

**NORTHWEST ARCTIC BOROUGH
ORDINANCE 16-04**

**AN ORDINANCE OF THE NORTHWEST ARCTIC
BOROUGH ASSEMBLY PROVIDING FOR THE
ESTABLISHMENT AND ADOPTION OF THE LINE
ITEM BUDGET FOR THE FISCAL YEAR 2017.**

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 change in cash balances as part of the budget for the period July 1, 2016 through June 30, 2017 and made a matter of public record.

Section 3. AUTHORIZATION AND APPROPRIATIONS.

The appropriations of \$12,644,196 is hereby adopted and authorized for the period July 1, 2016 through June 30, 2017 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.

Section 4. EDUCATION APPROPRIATIONS

The appropriations of \$63,656,648.00 is approved and authorized as follows:

General Fund.....	\$59,160,400.00
Special Revenues.....	<u>\$4,496,248.00</u>
TOTAL.....	<u><u>\$63,656,648.00</u></u>

**NORTHWEST ARCTIC BOROUGH ASSEMBLY
ORDINANCE 16-04
PAGE TWO (2)**

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

The revenue and debt service payments of \$13,786,123 is approved and authorized as follows:

<u>Fund Name</u>	<u>Amount</u>
Mining Conference	\$ 2,124
CIAP Solar Energy	\$ 165,991
AEA Wind Farm Construction	\$ 233,253
CIAP Energy	\$ 151,463
Kivalina Heavy Equipment	\$ 49,463
Conoco Mapping Initiative	\$ 44,151
Public Library	\$ 13,300
Arctic Economic Development Conference	\$ 12,515
Kivalina Evacuation Road Fund	\$ 37,491
Debt Service Payments	\$ 6,119,122
Sulianich Arts Center	\$ 133,815
Teacher Housing	\$ 14,400
EDC Revolving Loan Program	\$ 150,000
CIAP Administration Grant	\$ 309,714
CIAP North Tent City	\$ 21,659
Building Improvements	\$ 34,404
LEPC	\$ 6,368
VPSO Program	\$ 1,352,109
VPSO Buildings/AHFC	\$ 782,400
Kivalina Erosion Protection	\$ 205,990
Borough Wide Search & Rescue Support	\$ 26,376
Kotzebue HS Residential & Magnet School	\$ 644,508
Ice Road	\$ 50,000
Kivalina Water & Sanitation	\$ 58,617
Kobuk K-12 School Renovation	\$ 49,718
Kivalina Replacement School	\$ 127,025
CIAP Sustainable Tourism	\$ 13,221
CIAP Green Initiative	\$ 382,049
CIAP Waste Management	\$ 113,368
Kivalina Evacuation & Access	\$ 1,502,854
Kiana Fuel Dispenser Upgrade	\$ 4,655
Shell Exploration Science Dept.	\$ 900,000
CIAP & Shell Improving Subsistence	\$ 74,000
Total	\$ 13,786,123

PASSED AND ADOPTED THIS 15th DAY OF JUNE 2016



CARL WEISNER, PRESIDENT

PASSED AND APPROVED THIS 15th DAY OF JUNE 2016



CLEMENT RICHARDS, MAYOR

SIGNED AND ATTESTED THIS 15th DAY OF JUNE 2016



HELENA HILDRETH, BOROUGH DEPUTY CLERK

ATTEST:

First Reading: May 2016
Public Reading: June 2016



**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04
June 30, 2017**

Summary of Revenue and Expenditure

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Description	Budget Ordinance 16-04	Budget Ordinance 15-05 am 01	Variance Favorable (Unfavorable)	Percentage
Revenues	\$ 23,875,412	\$ 13,296,105	\$ 10,579,307	80%
Expenditures	\$ 26,881,818	\$ 14,532,107	\$ 12,349,711	85%
Current Excess (Deficit) Revenue over Expenditures	\$ (3,006,406)	\$ (1,236,002)	<u>\$ (1,770,404)</u>	-5%
Beginning Fund Balance	\$ 17,918,204	\$ 18,154,206	\$ (236,002)	
Financial Contingency Appropriation	\$ 12,200,000	\$ 1,000,000	\$ 11,200,000	
Ending Fund Balance	<u>\$ 27,111,798</u>	<u>\$ 17,918,204</u>	<u>\$ 10,963,998</u>	

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Description	Budget Ordinance 16-04	Budget Ordinance 15-05 am 01	Variance Favorable (Unfavorable)	Percentage
Revenues	\$ 12,645,412	\$ 13,296,105	\$ (650,693)	-5%
Expenditures	\$ 13,622,427	\$ 14,532,107	\$ (909,680)	-6%
Excess of Expenditure over Revenue	\$ (977,015)	\$ (1,236,002)	<u>\$ 258,987</u>	1%
Beginning Fund Balance	\$ 17,918,204	\$ 18,154,206	\$ (236,002)	
Financial Contingency Appropriation	\$ 1,000,000	\$ 1,000,000	\$ -	
Ending Fund Balance	<u>\$ 17,941,189</u>	<u>\$ 17,918,204</u>	<u>\$ (236,002)</u>	

Scenario 3: Contingency Fund (Essential)

Description	Budget Ordinance 16-04	Budget Ordinance 15-05 am 01	Variance Favorable (Unfavorable)	Percentage
Revenues	\$ 3,845,412	\$ 4,496,105	\$ (650,693)	-14%
Expenditures	\$ 10,956,220	\$ 14,532,107	\$ (3,575,887)	-25%
Excess of Expenditure over Revenue	\$ (7,110,808)	\$ (10,036,002)	<u>\$ 2,925,194</u>	10%
Beginning Fund Balance	\$ 9,118,204	\$ 18,154,206	\$ (9,036,002)	
Financial Contingency Appropriation	\$ -	\$ 1,000,000	\$ (1,000,000)	
Ending Fund Balance	<u>\$ 2,007,396</u>	<u>\$ 9,118,204</u>	<u>\$ (10,036,002)</u>	

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04
June 30, 2017**

General Fund Revenues

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Account Number	Description	Budget Ordinance 16-04	Budget Ordinance 15-05 am 01	Variance Favorable (Unfavorable)	Percentage
4000	Teck Revenue	\$20,000,000	\$9,234,849	\$10,765,151	117%
4002	Investment Earnings	\$0	\$0	\$0	0%
4099	Miscellaneous Revenue	\$10,000	\$15,000	(\$5,000)	(33%)
4200	Borough Usage Fee	\$2,126,016	\$2,126,016	\$0	0%
4300	Community Revenue Sharing	\$273,214	\$429,058	(\$155,844)	(36%)
4350	Other State Revenue	\$5,000	\$5,000	\$0	0%
4400	Indirect Cost Recovery	\$175,000	\$250,000	(\$75,000)	(30%)
4500	P.I.L.T.	\$1,226,182	\$1,226,182	\$0	0%
4600	Permit Fees	\$10,000	\$10,000	\$0	0%
4650	Tobacco Tax Revenue	\$50,000	\$0	\$50,000	100%
Total General Revenue		\$23,875,412	\$13,296,105	\$10,579,307	80%

General Fund Revenues

The FY17 total General Fund budgeted revenues is \$23,825,412; an increase of \$10,529,307 or 79% from the prior year. General Fund Revenues are budgeted as follow:

- **Teck Revenue** is budgeted at \$20,000,000 which was based on estimated severance tax; an increase of \$10,765,151 from prior year.
- **Investment Income** is budgeted at \$0 consistent with prior year.
- **Miscellaneous Revenue** is budgeted at \$10,000; decrease of \$5,000 from the prior year.
- **Borough Usage Fee** is budgeted at \$2,126,016 which is supported by a mutual resolution between the Borough and Northwest Arctic Borough School District for the ATC Facility, Teacher Housing and the Centralized Facilities in Kotzebue.
- **Community Revenue Sharing** is budgeted at \$273,214 based on estimation for Revenue Sharing and is subject to State appropriation.
- **Other State Revenue** is budgeted at \$5,000 for minor other revenue received from the State of Alaska, which is consistent with prior year.
- **Indirect Cost Recovery** is budgeted at \$175,000 which represents the indirect costs related to the VPSO grant; a decrease of \$75,000 from the prior year.
- **Payment in lieu of tax (PILT)** is budgeted at \$1,226,182 which represents a federal appropriation for lands in the Borough that are not subject to tax and is consistent with prior year.
- **Permit Fees** is budgeted at \$10,000, which is consistent with prior year.
- **Tobacco Tax Revenue** is conservatively budgeted at \$50,000 as there is no historical data.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Account Number	Description	Budget Ordinance 16-04	Budget Ordinance 15-05 am 01	Variance Favorable (Unfavorable)	Percentage
4000	Teck Revenue	\$8,800,000	\$9,234,849	(\$434,849)	(5%)
4002	Investment Earnings	\$0	\$0	\$0	0%
4099	Miscellaneous Revenue	\$10,000	\$15,000	(\$5,000)	(33%)
4200	Borough Usage Fee	\$2,126,016	\$2,126,016	\$0	0%
4300	Community Revenue Sharing	\$273,214	\$429,058	(\$155,844)	(36%)
4350	Other State Revenue	\$0	\$5,000	(\$5,000)	(100%)
4400	Indirect Cost Recovery	\$150,000	\$250,000	(\$100,000)	(40%)
4500	P.I.L.T.	\$1,226,182	\$1,226,182	\$0	0%
4600	Permit Fees	\$10,000	\$10,000	\$0	0%
4650	Tobacco Tax Revenue	\$50,000	\$0	\$50,000	100%
Total General Revenue		\$12,645,412	\$13,296,105	(\$650,693)	(5%)

General Fund Revenues

The FY17 total General Fund budgeted revenues is \$12,595,412; a decrease of \$700,693 or 5% from the prior year. General Fund Revenues are budgeted as follow:

- **Teck Revenue** is budgeted at \$8,800,000 which was based on FY2015
- **Investment Income** is budgeted at \$0 consistent with prior year
- **Miscellaneous Revenue** is budgeted at \$10,000; decrease of \$5,000 from the prior year.
- **Borough Usage Fee** is budgeted at \$2,126,016 which is supported by a mutual resolution between the Borough and Northwest Arctic Borough School District for the ATC Facility, Teacher Housing and the Centralized Facilities in Kotzebue.
- **Community Revenue Sharing** is budgeted at \$273,214 based on estimation for Revenue Sharing and is subject to State appropriation.
- **Other State Revenue** is budgeted at \$5,000 for minor other revenue received from the State of Alaska, which is consistent with prior year.
- **Indirect Cost Recovery** is budgeted at \$175,000 which represents the indirect costs related to the VPSO grant; a decrease of \$75,000 from the prior year.
- **Payment in lieu of tax (PILT)** is budgeted at \$1,226,182 which represents a federal appropriation for lands in the Borough that are not subject to tax and is consistent with prior year.
- **Permit Fees** is budgeted at \$10,000, which is consistent with prior year.
- **Tobacco Tax Revenue** is conservatively budgeted at \$50,000 as there is no historical data.

Scenario 3: Contingency Fund (Essential)

Account Number	Description	Budget Ordinance 16-04	Budget Ordinance 15-05 am 01	Variance Favorable (Unfavorable)	Percentage
4000	Teck Revenue	\$0	\$434,849	(\$434,849)	(100%)
4002	Investment Earnings	\$0	\$0	\$0	0%
4099	Miscellaneous Revenue	\$10,000	\$15,000	(\$5,000)	(33%)
4200	Borough Usage Fee	\$2,126,016	\$2,126,016	\$0	0%
4300	Community Revenue Sharing	\$273,214	\$429,058	(\$155,844)	(36%)
4350	Other State Revenue	\$0	\$5,000	(\$5,000)	(100%)
4400	Indirect Cost Recovery	\$150,000	\$250,000	(\$100,000)	(40%)
4500	P.I.L.T.	\$1,226,182	\$1,226,182	\$0	0%
4600	Permit Fees	\$10,000	\$10,000	\$0	0%
4650	Tobacco Tax Revenue	\$50,000	\$0	\$50,000	100%
Total General Revenue		\$3,845,412	\$4,496,105	(\$650,693)	(14%)

General Fund Revenues

The FY17 total General Fund budgeted revenues is \$13,296,105; an increase of \$143,744 or 1% from the prior year. General Fund Revenues are budgeted as follow:

- **Teck Revenue** is budgeted at \$8,800,000 based on FY2016 PILT which was a decrease of \$434,849 from prior year.
- **Investment Income** is budgeted at \$0 consistent with prior year.
- **Miscellaneous Revenue** is budgeted at \$10,000; decrease of \$5,000 from the prior year.
- **Borough Usage Fee** is budgeted at \$2,126,016 which is supported by a mutual resolution between the Borough and Northwest Arctic Borough School District for the ATC Facility, Teacher Housing and the Centralized Facilities in Kotzebue.
- **Community Revenue Sharing** is budgeted at \$273,214 based on estimation for Revenue Sharing and is subject to State appropriation.
- **Other State Revenue** is budgeted at \$5,000 for minor other revenue received from the State of Alaska, which is consistent with prior year.
- **Indirect Cost Recovery** is budgeted at \$175,000 which represents the indirect costs related to the VPSO & Shell grants a decrease of \$75,000 from the prior year.
- **Payment in lieu of tax (PILT)** is budgeted at \$1,226,182 which represents a federal appropriation for lands in the Borough that are not subject to tax and is consistent with prior year.
- **Permit Fees** is budgeted at \$10,000, which is consistent with prior year.
- **Tobacco Tax Revenue** is conservatively budgeted at \$50,000 as there is no historical data.

General Fund Expenditures

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Department	Budget Ordinance 16-04	Budget Ordinance 15-05 am 01	Variance Favorable (Unfavorable)	Percentage
Assembly	\$1,848,869	\$1,888,553	(\$39,684)	(2%)
Mayor	\$1,530,434	\$1,397,523	\$132,911	10%
Administration and Finance	\$5,712,978	\$5,322,110	\$390,868	7%
Human Resources	\$182,441	\$68,409	\$114,032	167%
Planning & Community	\$781,385	\$1,013,692	(\$232,307)	(23%)
Planning Commission	\$25,551	\$5,053	\$20,498	406%
Economic Development Administration	\$640,655	\$296,564	\$344,091	116%
Chukchi Library	\$100,000	\$100,000	\$0	0%
Public Safety Commission	\$294,698	\$257,653	\$37,045	14%
Public Services	\$1,276,257	\$993,096	\$283,161	29%
Economic Development Commission	\$27,293	\$13,055	\$14,238	109%
Operating Transfers to Other Funds	\$273,761	\$198,554	\$75,207	38%
GO Bond Debt Appropriation	\$1,987,496	\$1,977,845	\$9,651	0%
Financial Contingency	\$12,200,000	\$1,000,000	\$11,200,000	1120%
	\$26,881,818	\$14,532,107	\$12,349,711	85%

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

- Assembly's department expenditures decreased by \$39,684 or 2%
- Mayor's department expenditures increased by \$132,911 or 10%
- Administration and Finance's department expenditures increased by \$390,868 or 7%
- Human Resources's department expenditures increased by \$114,032 or 167%
- Planning & Community's department expenditures decreased by \$232,307 or 23%
- Planning Commission's expenditures increased by \$20,498 or 406%
- Economic Development Administration's department expenditures increased by \$344,091 or 116%
- Public Safety Commission's expenditures increased by \$37,045 or 14%
- Public Services's department expenditures increased by \$283,161 or 29%
- Economic Development Commission's department expenditures increased by \$14,238 or 109%
- Operating Transfers to Other Funds expenditures increased by \$75,207 or 38%
- GO Bond Debt Appropriation expenditures increased by \$9,651 or 0%
- Financial Contingency expenditures increased by \$11,200,000 or 1120%

Major highlights for Budget Ordinance 16-04 are:

- Salaries & fringe benefits increased by 3% for a merit increase.
New positions include Human Resources Administrator, Emergency Manager and Business Manager for the Sulianich Center.
- Financial Contingency appropriation increased by \$11,200,000.
- Contributions/Donations are consistent with prior year.
- Equipment expenditures increase by \$100,000 for much needed building repairs/maintenance and purchase

of public service equipment.

- Discretionary travel for training, conferences and lobbying trips are included.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Department	Budget Ordinance 16-04	Budget Ordinance 15-05 am 01	Variance Favorable (Unfavorable)	Percentage
Assembly	\$1,329,162	\$1,888,553	(\$559,391)	(30%)
Mayor	\$1,411,442	\$1,397,523	\$13,919	1%
Administration and Finance	\$5,582,822	\$5,322,110	\$260,712	5%
Human Resources	\$20,000	\$68,409	(\$48,409)	(71%)
Planning & Community	\$465,782	\$1,013,692	(\$547,910)	(54%)
Planning Commission	\$25,551	\$5,053	\$20,498	406%
Economic Development Administration	\$396,113	\$296,564	\$99,549	34%
Chukchi Library	\$0	\$100,000	(\$100,000)	(100%)
Public Safety Commission	\$153,628	\$257,653	(\$104,025)	(40%)
Public Services	\$1,095,324	\$993,096	\$102,228	10%
Economic Development Commission	\$27,293	\$13,055	\$14,238	109%
Operating Transfers to Other Funds	\$127,815	\$198,554	(\$70,739)	(36%)
GO Bond Debt Appropriation	\$1,987,496	\$1,977,845	\$9,651	0%
Financial Contingency	\$1,000,000	\$1,000,000	\$0	0%
Total General Revenue	\$13,622,427	\$14,532,107	(\$848,592)	(6%)

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

- Assembly's department expenditures decreased by \$559,391 or 30%
- Mayor's department expenditures increased by \$13,919 or 1%
- Administration and Finance's department expenditures increased by \$260,712 or 5%
- Human Resources's department expenditures decreased by \$48,409 or 71%
- Planning & Community's department expenditures decreased by \$547,910 or 54%
- Planning Commission's expenditures increased by \$20,498 or 406%
- Economic Development Administration's department expenditures increased by \$99,549 or 34%
- Public Safety Commission's expenditures decreased by \$104,025 or 40%
- Public Services's department expenditures increased by \$102,228 or 10%
- Economic Development Commission's expenditures increased by \$14,238 or 109%
- Operating Transfers to Other Funds expenditures decreased by \$70,739 or 36%
- GO Bond Debt Appropriation expenditures increased by \$9,651 or 0%

Major highlights for Budget Ordinance 16-04 are:

- Unfilled positions will be removed from the budget.
- Elimination to the Chukchi Library contribution
- Donations to charitable organizations are eliminated but medical/burial assistance will remain
- Some consultant expenses are reduced or eliminated completely.
- Discretionary travel for training, conferences and lobbying are eliminated.
- New accounting software purchased as current software will no longer be supported in calendar year 2017
- VPO Contribution decreased to \$120,000
- Public Service department expenditures remain consistent with prior year with minor increases to

transportation for travel to villages as mandated by Assembly

Scenario 3: Contingency Fund (Essential)

Department	Budget Ordinance 16-04	Budget Ordinance 15-05 am 01	Variance Favorable (Unfavorable)	Percentage
Assembly	\$758,678	\$1,888,553	(\$1,129,875)	(60%)
Mayor	\$1,043,720	\$1,397,523	(\$353,803)	(25%)
Administration and Finance	\$5,238,870	\$5,322,110	(\$83,240)	(2%)
Human Resources	\$10,000	\$68,409	(\$58,409)	(85%)
Planning & Community	\$442,710	\$1,013,692	(\$570,982)	(56%)
Planning Commission	\$7,751	\$5,053	\$2,698	53%
Economic Development Administration	\$290,176	\$296,564	(\$6,388)	(2%)
Chukchi Library	\$0	\$100,000	(\$100,000)	(100%)
Public Safety Commission	\$131,806	\$257,653	(\$125,847)	(49%)
Public Services	\$915,354	\$993,096	(\$77,742)	(8%)
Economic Development Commission	\$6,903	\$13,055	(\$6,152)	(47%)
Operating Transfers to Other Funds	\$122,756	\$198,554	(\$75,798)	(38%)
GO Bond Debt Appropriation	\$1,987,496	\$1,977,845	\$9,651	0%
Financial Contingency	\$0	\$1,000,000	(\$1,000,000)	(100%)
Total General Revenue	\$10,956,220	\$11,355,708	(\$2,509,740)	(22%)

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

- Assembly's department expenditures decreased by \$1,129,875 or 60%
- Mayor's department expenditures decreased by \$353,803 or 25%
- Administration and Finance's department expenditures decreased by \$83,240 or 2%
- Human Resources's department expenditures decreased by \$58,409 or 85%
- Planning & Community's expenditures decreased by \$570,982 or 56%
- Planning Commission's expenditures increased by \$2,698 or 53%
- Economic Development Administration's department expenditures decreased by \$6,388 or 2%
- Public Safety Commission's expenditures decreased by \$125,847 or 49%
- Public Services's department expenditures decreased by \$77,742 or 8%
- Economic Development Commission's expenditures decreased by \$6,152 or 47%
- Operating Transfers to Other Funds expenditures decreased by \$75,798 or 38%
- GO Bond Debt Appropriation expenditures increased by \$9,651 or 0%
- Financial Contingency expenditures decreased by \$1,000,000 or 100%

Major highlights for Budget Ordinance 16-04 are:

- Significantly reduced travel
- Unfilled positions will be removed from the budget.
- Reduced benefits to employees and assembly
- Discretionary Donations/Contributions eliminated
- Elimination to the Chukchi Library contribution
- Public Services department services expenditures remain consistent with prior year; services provided by department identified by Assembly as essential
- Significant reduction to contracts
- VPO Contribution decreased to \$120,000

**Northwest Arctic Borough
General Fund
Budget Ordinance 16-04
June 30, 2017**

01-01 Assembly's Department

Account Number	Description	Need	Want	Essential		Need + Want	Need	Essential	Need + Wan	Need	Essential
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
6000	Salaries	154,445	4,633	154,445	145,195	(13,884)	(9,250)	(9,250)	-10%	-6%	-6%
6010	Wages - Temp	13,416	6,746	13,416	-	(20,162)	(13,416)	(13,416)	100%	100%	100%
6110	FICA	16,623	1,165	13,731	13,519	(4,268)	(3,104)	(212)	-32%	-23%	-2%
6111	Unemployment Insurance	3,478	258	3,478	2,964	(773)	(514)	(514)	-26%	-17%	-17%
6112	PERS	33,978	1,019	33,978	28,632	(6,365)	(5,346)	(5,346)	-22%	-19%	-19%
6113	Workers' Compensation	1,276	86	1,276	1,103	(259)	(173)	(173)	-24%	-16%	-16%
6115	Medical Benefits	354,144	-	40,474	328,848	(25,296)	(25,296)	288,374	-8%	-8%	88%
6221	Legal & Consultant	-	-	-	29,219	29,219	29,219	29,219	100%	100%	100%
6224	Lobbyists	80,000	-	-	90,000	10,000	10,000	90,000	11%	11%	100%
6225	Revenue Sharing Program	200,000	-	200,000	402,000	202,000	202,000	202,000	50%	50%	50%
7004	Election Expense	14,380	-	14,380	52,504	38,124	38,124	38,124	73%	73%	73%
7012	Transportation	123,167	15,086	54,066	95,338	(42,915)	(27,829)	41,272	-45%	-29%	43%
7014	Per Diem & Lodging	123,655	8,113	80,634	132,850	1,082	9,195	52,216	1%	7%	39%
7015	Meeting Fees	174,600	7,600	136,800	136,981	(45,219)	(37,619)	181	-33%	-27%	0%
7036	Dues & Subscriptions	10,000	-	5,000	10,000	-	-	5,000	0%	0%	50%
7037	Printing & Publications	1,000	-	1,000	18,400	17,400	17,400	17,400	95%	95%	95%
7049	Business Expense	5,000	5,000	1,000	5,000	(5,000)	-	4,000	-100%	0%	80%
7050	Donations	-	330,000	-	330,000	-	330,000	330,000	0%	100%	100%
7068	Inupiaq Language Commission	-	7,500	-	20,000	12,500	20,000	20,000	63%	100%	100%
7110	ICC Membership	-	20,000	-	7,500	(12,500)	7,500	7,500	-167%	100%	100%
8000	Assembly Retreat	20,000	-	5,000	20,000	-	-	15,000	0%	0%	75%
8003	Healthy Communities/Wellness	-	5,000	-	5,000	-	5,000	5,000	0%	100%	100%
8004	Regional Elders Support	-	7,500	-	7,500	-	7,500	7,500	0%	100%	100%
8007	Equipment	-	100,000	-	-	(100,000)	-	-	100%	0%	0%
Total		1,329,162	519,707	758,678	1,882,553	79,136	585,021	1,152,614	4%	31%	61%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Salaries and Fringe Benefits are budgeted at \$591,268. This is an increase of \$71,007 from prior year. As the salary and benefits include staff, assembly and temporary workers, we will include the following breakdown:

Borough Clerk and Deputy Clerk (salary and fringe)	\$	251,148
Assembly FICA	\$	13,938
Assembly Medical Benefits	\$	303,552
Temporary workers wage and payroll tax	\$	22,630
	\$	<u>591,268</u>

Legal & Consultant is zero due to the removal of the ringed seal litigation budgeted in the prior year.

Lobbyist is budgeted at \$80,000 for a State of Alaska lobbyist. This was a decrease of \$10,000 from prior year.

Community Revenue Sharing Program is budgeted at \$200,000 for revenue sharing program for the villages in the Borough. This is \$202,000 decrease from the prior year due to State of Alaska budget cuts to the discretionary program.

Election Expense is budgeted at \$14,380. This is a \$38,124 decrease from the prior year since election workers wages will be recorded in a new account. Considering the reclassification, the election expense increased by \$2,200 from prior year. It is budgeted as follows:

Ballots	\$5,000
Publications	\$3,000
Supplies	\$2,980
Freight	\$500
Snacks	\$2,200
Miscellaneous	\$700
	<u>\$14,380</u>

Transportation is budgeted at \$138,253, an increase of \$4,915 from the prior year and is budgeted as follows:

12 Assembly Meetings - Upper River	\$	11,268
12 Assembly Meetings - Closer Villages	\$	25,200
2 Special Assembly Meetings - Upper River	\$	1,878
2 Special Assembly Meetings - Closer Villages	\$	4,200
Assembly Retreat (11 members)	\$	13,266
AML Training for newly elected assembly (4 members)	\$	5,224
AML Main Conference (4 members)	\$	4,896
2 AML Optional Conferences (4 members)	\$	6,352
RuralCap Meeting in ANC (1 member)	\$	794
ICC Meeting in ANC (1 member)	\$	794
Mining Conference in ANC (2 members)	\$	1,588
NSB Joint Meeting - Kotzebue (11 members)	\$	8,734
4 Joint Construction Meetings (4 members)	\$	12,704
2 AML Legislative Meetings (3 members)	\$	7,938
2 State Lobby to Juneau (3 members)	\$	8,538
1 Federal Lobby trip to DC (7 members)	\$	12,061
AML Conference for the Clerks	\$	2,614
Northwest Clerks Institute for the Clerks	\$	3,230

IIMC for the Clerks	\$	3,174
Red Dog Absentee Voting - Clerks	\$	1,400
Assembly Retreat - Clerks	\$	2,400
	\$	<u>138,253</u>

Per Diem & Lodging is budgeted at \$131,768. This is a decrease of \$1,082 from the prior year and is budgeted as follows:

12 Assembly Meetings - Upper River	\$	9,060
12 Assembly Meetings - Closer Villages	\$	54,360
2 Special Assembly Meetings - Upper River	\$	1,510
2 Special Assembly Meetings - Closer Villages	\$	9,060
Assembly Retreat (11 members)	\$	9,801
AML Training for newly elected assembly (4 members)	\$	4,356
AML Main Conference (4 members)	\$	1,592
2 AML Optional Conferences (4 members)	\$	3,416
RuralCap Meeting in ANC (1 member)	\$	427
ICC Meeting in ANC (1 member)	\$	427
Mining Conference in ANC (2 members)	\$	854
NSB Joint Meeting - Kotzebue (11 members)	\$	4,697
4 Joint Construction Meetings (4 members)	\$	6,832
2 AML Legislative Meetings (3 members)	\$	2,388
2 State Lobby to Juneau (3 members)	\$	4,182
1 Federal Lobby trip to DC (7 members)	\$	11,158
AML Conference for the Clerks	\$	2,178
Northwest Clerks Institute for the Clerks	\$	694
IIMC for the Clerks	\$	2,190
Red Dog Absentee Voting - Clerks	\$	396
Assembly Retreat - Clerks	\$	2,190
	\$	<u>131,768</u>

Meeting Fees is budgeted at \$182,200. This is an increase of \$45,219 from the prior year and is budgeted as follows:

12 Assembly Meetings - Upper River	\$	8,400
12 Assembly Meetings - Closer Villages	\$	50,400
12 Assembly Meetings - Kotzebue	\$	33,600
2 Special Assembly Meetings - Upper River	\$	1,400
2 Special Assembly Meetings - Closer Villages	\$	8,400
2 Special Assembly Meetings -Kotzebue	\$	5,600
Assembly Retreat (11 members)	\$	15,400
AML Training for newly elected assembly (4 members)	\$	4,800
AML Main Conference (4 members)	\$	1,600
2 AML Optional Conferences (4 members)	\$	3,200
RuralCap Meeting in ANC (1 member)	\$	400
ICC Meeting in ANC (1 member)	\$	400
Mining Conference in ANC (2 members)	\$	800
NSB Joint Meeting - Kotzebue (11 members)	\$	4,400
4 Joint Construction Meetings (4 members)	\$	6,400
2 AML Legislative Meetings (3 members)	\$	2,400
2 State Lobby to Juneau (3 members)	\$	3,600

1 Federal Lobby trip to DC (7 members)	\$	8,400
Village Council Meetings within respective village	\$	4,400
Regular Assembly Meetings	\$	8,400
Special Assembly Meetings	\$	700
Regular Assembly Meetings	\$	8,400
Special Assembly Meetings	\$	700
	\$	<u>182,200</u>

Dues & Subscriptions is budgeted at \$10,000 for dues and fees for the assembly's department; consistent with the prior year.

Printing & Publications is budgeted at \$1,000 for publication updates on the Borough Code and for other publication costs. This is a \$17,400 decrease from the prior year. The decrease is due to transfer of budgeted advertising contract with Arctic Sounder and advertisement with Alaska Dispatch News to Finance department.

Business Expense is budgeted at \$10,000 for assembly related business expenses, a 100% increase from the prior year.

Contributions/Donations are budgeted at \$330,000, consistent with the prior year and is budgeted as follows:

KOTZ Radio	\$	20,000
Kotzebue Boys & Girls Club	\$	25,000
Village Boys & Girls Clubs	\$	35,000
City of Kotzebue - amb svcs	\$	150,000
Nikaichuat School	\$	100,000
	\$	<u>330,000</u>

ICC Membership is for the annual dues of \$20,000, consistent with the prior year.

Assembly Retreat is budgeted at \$20,000 for an Assembly retreat. This is consistent with the prior year.

Facilitator	\$	2,500
Meeting Facilities	\$	10,000
Other retreat expenses	\$	7,500
	\$	<u>20,000</u>

Inupiat Illitqusiat/Wellness Support is budgeted at \$5,000; consistent with the prior year.

Regional Elders Support is budgeted at \$7,500; consistent with the prior year.

Equipment is budgeted at \$100,000, to upgrade the Assembly room with speakers/sound system, chairs, tablets, and email system. This is \$100,000 increase from the prior year.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Salaries and Fringe Benefits are budgeted at \$577,360 and this is an increase of \$57,099 from prior year. As the salary and benefits include staff, assembly and temporary workers, we will include the following breakdown:

Borough Clerk and Deputy Clerk (salary and fringe)	\$	245,393
Assembly FICA	\$	13,357
Assembly Medical Benefits	\$	303,552
Temporary workers wage and payroll tax	\$	15,058
		\$ 577,360

Legal & Consultant is zero due to the removal of the ringed seal litigation budgeted in the prior year.

Lobbyist is budgeted at \$80,000 for a State of Alaska lobbyist. This was a decrease of \$10,000 from prior year.

Community Revenue Sharing Program is budgeted at \$200,000 for revenue sharing program for the villages in the Borough. This is \$202,000 decrease from the prior year due to State of Alaska budget cuts to the discretionary program.

Election Expense is budgeted at \$14,380. This is a \$38,124 decrease from the prior year since election workers wages will be recorded in a new account. Considering the reclassification, the election expense increased by \$2,200 from prior year. It is budgeted as follows:

Ballots	\$5,000
Publications	\$3,000
Supplies	\$2,980
Freight	\$500
Snacks	\$2,200
Miscellaneous	\$700
	\$14,380

Transportation is budgeted at \$123,167, an increase of \$27,829 from the prior year and is budgeted as follows:

12 Assembly Meetings - Upper River	\$	11,268
12 Assembly Meetings - Closer Villages	\$	25,200
2 Special Assembly Meetings - Upper River	\$	1,878
2 Special Assembly Meetings - Closer Villages	\$	4,200
Assembly Retreat (11 members)	\$	13,266
AML Training for newly elected assembly (4 members)	\$	5,224
AML Main Conference (4 members)	\$	4,896
RuralCap Meeting in ANC (1 member)	\$	794
ICC Meeting in ANC (1 member)	\$	794
Mining Conference in ANC (2 members)	\$	1,588
4 Joint Construction Meetings (4 members)	\$	12,704
2 AML Legislative Meetings (3 members)	\$	7,938
2 State Lobby to Juneau (3 members)	\$	8,538
1 Federal Lobby trip to DC (7 members)	\$	12,061
AML Conference for the Clerks	\$	2,614
Northwest Clerks Institute for the Clerks	\$	3,230
IIMC for the Clerks	\$	3,174
Red Dog Absentee Voting - Clerks	\$	1,400
Assembly Retreat - Clerks	\$	2,400

\$ 123,167

Per Diem & Lodging is budgeted at \$123,655. This is a decrease of \$9,195 from the prior year and is budgeted as follows:

12 Assembly Meetings - Upper River	\$ 9,060
12 Assembly Meetings - Closer Villages	\$ 54,360
2 Special Assembly Meetings - Upper River	\$ 1,510
2 Special Assembly Meetings - Closer Villages	\$ 9,060
Assembly Retreat (11 members)	\$ 9,801
AML Training for newly elected assembly (4 members)	\$ 4,356
AML Main Conference (4 members)	\$ 1,592
RuralCap Meeting in ANC (1 member)	\$ 427
ICC Meeting in ANC (1 member)	\$ 427
Mining Conference in ANC (2 members)	\$ 854
4 Joint Construction Meetings (4 members)	\$ 6,832
2 AML Legislative Meetings (3 members)	\$ 2,388
2 State Lobby to Juneau (3 members)	\$ 4,182
1 Federal Lobby trip to DC (7 members)	\$ 11,158
AML Conference for the Clerks	\$ 2,178
Northwest Clerks Institute for the Clerks	\$ 694
IIMC for the Clerks	\$ 2,190
Red Dog Absentee Voting - Clerks	\$ 396
Assembly Retreat - Clerks	\$ 2,190
	<hr/>
	\$ 123,655

Meeting Fees is budgeted at \$174,600. This is an increase of \$37,619 from the prior year and is budgeted as follows:

12 Assembly Meetings - Upper River	\$ 8,400
12 Assembly Meetings - Closer Villages	\$ 50,400
12 Assembly Meetings - Kotzebue	\$ 33,600
2 Special Assembly Meetings - Upper River	\$ 1,400
2 Special Assembly Meetings - Closer Villages	\$ 8,400
2 Special Assembly Meetings -Kotzebue	\$ 5,600
Assembly Retreat (11 members)	\$ 15,400
AML Training for newly elected assembly (4 members)	\$ 4,800
AML Main Conference (4 members)	\$ 1,600
RuralCap Meeting in ANC (1 member)	\$ 400
ICC Meeting in ANC (1 member)	\$ 400
Mining Conference in ANC (2 members)	\$ 800
4 Joint Construction Meetings (4 members)	\$ 6,400
2 AML Legislative Meetings (3 members)	\$ 2,400
2 State Lobby to Juneau (3 members)	\$ 3,600
1 Federal Lobby trip to DC (7 members)	\$ 8,400
Village Council Meetings within respective village	\$ 4,400
Regular Assembly Meetings (Elder in Kotzebue)	\$ 8,400
Special Assembly Meetings (Elder in Kotzebue)	\$ 700
Regular Assembly Meetings (Youth in Kotzebue)	\$ 8,400
Special Assembly Meetings (Youth in Kotzebue)	\$ 700
	<hr/>
	\$ 174,600

Dues & Subscriptions is budgeted at \$10,000 for dues and fees for the assembly's department; consistent with the prior year.

Printing & Publications is budgeted at \$1,000 for publication updates on the Borough Code and for other publication costs. This is a \$17,400 decrease from the prior year. The decrease is due to transfer of budgeted advertising contract with Arctic Sounder and advertisement with Alaska Dispatch News to Finance department.

Business Expense is budgeted at \$5,000 for assembly related business expenses. This is consistent with prior year.

Assembly Retreat is budgeted at \$20,000 for an Assembly retreat, consistent with the prior year.

Facilitator	\$	2,500
Meeting Facilities	\$	10,000
Other retreat expenses	\$	7,500
	\$	<u>20,000</u>

Scenario 3: Contingency Fund (Essential)

Note: In this scenario, assembly medical benefits are eliminated along with the donations, Inupiaq Language Commission, Healthy Communities/Wellness and Regional Elders Support program. Equipment is also eliminated along with other expenses in the department. Travel, meetings and assembly retreat is greatly reduced,

Salaries and Fringe Benefits are budgeted at \$260,798 and this is an increase of \$28,911 from prior year. . As the salary and benefits include staff, assembly and temporary workers, we will include the following breakdown:

Borough Clerk and Deputy Clerk (salary and fringe)	\$	235,275
Assembly FICA	\$	10,465
Assembly Medical Benefits	\$	-
Temporary workers wage and payroll tax	\$	<u>15,058</u>
	\$	260,798

Legal & Consultant is zero due to the removal of the ringed seal litigation budgeted in the prior year.

Community Revenue Sharing Program is budgeted at \$200,000 for revenue sharing program for the villages in the Borough. This is \$202,000 decrease from the prior year due to State of Alaska budget cuts to the discretionary program.

Election Expense is budgeted at \$14,380. This is a \$38,124 decrease from the prior year and is budgeted as follows:

Ballots	\$5,000
Publications	\$3,000
Supplies	\$2,980
Freight	\$500
Snacks	\$2,200
Miscellaneous	<u>\$700</u>
	\$14,380

Transportation is budgeted at \$54,066, an decrease of \$41,272 from the prior year and is budgeted as follows:

12 Assembly Meetings - Upper River	\$11,268
12 Assembly Meetings - Closer Villages	\$25,200
2 Special Assembly Meetings - Upper River	\$1,878
2 Special Assembly Meetings - Closer Villages	\$4,200
AML Training for newly elected assembly (4 members)	\$5,224
AML Main Conference (4 members)	\$4,896
Red Dog Absentee Voting for 2 clerks	\$1,400
	<hr/>
	\$54,066

Per Diem & Lodging is budgeted at \$80,634, a decrease of \$52,216 from the prior year and is budgeted as follows:

12 Assembly Meetings - Upper River	\$ 9,060
12 Assembly Meetings - Closer Villages	\$ 54,360
2 Special Assembly Meetings - Upper River	\$ 1,510
2 Special Assembly Meetings - Closer Village	\$ 9,000
AML Training for newly elected assembly (4 members)	\$ 4,356
AML Main Conference (4 members)	\$ 1,592
Red Dog Absentee Voting - Clerks	\$ 696
	<hr/>
	\$ 80,634

Meeting Fees is budgeted at \$136,800. This is a decrease of \$181 from the prior year and is budgeted as follows:

12 Assembly Meetings - Upper River	\$ 8,400
12 Assembly Meetings - Closer Villages	\$ 50,400
12 Assembly Meetings - Kotzebue	\$ 33,600
2 Special Assembly Meetings - Upper River	\$ 1,400
2 Special Assembly Meetings - Closer Villages	\$ 8,400
2 Special Assembly Meetings -Kotzebue	\$ 5,600
AML Training for newly elected assembly (4 members)	\$ 4,800
AML Main Conference (4 members)	\$ 1,600
Village Council Meetings within respective village	\$ 4,400
Regular Assembly Meetings (Elder in Kotzebue)	\$ 8,400
Special Assembly Meetings (Elder in Kotzebue)	\$ 700
Regular Assembly Meetings (Youth in Kotzebue)	\$ 8,400
Special Assembly Meetings (Youth in Kotzebue)	\$ 700
	<hr/>
	\$ 136,800

Dues & Subscriptions is budgeted at \$5,000 for dues and fees for the assembly's department. This is a decrease of \$5,000 from the prior year.

Printing & Publications is budgeted at \$1,000 for publication updates on the Borough Code and for other publication costs. This was a decrease of \$17,400 from prior year. The decrease was due to other publication such as contract with Arctic Sounder and advertisement with Alaska Dispatch News being moved to Finance.

Business Expense is budgeted at \$1,000 for assembly related business expenses. This is a \$4,000 decrease from prior year.

Assembly Retreat is budgeted at \$5,000 for an Assembly retreat. This is a \$15,000 decrease from prior year.

01-02 Mayor's Department

Account Number	Description	Need	Want	Essential	Need + Want	Need	Essential	Need + Want	Need	Essential	
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
6000	Salaries	373,643	11,209	373,643	363,831	(21,022)	(9,812)	(9,812)	-6%	-3%	-3%
6110	FICA	5,155	-	5,155	4,809	(346)	(346)	(346)	-7%	-7%	-7%
6111	Unemployment Insurance	4,447	-	4,447	4,447	0	0	0	0%	0%	0%
6112	PERS	82,202	2,466	82,202	70,725	(13,943)	(11,477)	(11,477)	-20%	-16%	-16%
6113	Workers' Compensation	2,840	85	2,840	2,765	(160)	(75)	(75)	-6%	-3%	-3%
6115	Medical Benefits	75,888	-	60,710	71,520	(4,368)	(4,368)	10,810	-6%	-6%	15%
6221	Consultants	218,625	11,375	100,000	138,625	(91,375)	(80,000)	38,625	-66%	-58%	28%
6222	Legal Services	235,000	-	235,000	235,000	-	-	-	0%	0%	0%
6223	Lobbyists (Tax Services)	-	-	-	100,000	100,000	100,000	100,000	100%	100%	100%
7012	Transportation	52,000	8,000	15,900	52,950	(7,050)	950	37,050	-13%	2%	70%
7014	Per Diem & Lodging	42,143	17,857	10,824	54,421	(5,579)	12,278	43,597	-10%	23%	80%
7036	Dues & Subscriptions	5,500	-	2,000	5,500	-	-	3,500	0%	0%	64%
7048	Miscellaneous	5,000	10,000	2,500	8,163	(6,837)	3,163	5,663	-84%	39%	69%
7049	Business Expense	15,000	-	5,000	0	(15,000)	(15,000)	(5,000)	100%	100%	100%
7050	Charitable Donations	77,000	23,000	35,000	70,000	(30,000)	(7,000)	35,000	-43%	-10%	50%
7064	Training	10,000	-	5,000	6,837	(3,163)	(3,163)	1,837	-46%	-46%	27%
7065	NW Leadership Team	17,000	-	8,500	17,000	-	-	8,500	0%	0%	50%
7066	Emergency Disaster Relief	75,000	25,000	75,000	75,000	(25,000)	-	-	-33%	0%	0%
7067	Arctic Issues	75,000	-	-	75,000	-	-	75,000	0%	0%	100%
7068	Education Summit	-	10,000	-	10,000	-	10,000	10,000	0%	100%	100%
7070	Cultural Camps	40,000	-	20,000	8,430	(31,570)	(31,570)	(11,570)	-374%	-374%	-137%
Total		1,411,442	118,993	1,043,720	1,375,023	(155,411)	(36,419)	331,303	-11%	-3%	24%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Salaries and Fringe Benefits is budgeted at \$557,934 for the Mayor, Chief of Staff & Government Affairs. The salaries and benefits reflect 3% increase from prior year. This is an increase of \$39,837 from prior year.

Consultants budget is \$230,000, an increase of \$91,375 from prior year and is budgeted as follows:

Federal and state lobbying services	80,000
Other contracts	36,000
Mining Consultants on Severance Tax	102,625
HR Consultant	11,375
	<u>230,000</u>

Legal Services is budgeted at \$235,000; \$175,000 for the attorneys' contract with Landye, Bennett & Blumstein, LLC and \$60,000 for 3rd party consultants, consistent with the prior year.

Transportation budget is \$60,000. This is an increase of \$7,050 from prior year and it is budgeted as follows:

Mayor:	
8 trips to Anchorage	7,200
3 trips to Juneau	2,700
20 trips to each village	12,000
4 trips to Washington, DC	7,000
Assembly Retreat	1,200
Additional Mayor's Travel	8,000
	<u>38,100</u>

Chief of Staff:	
10 trips to Villages	6,000
6 trips to Anchorage	5,400
Assembly Retreat	1,200
	<u>12,600</u>

Governmental Affairs:	
3 trips to Anchorage	2,700
3 trips Washington, DC	5,400
Assembly Retreat	1,200
	<u>9,300</u>

Per Diem & Lodging budget is \$60,000. This is an increase of \$5,579 from prior year and it is budgeted as follows:

Mayor:	
8 trips to Anchorage	6,040
3 trips to Juneau	1,794
20 trips to each village	11,960
4 trips to Washington, DC	4,788
Assembly Retreat	1,245
Additional Mayor's Travel	17,857
	<u>43,684</u>

Chief of Staff:	
10 trips to Villages	2,990
6 trips to Anchorage	5,904
Assembly Retreat	1,245
	<u>10,139</u>

Governmental Affairs:	
3 trips to Anchorage	1,980
3 trips Washington, DC	2,952
Assembly Retreat	1,245
	<u>6,177</u>

Dues, Subscriptions & Registration fees are budgeted at \$5,500 for the Mayor's office dues, subscriptions & registration fees consistent with the prior year.

Miscellaneous is budgeted at \$15,000 for minor miscellaneous expenses. This is an increase of \$6,837 from prior year.

Business expense is budgeted at \$15,000 for Mayor's expenses related to business meetings. This is an increase of \$15,000 from prior year.

Donations/Contributions are budgeted at \$100,000; \$93,000 related to Mayor's donation and \$7,000 for Borough's portion of jackhammer for all communities. This is a \$30,000 increase from prior year.

Training is budgeted at \$10,000 for AML-JIA and Mayor's Conference. This is an increase of \$3,163 from prior year.

NWALT is budgeted at \$17,000 consistent with the prior year.

Emergency Disaster Relief Fund is budgeted at \$100,000 for emergencies and disasters in the region. This is an increase of \$25,000 from prior year.

Arctic Issues is budgeted at \$75,000; \$65,000 for the Economic Partnership & \$10,000 for Arctic Visioning & Travel. This is consistent from prior year.

Education Summit is budgeted for \$10,000 consistent with the prior year.

Cultural Camps is budgeted at \$40,000. This is an increase of \$31,570 from prior year. Last year's cultural camps were funded by CIAP grants.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Salaries and Fringe Benefits is budgeted at \$544,174 for the Mayor, Chief of Staff & Government Affairs. This is an increase of \$26,077 from prior year.

Consultants budget is \$218,625, an increase of \$80,000 from prior year and is budgeted as follows:

Federal and state lobbying services	80,000
Other contracts	36,000
Mining Consultants on Severance Tax	102,625
	<u>218,625</u>

Legal Services is budgeted at \$235,000; \$175,000 for the attorneys' contract with Landye, Bennett & Blumstein, LLC and \$60,000 for 3rd party consultants, consistent with the prior year.

Transportation budget is \$52,000. This is a decrease of \$950 from prior year and it is budgeted as follows:

Mayor:

8 trips to Anchorage	7,200
3 trips to Juneau	2,700
20 trips to each village	12,000
4 trips to Washington, DC	7,000
Assembly Retreat	1,200
	<u>30,100</u>

Chief of Staff:

10 trips to Villages	6,000
6 trips to Anchorage	5,400
Assembly Retreat	1,200
	<u>12,600</u>

Governmental Affairs:

3 trips to Anchorage	2,700
3 trips Washington, DC	5,400
Assembly Retreat	1,200
	<u>9,300</u>

Per Diem & Lodging budget is \$42,143. This is a decrease of \$12,278 from prior year and it is budgeted as follows:

Mayor:

8 trips to Anchorage	6,040
3 trips to Juneau	1,794
20 trips to each village	11,960
4 trips to Washington, DC	4,788
Assembly Retreat	1,245
	<u>25,827</u>

Chief of Staff:

10 trips to Villages	2,990
6 trips to Anchorage	5,904
Assembly Retreat	1,245
	<u>10,139</u>

Governmental Affairs:

3 trips to Anchorage	1,980
3 trips Washington, DC	2,952
Assembly Retreat	1,245
	<u>6,177</u>

Dues, Subscriptions & Registration fees are budgeted at \$5,500 for the Mayor's office dues, subscriptions & registration fees consistent with the prior year.

Miscellaneous is budgeted at \$5,000 for minor miscellaneous expenses. This is a decrease of \$3,163 from prior year.

Business expense is budgeted at \$15,000 for Mayor's expenses related to business meetings. This is an increase of \$15,000 from prior year.

Donations/Contributions are budgeted at \$77,000; \$70,000 related to Mayor's donation and \$7,000 for Borough's portion of jackhammer for all communities. This is a \$7,000 increase from prior year.

Training is budgeted at \$10,000 for AML-JIA and Mayor's Conference. This is an increase of \$3,163 from prior year.

NWALT is budgeted at \$17,000 consistent with the prior year.

Emergency Disaster Relief Fund is budgeted at \$75,000 for emergencies and disasters in the region. This is consistent with prior year.

Arctic Issues is budgeted at \$75,000; \$65,000 for the Economic Partnership & \$10,000 for Arctic Visioning & Travel. This is consistent from prior year.

Cultural Camps is budgeted at \$40,000. This is an increase of \$31,570 from prior year. Last year's cultural camps were funded by CIAP grants.

Scenario 3: Contingency Fund (Essential)

Note: This scenario includes that Borough employees contribute 20% of medical benefit premium, significant cuts in travel, cuts in lobbying expenditure and consultants, and at least 50% cuts in other expenses. Arctic issues and Education Summit are suspended in this scenario.

Salaries and Fringe Benefits is budgeted at \$528,996 for the Mayor, Chief of Staff & Government Affairs. This is an increase of \$10,899 from prior year. This scenario includes that Borough employees contribute 20% of medical benefit premium.

Consultants budget is \$100,000, a decrease of 38,625 from prior year and is budgeted as follows:

Mining Consultants on Severance Tax	100,000
	<u>100,000</u>

Legal Services is budgeted at \$235,000; \$175,000 for the attorneys' contract with Landye, Bennett & Blumstein, LLC and \$60,000 for 3rd party consultants, consistent with the prior year.

Transportation budget is \$15,900. This is a decrease of \$37,050 from prior year and it is budgeted as follows:

Mayor/Chief of Staff/Governmental Affairs	
Trips to Anchorage	7,200
Trips to Juneau	2,700
Trips to Villages	6,000
	<u>15,900</u>

Per Diem & Lodging budget is \$60,000. This is an increase of \$5,579 from prior year and it is budgeted as follows:

Mayor/Chief of Staff/Governmental Affairs	
Trips to Anchorage	6,040
Trips to Juneau	1,794
Trips to Villages	2,990
	<u>10,824</u>

Dues, Subscriptions & Registration fees are budgeted at \$2,000 for the Mayor's office dues, subscriptions & registration fees. This is a decrease of \$3,500 from prior year.

Miscellaneous is budgeted at \$2,500 for minor miscellaneous expenses. This is a decrease of \$5,663 from prior year.

Business expense is budgeted at \$5,000 for Mayor's expenses related to business meetings. This is an increase of \$5,000 from prior year.

Donations/Contributions are budgeted at \$35,000. This is a \$35,000 decrease from prior year.

Training is budgeted at \$5,000 for AML-JIA and Mayor's Conference. This is a decrease of \$1,837 from prior year.

NWALT is budgeted at \$8,500; a decrease of \$8,500 from prior year.

Emergency Disaster Relief Fund is budgeted at \$75,000 for emergencies and disasters in the region. This is consistent with prior year.

Cultural Camps is budgeted at \$20,000. This is an increase of \$11,570 from prior year. Last year's cultural camps were funded by CIAP grants.

01-03 Administration and Finance Department

Account Number	Description	Need	Want	Essential	Need + Want	Need	Essential	Need + War	Need	Essential	
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
5002	Local Contribution	3,976,344	-	3,976,344	3,965,380	(10,964)	(10,964)	(10,964)	0%	0%	0%
5003	Noatak Airport Lease-Yearly	6,334	-	6,334	6,456	122	122	122	2%	2%	2%
6000	Salaries	423,649	3,346	406,639	443,221	16,226	19,572	36,582	4%	4%	8%
6110	FICA	5,678	49	5,431	7,231	1,505	1,553	1,800	21%	21%	25%
6111	Unemployment Insurance	6,580	-	5,929	7,730	1,150	1,150	1,801	15%	15%	23%
6112	PERS	93,203	736	89,460	85,806	(8,133)	(7,397)	(3,654)	-9%	-9%	-4%
6113	Workers' Compensation	3,220	25	3,090	3,368	123	148	278	4%	4%	8%
6115	Medical Benefits	101,184	-	80,947	139,128	37,944	37,944	58,181	27%	27%	42%
7000	Accounting/Audit	165,000	-	82,500	190,116	25,116	25,116	107,616	13%	13%	57%
7001	Office Supplies	25,200	-	10,000	28,600	3,400	3,400	18,600	12%	12%	65%
7002	Telephone	31,052	-	22,932	58,380	27,328	27,328	35,448	47%	47%	61%
7003	Postage And Freight	24,000	-	10,000	-	(24,000)	(24,000)	(10,000)	100%	100%	100%
7006	Insurance	84,000	-	84,000	80,000	(4,000)	(4,000)	(4,000)	-5%	-5%	-5%
7012	Transportation	11,100	-	-	14,600	3,500	3,500	14,600	24%	24%	100%
7014	Per Diem & Lodging	18,315	-	-	8,760	(9,555)	(9,555)	8,760	-109%	-109%	100%
7030	Office Building Utilities	66,000	-	66,000	55,100	(10,900)	(10,900)	(10,900)	-20%	-20%	-20%
7034	Gas & Oil	6,000	4,000	3,000	10,000	-	4,000	7,000	0%	40%	70%
7035	Equip. Repairs & Maintenance	10,000	15,000	5,000	10,000	(15,000)	-	5,000	-150%	0%	50%
7036	Dues & Subscriptions	2,000	2,000	-	2,500	(1,500)	500	2,500	-60%	20%	100%
7037	Printing & Publications	38,500	-	10,000	29,000	(9,500)	(9,500)	19,000	-33%	-33%	66%
7060	Computer Support & Internet	91,263	-	91,263	72,000	(19,263)	(19,263)	(19,263)	-27%	-27%	-27%
7063	Software Upgrades	130,000	45,000	130,000	5,742	(169,258)	(124,258)	(124,258)	-2948%	-2164%	-2164%
7064	Training/Conference	14,200	-	5,000	10,000	(4,200)	(4,200)	5,000	-42%	-42%	50%
7085	Fr Ferguson Scholarships	200,000	50,000	100,000	200,000	(50,000)	-	100,000	-25%	0%	50%
8001	Janitorial Expense	40,000	-	40,000	-	(40,000)	(40,000)	(40,000)	100%	100%	100%
8007	Equipment	10,000	10,000	5,000	10,258	(9,742)	258	5,258	-95%	3%	51%
Total		5,582,822	130,156	5,238,870	5,443,376	(269,602)	(139,446)	204,506	-5%	-3%	4%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Contribution to Education is budgeted at \$3,976,334; an increase of \$10,964 from the prior year and represents the required local contribution to education pursuant to AS 14.17.417(b)(2).

Noatak Airport Lease is budgeted at \$6,334; and is an annual fee paid to DOT/PF increase \$122 from the prior year.

Salaries and Fringe Benefits are budgeted at \$637,669 and represent salaries for the Director of Finance, Controller, Accounting Clerk, Receptionist/Travel Clerk, and Temporary Intern. This is a decrease of \$48,815 from the prior year due to shifting treasurer responsibilities to Director of Finance.

Accounting & Audit is budgeted at \$165,000 for a \$25,116 decrease from prior year and is budgeted as follows:

Treasurer Transition Services \$ 90,000

Audit Services	\$ 50,000
Severance Tax implementation	\$ 15,000
Tobacco Tax implementation	\$ 10,000
	<u>\$ 165,000</u>

Office Supplies is budgeted at \$25,200 for office supplies for the entire borough administration; consistent with the prior year.

Telephone is budgeted at \$31,052 for telephone service for all departments. This represents \$27,328 decrease from prior year.

Postage and Freight is budgeted at \$24,000 for costs of stamps, goldstreak, UPS and FedEx charges. In prior year, postage was combined with telephone & postage.

Insurance is budgeted at \$84,000; for general liability, property, errors and omissions, auto, and worker's compensation based on Insurance Broker's estimates. This is an increase of \$4,000 from the prior year.

Transportation is budgeted at \$11,100 consistent with the prior year and is budgeted as follows:

GFOA training for 3 staff	\$4,500
Payroll training for 3 staff	\$2,700
9 trips to Kotzebue for Director	\$2,700
Assembly Retreat	\$1,200
	<u>\$11,100</u>

Per Diem and Lodging is budgeted at \$18,315. This is an increase of \$9,555 from the prior year and is budgeted as follows:

GFOA training for 3 staff	\$3,885
Payroll Training for 3 staff	\$1,044
Assembly Retreat	\$1,095
9 trips to Kotzebue for Director	\$6,795
6 trips to Kotzebue for Treasurer during transition of duties	\$5,496
	<u>\$18,315</u>

Office Building Utilities/ Maintenance are budgeted at \$66,600. This is an increase of \$10,900 due to rate increases and is related to the administration office building. This is budgeted as follows:

Electricity main and shop	\$20,400
Garbage, water and sewer	\$9,000
Building oil (Heating fuel, main and shop)	\$36,000
Mayor's TV	\$1,200
	<u>\$66,600</u>

Gas & Oil is budgeted at \$10,000 for the borough's three vehicles and is consistent with prior year.

Equipment Repairs & Maintenance is budgeted at \$25,000 and pays for the repairs on the vehicles, office equipment, snow removal and other overdue repairs and maintenance to the NWAB building. This is an increase of \$15,000 from prior year.

Dues & Subscriptions is budgeted at \$4,000 and is for dues related to conferences for the accounting staff; a \$1,500 increase from prior year.

Printing & Publications is budgeted at \$38,500 a \$9,500 increase from prior year and is budgeted as follows:

Arctic Sounder - advertising	\$ 25,000
Alaska Dispatch	\$ 1,000
Konica Minolta ~ \$1,000/month	\$ 12,000
Accounting/Audit guidance	\$ 500
	<u>\$ 38,500</u>

Computer Support and Internet Services is budgeted at \$91,263 a 19,263 increase from prior year due to implementation of new software and is budgeted as follows:

IT Support Services	\$30,000
Accounting Support	\$24,000
Internet Services	\$30,963
Website Services	\$6,300
	<u>\$91,263</u>

Software Upgrades is budgeted at \$175,000 for the purchase of new accounting software with additional features above the baseline model as Fundware will cease to exist in calendar year 2017.

Training is budgeted at \$14,200 for GFOA, payroll and new software training. This is an increase of \$4,200 from prior year.

FR Ferguson Scholarships is budgeted at \$250,000 for scholarships awarded to students continuing their education, a \$50,000 increase from prior year.

Janitorial Expense is budgeted at \$40,000 for year-round janitorial services.

Equipment is budgeted at \$20,000; for purchase of new office equipment.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Contribution to Education is budgeted at \$3,976,334; an increase of \$10,964 from the prior year and represents the required local contribution to education pursuant to AS 14.17.417(b)(2).

Noatak Airport Lease is budgeted at \$6,334; and is an annual fee paid to DOT/PF increase \$122 from the prior year.

Salaries and Fringe Benefits are budgeted at \$633,513 and represent salaries for the Director of Finance, Controller, Accounting Clerk, Receptionist/Travel Clerk, and Temporary Intern. This is a decrease of \$52,971 from the prior year due to shifting treasurer responsibilities to Director of Finance.

Accounting & Audit is budgeted at \$165,000; for \$115,000 in accounting services essential with implementation of new software, severance tax and tobacco tax and \$50,000 for audit services. This represents a 13% decrease from prior year.

Office Supplies is budgeted at \$25,200 for office supplies for the entire borough administration; consistent with the prior year.

Telephone is budgeted at \$31,052 for telephone service for all departments. This represents \$27,328 decrease from prior year.

Postage and Freight is budgeted at \$24,000 for costs of stamps, goldstreak, UPS and FedEx charges. In prior year, postage was combined with telephone & postage.

Insurance is budgeted at \$84,000; for general liability, property, errors and omissions, auto, and worker's compensation based on Insurance Broker's estimates, increase of \$4,000 from the prior year.

Transportation is budgeted at \$11,100 consistent with the prior year and is budgeted as follows:

GFOA training for 3 staff	\$ 4,500
Payroll training for 3 staff	\$ 2,700
9 trips to Kotzebue for Director	\$ 2,700
Assembly Retreat	\$ 1,200
	<u>\$ 11,100</u>

Per Diem and Lodging is budgeted at \$18,315. This is an increase of \$9,555 from prior year and is budgeted as follows:

Training	\$	4,929
Assembly Retreat	\$	1,095
9 trips to Kotzebue for Director	\$	6,795
6 trips to Kotzebue for Treasurer during transition of duties	\$	5,496
	\$	<u>18,315</u>

Office Building Utilities/ Maintenance are budgeted at \$66,600 an increase of \$10,900 due to rate increases and is related to the administration office building and is budgeted as follows:

Electricity main and shop	\$	20,400
Garbage, water and sewer	\$	9,000
Building oil (Heating fuel, main and shop)	\$	36,000
Mayor's TV	\$	1,200
	\$	<u>66,600</u>

Gas & Oil is budgeted at \$6,000 for the borough's three vehicles and is a \$4,000 decrease with the prior year.

Equipment Repairs & Maintenance is budgeted at \$10,000 and pays for the repairs on the vehicles, office equipment, snow removal and other miscellaneous repairs and maintenance, consistent with the prior year.

Dues & Subscriptions is budgeted at \$2,000 and is for dues related to conferences for the accounting staff; a \$500 decrease from prior year.

Printing & Publications is budgeted at \$38,500 for all departments and covers maintenance on all copiers and advertising contract with newspapers. This is an increase of \$9,500 from prior year.

Computer Support and Internet Services is budgeted at \$91,263 a 19,263 increase from prior year due to implementation of new software and is budgeted as follows:

IT Support Services	\$30,000
Accounting Support	\$24,000
Internet Services	\$30,963
Website Services	\$6,300
	<u>\$91,263</u>

Software Upgrades is budgeted at \$130,000 for the purchase of new accounting software as Fundware will cease to exist in calendar year 2017. This is an increase of \$124,258 from prior year.

Training is budgeted at \$14,200 for GFOA, payroll and new software training. This is an increase of \$4,200 from prior year.

FR Ferguson Scholarships is budgeted at \$200,000 for scholarships awarded to students continuing their education, consistent with prior year.

Janitorial Expense is budgeted at \$40,000 for year-round janitorial services. This is an increase of \$40,000 from prior year.

Equipment is budgeted at \$10,000; consistent with prior year.

Scenario 3: Contingency Fund (Essential)

Contribution to Education is budgeted at \$3,976,334; an increase of \$10,964 from the prior year and represents the required local contribution to education pursuant to AS 14.17.417(b)(2).

Noatak Airport Lease is budgeted at \$6,334; and is an annual fee paid to DOT/PF increase \$122 from the prior year.

Salaries and Fringe Benefits are budgeted at \$591,497 and represent salaries for the Director of Finance, Controller, Accounting Clerk, and a Receptionist/Travel Clerk. This is a decrease of \$94,987 from the prior year.

Accounting & Audit is budgeted at \$100,000; for \$50,000 in audit services and \$50,000 for accounting services related to software and tax implementation.

Office Supplies is budgeted at \$10,000 for office supplies for the entire borough administration; a \$18,600 decrease from prior year.

Telephone is budgeted at \$22,932 for telephone service for all departments. This represents \$35,448 decrease from prior year from discontinuing wireless services for some Borough employees.

Postage and Freight is budgeted at \$10,000 for costs of stamps, goldstreak, UPS and FedEx charges. This is an increase of \$10,000 from prior year since it was combined with telephone last year.

Insurance is budgeted at \$84,000; for general liability, property, errors and omissions, auto, and worker's compensation based on Insurance Broker's estimates, increase of \$4,000 from the prior year.

Transportation, Per Diem and Lodging is budgeted at \$0.

Office Building Utilities/ Maintenance are budgeted at \$66,600 an increase of \$10,900 due to rate increases and is related to the administration office building and is budgeted as follows:

Electricity main and shop	\$	20,400
Garbage, water and sewer	\$	9,000
Building oil (Heating fuel, main and shop)	\$	36,000
Mayor's TV	\$	1,200
	\$	<u>66,600</u>

Gas & Oil is budgeted at \$3,000 a decrease of \$7,000 from prior year.

Equipment Repairs & Maintenance is budgeted at \$5,000 and pays for the repairs on the vehicles, office equipment, snow removal and other miscellaneous repairs and maintenance. This is a decrease of \$5,000 from prior year.

Printing & Publications is budgeted at \$38,500 for all departments and covers maintenance on all copiers and advertising contract with newspapers. This is an increase of \$9,500 from prior year.

Computer Support and Internet Services is budgeted at \$91,263 for IT and accounting software support services, internet, and website services; a \$19,263 increase from prior year. The increase is due to the implementation of new accounting software.

Software Upgrades is budgeted at \$130,000 for the purchase of new accounting software as Fundware will cease to exist in calendar year 2017. This is an increase of \$124,258 from prior year.

Training is budgeted at \$5,000 for new software training; a \$5,000 decrease from prior year.

FR Ferguson Scholarships is budgeted at \$100,000 for scholarships awarded to students continuing their education. This is a \$100,000 decrease from the prior year.

Janitorial Expense is budgeted at \$40,000 for year-round janitorial services. This is an increase of \$40,000 from prior year.

Equipment is budgeted at \$5,000. This is a decrease of \$5,258 from prior year.

01 03-01 Human Resources

Account Number	Description	Need	Want	Essential		Need + Want	Need	Essential	Need + Want	Need	Essential
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
6000	Salaries	-	93,500	-	20,600	(72,900)	20,600	20,600	-354%	100%	100%
6110	FICA	-	1,356	-	299	(1,057)	299	299	-353%	100%	100%
6111	Unemployment Insurance	-	1,482	-	1,482	(0)	1,482	1,482	0%	100%	100%
6112	PERS	-	20,570	-	4,532	(16,038)	4,532	4,532	-354%	100%	100%
6113	Workers' Compensation	-	711	-	157	(554)	157	157	-353%	100%	100%
6115	Medical Benefits	-	25,296	-	5,059	(20,237)	5,059	5,059	-400%	100%	100%
6221	Consulting	20,000	-	10,000	20,000	-	-	10,000	0%	0%	50%
7012	Travel & Transportation	-	7,900	-	16,280	8,380	16,280	16,280	51%	100%	100%
7014	Per Diem & Lodging	-	4,926	-	-	(4,926)	-	-	100%	0%	0%
7036	Dues & Subscriptions	-	700	-	-	(700)	-	-	100%	0%	0%
7064	Training	-	4,000	-	-	(4,000)	-	-	100%	0%	0%
8007	Equipment	-	2,000	-	-	(2,000)	-	-	100%	0%	0%
Total		20,000	162,441	10,000	68,409	(114,032)	48,409	58,409	-167%	71%	85%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Salaries & Fringe Benefits is budgeted at \$142,915 for a HR Administrator.

Transportation is budgeted at \$7,900 and is budgeted as follows:

SHRM Conference on Human Resources	\$1,500
Government Finance Officers Association	\$1,300
State of Alaska Pension Course Juneau	\$1,500
State of Alaska Wage and Hour Training (Quarterly)	\$3,600
	<u>\$7,900</u>

Per Diem & Lodging is budgeted at \$4,926 and is budgeted as follows:

SHRM Conference on Human Resources	\$1,344
Government Finance Officers Association	\$846
State of Alaska Pension Course Juneau	\$1,344
State of Alaska Wage and Hour Training (Quarterly)	\$1,392
	<u>\$4,926</u>

Dues & Subscriptions are budgeted at \$700 related to SHRM membership; a decrease of \$1,300 from prior year.

Training is budgeted at \$4,000 for the cost of human resources training for the Borough staff.

Equipment is budgeted at \$2,000 for the cost of computer for the new Borough HR Administrator.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Consultants are budgeted at \$20,000 for a Human Resources Risk Assessment and/or Mitigation, for future staff development and employee training. This is consistent with prior year.

Scenario 3: Contingency Fund (Essential)

Consultants are budgeted at \$10,000 for a Human Resources Risk Assessment and/or Mitigation, for future staff development and employee training. This is a \$10,000 decrease from prior year.

01 04 Planning Department

Account Number	Description	Need	Want	Essential	Need + Want	Need	Essential	Need + Want	Need	Essential	
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
6000	Salaries	286,990	8,610	286,990	283,235	(12,365)	(3,755)	(3,755)	-4%	-1%	-1%
6110	FICA	4,124	72	4,124	4,107	(89)	(17)	(17)	-2%	0%	0%
6111	Unemployment Insurance	4,447	-	4,447	4,447	0	0	0	0%	0%	0%
6112	PERS	63,138	1,894	63,138	58,014	(7,018)	(5,124)	(5,124)	-12%	-9%	-9%
6113	Worker's Compensation	2,181	65	2,181	2,153	(94)	(28)	(28)	-4%	-1%	-1%
6115	Medical Benefits	75,888	-	60,710	75,888	-	-	15,178	0%	0%	20%
6221	Consultants	-	150,000	-	449,000	299,000	449,000	449,000	67%	100%	100%
6250	Title Nine Monitoring	-	50,000	-	50,000	-	50,000	50,000	0%	100%	100%
7012	Travel & Transportation	10,400	32,400	7,800	12,630	(30,170)	2,230	4,830	-239%	18%	38%
7014	Per Diem & Lodging	6,582	21,562	4,788	10,518	(17,626)	3,936	5,730	-168%	37%	54%
7037	Printing & Publications	-	1,000	-	1,500	500	1,500	1,500	33%	100%	100%
7064	Training	6,500	-	3,000	5,200	(1,300)	(1,300)	2,200	-25%	-25%	42%
7120	Planning Grants	-	50,000	-	50,000	-	50,000	50,000	0%	100%	100%
8007	Equipment	5,532	-	5,532	1,700	(3,832)	(3,832)	(3,832)	-225%	-225%	-225%
TOTAL		465,782	315,603	442,710	1,008,392	227,007	542,610	565,682	23%	54%	56%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Salaries & Fringe Benefits is budgeted at \$447,409 for the Planning Director, Land Specialist and Community Planner, a 4% increase from the prior year.

Consultants are budgeted for \$150,000 including expenditures: \$100,000 to McClintock Land Associates to complete land survey work in the borough and \$50,000 to Remote Solutions for Comprehensive Planning. This is a 66% decrease from the prior year.

Title Nine Monitoring is budgeted at \$50,000 for a contract to do Title IX monitoring, consistent with the prior year.

Transportation is budgeted at \$42,800 increase of \$30,170 from the prior year and is budgeted as follows:

Mining Conferences	\$6,000
State Board of Game	\$2,600
Federal Subsistence Board	\$2,600
DNR Borough Lands	\$5,200
Village Meetings	\$15,400
Village Planning Meetings	\$11,000
	<u>\$42,800</u>

Per Diem & Lodging is budgeted at \$28,144, an increase of \$17,626 and is budgeted as follows:

Mining Conferences	\$5,370
State Board of Game	\$1,794
Federal Subsistence Board	\$1,794
DNR Borough Lands	\$2,994
Village Meetings	\$9,196

Village Planning Meetings	\$6,996
	<u>\$28,144</u>

Printing & Publications is budgeted at \$1,000 for supporting regular communications with villages, agencies and industry including ads, booklets and brochures, a 33% decrease from the prior year.

Training is budgeted at \$6,500 for staff training in website development and maintenance, a 25% increase from the prior year.

Planning Grants are budgeted at \$50,000 to support village level committee, consistent with the prior year.

Equipment is budgeted at \$5,532 for computer replacements, a 200% decrease from the prior year.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Salaries & Fringe Benefits is budgeted at \$436,768 for the Planning Director, Land Specialist and Community Planner, a 1% increase from the prior year.

Transportation is budgeted at \$10,400, a decrease of \$2,230 from the prior year and is budgeted as follows:

State Board of Game	\$2,600
Federal Subsistence Board	\$2,600
DNR Borough Lands	\$5,200
	<u>\$10,400</u>

Per Diem & Lodging is budgeted at \$6,582, a decrease of \$3,936 from the prior year and is budgeted as follows:

State Board of Game	\$1,794
Federal Subsistence Board	\$1,794
DNR Borough Lands	\$2,994
	<u>\$6,582</u>

Training is budgeted at \$6,500 for staff training in website development and maintenance, a 25% increase from the prior.

Equipment is budgeted at \$5,532 for computer replacements, a 200% increase from the prior year.

Scenario 3: Contingency Fund (Essential)

Salaries & Fringe Benefits is budgeted at \$421,590 for the Planning Director, Land Specialist and Community Planner, a reduction from prior year. Reduction resulted from 20% employee portion of health insurance.

Transportation is budgeted at \$7,800, a decrease of \$4,830 from the prior year and is budgeted as follows:

Federal Subsistence Board	\$2,600
DNR Borough Lands	\$5,200
	<u>\$7,800</u>

Per Diem is budgeted at \$4,788, a decrease of \$5,730 from the prior year and is budgeted as follows:

Federal Subsistence Board	\$1,794
DNR Borough Lands	\$2,994
	<u>\$4,788</u>

Training is budgeted at \$3,000 for staff training in website development and maintenance, a 42% decrease from the prior.

Equipment is budgeted at \$5,532 for computer replacements, a 200% increase from the prior year.

01 06 Planning Commission

		Need	Want	Essential	Need + Want	Need	Essential	Need + Want	Need	Essential	
Account Number	Description	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
6110	FICA	551	-	551	536	(15)	(15)	(15)	-3%	-3%	-3%
7001	Office Supplies	400	-	-	-	(400)	(400)	-	100%	100%	100%
7012	Transportation	10,200	-	-	1,450	(8,750)	(8,750)	1,450	-603%	-603%	100%
7014	Per Diem & Lodging	7,200	-	-	2,467	(4,733)	(4,733)	2,467	-192%	-192%	100%
7015	Meeting Fees	7,200	-	7,200	600	(6,600)	(6,600)	(6,600)	-1100%	-1100%	-1100%
TOTAL		25,551	-	7,751	5,053	(20,498)	(20,498)	(2,698)	-406%	-406%	-53%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

FICA is budgeted at \$551 for FICA on meeting fees; an increase of \$15 from prior year.

Supplies is budgeted at \$400 for meeting supplies. This is an increase of \$400 from prior year.

Transportation is budgeted at \$10,200 for four quarterly meetings. This is an increase of \$8,750 from prior year.

Per Diem is budgeted at \$7,200 for four quarterly meetings. This is an increase of \$4,733 from prior year.

Meeting Fees is budget at \$7,200 to compensate Commission members to four meeting. This is an increase of \$6,600 from prior year.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

FICA is budgeted at \$551 for FICA on meeting fees; an increase of \$15 from prior year.

Supplies is budgeted at \$400 for meeting supplies. This is an increase of \$400 from prior year.

Transportation is budgeted at \$10,200 for four quarterly meetings. This is an increase of \$8,750 from the prior year.

Per Diem is budgeted at \$7,200 for four quarterly meetings. This is an increase of \$4,733 from prior year.

Meeting Fees is budget at \$7,200 to compensate Commission members to four meeting. This is an increase of \$6,600 from prior year.

Scenario 3: Contingency Fund (Essential)

Note: All travel related to the Planning Commission will be suspended. Meetings will be held through teleconference.

FICA is budgeted at \$536 for FICA on meeting fees; consistent with the prior year.

Meeting Fees is budget at \$7,200 to compensate Commission members to four meeting. This is an increase of \$6,600 from prior year.

01-07 Economic Development Administration (EDA) Department

Account Number	Description	Need	Want	Essential	Need + Want	Need	Essential	Need + Want	Need	Essential	
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
6000	Salaries	185,996	122,646	198,646	146,162	(162,479)	(39,834)	(52,484)	-111%	-27%	-36%
6110	FICA	2,697	1,893	2,880	2,119	(2,471)	(578)	(761)	-117%	-27%	-36%
6111	Unemployment Insurance	2,964	1,482	2,964	3,843	(604)	879	879	-16%	23%	23%
6112	PERS	40,919	26,982	43,702	27,274	(40,627)	(13,645)	(16,428)	-149%	-50%	-60%
6113	Worker's Compensation	1,414	932	1,510	1,173	(1,173)	(241)	(337)	-100%	-21%	-29%
6115	Medical benefits	50,592	25,296	40,474	37,944	(37,944)	(12,648)	(2,530)	-100%	-33%	-7%
6221	Consultants	50,000	-	-	-	(50,000)	(50,000)	-	100%	100%	0%
7012	Transportation	23,500	4,000	-	18,620	(8,880)	(4,880)	18,620	-48%	-26%	100%
7014	Per Diem & Lodging	25,032	9,810	-	20,204	(14,638)	(4,828)	20,204	-72%	-24%	100%
7015	Meeting Fees	-	1,500	-	-	(1,500)	-	-	100%	100%	0%
7036	Dues & Subscriptions	1,000	-	-	1,000	-	-	1,000	0%	0%	100%
7037	Printing & Publications	5,000	-	-	500	(4,500)	(4,500)	500	-900%	-900%	100%
7064	Training	5,000	-	-	2,545	(2,455)	(2,455)	2,545	-96%	-96%	100%
7110	Small Business Grants	-	50,000	-	25,500	(24,500)	25,500	25,500	-96%	100%	100%
8007	Equipment	2,000	-	-	2,000	-	-	2,000	0%	0%	100%
TOTAL		396,113	244,541	290,176	288,884 0	(351,771)	(107,229)	(1,292)	-122%	-37%	0%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Salaries & Fringes Benefits is budgeted at \$463,813, which represents salaries for the EDA Director, Business & Economic Development Administrator, and Energy Coordinator. This is an increase of \$245,298 from prior year.

Consultants are budgeted at \$50,000 and it is budgeted as follows:

Economic Regional Survey	5,000
Updated mining survey/entire state review with strategic recommendations for moving forward	5,000
Commercial Fishery Planning Documents strategy and implementation plan & economic development plan for revamping small business program	10,000
Village Training on water guiding certifications	5,000
6 classes to be held in the villages for licensing	25,000
	<u>50,000</u>

Transportation is budgeted at \$27,500 increase of \$620 from the prior year and is budgeted as follows:

Assembly Retreat	700
Annual EDC Course, Economic Development UAA for 2 staff	1,800
Entrepreneurial & Small Business EDC course	900
Business Retention & Expansion for 2 staff	1,800
Real Estate Development and Reuse	2,200
Required Grant Meetings	5,600
Village Travel	10,500
Rural Energy Conference in Kotzebue	4,000

27,500

Per Diem & Lodging is budgeted at \$20,204 including hotel decrease of \$2,096 and is budgeted as follows:

Assembly Retreat	1,490
Annual EDC Course, Economic Development UAA for 2 staff	1,192
Entrepreneurial & Small Business EDC course	596
Business Retention & Expansion for 2 staff	1,192
Real Estate Development and Reuse	2,384
Required Grant Meetings	4,768
Village Travel	13,410
Rural Energy Conference in Kotzebue	9,810
	<u>34,842</u>

Meeting Fee is budgeted at \$1,500 related to the Rural Energy Conference in Kotzebue. This is an increase of \$1,500 from prior year.

Dues & Subscriptions is budgeted at \$1,000 for economic and energy related annual subscription/dues consistent the prior year.

Printing and Publications is budgeted at \$5000 for department program printing of small business grants materials and business cards. This is an increase of \$4,500 from prior year.

Training is budgeted at \$5,000 and is budgeted as follows:

Annual EDC conference for 2 staff	\$1,000
Real Estate Development for 2 staff	\$1,000
Entrepreneurial & Small Business EDC course	\$1,000
Business Retention & Expansion for 2 staff	\$2,000
	<u>\$5,000</u>

Small Business Grants are budgeted at \$50,000 for borough based business development by small business entrepreneurs with the intent to leverage other small business resources consistent with the prior year.

Equipment is budgeted at \$2,000 consistent with the prior year.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Salaries & Fringes Benefits is budgeted at \$284,581, which represents salaries for the Business & Economic Development Administrator, and Energy Coordinator. This is an increase of \$66,066 from prior year.

Consultants are budgeted at \$50,000 and it is budgeted as follows:

Economic Regional Survey	5,000
Updated mining survey/entire state review with strategic recommendations for moving forward	5,000
Commercial Fishery Planning Documents strategy and implementation plan & economic development plan for revamping small business program	10,000
Village Training on water guiding certifications	5,000
6 classes to be held in the villages for licensing	25,000
	<u>50,000</u>

Transportation is budgeted at \$27,500 increase of \$620 from the prior year and is budgeted as follows:

Assembly Retreat	700
Annual EDC Course, Economic Development UAA for 2 staff	1,800
Entrepreneurial & Small Business EDC course	900

Business Retention & Expansion for 2 staff	1,800
Real Estate Development and Reuse	2,200
Required Grant Meetings	5,600
Village Travel	10,500
	<hr/>
	23,500

Per Diem & Lodging is budgeted at \$20,204 including hotel decrease of \$2,096 and is budgeted as follows:

Assembly Retreat	1,490
Annual EDC Course, Economic Development UAA for 2 staff	1,192
Entrepreneurial & Small Business EDC course	596
Business Retention & Expansion for 2 staff	1,192
Real Estate Development and Reuse	2,384
Required Grant Meetings	4,768
Village Travel	13,410
	<hr/>
	25,032

Dues & Subscriptions is budgeted at \$1,000 for economic and energy related annual subscription/dues consistent the prior year.

Printing and Publications is budgeted at \$5,000 for department program printing of small business grants materials and business cards. This is an increase of \$4,500 from prior year.

Training is budgeted at \$5,000 and is budgeted as follows:

Annual EDC conference for 2 staff	\$1,000
Real Estate Development for 2 staff	\$1,000
Entrepreneurial & Small Business EDC course	\$1,000
Business Retention & Expansion for 2 staff	\$2,000
	<hr/>
	\$5,000

Equipment is budgeted at \$2,000 consistent with the prior year.

Scenario 3: Contingency Fund (Essential)

Note: This scenario depicts a suspension of all economic development activities at the Borough. Existing staff will be absorbed in other departments. Employee will have to contribute 20% of medical benefits.

Salaries & Fringes Benefits is budgeted at \$423,738, which represents salaries for the Business & Economic Development Administrator, and Energy Coordinator.

01-08 Chukchi Library

Account Number	Description	Need	Want	Essential	Need + Want	Need	Essential	Need + Want	Need	Essential	
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
7080	Contribution to Chukchi Library	-	100,000	-	100,000	-	100,000	100,000	0%	100%	100%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Contribution to the Chukchi Library is budgeted at \$100,000; which is consistent with prior year.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Contribution to the Chukchi Library is budgeted at \$0; which is a \$100,000 decrease from prior year.

Scenario 3: Contingency Fund (Essential)

Contribution to the Chukchi Library is budgeted at \$0; which is a \$100,000 decrease from prior year.

01 09 Public Safety Commission

Account Number	Description	Need	Want	Essential	Need + Want	Need	Essential	Need + Want	Need	Essential	
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
6110	FICA	306	306	306	153	(459)	(153)	(153)	-300%	-100%	-100%
7012	Transportation	7,200	7,200	-	10,500	(3,900)	3,300	10,500	-37%	31%	100%
7014	Per Diem & Lodging	4,122	7,564	-	5,000	(6,686)	878	5,000	-134%	18%	100%
7015	Meeting Fees	4,000	4,000	4,000	2,000	(6,000)	(2,000)	(2,000)	-300%	-100%	-100%
7039	Community Safety	15,000	-	7,500	15,000	-	-	7,500	0%	0%	50%
8005	VPO Contribution	120,000	120,000	120,000	220,000	(20,000)	100,000	100,000	-9%	45%	45%
8007	Equipment	3,000	2,000	-	5,000	-	2,000	5,000	0%	40%	100%
Total		153,628	141,070	131,806	257,653	(37,045)	104,025	125,847	-14%	40%	49%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

FICA is budgeted at \$612 related to Commission meeting fees. This is an increase of \$459 from prior year.

Transportation is budgeted at \$14,400 for two meetings. This is an increase of \$3,900 from prior year.

Per Diem & Lodging is budgeted at \$11,686 for member per diem and hotel costs related to attending meetings. This is an increase of \$6,686 from prior year.

Meeting Fees is budgeted at \$8,000 for members to attend two meetings. This is an increase of \$6,000 from the prior year.

Community Safety is budgeted at \$15,000 for VPSO & VPO program requirements. This is consistent with prior year.

VPO Contribution is budgeted at \$240,000 increase of \$20,000 from the prior year.

City of Ambler	20,000
City of Noorvik	40,000
City of Deering	20,000
City of Kobuk	20,000
City of Kiana	20,000
City of Kivalina	20,000
City of Buckland	20,000
City of Selawik	40,000
Native Village Of Noatak	20,000
City of Buckland	20,000
	<u>240,000</u>

Public Safety Equipment is budgeted at \$5,000; consistent with prior year.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

FICA is budgeted at \$306 related to Commission meeting fees. This is an increase of \$153 from the prior year.

Transportation is budgeted at \$7,200 for two meeting, This is a decrease of \$3,300 from prior year.

Per Diem & Lodging is budgeted at \$4,122 for member per diem and hotel costs related to attending meetings. This is a decrease of \$878 from the prior year.

Meeting Fees is budgeted at \$4,000 for members to attend two meetings. This is an increase of \$2,000 from prior year.

Community Safety is budgeted at \$15,000 for VPSO & VPO program requirements; consistent with prior year.

VPO Contribution is budgeted at \$120,000, a decrease of \$100,000 from the prior year.

City of Ambler	10,000
City of Noorvik	20,000
City of Deering	10,000
City of Kobuk	10,000
City of Kiana	10,000
City of Kivalina	10,000
City of Buckland	10,000
City of Selawik	20,000
Native VillageOf Noatak	10,000
City of Buckland	10,000
	<hr/>
	120,000

Public Safety Equipment is budgeted at \$2,000. This is a decrease of \$3,000 from prior year.

Scenario 3: Contingency Fund (Essential)

Note: In this scenario, public safety commission will reduce community safety and VPO contribution by 50%. Meeting will be held through phone conference and no equipment will be budgeted.

FICA is budgeted at \$306 related to Commission meeting fees. This is an increase of \$153 from the prior year.

Meeting Fees is budgeted at \$2,000 for members to attend two meetings decrease of \$3,500 from the prior year.

Community Safety is budgeted at \$7,500 for VPSO & VPO program requirements a increase of \$15,000 from the prior year.

VPO Contribution is budgeted at \$120,000; a decrease of \$100,000 from the prior year.

City of Ambler	10,000
City of Noorvik	20,000
City of Deering	10,000
City of Kobuk	10,000
City of Kiana	10,000
City of Kivalina	10,000
City of Buckland	10,000
City of Selawik	20,000
Native VillageOf Noatak	10,000
City of Buckland	10,000
	<hr/>
	120,000

01-10 Public Services Department

Account Number	Description	Need	Want	Essential	Need + Want	Need	Essential	Need + Want	Need	Essential	
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
6000	Salaries	395,156	10,925	395,156	340,229	(65,852)	(54,927)	(54,927)	-19%	-16%	-16%
6110	FICA	5,730	158	5,730	5,045	(843)	(685)	(685)	-17%	-14%	-14%
6111	Unemployment Insurance	7,116	-	7,116	5,575	(1,541)	(1,541)	(1,541)	-28%	-28%	-28%
6112	PERS	86,934	2,403	86,934	76,539	(12,799)	(10,395)	(10,395)	-17%	-14%	-14%
6113	Workers' Compensation	3,003	83	3,003	2,658	(428)	(345)	(345)	-16%	-13%	-13%
6115	Medical benefits	113,832	-	91,066	90,223	(23,609)	(23,609)	(843)	-26%	-26%	-1%
6221	Consultants	-	20,000	-	-	(20,000)	-	-	100%	0%	0%
7001	Supplies	10,000	40,000	7,500	5,000	(45,000)	(5,000)	(2,500)	-900%	-100%	-50%
7012	Transportation	65,490	2,824	15,470	34,260	(34,054)	(31,230)	18,790	-99%	-91%	55%
7014	Per Diem & Lodging	73,850	2,100	16,700	27,277	(48,673)	(46,573)	10,577	-178%	-171%	39%
7015	Lepc Meetings	17,322	11,240	6,338	9,130	(19,432)	(8,192)	2,792	-213%	-90%	31%
7018	Village Office Rent	11,000	-	11,000	3,624	(7,376)	(7,376)	(7,376)	-204%	-204%	-204%
7036	Dues & Subscriptions	11,400	-	5,700	10,000	(1,400)	(1,400)	4,300	-14%	-14%	43%
7048	Miscellaneous	6,700	-	3,350	5,000	(1,700)	(1,700)	1,650	-34%	-34%	33%
7998	Search & Rescue Stipends	66,000	-	66,000	66,000	-	-	-	0%	0%	0%
7999	Battalion Chief Stipends	60,000	-	60,000	60,000	-	-	-	0%	0%	0%
8002	Battalion Chief Meetings	10,000	10,000	-	10,000	(10,000)	-	10,000	-100%	0%	100%
8003	Winter Trails	121,790	21,200	121,790	127,750	(15,240)	5,960	5,960	-12%	5%	5%
8004	Search & Rescue Meetings	10,000	-	-	10,000	-	-	10,000	0%	0%	100%
8005	Fire Fighting Safety	15,000	15,000	7,500	15,000	(15,000)	-	7,500	-100%	0%	50%
8007	Equipment	5,000	45,000	5,000	10,000	(40,000)	5,000	5,000	-400%	50%	50%
Total		1,095,324	180,933	915,354	913,310	(362,947)	(182,014)	(2,044)	-40%	-20%	0%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Salaries & Fringe Benefits is budgeted at \$625,341 for a Public Services Director, Deputy Director, Search and Rescue Fire Chief Coordinator, Emergency Manager (50%), and Public Services Administrator. Emergency Manager position is 50% funded through a grant. This is an increase of \$105,072 from prior year.

Supplies are budgeted at \$50,000 for maintenance for shops and items to send to the village related to public services. This is an increase of \$40,000 from the prior year.

Transportation is budgeted at \$68,314. This is an increase of \$34,054 from the prior year and is budgeted as follows:

Director

20 In-Region/Village Travels	12,000
Juneau/Lobbying trip	1,550
Travel to Kotzebue (Office visit and assembly meetings)	6,940
Assembly Retreat	1,050
AML Conference Loss Control	1,050
Mining Conference Fairbanks	1,774

Mining Conference Anchorage	1,050
	<u>25,414</u>

Deputy Director

20 In-Region/Village Travels	12,000
Preparedness Conference	4,200
	<u>16,200</u>

SAR Coordinator

20 In-Region/Village Travels	12,000
Fire Chief's Conference	1,050
Fire Investigator Training	1,550
EMS Statewide Training	1,050
	<u>15,650</u>

Public Safety Administrator

20 In-Region/Village Travels	10,000
Grant Training/Office Training	1,050
	<u>11,050</u>

Per Diem & Lodging is budgeted at \$75,950. This is an increase of \$48,673 from the prior year and is budgeted as follows:

Director

20 In-Region/Village Travels	8,000
Juneau/Lobbying trip	1,500
Travel to Kotzebue (Office visit and assembly meetings)	17,400
Assembly Retreat	1,050
AML Conference Loss Control	1,050
Mining Conference Fairbanks	1,050
Mining Conference Anchorage	1,050
	<u>31,100</u>

Deputy Director

20 In-Region/Village Travels	8,000
Preparedness Conference	5,400
	<u>13,400</u>

SAR Coordinator

20 In-Region/Village Travels	8,000
Fire Chief's Conference	1,500
Fire Investigator Training	1,950
EMS Statewide Training	1,500
	<u>12,950</u>

Public Safety Administrator

20 In-Region/Village Travels	17,000
Grant Training/Office Training	1,500
	<u>18,500</u>

LEPC Meetings is budgeted at \$28,562 for two meetings and a 3-day Arctic Chinook exercise. This is an increase of \$19,432 from the prior year.

Village Office Rent is budgeted at \$11,000 for office rent in Kiana. This is an increase of \$7,376 from prior year and is budgeted as follow:

Office Rent in Kiana	7,200
Additional internet	3,800
	<hr/>
	11,000

Dues and Subscriptions are budgeted at \$11,400. This is an increase of \$1,400 from prior year and is budgeted as follow:

11 SAT Locator subscription	4,400
Annual SPOT subscription	7,000
	<hr/>
	11,400

Miscellaneous is budgeted at \$6,700 for minor miscellaneous expenses. This is an increase of \$1,700 from prior year.

Search & Rescue Stipend is budgeted at \$66,000 for compensating the Search and Rescue Presidents in 11 villages at \$1,500/quarter. This is consistent with prior year.

Battalion Chief Performance Grants is budgeted at \$60,000 for compensating the battalion Fire Chiefs in 10 villages at \$1,500/quarter. This is consistent with prior year.

Battalion Chiefs Meeting is budgeted at 20,000 for one annual meeting of the battalion fire chiefs to be held in Kotzebue and monthly meetings in the villages. This is an increase of \$10,000 from the prior year.

Winter Trails is budgeted at \$142,990 to address new land rate \$75/miles and ice miles \$85/miles. This is an increase of \$15,240 from the prior year and is budgeted as follows:

Trail Maintenance & Supplies	60,000
Ice trails	29,665
Land trails	53,325
	<hr/>
	142,990

Search & Rescue Meetings is budgeted at \$10,000 for meeting supplies for villages and Kotzebue's search and rescues. This is consistent with prior year.

Fire Fighting Safety is budgeted at \$30,000 for fire safety supplies such as extinguishers and reflectors for the villages. Increase is due to preparation for increased giant fire season due to low snow volume. This is a \$30,000 increase from prior year.

Equipment is budgeted at \$50,000, mostly to purchase 4 new snowmachines to replace broken snowmachines. This is a \$40,000 increase from prior year.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Salaries & Fringe Benefits is budgeted at \$611,772 for a Public Services Director, Deputy Director, Search and Rescue Fire Chief Coordinator, Emergency Manager (50%), and Public Services Administrator. Emergency Manager position is 50% funded through a grant. This is an increase of \$91,503 from prior year.

Supplies are budgeted at \$10,000 for maintenance for shops and items to send to the village related to public services. This is an increase of \$5,000 from the prior year.

Transportation is budgeted at \$65,490. This is an increase of \$31,230 from the prior year and is budgeted as follows:

Director	
20 In-Region/Village Travels	12,000
Juneau/Lobbying trip	1,550
Travel to Kotzebue (Office visit and assembly meetings)	6,940

Assembly Retreat	1,050
AML Conference Loss Control	1,050
	<u>22,590</u>

Deputy Director

20 In-Region/Village Travels	12,000
Preparedness Conference	4,200
	<u>16,200</u>

SAR Coordinator

20 In-Region/Village Travels	12,000
Fire Chief's Conference	1,050
Fire Investigator Training	1,550
EMS Statewide Training	1,050
	<u>15,650</u>

Public Safety Administrator

20 In-Region/Village Travels	10,000
Grant Training/Office Training	1,050
	<u>11,050</u>

Per Diem & Lodging is budgeted at \$73,850. This is an increase of \$46,573 from the prior year and is budgeted as follows:

Director

20 In-Region/Village Travels	8,000
Juneau/Lobbying trip	1,500
Travel to Kotzebue (Office visit and assembly meetings)	17,400
Assembly Retreat	1,050
AML Conference Loss Control	1,050
	<u>29,000</u>

Deputy Director

20 In-Region/Village Travels	8,000
Preparedness Conference	5,400
	<u>13,400</u>

SAR Coordinator

20 In-Region/Village Travels	8,000
Fire Chief's Conference	1,500
Fire Investigator Training	1,950
EMS Statewide Training	1,500
	<u>12,950</u>

Public Safety Administrator

20 In-Region/Village Travels	17,000
Grant Training/Office Training	1,500
	<u>18,500</u>

LEPC Meetings is budgeted at \$17,322 for two meetings. This is an increase of \$8,192 from the prior year.

Village Office Rent is budgeted at \$11,000 for office rent in Kiana. This is an increase of \$7,376 from prior year and is budgeted as follow:

Office Rent in Kiana	7,200
Additional internet	<u>3,800</u>
	11,000

Dues and Subscriptions are budgeted at \$11,400. This is an increase of \$1,400 from prior year and is budgeted as follow:

11 SAT Locator subscription	4,400
Annual SPOT subscription	<u>7,000</u>
	11,400

Miscellaneous is budgeted at \$6,700 for minor miscellaneous expenses. This is an increase of \$1,700 from prior year.

Search & Rescue Stipend is budgeted at \$66,000 for compensating the Search and Rescue Presidents in 11 villages at \$1,500/quarter. This is consistent with prior year.

Battalion Chief Performance Grants is budgeted at \$60,000 for compensating the battalion Fire Chiefs in 10 villages at \$1,500/quarter. This is consistent with prior year.

Battalion Chiefs Meeting is budgeted at \$10,000 for one annual meeting of the battalion fire chiefs to be held in Kotzebue . This is consistent with prior year.

Winter Trails is budgeted at \$121,790 . This is a decrease of \$5,960 from the prior year and is budgeted as follows:

Trail Maintenance & Supplies	60,000
Ice trails	22,685
Land trails	<u>39,105</u>
	121,790

Search & Rescue Meetings is budgeted at \$10,000 for meeting supplies for villages and Kotzebue's search and rescues. This is consistent with prior year.

Fire Fighting Safety is budgeted at \$15,000 for fire safety supplies such as extinguishers and reflectors for the villages. Increase is due to preparation for increased giant fire season due to low snow volume. This is consistent with prior year.

Equipment is budgeted at \$5,000. This is a decrease of \$5,000 from prior year,

Scenario 3: Contingency Fund (Essential)

Note: There is a significant reduction related to travel and meetings (Reduced LEPC meetings and elimination of Search and Rescue Meeting and Battalion Chief Meetings. There is also a general reduction of business expenses.

Salaries & Fringe Benefits is budgeted at \$589,006 for a Public Services Director, Deputy Director, Search and Rescue Fire Chief Coordinator, Emergency Manager (50%), and Public Services Administrator. Emergency Manager position is 50% funded through a grant. This is an increase of \$68,737 from prior year.

Supplies are budgeted at \$7,500 for maintenance for shops and items to send to the village related to public services. This is an increase of \$2,500 from the prior year.

Transportation is budgeted at \$15,470. This is a decrease of \$18,790 from the prior year and is budgeted as follows:

Director	
5 In-Region/Village Travels	3,000
Travel to Kotzebue (Office visit and assembly meetings)	<u>6,940</u>
	9,940
Deputy Director	
5 In-Region/Village Travels	3,000

SAR Coordinator	
5 In-Region/Village Travels	3,000

Public Safety Administrator	
5 In-Region/Village Travels	3,000

Per Diem & Lodging is budgeted at \$16,700. This is a decrease of \$10,577 from the prior year and is budgeted as follows:

Director	
5 In-Region/Village Travels	2,000
Travel to Kotzebue for assembly meetings	8,700
	<hr/>
	10,700

Deputy Director	
5 In-Region/Village Travels	2,000

SAR Coordinator	
5 In-Region/Village Travels	2,000

Public Safety Administrator	
5 In-Region/Village Travels	2,000

LEPC Meetings is budgeted at \$6,338 for one meeting. This is a decrease of \$2,792 from the prior year.

Village Office Rent is budgeted at \$11,000 for office rent in Kiana. This is an increase of \$7,376 from prior year and is budgeted as follow:

Office Rent in Kiana	7,200
Additional internet	3,800
	<hr/>
	11,000

Dues and Subscriptions are budgeted at \$10,000. This is a decrease of \$4,300 from prior year and is budgeted as follow:

7 SAT Locator subscription	2,800
Annual SPOT subscription	7,000
Other	200
	<hr/>
	10,000

Miscellaneous is budgeted at \$3,350 for minor miscellaneous expenses. This is a decrease of \$5,960 from prior year.

Search & Rescue Stipend is budgeted at \$66,000 for compensating the Search and Rescue Presidents in 11 villages at \$1,500/quarter. This is consistent with prior year.

Battalion Chief Performance Grants is budgeted at \$60,000 for compensating the battalion Fire Chiefs in 10 villages at \$1,500/quarter. This is consistent with prior year.

Winter Trails is budgeted at \$121,790 . This is a decrease of \$5,960 from the prior year and is budgeted as follows:

Trail Maintenance & Supplies	60,000
Ice trails	22,685
Land trails	39,105
	<hr/>
	121,790

Fire Fighting Safety is budgeted at \$7,500 for fire safety supplies such as extinguishers and reflectors for the villages. Increase is due to preparation for increased giant fire season due to low snow volume. This is a decrease of \$7,500 from prior year.

Equipment is budgeted at \$5,000. This is a decrease of \$5,000 from prior year,

01-11 Economic Development Commission

Account Number	Description	Need	Want	Essential	Need + Want	Need	Essential	Need + Want	Need	Essential	
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
6110	FICA	490	-	490	490	-	-	-	0%	0%	0%
7001	Office Supplies	3,000	-	-	3,536	536	536	3,536	15%	15%	100%
7012	Transportation	8,490	-	-	324	(8,166)	(8,166)	324	-2520%	-2520%	100%
7014	Per Diem & Lodging	8,900	-	-	1,392	(7,508)	(7,508)	1,392	-539%	-539%	100%
7015	Meeting Fees	6,413	-	6,413	6,413	-	-	-	0%	0%	0%
7064	Training	-	-	-	900	900	900	900	100%	100%	100%
TOTAL		27,293	0	6,903	13,055	(14,238)	(14,238)	6,152	-16%	-16%	7%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

FICA is budgeted at \$490 and is required expense for meeting fees consistent with the prior year.

Supplies are budgeted at \$3,000 for supplies for commission meetings; consistent with the prior year.

Transportation is budgeted at \$8,490 for members to travel to Kotzebue for quarterly meetings. This is an increase of \$8,166 from prior year.

Per Diem & Lodging is budgeted at \$8,900 for members per diem and hotel costs related to attending meetings in Kotzebue. This is an increase of \$7,508 from prior year.

Meeting Fees is budgeted at \$6,413 for members to attend quarterly meetings consistent with the prior year.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

FICA is budgeted at \$490 and is required expense for meeting fees consistent with the prior year.

Supplies are budgeted at \$3,000 for supplies for commission meetings; consistent with the prior year.

Transportation is budgeted at \$8,490 for members to travel to Kotzebue for quarterly meetings. This is an increase of \$8,166 from prior year.

Per Diem & Lodging is budgeted at \$8,900 for members per diem and hotel costs related to attending meetings in Kotzebue. This is an increase of \$7,508 from prior year.

Meeting Fees is budgeted at \$6,413 for members to attend quarterly meetings consistent with the prior year.

Scenario 3: Contingency Fund (Essential)

Note: All travel related to the Economic Development Commission will be suspended. Meetings will be held through teleconference.

FICA is budgeted at \$490 and is required expense for meeting fees consistent with the prior year.

Meeting Fees is budgeted at \$6,413 for members to attend quarterly meetings consistent with the prior year.

27-00 Sulianich Contribution

Account Number	Description	Need	Want	Essential	Need + Want	Need	Essential	Need + Want	Need	Essential	
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
6000	Salaries	81,344	95,941	81,344	79,744	(9,540)	(1,600)	(1,600)	-122%	-2%	-2%
6110	FICA	1,179	1,391	1,179	1,156	(1,414)	(23)	(23)	-122%	-2%	-2%
6111	Unemployment Insurance	1,482	1,482	1,482	1,482	(1,482)	-	-	-100%	0%	0%
6112	PERS	17,896	21,107	17,896	15,255	(23,747)	(2,640)	(2,640)	-156%	-17%	-17%
6113	Worker's Compensation	618	729	618	606	(741)	(12)	(12)	-122%	-2%	-2%
6115	Medical benefits	25,296	25,296	20,237	25,296	(25,296)	-	5,059	-100%	0%	20%
Total		127,815	145,946	122,756	123,540	(150,222)	(4,275)	784	-122%	-3%	1%

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Salaries and Fringe Benefits are budgeted at \$273,761 and represent salaries for Business Manager and Art Manager. This is an increase of \$150,222 from prior year.

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Salaries and Fringe Benefits are budgeted at \$127,815 and represent salaries and fringe for the Art Manager. This is an increase of \$4,275 from prior year.

Scenario 3: Contingency Fund (Essential)

Salaries and Fringe Benefits are budgeted at \$122,756 and represent salaries and fringe for the Art Manager. This is a decrease of \$784 from prior year.

Operating Transfers to Other Funds:

Account Number	Description	Need	Want	Essential		Need + Want	Need	Essential	Need + Want	Need	Essential
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
9001	Operating Transfers to Other Funds	127,815	145,946	122,756	261,178	(12,583)	133,363	138,422	-5%	51%	53%
9003	GO Bond Debt Appropriation	1,987,496	1,987,496	1,987,496	1,977,845	(1,997,147)	(9,651)	(9,651)	-101%	0%	0%
9003	Financial Contingency Reserve Appropriation	1,000,000	11,200,000	-	1,000,000	(11,200,000)	-	1,000,000	-1120%	0%	100%
		3,115,311	13,333,442	2,110,252	3,239,023	(13,209,730)	123,712	1,128,771	-408%	4%	35%
		Scenario #1	Scenario #2	Scenario #3		Scenario #1	Scenario #2	Scenario #3	Scenario #1	Scenario #2	Scenario #3
		Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 16-04	Budget Ordinance 15-05 AM 01	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorable)	Variance	Variance	Variance
	Total Expenditures	26,881,818	13,622,427	10,956,220	14,532,107	(25,972,138)	(12,349,711)	3,575,887	-179%	-85%	25%
	Current Excess Revenues over (under) Expenditures	(3,006,406)	(977,015)	(7,110,808)	(1,236,002)	2,747,419	1,770,404	5,874,806	-222%	-143%	-475%
	Beginning Fund Balance	17,918,204	17,918,204	9,118,204	18,154,206	(17,682,202)	236,002	9,036,002			
	Financial Contingency Appropriation	12,200,000	1,000,000	-	1,000,000	(12,200,000)	(11,200,000)	1,000,000			
	Ending Fund Balance	27,111,798	17,941,189	2,007,396	17,918,204	(29,882,202)	(10,963,998)	10,036,002			
	Fund Balance Components:										
	Designated Fund Balance:										
	Working Capital Reserve	5,376,364	2,724,485	2,191,244	2,980,884	(5,119,965)	(2,395,480)	789,640			
	Financial Contingency Reserve	25,378,514	14,178,514	13,178,514	13,178,514	(26,378,514)	(12,200,000)	-			
	Undesignated Fund Balance	(3,643,080)	1,038,189	(13,362,361)	1,242,752	3,847,642	4,885,832	14,605,113			
	Total Designated & Undesignated Fund Balance	27,111,798	17,941,189	2,007,396	17,402,150	(27,650,837)	(9,709,648)	15,394,754			

Scenario 1: Severance Tax (Excess revenues above conservative amount of \$20M will be included in budget amendment by Assembly and Administration) - Need & Want

Operating Transfers to Other Funds is budgeted at \$273,761; an increase of \$150,222 from the prior year and is budgeted as follows:

Sulianich Contribution	\$273,761
------------------------	-----------

GO Bond Debt Payment is budgeted from Financial Contingency Reserve Account in the amount of \$1,987,496 and is calculated as follows:

FY17 Bond Debt Service	\$ 6,119,122
State DEED Reimbursement	\$ (4,131,626)
Boroughs' Debt Service Appropriation	\$ 1,987,496

Financial Contingency Reserve Appropriation is budgeted at \$12,200,000 and is the required appropriation per Ordinance 12-01 and is calculated as follows:

Teck Revenue	\$ 20,000,000
Ceiling per Ordinance 12-01	<u>\$ (7,800,000)</u>
Financial Contingency Reserve Appropriation	<u>\$ 12,200,000</u>

Scenario 2: FY16 Teck Revenue Received a \$8.8M and FY17 budgeted at \$8.8M (Need)

Operating Transfers to Other Funds is budgeted at \$127,815; an increase of \$4,275 from the prior year and is budgeted as follows:

Sulianich Contribution	\$127,815
------------------------	-----------

GO Bond Debt Payment is budgeted from Financial Contingency Reserve Account in the amount of \$1,987,496 and is calculated as follows:

FY17 Bond Debt Service	\$ 6,119,122
State DEED Reimbursement	<u>\$ (4,131,626)</u>
Boroughs' Debt Service Appropriation	<u>\$ 1,987,496</u>

Financial Contingency Reserve Appropriation is budgeted at \$1,000,000 and is the required appropriation per Ordinance 12-01 and is calculated as follows:

Teck Revenue	\$ 8,800,000
Ceiling per Ordinance 12-01	<u>\$ (7,800,000)</u>
Financial Contingency Reserve Appropriation	<u>\$ 1,000,000</u>

Scenario 3: Contingency Fund (Essential)

Operating Transfers to Other Funds is budgeted at \$261,178 decrease of \$48,681 from the prior year and is budgeted as follows:

Sulianich Contribution	\$122,756
------------------------	-----------

GO Bond Debt Payment is budgeted from Financial Contingency Reserve Account in the amount of \$1,987,496 and is calculated as follows:

FY17 Bond Debt Service	\$ 6,119,122
State DEED Reimbursement	<u>\$ (4,131,626)</u>
Boroughs' Debt Service Appropriation	<u>\$ 1,987,496</u>

Financial Contingency Reserve Appropriation is budgeted at \$0 if no revenue is received from Teck.

**Northwest Arctic Borough
Ordinance 16-XX
Salary Schedule
6/30/2017**

Position	Scenario 1	Scenario 2	Scenario 3	Scenario 1 Ordinance 15-05 AM 01 Salary	Scenario 1	Scenario 2	Scenario 3	Scenario 1	Scenario 2	Scenario 3
	Ordinance 16-04 Salary	Ordinance 16-04 Salary	Ordinance 16-04 Salary		Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)	% Change	% Change	% Change
Assembly										
Borough Clerk	\$76,504	\$74,276	\$74,276	\$74,276	-\$2,228	\$0	\$0	-3%	0%	0%
Deputy Clerk	\$64,272	\$62,400	\$62,400	\$55,868	-\$8,404	-\$6,532	-\$6,532	-15%	-12%	-12%
Total Assembly	\$140,776	\$136,676	\$136,676	\$130,144	-\$10,632	-\$6,532	-\$6,532	-8%	-5%	-5%
Mayor										
Mayor	\$118,441	\$114,992	\$114,992	\$119,048	\$607	\$4,057	\$4,057	1%	3%	3%
Chief of Staff	\$113,299	\$110,000	\$110,000	\$110,000	-\$3,299	\$1	\$1	-3%	0%	0%
Government Affairs	\$113,299	\$110,000	\$110,000	\$116,727	\$3,428	\$6,728	\$6,728	3%	6%	6%
Total Mayor	\$345,040	\$334,991	\$334,991	\$345,775	\$735	\$10,785	\$10,785	0%	3%	3%
Admin/Finance										
Finance Director	\$134,999	\$135,000	\$135,000	\$50,000	-\$84,999	-\$85,000	-\$85,000	100%	100%	100%
Controller	\$103,000	\$100,000	\$100,000	\$109,298	\$6,298	\$9,298	\$9,298	6%	9%	9%
Accounting Assistant	\$78,000	\$78,000	\$78,000	\$87,438	\$9,438	\$9,438	\$9,438	11%	11%	11%
Admin Assistant	\$0	\$0	\$0	\$57,935	\$57,935	\$57,935	\$57,935	100%	100%	100%
Receptionist/Travel Clerk	\$52,650	\$52,650	\$52,650	\$54,074	\$1,424	\$1,424	\$1,424	3%	3%	3%
Janitor	\$0	\$0	\$0	\$28,420	\$28,420	\$28,420	\$28,420	100%	100%	100%
Intern/Temp Assistant	\$13,500	\$13,500	\$13,500	\$15,000	\$1,500	\$1,500	\$1,500	10%	10%	10%
Total Admin/Finance	\$382,148	\$379,150	\$379,150	\$402,165	\$20,017	\$23,015	\$23,015	5%	6%	6%
Human Resources										
Personnel Officer	\$85,000	\$0	\$0	\$20,600	-\$64,400	\$20,600	\$20,600	-313%	100%	100%
Planning & Community										
Planning Director	\$109,182	\$106,000	\$106,000	\$106,100	-\$3,082	\$100	\$100	-3%	0%	0%
Land Specialist	\$68,932	\$66,924	\$66,924	\$66,924	-\$2,008	\$0	\$0	-3%	0%	0%
Community Development Planner	\$81,003	\$78,644	\$78,644	\$78,634	-\$2,369	-\$10	-\$10	-3%	0%	0%
Total Planning & Community	\$259,117	\$251,568	\$251,568	\$251,658	-\$7,459	\$91	\$91	-3%	0%	0%
Economic Development Admin										
EDA Director	\$100,000	\$0	\$0	\$30,900	-\$69,100	\$30,900	\$30,900	-224%	100%	100%
Business Econ Develop Admin	\$85,001	\$75,777	\$75,777	\$75,777	-\$9,224	\$0	\$0	-12%	0%	0%
Energy Coordinator	\$89,993	\$87,945	\$87,945	\$44,753	-\$45,240	-\$43,192	-\$43,192	-101%	-97%	-97%
Total EDC	\$274,993	\$163,722	\$163,722	\$151,430	-\$123,563	-\$12,292	-\$12,292	-82%	-8%	-8%

**Northwest Arctic Borough
Ordinance 16-XX
Salary Schedule
6/30/2017**

Position	Scenario 1	Scenario 2	Scenario 3	Scenario 1 Ordinance 15-05 AM 01 Salary	Scenario 1	Scenario 2	Scenario 3	Scenario 1	Scenario 2	Scenario 3
	Ordinance 16-04 Salary	Ordinance 16-04 Salary	Ordinance 16-04 Salary		Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)	% Change	% Change	% Change
Public Services										
Public Services Director	\$102,434	\$99,450	\$99,450	\$75,550	-\$26,884	-\$23,900	-\$23,900	-36%	-32%	-32%
Deputy Director	\$82,409	\$80,009	\$80,009	\$85,508	\$3,099	\$5,500	\$5,500	4%	6%	6%
Search & Rescue/Fire Chief	\$70,539	\$68,484	\$68,484	\$68,973	-\$1,566	\$489	\$489	-2%	1%	1%
Public Services Administrator	\$80,340	\$78,000	\$78,000	\$84,424	\$4,084	\$6,424	\$6,424	5%	8%	8%
Emergency Manager (50%)	\$25,838	\$25,838	\$25,838	\$0	-\$25,838	-\$25,838	-\$25,838	100%	100%	100%
Total Public Services	\$335,721	\$325,943	\$325,943	\$314,455	-\$21,266	-\$11,488	-\$11,488	-7%	-4%	-4%
Total General Fund	\$1,822,795	\$1,592,049	\$1,592,049	\$1,616,227	-\$206,568	\$24,179	\$24,179	-13%	1%	1%
State & Federal Grants:										
AEA										
Energy Coordinator	\$0	\$0	\$0	\$44,753	\$44,753	\$44,753	\$44,753	100%	100%	100%
SOA DHS										
Emergency Manager (50%)	\$25,838	\$25,838	\$25,838	\$0	-\$25,838	-\$25,838	-\$25,838	100%	100%	100%
CIAP Programs										
Grants & Comm Development	\$0	\$0	\$0	\$98,488	\$98,488	\$98,488	\$98,488	100%	100%	100%
Public Services Director	\$0	\$0	\$0	\$10,300	\$10,300	\$10,300	\$10,300	100%	100%	100%
Public Services Deputy Director	\$0	\$0	\$0	\$16,603	\$16,603	\$16,603	\$16,603	100%	100%	100%
Grants Program Assistant	\$0	\$0	\$0	\$56,550	\$56,550	\$56,550	\$56,550	100%	100%	100%
Total CIAP Admin	\$0	\$0	\$0	\$181,941	\$181,941	\$181,941	\$181,941	100%	100%	100%
CIAP Subsistence/Shell										
Subsistence Mapping Coordinator	\$0	\$0	\$0	\$79,500	\$79,500	\$79,500	\$79,500	100%	100%	100%
Subsistence Mapper	\$0	\$0	\$0	\$68,250	\$68,250	\$68,250	\$68,250	100%	100%	100%
Science Director	\$0	\$0	\$0	\$103,000	\$103,000	\$103,000	\$103,000	100%	100%	100%
Total CIAP Subsistence	\$0	\$0	\$0	\$250,750	\$250,750	\$250,750	\$250,750	100%	100%	100%
CIAP Tourism										
Tourism Coordinator	\$0	\$0	\$0	\$15,900	\$15,900	\$15,900	\$15,900	100%	100%	100%
Sulianich										
Business Manager	\$85,000	\$0	\$0	\$0	-\$85,000	\$0	\$0	100%	100%	100%
Art Manager	\$71,422	\$69,342	\$69,342	\$69,342	-\$2,080	\$0	\$0	-3%	0%	0%
Total Sulianich	\$156,422	\$69,342	\$69,342	\$69,342	-\$87,080	\$0	\$0	-126%	0%	0%

**Northwest Arctic Borough
Ordinance 16-XX
Salary Schedule
6/30/2017**

Position	Scenario 1	Scenario 2	Scenario 3		Scenario 1	Scenario 2	Scenario 3	Scenario 1	Scenario 2	Scenario 3
	Ordinance	Ordinance	Ordinance	Ordinance	Variance	Variance	Variance	%	%	%
	16-04	16-04	16-04	15-05 AM 01	Favorable	Favorable	Favorable	Change	Change	Change
	Salary	Salary	Salary	Salary	(Unfavorable)	(Unfavorable)	(Unfavorable)			
Public Safety Coordinator	\$87,551	\$85,001	\$85,001	\$83,850	-\$3,701	-\$1,151	-\$1,151	-4%	-1%	-1%
VPSO	\$65,598	\$63,687	\$63,687	\$85,605	\$20,007	\$21,918	\$21,918	23%	26%	26%
VPSO	\$52,663	\$51,129	\$51,129	\$44,070	-\$8,593	-\$7,059	-\$7,059	-19%	-16%	-16%
VPSO	\$54,631	\$53,040	\$53,040	\$56,979	\$2,348	\$3,939	\$3,939	4%	7%	7%
VPSO	\$52,663	\$51,129	\$51,129	\$51,129	-\$1,534	\$0	\$0	-3%	0%	0%
VPSO	\$54,631	\$53,040	\$53,040	\$51,129	-\$3,502	-\$1,911	-\$1,911	-7%	-4%	-4%
VPSO	\$54,631	\$53,040	\$53,040	\$51,129	-\$3,502	-\$1,911	-\$1,911	-7%	-4%	-4%
VPSO	\$54,631	\$53,040	\$53,040	\$53,040	-\$1,591	\$0	\$0	-3%	0%	0%
VPSO	\$54,631	\$53,040	\$53,040	\$59,183	\$4,552	\$6,143	\$6,143	8%	10%	10%
Total VPSO Program	\$531,630	\$516,146	\$516,146	\$536,114	\$4,484	\$19,969	\$19,969	1%	4%	4%
Total Grants & Programs	\$688,052	\$585,488	\$585,488	\$1,098,800	\$410,748	\$513,313	\$513,313	37%	47%	47%
Grand Total	\$2,510,847	\$2,177,536	\$2,177,536	\$2,715,027	\$204,180	\$537,491	\$537,491	8%	20%	20%

**Northwest Arctic Borough
Five-year Bond Debt Service Schedule
June 30, 2017**

	FY17	FY18	FY19	FY20	FY21
Total Bond Debt Service (Principal & Interest)	\$41,595,702	\$35,809,582	\$29,708,171	\$23,477,373	\$17,375,809
Fiscal Year Debt Service Payment	\$5,786,120	\$6,101,411	\$6,230,798	\$6,101,564	\$6,105,853
Ending Balance Debt Service	\$35,809,582	\$29,708,171	\$23,477,373	\$17,375,809	\$11,269,956

**State DEED Reimbursement and
NWAB Financial Contingency
Appropriation for Debt Service**

State DEED Reimbursement	\$4,131,626	\$4,119,144	\$4,123,094	\$4,121,115	\$4,121,233
Financial Contingency Appropriation	\$1,987,496	\$1,982,268	\$1,982,346	\$1,980,450	\$1,984,620
Total Debt Service Payment	\$6,119,122	\$6,101,412	\$6,105,440	\$6,101,565	\$6,105,853

Scenario #1: Severance tax received (Need + Want)

Cominco Revenue over \$7.8 million	\$12,200,000	\$0	\$0	\$0	\$0
------------------------------------	--------------	-----	-----	-----	-----

Scenario #2: \$8.8M Received in FY2016 (Need)

Cominco Revenue over \$7.8 million	\$1,000,000	\$0	\$0	\$0	\$0
------------------------------------	-------------	-----	-----	-----	-----

Scenario 3: Contingency Fund (Essential)

Cominco Revenue over \$7.8 million	\$0	\$0	\$0	\$0	\$0
------------------------------------	-----	-----	-----	-----	-----

**Northwest Arctic Borough
Five-year Bond Debt Service Schedule
For Fiscal Year 2017-2021
6/30/2017**

Fiscal Year 2017

The FY17 bond debt service payment totaled \$6,119,122. The State of Alaska Department of Education and Early Development's share is \$4,131,626 and the Borough's share is \$1,987,496 of which will be appropriated from the Financial Contingency Reserve.

Fiscal Year 2018

The FY18 bond debt service payment totaled \$6,101,412. The State of Alaska Department of Education and Early Development's share is \$4,119,144 and the Borough's share is \$1,982,268 of which will be appropriated from the Financial Contingency Reserve.

Fiscal Year 2019

The FY19 bond debt service payment totaled \$6,105,440. The State of Alaska Department of Education and Early Development's share is \$4,123,094 and the Borough's share is \$1,982,346 of which will be appropriated from the Financial Contingency Reserve.

Fiscal Year 2020

The FY20 bond debt service payment totaled \$6,101,565. The State of Alaska Department of Education and Early Development's share is \$4,121,115 and the Borough's share is \$1,980,450 of which will be appropriated from the Financial Contingency Reserve.

Fiscal Year 2021

The FY21 bond debt service payment totaled \$6,105,853. The State of Alaska Department of Education and Early Development's share is \$4,121,233 and the Borough's share is \$1,984,620 of which will be appropriated from the Financial Contingency Reserve.