$1,500 for the cost of attending mining conferences.

**Consultants** is budgeted at \$30,000. A decrease of \$20,000. The budget is for the land surveyor to continue mapping and completing paperwork on land already surveyed.

**Planning Grants** is budgeted at \$75,000. An increase of \$10,000. The budget is for supporting village level committees.

**Title 9 Monitoring** is budgeted at \$75,000; consistent with prior year budget. The budget is for a contribution to NANA for Title 9 enforcement.

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

01-06 Planning Commission

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ 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%
<b>TOTAL</b>		<b>\$ 28,383</b>	<b>\$ 28,383</b>	<b>\$ -</b>	<b>0%</b>

Planning Commission Expenditures:

Planning Department expenditures are budgeted consistently with prior year budget. The budget plans for quarterly meetings over a 2 day period with all 9 commission members in Kotzebue.



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

01-07 Economic Development Administration

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	321,335	280,240	(41,095)	-13%
6110	FICA	4,659	4,063	(596)	-13%
6111	UNEMPLOYMENT INSURANCE	4,757	4,447	(310)	-7%
6115	MEDICAL	75,888	75,888	-	0%
6120	WORKER'S COMP	2,442	2,130	(312)	-13%
6125	PERS	70,694	61,653	(9,041)	-13%
6210	AIR TRANSPORTATION	31,000	31,000	-	0%
6220	GROUND TRANSPORTATION	3,500	2,600	(900)	-26%
6230	LODGING	30,000	20,000	(10,000)	-33%
6250	PER DIEM	25,000	16,000	(9,000)	-36%
6300	OFFICE SUPPLIES	8,500	8,500	-	0%
6320	PRINTING & PUBLICATIONS	5,000	5,000	-	0%
6370	DUES & SUBSCRIPTIONS	10,000	1,000	(9,000)	-90%
6380	TRAINING	7,500	7,500	-	0%
6400	CONSULTANTS	60,000	55,000	(5,000)	-8%
7100	FR FERGUSON SCHOLARSHIPS	302,000	301,662	(338)	0%
7110	SMALL BUSINESS GRANTS	40,000	19,427	(20,573)	-51%
7130	FISHING GRANTS	40,000	40,000	-	0%
7135	EDA PROJECTS	150,000	50,000	(100,000)	-67%
<b>TOTAL</b>		<b>\$ 1,192,275</b>	<b>\$ 986,110</b>	<b>\$ (206,165)</b>	<b>-17%</b>

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

**Economic Development Administration Expenditures:**

**Salaries-EDA** is budgeted at \$321,335. An increase of \$41,095. See salary schedule for detail.

**FICA** is budgeted at \$4,659. An increase of \$596.

**Unemployment Insurance** is budgeted at \$4,757. An increase of \$310.

**Medical** is budgeted at \$75,888; consistent with prior year budget.

**Worker's Comp** is budgeted at \$2,442. An increase of \$312.

**PERS** is budgeted at \$70,694. An increase of \$9,041.

**Air Transportation** is budgeted at \$31,000; consistent with prior year budget.

**Ground Transportation** is budgeted at \$3,500. An increase of \$900.

**Lodging** is budgeted at \$30,000. An increase of \$10,000.

**Per Diem** is budgeted at \$25,000. An increase of \$9,000.

**Office Supplies** is budgeted at \$8,500; consistent with prior year budget.

**Printing & Publication** is budgeted at \$5,000; consistent with prior year budget.

**Dues & Subscriptions** is budgeted at \$10,000. An increase of \$9,000.

**Training** is budgeted at \$7,500; consistent with prior year budget.

**Consultants** is budgeted at \$60,000. An increase of \$5,000.

**FR Ferguson Scholarship** is budgeted at \$302,000. An increase of \$338.

**Small Business Grants** is budgeted at \$40,000. An increase of \$20,573.

**Fishing Grants** is budgeted at \$40,000; consistent with prior year budget.

**EDA Projects** is budgeted at \$150,000. An increase of \$100,000.

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

01-08 Economic Development Commission

Account #	Description	Proposed FY19 Budget	Budget Amendmen t 1	\$ 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%
<b>TOTAL</b>		<b>\$ 53,262</b>	<b>\$ 53,262</b>	<b>\$ -</b>	<b>0%</b>

Economic Development Commission Expenditures:

Economic Development Commission expenditures are budgeted consistently with prior year budget. The budget plans for a quarterly meeting in Kotzebue with all 9 commission members over a 2 day period; plus additional travel for commission members to attend Economic Development related conferences/seminars.

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

01-09 Public Services Department

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	433,330	410,070	(23,260)	-5%
6110	FICA	6,283	5,964	(319)	-5%
6111	UNEMPLOYMENT INSURANCE	7,564	7,363	(201)	-3%
6115	MEDICAL	126,480	141,236	14,756	12%
6120	WORKER'S COMP	3,293	3,117	(176)	-5%
6125	PERS	95,332	90,215	(5,117)	-5%
6210	AIR TRANSPORTATION	29,000	36,928	7,928	27%
6220	GROUND TRANSPORTATION	6,000	8,200	2,200	37%
6230	LODGING	11,000	16,800	5,800	53%
6250	PER DIEM	12,375	13,671	1,296	10%
6300	PUBLIC SERVICES SUPPLIES	20,000	26,778	6,778	34%
6301	SEARCH AND RESCUE SUPPLIES	-	41,244	41,244	100%
6302	FIRE FIGHTING SUPPLIES	-	35,900	35,900	100%
6310	AIR FREIGHT	10,000	7,000	(3,000)	-43%
6350	EQUIPMENT	-	233,412	233,412	#DIV/0!
6360	EQUIPMENT MAINTENANCE AND	10,000	10,000	-	0%
6370	DUES & SUBSCRIPTIONS	4,000	17,400	13,400	77%
6399	MISCELLANEOUS	28,000	28,000	-	0%
6800	LEPC MEETINGS	13,500	13,500	-	0%
7150	WINTER TRAILS	-	112,000	112,000	100%
7500	VPSO HOUSE FUNDING	-	55,400	55,400	100%
7501	ABL VPSO HOUSE REPAIRS ONLY	-	7,000	7,000	100%
7555	VPSO TRAVEL	-	15,000	15,000	100%
7700	BATTALION CHIEF STIPENDS	-	69,500	69,500	100%
7700	BATTALION CHIEF MEETINGS	-	20,500	20,500	100%
7750	SEARCH & RESCUE STIPENDS	-	79,000	79,000	100%
7751	SEARCH & RESCUE MEETINGS	-	21,700	21,700	100%
<b>TOTAL</b>		<b>\$ 816,157</b>	<b>\$ 1,526,898</b>	<b>\$ 710,741</b>	<b>87%</b>



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

**Public Services Expenditures:**

**Salaries** is budgeted at \$433,330. An increase of \$23,260. See salary schedule for detail.

**FICA** is budgeted at \$6,283. An increase of \$319.

**Unemployment Insurance** is budgeted at \$7,564. An increase of \$201.

**Medical** is budgeted at \$126,480. An increase of \$14,756.

**Worker's Comp** is budgeted at \$3,293. An increase of \$176.

**PERS** is budgeted at \$95,332. An increase of \$5,117.

**Air Transportation** is budgeted at \$29,000. A decrease of \$7,928.

**Ground Transportation** is budgeted at \$6,000. A decrease of \$2,200.

**Lodging** is budgeted at \$11,000. A decrease of \$5,800.

**Per Diem** is budgeted at \$12,375. A decrease of \$1,296.

**Public Services Supplies** is budgeted at \$20,000. A decrease of \$6,778. The budget is for public services supplies (loader parts, etc).

**Search & Rescue Supplies** is budgeted at \$0. A decrease of \$41,244. The budget is moved to Public Safety.

**Fire Fighting Supplies** is budgeted at \$0. A decrease of \$35,900. The budget is moved to Public Safety.

**Air Freight** is budgeted at \$10,000. An increase of \$3,000 for freight to villages for miscellaneous parts or burial assistance (jackhammers).

**Equipment** is budgeted at \$0. A decrease of \$233,412.

**Equipment Maintenance** is budgeted at \$10,000; consistent with prior year budget for servicing equipment.

**Dues & Subscriptions** is budgeted at \$4,000. A decrease of \$13,400 mainly for training costs.

**Miscellaneous** is budgeted at 28,000; consistent with prior year budget. The budget is mainly for tools for building maintenance.

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

Public Services Department continued:

**LEPC Meetings** is budgeted at \$13,500; consistent with prior year budget for supplemental funding for LEPC grant.

**Winter Trails** is budgeted at \$0. A decrease of \$112,000. See Public Safety.

**VPSO House Funding** is budgeted at 0. A decrease of \$55,400. See Public Safety.

**ABL VPSO House Repairs - ONLY** is budgeted at \$0. A decrease of \$7,000. See Public Safety.

**VPSO Travel** is budgeted at \$0. A decrease of \$15,000. See Public Safety.

**Battalion Chief Stipends** is budgeted at \$0. A decrease of \$69,500. See Public Safety.

**Battalion Chief Meetings** is budgeted at \$0. A decrease of \$20,500. See Public Safety.

**Search & Rescue Stipends** is budgeted at \$0. A decrease of \$79,000. See Public Safety.

**Search & Rescue Meetings** is budgeted at \$0. A decrease of \$21,700. See Public Safety.

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

**01-10 Public Safety Commission**

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	632	632	-	0%
6300	SUPPLIES	300	300	-	0%
6210	AIR TRANSPORTATION	7,560	7,560	-	0%
6250	PER DIEM	6,534	6,534	-	0%
6230	LODGING	4,580	4,580	-	0%
6240	MEETING FEES	8,250	8,250	-	0%
8005	VPO CONTRIBUTION	-	45,000	45,000	#DIV/0!
<b>TOTAL</b>		<b>\$ 27,856</b>	<b>\$ 72,856</b>	<b>\$ 45,000</b>	<b>162%</b>

**Public Safety Commission Expenditures:**

The only change in the **Public Safety Commission** expenditures is the decrease of the VPO contribution line item of \$45,000. The budget plans for a total of 2 meetings over a 2 day period with all 10 commission members in Kotzebue.

## 01-11 Public Safety Department

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	135,714	-	(135,714)	-100%
6110	FICA	1,968	-	(1,968)	-100%
6111	UNEMPLOYMENT INSURANCE	3,026	-	(3,026)	-100%
6115	MEDICAL	50,592	-	(50,592)	-100%
6120	WORKER'S COMP	1,031	-	(1,031)	-100%
6125	PERS	29,857	-	(29,857)	-100%
6211	SEARCH & RESCUE TRAVEL	8,000	-	(8,000)	-100%
6212	FIRE TRAVEL	11,000	-	(11,000)	-100%
6220	GROUND TRANSPORTATION	3,000	-	(3,000)	-100%
6230	LODGING	6,000	-	(6,000)	-100%
6250	PER DIEM	6,000	-	(6,000)	-100%
6310	AIR FREIGHT	25,000	-	(25,000)	-100%
6399	MISCELLANEOUS	17,000	-	(17,000)	-100%
NEW	FIRE EQUIPMENT MAINTENANCE AND REPAIRS	134,000	-	(134,000)	-100%
NEW	FIRE RETENTION	70,000	-	(70,000)	-100%
7700	BATTALION CHIEF STIPENDS	60,000	-	(60,000)	-100%
NEW	FIRE TRAINING & DRILLS	45,500	-	(45,500)	-100%
NEW	FIRE PREVENTION	40,000	-	(40,000)	-100%
NEW	FIRE RECRUITMENT	13,000	-	(13,000)	-100%
7710	BATTALION CHIEF MEETINGS	10,000	-	(10,000)	-100%
NEW	S&R EQUIPMENT	165,000	-	(165,000)	-100%
7150	WINTER TRAILS	137,000	-	(137,000)	-100%
7750	SEARCH & RESCUE STIPENDS	66,000	-	(66,000)	-100%
6301	SEARCH AND RESCUE SUPPLIES	41,300	-	(41,300)	-100%
7751	SEARCH & RESCUE MEETINGS	21,400	-	(21,400)	-100%
7500	VPSO HOUSE FUNDING	102,000	-	(102,000)	-100%
NEW	VPSO TRAVEL	54,000	-	(54,000)	-100%
7501	ABL VPSO HOUSE REPAIRS ONLY	7,000	-	(7,000)	-100%
TOTAL		\$ 1,264,388	\$ -	\$ (1,264,388)	-100%

**VPSO RELATED EXPENDITURES BUDGETED FOR IN GENERAL FUND**

VPSO HOUSE FUNDING	102,000
VPSO TRAVEL	54,000
ABL VPSO HOUSE REPAIRS ONLY	7,000
<b>TOTAL</b>	<b>\$ 163,000</b>



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

**Public Safety Expenditures:**

*Note: This is the first fiscal year budgeting for public safety.*

**Salaries** is budgeted at \$135,714. An increase of \$135,714.

**FICA** is budgeted at \$1,968. An increase of \$1,968.

**Unemployment Insurance** is budgeted at \$3,026. An increase of \$3,026.

**Medical** is budgeted at \$50,592. An increase of \$50,592.

**Worker's Comp** is budgeted at \$1,031. An increase of \$1,031.

**PERS** is budgeted at \$29,857. An increase of \$29,857.

**Search & Rescue Travel** is budgeted at \$8,000. An increase of \$8,000.

**Fire Travel** is budgeted at \$11,000. An increase of \$11,000.

**Ground Transportation** is budgeted at \$3,000. An increase of \$3,000.

**Lodging** is budgeted at \$6,000. An increase of \$6,000.

**Per Diem** is budgeted at \$6,000. An increase of \$6,000.

**Air Freight** is budgeted at \$25,000. An increase of \$25,000. The budget is to cover shipping of equipment and supplies to villages.

**Miscellaneous** is budgeted at \$17,000. An increase of \$17,000. The budget is for unpredictable expenditures throughout the year.

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

Public Safety Department expenditures continued:

Within the Public Safety Department is the fire prevention effort, below are the proposed expenditures:

Description	Amount	TOTAL
Battalion Chief Stipends	60,000	60,000
Battalion Chief Meetings	10,000	10,000
<b>Equipment/Maintenance</b>		
PPE (\$2,200/turnout package x 5 / village x 10)	60,000	
Equipment (1 side x side at \$25,000/year for 10 years)	35,000	
Equipment R&M	24,500	
Uniforms (125 x \$100)	12,500	
Freight (equipment/ppe/uniforms to villages)	2,000	
Total Equipment/Maintenance		134,000
<b>Retention</b>		
Fee-Based Response (pay/call)	35,000	
Annual Meeting in Kotz	20,000	
Recognition Program	7,500	
Travel for Volunteer of year	5,000	
Dues	2,500	
Total Retention		70,000
<b>Training/Drills</b>		
Travel (2 Staff x 2 drills/yr x 10 villages)	20,000	
Supplies (dry chemicals/cylinder recert/gas/FF1 video set)	15,500	
SOA Certification Fee (125 VFF x \$125)	7,500	
Freight (dry chemicals/equipment to villages)	2,500	
Total Training/Drills		45,500
<b>Prevention</b>		
Not itemized	40,000	
Total Prevention		40,000
<b>Recruitment</b>		
Printing/Publications (Brochure/Advertisements to join)	5,000	
Supplies (promotional items)	3,000	
Freight (for printing/publication)	3,000	
Travel (2 Staff x 4 tix to villages)	2,000	
Total Recruitment		13,000
<b>TOTAL FIRE RELATED EXPENDITURES</b>		<b>372,500</b>

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

Public Safety Department expenditures continued:

Within the Public Safety Department is the search and rescue effort, below are the proposed expenditures:

**S&R Equipment** is budgeted at \$165,000. An increase of \$165,000 for the purchase of 1 new snowgo for each community SAR organization.

**Winter Trails** is budgeted at \$137,000. An increase of \$137,000. The budget is based on past cost estimates with additional funds for overland trail staking during the fall.

**Search & Rescue Stipends** is budgeted at \$66,000. An increase of \$66,000 for S&R President in each of the 11 communities.

**Search & Rescue Supplies** is budgeted at \$41,300. An increase of \$41,300. The budget is for village meetings, inreach/spot devices, beacons, winter gear, and general operating supplies.

**Search & Rescue Meetings** is budgeted at \$21,400. An increase of \$21,400.

Within the Public Safety Department is the VPSO supplemental funding, below are the proposed expenditures:

**VPSO House Funding** is budgeted at \$102,000. An increase of \$102,000. This budget is to cover part of the operating expenses of public safety housing and offices with a goal of relieving part of the cost from village governments.

**VPSO Travel** is budgeted at \$54,000. An increase of \$54,000.

**ABL VPSO House Repairs - ONLY** is budgeted at \$7,000. An increase of \$7,000. This budget is based on the AHFC Ambler House grant requirement to budget for a total of \$7,000 in repair costs for the Ambler VPSO house. The timeframe to budget that \$7,000 total remains in effect until fiscal year 2022.

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

**40-00 Sulianich Contribution**

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	PERSONNEL	\$ 74,279	\$ 71,422	\$ (2,857)	-4%
6100	UNEMPLOYMENT INSURANCE	\$ 1,513	\$ 1,482	\$ (31)	-2%
6110	FICA	\$ 1,077	\$ 1,036	\$ (41)	-4%
6120	WORKER'S COMP	\$ 565	\$ 543	\$ (22)	-4%
6130	PERS	\$ 16,341	\$ 15,713	\$ (628)	-4%
6140	MEDICAL	\$ 25,296	\$ 25,296	\$ -	0%
6300	SUPPLIES	\$ 3,500	\$ 3,500	\$ -	0%
6330	UTILITIES	\$ 21,000	\$ 21,000	\$ -	0%
<b>TOTAL</b>		<b>\$ 143,571</b>	<b>\$ 139,992</b>	<b>\$ (3,579)</b>	<b>-2%</b>

**Sulianich Expenditures:**

**Personnel** is budgeted at \$74,279. An increase of \$2,857. See salary schedule for detail.

**Unemployment Insurance** is budgeted at \$1,513. An increase of \$31.

**FICA** is budgeted at \$1,077. An increase of \$41.

**Worker's Comp** is budgeted at \$565. An increase of \$22.

**PERS** is budgeted at \$16,431. An increase of \$628.

All other Sulianich expenditures are budgeted consistently with prior year budget.



Northwest Arctic Borough  
General Fund  
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June 30, 2019

**Other Appropriations**

Account #	Description	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	143,571	155,346	11,775	8%
9002	INVESTMENT CONTRIBUTION	4,206,000	4,206,000	-	0%
9003	BOND DEBT APPROPRIATION	1,963,900	1,848,080	(115,820)	-6%
9004	LOCAL EDUCATION CONTRIBUTION	4,157,357	4,043,983	(113,374)	-3%
9005	WATER & SEWER SUBSIDY	1,850,000	-	(1,850,000)	-100%
<b>TOTAL</b>		<b>\$ 12,320,828</b>	<b>\$ 10,253,409</b>	<b>\$ (2,067,419)</b>	<b>-17%</b>

**Other Appropriation Detail:**

**Operating Transfers** is budgeted at \$143,571. A decrease of \$11,775. The funds are to subsidize the Sulianich Art Center operations.

**Investment Contribution** is dependent on total expenditures. The current contribution of \$4,206,000 is not compliant with Ordinance 17-04 which establishes the Sustainability Fund.

**Bond Debt Appropriation** is budgeted at \$1,963,900. An increase of \$115,820 based on the debt schedule.

**Local Contribution to Education** is budgeted at \$4,157,357. An increase of \$113,374 for the Borough's contribution to Education.

**Water & Sewer Subsidy** is budgeted at \$1,850,000. An increase of \$1,850,000 for the Community Utility Assistance Program to provide financial assistance and technical support. As the subsidy serves a public purpose, it is the intent of the administration to allocate the Federal PILT and Tobacco Tax Revenues to this line item. Any funding required in excess of the Federal PILT and Tobacco Tax Revenues come from the remaining general fund revenues. FY19 will be the first year for the Community Utility Assistance Program. The Program's goal is to create efficiencies, which will lower the Program cost for future years.

Northwest Arctic Borough  
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Salary Schedule:

Position	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>Assembly Department</b>				
Borough Clerk	\$ 107,137	\$ 103,016	\$ 4,121	4%
Deputy Clerk	\$ 73,083	\$ 64,272	\$ 8,811	12%
<b>Assembly Total</b>	<b>\$ 180,220</b>	<b>\$ 167,288</b>	<b>\$ 12,932</b>	<b>7%</b>
<b>Mayor Department</b>				
Mayor	\$ 154,379	\$ 118,441	\$ 35,938	23%
Director of Government Affairs	\$ 140,411	\$ 115,011	\$ 25,400	18%
Chief of Staff	\$ 138,631	\$ 113,299	\$ 25,332	18%
<b>Mayor Total</b>	<b>\$ 433,421</b>	<b>\$ 346,751</b>	<b>\$ 86,670</b>	<b>20%</b>
<b>Admin &amp; Finance Department</b>				
Treasurer/Finance Director	\$ 139,242	\$ 133,887	\$ 5,355	4%
Controller	\$ 107,137	\$ 103,016	\$ 4,121	4%
Accounting Assistant	\$ 56,784	\$ 25,411	\$ 31,373	55% <b>Note 1</b>
Receptionist/Travel Clerk	\$ 44,265	\$ 36,563	\$ 7,702	17%
Accounting Intern	\$ -	\$ 3,088	\$ (3,088)	#DIV/0!
<b>Admin &amp; Finance Total</b>	<b>\$ 347,428</b>	<b>\$ 301,965</b>	<b>\$ 45,463</b>	<b>13%</b>
<b>Human Resources</b>				
Human Resources Director	\$ 78,000	\$ 87,009	\$ (9,009)	-12%
Human Resources Specialist	\$ 67,600	\$ -	\$ 67,600	100%
<b>Human Resources Total</b>	<b>\$ 145,600</b>	<b>\$ 87,009</b>	<b>\$ 58,591</b>	<b>40%</b>
<b>Planning Department</b>				
Planning Director	\$ 134,349	\$ 109,182	\$ 25,167	19%
Community Planner	\$ 84,243	\$ 81,003	\$ 3,240	4%
Land Specialist	\$ 71,689	\$ 68,932	\$ 2,757	4%
<b>Planning Total</b>	<b>\$ 290,281</b>	<b>\$ 259,117</b>	<b>\$ 31,164</b>	<b>11%</b>

*Note 1: Accounting Assistant previously budgeted for a part of the year. In FY19, Accounting Assistant is budgeted for full year with 4% COLA increase.*

**Northwest Arctic Borough  
General Fund  
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June 30, 2019**

Salary Schedule continued:

Position	Proposed FY19 Budget	FY18 Budget Amendment 1	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>EDA Department</b>				
Economic Development Director	\$ 135,199	\$ 110,000	\$ 25,199	19%
Energy Coordinator	\$ 95,878	\$ 92,190	\$ 3,688	4%
Business & Econ Develop Admin	\$ 84,558	\$ 78,050	\$ 6,508	8%
Summer Intern	\$ 5,700	\$ -	\$ 5,700	100% <b>Note 2</b>
<b>EDA Total</b>	<b>\$ 321,335</b>	<b>\$ 280,240</b>	<b>\$ 35,395</b>	<b>11%</b>
<b>Public Services Department</b>				
Public Services Director	\$ 127,937	\$ 103,016	\$ 24,921	19%
Grant Writer	\$ 93,600	\$ -	\$ 93,600	100%
Deputy Director	\$ 85,705	\$ 82,409	\$ 3,296	4%
Fire Chief	\$ -	\$ 71,994	\$ (71,994)	#DIV/0!
S&R Coordinator	\$ -	\$ 58,500	\$ (58,500)	#DIV/0!
Maintenance Worker	\$ 67,600	\$ 37,913	\$ 29,687	44% <b>Note 3</b>
Grants Implementation Assistant	\$ 58,488	\$ 56,238	\$ 2,250	4%
<b>Public Services Total</b>	<b>\$ 433,330</b>	<b>\$ 410,070</b>	<b>\$ 23,260</b>	<b>5%</b>
<b>Public Safety Department</b>				
Fire Chief	\$ 74,874	\$ -	\$ 74,874	100% <b>Note 4</b>
S&R Coordinator	\$ 60,840	\$ -	\$ 60,840	100% <b>Note 4</b>
<b>Public Safety Total</b>	<b>\$ 135,714</b>	<b>\$ -</b>	<b>\$ 135,714</b>	<b>100%</b>
<b>Sulianich Art Manager</b>	<b>\$ 74,279</b>	<b>\$ 71,422</b>	<b>\$ 2,857</b>	<b>4%</b>
<b>TOTAL SALARY</b>	<b>2,361,608</b>	<b>1,923,862</b>	<b>432,046</b>	<b>18%</b>

*Note 2: Summer Intern previously budgeted in the Administration and Finance Department but moved to EDA.*

*Note 3: Maintenance worker previously budgeted for a part of the year. In FY19, maintenance worker is budgeted for full year with 4% COLA increase.*

*Note 4: Fire Chief and Search and Rescue Coordinator previously budgeted in the Public Services Department. These positions are now budgeted in Public Safety with a 4% COLA increase.*

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

Total Debt Service:

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

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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

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

**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.