

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 18-04-am-02**

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

WHEREAS: under Ordinance 18-04, the Borough established its FY19 budget, which was amended under Ordinance 18-04-am-01; and

WHEREAS: the Borough wishes to further amend its FY19 budget as detailed in the budget worksheet attached to this Ordinance in order to accommodate changes in the FY19 budget and make adjustments under Mayor Nelson's Administration.

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

Section 1. CLASSIFICATION

This is a non-code ordinance.

Section 2. GENERAL PROVISIONS.

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

Section 3. AUTHORIZATION AND APPROPRIATIONS.

Total expenditures and the appropriation of \$27,175,153 is hereby adopted and authorized for the period July 1, 2018 through June 30, 2019 and is the budget for that period. Subject to Assembly approval, by resolution, the Mayor may: (1) establish line item expenditures within an authorized appropriations to another any amount which would not annually exceed 10% or \$25,000 whichever is less. In no circumstances may the total of such transactions exceed \$150,000 prior to the Assembly re-appropriation process, pursuant to Section 2.08.020 (E) of the Borough Code.

PASSED AND ADOPTED THIS 22nd DAY OF Jan 2018


NATHAN HADLEY, JR., ASSEMBLY PRESIDENT

PASSED AND APPROVED THIS 22nd DAY OF Jan 2018


LUCY S. NELSON, MAYOR

SIGNED AND ATTESTED TO THIS 22nd DAY OF Jan 2018


STELLA ATORUK, BOROUGH CLERK

ATTEST:

First Reading: 12-18-18
Public Reading: 1-22-19



Northwest Arctic Borough
General Fund
Budget Ordinance 18-04 am 02
June 30, 2019

Summary of Revenue and Expenditures

Description	Proposed FY19 Amendment	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Revenues	\$ 23,186,078	\$ 23,186,078	\$ -	0%
Expenditures:				
Assembly Department	2,372,613	2,353,268	(19,345)	-1%
Mayor's Department	1,668,824	1,564,380	(104,444)	-7%
Administration & Finance	1,319,401	1,602,983	283,582	18%
Human Resources	202,826	281,423	78,597	28%
Planning & Community	680,875	680,875	-	0%
Planning Commission	28,383	28,383	-	0%
Economic Development Administration	1,193,454	1,192,275	(1,179)	0%
Economic Development Commission	48,762	53,262	4,500	8%
Public Services Department	993,719	816,157	(177,562)	-22%
Public Safety Commission	17,551	27,856	10,305	37%
Public Safety Department	1,338,835	1,264,388	(74,447)	-6%
Sulianich - Operating Transfer	143,578	143,571	(7)	0%
GO Bond Debt Appropriation	1,963,900	1,963,900	-	0%
Investment Contribution	4,206,000	4,206,000	-	0%
Local Contribution to Education	4,157,357	4,157,357	-	0%
Water and Sewer Subsidy	1,850,000	1,850,000	-	0%
Kivalina Road MOA	4,989,075	4,989,075	-	0%
Total Expenditures	\$ 27,175,153	\$ 27,175,153	\$ 0	0%
FY17 Encumbrances carry forward to FY18				
Excess (Deficiency) of revenue over expenditures	\$ (3,989,075)	\$ (3,989,075)		
Beginning Fund Balance	\$ 20,919,325			
Nonspendable (Prepays)	41,711			
Committed - Working Capital	2,998,184			
Committed - Financial Contingency				
Beginning Balance	10,000,000			
Excess (Deficiency) of revenue over expenditures	(3,989,075)			
Committed - Financial Contingency Ending Balance	6,010,925			
Unassigned	7,879,430			
Ending Fund Balance	<u>\$ 16,930,250</u>			

**Northwest Arctic Borough
General Fund
Budget Ordinance 18-04 am 02
June 30, 2019**

General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total \$ 23,186,078 or 0.0% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures total \$ 27,175,153 or 0.0% 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	\$ (19,345)	-1%
Mayor's Department expenditures increased by	\$ (104,444)	-7%
Admin/Finance expenditures decreased by	\$ 283,582	18%
Human Resources expenditures decreased by	\$ 78,597	28%
Planning & Community expenditures remained the same	\$ -	0%
Planning Commission expenditures remained the same	\$ -	0%
EDA Department expenditures increased by	\$ (1,179)	0%
Economic Development Commission decreased by	\$ 4,500	8%
Public Services expenditures increased by	\$ (177,562)	-22%
Public Safety Commission expenditures decreased by	\$ 10,305	37%
Public Safety Department expenditures increased by	\$ (74,447)	-6%
Sulianich - Operating Transfer remained the same	\$ (7)	0%
GO Bond Debt Appropriation remained the same	\$ -	0%
Investment Contribution Appropriation remained the same	\$ -	0%
Local Contribution to Education remained the same	\$ -	0%
Water and Sewer subsidy remained the same	\$ -	0%
Kivalina Road MOA remained the same	\$ -	0%
TOTAL CHANGE IN EXPENDITURES	\$ 0	0%

Northwest Arctic Borough
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01-00 Revenues

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

General Revenues:

Revenues remain the same from the prior budget ordinance.

Northwest Arctic Borough
General Fund
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01-01 Assembly

Account #	Description	Proposed FY19 Amendment	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	180,220	180,220	-	0%
6010	WAGES - ELECTION WORKERS	47,437	34,591	(12,846)	-37%
6110	FICA	23,466	22,502	(964)	-4%
6111	UNEMPLOYMENT INSURANCE	4,351	4,316	(35)	-1%
6115	MEDICAL	354,144	354,144	-	0%
6120	WORKER'S COMP	1,633	1,633	-	0%
6125	PERS	89,236	89,236	-	0%
6210	AIR TRANSPORTATION	175,099	175,099	-	0%
6220	GROUND TRANSPORTATION	46,640	46,640	-	0%
6230	LODGING	92,757	92,757	-	0%
6240	MEETING FEES	225,400	225,400	-	0%
6250	PER DIEM	89,230	89,230	-	0%
6320	PRINTING & PUBLICATIONS	2,000	2,000	-	0%
6370	DUES & SUBSCRIPTIONS	30,000	30,000	-	0%
6399	MISCELLANEOUS	27,000	27,000	-	0%
6400	CONSULTANTS	110,000	110,000	-	0%
6450	LEGAL	50,000	50,000	-	0%
6810	INUPIAQ LANGUAGE COMMISSION/REGIONAL ELDERS COUNCIL	25,000	17,500	(7,500)	-43%
6820	ASSEMBLY RETREAT	20,000	20,000	-	0%
7000	REVENUE SHARING PROGRAM	300,000	300,000	-	0%
7050	DONATIONS	455,000	455,000	-	0%
7200	ELECTION EXPENSE	24,000	26,000	2,000	8%
TOTAL		\$ 2,372,613	\$ 2,353,268	\$ (19,345)	-1%

**Northwest Arctic Borough
General Fund
Budget Ordinance 18-04 am 02
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Assembly Department Expenditures:

Wages - Election Workers is budgeted at \$47,437. An increase of \$12,846. The special election required Election Workers throughout the region to work longer than anticipated.

FICA is budgeted at \$23,466. An increase of \$964. See above for explanation.

Unemployment Insurance is budgeted at \$4,351. An increase of \$35. See above for explanation.

Inupiaq Language Commission/Regional Elder's Council is budgeted at \$25,000. An increase of \$7,500. The increase is to provide a contribution additional contribution to the Inupiaq Language Commission and Regional Elder's Council.

Election Expense is budgeted at \$24,000. A decrease of \$2,000. The supplies for the election were less than anticipated. The budget has been reduced to help the overage in the Election Wages.

Northwest Arctic Borough
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01-02 Mayor

Account #	Description	Proposed FY19 Amendment	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	427,329	433,421	6,092	1%
6110	FICA	6,190	6,285	95	2%
6111	UNEMPLOYMENT INSURANCE	8,671	4,519	(4,152)	-92%
6115	MEDICAL	90,644	75,888	(14,756)	-19%
6120	WORKER'S COMP	3,248	3,294	46	1%
6125	PERS	94,011	95,353	1,342	1%
6210	AIR TRANSPORTATION	72,811	47,100	(25,711)	-55%
6220	GROUND TRANSPORTATION	9,900	9,900	-	0%
6230	LODGING	40,114	40,114	-	0%
6250	PER DIEM	17,226	17,226	-	0%
6300	OFFICE SUPPLIES	22,780	22,780	-	0%
6370	DUES & SUBSCRIPTIONS	5,500	5,500	-	0%
6380	TRAINING	15,000	15,000	-	0%
6399	MISCELLANEOUS	35,000	35,000	-	0%
6400	CONSULTANTS	217,400	150,000	(67,400)	-45%
6450	LEGAL SERVICES	235,000	235,000	-	0%
6825	NW LEADERSHIP TEAM	45,000	45,000	-	0%
6830	ARCTIC ISSUES	75,000	75,000	-	0%
6840	CULTURAL CAMPS	40,000	40,000	-	0%
7050	CHARITABLE DONATIONS	133,000	133,000	-	0%
7600	EMERGENCY DISTASTER RELIEF	75,000	75,000	-	0%
TOTAL		\$ 1,668,824	\$ 1,564,380	\$ (104,444)	-7%

**Northwest Arctic Borough
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Mayor Department Expenditures:

Salaries - Mayor is budgeted at \$427,329. A decrease of \$6,092.

- The Chief of Staff and Director of Government Affairs positions were eliminated.
- The Capital Projects Director and Executive Assistant to the Mayor position are created.
- The Grant Writer is transferred from the Public Services Department to the Mayor Department.
- The Receptionist/Travel Clerk was renamed to Administrative Assistant to the Mayor. The position was moved from Admin and Finance to the Mayor Department.
- All wages were prorated to the amount of time the position will be working.

FICA is budgeted at \$6,190. A decrease of \$95. See above for explanation.

Unemployment Insurance is budgeted at \$8,671. An increase of \$4,152. Although the dollar value of the positions has decreased. The number of positions in the Mayor Department has increased. Thus, NAB expects an increase in unemployment insurance and medical.

Medical is budgeted at \$90,644. An increase of \$14,756. See above for explanation.

Worker's Compensation is budgeted at \$3,248. A decrease of \$46.

PERS is budgeted at \$94,011. A decrease of \$1,342.

Air Transportation is budgeted at \$72,811. An increase of \$25,711. The increase is due to multiple factors. At the beginning of Mayor Nelson's term, the air transportation line item was 60% spent with only 43% of the year lapsed. The addition of employees and an increased focus on Village Travel and Lobbying Travel will require a larger budget.

Consultants is budgeted at \$217,400. An increase of \$67,400. The increase is to hire a consultant to work on special projects assigned by the Mayor.

Northwest Arctic Borough
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01-03 Administration & Finance

Account #	Description	Proposed FY19 Amendment	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	321,263	347,428	26,165	8%
6110	FICA	4,658	5,038	380	8%
6111	UNEMPLOYMENT INSURANCE	5,230	6,005	775	13%
6115	MEDICAL	75,888	101,184	25,296	25%
6120	WORKER'S COMP	2,441	2,640	199	8%
6125	PERS	70,667	76,434	5,767	8%
6210	AIR TRANSPORTATION	25,250	25,250	-	0%
6220	GROUND TRANSPORTATION	7,100	7,100	-	0%
6230	LODGING	17,500	17,500	-	0%
6250	PER DIEM	12,870	12,870	-	0%
6300	OFFICE SUPPLIES	18,500	18,500	-	0%
6310	POSTAGE AND FREIGHT	18,500	18,500	-	0%
6320	PRINTING & PUBLICATIONS	44,000	44,000	-	0%
6330	OFFICE BUILDING UTILITIES	60,000	60,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	6,334	6,334	-	0%
6340	TELEPHONE	40,000	40,000	-	0%
6345	COMPUTER SUPPORT & INTERNET	132,200	132,200	-	0%
6360	EQUIPMENT & REPAIRS & MAINTENANCE	75,000	300,000	225,000	75%
6365	GAS & OIL	9,000	9,000	-	0%
6370	DUES & SUBSCRIPTIONS	10,000	10,000	-	0%
6380	TRAINING	10,000	10,000	-	0%
6390	JANITORIAL EXPENSE	28,000	28,000	-	0%
6460	ACCOUNTING/AUDIT	195,000	195,000	-	0%
6600	INSURANCE	130,000	130,000	-	0%
TOTAL		\$ 1,319,401	\$ 1,602,983	\$ 283,582	18%

**Northwest Arctic Borough
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Finance Department Expenditures:

Salaries is budgeted at \$321,263. A decrease of \$26,165. The decrease is due to moving the Receptionist/Travel Clerk to the Mayor's Department. The position has been renamed to Administrative Assistant to the Mayor. The salary is prorated for the year.

FICA is budgeted at \$4,658. A decrease of \$380. See above for explanation.

Unemployment insurance is budgeted at \$5,230. A decrease of \$775. See above for explanation.

Medical is budgeted at \$75,888. A decrease of \$25,296. See above for explanation.

Worker's Comp is budgeted at \$2,441. A decrease of \$199. See above for explanation.

PERS is budgeted at \$70,667. A decrease of \$5,767. See above for explanation.

Equipment and Repairs and Maintenance is budgeted at \$75,000. A decrease of \$225,000. The decrease is due to moving the budget from Admin and Finance to Public Services. Public Services oversees the equipment, repairs and maintenance.

Northwest Arctic Borough
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01-04 Human Resources

Account #	Description	Proposed FY19 Amendment	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	94,900	145,600	50,700	35%
6110	FICA	1,376	2,111	735	35%
6111	UNEMPLOYMENT INSURANCE	2,160	3,026	866	29%
6115	MEDICAL	35,836	50,592	14,756	29%
6120	WORKER'S COMP	721	1,107	386	35%
6125	PERS	20,878	32,032	11,154	35%
6210	AIR TRANSPORTATION	10,000	10,000	-	0%
6220	GROUND TRANSPORTATION	2,500	2,500	-	0%
6230	LODGING	4,000	4,000	-	0%
6250	PER DIEM	4,455	4,455	-	0%
6300	OFFICE SUPPLIES	6,000	6,000	-	0%
6370	DUES & SUBSCRIPTIONS	7,500	7,500	-	0%
6380	TRAINING	6,500	6,500	-	0%
6400	CONSULTANTS	6,000	6,000	-	0%
TOTAL		\$ 202,826	\$ 281,423	\$ 78,597	28%

Human Resources Department Expenditures:

Salaries is budgeted at \$94,900. A decrease of \$50,700. The decrease is due to eliminating the Human Resources Specialist.

FICA is budgeted at \$1,376. A decrease of \$735. See above for explanation.

Unemployment insurance is budgeted at \$2,160. A decrease of \$866. See above for explanation.

Medical is budgeted at \$35,836. A decrease of \$14,756. See above for explanation.

Worker's Comp is budgeted at \$721. A decrease of \$386. See above for explanation.

PERS is budgeted at \$20,878. A decrease of \$11,154. See above for explanation.

Northwest Arctic Borough
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01-05 Planning & Community Department

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

Expenditures remain the same from prior budget ordinance.

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01-06 Planning Commission

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

Expenditures remain the same from prior budget ordinance.

Northwest Arctic Borough
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01-07 Economic Development Administration

Account #	Description	Proposed FY19 Amendment	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	322,148	321,335	(813)	0%
6110	FICA	5,025	4,659	(366)	-8%
6111	UNEMPLOYMENT INSURANCE	4,757	4,757	-	0%
6115	MEDICAL	75,888	75,888	-	0%
6120	WORKER'S COMP	2,442	2,442	-	0%
6125	PERS	70,694	70,694	-	0%
6210	AIR TRANSPORTATION	31,000	31,000	-	0%
6220	GROUND TRANSPORTATION	3,500	3,500	-	0%
6230	LODGING	30,000	30,000	-	0%
6250	PER DIEM	25,000	25,000	-	0%
6300	OFFICE SUPPLIES	8,500	8,500	-	0%
6320	PRINTING & PUBLICATIONS	5,000	5,000	-	0%
6370	DUES & SUBSCRIPTIONS	10,000	10,000	-	0%
6380	TRAINING	7,500	7,500	-	0%
6400	CONSULTANTS	60,000	60,000	-	0%
7100	FR FERGUSON SCHOLARSHIPS	302,000	302,000	-	0%
7110	SMALL BUSINESS GRANTS	40,000	40,000	-	0%
7130	FISHING GRANTS	40,000	40,000	-	0%
7135	EDA PROJECTS	150,000	150,000	-	0%
TOTAL		\$ 1,193,454	\$ 1,192,275	\$ (1,179)	0%

Economic Development Administration Expenditures

Salaries is budgeted at \$322,148. An increase of \$813. The increase is to true up the salaries in the EDA Department.

FICA is budgeted at \$5,025. A decrease of \$366. See above for explanation.

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01-08 Economic Development Commission

Account #	Description	FY19 Amendmen t	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	670	670	-	0%
6210	AIR TRANSPORTATION	17,342	24,342	7,000	29%
6230	LODGING	10,000	10,000	-	0%
6240	MEETING FEES	8,750	8,750	-	0%
6250	PER DIEM	6,000	6,500	500	8%
6300	OFFICE SUPPLIES	6,000	3,000	(3,000)	-100%
TOTAL		\$ 48,762	\$ 53,262	\$ 4,500	8%

Economic Development Commission

Air Transportation is budgeted at \$17,342. A decrease of 7,000. The decrease is due to adjusting the expected travel for the commission.

Per Diem is budgeted at \$6,000. A decrease of \$500.

Office Supplies is budgeted at \$6,000. An increase of \$3,000. The commission is meeting more frequently.

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01-09 Public Services Department

Account #	Description	Proposed FY19 Amendment	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	424,662	433,330	8,668	2%
6110	FICA	5,025	6,283	1,258	20%
6111	UNEMPLOYMENT INSURANCE	7,564	7,564	-	0%
6115	MEDICAL	115,940	126,480	10,540	8%
6120	WORKER'S COMP	3,227	3,293	66	2%
6125	PERS	93,426	95,332	1,906	2%
6210	AIR TRANSPORTATION	29,000	29,000	-	0%
6220	GROUND TRANSPORTATION	6,000	6,000	-	0%
6230	LODGING	11,000	11,000	-	0%
6250	PER DIEM	12,375	12,375	-	0%
6300	PUBLIC SERVICES SUPPLIES	20,000	20,000	-	0%
6310	AIR FREIGHT	10,000	10,000	-	0%
6360	EQUIPMENT AND MAINTENANCE AND REPAIRS	210,000	10,000	(200,000)	-2000%
6370	DUES & SUBSCRIPTIONS	4,000	4,000	-	0%
6399	MISCELLANEOUS	28,000	28,000	-	0%
6800	LEPC MEETINGS	13,500	13,500	-	0%
TOTAL		\$ 993,719	\$ 816,157	\$ (177,562)	-22%

**Northwest Arctic Borough
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Public Services Expenditures:

Salaries is budgeted at \$424,662. A decrease of \$8,668.

- The Grant Writer position is moved to the Mayor Department.
- The Maintenance Engineer is created.
- The Maintenance Worker is now a part-time position.
- All wages were prorated to the amount of time the position will be working.

FICA is budgeted at \$5,025. A decrease of \$1,258. See above for explanation.

Medical is budgeted at \$115,940. A decrease of \$10,540. See above for explanation.

Worker's Comp is budgeted at \$3,227. A decrease of \$66. See above for explanation.

PERS is budgeted at \$93,426. A decrease in \$1,906. See above for explanation.

Equipment and Repairs and Maintenance is budgeted at \$210,000. An increase of \$200,000. The increase is due to moving the budget from Admin and Finance to the Public Services Department. Public Services is in charge of overseeing the building and equipment.

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01-10 Public Safety Commission

Account #	Description	Proposed FY19 Amendment	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	421	632	211	33%
6300	SUPPLIES	300	300	-	0%
6210	AIR TRANSPORTATION	3,780	7,560	3,780	50%
6250	PER DIEM	2,970	6,534	3,564	55%
6230	LODGING	4,580	4,580	-	0%
6240	MEETING FEES	5,500	8,250	2,750	33%
TOTAL		\$ 17,551	\$ 27,856	\$ 10,305	37%

Public Safety Commission

FICA is budgeted at \$421. A decrease of \$211. The decrease is due to eliminating one of the two anticipated meetings. The Public Safety Commission is having a hard time filling commissioner seats and establishing quorum to meet.

Air Transportation is budgeted at \$3,780. A decrease of \$3780. See above for explanation.

Per Diem is budgeted at \$2,970. A decrease of \$3,564. See above for explanation.

Meeting Fees is budgeted at \$5,500. A decrease of \$2,750. See above for explanation.

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Public Safety Expenditures:

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

Salaries is budgeted at \$203,850. An increase of \$68,136. A Public Safety Director is created. The Department is currently overseen by the VPSO Coordinator. The amount of work required to run this department efficiently requires a dedicated Director. The wage is prorated for the year. A temporary Search & Rescue Coordinator is also added. The temporary employee will help from December through February of the fiscal year on an on-call basis.

FICA is budgeted at \$2,833. An increase of \$865. See above for explanation.

Unemployment insurance is budgeted at \$4,539. An increase of \$1,513. See above for explanation.

Medical is budgeted at \$61,132. An increase of \$10,540. See above for explanation.

Worker's Comp is budgeted at \$1,485. An increase of \$454. See above for explanation.

PERS is budgeted at \$42,977. An increase of \$13,120. See above for explanation.

Search and Rescue Equipment is budgeted at \$131,819. A decrease of \$33,181. The decrease is due to NAB reviewing the equipment listing and adjusting the expected amount of equipment purchases.

Winter Trails is budgeted at \$150,000. An increase of \$13,000. The increase is in response to changing the trail staking process to ensure trail stakes and shelter cabins are completed expeditiously and maintained through the end of the year.

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40-00 Sulianich Contribution

Account #	Description	Proposed FY19 Amendment	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	PERSONNEL	\$ 74,286	\$ 74,279	\$ (7)	0%
6100	UNEMPLOYMENT INSURANCE	\$ 1,513	\$ 1,513	\$ -	0%
6110	FICA	\$ 1,077	\$ 1,077	\$ -	0%
6120	WORKER'S COMP	\$ 565	\$ 565	\$ -	0%
6130	PERS	\$ 16,341	\$ 16,341	\$ -	0%
6140	MEDICAL	\$ 25,296	\$ 25,296	\$ -	0%
6300	SUPPLIES	\$ 3,500	\$ 3,500	\$ -	0%
6330	UTILITIES	\$ 21,000	\$ 21,000	\$ -	0%
TOTAL		\$ 143,578	\$ 143,571	\$ (7)	0%

Expenditures remain the same from prior budget ordinance.

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Other Appropriations

Account #	Description	Proposed FY19 Amendment	Approved FY19 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	143,578	143,571	(7)	0%
9002	INVESTMENT CONTRIBUTION	4,206,000	4,206,000	-	0%
9003	BOND DEBT APPROPRIATION	1,963,900	1,963,900	-	0%
9004	LOCAL EDUCATION CONTRIBUTION	4,157,357	4,157,357	-	0%
9005	WATER & SEWER SUBSIDY	1,850,000	1,850,000	-	0%
NEW	KIVALINA ROAD MOA	4,989,075	4,989,075	-	0%
TOTAL		\$ 17,309,910	\$ 17,309,903	\$ (7)	0%

Other Appropriation Detail:

Expenditures remain the same from prior budget ordinance.

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Salary Schedule:

<i>PRO RATED</i>				
Position	Proposed FY19 Amendment	Actual Annual Salary <Note A>	\$ Variance Decrease (Increase)	% Variance Decrease (Increase)
Assembly Department				
Borough Clerk	\$ 107,137	\$ 107,120	\$ (17)	0%
Deputy Clerk	\$ 73,083	\$ 73,089	\$ 6	0%
Assembly Total	\$ 180,220	\$ 180,209	\$ (11)	0%
Mayor Department				
Mayor	\$ 154,379	\$ 123,188	\$ (31,191)	-25%
Capital Projects Director ^	\$ 73,850	TBH	#VALUE!	#VALUE!
Executive Assistant to the Mayor ^	\$ 66,700	\$ 105,000	\$ 38,300	36%
Grant Writer ""	\$ 53,000	\$ 80,000	\$ 27,000	34%
Director of Government Affairs **	\$ 50,500	-	\$ (50,500)	#DIV/0!
Administrative Assistant to the Mayor ""	\$ 28,900	\$ 46,926	\$ 18,026	38%
Chief of Staff **	\$ -	\$ -	\$ -	#DIV/0!
Mayor Total	\$ 427,329	\$ 355,114	\$ (72,215)	-20%
Admin & Finance Department				
Treasurer	\$ 139,242	\$ 139,256	\$ 14	0%
Controller	\$ 107,137	\$ 107,120	\$ (17)	0%
Accounting Assistant	\$ 56,784	TBH	#VALUE!	#VALUE!
Receptionist/Travel Clerk ""	\$ 18,100	-	\$ (18,100)	#DIV/0!
Admin & Finance Total	\$ 321,263	\$ 246,376	\$ (74,887)	-30%
Human Resources				
Human Resources Director	\$ 78,000	\$ 78,000	-	0%
Human Resources Specialist **	\$ 16,900	-	\$ (16,900)	#DIV/0!
Human Resources Total	\$ 94,900	\$ 78,000	\$ (16,900)	-22%
Planning Department				
Planning Director	\$ 134,349	TBD	#VALUE!	#VALUE!
Community Planner	\$ 84,243	\$ 84,243	-	0%
Land Specialist	\$ 71,689	\$ 71,689	-	0%
Planning Total	\$ 290,281	\$ 155,932	\$ (134,349)	-86%

** Eliminated

^ Added

"" Moved

Note <A> Actual annual salary. Not prior budget ordinance. Not prorated.

**Northwest Arctic Borough
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Salary Schedule continued:

<i>PRO RATED</i>				
Position	Proposed FY19 Budget Amendment	Actual Annual Salary <Note A>	\$ Variance Decrease (Increase)	% Variance Decrease (Increase)
EDA Department				
Economic Development Director	\$ 135,199	\$ 114,400	\$ (20,799)	-18%
Energy Coordinator	\$ 95,878	\$ 95,877	\$ (1)	0%
Business & Econ Develop Admin	\$ 85,371	\$ 85,371	\$ -	0%
Summer Intern	\$ 5,700	TBH	#VALUE!	#VALUE!
EDA Total	\$ 322,148	\$ 295,648	\$ (26,500)	-9%
Public Services Department				
Public Services Director	\$ 127,937	\$ 119,600	\$ (8,337)	-7%
Grant Writer ""	\$ -	\$ -	\$ -	#DIV/0!
Deputy Director	\$ 90,100	\$ 90,100	\$ -	0%
Maintenance Engineer ^	\$ 82,348	\$ 79,500	\$ (2,848)	-4%
Grants Implementation Assistant	\$ 53,982	\$ 58,481	\$ 4,499	8%
Maintenance Worker	\$ 53,276	\$ 36,050	\$ (17,226)	-48%
Public Services Total	\$ 407,643	\$ 383,731	\$ (23,912)	-6%
Public Safety Department				
Public Safety Director	\$ 73,850	TBH	#VALUE!	#VALUE!
S&R Coordinator	\$ 63,000	\$ 62,010	\$ (990)	-2%
Fire Chief	\$ 59,000	\$ 58,500	\$ (500)	-1%
Temporary S&R Coordinator	\$ 8,000	\$ -	\$ (8,000)	#DIV/0!
Public Safety Total	\$ 203,850	\$ 120,510	\$ (8,500)	-7%
Sulianich Art Manager	\$ 74,286	\$ 74,286	\$ -	0%
TOTAL SALARY	2,321,920	1,889,806	\$ (432,114)	-23%

** Eliminated

^ Added

"" Moved

Note <A> Actual annual salary. Not prior budget ordinance. Not prorated.

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

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

Fiscal Year 2019

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

Fiscal Year 2020

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

Fiscal Year 2021

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

Fiscal Year 2022

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

Fiscal Year 2023

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