

**NORTHWEST ARCTIC BOROUGH  
ORDINANCE 22-04am01**

**AN ORDINANCE OF THE NORTHWEST ARCTIC  
BOROUGH ASSEMBLY APPROVING AND ADOPTING  
AN AMENDED LINE-ITEM BUDGET FOR FISCAL  
YEAR 2023.**

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, 2022 through June 30, 2023 and made a matter of public record.

Section 3. AUTHORIZATIONS AND APPROPRIATIONS.

The appropriation of \$ 33,524,677 is hereby adopted and authorized for the period July 1, 2022 through June 30, 2023 and is the budget for that period. Subject to Assembly approval, by resolution, the Mayor may: (1) establish line item expenditures within an authorized appropriation, or (2) transfer from one authorized appropriation to another any amount which would not annually exceed 10 percent or \$25,000, whichever is greater. Under no circumstances may the total amount of such transactions exceed \$150,000 prior to Assembly reappropriation pursuant to Section 6.12.060(E) of the Borough Code.


PASSED AND ADOPTED THIS 25<sup>th</sup> DAY OF April 2023

  
Nathan Hadley, Jr., Assembly President

PASSED AND APPROVED THIS 25 DAY OF April 2023

  
Dickie Moto, Sr., Mayor for Dickie Moto

SIGNED AND ATTESTED TO THIS 25<sup>th</sup> DAY OF April 2023

  
Stella Atoruk, Borough Clerk

ATTEST:

First Reading: Feb 28, 2023  
Public Reading: 04/25/2023



Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023

Summary of Revenue and Expenditures

Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>REVENUES</b>	<b>\$ 33,883,823</b>	<b>\$ 27,873,894</b>	<b>\$ 6,009,929</b>	<b>22%</b>
<b>Operations:</b>				
Assembly Department	\$ 2,157,086	\$ 2,144,086	\$ (13,000)	-1%
Mayor's Department	\$ 1,802,415	\$ 1,369,415	\$ (433,000)	-32%
Administration & Finance	\$ 1,098,272	\$ 1,083,272	\$ (15,000)	-1%
Planning & Community	\$ 909,045	\$ 900,545	\$ (8,500)	-1%
Planning Commission	\$ 36,803	\$ 46,999	\$ 10,196	22%
COMM. & ECON. DEVELOP. DEPT	\$ 4,035,649	\$ 1,483,649	\$ (2,552,000)	-172%
COMM. & ECON. DEVELOP. COMM	\$ 25,669	\$ 40,426	\$ 14,757	37%
Public Services Department	\$ 1,570,178	\$ 1,929,409	\$ 359,232	19%
Public Safety Commission	\$ 25,592	\$ 24,692	\$ (900)	-4%
Public Safety Department	\$ 1,416,308	\$ 1,283,284	\$ (133,024)	-10%
<b>Total Operations</b>	<b>\$ 13,077,016</b>	<b>\$ 10,305,777</b>	<b>\$ (2,771,239)</b>	<b>-27%</b>
<b>Other Appropriations within General Fund</b>				
Local Education Contribution	\$ 6,540,579	\$ 4,402,689	\$ (2,137,890)	-49%
Water and Sewer Subsidy	\$ 2,450,000	\$ 2,450,000	\$ -	0%
<b>Total Other Appropriations</b>	<b>\$ 8,990,579</b>	<b>\$ 6,852,689</b>	<b>\$ (2,137,890)</b>	<b>-31%</b>
<b>Transfers from General Fund</b>				
Sulianich - Operating Transfer	\$ 26,500	\$ 24,500	\$ (2,000)	-8%
Investment Contribution (per code)	\$ 8,047,632	\$ 7,050,000	\$ (997,632)	-14%
Bond Debt Appropriation	\$ 1,882,950	\$ 1,882,950	\$ -	0%
FUND BALANCE LEGAL RESERVE	\$ 1,500,000	\$ 750,000	\$ (750,000)	-100%
<b>Total Transfers from General Fund</b>	<b>\$ 11,457,082</b>	<b>\$ 9,707,450</b>	<b>\$ (1,749,632)</b>	<b>-18%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,524,677</b>	<b>\$ 26,865,916</b>	<b>\$ (6,658,761)</b>	<b>-25%</b>
<b>Excess (Deficiency) of revenue over expenditures</b>	<b>\$ 359,146</b>			

**Northwest Arctic Borough**  
**General Fund**  
**Budget Ordinance 22-04 AM01**  
**June 30, 2023**

**Programs Subsidized by Northwest Arctic Borough**

The Northwest Arctic Borough provides financial support to various organizations, programs, events or causes through the General Fund. The funding is optional and at the mercy of funding availability. The funding is budgeted by departments and requirements to obtain vary. The following list does not obligate the Borough, instead it is intended to give the Assembly an idea of the financial support provided by the Borough.

Department	Line Item	Amount	Description
Assembly	REVENUE SHARING PROGRAM	\$ 300,000	<i>Paid to village city governments</i>
Assembly	ASSEMBLY DONATIONS	\$ 150,000	<i>City of Kotzebue Ambulance Services</i>
Assembly	ASSEMBLY DONATIONS	\$ 62,000	<i>NVOK Nikaitchaut</i>
Assembly	ASSEMBLY DONATIONS	\$ 25,000	<i>Chukchi College</i>
Assembly	ASSEMBLY DONATIONS	\$ 75,000	<i>NANA Trespass Program</i>
Assembly	ASSEMBLY DONATIONS	\$ 50,000	<i>Boys and Girls Club</i>
Assembly	ASSEMBLY DONATIONS	\$ 40,000	<i>Cultural Camps/Wellness</i>
Assembly	ASSEMBLY DONATIONS	\$ 40,000	<i>KOTZ Radio</i>
Mayor	NW LEADERSHIP TEAM	\$ 20,000	<i>NWALT Meetings and associated expenses</i>
Mayor	ARCTIC ISSUES	\$ 20,000	<i>Discretionary funds to support Arctic Policy</i>
			<i>Medical, burial and other donations for</i>
Mayor	CHARITABLE DONATIONS	\$ 140,000	<i>residents</i>
Planning	PLANNING GRANTS	\$ 75,000	<i>\$7,500 planning grants for villages</i>
CEDA	FR FERGUSON SCHOLARSHIPS	\$ 302,000	<i>Educational scholarships for NAB Residents</i>
CEDA	SMALL BUSINESS GRANTS	\$ 18,000	<i>Grants given to small business in NAB</i>
CEDA	FISHING GRANTS	\$ 90,000	<i>Grants for commercial &amp; subsistence users</i>
			<i>Funds to allow CEDA to complete Economic</i>
CEDA	CEDA PROJECTS	\$ 2,545,000	<i>Development in the region</i>
			<i>Subsidy paid to ANTHC that works to reduce</i>
General	WATER & SEWER SUBSIDY	\$ 2,450,000	<i>water and sewer rates for residents</i>
			<i>Subsidy to keep Sulianich Arts Center in</i>
General	SULIANICH - OPERATING XFER	\$ 26,500	<i>operation</i>
	Total Discretionary Subsidy	\$ 6,428,500	
Required	LOCAL EDUCATION CONTRIBUTION	\$ 4,414,563	<i>The required annual contribution to the School District, as mandated by State law</i>
TOTAL SUBSIDY		<u>\$ 10,843,063</u>	

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023**

**Grant Funds Summary**

Description	FY23
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**STATE GRANTS**

AEA - Abl, Ian, Orv, Wlk Solar PV & Battery	\$590,000
AK DOT Airport Vegetation and Brushing	\$250,000
AHFC Teacher and Professional Housing	\$750,000
Alaska DOT Safe Ice Roads	\$300,000
SOA TORA Ice Roads	\$100,000
SOA Designated Legislative Grant (KVL Bus Barn/BKL HVAC)	\$2,000,000
SOA Designated Legislative Grant (Public Safety)	\$1,500,000
SOA VPSO	\$1,136,334
SOA VPSO CIP	\$250,000
<b>TOTAL STATE GRANTS</b>	<b>\$6,876,334</b>

**FEDERAL GRANTS**

Denali Commission Noatak Solar Array	\$134,079
DOE Noatak High Penetration & Battery	\$2,008,765
Dept of Treasury ARPA	\$1,478,046
LATCF (Local Assistance & Tribal Consistency)	\$4,536,000
Local Govt Lost Revenue ARPA	\$1,923,945
<b>TOTAL FEDERAL GRANTS</b>	<b>\$10,080,835</b>

**OTHER FUNDING**

Teck Noatak Solar array	\$310,000
Teck Noatak Solar array	\$100,000
NANA VEI Noatak Community Fund	\$250,000
NANA in-kind Noatak Solar Array	\$59,998
<b>TOTAL OTHER GRANTS</b>	<b>\$ 719,998</b>

**TOTAL GRANTS** **\$ 17,677,167**

The following are audited as grants but are allowed to be included in the General Fund budget.

Name	Estimated Amount
Federal PILT Revenue (estimated)	\$ 1,100,062
SOA Community Assistance Program	\$ 315,789
	<u><b>\$ 1,415,851</b></u>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023**

**General Fund Revenues and Expenditures Change**

**General Fund Revenues:**

The General Fund revenues total \$ 33,883,823 or 21.6% from the prior budget ordinance.

**General Fund Expenditures:**

The General Fund expenditures tot: \$ 33,524,677 or -24.8% from the prior budget ordinance.

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

<b>Expenditure Type</b>	<b>\$ Variance Favorable (Unfavorable)</b>	<b>% Variance Favorable (Unfavorable)</b>
Assembly Department expenditures increased by	\$ (13,000)	-1%
Mayor's Department expenditures increased by	\$ (433,000)	-32%
Admin/Finance expenditures increased by	\$ (15,000)	-1%
Planning & Community expenditures increased by	\$ (8,500)	-1%
Planning Commission expenditures decreased by	\$ 10,196	22%
EDA Department expenditures increased by	\$ (2,552,000)	-172%
Economic Development Commission decreased by	\$ 14,757	37%
Public Services expenditures decreased by	\$ 359,232	19%
Public Safety Commission expenditures increased by	\$ (900)	-4%
Public Safety Department expenditures increased by	\$ (133,024)	-10%
Local Contribution to Education increased by	\$ (2,137,890)	-49%
Water and Sewer subsidy remained the same	\$ -	0%
Sulianich - Operating Transfer increased by	\$ (2,000)	-8%
Investment Contribution Appropriation increased by	\$ (997,632)	-14%
LEGAL RESERVE increased by	\$ (750,000)	
GO Bond Debt Appropriation remained the same	\$ -	0%
<b>TOTAL CHANGE IN EXPENDITURES</b>	<b>(6,658,761)</b>	<b>-25%</b>

Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023

**01-00 Revenues**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	26,825,440	23,500,000	3,325,440	14%
4010	FEDERAL PILT REVENUE	1,100,062	1,100,062	-	0%
4020	BOROUGH LAND USAGE REVENUE	4,263,906	2,126,016	2,137,890	101%
4050	TOBACCO EXCISE TAX REVENUE	540,000	680,000	(140,000)	-21%
4075	MARIJUANA EXCISE TAX REVENUE	60,000	50,000	10,000	20%
4099	MISCELLANEOUS REVENUE	365,000	10,000	355,000	3550%
4220	SOA COMMUNITY ASSISTANCE PRG	335,415	315,789	19,626	6%
4400	INDIRECT COST RECOVERY	80,000	78,027	1,973	3%
4550	INVESTMENT INCOME - AVAILABLE FOR OPERATIONS	300,000	4,000	296,000	7400%
4600	LAND PERMIT REVENUE	14,000	10,000	4,000	40%
<b>TOTAL GENERAL REVENUES</b>		<b>\$ 33,883,823</b>	<b>\$ 27,873,894</b>	<b>\$ 6,009,929</b>	<b>22%</b>

**Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023**

**General Fund Revenues:**

**PILT Revenue** is budgeted at \$26,825,440 based on discussions with Teck. The PILT Revenue is based on Teck Alaska's Land, Building and Equipment value, which is a component of Property, Plant and Equipment in their Balance Sheet. The figure is not officially known until completion of the Teck AK audit which usually is completed in March/April of the fiscal year.

**Borough Land Usage Revenue** is budgeted at \$4,263,906. An increase of \$2,137,890.

**Tobacco Excise Tax Revenue** is budgeted at \$540,000. A decrease of \$140,000. The revenue is appropriated specifically for the Water and Sewer Subsidy (also known as CUAP), which works to reduce the monthly water and sewer rates throughout the region.

**Marijuana Excise Tax Revenue** is budgeted at \$60,000. An increase of \$10,000. The revenue is appropriated for Water and Sewer Subsidy (also known as CUAP).

**Miscellaneous Revenue** is budgeted at \$365,000. The increase is due to a reimbursement from the State for the Cape Blossom Road.

**SOA Community Assistance Program** is budgeted at \$335,415. An increase of \$19,626. NAB has opted to distribute 100% of it's assistance program to the villages. If the revenue is not received payments to villages are not made.

**Indirect Cost Recovery** is budgeted at \$80,000. Consistent with prior year. The Indirect Cost Recovery is mainly from the VPSO grant.

**Investment Income - Available for Operations** is budgeted at \$300,000. AMLIP allows for investment in high quality and low risk investment vehicles that are liquidated (cashed) easily. The increase is in response to the Federal Treasury's increase in the interest rate that has a positive effect on these investments.

**Land Permit Revenue** is budgeted at \$14,000. Consistent with prior year.



**Northwest Arctic Borough  
General Fund  
Budget Ordinance 22-04 AM01  
June 30, 2023**

**01-01 Assembly**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ASSEMBLY	192,461	192,461	-	0%
6010	WAGES - ELECTION WORKERS	20,000	20,000	-	0%
6110	FICA	25,741	25,741	-	0%
6111	UNEMPLOYMENT INSURANCE	5,305	5,305	-	0%
6115	MEDICAL	316,267	316,267	-	0%
6125	PERS	58,313	58,313	-	0%
6210	AIR TRANSPORTATION	120,000	120,000	-	0%
6220	GROUND TRANSPORTATION	20,000	20,000	-	0%
6230	LODGING	95,000	95,000	-	0%
6240	MEETING FEES	280,000	280,000	-	0%
6250	PER DIEM	65,000	65,000	-	0%
6320	PRINTING & PUBLICATIONS	33,000	33,000	-	0%
6370	DUES & SUBSCRIPTIONS	30,000	30,000	-	0%
6399	MISCELLANEOUS	17,000	17,000	-	0%
6400	CONSULTANTS	15,000	32,000	17,000	53%
6450	LEGAL	50,000	50,000	-	0%
6820	ASSEMBLY RETREAT	40,000	35,000	(5,000)	-14%
7000	REVENUE SHARING PROGRAM	300,000	300,000	-	0%
7050	DONATIONS	450,000	425,000	(25,000)	-6%
7200	ELECTION EXPENSE	24,000	24,000	-	0%
<b>TOTAL</b>		<b>\$ 2,157,086</b>	<b>\$ 2,144,086</b>	<b>\$ (13,000)</b>	<b>-1%</b>

Insurance/Total Assembly Budget 15%

**Consultants** is budgeted at \$15,000. A decrease of \$17,000 as there has been no spending to date in FY23.

**Assembly Retreat** is budgeted at \$40,000. An increase of \$5,000 to allow for a BAF retreat.

**Donations** is budgeted at \$450,000. An increase of \$25,000.

Northwest Arctic Borough  
General Fund  
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**01-02 Mayor**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	377,601	377,601	-	0%
6110	FICA	5,785	5,785	-	0%
6111	UNEMPLOYMENT INSURANCE	6,243	6,243	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	81,972	81,972	-	0%
6210	AIR TRANSPORTATION	28,000	31,500	3,500	11%
6220	GROUND TRANSPORTATION	9,000	5,000	(4,000)	-80%
6230	LODGING	20,000	20,000	-	0%
6250	PER DIEM	13,000	16,500	3,500	21%
6300	OFFICE SUPPLIES	22,000	22,000	-	0%
6370	DUES & SUBSCRIPTIONS	8,000	10,000	2,000	20%
6380	TRAINING	8,000	10,000	2,000	20%
6399	MISCELLANEOUS	30,000	30,000	-	0%
6400	CONSULTANTS	180,500	180,500	-	0%
6450	LEGAL SERVICES	235,000	200,000	(35,000)	-18%
6825	NW LEADERSHIP TEAM	20,000	20,000	-	0%
6830	ARCTIC ISSUES	20,000	20,000	-	0%
7050	CHARITABLE DONATIONS	140,000	135,000	(5,000)	-4%
7600	EMERGENCY DISASTER RELIEF	500,000	100,000	(400,000)	-400%
<b>TOTAL</b>		<b>\$ 1,802,415</b>	<b>\$ 1,369,415</b>	<b>\$ (433,000)</b>	<b>-32%</b>

All of the following increases or decreases are to adjust for actual spending.

**Air Transportation** is budgeted at \$28,000. A decrease of \$3,500.

**Ground Transportation** is budgeted at \$9,000. An increase of \$4,000.

**Per diem** is budgeted at \$13,000. An increase of \$3,500.

**Dues and Subscriptions** is budgeted at \$8,000. A decrease of \$2,000.

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

**Legal Services** is budgeted at \$235,000. An increase of \$35,000.

**Charitable Donations** is budgeted at \$140,000. An increase of \$5,000.

**Emergency Disaster Relief** is budgeted at \$500,000. An increase of \$400,000. NAB anticipates more emergency disaster requests with the amount of snow the Borough has experienced in FY23.

Northwest Arctic Borough  
General Fund  
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June 30, 2023

**01-03 Administration & Finance**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	338,873	338,873	-	0%
6110	FICA	7,914	4,914	(3,000)	-61%
6111	UNEMPLOYMENT INSURANCE	4,539	4,539	-	0%
6115	MEDICAL	72,985	72,985	-	0%
6125	PERS	74,552	74,552	-	0%
6210	AIR TRANSPORTATION	12,000	12,000	-	0%
6220	GROUND TRANSPORTATION	2,500	2,500	-	0%
6230	LODGING	14,000	14,000	-	0%
6250	PER DIEM	8,910	8,910	-	0%
6300	SUPPLIES	28,000	28,000	-	0%
6310	POSTAGE AND FREIGHT	15,000	15,000	-	0%
6320	PRINTING & PUBLICATIONS	30,000	30,000	-	0%
6330	OFFICE BUILDING UTILITIES	85,000	100,000	15,000	15%
6340	TELEPHONE	44,000	40,000	(4,000)	-10%
6365	GAS & OIL	22,000	15,000	(7,000)	-47%
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	0%
6380	TRAINING	5,000	5,000	-	0%
6390	JANITORIAL EXPENSE	30,000	30,000	-	0%
6460	ACCOUNTING/AUDIT	172,000	172,000	-	0%
6600	INSURANCE	126,000	110,000	(16,000)	-15%
<b>TOTAL</b>		<b>\$ 1,098,272</b>	<b>\$ 1,083,272</b>	<b>\$ (15,000)</b>	<b>-1%</b>

**FICA** increased by \$3,000 for a total of \$7,914 to adjust for actual spending.

**Office Building Utilities** decreased by \$15,000 for a total of \$85,000. At the beginning of the fiscal year the estimate was high due to the anticipated fuel increase. The spending has been below previous expectations.

**Telephone** is increased by \$4,000 for a total of \$44,000 to adjust for actual spending.

**Gas and Oil** is budgeted at \$22,000. An increase of \$7,000 based on actual spending.

**Insurance** increased by \$16,000 for a total of \$126,000. The increase is due to adding additional equipment and buildings.

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

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	309,486	309,486	-	0%
6110	FICA	4,922	4,922	-	0%
6111	UNEMPLOYMENT INSURANCE	4,807	4,807	-	0%
6115	MEDICAL	72,985	72,985	-	0%
6125	PERS	66,547	66,547	-	0%
6210	AIR TRANSPORTATION	13,200	13,200	-	0%
6220	GROUND TRANSPORTATION	3,600	3,600	-	0%
6230	LODGING	10,000	6,000	(4,000)	-67%
6250	PER DIEM	10,500	6,000	(4,500)	-75%
6300	SUPPLIES	10,000	10,000	-	0%
6370	DUES & SUBSCRIPTIONS	3,000	3,000	-	0%
6400	CONSULTANTS	250,000	250,000	-	0%
7120	PLANNING GRANTS	75,000	75,000	-	0%
7400	TITLE 9 MONITORING	75,000	75,000	-	0%
<b>TOTAL</b>		<b>\$ 909,045</b>	<b>\$ 900,545</b>	<b>\$ (8,500)</b>	<b>-1%</b>

**Lodging** increased by \$4,000 for a total of \$10,000. The increase is to adjust for actual spending.

**Per diem** increased by \$4,500 for a total of \$10,500. The increase is to adjust for actual spending.

Northwest Arctic Borough  
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**01-06 Planning Commission**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	1,163	1,163	-	0%
6210	AIR TRANSPORTATION	10,200	10,200	-	0%
6230	LODGING	9,000	12,496	3,496	28%
6240	MEETING FEES	8,500	15,200	6,700	44%
6250	PER DIEM	5,940	5,940	-	0%
6300	OFFICE SUPPLIES	2,000	2,000	-	0%
<b>TOTAL</b>		<b>\$ 36,803</b>	<b>\$ 46,999</b>	<b>\$ 10,196</b>	<b>22%</b>

**Lodging** is budgeted at \$9,000. A decrease of \$3,496. To adjust for actual spending.

**Meeting Fees** is budgeted at \$8,500. A decrease of \$6,700.

Northwest Arctic Borough  
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**01-07 Community and Economic Development Department**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	557,959	557,959	-	0%
6110	FICA	8,524	8,524	-	0%
6111	UNEMPLOYMENT INSURANCE	9,345	9,345	-	0%
6115	MEDICAL	128,859	128,859	-	0%
6125	PERS	121,211	121,211	-	0%
6210	AIR TRANSPORTATION	18,750	18,750	-	0%
6220	GROUND TRANSPORTATION	4,000	2,250	(1,750)	-78%
6230	LODGING	15,500	11,250	(4,250)	-38%
6250	PER DIEM	10,500	7,500	(3,000)	-40%
6300	OFFICE SUPPLIES	8,000	5,000	(3,000)	-60%
6320	PRINTING & PUBLICATIONS	3,000	3,000	-	0%
6360	SHELTER CABIN PROGRAM	150,000	-	(150,000)	
6370	DUES & SUBSCRIPTIONS	5,000	5,000	-	0%
6380	TRAINING	5,000	5,000	-	0%
6400	CONSULTANTS	35,000	45,000	10,000	22%
7100	FR FERGUSON SCHOLARSHIPS	302,000	302,000	-	0%
7110	SMALL BUSINESS GRANTS	18,000	18,000	-	0%
7130	FISHING GRANTS	90,000	90,000	-	0%
7135	CEDA PROJECTS	2,545,000	145,000	(2,400,000)	-1655%
<b>TOTAL</b>		<b>\$ 4,035,649</b>	<b>\$ 1,483,649</b>	<b>\$ (2,552,000)</b>	<b>-172%</b>

Unless otherwise stated, the following adjustments are made to adjust to actual spending.

**Ground Transportation** increased by \$1,750 for a total of \$4,000.

**Lodging** increased by \$4,250 for a total of \$15,500.

**Per diem** increased by \$3,000 for a total of 10,500.

**Office supplies** increased by \$3,000 for a total of \$8,000.

**Shelter Cabin Program** is created with a budget of \$150,000. The budget will fund the renovation and construction of shelter cabins in the region. The program will be overseen by CEDA who will delegate the work.

**Consultants** decreased by \$10,000 for a total of \$35,000.

**CEDA Projects** increased by \$2,400,000. This is to fund NAB's commitment to the boiler repair program. To date, no entity has responded to the RFP to get the work done. The commitment is set at \$350,000. The additional \$2 million is set aside so CEDA can go after a \$40 million grant to instal solar arrays and heat pumps region-wide. The match for that grant is \$5 million from both NAB and NANA. The remainder of NAB's \$3 million obligation will be obligated in future fiscal years.

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**01-08 Community and Economic Development Commission**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	669	669	-	0%
6210	AIR TRANSPORTATION	6,500	13,007	6,507	50%
6230	LODGING	6,000	7,500	1,500	20%
6240	MEETING FEES	4,000	8,750	4,750	54%
6250	PER DIEM	2,500	4,500	2,000	44%
6300	OFFICE SUPPLIES	6,000	6,000	-	0%
<b>TOTAL</b>		<b>\$ 25,669</b>	<b>\$ 40,426</b>	<b>\$ 14,757</b>	<b>37%</b>

**Air Transportation** decreased by \$6,507 for an updated budget of \$6,500. Per discussion with the Director, a few Commission Members do not rely on the budget to attend meetings. The adjustments to this budget take that into consideration.

**Lodging** is decreased by \$1,500 for a total of \$6,000.

**Meetings Fees** is decreased by \$4,750 for a total of \$4,000.

**Per diem** is decreased by \$2,000 for a total of \$2,500.

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**01-09 Public Services Department**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	469,151	464,651	(4,499)	-1%
6110	FICA	18,500	12,007	(6,493)	-54%
6111	UNEMPLOYMENT INSURANCE	7,564	7,564	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	87,000	83,523	(3,477)	-4%
6210	AIR TRANSPORTATION	23,000	23,000	-	0%
6220	GROUND TRANSPORTATION	6,000	6,000	-	0%
6230	LODGING	11,500	11,500	-	0%
6250	PER DIEM	12,350	12,350	-	0%
6300	PUBLIC SERVICES SUPPLIES	5,000	10,000	5,000	50%
6310	AIR FREIGHT	20,000	20,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	9,500	9,500	-	0%
6345	INFORMATION TECHNOLOGY CONTRACTOR	230,000	200,000	(30,000)	-15%
6360	PUBLIC SERVICES PROJECTS	550,000	900,000	350,000	39%
6370	DUES & SUBSCRIPTIONS	8,300	5,000	(3,300)	-66%
6399	MISCELLANEOUS	8,000	10,000	2,000	20%
7500	VPSO HOUSE UTILITIES	-	50,000	50,000	100%
7501	ABL VPSO HOUSE REPAIRS ONLY	7,000	7,000	-	0%
<b>TOTAL</b>		<b>\$ 1,570,178</b>	<b>\$ 1,929,409</b>	<b>\$ 359,232</b>	<b>19%</b>

**Salaries** is budgeted at \$469,151. An increase of \$4,499. The increase is to accommodate for turnover and the Kivalina Road maintenance.

**FICA** is budgeted at \$18,500. An increase of \$6,493. See Salaries.

**PERS** is budgeted at \$87,000. An increase of \$3,477.

**Public Services Supplies** decreased by \$5,000 for a total of \$5,000 to adjust for actual spending.

**Information Technology** is increased by \$30,000 for a total of \$230,000. The increase is to allow a revamp of the Borough website and complete server install.

**Public Services Projects** decreased by \$350,000 for a total of \$550,000. To date, only \$220,000 has been spent out of the budget.

**Miscellaneous** decreased by \$2,000 for a total of \$8,000 to adjust for actual spending.

**VPSO House Utilities** is budgeted at \$0. The expenses are being taken care of by the grant in FY23.



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**01-10 Public Safety Commission**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	842	842	-	0%
6210	AIR TRANSPORTATION	6,228	6,228	-	0%
6230	LODGING	3,668	3,668	-	0%
6240	MEETING FEES	8,800	8,800	-	0%
6250	PER DIEM	4,554	4,554	-	0%
6300	SUPPLIES	1,500	600	(900)	-150%
<b>TOTAL</b>		<b>\$ 25,592</b>	<b>\$ 24,692</b>	<b>\$ (900)</b>	<b>-4%</b>

**Supplies** is budgeted at \$1,500. An increase of \$900. The increase is to allow for supplies to be purchased for the Commission.

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**01-11 Public Safety Department**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	480,575	386,521	(94,054)	-24%
6010	WAGES - TEMP TRAIL STAKERS	36,000	36,000	-	0%
6110	FICA	11,500	8,886	(2,614)	-29%
6111	UNEMPLOYMENT INSURANCE	7,756	7,756	-	0%
6115	MEDICAL	97,313	97,313	-	0%
6125	PERS	83,165	83,165	-	0%
6210	AIR TRANSPORTATION	18,000	8,450	(9,550)	-113%
6220	GROUND TRANSPORTATION	3,500	5,050	1,550	31%
6230	LODGING	11,000	8,450	(2,550)	-30%
6250	PER DIEM	9,000	6,250	(2,750)	-44%
6300	SUPPLIES	5,000	5,000	-	0%
6310	AIR FREIGHT	15,000	15,000	-	0%
6370	DUES & SUBSCRIPTIONS	1,000	8,000	7,000	88%
6399	MISCELLANEOUS	10,000	10,000	-	0%
6400	CONSULTANTS	15,000	15,000	-	0%
6800	LEPC MEETINGS	11,500	11,500	-	0%
7150	WINTER TRAILS	150,000	150,000	-	0%
7155	EMERGENCY MANAGEMENT	5,000	12,800	7,800	61%
<b>TOTAL General Public Safety</b>		<b>970,308</b>	<b>875,139</b>	<b>(95,169)</b>	<b>-11%</b>
7500	VPSO HOUSE EXPENSES	-	-	-	#DIV/0!
7555	VPSO TRAVEL	-	-	-	#DIV/0!
<b>TOTAL VPSO Subsidy from General Fund</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
8001	SEARCH & RESCUE TRAVEL	8,500	2,820	(5,680)	-201%
8002	SEARCH AND RESCUE SUPPLIES	80,000	55,000	(25,000)	-45%
8003	S&R EQUIPMENT	25,000	25,000	-	0%
8004	SEARCH & RESCUE STIPENDS	99,000	99,000	-	0%
8005	SEARCH & RESCUE MEETINGS	13,500	6,825	(6,675)	-98%
<b>TOTAL Search and Rescue</b>		<b>226,000</b>	<b>188,645</b>	<b>(37,355)</b>	<b>-20%</b>
8500	FIRE TRAVEL	8,500	5,500	(3,000)	-55%
8501	FIRE EQUIPMENT MAINTENANCE AND REPAIRS	45,000	45,000	-	0%
8503	FIRE TRAINING & DRILLS**	30,000	30,000	-	0%
8504	FIRE PREVENTION	43,000	35,000	(8,000)	-23%
8505	FIRE RECRUITMENT/RETENTION	500	10,000	9,500	95%
8506	BATTALION CHIEF STIPENDS	90,000	90,000	-	0%
8507	BATTALION CHIEF MEETINGS	3,000	4,000	1,000	25%
<b>TOTAL Fire Safety</b>		<b>220,000</b>	<b>219,500</b>	<b>(500)</b>	<b>0%</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ 1,416,308</b>	<b>\$ 1,283,284</b>	<b>\$ (133,024)</b>	<b>-10%</b>

**\*\* NAME CHANGED FROM FIRE CONSULTANTS**

**Northwest Arctic Borough  
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**Public Safety Expenditures:**

NAB notes that within Public Safety, there are 4 major categories of expenses, that consist of the following:

1. General Public Safety operating budget
2. Search and Rescue operations
3. Fire Safety operations
4. VPSO Subsidy provided by the General Fund (with a goal to attract and retain VPSO personnel)

The general public safety operating budget expenditures are as follows:

**Salaries** is budgeted at \$480,575. An increase of \$94,054. The increase is to allow for the Maintenance Technician to move from Public Services to Public Safety. It also accomodates the increase for additional time for the on-call SAR position due to search load this year.

**FICA** is budgeted at \$11,500. An increase of \$2,614. See salaries.

**Air Transportation** is budgeted at \$18,000, an increase of \$9,550. Public Safety made a commitment to travel to the villages more in FY23.

**Ground Transportation** is budgeted at \$3,500. A decrease of \$1,550 to adjust for actual spending.

**Lodging** is budgeted at \$11,000. An increase of \$2,550.

**Per diem** is budgeted at \$9,000. An increase of \$2,750.

**Dues and Subscriptions** is budgeted at \$1,000. An decrease of \$7,000.

**Emergency Management** is budgeted at \$5,000. A decrease of \$7,800.

**SAR Travel** is budgeted at \$8,500. An increase of \$5,680 to allow for additional travel incurred in FY23.

**SAR Supplies** is budgeted at \$80,000. An increase of \$25,000 to allow for the purchase of equipment for SAR in the villages.

**SAR Meetings** is budgeted at \$13,500. An increase of \$6,675. The increase is to allow for the SAR case load in FY23.

**Fire Travel** is budgeted at \$8,500. AN increase of \$3,000. The increase is to allow for Fire Coordinator to travel to the villages.

**Fire Prevention** is budgeted at \$43,000. An increase of \$8,000. The increase is to allow for the purchase of fire extinguishers in Kiana after many residents used fire extinguishers to stop a residence from burning.

**Fire Recruitment/Retention** decreased by \$2,000 for a total of \$8,000 to adjust for actual spending.

**Battalion Chief Meetings** is budgeted at \$3,000. A decrease of \$1,000 due to actual spending.

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**40-00 Sulianich Contribution from the General Fund**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6300	SUPPLIES	5,500	3,500	(2,000)	-57%
6330	UTILITIES	21,000	21,000	-	0%
<b>TOTAL</b>		<b>\$ 26,500</b>	<b>\$ 24,500</b>	<b>\$ (2,000)</b>	<b>-8%</b>

**Sulianich Contribution Expenditures:**

The Sulianich Clerk hired through the Borough is transferred from the Sulianich subsidy to the Community and Economic Development Department. The Clerk will continue to work at Sulianich, but be financially assigned to the CEDA department.

**Supplies** is budgeted at \$5,500. An increase of \$2,000 to allow for additional supplies to be purchased for Sulianich.

**Note:** Stipends were discussed. Stipends were not included as part of the General Fund Transfer to Sulianich.

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**Other Appropriations within General Fund**

Account #	Description	PROPOSED FY23 Amendment	Approved FY23 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	6,540,579	4,402,689	(2,137,890)	-49%
9007	WATER & SEWER SUBSIDY	2,450,000	2,450,000	-	0%
<b>TOTAL</b>		<b>\$ 8,990,579</b>	<b>\$ 6,852,689</b>	<b>\$ (2,137,890)</b>	<b>-31%</b>

Local Education Contribution is budgeted at \$6,540,579. An increase of \$2,137,890.

**Transfers from General Fund**

Account #	Description	PROPOSED FY23 Budget	Approved FY22 Budget	\$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9001	SULIANICH - OPERATING XFER	26,500	24,500	(2,000)	-8%
9002	INVESTMENT CONTRIBUTION	8,047,632	7,050,000	(997,632)	-14%
9003	BOND DEBT APPROPRIATION	1,882,950	1,882,950	-	0%
FB	FUND BALANCE LEGAL RESERVE	1,500,000	750,000	(750,000)	-100%
<b>TOTAL</b>		<b>\$ 11,457,082</b>	<b>\$ 9,707,450</b>	<b>\$ (1,749,632)</b>	<b>-18%</b>

**Sulianich Operating Transfer** is budgeted at \$26,500. An increase of \$2,000. See Sulianich budget for details.  
**Investment Contribution** is budgeted at \$8,047,632. An increase of \$997,632. The increase is based on code to contribute 30% of investments from PILT revenue.

**Fund Balance Legal Reserve** is budgeted at \$1.5 million. An increase of \$750,000. The increase is to reserve funds for legal expenses.

**Northwest Arctic Borough  
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**Salary Schedule**

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

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Salary Schedule, continued:

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

**Northwest Arctic Borough  
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**Five-year Bond Debt Service Schedule (includes Kivalina bond)**

<b>Total Debt Service:</b>	<b>Last year of DEED for NAB</b>				
	FY23	FY24	FY25	FY26	FY27
Total Bond Debt Service (Principal & Interest)	\$ 22,459,000	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875
Fiscal Year Debt Service Payment	\$ 4,024,625	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000	\$ 1,071,625
Ending Balance Debt Service	\$ 18,434,375	\$ 15,205,750	\$ 13,666,875	\$ 12,133,875	\$ 11,062,250

**State DEED Reimbursement Calculation:**

	FY23	FY24	FY25	FY26	FY27
State DEED Reimbursement	\$ 2,141,675	\$ 1,579,113	\$ 397,800	\$ 401,288	\$ -
NAB Bond Debt Appropriation	\$ 1,882,950	\$ 1,649,513	\$ 1,141,075	\$ 1,131,713	\$ 1,071,625
Total Debt Service Payment	\$ 4,024,625	\$ 3,228,625	\$ 1,538,875	\$ 1,533,000	\$ 1,071,625

Note: FY26 is the last year NAB has debt series that are eligible for DEED reimbursement.



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**Five-year Bond Debt Service Schedule**

**Fiscal Year 2023**

The FY23 bond debt service totaled \$4,024,625. The State of Alaska Department of Education and Early Development's share is \$2,141,675 and the Borough's share is \$1,882,950. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

**Fiscal Year 2024**

The FY24 bond debt service totaled \$3,228,625. The State of Alaska Department of Education and Early Development's share is \$1,579,113 and the Borough's share is \$1,649,512. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not guaranteed.

**Fiscal Year 2025**

The FY25 bond debt service totaled \$1,538,875. The State of Alaska Department of Education and Early Development's share is \$397,800 and the Borough's share is \$1,141,075. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

**Fiscal Year 2026**

The FY26 bond debt service totaled \$1,533,000. The State of Alaska Department of Education and Early Development's share is \$401,288 and the Borough's share is \$1,131,713. This represents 100% funding to DEED reimbursement from the State but it's important to note that future funding is not

**Fiscal Year 2027**

The FY27 bond debt service totaled \$1,071,625. The State of Alaska Department of Education and Early Development's share is \$0 and the Borough's share is \$1,071,625. Starting in FY27, no bond debt issuances qualify for bond debt reimbursement.