Northwest Arctic Borough

NWAB Mtg Packet

April Regular

April 27-28, 2026

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Northwest Arctic Borough
Assembly BAF Work Session
Monday, April 27, 2026 – 1:00 P.M.
Assembly Chambers – Kotzebue, AK
1-800-309-2350 Teleconference
6816362#
AGENDA

A. CALL TO ORDER
B. INVOCATION/MOMENT OF SILENCE
C. SAFETY MOMENT
D. ROLL CALL
1. Introduction of Staff and Guests

E. APPROVAL OF AGENDA **TAB 1**

F. COMMUNICATIONS AND APPEARANCES **TAB 3**
1. Financials as of March 31, 2026, Jade Hill
2. Ethics for Borough Officials, Matt Mead
3. Parliamentary Procedure Overview, Matt Mead

G. PUBLIC HEARINGS, ENACTMENT OF ORDINANCES & EMERGENCY ORDINANCES **TAB 4**
1. **Ordinance 26-03** *an ordinance of the Northwest Arctic Borough Assembly approving a professional services agreement with Deerstone Consulting, LLC for work under the Borough's OCED Grant Project for Ambler, and for related purposes.*
2. **Ordinance 26-04** *an ordinance of the Northwest Arctic Borough Assembly approving a professional services agreement with Espelin & Associates LLC for work under the Borough's OCED Grant Project, and for related purposes.*
3. **Ordinance 26-05** *an ordinance of the Northwest Arctic Borough Assembly reorganizing and amending sections of the Borough Public Services and Public Safety Code, and for related purposes.*

H. INTRODUCTION OF ORDINANCES **TAB 6**
1. **Ordinance 26-06** *an ordinance of the Northwest Arctic Borough Assembly providing for the establishment and adoption of the line-item budget for fiscal year 2027.*
2. **Ordinance 26-07** *an ordinance of the Northwest Arctic Borough Assembly providing for establishing and adoption of the line-item budget for the FY27 Village Improvement Fund.*

I. RESOLUTIONS **TAB 7**
1. **Resolution 26-16** *a resolution of the Northwest Arctic Borough Assembly approving a contract with the City of Kiana to construct and maintain ice roads and for related purposes.*
2. **Resolution 26-17** *a resolution of the Northwest Arctic Borough Assembly accepting Assembly member Delores Barr's resignation to Assembly Seat C,*

and for related purposes.

3. **Resolution 26-18** *a resolution of the Northwest Arctic Borough Assembly approving an Assembly donation under the FY26 budget for the City of Kotzebue Fire Department, and for related purposes.*
4. **Resolution 26-19** *a resolution of the Northwest Arctic Borough Assembly confirming the Mayor's appointments to the Village Improvement Commission and ratifying the Commission's remaining seats.*

J. OTHER BUSINESS **TAB 8**

K. EXECUTIVE SESSION

L. AUDIENCE COMMENTS

M. ASSEMBLY COMMENTS

N. MAYOR'S COMMENTS

O. ADJOURNMENT

Northwest Arctic Borough
Assembly Regular Meeting
Tuesday, April 28, 2026 – 9:00 A.M.
Assembly Chambers – Kotzebue, AK
1-800-309-2350 Teleconference
6816362#
AGENDA

A. CALL TO ORDER
B. INVOCATION/MOMENT OF SILENCE
C. SAFETY MOMENT
D. ROLL CALL/MEMBER EXCUSAL
1. Introduction of Staff and Guests

E. APPROVAL OF AGENDA **TAB 1**
F. APPROVAL OF PREVIOUS MEETING MINUTES **TAB 2**
1. March 31, 2026, Regular

G. COMMUNICATIONS AND APPEARANCES **TAB 8**
1. Investment Portfolio Update, Alaska Permanent Capital – Blake Phillips
2. AIDEA Update - Randy Ruaro, Jeff San Juan, Kevin Goode, Joe Kemp & Craig Jones
3. Teck Resources Limited Update– Wayne Hall and Greta Schuerch
4. Valhalla Metals Update– Vanessa Larimer
5. Resource Dev. Update, Ambler Metals – Kaleb Froehlich and Cole Schaeffer

H. BOARDS, COMMISSIONS & COMMITTEES **TAB 3**
1. Budget, Audit & Finance, BAF Chair Magdanz
2. Financial Report, Jade Hill

I. PUBLIC HEARINGS, ENACTMENT OF ORDINANCES & EMERGENCY ORDINANCES **TAB 4**
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3. **Ordinance 26-05** *an ordinance of the Northwest Arctic Borough Assembly reorganizing and amending sections of the Borough Public Services and Public Safety Code, and for related purposes.*

J. ASSEMBLY REPORTS **TAB 8**
K. MAYOR'S REPORT **TAB 5**
L. TIME AND PLACE OF NEXT MEETING
M. INTRODUCTION OF ORDINANCES **TAB 6**
1. **Ordinance 26-06** *an ordinance of the Northwest Arctic Borough Assembly providing for the establishment and adoption of the line-item budget for fiscal*

year 2027.

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O. OTHER BUSINESS **TAB 8**

P. EXECUTIVE SESSION

Q. AUDIENCE COMMENTS

R. ASSEMBLY COMMENTS

S. MAYOR'S COMMENTS

T. ADJOURNMENT

Northwest Arctic Borough Assembly
Regular Meeting Minutes
Tuesday, March 31, 2026 – 9:00 A.M.
Assembly Chambers - Kotzebue, AK

CALL TO ORDER

President McConnell called the meeting to order at 9:03 A.M.

INVOCATION/MOMENT OF SILENCE

Swan provided invocation.

SAFETY MOMENT

Haviland Lie mentioned longer days, kids playing; be mindful, be careful.
Lee mentioned fun filled weekend coming up, be careful with dog teams. Be safe.
President McConnell echoes busy Spring Festival, be safe. Have a great week. Lots of heavy equipment, when driving, be cautious.

ROLL CALL/MEMBER EXCUSAL

Assembly Members present at the time of roll call:

Delores Barr	*Nathan Hadley Jr.*	Billy Lee	Derek Haviland Lie
Reid Magdanz	*Raven Sheldon*	Elmer Armstrong Jr.	Austin Swan Sr.
Carl Weisner	Craig McConnell		

Excuse Walter Sampson

Introduction of Staff and Guests

Dickie Moto	Hiram Walker	Jade Hill	Johnson Greene
Chuck Greene	*Tessa Baldwin*	Melissa Ivanoff	Stella Atoruk
Sarah Esplain	*Maxim Mamontov*	Joshua Harville	Marie Greene
Cindy Aldred	Dominic Ivanoff	Matt Mead	Noah Naylor

A quorum is present to conduct business. Weisner motioned to excuse Sampson, seconded by Lee; motion carried.

APPROVAL OF AGENDA

The agenda presented for approval for March 31, 2026. Haviland Lie added Ordinance 26-05, Resolution 26-14 and Resolutions 26-15. President McConnell requested to add water and sewer summit and discuss FY27 budget. Haviland Lie also requests to add Wellness Task Force as not discussed previously. Also, finance request to add Altman & Rogers to present FY25 audited financials. President McConnell request to have Mead introduce Ordinance 26-05 during communications because not present while discussing.
Haviland Lie motion to approve as amended, Lee seconded; passed unanimously.

APPROVAL OF PREVIOUS MEETING MINUTES

January 27, 2026, regular meeting and February 24, 2026, regular presented for approval.
Haviland Lie motion to approve as a block, seconded by BAF Chair Magdanz; motion passed unanimously.

COMMUNICATION AND APPEARANCE

Introduction of Ordinance 26-05 *an ordinance of the Northwest Arctic Borough*

Assembly reorganizing and amending the sections of the Borough Public Services and Public Safety Code, and for related purposes.

Legal Mead summarized ordinance, recommending do pass. BAF Chair Magdanz recommends revisiting ordinance, still says Public Safety in one. President McConnell raised concern of interim position.

ICC Alaska Marie Greene, President provided summary of power point presentation. Mrs. Aldred continued presentation for Assembly. Weisner expressed his gratitude to ICC, maintaining our voice and relationship. Great to have a seat at the table. *Hadley raised concern of food security protecting caribou migration; cost of living is so high.* Haviland Lie recommends periodic updates, what is happening. Swan expressed the importance of having a voice at the table. *Sheldon supports ICC, particularly food security, language and Northwest passage which need to keep top off.* President McConnell raised concern to trollers; does ICC participate on where they pass.

Altman & Rogers Finance Hill thank team for completing the audit, thank staff. *Maxim Mamontov, lead auditor, provided a summary of FY25 audit.* BAF Chair Magdanz highlights a couple numbers; first committed sustainability investment which grew incredibly then unassigned fund balance too. President McConnell raised concern of market being volatility, hope stabilizes. BAF Chair Magdanz raised concern of federal awards just listed for FY25? Is there someplace here to show the funds remaining on the award or cumulative amount or kept internally. President McConnell raised concern of the finding, to satisfaction of both funding agencies. BAF Chair Magdanz raised concern of unspent allocated monies aside to match grant funds; where did that go? Still secure for that grant? In a fund for the grant? Also, highlight Borough of decline in PILT which been discussed good thing to have a floor, receiving $3M less than prior year.

Break observed at 10:56 A.M. reconvened at 11:10 A.M.

BOARDS, COMMISSIONS & COMMITTEES

BAF Chair Magdanz provided a summary of previous day meeting. All items recommend pass although we couldn't discuss Ordinance 26-05 and Resolution 26-15. Also had discussions on water and sewer with ANTHC Chris Cox, we all agree not in position want to be. President McConnell states five villages are frozen up. As discussed, Borough isn't ultimately responsible although doing it for our people.

Financial Report Director Hill summarized written report ending February 28, 2026. President McConnell raised concern of the amount of the ROV, the insurance won't cover the whole amount? Does the deductible cumulative? He is thankful that the finance and IPP numbers match now. Lee stated in a dilemma at the time with Upriver communities need to meet to discuss spending. Weisner raised concerns about earning tobacco and marijuana number, right? Consider additional like alcohol or soda pop. Geo bond debt, is there expectation of state not covering? Are we prepared to cover? Warm storage too? BAF Chair Magdanz raised concern about disasters by villages. Are labor and materials paid for by the disaster fund for the in-house workers also? What month is the contribution to sustainability fund? There is discrepancy in administration and finance budget, was there an overspent line item? President McConnell raised concern of CUAP program and Kotzebue residents.

PUBLIC HEARING, ENACTMENT OF ORDINANCES & EMERGENCY ORDINANCES

1. **Ordinance 26-02** *an ordinance of the Northwest Arctic Borough Assembly amending Chapter 11.08 of the Borough Code to modify the procedure for allocations of Village Improvement Funds (VIF) to the VIF Sustainability Fund, and for related purposes.*

BAF Chair Magdanz summarized, recommend do pass.

Lee motion to enact Ordinance 26-02, seconded by Weisner; motion carried unanimously by roll call vote.

2. **Ordinance 25-04-am-01** *an ordinance of the Northwest Arctic Borough Assembly providing for the establishment and adoption of an amended line-item budget for fiscal year 2026.*

Mayor recommends do pass.

Armstrong motion to enact Ordinance 26-04-am-01, seconded by Swan; motion carried unanimously by roll call vote.

ASSEMBLY REPORTS

Haviland Lie mentioned had monthly community wellness task force this passed Friday. Held first Kotzebue gathering, scheduling next one although staffing issues at Tribe.
Lee mentioned Ethics completed work recently.
President McConnell traveled to Washington DC with NWALT recently to lobby. He stated Selawik W&S, warm storage and lastly holding cells as Borough's priorities.
Sheldon attended a JMCC since last meeting, School District has a lot going. Selawik got funding for a study on water and sewer systems, recommend applying for VEI and VIF.
BAF Chair Magdanz summarized previous day; joint meeting with District, count falling.
President McConnell stated hopeful two bills will help school allocation.

MAYOR'S REPORT

RPSO Harville *summarized written report of the VPSO Program.* President McConnell raised concern if anyone got hurt during the active shooting in Kiana recently. Haviland Lie raised concern of letter from attorney of general to supplement the program; what is the status of the letter?
CEDC Director Greene introduced team, thank them for work. VIF Project Manager Walker provided summary of recent activities. Mayor Moto raised concern for the villages with no representatives or some with low percentages. President McConnell asked how do the commission consider applications? Also, do you suggest projects for villages? For Selawik scope and budget for Island lift station what DOWL Engineers; Murkowski's deadline was Feb 20th for earmark to pursue funding. Thank you Mr. Walker for connections. Director Greene mentioned busy agenda for next month CEDC meeting.
Lee encourages residents to continue training on heat pumps.
Acting Public Services Director Ivanoff provided highlights of the department. Haviland Lie raised concerns to crossing on the ice road of the stalked trails.

TIME & PLACE OF NEXT MEETING

President McConnell mentioned April 27-28, 2026, for next meeting date.

INTRODUCTION OF ORDINANCES

1. **Ordinance 26-03** *an ordinance of the Northwest Arctic Borough Assembly*

approving a professional services agreement with Deerstone Consulting, LLC for work under the Borough's OCED Grant Project for Ambler, and for related purposes.

BAF Chair Magdanz ensures right document signed, with updated Whereas the funds will come from.

Armstrong motion to approve Ordinance 26-03, seconded by Lee; motion carried unanimously by roll call vote.

2. **Ordinance 26-04** *an ordinance of the Northwest Arctic Borough Assembly approving a professional services agreement with Espelin & Associates LLC for work under the Borough's OCED Grant Project, and for related purposes.*

Armstrong motion to approve Ordinance 26-04, seconded by Haviland Lie; motion carried unanimously by roll call vote.

3. **Ordinance 26-05** *an ordinance of the Northwest Arctic Borough Assembly reorganizing and amending the sections of the Borough Public Services and Public Safety Code, and for related purposes.*

Haviland Lie summarized.

Armstrong motion to approve Ordinance 26-05, seconded by Haviland Lie; motion carried unanimously by roll call vote.

RESOLUTIONS

1. **Resolution 26-14** *a resolution of the Northwest Arctic Borough Assembly approving negotiation, acquisition, lease, and transfer of real property in Noatak for airport construction, and for related purposes.*

Planning Director Naylor summarized, recommend do pass.

Armstrong motion to approve Resolution 26-14, seconded by Barr; motion carried unanimously by roll call vote.

2. **Resolution 26-15** *a resolution of the Northwest Arctic Borough Assembly approving a donation request from the Community Wellness Taskforce, and for related purposes.*

Haviland Lie summarized, recommend do pass.

Armstrong motion to approve Resolution 26-15, seconded by Haviland Lie; motion carried unanimously by roll call vote.

OTHER BUSINESS

Wellness Task Force Clerk Atoruk raised concern of this committee with both primary and alternate attending since meetings have started.

Water and Sewer Summit President McConnell recommend a summit with all agencies involved; Maniilaq, NANA, Borough including with AVEC to fix from happening. BAF Chair Magdanz raised concern of ANTHC stated previous day; little things that adds up. Also, key players are the ones that own the systems; city operators, whom every is responsible for each of the cities. *Hadley raised concerns about a city isn't in coordination with ANTHC. Springtime, possibly Borough host at hotel a summit.*

EXECUTIVE SESSION

No executive session was held.

AUDIENCE COMMENTS

Kiana resident Tessa Baldwin thanked everyone for the work on the ice road. Also, supportive of a water & sewer summit. Thank Borough for being a partner for W&S.

ASSEMBLY COMMENTS

Armstrong mentioned good couple days of meeting, thank you.
Hadley thank clerks' office, also to staff; busy times coming up. Thank Mrs. Baldwin for calling in. Thank you for reports; hopefully future meetings will be held in timely manner. Sheldon mentioned hectic months; thank Mayor and staff. Have a safe Spring.
Haviland Lie stated Spring is here, busy time coming up. Yes, we've been running short during meetings; possibly change agenda layout so Assembly can vote before leaving.
BAF Chair Magdanz mentioned that it's melting. Everyone has a good time. Thank staff. Also, thankful for the good audit. Congratulations on a clean audit.
Haviland Lie congratulated newest VPSO who will be posted in Buckland.
Barr echo all comments; thank Mayor and staff. look forward to the wellness gatherings. Hopefully we can put on a W&S summit. Condolences to those that have lost loved ones.
Vice President Weisner echo everyone comments.
President McConnell thanks Clerk Atoruk, good to see Vernon out and about. Thank you Mayor and staff, looking forward to next month's meeting. Busy and be safe; be happy.

MAYORS' COMMENTS

Mayor Moto thanks Assembly. Thank Hill for audit, tough job. Thank staff for all the work. Budgets coming up. Thank you for passage of resolutions and ordinances.

ADJOURNMENT

Weisner motion to adjourn at 2:20 P.M., seconded by Haviland Lie; motion carried.

DRAFT

Northwest Arctic Borough
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Northwest Arctic Borough

General Fund Revenue & Expenditures Narrative Report

March 31, 2026

As of March 31, 2026, the fiscal year is 75% complete.

We are providing explanation for the items highlighted on the accompanying Revenue/Expense report that appear to be in significant variance within the budget.

Account Name	
All General Fund Revenues	
PILT	Received initial payment January 2026

General Fund Expenditures

Account Name	
01-01-Assembly Department	Nothing significant to note.
01-02-Mayor Department	Emergency reponse and Disaster updated through April.
01-03-Administration & Finance	Nothing significant to note.
01-05-Planning & Community	Nothing significant to note.
01-06-Planning Commission	Nothing significant to note.
01-07-CEDC	Nothing significant to note.
01-08-CED Commission	Nothing significant to note.
01-09-Public Services Department	Ice Road construction expenses in April.
01-10-Public Safety Commission	Nothing significant to note.
01-11-Public Safety Department	VPSO Administrative grant overspent, GF supplement in effect.

12- Water and Sewer Subsidy	Nothing significant to note.

02-VIF	Requested Sustainability Contribution update from commission

Northwest Arctic Borough

Summary of Fund Balances

March 31, 2026

	General Fund				VIF	
	Unassigned Fund Balance	Sustainability Fund Balance	Contingency Fund Balance	Designated Fund Balance	Assigned Fund Balance	Sustainability Fund Balance
Audited Fund Balance as of 6/30/2025	$ 40,507,730	$ 81,995,246	$ 10,000,000	-	$ 20,563,094	$ 32,089,150
FY26 Activity:						
Current YTD Increase/(Decrease)	(1,365,641)				(1,983,615)	
Designated for Legal Reserve	(250,000)			250,000		
Contribution to Sustainability						
Appropriated Fund Balance	(4,392,919)					
Unaudited Fund Balance 03/31/2026	34,499,170	81,995,246.00	0 10,000,000.00	250,000	18,579,479	32,089,150.00

Northwest Arctic Borough

Cash and Investment Report

March 31, 2026

Institution	General Fund Accounts	Face Value of Investment	% of Total
Wells Fargo	Main GF Checking	$ 2,424,461	5%
Wells Fargo	Money Market Trust for GO Bonds	$ 1,269,007	3%
Wells Fargo	Sweep Investment	$ 14,200,823	32%
AMLIP	AMLIP	$ 26,795,824	60%
AMLIP	NAB CARES	$ 622	0%
Merrill Lynch	Investment in Teck Stock	$ 8,217	0%
Total General Fund Operating Accounts		**$ 44,698,954**	**100%**

Wells Fargo	**Checking-Sulianich**	**$ 1,520,312**	**N/A**

Institution	GF Contingency Reserve Portfolio	Fair Market Value of Investment	% of Total	Unrealized Gain Included in FMV
APCM	Equities	$ 2,768,023	26%	
APCM	Fixed Income	$ 7,252,331	69%	
APCM	Cash and Cash Equivalents	$ 541,426	5%	**$ 879,008**
Total GF Contingency Reserve Portfolio		**$ 10,561,780**	**100%**	.

Institution	Sustainability Fund Portfolio	Fair Market Value of Investment	% of Total	Unrealized Gain Included in FMV
APCM	Equities	$ 34,591,223	38%	
APCM	Fixed Income	$ 54,379,360	59%	
APCM	Cash and Cash Equivalents	$ 3,188,172	3%	**$ 8,772,070**
Total GF Sustainability Portfolio		**$ 92,158,755**	**100%**	

Institution	VIF Accounts	Face Value of Investment	% of Total
Wells Fargo	VIF Checking	$ 806,270	12%
AMLIP	VIF AMLIP	$ 6,066,044	88%
Total VIF Operating Accounts		**$ 6,872,314**	**100%**

Institution	VIF Sustainability Portfolio	Fair Market Value of Investment	% of Total	Unrealized Gain Included in FMV
APCM	Equities	$ 16,701,649	38%	
APCM	Fixed Income	$ 26,255,793	59%	
APCM	Cash and Cash Equivalents	$ 1,539,529	3%	**$ 5,229,735**
Total VIF Sustainability Portfolio		**$ 44,496,971**	**100%**	

GF Operating Cash	$ 46,219,266
GF Investments	$ 102,720,535
Total GF Cash & Investments	$ 148,939,801

VIF Operating Cash	$ 6,872,314
VIF Investments	$ 44,496,971
Total VIF Cash & Investments	$ 51,369,285

Total Borough Cash and Investments	**$ 200,309,086**

Northwest Arctic Borough

General Fund Revenue and Expenditure Totals

March 31, 2026

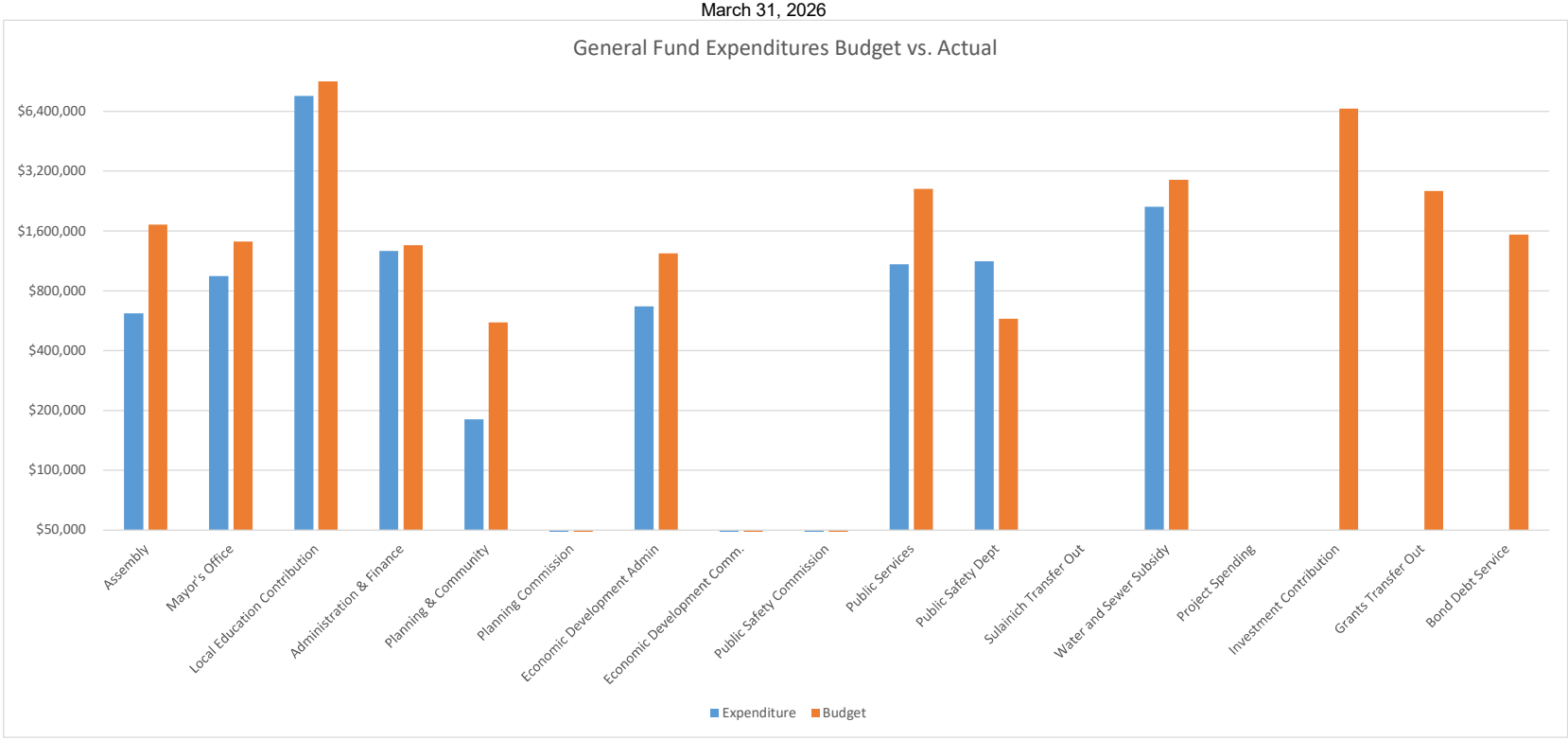
Revenue (alphabetical order)	Actual	Budget	% Received
Administrative Fee Revenue		30,000	0%
Community Revenue Sharing		345,962	0%
Federal PILT Revenue		1,100,062	0%
Indirect Cost Recovery	341,158	80,000	426%
Investment Earnings Available For Ops	803,325	500,000	161%
Land Permit Revenue	12,500	14,000	89%
Miscellaneous Revenue	15,133	50,000	30%
NWABSD Land Lease	2,131,953	4,263,906	50%
PILT Revenue	8,750,000	22,000,000	40%
Sweep Investment Income	66,660	-	0%
Transfer in from Capital Projects	2,000,847	-	0%
Tobacco & Marijuana Excise Tax	203,389	560,000	36%
TOTAL Revenue	**14,324,965**	**28,943,930**	**49%**

Expenditures (alphabetical order)	Actual	Budget	% Spent
Administration & Finance	1,272,136	1,356,595	94%
Assembly	617,463	1,723,475	36%
Community & Economic Dev. Commission	1,005	25,669	4%
Community & Economic Development	668,501	1,237,796	54%
Local Education Contribution	7,662,489	10,216,650	75%
Mayor's Office	948,910	1,417,357	67%
Planning & Community	180,517	554,915	33%
Planning Commission	2,895	36,803	8%
Public Safety Dept	1,127,717	579,065	195%
Public Safety Commission	4,273	25,592	17%
Public Services	1,089,136	2,608,096	42%
Transfer out - Bond Debt Service		1,533,000	0%
Transfer out - Investment Contribution		6,600,000	0%
Transfer out - Grants		2,547,770	0%
Water and Sewer Subsidy	2,115,564	2,894,066	73%
TOTAL Expenditures	**15,690,606**	**33,356,849**	**47%**
Revenues less Expenditures	**(1,365,641)**		

Northwest Arctic Borough

General Fund Year-to-date Expenditures

March 31, 2026



Northwest Arctic Borough
Special Projects
March 31, 2026

Energy Department IPP Shungnak & Kobuk	Cumulative Since Inception
Revenues	$ -
Operational Expenditures	$ -
Administrative Fees	$ -
Net Revenue Over Expenditures	**$ 263,254**
Cash as of March 31, 2026	**$ 263,254**

Energy Department IPP Noatak	Cumulative Since Inception
Revenues	$ -
Operational Expenditures	$ -
Administrative Fees	$ -
Net Revenue Over Expenditures	**$ 113,933**
Cash as of March 31, 2026	**$ 113,933**

Shelter Cabin / Warm Storage	Month Total	Budget
Grant Amount		$ 1,500,000
Salaries	$ -	
Project Funds	$ -	
Transportation	$ -	
Consultants	$ -	
Remaining Funds		**$ 906,570**

Sulianich Art Center	Month Totals	Operational Expenses (General Fund)
Revenues	$ 20,070	Payroll
Art Purchases	$ 10,005	$ 6,300
Supplies & Utilities	$ 3,264	
Net Revenue Over Expenditures	**$ 6,801**	**$ 34,839**
		FY26 net
Cash as of March 31, 2026	**$ 1,520,312**	

FUND 19-06 LATCF : Projects	Budget	Cumulative Expense Totals
Grant Amount	$ 4,536,000	
Equipment Purchases (FY23)	$ 995,212	$ 995,212
Selawik & Noorvik School Fire Systems	$ 860,000	$ 703,100
NAB Main Building Roof Replacement	$ 120,648	$ 160,250
NAB W/S pipe replacement	$ 97,953	$ 108,121
Noatak Building Renovations	$ 516,158	$ 557,628
NAB Main Building Window Replacement	$ 84,115	$ 69,513
Equipment Purchases	$ 100,000	$ 92,600
Remaining Funds		**$ 1,849,575**

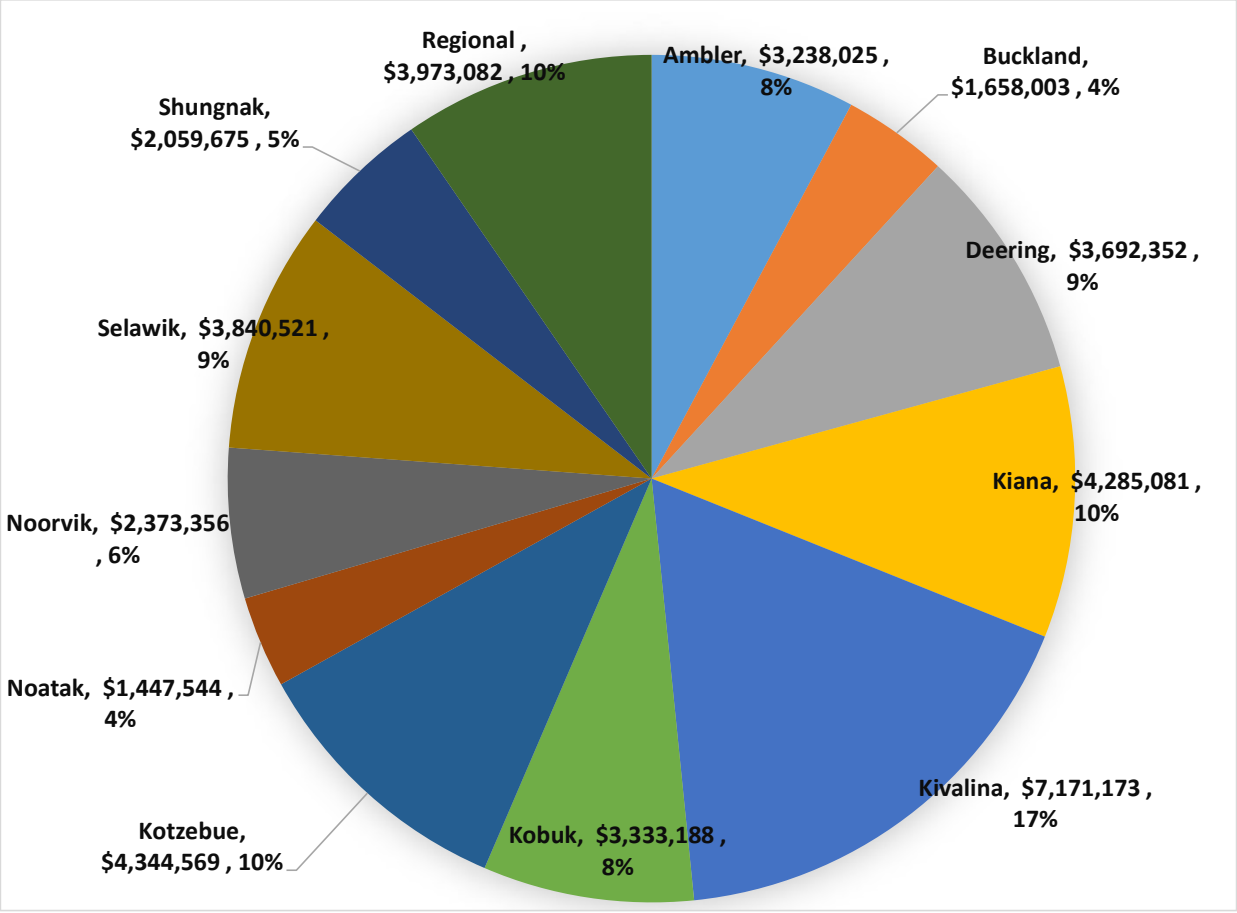
Village Improvement Fund Project Review (Multi-Year Summary)
3/31/26

Cumulative Available (prior years)	$	6,969,747	FY SPENT	
FY26 MOC PAYMENT			$	4,471,585
FY26 operations	$	404,074		
Updated Available	**$**	**6,565,673**		

Location	Approved Project Total/Approved Project Total	Approved Project Total	Total Payments on Projects	Outstanding Project Funds	Number of Approved Projects
Ambler	8%	$ 3,238,025	$ 3,171,501	$ 87	12
Buckland	4%	$ 1,658,003	$ 974,003	$ 684,000	5
Deering	9%	$ 3,692,352	$ 2,592,351	$ 1,100,001	8 *
Kiana	10%	$ 4,285,081	$ 4,276,660	$ 8,422	5
Kivalina	17%	$ 7,171,173	$ 6,532,981	$ 294,950	6
Kobuk	8%	$ 3,333,188	$ 3,252,814	$ 80,374	7
Kotzebue	10%	$ 4,344,569	$ 4,344,427	$ 142	10 **
Noatak	3%	$ 1,447,544	$ 1,447,545	$ (1)	9
Noorvik	6%	$ 2,373,356	$ 2,318,837	$ 54,519	7
Selawik	9%	$ 3,840,521	$ 3,489,691	$ 0	11 *
Shungnak	5%	$ 2,059,675	$ 2,062,174	$ -	6
Regional	10%	$ 3,973,082	$ 3,973,082	$ (0)	6
Total	**100%**	**$ 41,416,568**	**$ 38,436,065**	**$ 2,222,494**	**63**

** indicates a Tier 1*

Remaining $ (128,406)



See A-2 for important notes.

See pages B-1 through B-12 for detail of projects and project payments by location.

Northwest Arctic Borough
Grants Summary
March 31, 2026

Grant Name	Completion Date	Account Code	Original Budget	Expended in FY26	Remaining Budget	"In Kind" match required
		Federal Grants				
AW Solar, Battery, & Heat Pumps (1)	March 31, 2029	07-00	40,440,052	567,781	39,872,271	5,000,000
OCED						
Rural Energy Pilot Program	December 31, 2026	05-08	1,998,820	353,171	1,435,175	1,612,370
"Selawik Solar Battery"	(grant extended)					F05-11 match / VIF
Local Assistance & Tribal Consistency	December 31, 2027	19-06	4,536,000	732,049	1,849,575	
US DOE - EECBG Program	December 31, 2026		75,270		75,270	
DOJ - COPS (Maniilaq Pass Thru)	December 31, 2027	45-03	575,797		575,797	
Total Federal			**47,625,939**	**1,653,002**	**43,808,088**	**6,612,370**
		State Grants				
AEA Selawik Solar PV	December 31, 2026	05-11	1,134,500	25,157	794,077	251,500
						VIF award
AML AMBASSADOR PROGRAM	June 30, 2026	05-05	12,500	-	12,500	-
Noorvik Warm Storage	June 30, 2029	32-11	900,000	-	900,000	-
Public Safety & Facilities	June 30, 2027	32-09	1,500,000	-	906,570	-
"Shelter Cabins & Pub Safety Bldg"						
VPSO FY26	June 30, 2026	45-00	2,378,826	2,821,917	(443,091)	-
" VPSO administrative grant"						
ICE ROADS - STATE DOT	June 15, 2026	32-02	96,810	-	96,810	
Total State			**6,022,636**	**2,847,074**	**2,266,866**	**-**
Total ** **(Includes grants not yet awarded)**			**53,648,575**	**4,500,076**	**46,074,954**	**6,612,370**

		Grants Administered by but not Awarded to NWAB				
Ambler Bulk Fuel Farm	August 31, 2031	06-01	650,000	303,087	346,913	650,000
						(AEA match 06-03)
Ambler Search & Rescue	August 31, 2031	06-03	1,500,000	244,260	1,255,740	
Ambler AEA Bulk Fuel Farm	December 31, 2025	06-02	650,000	303,087	346,913	

	Closed Grants			**UNSPENT**
Ice Roads (TORA)	June 30, 2025	32-02	$ 96,810	$ 29,810
VPSO ADMIN FY25	June 30, 2025	45-00	$ 3,600,000	$ (114,000)
VPSO CIP (State of Alaska)	June 30, 2026	45-02	$ 250,000	$ -
Noatak Solar (USDA)	December 31, 2025	32-04	2,008,765	$ 1,330

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
01-00-4000-00	PILT REVENUE	.00	8,750,000.00	22,000,000.00	13,250,000.00	39.8
01-00-4010-00	FEDERAL PILT REVENUE	.00	.00	1,100,062.00	1,100,062.00	.0
01-00-4020-00	NWABSD LAND LEASE	.00	2,131,953.00	4,263,906.00	2,131,953.00	50.0
01-00-4050-00	TOBACCO EXCISE TAX REVENUE	21,766.17	194,813.59	500,000.00	305,186.41	39.0
01-00-4075-00	MARIJUANA EXCISE TAX REVENUE	.00	8,575.43	60,000.00	51,424.57	14.3
01-00-4099-00	MISCELLANEOUS REVENUE	1,233.71	15,132.75	50,000.00	34,867.25	30.3
01-00-4220-00	SOA COMMUNITY ASSIST PROGRAM	.00	.00	345,962.00	345,962.00	.0
01-00-4400-00	INDIRECT COST RECO PROGRAM	.00	341,158.47	80,000.00	(261,158.47)	426.5
01-00-4401-00	ADMINISTRATIVE FEE INC	.00	.00	30,000.00	30,000.00	.0
01-00-4550-00	INVESTMENT INC. AVAIL. FOR OPS	81,374.85	803,325.43	500,000.00	(303,325.43)	160.7
01-00-4555-00	SWEEP INVESTMENT INCOME	.00	66,660.05	.00	(66,660.05)	.0
01-00-4600-00	LAND PERMIT REVE PROGRAM	10,750.00	12,500.00	14,000.00	1,500.00	89.3
	TOTAL REVENUE	115,124.73	12,324,118.72	28,943,930.00	16,619,811.28	42.6
	TOTAL FUND REVENUE	115,124.73	12,324,118.72	28,943,930.00	16,619,811.28	42.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS OUT					
01-00-6390-00	BANK FEES	.00	539.40	.00	(539.40)	.0
01-00-9002-00	TRANS OUT-INVEST/SUSTAIN	.00	.00	6,600,000.00	6,600,000.00	.0
01-00-9003-00	TRANS OUT-BOND DEBT	.00	.00	1,533,000.00	1,533,000.00	.0
01-00-9004-00	TRANSFER OUT - LOCAL ED	.00	5,108,325.00	10,216,650.00	5,108,325.00	50.0
01-00-9005-00	CREDIT CARD CLEARING ACCOUNT	.00	9,024.20	20,000.00	10,975.80	45.1
01-00-9006-00	OPERATING TRANSF-CAPITAL PROJ	.00	(2,000,847.12)	.00	2,000,847.12	.0
01-00-9009-00	TRANS OUT - GRANTS	.00	.00	2,547,770.00	2,547,770.00	.0
	TOTAL TRANSFERS OUT	.00	3,117,041.48	20,917,420.00	17,800,378.52	14.9
	ASSEMBLY					
01-01-6000-00	SALARIES	14,621.59	125,487.77	193,362.00	67,874.23	64.9
01-01-6010-00	WAGES, TEMPORARY	.00	6,206.50	20,000.00	13,793.50	31.0
01-01-6110-00	FICA	384.16	10,804.37	27,534.00	16,729.63	39.2
01-01-6111-00	SOA ESC	252.96	1,551.79	6,408.00	4,856.21	24.2
01-01-6115-00	MEDICAL	4,636.08	41,724.72	58,540.00	16,815.28	71.3
01-01-6120-00	WORKER'S COMP	13.87	369.78	.00	(369.78)	.0
01-01-6125-00	PERS	3,216.75	26,779.94	62,669.00	35,889.06	42.7
01-01-6210-00	AIR TRANSPORTATION	9,102.18	40,177.48	60,000.00	19,822.52	67.0
01-01-6220-00	GROUND TRANSPORTATION	1,944.80	7,478.49	10,000.00	2,521.51	74.8
01-01-6230-00	LODGING	12,460.38	45,269.19	60,000.00	14,730.81	75.5
01-01-6240-00	MEETING FEES	2,250.00	119,805.00	175,000.00	55,195.00	68.5
01-01-6250-00	PER DIEM	2,248.88	27,126.00	40,000.00	12,874.00	67.8
01-01-6320-00	PRINTING & PUBLICATIONS	.00	.00	5,000.00	5,000.00	.0
01-01-6370-00	DUES & SUBSCRIPTIONS	120.98	16,537.22	35,000.00	18,462.78	47.3
01-01-6399-00	MISCELLANEOUS	1,971.25	18,162.31	20,000.00	1,837.69	90.8
01-01-6450-00	LEGAL	.00	.00	200,000.00	200,000.00	.0
01-01-6820-00	ASSEMBLY RETREAT	23,024.27	23,024.27	30,000.00	6,975.73	76.8
01-01-6830-00	ARCTIC ISSUES	.00	.00	25,000.00	25,000.00	.0
01-01-7000-00	REVENUE SHARING GRANTS	11,701.59	70,009.01	345,962.00	275,952.99	20.2
01-01-7050-00	CHARITABLE DONATIONS	.00	25,000.00	325,000.00	300,000.00	7.7
01-01-7200-00	ELECTION EXPENSE	.00	11,949.06	24,000.00	12,050.94	49.8
	TOTAL ASSEMBLY	87,949.74	617,462.90	1,723,475.00	1,106,012.10	35.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MAYOR'S OFFICE					
01-02-6000-00	SALARIES	26,437.55	261,923.39	353,147.00	91,223.61	74.2
01-02-6110-00	FICA	684.71	5,110.25	5,410.00	299.75	94.5
01-02-6111-00	SOA ESC	496.15	2,287.80	5,827.00	3,539.20	39.3
01-02-6115-00	MEDICAL	8,811.24	47,189.20	87,810.00	40,620.80	53.7
01-02-6120-00	WORKER'S COMP	.00	60.94	.00	(60.94)	.0
01-02-6125-00	PERS	10,432.15	61,365.53	76,663.00	15,297.47	80.1
01-02-6210-00	AIR TRANSPORTATION	2,286.71	11,621.85	28,000.00	16,378.15	41.5
01-02-6220-00	GROUND TRANSPORTATION	438.25	4,085.97	9,000.00	4,914.03	45.4
01-02-6230-00	LODGING	1,360.13	16,784.54	20,000.00	3,215.46	83.9
01-02-6250-00	PER DIEM	891.00	7,655.77	13,000.00	5,344.23	58.9
01-02-6300-00	SUPPLIES	889.74	10,467.05	22,000.00	11,532.95	47.6
01-02-6370-00	DUES & SUBSCRIPTIONS	66.48	2,445.48	8,000.00	5,554.52	30.6
01-02-6380-00	TRAINING	.00	2,845.00	3,000.00	155.00	94.8
01-02-6399-00	MISCELLANEOUS	7,953.22	12,469.86	20,000.00	7,530.14	62.4
01-02-6400-00	CONSULTANTS	12,866.66	107,299.26	180,500.00	73,200.74	59.5
01-02-6450-00	LEGAL	14,800.94	124,870.53	235,000.00	110,129.47	53.1
01-02-6825-00	NW LEADERSHIP TEAM	.00	.00	10,000.00	10,000.00	.0
01-02-7050-00	CHARITABLE DONATIONS	29,061.71	107,486.87	140,000.00	32,513.13	76.8
01-02-7600-00	EMERGENCY DISASTER RELIEF	.00	.00	30,000.00	30,000.00	.0
01-02-7600-02	BKL EMERGENCY DISTASTER RELIEF	.00	.00	5,000.00	5,000.00	.0
01-02-7600-03	DRG EMERGENCY DISTASTER RELIEF	.00	8,733.62	20,000.00	11,266.38	43.7
01-02-7600-04	IAN EMERGENCY DISTASTER RELIEF	297.00	297.00	.00	(297.00)	.0
01-02-7600-05	KVL EMERGENCY DISTASTER RELIEF	.00	11,089.50	20,000.00	8,910.50	55.5
01-02-7600-06	OBU EMERGENCY DISTASTER RELIEF	.00	2,336.30	5,000.00	2,663.70	46.7
01-02-7600-07	OTZ EMERGENCY DISTASTER RELIEF	.00	49,438.16	50,000.00	561.84	98.9
01-02-7600-08	WTK EMERGENCY DISTASTER RELIEF	.00	10,168.25	20,000.00	9,831.75	50.8
01-02-7600-10	WLK EMERGENCY DISTASTER RELIEF	41,156.38	41,156.38	25,000.00	(16,156.38)	164.6
01-02-7600-11	SHG EMERGENCY DISTASTER RELIEF	23,918.99	39,721.99	25,000.00	(14,721.99)	158.9
	TOTAL MAYOR'S OFFICE	182,849.01	948,910.49	1,417,357.00	468,446.51	67.0

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION & FINANCE					
01-03-6000-00	SALARIES	18,867.24	221,074.33	332,591.00	111,516.67	66.5
01-03-6110-00	FICA	272.28	3,242.79	5,095.00	1,852.21	63.7
01-03-6111-00	SOA ESC	298.18	1,164.05	5,488.00	4,323.95	21.2
01-03-6115-00	MEDICAL	4,636.08	55,632.96	87,810.00	32,177.04	63.4
01-03-6120-00	WORKER'S COMP	.00	31.49	.00	(31.49)	.0
01-03-6125-00	PERS	4,150.80	48,463.20	72,201.00	23,737.80	67.1
01-03-6210-00	AIR TRANSPORTATION	.00	.00	12,000.00	12,000.00	.0
01-03-6220-00	GROUND TRANSPORTATION	.00	127.98	2,500.00	2,372.02	5.1
01-03-6230-00	LODGING	1,883.00	2,481.00	14,000.00	11,519.00	17.7
01-03-6250-00	PER DIEM	.00	.00	8,910.00	8,910.00	.0
01-03-6300-00	SUPPLIES	2,412.44	11,584.36	28,000.00	16,415.64	41.4
01-03-6310-00	POSTAGE AND FREIGHT	799.82	3,574.14	15,000.00	11,425.86	23.8
01-03-6320-00	PRINTING & PUBLICATIONS	1,278.05	10,282.19	10,000.00	(282.19)	102.8
01-03-6330-00	UTILITIES	11,742.15	78,202.18	125,000.00	46,797.82	62.6
01-03-6340-00	TELEPHONE	3,177.87	18,326.76	44,000.00	25,673.24	41.7
01-03-6365-00	GAS & OIL EXPENSE	3,072.11	20,436.87	28,000.00	7,563.13	73.0
01-03-6370-00	DUES & SUBSCRIPTIONS	.00	5,281.18	5,000.00	(281.18)	105.6
01-03-6380-00	TRAINING	.00	.00	5,000.00	5,000.00	.0
01-03-6390-00	JANITORIAL EXPENDITURE	3,000.00	24,000.00	36,000.00	12,000.00	66.7
01-03-6460-00	CONSULTANTS, ACCOUNTING/AUDIT	12,600.00	210,354.77	200,000.00	(10,354.77)	105.2
01-03-6600-00	INSURANCE	.00	548,312.40	300,000.00	(248,312.40)	182.8
	TOTAL ADMINISTRATION & FINANCE	68,190.02	1,262,572.65	1,336,595.00	74,022.35	94.5
	PLANNING & COMMUNITY					
01-05-6000-00	SALARIES	7,898.54	82,410.61	217,050.00	134,639.39	38.0
01-05-6110-00	FICA	113.23	1,516.08	3,326.00	1,809.92	45.6
01-05-6111-00	SOA ESC	136.65	596.44	3,581.00	2,984.56	16.7
01-05-6115-00	MEDICAL	2,318.04	20,862.36	58,540.00	37,677.64	35.6
01-05-6120-00	WORKER'S COMP	.00	67.97	.00	(67.97)	.0
01-05-6125-00	PERS	1,737.67	16,869.22	47,118.00	30,248.78	35.8
01-05-6210-00	AIR TRANSPORTATION	.00	30.00	13,200.00	13,170.00	.2
01-05-6220-00	GROUND TRANSPORTATION	.00	.00	3,600.00	3,600.00	.0
01-05-6230-00	LODGING	.00	.00	10,000.00	10,000.00	.0
01-05-6250-00	PER DIEM	.00	.00	10,500.00	10,500.00	.0
01-05-6300-00	SUPPLIES	317.74	3,051.63	10,000.00	6,948.37	30.5
01-05-6370-00	DUES & SUBSCRIPTIONS	48.13	378.13	3,000.00	2,621.87	12.6
01-05-6400-00	CONSULTANTS	.00	39,735.00	100,000.00	60,265.00	39.7
01-05-7120-00	PLANNING GRANTS	.00	15,000.00	75,000.00	60,000.00	20.0
	TOTAL PLANNING & COMMUNITY	12,570.00	180,517.44	554,915.00	374,397.56	32.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING COMMISSION					
01-06-6110-00	FICA	.00	191.30	1,163.00	971.70	16.5
01-06-6210-00	AIR TRANSPORTATION	.00	.00	10,200.00	10,200.00	.0
01-06-6230-00	LODGING	.00	.00	9,000.00	9,000.00	.0
01-06-6240-00	MEETING FEES	.00	2,500.00	8,500.00	6,000.00	29.4
01-06-6250-00	PER DIEM	.00	.00	5,940.00	5,940.00	.0
01-06-6300-00	SUPPLIES	.00	203.79	2,000.00	1,796.21	10.2
	TOTAL PLANNING COMMISSION	.00	2,895.09	36,803.00	33,907.91	7.9
	COMMUNITY & ECONOMIC DEVELOPME					
01-07-6000-00	SALARIES	22,191.96	253,977.31	436,155.00	182,177.69	58.2
01-07-6110-00	FICA	739.80	8,620.02	6,681.00	(1,939.02)	129.0
01-07-6111-00	SOA ESC	417.99	1,612.88	7,197.00	5,584.12	22.4
01-07-6115-00	MEDICAL	7,253.64	66,441.93	117,080.00	50,638.07	56.8
01-07-6120-00	WORKER'S COMP	.00	45.35	.00	(45.35)	.0
01-07-6125-00	PERS	3,389.70	38,191.77	94,683.00	56,491.23	40.3
01-07-6210-00	AIR TRANSPORTATION	1,011.02	11,833.94	27,000.00	15,166.06	43.8
01-07-6220-00	GROUND TRANSPORTATION	.00	1,146.50	6,000.00	4,853.50	19.1
01-07-6230-00	LODGING	.00	1,822.42	20,000.00	18,177.58	9.1
01-07-6240-00	STEERING COMMITTEE	.00	1,188.00	20,000.00	18,812.00	5.9
01-07-6250-00	PER DIEM	495.00	3,275.97	8,000.00	4,724.03	41.0
01-07-6300-00	SUPPLIES	.00	2,246.25	3,000.00	753.75	74.9
01-07-6320-00	PRINTING & PUBLICATIONS	.00	.00	2,000.00	2,000.00	.0
01-07-6370-00	DUES & SUBSCRIPTIONS	468.90	3,344.24	3,000.00	(344.24)	111.5
01-07-6380-00	TRAINING	.00	950.00	2,000.00	1,050.00	47.5
01-07-6400-00	CONSULTANTS	.00	51,400.00	53,000.00	1,600.00	97.0
01-07-7100-00	SCHOLARSHIPS	6,000.00	205,000.00	302,000.00	97,000.00	67.9
01-07-7110-00	SMALL BUSINESS GRANTS	3,045.74	14,672.07	15,000.00	327.93	97.8
01-07-7130-00	FISHING GRANTS	.00	1,312.86	15,000.00	13,687.14	8.8
01-07-7135-00	CEDA PROJECTS	(396.00)	1,419.00	20,000.00	18,581.00	7.1
01-07-7136-00	ENERGY PROJECTS	.00	.00	80,000.00	80,000.00	.0
	TOTAL COMMUNITY & ECONOMIC DEVELOP	44,617.75	668,500.51	1,237,796.00	569,295.49	54.0
	COMMUNITY & ECONOMIC DEV COMMI					
01-08-6110-00	FICA	.00	57.39	669.00	611.61	8.6
01-08-6210-00	AIR TRANSPORTATION	.00	60.00	6,500.00	6,440.00	.9
01-08-6230-00	LODGING	.00	.00	6,000.00	6,000.00	.0
01-08-6240-00	MEETING FEES	.00	751.93	4,000.00	3,248.07	18.8
01-08-6250-00	PER DIEM	.00	.00	2,500.00	2,500.00	.0
01-08-6300-00	SUPPLIES	.00	135.22	6,000.00	5,864.78	2.3
	TOTAL COMMUNITY & ECONOMIC DEV COM	.00	1,004.54	25,669.00	24,664.46	3.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SERVICES					
01-09-6000-00	SALARIES	47,262.35	424,746.19	996,892.00	572,145.81	42.6
01-09-6010-00	WAGES - TEMP TRAIL STAKERS	.00	.00	114,395.00	114,395.00	.0
01-09-6110-00	FICA	681.62	8,424.68	15,272.00	6,847.32	55.2
01-09-6111-00	SOA ESC	804.40	3,461.09	16,449.00	12,987.91	21.0
01-09-6115-00	MEDICAL	11,668.76	123,112.02	234,160.00	111,047.98	52.6
01-09-6120-00	WORKER'S COMP	.00	33.18	.00	(33.18)	.0
01-09-6125-00	PERS	10,397.74	101,098.80	191,578.00	90,479.20	52.8
01-09-6210-00	AIR TRANSPORTATION	.00	5,793.03	25,000.00	19,206.97	23.2
01-09-6220-00	GROUND TRANSPORTATION	.00	37.72	5,000.00	4,962.28	.8
01-09-6230-00	LODGING	.00	2,325.91	10,000.00	7,674.09	23.3
01-09-6250-00	PER DIEM	297.00	1,584.00	10,350.00	8,766.00	15.3
01-09-6300-00	SUPPLIES	.00	1,095.51	4,000.00	2,904.49	27.4
01-09-6310-00	POSTAGE AND FREIGHT	1,282.55	48,004.19	70,000.00	21,995.81	68.6
01-09-6335-00	NOATAK AIRPORT LEASE - YEARLY	.00	.00	11,000.00	11,000.00	.0
01-09-6345-00	INFORMATION TECHNOLOGY	71,826.45	203,979.41	230,000.00	26,020.59	88.7
01-09-6360-00	PUBLIC SERVICES PROJECTS	2,155.25	161,734.19	200,000.00	38,265.81	80.9
01-09-6370-00	DUES & SUBSCRIPTIONS	.00	553.27	3,000.00	2,446.73	18.4
01-09-6399-00	MISCELLANEOUS	1,183.55	3,153.21	13,000.00	9,846.79	24.3
01-09-7150-00	WINTER TRAILS	.00	.00	155,000.00	155,000.00	.0
01-09-7155-00	EMERGENCY MANAGEMENT	.00	.00	5,000.00	5,000.00	.0
01-09-8002-00	SEARCH & RESCUE SUPPLIES	.00	.00	74,000.00	74,000.00	.0
01-09-8004-00	SEARCH & RESCUE STIPENDS	.00	.00	72,000.00	72,000.00	.0
01-09-8501-00	FIRE DEPT SUPPORT	.00	.00	80,000.00	80,000.00	.0
01-09-8506-00	BATALLION CHIEF STIPENDS	.00	.00	72,000.00	72,000.00	.0
	TOTAL PUBLIC SERVICES	147,559.67	1,089,136.40	2,608,096.00	1,518,959.60	41.8
	PUBLIC SAFETY COMMISSION					
01-10-6110-00	FICA	.00	286.90	842.00	555.10	34.1
01-10-6210-00	AIR TRANSPORTATION	.00	.00	6,228.00	6,228.00	.0
01-10-6230-00	LODGING	.00	.00	3,668.00	3,668.00	.0
01-10-6240-00	MEETING FEES	.00	3,750.00	8,800.00	5,050.00	42.6
01-10-6250-00	PER DIEM	(396.00)	198.00	4,554.00	4,356.00	4.4
01-10-6300-00	SUPPLIES	.00	37.73	1,500.00	1,462.27	2.5
	TOTAL PUBLIC SAFETY COMMISSION	(396.00)	4,272.63	25,592.00	21,319.37	16.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SAFETY DEPARTMENT					
01-11-6000-00	SALARIES	39,631.18	465,566.82	148,150.00	(317,416.82)	314.3
01-11-6010-00	WAGES - TEMP TRAIL STAKERS	.00	11,600.00	.00	(11,600.00)	.0
01-11-6110-00	FICA	779.17	8,906.19	2,270.00	(6,636.19)	392.3
01-11-6111-00	UNEMPLOYMENT INSURANCE	601.17	3,049.66	2,444.00	(605.66)	124.8
01-11-6115-00	MEDICAL	9,285.18	95,674.85	58,540.00	(37,134.85)	163.4
01-11-6120-00	WORKERS COMP	51.08	386.20	.00	(386.20)	.0
01-11-6125-00	PERS	7,987.36	101,451.56	32,161.00	(69,290.56)	315.5
01-11-6210-00	AIR TRANSPORTATION	6,233.60	32,530.93	35,000.00	2,469.07	93.0
01-11-6220-00	GROUND TRANSPORTATION	513.78	5,127.01	6,000.00	872.99	85.5
01-11-6230-00	LODGING	1,255.96	8,403.32	15,000.00	6,596.68	56.0
01-11-6250-00	PER DIEM	495.00	9,801.00	15,000.00	5,199.00	65.3
01-11-6300-00	SUPPLIES	.00	24,528.59	41,500.00	16,971.41	59.1
01-11-6310-00	AIR FREIGHT	908.54	5,304.00	20,000.00	14,696.00	26.5
01-11-6360-00	SAR/FIRE FACILITIES	84.99	684.99	5,000.00	4,315.01	13.7
01-11-6370-00	DUES & SUBSCRIPTIONS	683.58	2,825.91	7,500.00	4,674.09	37.7
01-11-6399-00	MISCELLANEOUS	.00	10.00	9,500.00	9,490.00	.1
01-11-6400-00	CONSULTANTS	7,000.00	48,100.00	75,000.00	26,900.00	64.1
01-11-7150-00	WINTER TRAILS	11,452.46	86,893.41	.00	(86,893.41)	.0
01-11-7160-00	PUBLIC SAFETY SUMMIT	.00	73,530.10	81,000.00	7,469.90	90.8
01-11-7500-00	VPSO HOUSE UTILITIES	2,295.44	18,663.96	25,000.00	6,336.04	74.7
01-11-8002-00	SEARCH & RESCUE SUPPLIES	3,489.22	47,651.67	.00	(47,651.67)	.0
01-11-8004-00	SEARCH & RESCUE STIPENDS	2,267.99	40,517.99	.00	(40,517.99)	.0
01-11-8501-00	FIRE EQUIPMENT, REPAIRS, MAINT	87.35	2,758.82	.00	(2,758.82)	.0
01-11-8506-00	BATALLION CHIEF STIPENDS	2,250.00	33,750.00	.00	(33,750.00)	.0
	TOTAL PUBLIC SAFETY DEPARTMENT	97,353.05	1,127,716.98	579,065.00	(548,651.98)	194.8
	WATER AND SEWER SUBSIDY					
01-12-6400-00	W&S COORDINATOR/TRAINING	.00	243,275.59	536,461.00	293,185.41	45.4
01-12-6400-01	AMBLER SUBSIDY	.00	135,827.20	187,031.00	51,203.80	72.6
01-12-6400-02	BUCKLAND SUBSIDY	.00	154,036.67	238,537.00	84,500.33	64.6
01-12-6400-03	DEERING SUBSIDY	.00	139,240.13	203,025.00	63,784.87	68.6
01-12-6400-04	KIANA SUBSIDY	.00	199,184.61	226,168.00	26,983.39	88.1
01-12-6400-05	KIVALINA SUBSIDY	.00	124,551.11	121,228.00	(3,323.11)	102.7
01-12-6400-06	KOBUK SUBSIDY	.00	62,627.02	101,273.00	38,645.98	61.8
01-12-6400-07	KOTZEBUE SUBSIDY	.00	450,083.52	450,080.00	(3.52)	100.0
01-12-6400-09	NOORVIK SUBSIDY	.00	326,798.59	425,928.00	99,129.41	76.7
01-12-6400-10	SELAWIK SUBSIDY	.00	215,744.50	280,460.00	64,715.50	76.9
01-12-6400-11	SHUNGNAK SUBSIDY	.00	64,195.33	123,875.00	59,679.67	51.8
	TOTAL WATER AND SEWER SUBSIDY	.00	2,115,564.27	2,894,066.00	778,501.73	73.1
	TOTAL FUND EXPENDITURES	640,693.24	11,135,595.38	33,356,849.00	22,221,253.62	33.4
	NET REVENUE OVER EXPENDITURES	(525,568.51)	1,188,523.34	(4,412,919.00)	(5,601,442.34)	26.9

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

VILLAGE IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VIF REVENUE					
02-00-4100-00	REVENUE	.00	.00	4,000,000.00	4,000,000.00	.0
02-00-4500-00	INVESTMENT INCOME	101,537.67	2,104,539.91	.00	(2,104,539.91)	.0
02-00-4501-00	UNREALIZED GAIN/(LOSS)	(1,540,262.07)	515,150.32	.00	(515,150.32)	.0
02-00-4550-00	INVESTMENT INC. AVAIL. FOR OPS	19,141.62	206,275.70	300,000.00	93,724.30	68.8
	TOTAL VIF REVENUE	(1,419,582.78)	2,825,965.93	4,300,000.00	1,474,034.07	65.7
	TOTAL FUND REVENUE	(1,419,582.78)	2,825,965.93	4,300,000.00	1,474,034.07	65.7

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

VILLAGE IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMIN EXPENDITURES					
02-00-6000-00	SALARIES	9,831.00	92,165.64	124,079.00	31,913.36	74.3
02-00-6110-00	FICA	142.54	1,776.23	1,634.00	(142.23)	108.7
02-00-6111-00	SOA ESC	170.08	597.55	3,004.00	2,406.45	19.9
02-00-6115-00	MEDICAL	2,318.04	19,573.04	33,600.00	14,026.96	58.3
02-00-6120-00	WORKERS COMP	.00	7.70	.00	(7.70)	.0
02-00-6125-00	PERS	2,162.82	20,276.45	35,867.00	15,590.55	56.5
02-00-6210-00	TRANSPORTATION	.00	5,997.19	25,500.00	19,502.81	23.5
02-00-6220-00	GROUND TRANSPORTATION	.00	255.96	3,000.00	2,744.04	8.5
02-00-6230-00	LODGING	1,345.00	5,746.40	20,000.00	14,253.60	28.7
02-00-6240-00	MEETING FEES	.00	6,750.00	39,000.00	32,250.00	17.3
02-00-6245-00	COMMUNITY MEETINGS	.00	600.00	8,000.00	7,400.00	7.5
02-00-6250-00	PER DIEM	.00	3,168.00	12,890.00	9,722.00	24.6
02-00-6300-00	SUPPLIES	246.44	2,914.64	25,000.00	22,085.36	11.7
02-00-6320-00	PRINTING & PUBLICATIONS	.00	.00	7,500.00	7,500.00	.0
02-00-6390-00	BANK FEES	158.21	362.09	.00	(362.09)	.0
02-00-6400-00	CONSULTANTS	.00	.00	30,000.00	30,000.00	.0
02-00-6450-00	LEGAL	2,678.00	5,330.00	25,000.00	19,670.00	21.3
02-00-6460-00	CONSULTANTS, ACCOUNTING/AUDIT	.00	.00	10,000.00	10,000.00	.0
	TOTAL ADMIN EXPENDITURES	19,052.13	165,520.89	404,074.00	238,553.11	41.0
	AMBLER VIF					
02-01-6400-10	BIOMASS PROJECT 2	.00	76,034.00	76,034.00	.00	100.0
	TOTAL AMBLER VIF	.00	76,034.00	76,034.00	.00	100.0
	DEERING VIF					
02-03-6400-09	METER BASE UPGRADE	.00	296,000.00	296,000.00	.00	100.0
02-03-6400-10	VEHICLE PURCHASE	.00	72,836.90	.00	(72,836.90)	.0
02-03-6400-11	TIER 1 EMERGENCY FUND	.00	25,000.00	25,000.00	.00	100.0
	TOTAL DEERING VIF	.00	393,836.90	321,000.00	(72,836.90)	122.7
	KIANA VIF					
02-04-6400-05	EXCAVATOR PUR	.00	76,578.78	.00	(76,578.78)	.0
	TOTAL KIANA VIF	.00	76,578.78	.00	(76,578.78)	.0

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

VILLAGE IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	KIVALINA VIF					
02-05-6400-07	KVL ENVIRONMENTAL	147,475.10	147,475.10	147,475.10	.00	100.0
02-05-6400-08	KVL SOLID WASTE PGM	.00	318,760.00	318,760.00	.00	100.0
	TOTAL KIVALINA VIF	147,475.10	466,235.10	466,235.10	.00	100.0
	KOTZEBUE VIF					
02-07-6400-15	NUNAKINS	.00	30,000.00	.00	(30,000.00)	.0
02-07-6400-16	TRIBAL SVCS CENTER	.00	987,300.00	987,300.00	.00	100.0
02-07-6400-17	TIER 1 - SAR	.00	25,000.00	.00	(25,000.00)	.0
02-07-6400-18	TIER 1 - SNOW	.00	25,000.00	25,000.00	.00	100.0
02-07-6400-19	BAILER BLDG	500,000.00	500,000.00	500,000.00	.00	100.0
	TOTAL KOTZEBUE VIF	500,000.00	1,567,300.00	1,512,300.00	(55,000.00)	103.6
	SELAWIK VIF					
02-10-6400-10	TIER 1 EMERGENCY FUNDING	.00	6,267.62	6,267.62	.00	100.0
02-10-6400-11	EVALUATE W/S PROJECT	.00	90,176.98	175,713.00	85,536.02	51.3
	TOTAL SELAWIK VIF	.00	96,444.60	181,980.62	85,536.02	53.0
	REGIONAL VIF					
02-12-6400-07	NWABSD HVAC	.00	1,967,631.00	1,967,631.00	.00	100.0
	TOTAL REGIONAL VIF	.00	1,967,631.00	1,967,631.00	.00	100.0
	TOTAL FUND EXPENDITURES	666,527.23	4,809,581.27	4,929,254.72	119,673.45	97.6
	NET REVENUE OVER EXPENDITURES	(2,086,110.01)	(1,983,615.34)	(629,254.72)	1,354,360.62	(315.2)

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

ENERGY DEPARTMENT GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TCC CPRG MOA					
05-02-4250-00	FEDERAL GRANT REVENUE	.00	9,289.68	143,809.00	134,519.32	6.5
	TOTAL TCC CPRG MOA	.00	9,289.68	143,809.00	134,519.32	6.5
	AML ARCTIC ENERGY AMBASSADOR					
05-05-4200-00	STATE GRANT REVENUE	.00	6,250.00	.00	(6,250.00)	.0
	TOTAL AML ARCTIC ENERGY AMBASSADOR	.00	6,250.00	.00	(6,250.00)	.0
	AEA SOLAR PV AV-7014007					
05-07-4200-00	STATE GRANT REVENUE	.00	.00	590,000.00	590,000.00	.0
05-07-4300-00	MATCH REVENUE GF	.00	.00	34,000.00	34,000.00	.0
	TOTAL AEA SOLAR PV AV-7014007	.00	.00	624,000.00	624,000.00	.0
	USDA REPP #RO141285-75594					
05-08-4250-00	FEDERAL GRANT REVENUE	.00	.00	1,998,820.00	1,998,820.00	.0
05-08-4300-01	MATCH REVENUE VIF	.00	.00	329,000.00	329,000.00	.0
	TOTAL USDA REPP #RO141285-75594	.00	.00	2,327,820.00	2,327,820.00	.0
	REF15 AEA 7015003					
05-11-4200-00	STATE GRANT REVENUE	.00	.00	1,134,500.00	1,134,500.00	.0
05-11-4300-01	MATCH REVENUE VIF	.00	.00	251,500.00	251,500.00	.0
	TOTAL REF15 AEA 7015003	.00	.00	1,386,000.00	1,386,000.00	.0
	TOTAL FUND REVENUE	.00	15,539.68	4,481,629.00	4,466,089.32	.4

ENERGY DEPARTMENT GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TCC CPRG MOA					
05-02-6000-00	SALARIES	.00	2,694.59	10,955.00	8,260.41	24.6
05-02-6110-00	FICA	.00	38.90	.00	(38.90)	.0
05-02-6111-00	SOA ESC	.00	56.10	.00	(56.10)	.0
05-02-6125-00	PERS	.00	592.82	.00	(592.82)	.0
05-02-6199-00	FRINGE	.00	.00	7,510.00	7,510.00	.0
05-02-6300-00	SUPPLIES	.00	.00	1,111.00	1,111.00	.0
05-02-6400-00	CONSULTANTS	.00	27,304.29	119,775.00	92,470.71	22.8
05-02-8000-00	INDIRECT	.00	.00	4,458.00	4,458.00	.0
	TOTAL TCC CPRG MOA	.00	30,686.70	143,809.00	113,122.30	21.3
	AEA SOLAR PV AV-7014007					
05-07-6000-00	SALARIES	.00	3,281.68	37,756.00	34,474.32	8.7
05-07-6110-00	FICA	.00	46.80	.00	(46.80)	.0
05-07-6111-00	SOA ESC	.00	8.35	.00	(8.35)	.0
05-07-6125-00	PERS	.00	721.97	.00	(721.97)	.0
05-07-6400-00	CONSULTANTS	.00	3,922.50	570,000.00	566,077.50	.7
05-07-6401-00	CONSULTANTS-ENG/DESIGN	.00	28,261.85	16,244.00	(12,017.85)	174.0
	TOTAL AEA SOLAR PV AV-7014007	.00	36,243.15	624,000.00	587,756.85	5.8
	USDA REPP #RO141285-75594					
05-08-6000-00	SALARIES	5,912.20	9,314.12	.00	(9,314.12)	.0
05-08-6110-00	FICA	85.73	134.53	.00	(134.53)	.0
05-08-6111-00	SOA ESC	102.28	162.64	.00	(162.64)	.0
05-08-6115-00	MEDICAL	2,018.52	3,026.36	.00	(3,026.36)	.0
05-08-6120-00	WORKERS COMP	45.53	71.73	.00	(71.73)	.0
05-08-6125-00	PERS	1,300.68	2,049.10	.00	(2,049.10)	.0
05-08-6350-00	EQUIPMENT	.00	277,713.40	74,880.00	(202,833.40)	370.9
05-08-6400-00	CONSULT - ARC/DESIGN	.00	(48,724.65)	230,000.00	278,724.65	(21.2)
05-08-6402-00	CONSULT - CONSTRUCTION	.00	.00	1,400,000.00	1,400,000.00	.0
05-08-6500-00	REPOP	.00	109,424.21	117,000.00	7,575.79	93.5
	TOTAL USDA REPP #RO141285-75594	9,464.94	353,171.44	1,821,880.00	1,468,708.56	19.4

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

ENERGY DEPARTMENT GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REF15 AEA 7015003					
05-11-6350-00	EQUIPMENT	.00	.00	805,000.00	805,000.00	.0
05-11-6400-00	CONSULTANTS-RFP DESIGN	.00	15,000.00	17,730.00	2,730.00	84.6
05-11-6401-00	CONSULTANTS-SITE MGMT	.00	.00	25,000.00	25,000.00	.0
05-11-6402-00	CONSULTANTS-CONSTRUCTION	.00	.00	475,000.00	475,000.00	.0
05-11-6403-00	CONSULTANTS-COMMISSION	.00	4,748.75	40,000.00	35,251.25	11.9
05-11-6404-00	CONSULTANTS- PROJ MGMT	.00	5,407.50	20,270.00	14,862.50	26.7
05-11-6405-00	CONSULTANTS- PROJ CLOSE	.00	.00	3,000.00	3,000.00	.0
	TOTAL REF15 AEA 7015003	.00	25,156.25	1,386,000.00	1,360,843.75	1.8
	TOTAL FUND EXPENDITURES	9,464.94	445,257.54	3,975,689.00	3,530,431.46	11.2
	NET REVENUE OVER EXPENDITURES	(9,464.94)	(429,717.86)	505,940.00	935,657.86	(84.9)

GRANT MANAGEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	AMBLER TANK FARM DOE NETL					
06-01-4100-00	FEDERAL REVENUE	.00	.00	650,000.00	650,000.00	.0
	TOTAL AMBLER TANK FARM DOE NETL	.00	.00	650,000.00	650,000.00	.0
	AMBLER TANK FARM AEA					
06-02-4100-00	REVENUE	.00	.00	650,000.00	650,000.00	.0
	TOTAL AMBLER TANK FARM AEA	.00	.00	650,000.00	650,000.00	.0
	TOTAL FUND REVENUE	.00	.00	1,300,000.00	1,300,000.00	.0

GRANT MANAGEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	AMBLER TANK FARM - DOE/NETL					
06-01-6400-00	CONSULTANTS	.00	132,196.54	650,000.00	517,803.46	20.3
	TOTAL AMBLER TANK FARM - DOE/NETL	.00	132,196.54	650,000.00	517,803.46	20.3
	AMBLER TANK FARM - AEA					
06-02-6400-00	CONSULTANTS	.00	132,196.54	650,000.00	517,803.46	20.3
	TOTAL AMBLER TANK FARM - AEA	.00	132,196.54	650,000.00	517,803.46	20.3
	AMBLER BUILDING - HUD					
06-03-6400-00	CONSULTANTS	.00	280,684.33	36,424.08	(244,260.25)	770.6
	TOTAL AMBLER BUILDING - HUD	.00	280,684.33	36,424.08	(244,260.25)	770.6
	TOTAL FUND EXPENDITURES	.00	545,077.41	1,336,424.08	791,346.67	40.8
	NET REVENUE OVER EXPENDITURES	.00	(545,077.41)	(36,424.08)	508,653.33	(1496.

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

OCED GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OCED 070 REVENUE					
07-00-4001-00	FEDERAL GRANT REVENUE	.00	328,347.23	54,811,905.00	54,483,557.77	.6
07-00-4902-00	TRANSFER FROM GF-NAB COST SHAR	.00	.00	5,002,219.00	5,002,219.00	.0
07-00-4991-00	COST SHARE-KEA	.00	386.00	1,800,000.00	1,799,614.00	.0
07-00-4992-00	COST SHARE AVEC	.00	17,128.48	1,886,954.00	1,869,825.52	.9
07-00-4993-00	COST SHARE NANA-CASH	.00	15,627.41	4,468,056.00	4,452,428.59	.4
07-00-4994-00	COST SHARE NANA	.00	34,148.41	545,746.00	511,597.59	6.3
	TOTAL OCED 070 REVENUE	.00	395,637.53	68,514,880.00	68,119,242.47	.6
	AMBLER OCED 118 GRANT					
07-18-4001-00	AMBLER OCED 118 FED GRANT REV	.00	42,460.00	2,833,030.00	2,790,570.00	1.5
	TOTAL AMBLER OCED 118 GRANT	.00	42,460.00	2,833,030.00	2,790,570.00	1.5
	TOTAL FUND REVENUE	.00	438,097.53	71,347,910.00	70,909,812.47	.6

OCED GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATIVE					
07-00-6000-00	SALARIES	.00	12,607.09	18,898.20	6,291.11	66.7
07-00-6110-00	FICA	.00	143.49	.00	(143.49)	.0
07-00-6125-00	PERS	.00	2,951.76	.00	(2,951.76)	.0
07-00-6199-00	FRINGE	.00	9,659.61	15,253.49	5,593.88	63.3
07-00-6400-00	CONSULTANTS - ADMIN	.00	80,479.85	169,716.74	89,236.89	47.4
07-00-6460-00	ACCOUNTING	2,565.00	27,540.00	79,695.00	52,155.00	34.6
07-00-8000-00	INDIRECT	.00	67,863.90	4,283,106.00	4,215,242.10	1.6
	TOTAL ADMINISTRATIVE	2,565.00	201,245.70	4,566,669.43	4,365,423.73	4.4
	OCED AMBLER					
07-01-6000-00	SALARIES	.00	393.80	22,000.00	21,606.20	1.8
07-01-6110-00	FICA	.00	5.61	.00	(5.61)	.0
07-01-6125-00	PERS	.00	86.64	.00	(86.64)	.0
07-01-6199-00	FRINGE	.00	.00	12,386.00	12,386.00	.0
07-01-6210-00	TRAVEL	.00	.00	11,991.33	11,991.33	.0
07-01-6349-00	EQUIPMENT BOILER	.00	.00	24,000.00	24,000.00	.0
07-01-6350-00	EQUIPMENT	.00	.00	1,486,631.00	1,486,631.00	.0
07-01-6351-00	INSTALLATION	.00	.00	909,040.00	909,040.00	.0
07-01-6400-00	CONSULTANTS - PROJ MGMT	.00	35,161.74	80,000.00	44,838.26	44.0
	TOTAL OCED AMBLER	.00	35,647.79	2,546,048.33	2,510,400.54	1.4
	OCED BUCKLAND					
07-02-6000-00	SALARIES	.00	.00	8,000.00	8,000.00	.0
07-02-6199-00	FRINGE	.00	.00	4,504.00	4,504.00	.0
07-02-6210-00	TRAVEL	.00	.00	6,262.00	6,262.00	.0
07-02-6350-00	EQUIPMENT-MG CONTROLLERS	.00	.00	30,000.00	30,000.00	.0
	TOTAL OCED BUCKLAND	.00	.00	48,766.00	48,766.00	.0
	OCED DEERING					
07-03-6000-00	SALARIES	.00	.00	28,000.00	28,000.00	.0
07-03-6199-00	FRINGE	.00	.00	15,764.00	15,764.00	.0
07-03-6210-00	TRAVEL	.00	.00	7,939.75	7,939.75	.0
07-03-6350-00	EQUIPMENT	.00	.00	671,776.50	671,776.50	.0
07-03-6351-00	INSTALLATION	.00	.00	671,776.50	671,776.50	.0
07-03-6400-00	CONSULTANTS - PROJ MGMT	.00	2,313.75	50,000.00	47,686.25	4.6
	TOTAL OCED DEERING	.00	2,313.75	1,445,256.75	1,442,943.00	.2

OCED GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OCED KIANA					
07-04-6000-00	SALARIES	.00	525.07	28,000.00	27,474.93	1.9
07-04-6110-00	FICA	.00	7.47	.00	(7.47)	.0
07-04-6125-00	PERS	.00	115.52	.00	(115.52)	.0
07-04-6199-00	FRINGE	.00	.00	15,764.00	15,764.00	.0
07-04-6210-00	TRAVEL	.00	.00	5,353.50	5,353.50	.0
07-04-6349-00	EQUIPMENT-BOILER	.00	.00	24,000.00	24,000.00	.0
07-04-6350-00	EQUIPMENT	.00	.00	2,351,886.00	2,351,886.00	.0
07-04-6400-00	CONSULTANTS - PROJ MGMT	.00	1,997.50	50,000.00	48,002.50	4.0
07-04-6405-00	SUBAWARD - AVEC	.00	239.60	542,836.05	542,596.45	.0
	TOTAL OCED KIANA	.00	2,885.16	3,017,839.55	3,014,954.39	.1
	OCED KIVALINA					
07-05-6000-00	SALARIES	.00	197.83	349.28	151.45	56.6
07-05-6199-00	FRINGE	.00	183.99	324.82	140.83	56.6
	TOTAL OCED KIVALINA	.00	381.82	674.10	292.28	56.6
	OCED NOORVIK					
07-09-6000-00	SALARIES	.00	196.90	28,000.00	27,803.10	.7
07-09-6110-00	FICA	.00	2.80	.00	(2.80)	.0
07-09-6125-00	PERS	.00	43.32	.00	(43.32)	.0
07-09-6199-00	FRINGE	.00	.00	15,764.00	15,764.00	.0
07-09-6210-00	TRAVEL	.00	.00	5,353.50	5,353.50	.0
07-09-6349-00	EQUIPMENT-BOILER	.00	.00	24,000.00	24,000.00	.0
07-09-6350-00	EQUIPMENT	.00	.00	2,743,166.00	2,743,166.00	.0
07-09-6400-00	CONSULTANTS - PROJ MGMT	.00	1,833.75	50,000.00	48,166.25	3.7
07-09-6405-00	SUBAWARD - AVEC	.00	579.63	542,836.05	542,256.42	.1
	TOTAL OCED NOORVIK	.00	2,656.40	3,409,119.55	3,406,463.15	.1
	OCED SELAWIK					
07-10-6000-00	SALARIES	1,969.02	32,047.20	39,500.00	7,452.80	81.1
07-10-6110-00	FICA	28.55	175.43	.00	(175.43)	.0
07-10-6125-00	PERS	433.18	2,678.47	.00	(2,678.47)	.0
07-10-6199-00	FRINGE	.00	2,749.76	22,238.50	19,488.74	12.4
07-10-6210-00	TRAVEL	.00	.00	13,236.00	13,236.00	.0
07-10-6349-00	EQUIPMENT-BOILER	.00	.00	24,000.00	24,000.00	.0
07-10-6350-00	EQUIPMENT	.00	.00	726,934.00	726,934.00	.0
07-10-6351-00	INSTALLATION	.00	.00	2,664,876.00	2,664,876.00	.0
07-10-6400-00	CONSULTANTS - PROJ MGMT	.00	.00	129,150.00	129,150.00	.0
07-10-6405-00	SUBAWARD - AVEC	.00	68,645.89	2,309,132.90	2,240,487.01	3.0
	TOTAL OCED SELAWIK	2,430.75	106,296.75	5,929,067.40	5,822,770.65	1.8

OCED GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OCED HEAT PUMPS					
07-11-6000-00	SALARIES	.00	.00	58,500.00	58,500.00	.0
07-11-6199-00	FRINGE	.00	.36	32,935.50	32,935.14	.0
07-11-6210-00	HP PGM TRAVEL	.00	2,250.42	6,196.92	3,946.50	36.3
07-11-6349-00	EQUIPMENT-HEAT PUMP EVAL	.00	.00	180,000.00	180,000.00	.0
07-11-6350-00	EQUIPMENT	.00	753.79	1,612,091.07	1,611,337.28	.1
07-11-6351-00	INSTALLATION	.00	.00	1,878,000.00	1,878,000.00	.0
07-11-6352-00	EQUIPMENT UPGRADES	.00	.00	18,954.00	18,954.00	.0
07-11-6380-00	TRAINING	.00	8,266.44	52,900.00	44,633.56	15.6
07-11-6400-00	CONSULTANTS - PROJ MGMT	.00	90,824.26	172,440.00	81,615.74	52.7
07-11-6405-00	SUBAWARD-AVEC	.00	1,215.05	401,046.00	399,830.95	.3
07-11-6406-00	CONTRACTOR-NANA	.00	25,471.35	280,792.44	255,321.09	9.1
	TOTAL OCED HEAT PUMPS	.00	128,781.67	4,693,855.93	4,565,074.26	2.7
	OCED MVDC INTERTIE					
07-12-6405-00	SUBAWARD - AVEC	.00	85,642.39	3,060,604.41	2,974,962.02	2.8
	TOTAL OCED MVDC INTERTIE	.00	85,642.39	3,060,604.41	2,974,962.02	2.8
	BESS-KEA					
07-13-6407-00	CONTRACTOR-KEA	.00	1,930.00	8,889,121.00	8,887,191.00	.0
	TOTAL BESS-KEA	.00	1,930.00	8,889,121.00	8,887,191.00	.0
	AMBLER 118					
07-18-6000-00	SALARIES	.00	.00	88,455.13	88,455.13	.0
07-18-6350-00	EQUIPMENT	.00	.00	1,389,498.00	1,389,498.00	.0
07-18-6399-00	MISCELLANEOUS	.00	.00	20,000.00	20,000.00	.0
07-18-6400-00	CONTRACTOR-AVEC	.00	.00	719,946.00	719,946.00	.0
07-18-6401-00	CONTRACTOR-DEERSTONE	.00	.00	125,440.00	125,440.00	.0
07-18-6460-00	CONTRACTOR-ESPELIN	.00	.00	50,000.00	50,000.00	.0
07-18-8000-00	INDIRECT	.00	.00	235,729.00	235,729.00	.0
07-18-8001-00	CONTINGENCY	.00	.00	203,961.87	203,961.87	.0
	TOTAL AMBLER 118	.00	.00	2,833,030.00	2,833,030.00	.0
	TOTAL FUND EXPENDITURES	4,995.75	567,781.43	40,440,052.45	39,872,271.02	1.4
	NET REVENUE OVER EXPENDITURES	(4,995.75)	(129,683.90)	30,907,857.55	31,037,541.45	(.4)

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

NAB SUSTAINABILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
10-00-4500-00	INVESTMENT INCOME	210,296.15	4,032,034.35	.00	(4,032,034.35)	.0
10-00-4501-00	UNREALIZED INVESTMENT INCOME	(3,190,107.47)	1,393,723.86	.00	(1,393,723.86)	.0
	TOTAL REVENUE	(2,979,811.32)	5,425,758.21	.00	(5,425,758.21)	.0
	TOTAL FUND REVENUE	(2,979,811.32)	5,425,758.21	.00	(5,425,758.21)	.0
	NET REVENUE OVER EXPENDITURES	(2,979,811.32)	5,425,758.21	.00	(5,425,758.21)	.0

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

NAB CONTINGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
11-00-4500-00	INVESTMENT INCOME	25,666.47	481,281.48	.00	(481,281.48)	.0
11-00-4501-00	UNREALIZED GAIN/(LOSS)	(299,836.97)	33,008.64	.00	(33,008.64)	.0
	TOTAL REVENUE	(274,170.50)	514,290.12	.00	(514,290.12)	.0
	TOTAL FUND REVENUE	(274,170.50)	514,290.12	.00	(514,290.12)	.0

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

NAB CONTINGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INVESTMENT BANK FEES					
11-00-6390-00	BANK FEES	33,765.98	294,736.25	.00	(294,736.25)	.0
	TOTAL INVESTMENT BANK FEES	33,765.98	294,736.25	.00	(294,736.25)	.0
	TOTAL FUND EXPENDITURES	33,765.98	294,736.25	.00	(294,736.25)	.0
	NET REVENUE OVER EXPENDITURES	(307,936.48)	219,553.87	.00	(219,553.87)	.0

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

CARES ACT - COVID RESPONSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
19-00-4550-00	INVESTMENT INC AVAIL FOR OPS	1.85	17.69	.00	(17.69)	.0
	TOTAL REVENUE	1.85	17.69	.00	(17.69)	.0
	TOTAL FUND REVENUE	1.85	17.69	.00	(17.69)	.0

CARES ACT - COVID RESPONSE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LATCF EXPENDITURES					
19-06-6000-06	NAB ROOF SALARIES	.00	19,039.41	69,012.61	49,973.20	27.6
19-06-6000-07	NAB W/S SALARIES	.00	16,860.66	48,000.00	31,139.34	35.1
19-06-6000-08	NOATAK ROOF SALARIES	100.00	56,779.25	100,000.00	43,220.75	56.8
19-06-6000-09	NAB BLDG WINDOWS	.00	.00	33,600.00	33,600.00	.0
19-06-6110-00	FICA	7.65	1,091.59	.00	(1,091.59)	.0
19-06-6110-06	NAB BLDG ROOF FICA	.00	.00	459.60	459.60	.0
19-06-6110-07	NAB W/S FICA	.00	.00	735.36	735.36	.0
19-06-6110-08	NOATAK ROOF FICA	.00	.00	1,158.19	1,158.19	.0
19-06-6110-09	NAB WINDOWS FICA	.00	.00	514.75	514.75	.0
19-06-6111-00	SOA ESC	1.73	574.47	.00	(574.47)	.0
19-06-6351-00	SELAWIK FIRE SYSTEM - NWABSD	.00	35,659.77	35,659.77	.00	100.0
19-06-6352-00	NOORVIK FIRE SYSTEM - NWABSD	.00	47,853.31	47,853.31	.00	100.0
19-06-6353-00	NAB MAIN BLDG ROOF	.00	23,172.89	51,175.57	28,002.68	45.3
19-06-6354-00	NAB MAIN BLDG W/S	36,725.00	46,529.43	49,217.55	2,688.12	94.5
19-06-6355-00	NOATAK VPSO ROOF - EQUIP	53,960.62	344,601.02	375,000.00	30,398.98	91.9
19-06-6355-01	NOATAK VPSO ROOF - TRAVEL	.00	20,873.98	40,000.00	19,126.02	52.2
19-06-6356-00	NAB MAIN BLDG WINDOWS	419.98	41,476.09	50,000.00	8,523.91	83.0
19-06-6357-00	NAB EQUIPMENT	.00	4,150.18	7,400.00	3,249.82	56.1
19-06-6358-00	NWABSD RENOVATIONS	.00	73,386.77	73,386.77	.00	100.0
	TOTAL LATCF EXPENDITURES	91,214.98	732,048.82	983,173.48	251,124.66	74.5
	TOTAL FUND EXPENDITURES	91,214.98	732,048.82	983,173.48	251,124.66	74.5
	NET REVENUE OVER EXPENDITURES	(91,213.13)	(732,031.13)	(983,173.48)	(251,142.35)	(74.5)

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEBT SERVICE					
20-00-6900-00	DEBT PAYMENTS - PRIN	.00	610,000.00	.00	(610,000.00)	.0
20-00-8900-00	DEBT PAYMENTS - INT	.00	249,125.00	.00	(249,125.00)	.0
	TOTAL DEBT SERVICE	.00	859,125.00	.00	(859,125.00)	.0
	TOTAL FUND EXPENDITURES	.00	859,125.00	.00	(859,125.00)	.0
	NET REVENUE OVER EXPENDITURES	.00	(859,125.00)	.00	859,125.00	.0

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

QATNUT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
22-00-4100-00	REVENUE	.00	20,840.46	.00	(20,840.46)	.0
	TOTAL REVENUE	.00	20,840.46	.00	(20,840.46)	.0
	TOTAL FUND REVENUE	.00	20,840.46	.00	(20,840.46)	.0

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

QATNUT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
22-00-6300-00	SUPPLIES	.00	585.00	.00	(585.00)	.0
22-00-6400-00	CONSULTANTS	.00	2,990.00	.00	(2,990.00)	.0
22-00-6401-00	MEALS/CATERING	.00	14,511.94	.00	(14,511.94)	.0
22-00-6405-00	COMPETITIONS	.00	3,645.00	.00	(3,645.00)	.0
22-00-6406-00	RAFFLE WINNERS	.00	30,000.00	30,000.00	.00	100.0
	TOTAL EXPENDITURES	.00	51,731.94	30,000.00	(21,731.94)	172.4
	TOTAL FUND EXPENDITURES	.00	51,731.94	30,000.00	(21,731.94)	172.4
	NET REVENUE OVER EXPENDITURES	.00	(30,891.48)	(30,000.00)	891.48	(103.0)

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

PUBLIC SAFETY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
30-03-4200-00	STATE GRANT REVENUE	485.41	1,185.85	.00	(1,185.85)	.0
30-03-4201-00	SAR DONATION REVENUE	.00	6,000.00	.00	(6,000.00)	.0
	TOTAL SOURCE 03	485.41	7,185.85	.00	(7,185.85)	.0
	TOTAL FUND REVENUE	485.41	7,185.85	.00	(7,185.85)	.0

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

PUBLIC SAFETY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
30-03-7300-00	SEARCH & RESCUE EXPENSES	1,368.44	10,238.42	50,000.00	39,761.58	20.5
30-03-7301-00	SAR EXPENSES - DONATION	.00	5,500.00	5,500.00	.00	100.0
	TOTAL EXPENDITURES	1,368.44	15,738.42	55,500.00	39,761.58	28.4
	TOTAL FUND EXPENDITURES	1,368.44	15,738.42	55,500.00	39,761.58	28.4
	NET REVENUE OVER EXPENDITURES	(883.03)	(8,552.57)	(55,500.00)	(46,947.43)	(15.4)

GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NOATAK SOLAR DE-IE0000146					
32-04-4100-00	FEDERAL REVENUE	.00	(59,764.10)	2,142,844.00	2,202,608.10	(2.8)
32-04-4300-00	MATCH REVENUE GF	.00	.00	92,471.34	92,471.34	.0
32-04-4300-01	MATCH REVENUE VIF	.00	.00	310,000.00	310,000.00	.0
32-04-4300-02	MATCH REVENUE 3RD PARTY	.00	260,704.11	111,509.66	(149,194.45)	233.8
32-04-4300-03	MATCH REVENUE NANA VEI	.00	250,000.00	250,000.00	.00	100.0
	TOTAL NOATAK SOLAR DE-IE0000146	.00	450,940.01	2,906,825.00	2,455,884.99	15.5
	SOURCE 09					
32-09-4000-00	REVENUE SOA $1.5M GRANT	.00	18,989.31	.00	(18,989.31)	.0
	TOTAL SOURCE 09	.00	18,989.31	.00	(18,989.31)	.0
	TOTAL FUND REVENUE	.00	469,929.32	2,906,825.00	2,436,895.68	16.2

GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NOATAK SOLAR DE-IE000146					
32-04-6000-00	SALARIES	.00	2,840.66	20,027.00	17,186.34	14.2
32-04-6110-00	FICA	.00	47.00	182.43	135.43	25.8
32-04-6111-00	SOA ESC	.00	.00	43.28	43.28	.0
32-04-6115-00	MEDICAL	.00	1,757.22	1,757.22	.00	100.0
32-04-6125-00	PERS	.00	863.30	10,689.07	9,825.77	8.1
32-04-6210-00	AIR TRANSPORTATION	.00	.00	23,897.19	23,897.19	.0
32-04-6230-00	LODGING	.00	.00	1,102.81	1,102.81	.0
32-04-6400-00	CONSULTANTS	.00	34,727.72	2,849,126.00	2,814,398.28	1.2
	TOTAL NOATAK SOLAR DE-IE000146	.00	40,235.90	2,906,825.00	2,866,589.10	1.4
	TOTAL FUND EXPENDITURES	.00	40,235.90	2,906,825.00	2,866,589.10	1.4
	NET REVENUE OVER EXPENDITURES	.00	429,693.42	.00	(429,693.42)	.0

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

SULIANICH ARTS CENTER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
40-00-4100-00	REVENUE	19,789.32	212,708.95	300,000.00	87,291.05	70.9
40-00-4500-00	INVESTMENT INCOME	280.28	280.28	.00	(280.28)	.0
	TOTAL REVENUE	20,069.60	212,989.23	300,000.00	87,010.77	71.0
	TOTAL FUND REVENUE	20,069.60	212,989.23	300,000.00	87,010.77	71.0

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

SULIANICH ARTS CENTER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
40-00-6300-00	SUPPLIES	741.13	4,472.01	5,000.00	527.99	89.4
40-00-6330-00	UTILITIES	2,385.78	22,286.62	30,000.00	7,713.38	74.3
40-00-6390-00	BANK FEES	136.88	190.63	.00	(190.63)	.0
40-00-7800-00	ART PURCHASES	10,005.00	151,201.37	250,000.00	98,798.63	60.5
	TOTAL EXPENDITURES	13,268.79	178,150.63	285,000.00	106,849.37	62.5
	TOTAL FUND EXPENDITURES	13,268.79	178,150.63	285,000.00	106,849.37	62.5
	NET REVENUE OVER EXPENDITURES	6,800.81	34,838.60	15,000.00	(19,838.60)	232.3

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

VPSO

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
45-00-4200-00	STATE GRANT REVENUE	.00	1,189,413.00	.00	(1,189,413.00)	.0
	TOTAL REVENUE	.00	1,189,413.00	.00	(1,189,413.00)	.0
	TOTAL FUND REVENUE	.00	1,189,413.00	.00	(1,189,413.00)	.0

VPSO

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VPSO					
45-00-6000-00	SALARIES	140,181.49	1,403,137.18	1,470,520.00	67,382.82	95.4
45-00-6110-00	FICA	2,708.49	26,803.72	.00	(26,803.72)	.0
45-00-6111-00	SOA ESC	1,701.29	9,814.36	.00	(9,814.36)	.0
45-00-6115-00	MEDICAL	28,185.82	280,052.65	.00	(280,052.65)	.0
45-00-6120-00	WORKER'S COMP	55.77	810.30	.00	(810.30)	.0
45-00-6125-00	PERS	28,386.08	287,940.30	.00	(287,940.30)	.0
45-00-6210-00	TRAVEL	48,885.43	270,015.10	240,112.00	(29,903.10)	112.5
45-00-6300-00	SUPPLIES	69,892.22	266,868.50	204,940.00	(61,928.50)	130.2
45-00-6350-00	EQUIPMENT	.00	.00	70,000.00	70,000.00	.0
45-00-6400-00	CONSULTANTS	.00	3,180.65	76,040.00	72,859.35	4.2
45-00-8000-00	INDIRECT	.00	273,294.57	317,214.00	43,919.43	86.2
	TOTAL VPSO	319,996.59	2,821,917.33	2,378,826.00	(443,091.33)	118.6
	COPS GRANT - MANIILAQ					
45-03-6350-00	EQUIPMENT	.00	.00	575,797.00	575,797.00	.0
	TOTAL COPS GRANT - MANIILAQ	.00	.00	575,797.00	575,797.00	.0
	TOTAL FUND EXPENDITURES	319,996.59	2,821,917.33	2,954,623.00	132,705.67	95.5
	NET REVENUE OVER EXPENDITURES	(319,996.59)	(1,632,504.33)	(2,954,623.00)	(1,322,118.67)	(55.3)

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
60-00-9006-00	OPERATING TRANSFER OUT	.00	2,000,847.12	.00	(2,000,847.12)	.0
	TOTAL DEPARTMENT 00	.00	2,000,847.12	.00	(2,000,847.12)	.0
	TOTAL FUND EXPENDITURES	.00	2,000,847.12	.00	(2,000,847.12)	.0
	NET REVENUE OVER EXPENDITURES	.00	(2,000,847.12)	.00	2,000,847.12	.0

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

SHUNGNAK/OBU IPP FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
70-00-4100-00	REVENUE	30,475.11	51,648.77	90,000.00	38,351.23	57.4
	TOTAL REVENUE	30,475.11	51,648.77	90,000.00	38,351.23	57.4
	TOTAL FUND REVENUE	30,475.11	51,648.77	90,000.00	38,351.23	57.4

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

SHUNGNAK/OBU IPP FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
70-00-6000-00	SALARIES	.00	.00	1,000.00	1,000.00	.0
70-00-6001-00	IPP WORK REIMBURSED	4,877.51	10,956.00	20,000.00	9,044.00	54.8
70-00-6210-00	TRANSPORTATION	.00	.00	1,000.00	1,000.00	.0
70-00-6220-00	GROUND TRANSPORTATION	.00	.00	1,000.00	1,000.00	.0
70-00-6230-00	LODGING	.00	.00	1,000.00	1,000.00	.0
70-00-6250-00	PER DIEM	.00	.00	3,000.00	3,000.00	.0
70-00-6300-00	SUPPLIES	.00	2,053.25	5,000.00	2,946.75	41.1
70-00-6330-00	UTILITIES	12.96	978.13	6,000.00	5,021.87	16.3
70-00-6400-00	CONSULTANTS	.00	.00	10,000.00	10,000.00	.0
70-00-6600-00	INSURANCE	.00	4,977.42	9,000.00	4,022.58	55.3
	TOTAL EXPENDITURES	4,890.47	18,964.80	57,000.00	38,035.20	33.3
	TOTAL FUND EXPENDITURES	4,890.47	18,964.80	57,000.00	38,035.20	33.3
	NET REVENUE OVER EXPENDITURES	25,584.64	32,683.97	33,000.00	316.03	99.0

NORTHWEST ARCTIC BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

NOATAK IPP FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
71-00-4100-00	REVENUE	8,202.69	20,552.49	150,000.00	129,447.51	13.7
	TOTAL REVENUE	8,202.69	20,552.49	150,000.00	129,447.51	13.7
	TOTAL FUND REVENUE	8,202.69	20,552.49	150,000.00	129,447.51	13.7

NORTHWEST ARCTIC BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2026

NOATAK IPP FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
71-00-6000-00	SALARIES	.00	.00	1,000.00	1,000.00	.0
71-00-6001-00	IPP WORK REIMBURSED	.00	.00	20,000.00	20,000.00	.0
71-00-6210-00	TRANSPORTATION	.00	2,880.00	5,000.00	2,120.00	57.6
71-00-6220-00	GROUND TRANSPORTATION	.00	.00	1,000.00	1,000.00	.0
71-00-6230-00	LODGING	.00	.00	1,000.00	1,000.00	.0
71-00-6250-00	PER DIEM	.00	.00	3,000.00	3,000.00	.0
71-00-6300-00	SUPPLIES	.00	17.99	5,000.00	4,982.01	.4
71-00-6330-00	UTILITIES	726.78	7,782.58	6,000.00	(1,782.58)	129.7
71-00-6400-00	CONSULTANTS	.00	.00	10,000.00	10,000.00	.0
71-00-6600-00	INSURANCE	.00	5,647.61	11,000.00	5,352.39	51.3
	TOTAL EXPENDITURES	726.78	16,328.18	63,000.00	46,671.82	25.9
	TOTAL FUND EXPENDITURES	726.78	16,328.18	63,000.00	46,671.82	25.9
	NET REVENUE OVER EXPENDITURES	7,475.91	4,224.31	87,000.00	82,775.69	4.9

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			**02/28/2026 (02/26) Balance**	**.00**	**.00**	**78,425.16**
01/25/2021*	AP	231.0001	DOUGLAS, HENRY	.00	(75.00)	78,350.16
03/02/2026*	AP	104.0001	WELLS FARGO BANK H SHOOTOUT HOSPITALITY ROOM	511.93	.00	78,862.09
03/03/2026*	AP	168.0001	SNYDER SR, CLARENCE	75.00	.00	78,937.09
03/03/2026*	AP	171.0001	SHY JR, MATTHEW	75.00	.00	79,012.09
03/03/2026*	AP	176.0001	LARKIN, JIMMY	75.00	.00	79,087.09
03/03/2026*	AP	177.0001	BARGER, BARBARA	75.00	.00	79,162.09
03/03/2026*	AP	178.0001	COFFIN, FRANKLIN	75.00	.00	79,237.09
03/03/2026*	AP	179.0001	BARGER, NORMA	150.00	.00	79,387.09
03/03/2026*	AP	180.0001	FOXGLOVE, MARIA	150.00	.00	79,537.09
03/03/2026*	AP	203.0001	NORTHERN AIR CARGO INC. ACRA FENCING	190.39	.00	79,727.48
03/03/2026*	AP	207.0001	RYAN AIR BUCKLAND WATER DONATION	2,030.44	.00	81,757.92
03/03/2026*	AP	212.0001	MOTO, JIM	75.00	.00	81,832.92
03/03/2026*	AP	219.0001	MOTO-KARL, MARLENE	75.00	.00	81,907.92
03/03/2026*	AP	222.0001	CLEVELAND, ADA	75.00	.00	81,982.92
03/05/2026*	AP	234.0001	COFFIN, JOHNNY	75.00	.00	82,057.92
03/05/2026*	AP	248.0001	MCCLELLAN, LENA	75.00	.00	82,132.92
03/10/2026*	AP	265.0001	CLEVELAND, PAULINE	300.00	.00	82,432.92
03/10/2026*	AP	266.0001	WESLEY, NELLIE	75.00	.00	82,507.92
03/10/2026*	AP	267.0001	SHELDON, LORENA	75.00	.00	82,582.92
03/10/2026*	AP	268.0001	SMITH, LOUIS	75.00	.00	82,657.92
03/10/2026*	AP	269.0001	WELLS, GLADYS	75.00	.00	82,732.92
03/10/2026*	AP	270.0001	WELLS, GLADYS	75.00	.00	82,807.92
03/10/2026*	AP	271.0001	GARFIELD SR, FRANK	75.00	.00	82,882.92
03/10/2026*	AP	272.0001	WOOD, AGGIE	75.00	.00	82,957.92
03/10/2026*	AP	273.0001	JOHNSON, NICOLE	75.00	.00	83,032.92
03/10/2026*	AP	275.0001	TICKETT, LOTTIE	75.00	.00	83,107.92
03/10/2026*	AP	276.0001	MOSES, LENORA	75.00	.00	83,182.92
03/10/2026*	AP	278.0001	WOODS, SYLVIA	75.00	.00	83,257.92
03/10/2026*	AP	279.0001	ADAMS, LAWRENCE	150.00	.00	83,407.92
03/10/2026*	AP	280.0001	WESLEY, LOUISE	75.00	.00	83,482.92
03/10/2026*	AP	294.0001	DAVIDOVICS, FRANK	75.00	.00	83,557.92
03/10/2026*	AP	304.0001	BARGER SR, GENE	75.00	.00	83,632.92

Amount type: Actual
Display: Reference detail

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
03/12/2026*	AP	332.0001	HAWLEY, ORAL	75.00	.00	83,707.92
03/12/2026*	AP	333.0001	DOUGLAS, MAGGIE	75.00	.00	83,782.92
03/12/2026*	AP	334.0001	GREIST, SUGAR	75.00	.00	83,857.92
03/12/2026*	AP	337.0001	COFFIN, ARTHUR	75.00	.00	83,932.92
03/12/2026*	AP	338.0001	WILLIAMS, ELMER	75.00	.00	84,007.92
03/12/2026*	AP	699.0001	HAWLEY, ORAL	.00	(75.00)	83,932.92
03/16/2026*	AP	439.0001	WELLS FARGO BANK H SHOOTOUT WATER DONATION	109.47	.00	84,042.39
03/16/2026*	AP	449.0001	WELLS FARGO BANK BASKETBALL REGIONALS DONATION	5.69	.00	84,048.08
03/16/2026*	AP	530.0001	WELLS FARGO BANK 1A REGION BALL GEAR	11,088.53	.00	95,136.61
03/16/2026*	AP	537.0001	WELLS FARGO BANK 3A REGIONAL BALL GEAR	5,960.26	.00	101,096.87
03/17/2026*	AP	546.0001	JOHNSON, RHODA	75.00	.00	101,171.87
03/17/2026*	AP	547.0001	CUSTER, MERLE	75.00	.00	101,246.87
03/17/2026*	AP	549.0001	PAGE, SUSIE	75.00	.00	101,321.87
03/17/2026*	AP	550.0001	HOFFMAN, JARED	75.00	.00	101,396.87
03/17/2026*	AP	552.0001	THOMAS, LORRAINE	75.00	.00	101,471.87
03/17/2026*	AP	554.0001	ALLEN, NETTIE	75.00	.00	101,546.87
03/17/2026*	AP	555.0001	NELSON III, JOHN	75.00	.00	101,621.87
03/17/2026*	AP	558.0001	GREIST, ARLENE	75.00	.00	101,696.87
03/17/2026*	AP	564.0001	HAWLEY, CARLOS	75.00	.00	101,771.87
03/17/2026*	AP	575.0001	BALLOT, ETHEL	75.00	.00	101,846.87
03/17/2026*	AP	587.0001	MULLUK, BILLIE	75.00	.00	101,921.87
03/17/2026*	AP	588.0001	MULLUK, BILLIE	75.00	.00	101,996.87
03/17/2026*	AP	590.0001	ALLEN, HERBERT H	75.00	.00	102,071.87
03/19/2026*	AP	599.0001	WILLOCK, ROY N	75.00	.00	102,146.87
03/19/2026*	AP	601.0001	BARR, PETER	75.00	.00	102,221.87
03/19/2026*	AP	603.0001	LEE, MELVIN	75.00	.00	102,296.87
03/19/2026*	AP	606.0001	CLEVELAND, MARION	75.00	.00	102,371.87
03/19/2026*	AP	608.0001	IYATUNGUK, JOHNNY	75.00	.00	102,446.87
03/19/2026*	AP	610.0001	BURNETTE, ARTHUR	75.00	.00	102,521.87
03/19/2026*	AP	611.0001	EVAK, ROBERT	75.00	.00	102,596.87
03/19/2026*	AP	635.0001	LEE, DAVID	75.00	.00	102,671.87
03/19/2026*	AP	637.0001	DAVIS, DORIS	75.00	.00	102,746.87
03/19/2026*	AP	647.0001	SNYDER Sr, LORENZ E	75.00	.00	102,821.87

Amount type: Actual
Display: Reference detail

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
03/24/2026*	AP	652.0001	WILSON JR, MORRIS	75.00	.00	102,896.87
03/24/2026*	AP	654.0001	BALLOT, MARY	75.00	.00	102,971.87
03/24/2026*	AP	656.0001	MELTON-BARR, ALICE	75.00	.00	103,046.87
03/24/2026*	AP	657.0001	MELTON-BARR, ALICE	75.00	.00	103,121.87
03/24/2026*	AP	658.0001	MELTON-BARR, ALICE	75.00	.00	103,196.87
03/24/2026*	AP	659.0001	EVANS, SOPHIA	75.00	.00	103,271.87
03/24/2026*	AP	663.0001	EVANS, SUZANNE	75.00	.00	103,346.87
03/24/2026*	AP	667.0001	SNYDER, HAZEL	75.00	.00	103,421.87
03/24/2026*	AP	669.0001	MEYERS, MILDRED	75.00	.00	103,496.87
03/24/2026*	AP	670.0001	REED, KURTIS	75.00	.00	103,571.87
03/24/2026*	AP	674.0001	RICHARDS, ANNETTE	150.00	.00	103,721.87
03/24/2026*	AP	675.0001	ONALIK SR, VINCENT	75.00	.00	103,796.87
03/24/2026*	AP	682.0001	SWAN, COLLEEN	300.00	.00	104,096.87
03/26/2026*	AP	700.0001	LUTHER, DELLA	75.00	.00	104,171.87
03/26/2026*	AP	702.0001	COFFIN, VIRGIL	75.00	.00	104,246.87
03/26/2026*	AP	703.0001	WESLEY, NELLIE	75.00	.00	104,321.87
03/26/2026*	AP	704.0001	SNYDER, PETER	75.00	.00	104,396.87
03/26/2026*	AP	705.0001	BROWN, ALICE	75.00	.00	104,471.87
03/26/2026*	AP	710.0001	GREIST, ELIZABETH	75.00	.00	104,546.87
03/26/2026*	AP	711.0001	MASHBURN, LYDIA	75.00	.00	104,621.87
03/26/2026*	AP	715.0001	ALLMOND, KRYSTAL	75.00	.00	104,696.87
03/26/2026*	AP	716.0001	ALLMOND, KRYSTAL	75.00	.00	104,771.87
03/26/2026*	AP	717.0001	PENN, HARRY	75.00	.00	104,846.87
03/26/2026*	AP	718.0001	HENRY, YIYUK	75.00	.00	104,921.87
03/26/2026*	AP	720.0001	LEAVITT, ELLA N	75.00	.00	104,996.87
03/26/2026*	AP	726.0001	NORTON, SUSANNA N	75.00	.00	105,071.87
03/26/2026*	AP	727.0001	OTZ TELEPHONE COOPERATIVE, INC GRAVE DIGGING REPLACE EQUP	1,290.00	.00	106,361.87
03/26/2026*	AP	728.0001	WESTLAKE SR, LARWRENCE	75.00	.00	106,436.87
03/31/2026*	AP	745.0001	WILLIAMS, ALBERT	75.00	.00	106,511.87
03/31/2026*	AP	746.0001	GREIST, SUGAR	75.00	.00	106,586.87
03/31/2026*	AP	747.0001	COFFIN SR, FRANKLIN	75.00	.00	106,661.87
03/31/2026*	AP	748.0001	GREIST, MINA	75.00	.00	106,736.87
03/31/2026*	AP	749.0001	CLARK, HEATHER	75.00	.00	106,811.87

Amount type: Actual
Display: Reference detail

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
03/31/2026*	AP	751.0001	COFFIN, JOHNNY	75.00	.00	106,886.87
03/31/2026*	AP	755.0001	SCHAEFFER, MABEL P	75.00	.00	106,961.87
03/31/2026*	AP	764.0001	STALKER JR, ROSS	75.00	.00	107,036.87
03/31/2026*	AP	780.0001	ADAMS, LARRY	75.00	.00	107,111.87
03/31/2026*	AP	790.0001	MOTO-KARL, MARLENE	75.00	.00	107,186.87
03/31/2026*	AP	794.0001	BARR, HELENA	300.00	.00	107,486.87
*			**03/31/2026 (03/26) Period Totals *****	**29,211.71**	**(150.00)**	**107,486.87**

Amount type: Actual
Display: Reference detail



Northwest Arctic Borough

As of March 31, 2026

Summary of Accounts
As of March 31, 2026

APCM

Account		GF Sustainability Fund	GF Contingency Reserve	VIF Sustainability Fund
Account Inception		August 2017	August 2013	September 2017
Total Contributions		$69,156,216	$8,639,115	$29,563,721
Withdrawals *Does not include custodial or management fees*		$0	$3,148,311	$450,000
Current Market Value *March 31, 2026*		$92,143,429	$10,579,118	$44,489,571
Portfolio Return* *Inception – March 31, 2026*		+6.09%	+5.43%	+6.19%
Strategic Asset Allocation	Risk Control	36%	53%	36%
	Risk Assets	45%	34%	45%
	Alternatives	19%	13%	19%

*Performance is gross of management fees, net of internal fund fees, and annualized for periods greater than one year.



APCM

GF Sustainability Fund

As of March 31, 2026

Staying Focused on Your Goals

APCM

Northwest Arctic Borough
GF Sustainability Fund
As of March 31, 2026

Account Inception		August 2017
Total Contributions		$69,156,216
Withdrawals *Does not include custodial or management fees*		$0
Current Market Value *March 31, 2026*		$92,143,429
Portfolio Return* *Inception – March 31, 2026*		+6.09%
Strategic Asset Allocation	Risk Control	36%
	Risk Assets	45%
	Alternatives	19%

Purpose:
The purpose of the sustainability fund is to utilize revenue for long-term investment that will eventually yield inves**tment revenue to help augment borough operations in the absence of sufficient tax or payment in lieu of taxes revenue.**

Goals:
The primary goal of the General Fund is to **maximize long-term investment growth.**

The secondary goal of the General Fund is to **maintain the safety of the Fund's principal.**

Distribution Policy:
After fiscal year 2030, on an annual basis, the assembly may approve, by a three-fourths vote of assembly members, the use of up to **four percent of the five-year average of the sustainability fund's calendar-year-end market value.**

Contribution Policy:
On an annual basis, the assembly must designate an appropriation to the sustainability fund allocating **30 percent of the funds annually derived from agreements negotiated under NABC 6.08.020 for long-term operation of borough services, programs, and capital projects.**

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On an annual basis, the assembly must designate an appropriation to the sustainability fund allocating **30 percent of the funds annually derived from agreements negotiated under NABC 6.08.020 for long-term operation of borough services, programs, and capital projects.**

*Performance is gross of management fees, net of internal fund fees, and annualized for periods greater than one year.

The Power of Consistency in Cumulative Earnings

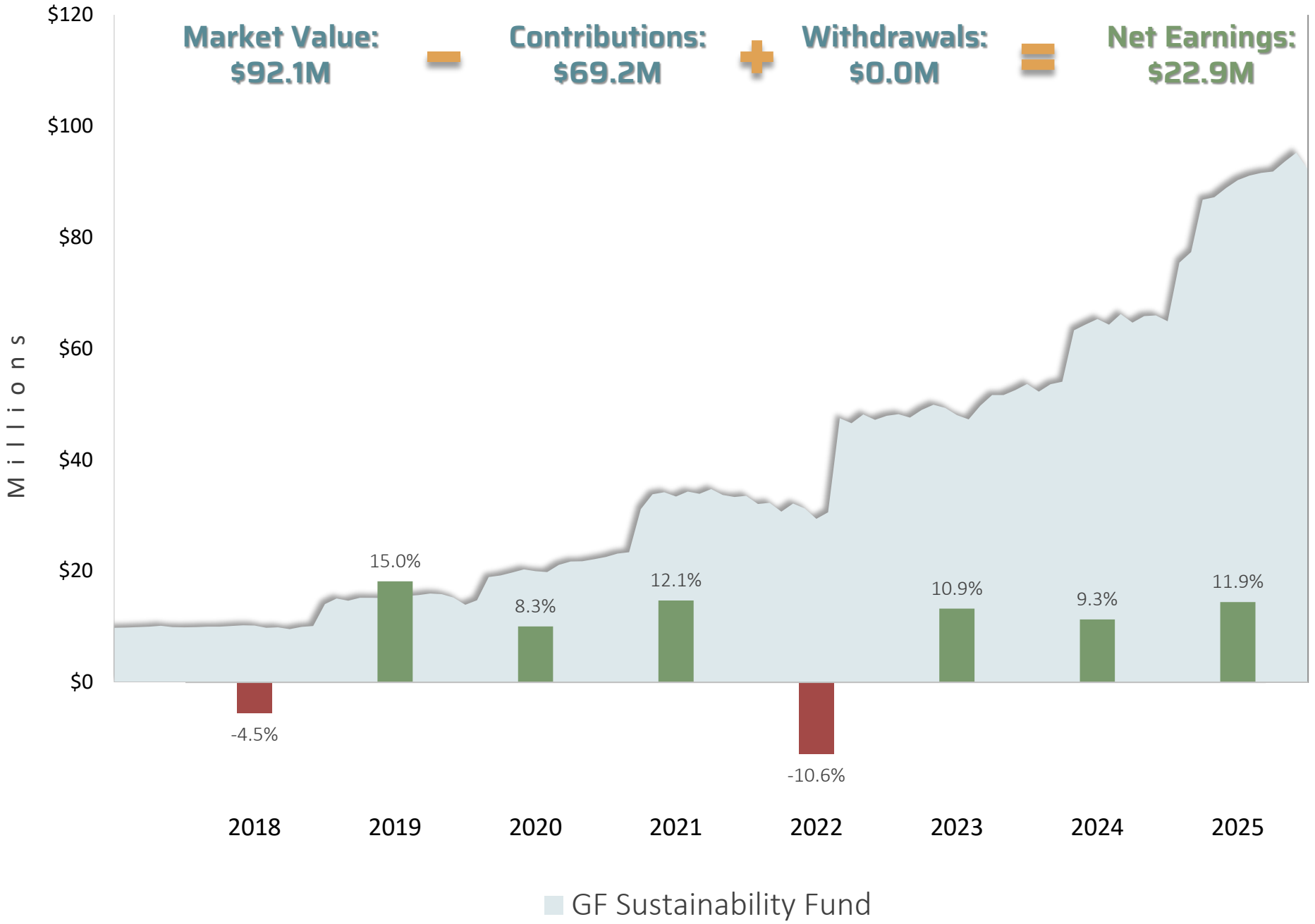
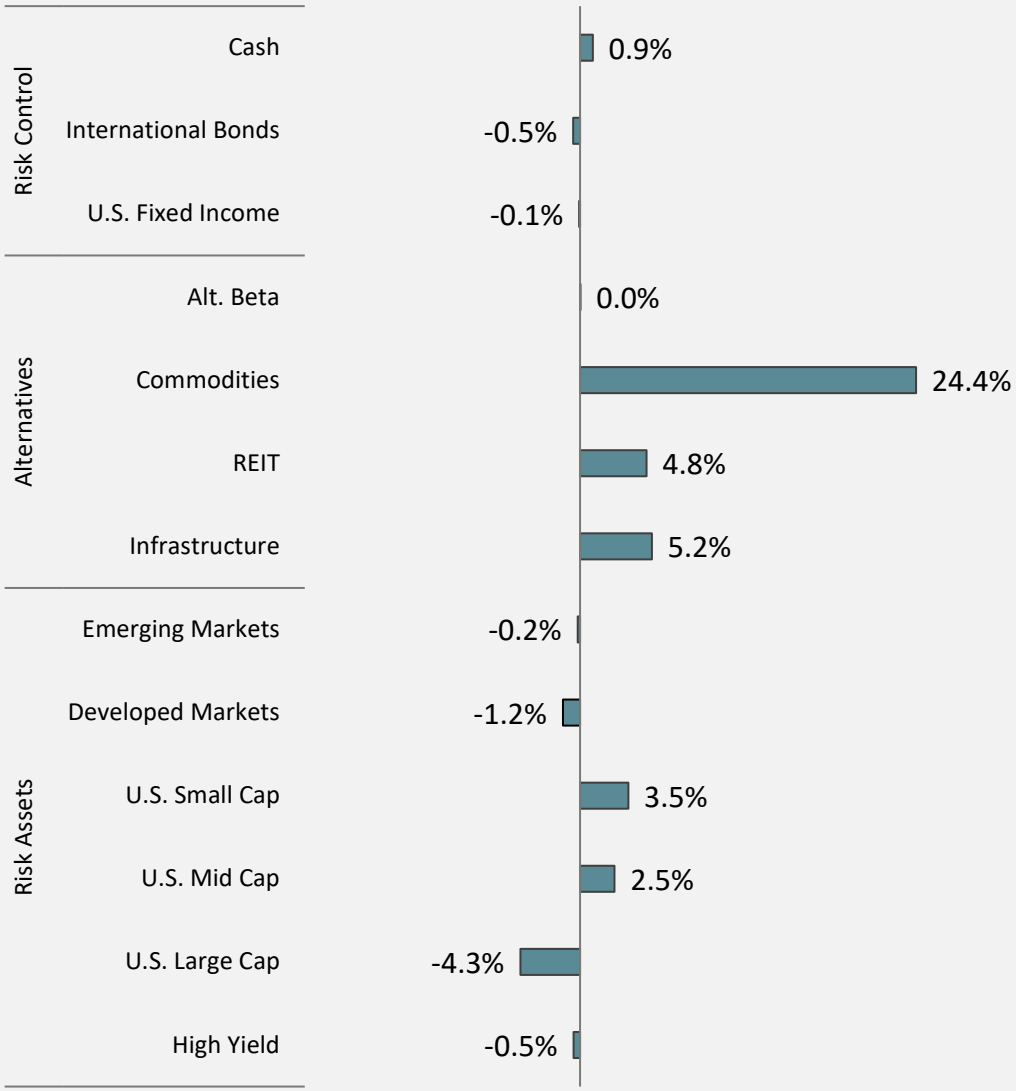


Chart shows month-end portfolio market values, market values and calendar year returns from inception to March 31, 2026.

Geopolitics, Not Fundamentals, Drove First Quarter Returns

- Market performance in the first quarter was largely **driven by the energy shock tied to the Iran conflict, rather than a deterioration in underlying economic conditions.**
- U.S. equities experienced increased volatility and lagged several global asset classes during the period.
- **Commodities and energy-sensitive assets were the strongest performers**, benefiting from higher oil prices and geopolitical risk premia.
- Fixed income delivered modestly positive returns but was not a primary driver of portfolio performance



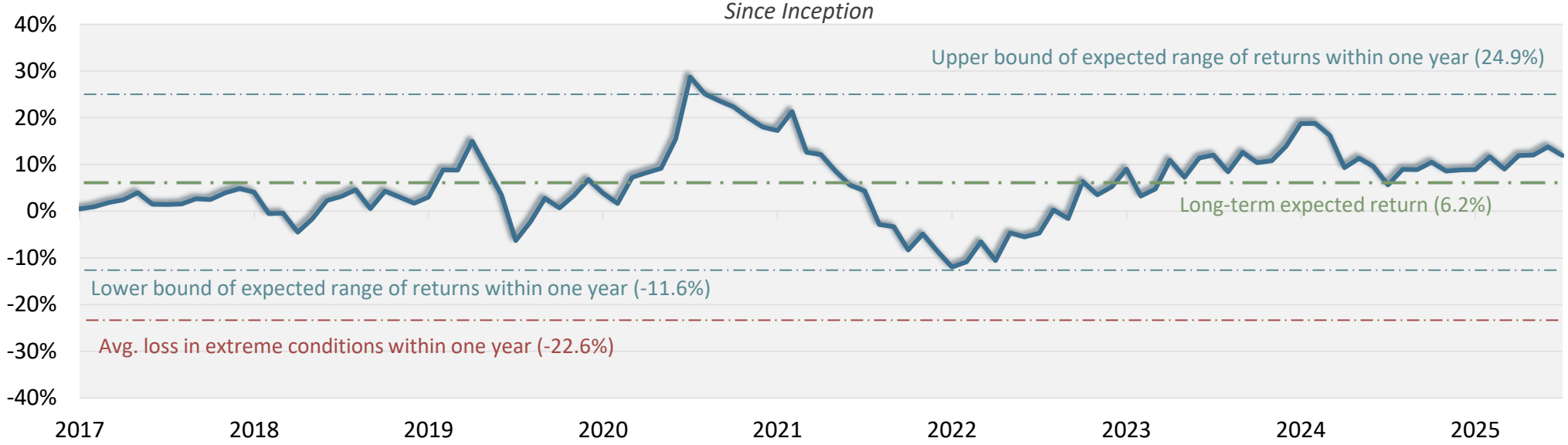
Source: Bloomberg.

Asset class returns shown are for market indices, and do not reflect the performance of the portfolio.

Evaluating Returns Against Strategic Goals

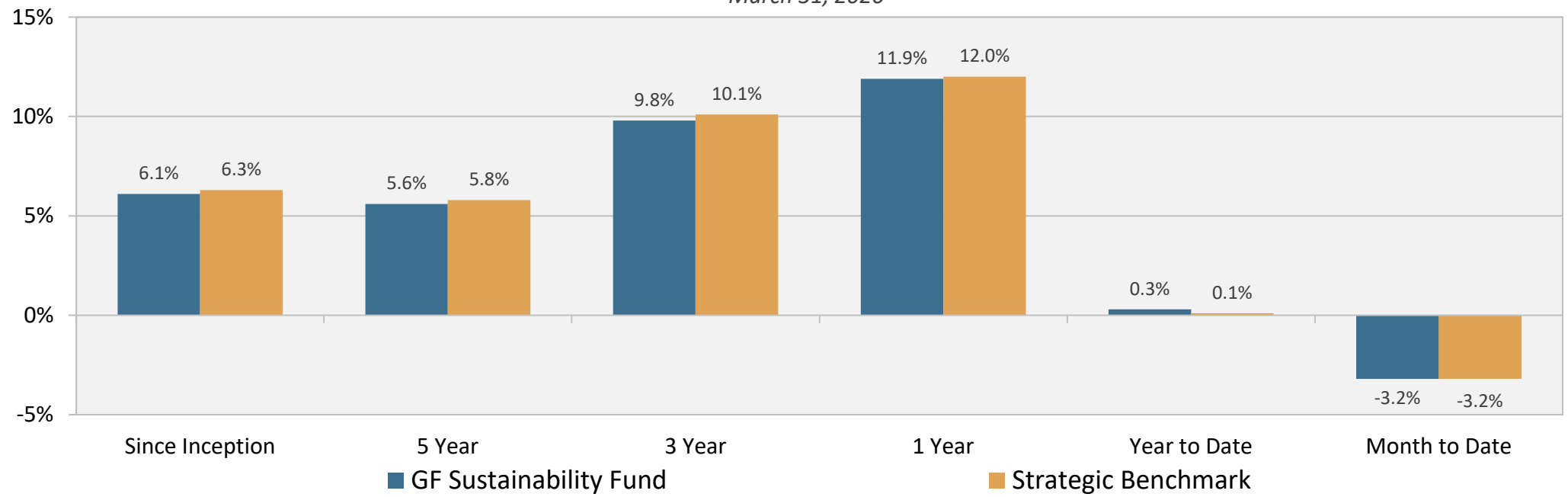
Rolling 12 Month Total Return

Since Inception



Account Performance

March 31, 2026

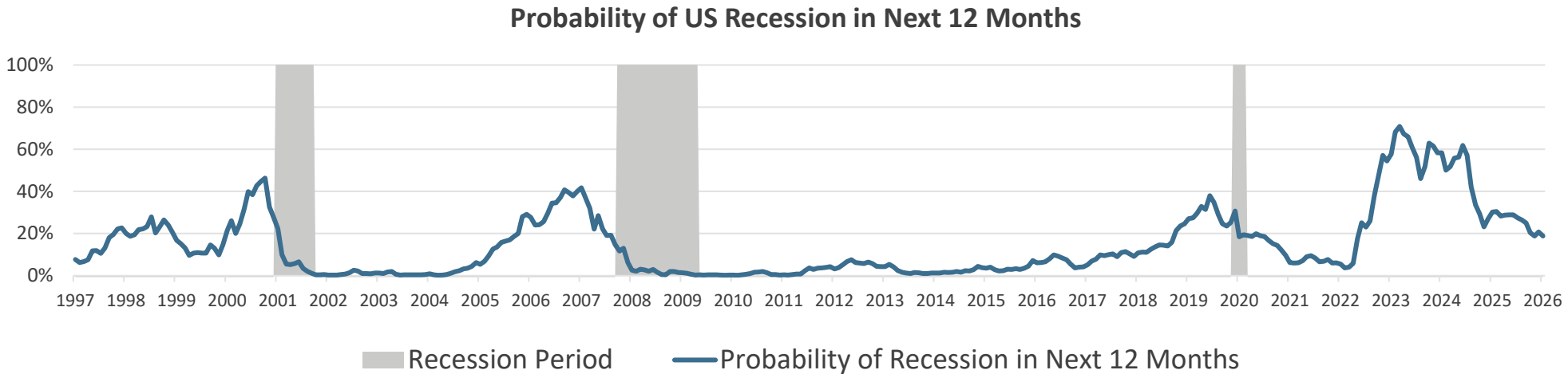


Portfolio Inception (

Performance is gross of management fees, net of internal fund fees, and annualized for periods greater than one year.

Markets Are Pricing Uncertainty—Not Economic Stress

- Credit markets, which historically lead during periods of economic stress, **remain stable** and are **not signaling a meaningful increase in recession risk**.
- Equity valuations have declined more than would typically be implied by changes in credit conditions, indicating a disconnect between sentiment and fundamentals.
- This divergence suggests that equity markets are reacting to uncertainty around inflation, policy, and earnings—**not pricing a collapse in economic activity**.
- Market leadership remains consistent with expansion, with cyclical sectors continuing to outperform defensive areas.
- Investor **sentiment has weakened significantly relative to institutional positioning**, creating a historically wide gap that has often been associated with stronger forward returns.



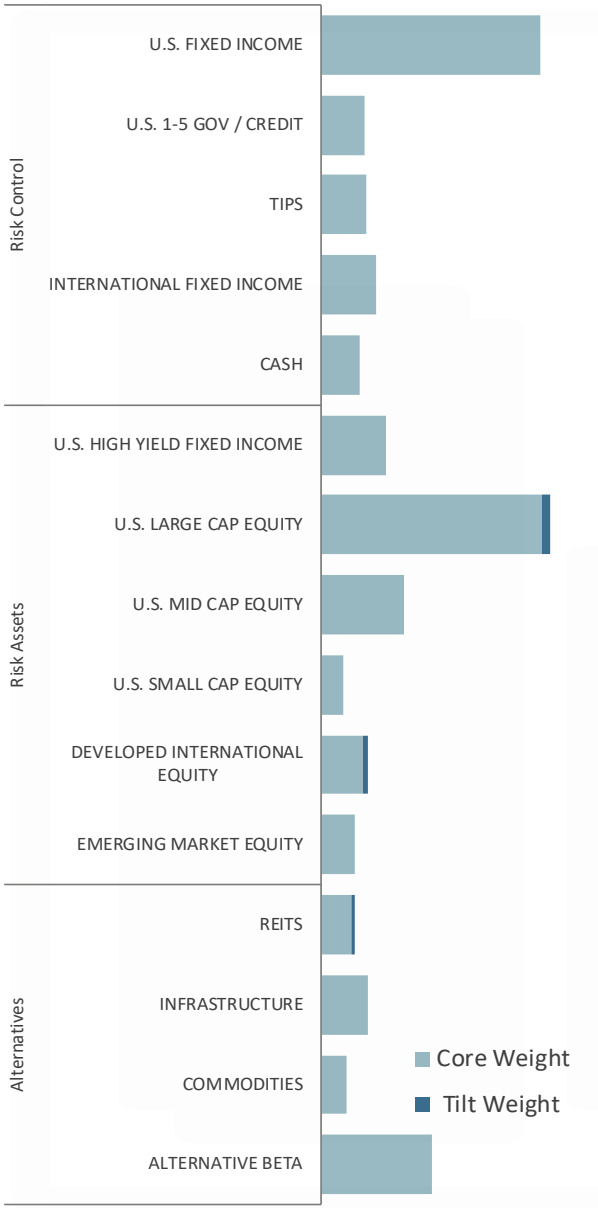
Source: Bloomberg , Oxford Economics, and Haver Analytics

Slower Growth, Continued Expansion

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BEST CASE	WORST CASE
01 **Growth** — STABLE The baseline outlook remains one of continued economic expansion, even as growth moderates due to higher energy prices and increased uncertainty.	01 **Energy** — ELEVATED A sustained increase in oil prices could materially tighten financial conditions and increase recession risk.
02 **Consumer** — HOLDING Consumer spending is slowing but remains supported by stable employment and income trends.	02 **Geopolitical** — ELEVATED A breakdown in negotiations or expansion of the conflict could disrupt energy supply or global trade flows.
03 **Credit** — STABLE Credit conditions remain broadly stable, reinforcing the view that systemic risk is limited.	03 **Inflation** — WATCH Persistent inflation pressures could limit central bank flexibility and delay policy easing.
04 **Policy** — STABLE Central banks are likely to look through temporary energy-driven inflation, provided long-term expectations remain anchored.	04 **Labor** — WATCH Deterioration in labor market data or credit conditions would signal a shift toward a more defensive outlook.

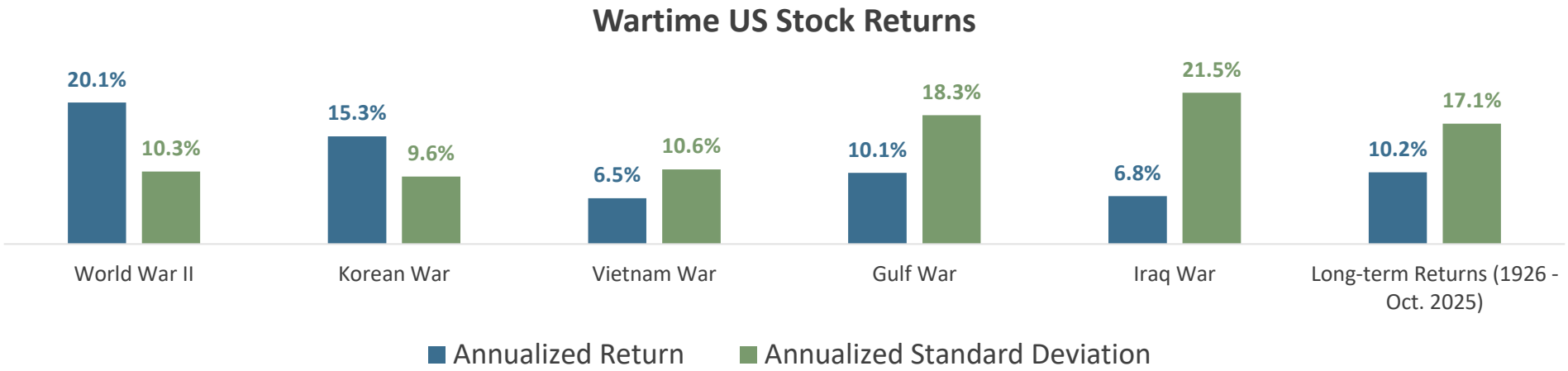
Aligning Near-Term Tactical Adjustments With Your Long-Term Strategy – NWAB GF Sustainability Fund



Asset Class	Strategic Weight	Overweight / Underweight	Current Allocation	Range
Risk Control	**36.0%**	**0.6%**	**36.6%**	
U.S. FIXED INCOME	20.0%	0.0%	20.0%	10 - 30%
U.S. 1-5 GOV / CREDIT	4.0%	0.0%	4.0%	0 - 8%
TIPS	4.0%	0.1%	4.1%	0 - 8%
INTERNATIONAL FIXED INCOME	5.0%	0.0%	5.0%	0 - 10%
CASH	3.0%	0.6%	3.6%	0 - 10%
Risk Assets	**45.0%**	**-1.3%**	**43.7%**	
U.S. HIGH YIELD FIXED INCOME	6.0%	-0.1%	5.9%	0 - 12%
U.S. LARGE CAP EQUITY	22.0%	-1.0%	21.0%	12 - 32%
U.S. MID CAP EQUITY	8.0%	-0.5%	7.5%	0 - 16%
U.S. SMALL CAP EQUITY	2.0%	0.0%	2.0%	0 - 4%
DEVELOPED INTERNATIONAL EQUITY	5.0%	-0.8%	4.2%	0 - 10%
EMERGING MARKET EQUITY	2.0%	1.0%	3.0%	0 - 4%
Alternatives	**19.0%**	**0.7%**	**19.7%**	
REITS	3.0%	0.0%	3.0%	0 - 6%
INFRASTRUCTURE	4.0%	0.3%	4.3%	0 - 8%
COMMODITIES	2.0%	0.3%	2.3%	0 - 4%
ALTERNATIVE BETA	10.0%	0.1%	10.1%	0 - 15%

Geopolitical Shocks Tend to Drive Volatility, Not Lasting Market Damage

- Historical market data shows that **geopolitical events typically lead to short-term volatility but have not resulted in sustained market declines absent broader economic deterioration.**
- The situation remains fluid, with both escalation and de-escalation scenarios still plausible, and recent developments highlighting increased uncertainty around the near-term path.
- **The primary economic transmission channel remains energy prices**, rather than systemic disruption to financial markets or global demand.
- Current market pricing reflects uncertainty around the path of the conflict, but not a sustained breakdown in economic activity.
- **The broader economic backdrop remains more resilient than in typical pre-recession environments**, with limited signs of stress in labor markets or credit.



Source: First Trust. Past performance is no guarantee of future results. Total market returns use data from 7/1/1926–10/31/2025. Universe includes all New York Stock Exchange (NYSE), American Stock Exchange (AMEX) & NASDAQ stocks. Returns are market-cap weighted. Dates used for each war are as follows: World War II: 12/8/1941–9/2/1945; Korean War: 6/27/1950–7/27/1953; Vietnam War: 3/8/1965–3/29/1973; Gulf War: 8/2/1990–2/28/1991; Iraq War: 3/20/2003–12/15/2011.

Portfolio Positioning: Staying Invested Through Uncertainty

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01 Strategic Alignment

Positioning remains close to long-term targets — the current backdrop does not support a defensive reallocation.

02 Targeted Exposure

Equity exposure in pro-growth sectors, including the AI-driven productivity space.

03 Disciplined Rebalancing

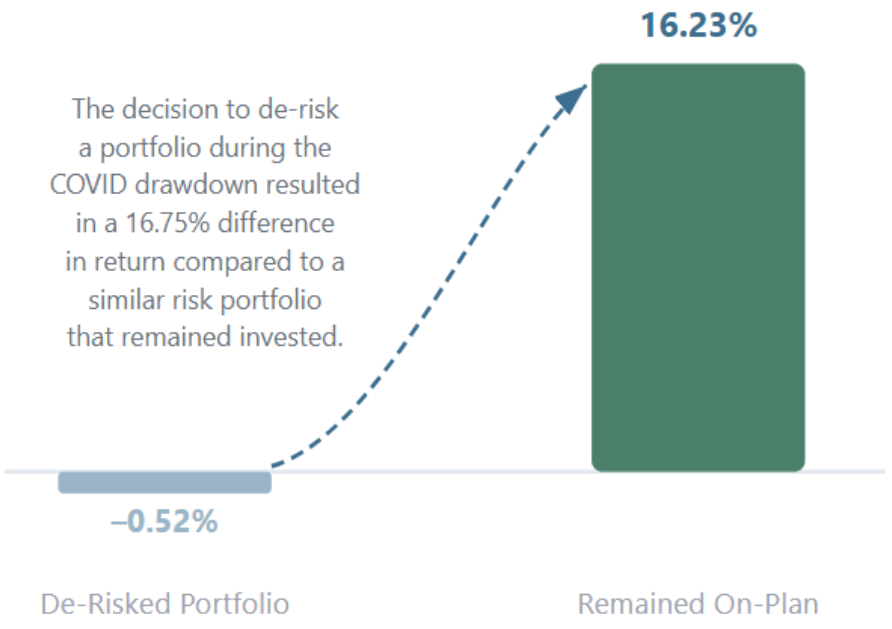
Volatility is used as a rebalancing opportunity — not a reason to reduce overall risk exposure.

04 Data-Driven Outlook

Monitoring energy, credit, and labor markets — defensive posture warranted only on deteriorating indicators.

EQUITY MARKETS HAVE BAD PERIODS — BUT EARN POSITIVE RETURNS OVER TIME; THE MORE DAYS YOU ARE INVESTED, THE BETTER YOUR ODDS OF MEETING YOUR GOALS.

02/29/20 – 12/31/20*



* Source: Axys. The returns shown are for illustrative purposes. They are based on actual client accounts, one which changed strategic allocations during the COVID crisis and one which did not. Both portfolios' original strategic allocations were the same at the start of the crisis.



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GF Contingency Reserve

As of March 31, 2026

Staying Focused on Your Goals

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Northwest Arctic Borough
GF Contingency Reserve
As of March 31, 2026

Account Inception		August 2013
Total Contributions		$8,639,115
Withdrawals *Does not include custodial or management fees*		$3,148,311
Current Market Value *March 31, 2026*		$10,579,118
Portfolio Return* *Inception – March 31, 2026*		+5.43%
Strategic Asset Allocation	Risk Control	53%
	Risk Assets	34%
	Alternatives	13%

Purpose:

Conservative allocation that can be used to cover Borough expenses if needed.

Goal:

The goal of the Contingency Reserve is to **maintain a balance of approximately $10M.**

Distribution Policy:

Amounts in excess of $10M at the end of the fiscal year are transferred to the General Fund Sustainability Fund.
Withdrawals to fund Borough expenses as needed.

*Performance is gross of management fees, net of internal fund fees, and annualized for periods greater than one year.

The Power of Consistency in Cumulative Earnings

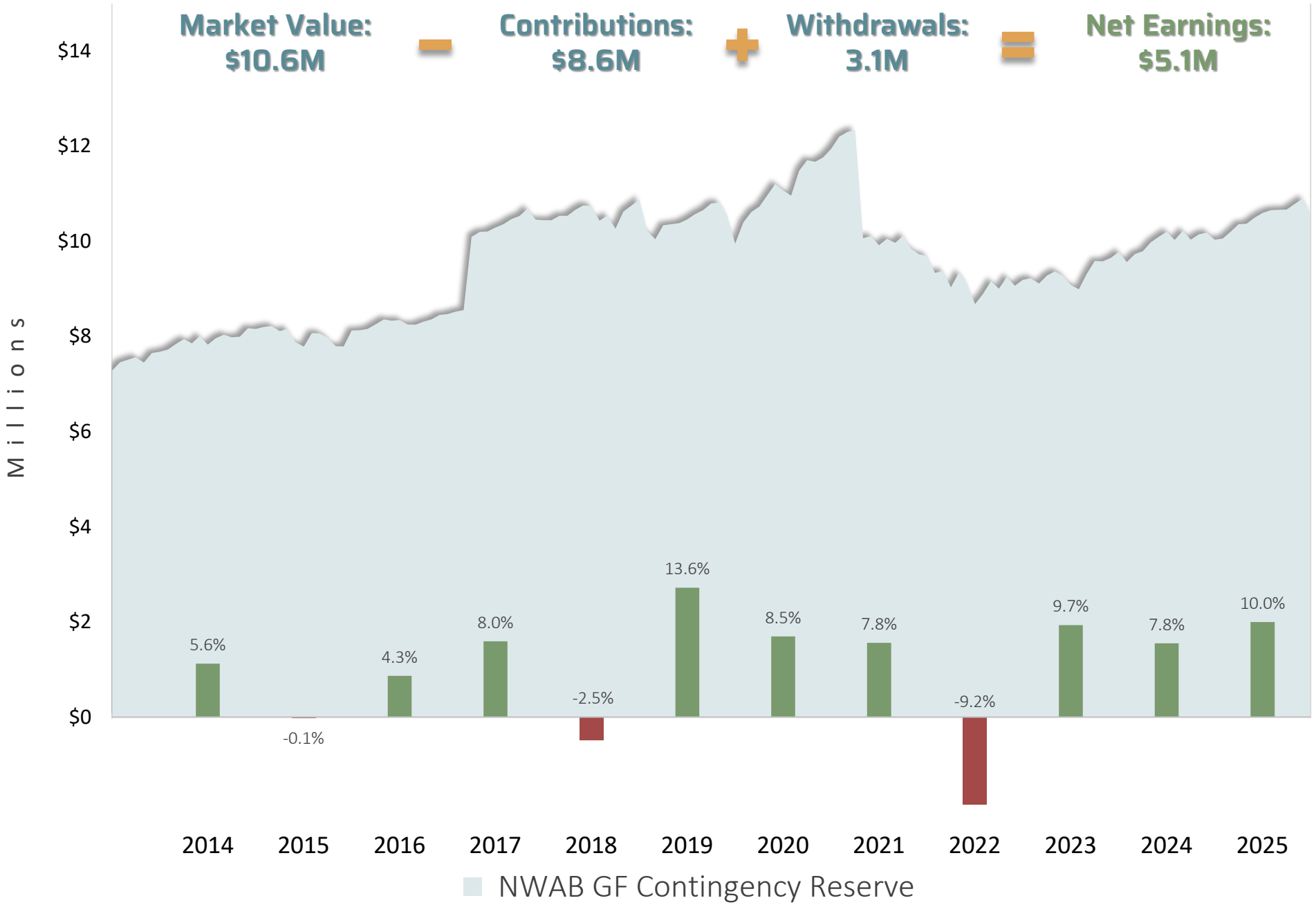
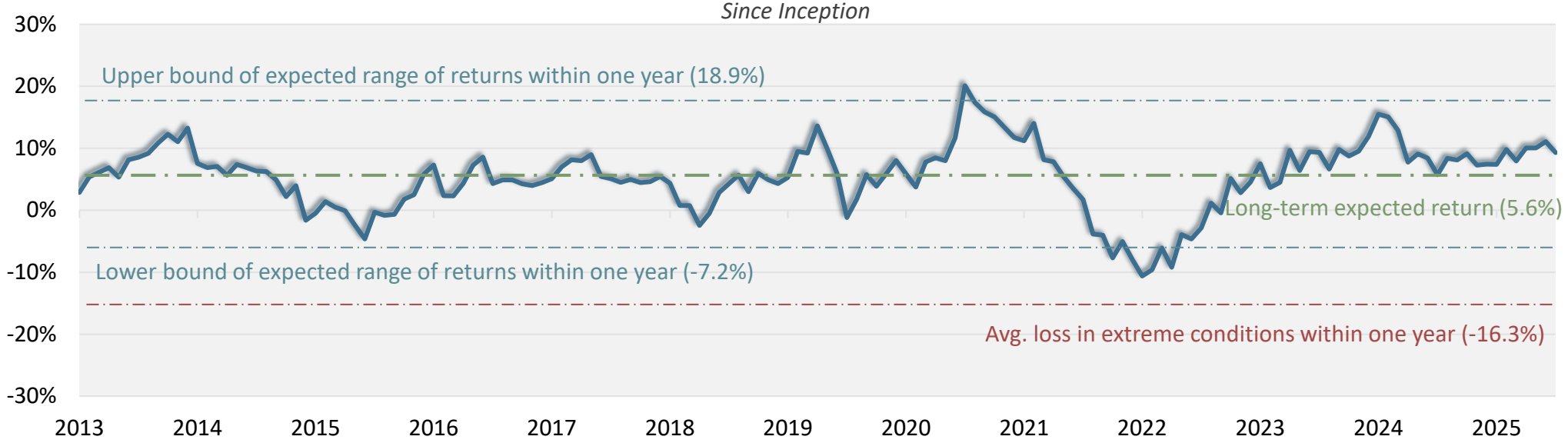


Chart shows month-end portfolio market values market values from inception to March 31, 2026.

Evaluating Returns Against Strategic Goals

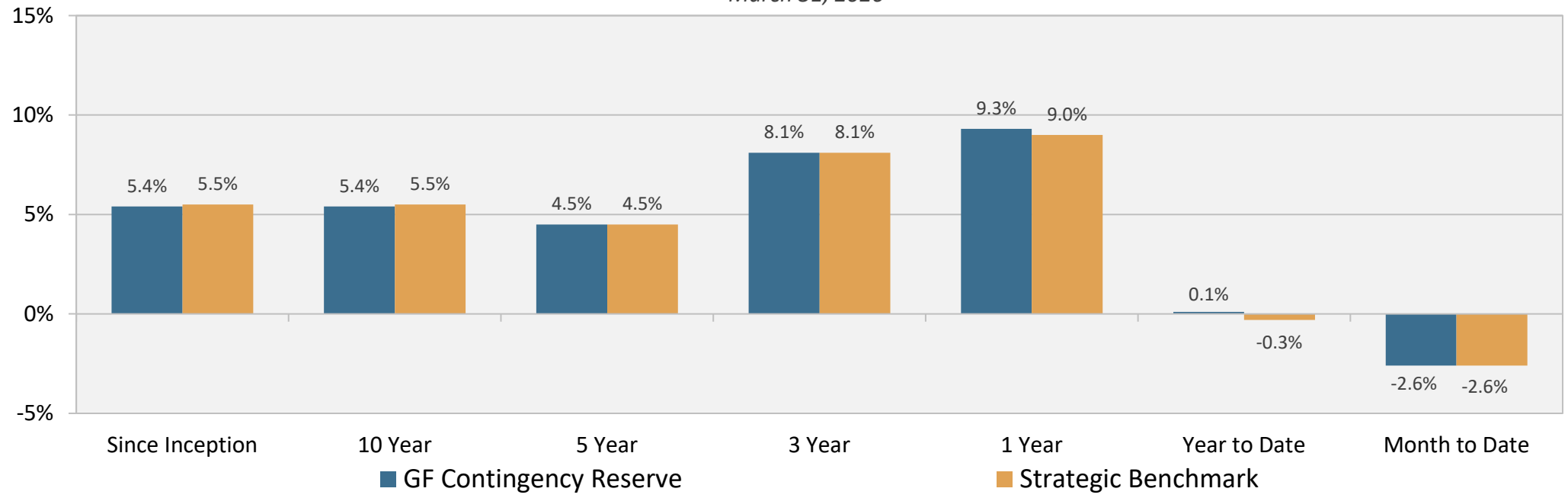
Rolling 12 Month Total Return

Since Inception



Account Performance

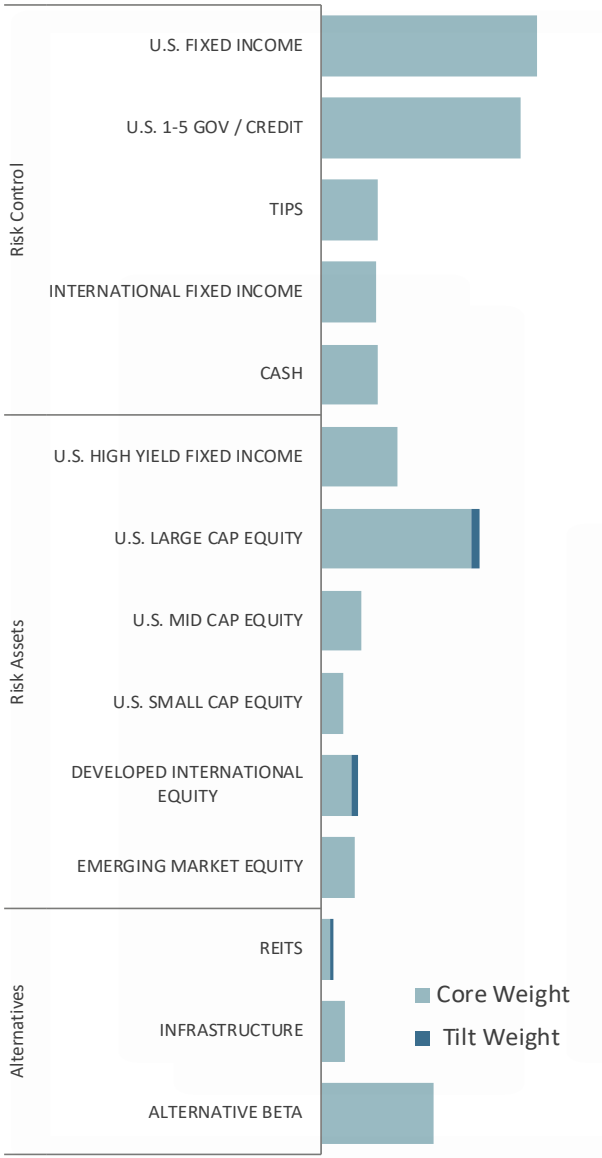
March 31, 2026



Portfolio Inception (

Performance is gross of management fees, net of internal fund fees, and annualized for periods greater than one year.

Aligning Near-Term Tactical Adjustments With Your Long-Term Strategy – NWAB Contingency Reserve



Asset Class	Strategic Weight	Overweight / Underweight	Current Allocation	Range
Risk Control	**53.0%**	**0.3%**	**53.3%**	
U.S. FIXED INCOME	20.0%	-0.3%	19.7%	10 - 30%
U.S. 1-5 GOV / CREDIT	18.0%	0.2%	18.2%	10 - 32%
TIPS	5.0%	0.1%	5.1%	0 - 10%
INTERNATIONAL FIXED INCOME	5.0%	0.0%	5.0%	0 - 10%
CASH	5.0%	0.2%	5.2%	0 - 10%
Risk Assets	**34.0%**	**-0.6%**	**33.4%**	
U.S. HIGH YIELD FIXED INCOME	7.0%	0.0%	7.0%	0 - 12%
U.S. LARGE CAP EQUITY	15.0%	-0.6%	14.4%	5 - 25%
U.S. MID CAP EQUITY	4.0%	-0.3%	3.7%	0 - 8%
U.S. SMALL CAP EQUITY	2.0%	0.0%	2.0%	0 - 4%
DEVELOPED INTERNATIONAL EQUITY	4.0%	-0.7%	3.3%	0 - 8%
EMERGING MARKET EQUITY	2.0%	1.0%	3.0%	0 - 4%
Alternatives	**13.0%**	**0.4%**	**13.4%**	
REITS	1.0%	0.0%	1.0%	0 - 4%
INFRASTRUCTURE	2.0%	0.1%	2.1%	0 - 4%
ALTERNATIVE BETA	10.0%	0.2%	10.2%	0 - 15%



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VIF Sustainability Fund

As of March 31, 2026

Staying Focused on Your Goals

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Northwest Arctic Borough
VIF Sustainability Fund
As of March 31, 2026

Account Inception		September 2017
Total Contributions		$29,563,721
Withdrawals *Does not include custodial or management fees*		$450,000
Current Market Value *March 31, 2026*		$44,489,571
Portfolio Return* *Inception – March 31, 2026*		+6.19%
Strategic Asset Allocation	Risk Control	36%
	Risk Assets	45%
	Alternatives	19%

Purpose:

The primary goal of the Fund is to **ensure sufficient funds for long-term operation of village services, programs, and capital projects.**

Distribution Policy:

Chapter 11.08 NABC outlines the allowable uses and policies for the VIF. **No explicit spending or appropriations policy** is detailed within the Chapter. To assess potential future spending, a distribution rate is needed to develop a target return. **4.0% is utilized, a typical rate for perpetual time horizon Funds.**

Contribution Policy:

Following an initial allocation for long-term investment of no less than 70 percent of the VIF revenue received from Teck Alaska by the date of adoption of this chapter, on an annual basis, in coordination with the borough administration, **allocating at least 30 percent of VIF revenue for long-term investment** to ensure sufficient funds for long-term operation of village services, programs, and capital projects. (Ord. 17-07 § 1, 2017)

Contribution Policy:

Following an initial allocation for long-term investment of no less than 70 percent of the VIF revenue received from Teck Alaska by the date of adoption of this chapter, on an annual basis, in coordination with the borough administration, **allocating at least 30 percent of VIF revenue for long-term investment** to ensure sufficient funds for long-term operation of village services, programs, and capital projects. (Ord. 17-07 § 1, 2017)

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The Power of Consistency in Cumulative Earnings

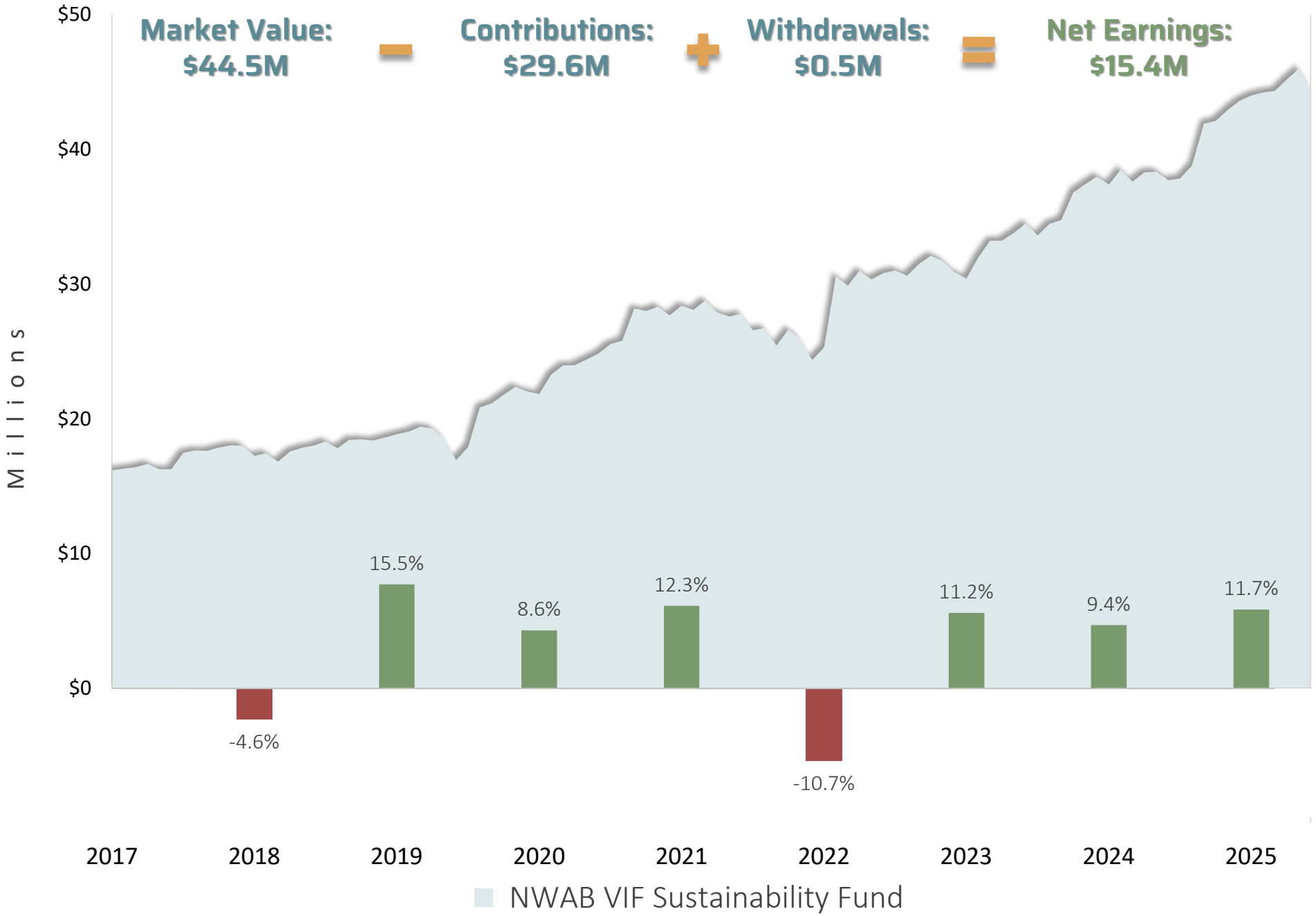
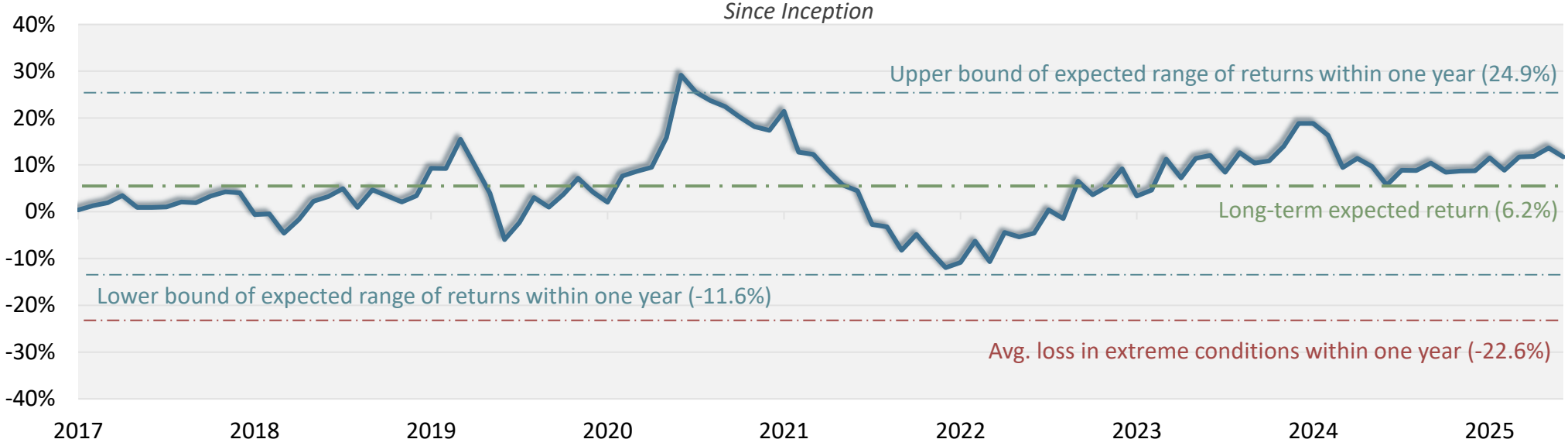


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Evaluating Returns Against Strategic Goals

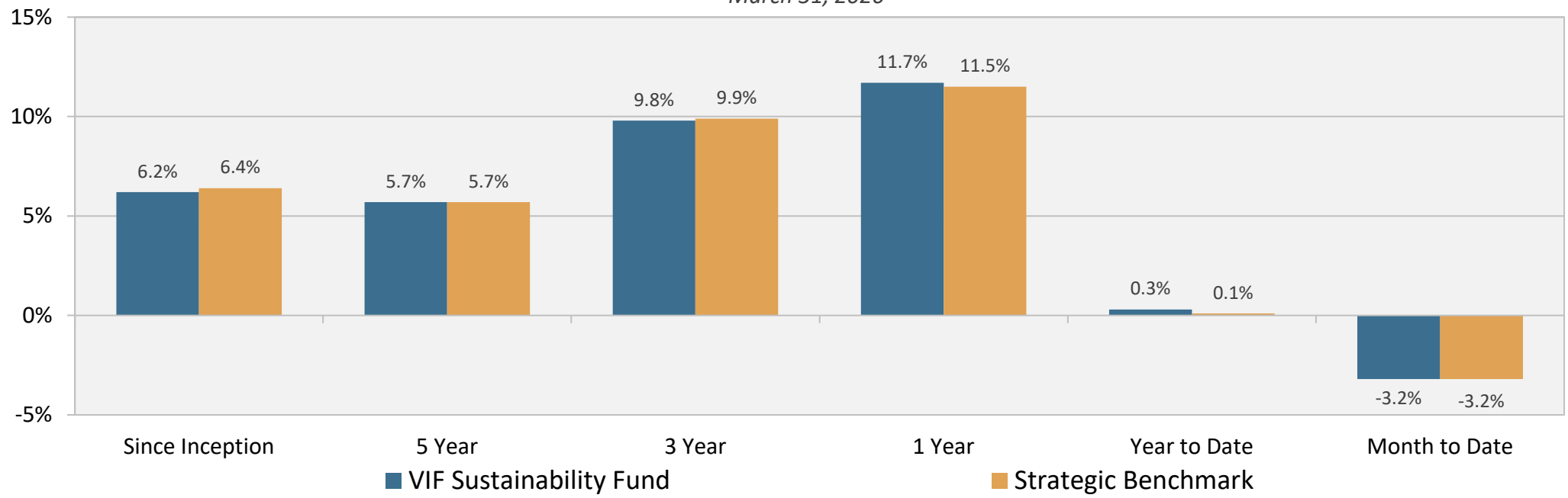
Rolling 12 Month Total Return

Since Inception



Account Performance

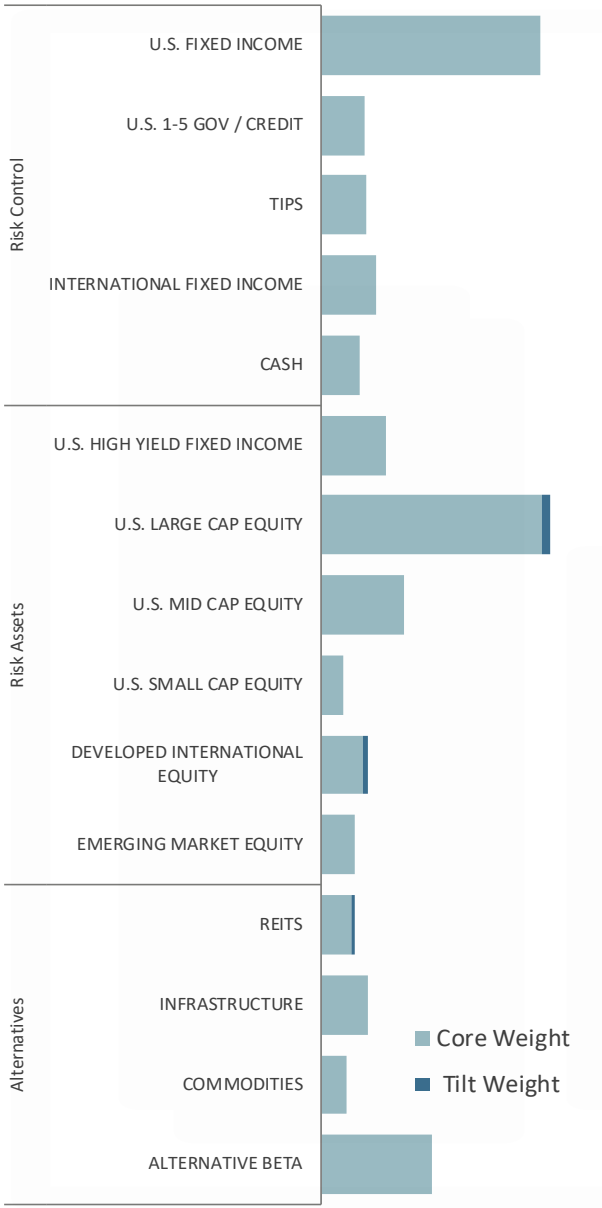
March 31, 2026



Portfolio Inception d[illegible]

Performance is gross of management fees, net of internal fund fees, and annualized for periods greater than one year.

Aligning Near-Term Tactical Adjustments With Your Long-Term strategy – NWAB VIF Sustainability Fund



Asset Class	Strategic Weight	Overweight / Underweight	Current Allocation	Range
Risk Control	**36.0%**	**0.6%**	**36.6%**	
U.S. FIXED INCOME	20.0%	0.0%	20.0%	10 - 30%
U.S. 1-5 GOV / CREDIT	4.0%	0.0%	4.0%	0 - 8%
TIPS	4.0%	0.1%	4.1%	0 - 8%
INTERNATIONAL FIXED INCOME	5.0%	0.0%	5.0%	0 - 10%
CASH	3.0%	0.6%	3.6%	0 - 10%
Risk Assets	**45.0%**	**-1.3%**	**43.7%**	
U.S. HIGH YIELD FIXED INCOME	6.0%	-0.1%	5.9%	0 - 12%
U.S. LARGE CAP EQUITY	22.0%	-1.0%	21.0%	12 - 32%
U.S. MID CAP EQUITY	8.0%	-0.5%	7.5%	0 - 16%
U.S. SMALL CAP EQUITY	2.0%	0.0%	2.0%	0 - 4%
DEVELOPED INTERNATIONAL EQUITY	5.0%	-0.8%	4.2%	0 - 10%
EMERGING MARKET EQUITY	2.0%	1.0%	3.0%	0 - 4%
Alternatives	**19.0%**	**0.7%**	**19.7%**	
REITS	3.0%	0.0%	3.0%	0 - 6%
INFRASTRUCTURE	4.0%	0.3%	4.3%	0 - 8%
COMMODITIES	2.0%	0.3%	2.3%	0 - 4%
ALTERNATIVE BETA	10.0%	0.1%	10.1%	0 - 15%



APCM

Investment Framework: Process, Philosophy & Policy

APCM's Purpose



APCM was founded in Alaska with a mission to help local communities grow and steward generational wealth. For over 30 years, we've built a reputation for delivering disciplined, customized investment solutions grounded in fiduciary duty and cultural respect.

Our growth has been grounded in long-term relationships, disciplined investment processes, and a deep appreciation for how **prudent capital stewardship supports communities, governance structures, and intergenerational objectives**.

APCM's Investment Approach

Through collaboration, the client and APCM build trust and establish a cadence for long-term success.

APCM's investment **philosophy is grounded in two key pillars:** customized asset allocation and controlling expenses.

We specialize in **applying these principles to develop** a robust Investment Policy Statement, Spending Policy, and Contribution Policy — providing a foundation of stability and governance **that clearly defines investment goals and objectives.**



Importance of Investment Beliefs

APCM

Why Investment Beliefs Matter

Funds with clear beliefs about asset pricing and risk diversification have **better risk-return performance measures** as well as lower costs*.

Provides an indispensable communication device and **an anchor for decision making** at every level.

Following beliefs that are **reflective of the organization** is more important than what those beliefs are.

Without investment beliefs we tend to shift from strategy to strategy based on: anecdotal evidence, a convincing sale, or the recent success of another investor or manager.



APCM's Investment Beliefs

Strategic Asset Allocation (SAA)

Empirical evidence indicates this is the primary source of risk & return within a portfolio**. Efforts should be focused on developing and strengthening a robust core asset allocation.

Tactical Asset Allocation

Markets can diverge from equilibrium pricing, but dislocations are difficult to exploit. Modest exposure to incrementally enhance return or reduce risk without derailing SAA.

Security Selection

Markets are mostly efficient, but risk premia for many asset classes can persist for economic and behavioral reasons and can be captured in a systematic manner.



Key Pillars of Investment Success

APCM defines our investment philosophy on two key pillars:
customization and controlling expenses.
Adhering to these concepts is the Firm's area of specialization and expertise.



Efficient to Optimal

Each portfolio should be customized to meet each client's unique investment needs.



Asset Allocation

Studies have shown that asset allocation is the primary driver of return and risk.*



Control Expenses

Controlling expenses is critical to optimal portfolio implementation.

*Brinson, Hood, and Beebower (1986) and Brinson, Singer, and Beebower (1991), Ibbotson/Kaplan (2000).

APCM Emphasizes Secular Asset Allocation







Secular Asset Allocation	Cyclical Asset Allocation	Security Selection

- Studies* have shown that secular (long-term) asset allocation is the primary driver (more than 90%) of return and risk in a portfolio.
- Secular asset allocation is foundational to all APCM's portfolio recommendations and is the best way to align risk tolerance and investment goals.
- Cyclical asset allocation and security selection are utilized to capitalize on opportunities and control risk exposure based upon the outlook for near-term financial market conditions. These two other sources of portfolio return provide incremental enhancements to the secular asset allocation.

* Brinson, Hood, and Beebower (1986) and Brinson, Singer, and Beebower (1991), Ibbotson/Kapian (2000).

From Market Exposure to Manager Skill

APCM

Beta (β)			Alpha (α)
Traditional β	Systematic Quantitative α		Qualitative α
Broad market exposure	Exposure to segments of the market	Exposure to emphasize compensated risk premia	Manager driven non-systematic risk
• *U.S. Large Cap* • *U.S. Mid Cap* • *U.S. Small Cap* • *International Developed* • *Emerging Markets* • *REITs* • *Commodities* • *U.S. Aggregate Bonds* • *TIPS* • *International Bonds*	• *Smart β products* • *Global Infrastructure* • *U.S. 1-5 Government / Credit* • *Commodities roll yield*	• *Global Macro* • *Equity Long / Short* • *Event Driven* • *Arbitrage Strategies* • *Defined Outcome* • *Market Neutral* • *Protective Put Strategies* • *Equity Hedge*	• *Private Equity* • *U.S. Treasuries* • *U.S. Investment Grade Bonds* • *U.S. Municipal Bonds* • *U.S. High Yield Bonds*

β

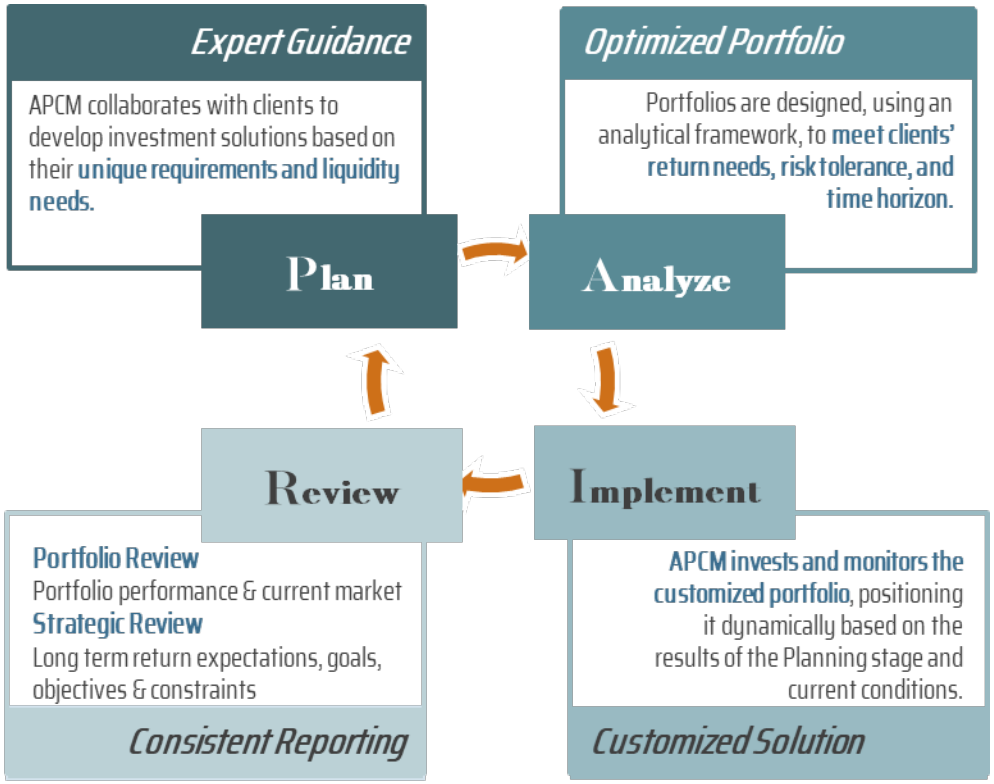
***Beta** denotes the underlying systematic sources of risk that are driven by economic or behavioral forces. Also known as undiversifiable or market risk, **investors are generally compensated for taking on these risks**. The compensation for these risks can be expected over long time horizons.*

***Alpha** denotes investment-specific sources of risk. Also known as diversifiable or idiosyncratic risk, **investors are not compensated for taking this risk through any natural market mechanism**. Persistent value-added from alpha is only possible if a manager's qualitative judgements are correct over time.*

α

Prudent Investment Management Process

- APCM'S prudent investment process is an integrated set of steps undertaken consistently to **create and maintain an optimal portfolio.**
- APCM designed this process to **promote and protect clients' interests** and continuously confirm that **each client's customized strategy achieves the highest return possible given a specified level of risk.**
- Central to the process is the creation of reasonable expectations for risk and return for each asset class for the next ten years. These capital market projections are integrated into the analysis phase of the process to:
  - Connect investment policy with real-world views
  - Provide a cornerstone of strategic planning
    - Do expected returns meet required returns?
    - Does the portfolio maximize return for a given level of risk?
    - Is the client comfortable with the level of risk?
  - Combine both quantitative and "common sense" perspectives



CFA Institute Components of an IPS

APCM

A well constructed IPS presents the investor's financial objectives, the degree of risk the investor is willing to take, and any relevant investment constraints that the advisor must consider. It also sets operational guidelines for constructing a portfolio that can be expected to meet these objectives while remaining in compliance with any constraints. Finally, the IPS establishes a mutually agreed-upon basis for portfolio monitoring and review.

Objectives	Return	What return level is necessary to achieve the primary or critical long-term financial objectives?
	Risk	How important are goals and how serious are the consequences if not met? How large of a shortfall can the portfolio tolerate before jeopardizing ability to meet both short and long term goals?
Constraints	Time Horizon	How long does the portfolio need to meet financial objectives?
	Taxes	Is the portfolio subject to taxes? What is the rate?
	Liquidity	Does the portfolio have the ability to efficiently meet anticipated and unanticipated cash distribution requirements?
	Legal & Regulatory	Are there Federal or State laws or other regulatory guidelines that the portfolio must maintain compliance with?
	Unique	Does the client have other investments or sources of risk to consider?

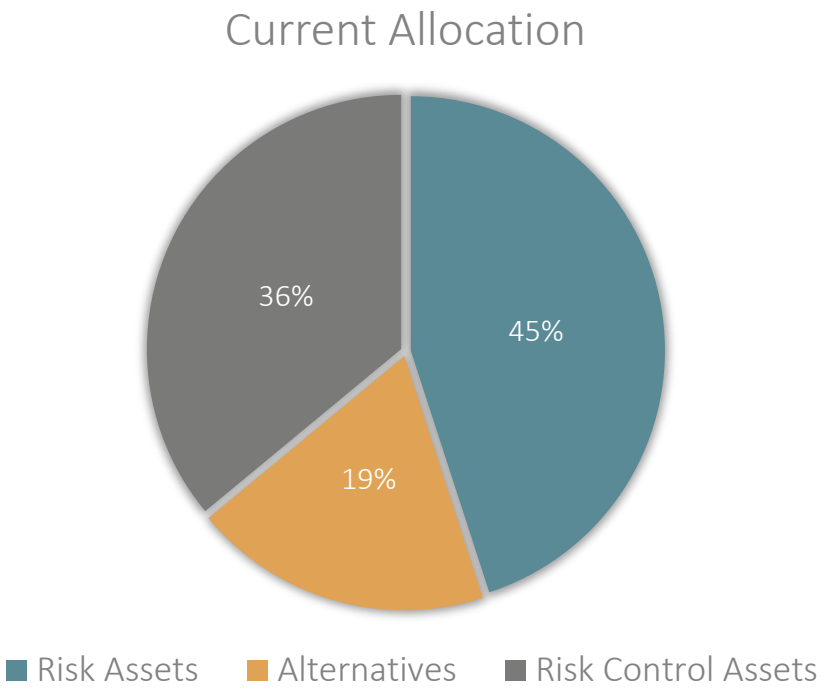
Source: *Managing Investment Portfolios: A Dynamic Process*, Third Edition, John L. Maginn, CFA, Donald Jerald E. Pinto, CFA, and Dennis W. McLeavey, CFA, editors.

© 2007 CFA Institute.

Forward-Looking Return and Risk Characteristics As Presented in 2025

Expected to Meet Post-FY'30 Target Return

- The existing allocation is expected to provide a long-term return of 6.2%.
- After 2030, once distributions begin, **the portfolio is expected to support a 4% distribution rate**, provide principal protection, and generate an additional 2.2% growth for inflation protection.
- APCM's long-term inflation expectation is 2.5**%. If inflation protection is a goal, the distribution rate will need to be at most 3.7%**, based on our current projections.



Characteristics	Current Allocation	
	Expected	Range*
Annual Return (Gross)	6.6%	**-9.0%** to 24.0%
Long-Term Return (Gross)	**6.2%**	6.0% to 6.5%
Avg. Loss in Extreme Conditions (Gross) Within a 1-Year Horizon	**-21.5%**	

* Range denotes the 95% confidence interval. Risk and return data from Windham Portfolio Advisor.

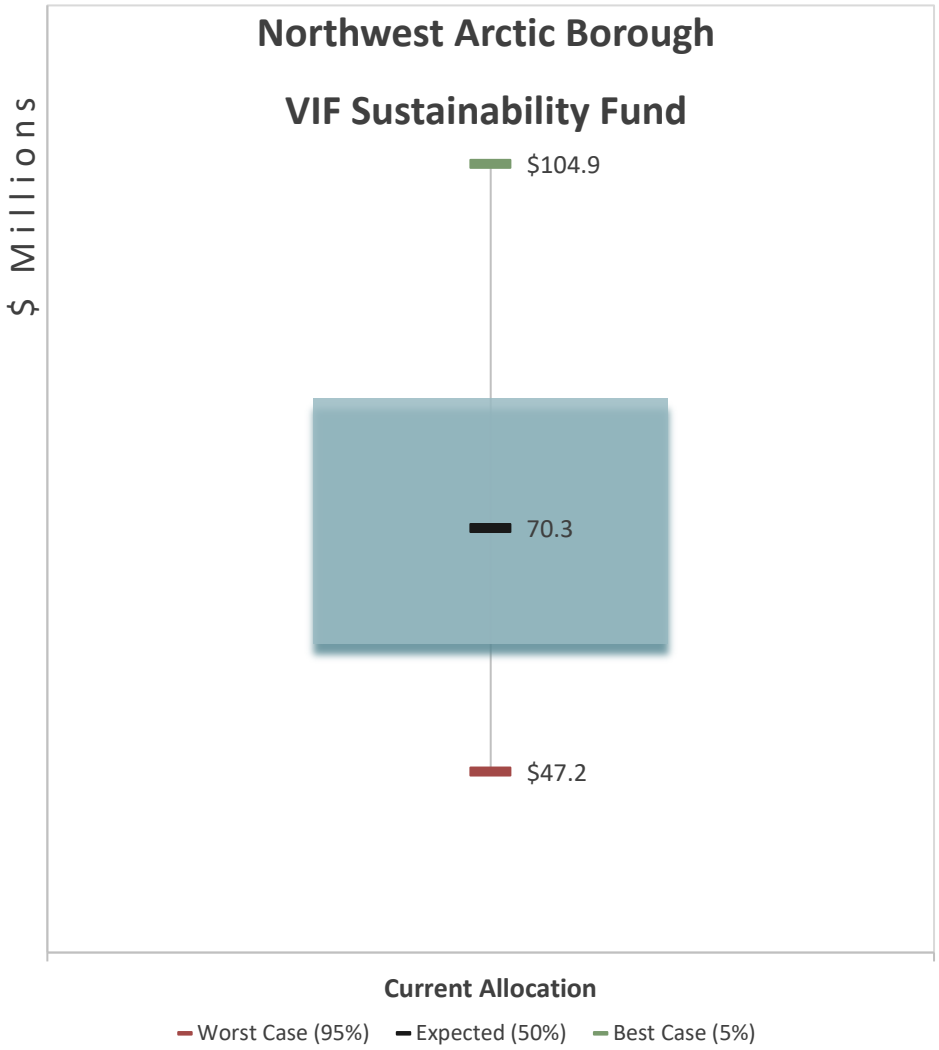
Projected Wealth Simulations 10-Year Horizon As Presented in 2025

All simulations utilized a **$38.3 starting market value**.

Contributions were assumed to be $1.2M per year. This represents the minimum savings rate (30%) on the minimum VIF revenue paid by Teck ($4M).

Withdrawals were assumed to occur on January 1st of each year and are calculated as **four percent of the average of the previous 5 calendar year end market values. This is a typical rate for perpetual time horizon funds.**

APCM's long-term inflation expectation is 2.5%. **If inflation protection is a goal,** the distribution rate will need to be **at most 3.7%,** based on our current projections.



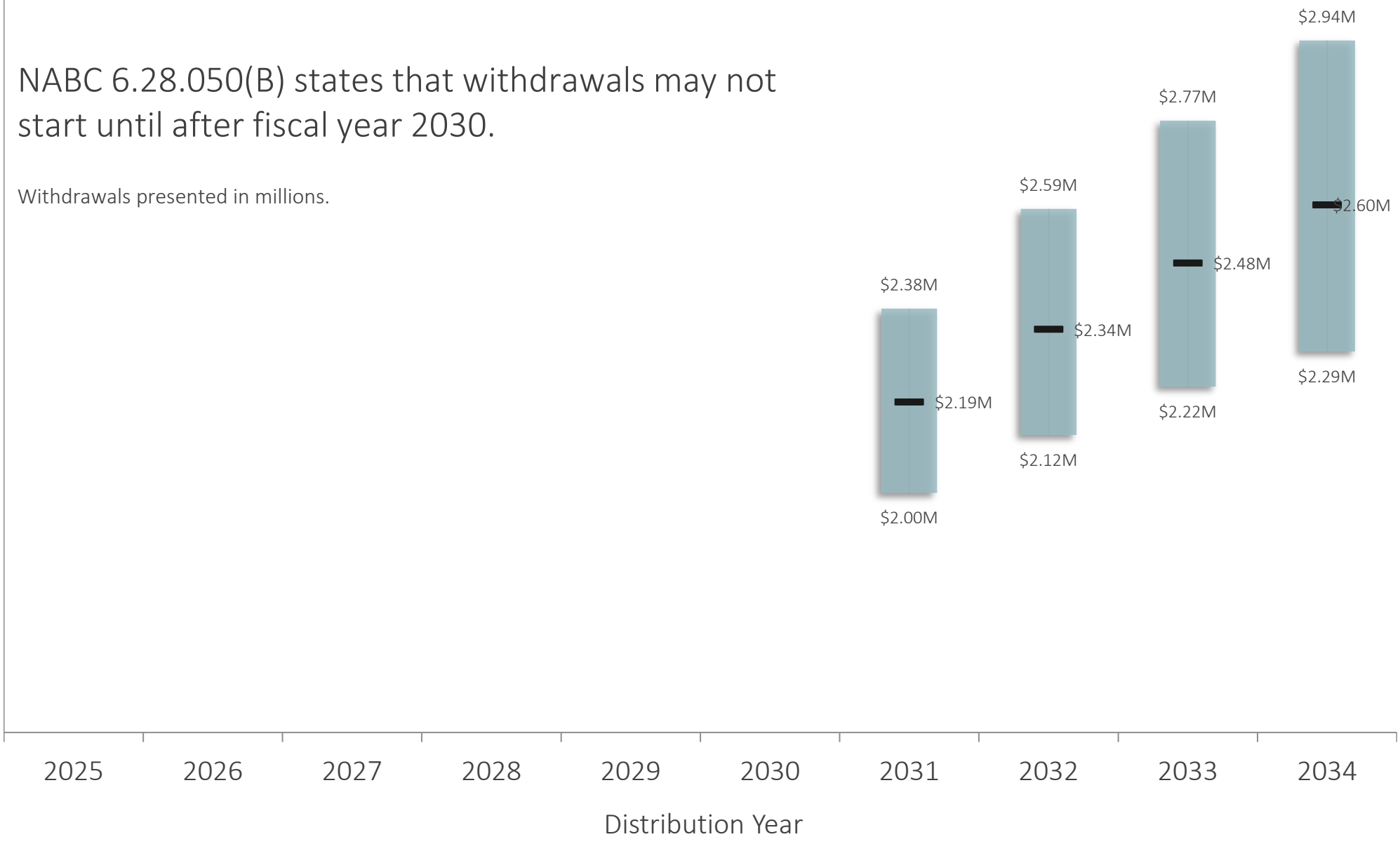
Scenario	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Contributions	1.2M	1.2M	1.2M	1.2M	1.2M	1.2M				
Distributions							2.2M	2.3M	2.5M	2.6M

Risk and return data from Windham Portfolio Advisor. Withdrawals shown at the 50th percentile.

Range of distribution expectations
As Presented in 2025

NABC 6.28.050(B) states that withdrawals may not start until after fiscal year 2030.

Withdrawals presented in millions.





Appendix

Volatility: Normalizing, Not Alarming

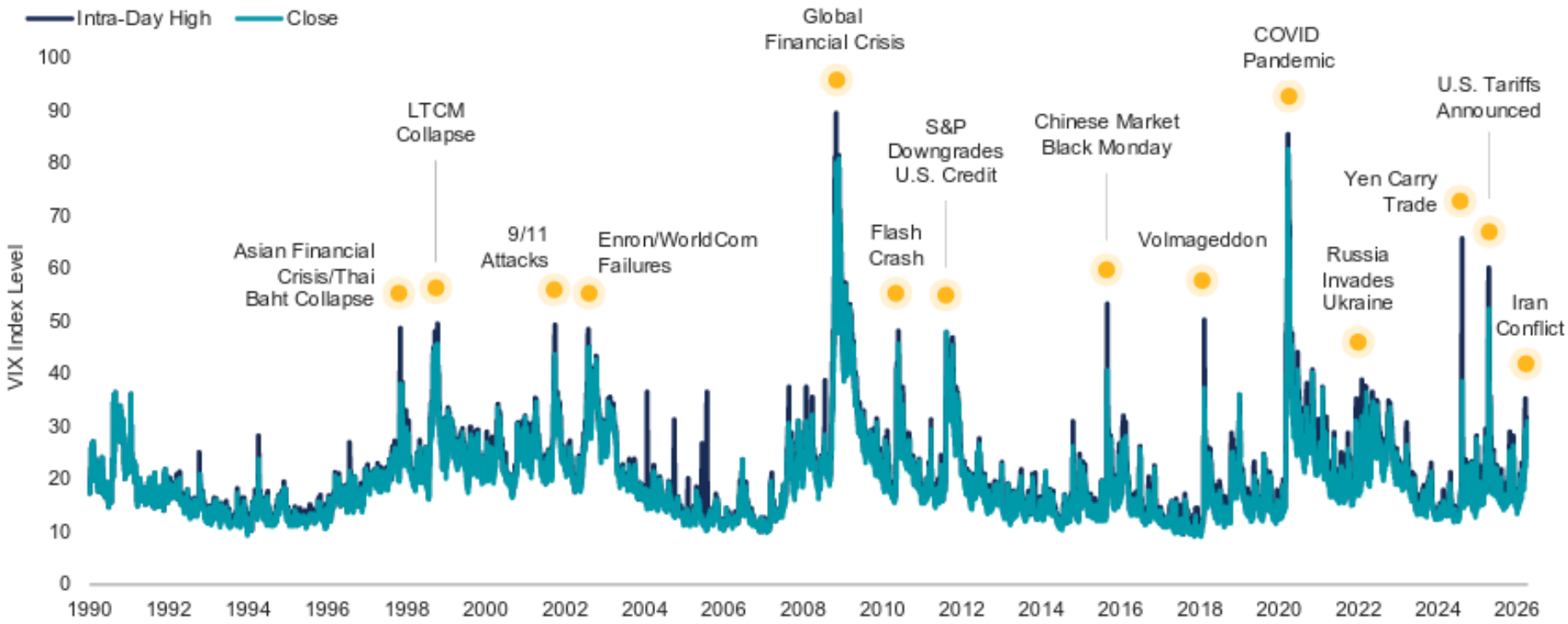
APCM

Volatility Has Risen but Remains Far Below Many Periods in the Past

VIX INDEX · 1990–3/31/2026 · SOURCE: CBOE

While a VIX of **21 might feel unsettling**, history shows it's right in line with normal market conditions — and far below the extremes seen in past crises.

VIX Index Levels Since 1990



LONG-TERM AVERAGE

~20

Today's reading of **21** is right in line with the long-term historical average — **nothing out of the ordinary.**

CURRENT VIX LEVEL

21

Moderate and within a normal, functioning market range. **Not a cause for alarm.**

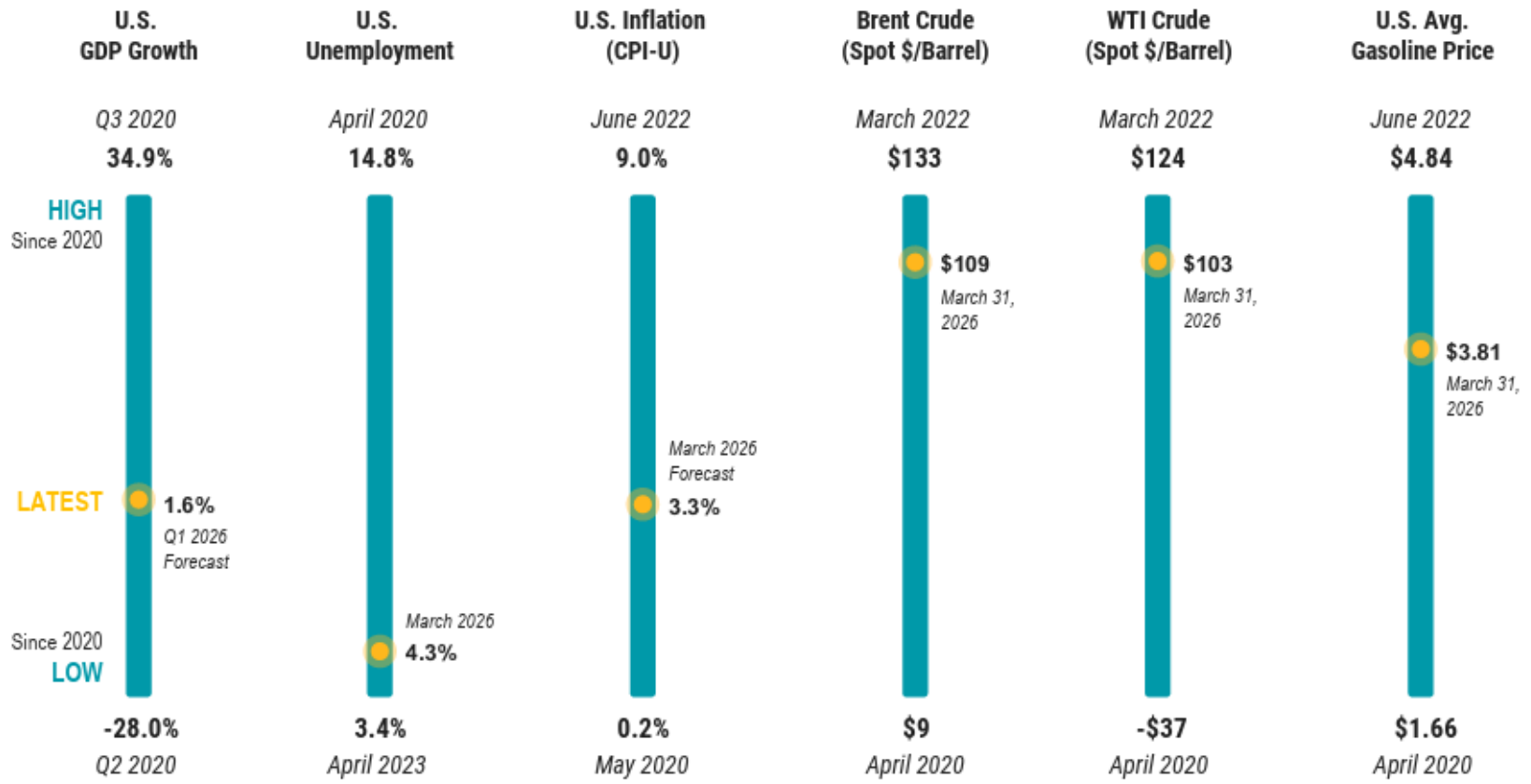
CRISIS PEAK · 2008 & 2020

80+

Today's level is a **fraction** of what we saw in past crises — we are **far from extreme territory.**

Macroeconomics & Commodity Price Metrics

APCM



Conditions have softened — but remain **far from the extremes** of recent crisis periods. Each indicator sits comfortably within its historical range.

U.S. GDP Growth	vs. −28% in Q2 2020	+1.6% Q1 2026 forecast
U.S. Unemployment	Peak was 14.8% — Apr 2020	4.3% March 2026
U.S. Inflation (CPI)	Well off the 9% peak — Jun 2022	3.3% March 2026 forecast
Energy Prices	Mid-range vs. crisis highs & lows	$109 Brent · Mar 31, 2026

Disclosures

Important Assumptions

IMPORTANT: The projections or other information generated by Alaska Permanent Capital Management Company (APCM) regarding the likelihood of various outcomes are hypothetical in nature, do not reflect actual investment results, and are not guarantees of future results. There can be no assurance that the projected or simulated results will be achieved or sustained. The charts and data only present a range of possible outcomes. Actual results will vary over time, and such results may be better or worse than the simulated scenarios. Clients should be aware that the potential for loss (or gain) may be greater than that demonstrated in the simulations. Please note that the analysis does not take into consideration all asset classes, and other asset classes not considered may have characteristics similar or superior to those being analyzed.

Important Legal Information

These calculations are designed to be informational and educational only, and when used alone, do not constitute investment advice. APCM encourages investors to review their investment strategy periodically as financial circumstances do change.

Model results are provided as a rough approximation of future financial performance. Actual results could produce different outcomes (either better or worse) than those illustrated by the model, since it is not possible to anticipate every possible combination of financial market returns. APCM is not responsible for the consequences of any decisions or actions taken in reliance upon or as a result of the information provided by the results of the model.

Other Influences on Rates of Return

Investment management fees: Returns are presented gross of management fees and include the reinvestment of all income. Actual returns will be reduced by investment advisory fees and other expenses that may be incurred in the management of the account. The collection of fees produces a compounding effect on the total rate of return net of management fees. As an example, the effect of investment management fees on the total value of a client's portfolio assuming (a) quarterly fee assessment, (b) $1,000,000 investment, (c) portfolio return of 8% a year, and (d) 1.00% annual investment advisory fee would be $10,416 in the first year, and cumulative effects of $59,816 over five years and $143,430 over ten years. Actual investment advisory fees incurred by clients may vary.

Taxes: Unless noted otherwise, model results have not been adjusted for any state or federal taxes or penalties.

Inflation: Unless noted otherwise, model results do not adjust any inputs or outcomes for inflation. Inflation is assumed to be constant over the investment horizon.

Limitations Inherent in Model Results

Limitations include but are not restricted to the following:

Model results do not represent actual trading and may not reflect the impact that material economic and market factors might have had on APCM's decision making if the actual client money were being managed.

Extreme market movements may occur more frequently than represented in the model.

Some asset classes have relatively limited histories. While future results for all asset classes in the model may materially differ from those assumed in APCM's calculations, the future results for asset classes with limited histories may diverge to a greater extent than the future results of asset classes with longer track records.

Market crises can cause asset classes to perform similarly over time; reducing the accuracy of the projected portfolio volatility and returns. The model is based on the long-term behavior of the asset classes and therefore is less reliable for short-term periods. This means that the model does not reflect the average periods of "bull" and "bear" markets, which can be longer than those modeled.

The model represent APCM's best view of the next 7-10 years, but is unlikely to reflect actual investment returns worldwide over this period.

NORTHWEST ARCTIC BOROUGH ASSEMBLY
RESOLUTION 20-74

A RESOLUTION OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY ESTABLISHING THE FY21 BOROUGH INVESTMENT ALLOCATION, SETTING APPROPRIATE PERFORMANCE BENCHMARKS, AND FOR RELATED PURPOSES.

WHEREAS: under the Borough's Investment Code, the Assembly shall annually approve an Asset Allocation Plan for investment of the Borough's long-term investments; and

WHEREAS: 6.20.030 directs investment of the Borough's long-term investments in various fixed-income and equity asset classes; and

WHEREAS: the Assembly believes that establishing asset allocation criteria for these various long-term asset classes is in the best interest of the Borough; and

WHEREAS: the Assembly's annually-approved Asset Allocation Plan will provide benchmarks to measure both absolute and relative performance of the Borough's long-term investments and the investment manager.

NOW THEREFORE BE IT RESOLVED BY THE NORTHWEST ARCTIC BOROUGH ASSEMBLY: the FY21 Asset Allocation Plan shall be as follows:

Section 1: General Fund and Village Improvement Fund Short-Term Investment Funds will be invested in 100% Fixed Income, including: Treasuries, agencies, CDs, TIPs, and other money market securities.

Section 2: The Asset Allocation Plan and Target Weightings with range restrictions for the General Fund Contingency Reserve Fund are as follows:

Strategic Asset Allocation

Asset Class	Target	Min	Max
EQUITY	**27%**		
U.S. Large-Cap Equity	15%	5%	25%
U.S. Mid-Cap Equity	4%	0%	8%
U.S. Small-Cap Equity	2%	0%	4%
International Developed Equity	4%	0%	8%
Emerging Markets Equity	2%	0%	4%
ALTERNATIVES	**13%**		
Real Estate	1%	0%	4%
Infrastructure	2%	0%	4%
Alternative Beta	10%	0%	15%
FIXED INCOME	**60%**		
U.S. Fixed Income	20%	10%	30%
U.S. 1-5 Year Government/Credit	18%	10%	32%
U.S. High Yield Credit	7%	0%	12%
U.S. TIPS	5%	0%	10%
International Fixed Income	5%	0%	10%
Cash	5%	0%	10%

Section 3: The Asset Allocation Plan and Target Weightings with range restrictions for the General Fund Sustainability Fund and Village Improvement Sustainability Fund are as follows:

Strategic Asset Allocation

Asset Class	Target	Min	Max
EQUITY	**39%**		
U.S. Large-Cap Equity	22%	12%	32%
U.S. Mid-Cap Equity	8%	0%	16%
U.S. Small-Cap Equity	2%	0%	4%
International Developed Equity	5%	0%	10%
Emerging Markets Equity	2%	0%	4%
ALTERNATIVES	**19%**		
Real Estate	3%	0%	6%
Infrastructure	4%	0%	8%
Commodities	2%	0%	4%
Alternative Beta	10%	0%	15%
FIXED INCOME	**42%**		
U.S. Fixed Income	20%	10%	30%
U.S. 1-5 Year Government/Credit	4%	0%	8%
U.S. High Yield Credit	6%	0%	12%
U.S. TIPS	4%	0%	8%
International Fixed Income	5%	0%	10%
Cash	3%	0%	10%

Section 4: The performance of the Investment Funds and investment managers will be measured against the Target Weighting as follows:

- Performance measurement of the U.S. Fixed Income allocation will be measured against the Target weighting, using the Bloomberg Barclays U.S. Intermediate Government/Credit Index or substantially similar index for the benchmark.
- Performance measurement of the U.S. 1-5 Year Government/Credit allocation will be measured against the Target weighting, using the Bloomberg Barclays 1-5 Year Government /Credit Index or substantially similar index for the benchmark.
- Performance measurement of the U.S. High Yield Credit allocation will be measured against the Target weighting, using the Bloomberg Barclays U.S. High Yield Very Liquid Index or substantially similar index for the benchmark.
- Performance measurement of the U.S. Large-Cap Equity allocation will be measured against the Target weighting, using the Standard & Poor's 500 Index for the benchmark.
- Performance measurement of the U.S. Mid-Cap Equity allocation will be measured against the Target weighting, using the Standard & Poor's 400 Mid-Cap Index as the benchmark.
- Performance measurement of the U.S. Small-Cap Equity allocation will be measured against the Target weighting, using the Standard & Poor's 600 Small-Cap Index as the benchmark.
- Performance measurement of the International Developed Equity allocation will be measured against the Target weighting, using the MSCI EAFE Index for the benchmark.
- Performance measurement of the Emerging Markets Equity allocation will be measured against the Target weighting, using the MSCI Emerging Markets Index as the benchmark.
- Performance measurement of the Real Estate allocation will be measured against the Target weighting, using the Standard & Poor's US REIT Index as the benchmark.
- Performance measurement of the US Treasury Inflation Protected Securities (TIPS) allocation will be measured against the Target weighting, using the Bloomberg Barclays 0-5 Year Treasury Inflation Protected Securities Index as the benchmark
- Performance measurement of the International Bonds allocation will be measured against the Target weighting, using the Bloomberg Barclays Global Aggregate ex-USD Float Adjusted RIC Capped Index as the benchmark.

- Performance measurement of the Cash allocation will be measured against the Target weighting, using the Citi Group 90 Day T-Bill Index as the benchmark.
- Performance measurement of the Infrastructure allocation will be measured against the Target weighting, using STOXX Global Broad Infrastructure Index as the benchmark.
- Performance measurement of the Commodity allocation will be measured against the Target weighting, using the Bloomberg Commodity Index as the benchmark.
- Performance measurement of the Alternative Beta allocation will be measured against the Target weighting, using the Credit Suisse Liquid Alternative Beta Index or substantially similar index as the benchmark.

PASSED AND ADOPTED THIS 28th DAY OF October, 2020.

Nathan Hadley, Jr., Assembly President

PASSED AND ADOPTED THIS 28th DAY OF October, 2020.

Lucy S. Nelson, Mayor

SIGNED AND ATTESTED TO THIS 28th DAY OF October, 2020.

Helena Hildreth, Borough Clerk

ATTEST:

NORTHWEST ARCTIC BOROUGH ASSEMBLY
ORDINANCE 26-03

AN ORDINANCE OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY APPROVING A PROFESSIONAL SERVICES AGREEMENT WITH DEERSTONE CONSULTING, LLC FOR WORK UNDER THE BOROUGH'S OCED GRANT PROJECT FOR AMBLER, AND FOR RELATED PURPOSES.

WHEREAS: the Northwest Arctic Borough ("the Borough") is the home rule regional government for Northwest Alaska that provides essential programs and services to improve quality of life for Borough residents; and

WHEREAS: the U.S. Department of Energy ("DOE") Office of Clean Energy Demonstrations ("OCED"), awarded the Borough, NANA Regional Corporation, and Kotzebue Electric Association ("KEA") a $54,811,907 grant for a Solar PV, Battery Storage and Heat Pump project in the Borough through the Energy Improvement in Rural or Remote Areas Program (the "Project"); and

WHEREAS: as part of the Project, Ambler received a separate OCED grant (DE-CD0000118) in the amount of $2,833,030.00 to upgrade the Ambler power plant and distribution grid to successfully integrate the renewable energy system; and

WHEREAS: the Borough has been working closely with DeerStone Consulting LLC on the Project from preparation of the OCED grant application through every aspect of the award implementation; and

WHEREAS: DeerStone Consulting has been an integral partner for this Project and the Borough wishes to enter into a professional services support agreement with DeerStone in an amount not to exceed $125,440 for the Ambler 118 portion of the Project to perform necessary services on a task-order basis; and

WHEREAS: DeerStone Consulting's support services will provide essential engineering and project management services for the Ambler Project.

NOW THEREFORE BE IT ENACTED: the Northwest Arctic Borough Assembly hereby approves a professional services agreement with DeerStone Consulting, LLC in a total not-to-exceed amount of $125,440 for the Ambler Project in substantially the same form that accompanies this Ordinance and authorizes Mayor Moto to execute the agreement and related task orders for the project.

PASSED AND ADOPTED THIS ___ DAY OF _____ 2026.

_____
Nathan Hadley, Jr., Assembly President

PASSED AND APPROVED THIS ___ DAY OF _____ 2026.

_____
Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS ___ DAY OF _____ 2026.

_____
Stella Atoruk, Borough Clerk **ATTEST:**

First Reading: _____
Second Reading: _____

PROFESSIONAL SERVICES AGREEMENT
Between Contractor and the NORTHWEST ARCTIC BOROUGH

Contract No.: FY26-14 **Effective Date:**
NAME OF CONTRACTOR: DeerStone Consulting, LLC
EIN# 47-4201084 **BUSINESS LICENSE #:** 1021997

THIS AGREEMENT is effective on the above-written date between the NORTHWEST ARCTIC BOROUGH, ("NAB"), an Alaska Municipal corporation, whose address is P.O. Box 1110, Kotzebue, Alaska 99752, and DeerStone Consulting, LLC (the "Contractor"), an Alaska limited liability company, whose address is 3200 Brookside Drive, Anchorage, AK, 99517.

1. CONTRACTOR'S SERVICES

1.1 Scope and Schedule of Services. Contractor agrees to provide the scope of professional services (the "Project") more particularly described in **Exhibit A**, incorporated herein by reference, in accordance with the schedule in **Exhibit A.** This Agreement may not extend beyond the NAB fiscal year in which the contract becomes effective except by ordinance adopted by the NAB Assembly. Services provided by Contractor shall comply with all applicable laws, professional or industry standards, and grant requirements.

1.2 Additional Services. NAB may request or authorize additional services from Contractor, in addition to those described in **Exhibit A**, through an authorized Change Order signed by the Contracting Officer. All Change Orders shall be on a form prescribed by NAB, and shall describe the additional services to be performed, the effective date, the schedule for completion, and compensation for the Contractor. Except as otherwise expressly stated in the change order, any additional services shall comply with the terms and provisions of this Agreement, including any limitations on reimbursable costs provided in **Exhibit B**. In the absence of a fully executed change order signed by the Contracting Officer, Contractor is not authorized to perform additional services or to receive compensation for such services.

1.3 Contract Changes. NAB may order a reduction or change in the Project by Change Order signed by the Contracting Officer. The parties shall negotiate the appropriate credit or reduction in fixed compensation or not to exceed cap, as applicable, resulting from the change. If the parties are unable to reach Agreement after good faith negotiations, the Contracting Officer shall determine the appropriate credit or reduction by written decision.

1.4 Authorization. Contractor acknowledges that all changes in the scope of the project, services, and compensation must be formally authorized and approved, in writing, in accordance with NAB contract requirements, procurement procedures, budgeting and funding obligations, in order to be valid and legally enforceable. No person, officer, agent or employee of NAB may bind NAB to pay for additional work in the absence of a written contract addendum, modification, change order, or additional services Agreement, duly executed and signed by the Contracting Officer. Contractor agrees to comply with contracting formalities and acknowledges that any actions or services provided prior to or without such formalities are provided without compensation and exclusively at Contractor's own risk.

1.5 Conflict of Interest, Business Ethics. Contractor represents that the Project will be performed in an ethical and professional manner free from any influence or interest that conflicts with NAB's interests or full performance of this Agreement. Contractor warrants that (a) no kickback, payment, gratuity, gift, contingent fee or other financial benefit has been paid or received by Contractor and (b) Contractor has not been engaged in any collusive or anti-competitive activity or practice, in connection with the procurement or execution of this Agreement. Contractor agrees to comply with all conflict of interest and ethical requirements imposed by NAB upon its contractors.

2. COMPENSATION

NAB shall compensate the Contractor for the services performed in accordance with this Agreement, in the amounts and in the manner set forth in **Exhibit B.**

3. RESOURCES AND RECORD KEEPING

Contractor shall, at Contractor's own expense, maintain and provide business records, progress information, receipts, and cost support evidence in connection with performance of this Agreement. Contractor shall maintain such records for a period not less than three (3) years following the expiration or termination of this Agreement. Access to such records shall be provided to NAB, at Contractor's cost, upon request of NAB during the performance of this Agreement, and for a period of not less than three (3) years thereafter, and for such longer period as Contractor may maintain such records. NAB may request that such records be preserved for additional periods, up to a total of six (6) years at Contractor's expense, in the event of a related controversy or dispute. If NAB requests preservation for a longer period, Contractor shall turn the records over to NAB or arrange for storage at NAB's expense. NAB shall provide Contractor reasonable access to the records, personnel, and other resources necessary for Contractor to perform the Project described in **Exhibit A.**

4. INDEPENDENT CONTRACTOR

The relationship of Contractor to NAB is that of an independent contractor. Contractor is not an employee, partner, agent, or joint venturer of NAB. Nothing contained herein or otherwise shall be construed in such manner as to create the relationship of employer/employee between Contractor and NAB, or between Contractor's associates, agents, or employees and NAB. Contractor has directed NAB not to withhold any federal, state, or local income, social security, unemployment or other taxes or similar payments from the compensation due under this Agreement. Contractor shall furnish a copy of its current Alaska Business License and any locally required licenses or permits, within five (5) days of executing this Agreement, and shall update such information at such other times as NAB may request.

5. ASSIGNMENT

NAB has selected Contractor to perform the Project based on Contractor's personal experience, qualifications, and skills. Contractor may not assign this Agreement or any obligations or rights hereunder, nor delegate any of its duties and responsibilities, without first obtaining the written consent of NAB. Contractor shall not retain sub-contractors in conjunction with the Project without the prior written approval of NAB.

6. INSURANCE

Contractor shall procure and maintain insurance coverage in such amounts, with such deductibles and for such period of time as set forth in **Exhibit B.** Prior to commencing the Project, the Contractor shall provide NAB certificates proving that the required coverages and endorsements are currently in effect. The insurance must be in place and effective as of the Effective Date of this Agreement, and remain in effect through completion of all services.

7. INDEMNITY

To the fullest extent permitted by law, the Contractor shall indemnify, defend, and hold harmless NAB and its employees, officers, assembly members, administrators, agents, and attorneys from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of the Project; provided that, any such claim, damage, loss or expense: (1) is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the work itself) including the loss of use resulting therefrom; and, (2) is caused in whole or in part by any negligent act or omission of the Contractor, any subcontractor of Contractor, anyone directly or indirectly employed by any of them or anyone for whose acts they may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder. Such obligation shall not be

construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity that would otherwise exist as to any party or person described herein. In any and all claims against NAB or its employees, officers, assembly members, administrators, agents, and attorneys by any employee of the Contractor, any subcontractor to Contractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation herein shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for the Contractor or any subcontractor under workers' compensation acts, disability benefit acts or other employee benefit acts

8. CONDITIONS PRECEDENT TO AGREEMENT

This Agreement shall not be binding upon NAB or the Contractor until one of the following occurs:

☒ *Contracts over $75,000 or beyond the current fiscal year*: the NAB Assembly adopts a resolution or ordinance approving this Agreement, and the Mayor executes the Agreement, or,

☐ *Contracts $75,000 or less and within the current fiscal year* the Mayor executes this Agreement on behalf of the NAB.

In the event this Agreement is not approved and executed by the proper authority, any costs, preparation, purchases, investment, or services incurred or performed by Contractor shall be solely at Contractor's own risk and without payment therefor by NAB.

9. OWNERSHIP OF DOCUMENTS

All work products prepared by the Contractor in fulfilling its duties under this Agreement shall be and remain the property of NAB, and NAB shall have the right to use such products for any purpose without any further claim on the part of the Contractor for additional compensation. In the event that NAB uses the Contractor's work products for other than this project, NAB hereby agrees to hold the Contractor harmless from any claims arising therefrom. The Contractor may retain a copy of any work product prepared by the Contractor in fulfilling its duties under this Agreement for the Contractor's records; provided that, NAB shall hold the copyright to any such work.

10. TERMINATION

10.1 Grounds. This Agreement may be terminated by NAB for convenience by providing not less than fourteen (14) days written notice of termination. Unless otherwise specified, Contractor may terminate for convenience by providing the advance, written

notice as specified in **Exhibit A.** Either party may terminate for breach of this Agreement, or for good cause, by written notice.

10.2 Notice. Notice of termination shall state the default or grounds, if applicable, a time provided for curing the default if the default is curable, and the effective date of termination. If the termination is partial, the notice shall specify the performance or services that will not be affected by the notice.

10.3 Payment. In the event NAB terminates the Agreement other than for cause, Contractor shall be paid for approved reimbursable expenses incurred prior to termination and compensation earned as provided in **Exhibit B**.

10.4 Work Product. Following termination either for convenience or for cause, by Contractor or NAB, Contractor shall promptly deliver to NAB all work produced, materials, tools, equipment, correspondence, work product and other data completed or in process by the date specified by NAB, and if no date is specified, no later than the effective date of termination.

11. SUSPENSION OF WORK

NAB may suspend work on the Project in whole or in part, at any time, with or without cause and with or without prior notice. Notice of suspension shall be in writing and shall be effective immediately unless otherwise specified in the notice. A suspension will be deemed to occur when NAB orders Contractor to cease all services specified in the notice referred to in this paragraph. In the event of suspension, the Contractor shall submit its invoice and be paid in the manner specified in **Exhibit B**.

12. TAXES

Contractor shall be solely responsible for paying all local, state, and federal taxes, license fees and any other similar assessments that may arise under this Agreement. Contractor shall secure, upon request by NAB, written verification from any subcontractor to Contractor that such subcontractor has obtained all required insurance, permits, and paid all required taxes.

13. ADDITIONAL PROVISIONS

13.1 Notices. Unless otherwise provided herein, any notices or other communications required or permitted by this Agreement to be delivered to NAB or Contractor shall be in writing and shall be considered delivered when personally delivered to the party to whom it is addressed, or in lieu of such personal delivery, when

deposited in the United States mail, certified mail, postage prepaid, addressed to NAB or Contractor at the address set forth elsewhere in this Agreement.

13.2 Entire Agreement. This Agreement constitutes the entire Agreement between NAB and the Contractor. It supersedes all prior oral and written understandings and Agreements. It may be amended, supplemented, or modified only by a written instrument duly executed by the Contractor and NAB. It shall bind NAB and the Contractor, and their successors, executors, administrators, assigns and legal representatives.

13.3 No Third-Party Beneficiaries. Nothing contained in this Agreement shall be construed to give any rights or benefits hereunder to anyone other than to NAB and the Contractor.

13.4 Nonexclusivity. This contract is non-exclusive and NAB reserves the right to enter into separate Agreements directly with any contractor or supplier for any purpose.

13.5 Language. Whenever reference is made in this Agreement to "NAB," it includes NAB or the Contracting Officer for this contract. The singular includes the plural and the masculine, feminine or neuter genders include each other.

13.6 Disbursement of Moneys. All disbursement of moneys by NAB hereunder shall be subject to appropriations.

13.7 Special Provisions. Any special provisions applicable to this Agreement are set forth in **Exhibit C.**

13.8 Law and Venue. This Agreement shall be governed by the laws of the State of Alaska. Venue and jurisdiction for any legal proceeding relating to this Agreement shall be the Alaska State Court in Kotzebue, Alaska.

13.9 Dispute Resolution. Disputes shall be resolved using the administrative review procedures provided by NAB ordinances or code. If such review procedures are not available, the parties shall resolve any disputes as follows:

13.9.1 Disputes and claims shall be presented first to the Contracting Officer for written decision. If the Contractor disputes a decision of the Contracting Officer, the Contractor shall request reconsideration, citing this paragraph explicitly, no later than the 15th day after receiving the Contracting Officer's decision, whether the decision is communicated informally or in writing. The Contracting Officer shall issue his decision, or reconsideration decision, within thirty (30) days of receiving the written request for review.

13.9.2 Unless the Mayor is the Contracting Officer, any request for review of the Contracting Officer's decision shall be submitted to the Mayor, not later than the 30th day after receipt of the Contracting Officer's decision. The Mayor may refer the matter to the Assembly or decide the matter without such referral. The Mayor's decision shall be issued within thirty (30) days of receiving the request for review, unless good cause is shown for extension, not to exceed an additional thirty (30) days. In any event, the Mayor's decision shall be final, unless the Mayor has referred the matter to the Assembly, in which case the Assembly's decision shall be final.

13.10 Counterparts. This Agreement may be executed in one or more counterparts, and delivered by facsimile or other electronic transmission, each of which, when executed, will be deemed to be an original and all of which together will be deemed to be one and the same instrument.

NORTHWEST ARCTIC BOROUGH

By: _____
Dickie Moto, Sr., Mayor
Date: _____

CONTRACTOR
Deerstone Consulting, LLC

By: _____
Brian Hirsch, Partner and CEO
Its: _____
Date: _____

CONTRACTING OFFICER:
Position/Title: Energy Coordinator
Full Name: Ingemar Mathiasson

EXHIBIT A

SCOPE OF SERVICES AND SCHEDULE

(1) SCOPE OF WORK AND DELIVERABLES.

SCOPE OF WORK:

Coordination of Stakeholders & Site Control

- Coordinate with NAB, Native Village of Ambler, City of Ambler to progress the project and keep all stakeholders informed
- Identify site boundaries and draft land leases
- Ensure compliance with NEPA EA FONSI throughout project

AVEC Interconnection Coordination

- Coordinate with AVEC on interconnection study requirements and timelines
- Support technical interpretation and documentation
- Provide NAB with summaries, guidance, and action recommendations

Power Plant Upgrade Support

- Review proposed power plant modifications required for PV + BESS integration
- Coordinate with engineering partners
- Provide NAB with planning, documentation, and technical support

OCED 118 Milestone Tracking & Deliverables

- Track DOE OCED 118 milestones, deadlines, and documentation requirements
- Draft, compile, and finalize milestone deliverables
- Support DOE submission preparation, QA/QC, and narrative development

Project Management & Communication

- Facilitate regular check-ins with NAB, AVEC, engineering partners, and DOE
- Maintain project files and internal tracking tools
- Prepare monthly updates and invoices

DELIVERABLES:

- Interconnection coordination notes and technical summaries
- Documentation supporting power plant upgrade planning
- Draft and final OCED 118 milestone deliverables
- Progress reporting and invoicing
- Ongoing project management and support

(2) SCHEDULE. The work to be performed under this Agreement shall be commenced on the Effective Date, and shall be completed no later than December 31, 2026.

Time extensions or variations from this schedule must be requested from the Contracting Officer designated in this Agreement. No extension or material variance from the schedule shall be authorized unless it is documented in writing, and signed by the Borough Contracting Officer.

(3) CONTRACTOR'S NOTICE OF CONVENIENCE TERMINATION.

SELECT ONE:

☒ Contractor is not authorized to terminate for convenience.

☐ Contractor may terminate this Agreement on _____ (*seven [7] unless otherwise indicated)* days written notice of convenience.

<<<< END OF EXHIBIT A – GO TO EXHIBIT B >>>>

EXHIBIT B

COMPENSATION, PAYMENT, AND INSURANCE

Instructions: (1) Select ONE Compensation Option (1A, 1B, 1C); (2) Determine if reimbursable costs apply, and if so, the types that are eligible and any restrictions; (3) Document the hourly rate(s) for Additional Services if applicable; (4) Identify the "Not to Exceed" figure and any breakdown within costs and services; (5) Verify insurance requirements, (6) Check appropriate options, (7) Initial each page.

1. COMPENSATION METHOD. NAB shall pay to Contractor as compensation for services actually rendered the following fee(s) (*select option 1A, 1B, or 1C).*

☐ ~~**A. FIXED FEE PER TASK**~~

~~Deliverable, Task Or Phase Fixed Fee~~

~~Contract Total: $~~

~~**A.1** Monthly progress payments shall be determined by percentage of completion of designated deliverables, tasks, or phases.~~

~~**A.2** The Additional Services clause provided below, applies to additional services provided under and authorized in accordance with this Agreement, unless the parties negotiate a fixed fee for such services. The Additional Services rates may also be used to evaluate the fair and equitable credit due NAB, in the event of termination for convenience, suspension of work, work reduction or change order.~~

☒ **B. HOURLY RATE(S) WITH CAP**

Type of Service	Hourly Billing Rate	Est. # Hours
Description	**Hourly Billing Rate**	**Not to Exceed**
Principal, Senior Consultant	$225	(project budget)
Project Manager V	$210	(project budget)
Project Manager IV	$200	(project budget)
Project Manager III	$190	(project budget)
Project Manager II	$180	(project budget)
Project Manager I	$170	(project budget)
Engineer V	$225	(project budget)
Engineer IV	$215	(project budget)
Engineer III	$195	(project budget)
Engineer II	$185	(project budget)
Engineer I	$170	(project budget)
Engineering Technician II	$150	(project budget)
Engineering Technician I	$140	(project budget)
Senior Grant & Technical Writer II	$195	(project budget)

Senior Grant & Technical Writer I	$180	(project budget)
Grant Writer III	$170	(project budget)
Grant Writer II	$160	(project budget)
Grant Writer I	$150	(project budget)
Administrative/Accounting	$120	(project budget)
Project Coordinator III	$150	(project budget)
Project Coordinator II	$140	(project budget)
Project Coordinator I	$125	(project budget)
PCE Consultant	$145	(project budget)

NOT TO EXCEED AMOUNT FOR SERVICES: $125,440.00.

B.1 All chargeable hours must be reasonable in light of the Contractor's qualifications and experience, the nature and character of the work provided, applicable professional standards of performance, and any licensing, professional, or ethical requirements. Services must actually be rendered to be compensable, and partial hours of service shall be billed in increments no greater than ¼ hour.

B.2 Estimated hours are provided for general planning and for developing the not-to-exceed figure. These estimates are not intended to authorize Contractor to incur unreasonable hours or to perform work not requested or authorized by the Contracting Officer.

B.3 The hourly rate includes overhead and profit of Contractor. Additional Services are charged at the same hourly rates. Authority to provide additional services shall not change the not to exceed figure unless specifically authorized by the change order.

~~☐ **C. MONTHLY FEE**~~

~~Monthly Rate # of periods to which rate applies~~

~~$_____ _____~~

~~Est. Contract Amount: $_____~~

~~NOT TO EXCEED AMOUNT FOR SERVICES:$_____~~

~~**C.1** The estimated number of periods is provided for general planning and for developing the not-to-exceed figure. These estimates are not intended to authorize Contractor to extend the work periods beyond what is necessary, or to perform work not requested or authorized by the Contracting Officer.~~

~~**C.2** The monthly rate includes all overhead and profit of Contractor.~~

2. REIMBURSABLE COSTS *Check if NOT Applicable:* ☐

The fees provided for in Section 1 are inclusive of all overhead and profit. Contractor shall be reimbursed for eligible expenses, actually and reasonably incurred as part of Contractor's services performed hereunder, if this Section 2 is designated as applicable, as follows:

Only the categories of expenses that are specifically authorized below, shall be eligible for reimbursement.

All reimbursements must be pre-approved in each Task Order and invoicing must be itemized and supported by receipts and proper proof to be payable.

2.1 Category: **Travel**

√ **If Authorized**	**TYPE OF COST**	**RESTRICTIONS**
√√	Commercial airfare	Regular/coach class only
√√	Per-Diem	
√√	Local Village travel	Regular/coach class only
√√	Lodging	Coordinate with NAB in advance to confirm if alternate housing can be provided
	No vehicles or ATVs permitted	No vehicles or ATVs permitted

2.2 Category: Miscellaneous support and supplies

√ **If Authorized**	**TYPE OF COST**	**RESTRICTIONS**
NONE	NONE	N/A

NOT TO EXCEED AMOUNT FOR REIMBURSABLES:$ 10,000.00

3. ADDITIONAL SERVICES. Any additional services authorized under this Agreement shall be payable, unless otherwise agreed, at the following hourly rates:

Hourly Rate	Position	Individual
Not Applicable	Not Applicable	Not Applicable

4. **NOT TO EXCEED AMOUNT.** Unless and until Change Order is signed by Contractor and the Contracting Officer, in compliance with all applicable codes and procedures, payments for services rendered in accordance with the terms of this Agreement and reimbursable expenses shall not, in total, exceed: **$125,440.00.**

5. MANNER OF PAYMENT. NAB shall make payments of Contractor's compensation as follows:

5.1. Invoice. Contractor shall submit monthly invoices for services rendered and for any eligible reimbursable costs incurred, within thirty days of performing the service or incurring the expense. The invoice shall legibly itemize the tasks or deliverables addressed or completed, and accurately state the percentage of total services completed at the time of the invoice. If Compensation is provided under an Additional Services order, Compensation Method B (Hourly Rates) or C (Monthly), the invoice shall also identify the number of hours worked, name of the person providing the service, hourly rate, and the nature of the task addressed by each person. Any invoice containing charges for reimbursable costs shall be supported by true, accurate, and legible copies of Contractor's invoice, receipt, or similar proof of payment. For payments made under Compensation Method A (fixed fee per task), invoices shall be accurately based on the percentage of the task, phase or deliverable completed and delivered (or made available to) NAB, as of the invoice date.

5.2 Payment due date. NAB agrees to pay valid invoices from Contractor within *thirty (30) days* after Contractor's invoice is received by the Contracting Officer or designee, provided such invoice fully complies with all requirements of this Agreement.

5.3 Contractor's delay. Any claim for payment for services or expenses submitted more than forty-five (45) days after such cost has been incurred or service has been provided may be rejected by NAB, without payment. NAB may accept late invoices or submissions provided Contractor shows, to NAB's satisfaction, valid cause for the delay.

5.4 Disputed invoices. If NAB disputes any portion of the invoice or requires additional submissions from Contractor, NAB agrees to timely pay the undisputed portion of the invoice in accordance with this paragraph.

5.5 Retainage. In the event of performance issues NAB may, at its option, implement a retainage requirement as a condition of progress payments on the Project. In determining whether retainage shall be initiated, retained, or reinstated, the Contracting Officer shall consider the overall quality of Contractor's performance, and Contractor's timeliness, along with any material issues or problems arising out of Contractor's work. Retainage shall not exceed ten (10) percent of the amount of progress payments otherwise due and payable under this Agreement. Retainage shall be permitted until completion and acceptance of all work under the Agreement, except that if upon completion of fifty (50) percent of the work, the Contracting Officer determines that the Contractor's performance and progress are satisfactory, NAB may make remaining payments in full for the work subsequently completed. If the Contracting Officer subsequently determines that the Contractor's performance and progress are unsatisfactory, NAB may reinstate the retainage, up to ten (10) percent, until completion.

5.6 Final Invoice. Contractor shall designate its final invoice as "*Final*," and supply such signed certificates of completion that NAB may require. In the event of termination for cause or convenience by either party, Contractor shall issue a Final invoice stating all amounts Contractor believes are owed, if any, by NAB, no later than the 30th day following the effective date of termination. NAB shall respond by payment or written objection within thirty (30) days, absent due cause for delay or dispute.

6. **INSURANCE.** The Contractor shall procure and maintain the following insurance in accordance with the Agreement (Section 6):

Insurance		Limit	Deductible Limit
6.1	Professional Liability	N/A	$
6.2	Comprehensive General Liability (Bodily Injury and Property Damage)	$500,000	$1,000
6.3	Statutory Workers' Compensation Protection	As required by law	N/A
6.4	Auto Liability	N/A	N/A

7. TERMINATION AND SUSPENSION PAYMENTS

7.1 Suspension or Termination for Convenience. In the event of suspension or NAB termination for convenience, NAB shall be obligated to pay Contractor for all services performed and eligible expenses incurred by the Contractor under this Agreement as of the effective date of suspension or termination. NAB shall have no further obligation to Contractor. For suspensions that exceed 10 days, Contractor shall promptly issue a current invoice documenting the amounts due and owing as of the effective date of the suspension.

<<<< END OF EXHIBIT B – GO TO EXHIBIT C >>>>

EXHIBIT C

SPECIAL CONDITIONS

This Agreement is subject to the following special provisions:

1. The Contractor may not discriminate against any employee or applicant for employment because of race, religion, color, national origin, age, physical handicap, sex, marital status, changes in marital status, pregnancy, or parenthood. The Contractor shall post in a conspicuous place, available to employees and applicants for employment, a notice setting out the provisions of this paragraph.

2. While working at any NAB worksite, Contractor agrees to comply with NAB policies, including the obligation not to discriminate against, harass, or abuse any NAB employee or any NAB client, and observance of all drug-free, alcohol-free workplace requirements. NAB worksites are non-smoking facilities.

NORTHWEST ARCTIC BOROUGH ASSEMBLY
ORDINANCE 26-04

AN ORDINANCE OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY APPROVING A PROFESSIONAL SERVICES AGREEMENT WITH ESPELIN & ASSOCIATES LLC FOR WORK UNDER THE BOROUGH'S OCED GRANT PROJECT, AND FOR RELATED PURPOSES.

WHEREAS: the Northwest Arctic Borough ("the Borough") is the home rule regional government for Northwest Alaska that provides essential programs and services to improve quality of life for Borough residents; and

WHEREAS: the U.S. Department of Energy ("DOE") Office of Clean Energy Demonstrations ("OCED"), awarded the Borough, NANA Regional Corporation, and Kotzebue Electric Association ("KEA") a $54,811,907 grant for a Solar PV, Battery Storage and Heat Pump project in the Borough through the Energy Improvement in Rural or Remote Areas Program (the "Project"); and

WHEREAS: the Borough has been working closely with Espelin & Associates on the Project through every aspect of the award implementation and grant reporting and accounting; and

WHEREAS: Espelin & Associates has been an integral partner for this Project and the Borough wishes to enter into a multi-year professional services accounting support agreement with Espelin & Associates in an amount not to exceed $189,000 for the Project; and

WHEREAS: Espelin & Associates support services will provide essential accounting and grant reporting services for the Project.

NOW THEREFORE BE IT ENACTED: the Northwest Arctic Borough Assembly hereby approves a multiyear professional services agreement with Espelin & Associates LLC in a total not-to-exceed amount of $189,000 for the Project in substantially the same form that accompanies this Ordinance and authorizes Mayor Moto to execute the agreement.

PASSED AND ADOPTED THIS ___ DAY OF _____ 2026.

_____
Nathan Hadley, Jr., Assembly President

PASSED AND APPROVED THIS ___ DAY OF _____ 2026.

_____
Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS ___ DAY OF _____ 2026.

_____
Stella Atoruk, Borough Clerk **ATTEST:**

First Reading: _____
Second Reading: _____

PROFESSIONAL SERVICES AGREEMENT
Between Contractor and the NORTHWEST ARCTIC BOROUGH

Contract No.: FY26-13 Effective Date: _____
NAME OF CONTRACTOR: Espelin & Associates LLC
EIN#: 20-8836304 BUSINESS LICENSE #: 99105

SCOPE OF SERVICES: To provide accounting services for the Northwest Arctic Borough Finance Department in support of the Office of Clean Energy Demonstrations ("OCED") grant **DE-CD0000070 (the "Grant")** as further outlined in **Exhibit A**.

THIS AGREEMENT is effective on the above-written date between the NORTHWEST ARCTIC BOROUGH ("NAB"), an Alaska Municipal corporation, whose address is P.O. Box 1110, Kotzebue, Alaska 99752, ESPELIN & ASSOCIATES LLC, whose address is PO Box 11370, Trapper Creek, Alaska 99683, (the "Contractor").

1. CONTRACTOR'S SERVICES

1.1 Scope and Schedule of Services. Contractor agrees to provide the scope of professional services ("Project") more particularly described in **Exhibit A**, incorporated herein by reference, in accordance with the schedule in **Exhibit A.** This Agreement may not extend beyond the NAB fiscal year in which the contract becomes effective except by ordinance adopted by the NAB Assembly. Services provided by Contractor shall comply with all applicable laws, professional or industry standards, requirements of the Grant.

1.2 Additional Services. NAB may request or authorize additional services from Contractor, in addition to those described in **Exhibit A**, through an authorized Change Order signed by the Contracting Officer. All Change Orders shall be on a form prescribed by NAB, and shall describe the additional services to be performed, the effective date, the schedule for completion, and compensation for the Contractor. Except as otherwise expressly stated in the change order, any additional services shall comply with the terms and provisions of this Agreement, including any limitations on reimbursable costs provided in **Exhibit B**. In the absence of a fully executed change order signed by the Contracting Officer, Contractor is not authorized to perform additional services or to receive compensation for such services.

1.3 Contract Changes. NAB may order a reduction or change in the Project by Change Order signed by the Contracting Officer. The parties shall negotiate the appropriate credit or reduction in fixed compensation or not to exceed cap, as applicable, resulting from the change. If the parties are unable to reach Agreement after good faith negotiations, the Contracting Officer shall determine the appropriate credit or reduction by written decision.

1.4 Authorization. Contractor acknowledges that all changes in the scope of the project, services, and compensation must be formally authorized and approved, in writing, in accordance with NAB contract requirements, procurement procedures, budgeting and funding obligations, in order to be valid and legally enforceable. No person, officer, agent, or employee of NAB may bind NAB to pay for additional work in the absence of a written contract addendum, modification, change order, or additional services agreement, duly executed and signed by the Contracting Officer. Contractor agrees to comply with contracting formalities and acknowledges that any actions or services provided prior to or without such formalities are provided without compensation and exclusively at Contractor's own risk.

1.5 Conflict of Interest, Business Ethics. Contractor represents that the Project will be performed in an ethical and professional manner free from any influence or interest that conflicts with NAB's interests or full performance of this Agreement. Contractor warrants that: (a) no kickback, payment, gratuity, gift, contingent fee, or other financial benefit has been paid or received by Contractor; and (b) Contractor has not been engaged in any collusive or anti-competitive activity or practice, in connection with the procurement or execution of this Agreement. Contractor agrees to comply with all conflict of interest and ethical requirements imposed by NAB upon its contractors.

2. COMPENSATION

NAB shall compensate the Contractor for the services performed in accordance with this Agreement, in the amounts and in the manner set forth in **Exhibit B**.

3. RESOURCES AND RECORD KEEPING

Contractor shall, at Contractor’s own expense, maintain and provide business records, progress information, receipts, and cost support evidence in connection with performance of this Agreement. Contractor shall maintain such records for a period not less than three (3) years following the expiration or termination of this Agreement. Access to such records shall be provided to NAB, at Contractor's cost, upon request of NAB during the performance of this Agreement, and for a period of not less than three (3) years thereafter, and for such longer period as Contractor may maintain such records. NAB may request that such records be preserved for additional periods, up to a total of six (6) years at Contractor's expense, in the event of a related controversy or dispute. If NAB requests preservation for a longer period, Contractor shall turn the records over to NAB or arrange for storage at NAB's expense. NAB shall provide Contractor reasonable access to the records, personnel, and other resources necessary for Contractor to perform the Project described in **Exhibit A.**

4. INDEPENDENT CONTRACTOR

The relationship of Contractor to NAB is that of an independent contractor. Contractor is not an employee, partner, agent, joint venturer of NAB. Nothing contained herein or otherwise shall be construed in such manner as to create the relationship of employer/employee between Contractor and NAB, or between Contractor's associates, agents or employees and NAB. Contractor has directed NAB not to withhold any federal, state, or local income, social security, unemployment or other taxes or similar payments from the compensation due under this Agreement. Contractor shall furnish a copy of its current Alaska Business License, and any locally required licenses or permits, within five (5) days of executing this Agreement, and shall update such information at such other times as NAB may request.

5. ASSIGNMENT

NAB has selected Contractor to perform the Project based on Contractor's personal experience, qualifications, and skills. Contractor may not assign this Agreement or any obligations or rights hereunder, nor delegate any of its duties and responsibilities, without first obtaining the written consent of NAB. Contractor shall not retain subcontractors in conjunction with the Agreement without the prior written approval of NAB.

6. INSURANCE

Contractor shall procure and maintain insurance coverage in such amounts, with such deductible and for such period of time as set forth in **Exhibit B.** Prior to commencing the Agreement, the Contractor shall provide NAB certificates proving that the required coverages and endorsements are currently in effect. The insurance must be in place and effective as of the Effective Date of this Agreement, and remain in effect through completion of all services.

7. INDEMNITY

To the fullest extent permitted by law, the Contractor shall indemnify, defend and hold harmless NAB and its employees, officers, assembly members, administrators, agents, and attorneys from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of the Agreement; provided that, any such claim, damage, loss or expense (1) is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the work itself) including the loss of use resulting therefrom, and (2) is caused in whole or in part by any negligent act or omission of the Contractor, any subcontractor of Contractor, anyone directly or indirectly employed by any of them or anyone for whose acts they may be liable, regardless of whether or not it

is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity that would otherwise exist as to any party or person described herein. In any and all claims against NAB or its employees, officers, assembly members, administrators, agents, and attorneys by any employee of the Contractor, any subcontractor to Contractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation herein shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for the Contractor or any subcontractor under workers' compensation acts, disability benefit acts or other employee benefit acts

8. CONDITIONS PRECEDENT TO AGREEMENT

This Agreement shall not be binding upon NAB or the Contractor until one of the following occurs:

☒ *Contract over $75,000 or beyond the current fiscal year*: the NAB Assembly adopts a resolution or ordinance approving this Agreement, and the Mayor executes the Agreement, or,

☐ *Contracts $75,000 or less and within the current fiscal year* the Mayor executes this Agreement on behalf of the NAB.

In the event this Agreement is not approved and executed by the proper authority, any costs, preparation, purchases, investment, or services incurred or performed by Contractor shall be solely at Contractor's own risk and without payment therefor by NAB.

9. OWNERSHIP OF DOCUMENTS

All work products prepared by the Contractor in fulfilling its duties under this Agreement shall be and remain the property of NAB and NAB shall have the right to use such products for any purpose without any further claim on the part of the Contractor for additional compensation. In the event that NAB uses the Contractor's work products for other than this project, NAB hereby agrees to hold the Contractor harmless from any claims arising therefrom. The Contractor may retain a copy of any work product prepared by the Contractor in fulfilling its duties under this Agreement for the Contractor's records; provided that, NAB shall hold the copyright to any such work.

10. TERMINATION

10.1 Grounds. This Agreement may be terminated by NAB for convenience by providing not less than fifteen (15) days' written notice of termination. Unless otherwise specified, Contractor may terminate for convenience by providing the advance, written notice as specified in **Exhibit A.** Either party may terminate for breach of this Agreement, or for good cause, by written notice.

10.2 Notice. Notice of termination shall state the default or grounds, if applicable; a time provided for curing the default if the default is curable; and the effective date of termination. If the termination is partial, the notice shall specify the performance or services that will not be affected by the notice.

10.3 Payment. In the event NAB terminates the Agreement other than for cause, Contractor shall be paid for approved reimbursable expenses incurred prior to termination and compensation earned as provided in **Exhibit B**.

10.4 Work Product. Following termination either for convenience or for a cause, by Contractor or NAB, Contractor shall promptly deliver to NAB all work produced, materials, tools, equipment, correspondence, work product and other data completed or in process by the date specified by NAB, and if no date is specified, no later than the effective date of termination.

11. SUSPENSION OF WORK

NAB may suspend work under the Agreement in whole or in part, at any time, with or without cause and with or without prior notice. Notice of suspension shall be in writing and shall be effective immediately unless otherwise specified in the notice. A suspension will be deemed to occur when NAB orders Contractor to cease all services specified in the notice referred to in this paragraph. In the event of suspension, the Contractor shall submit its invoice and be paid in the manner specified in **Exhibit B**.

12. TAXES

Contractor shall be solely responsible for paying all local, state, and federal taxes, license fees and any other similar assessments that may arise under this Agreement. Contractor shall secure, upon request by NAB, written verification from any subcontractor to Contractor, that such subcontractor has obtained all required insurance, permits, and paid all required taxes.

13. ADDITIONAL PROVISIONS

13.1 Notices. Unless otherwise provided in this Agreement, any notices or other communications required or permitted by this Agreement to be delivered to NAB or Contractor shall be in writing and shall be considered delivered when personally delivered to the party to whom it is addressed, or in lieu of such personal delivery, when deposited in the United States mail, certified mail, postage prepaid, addressed to NAB or Contractor at the address set forth elsewhere in this Agreement.

13.2 Entire Agreement. This Agreement constitutes the entire Agreement between NAB and the Contractor. It supersedes all prior oral and written understandings and Agreements. It may be amended, supplemented, or modified only by a written instrument duly executed by the Contractor and NAB. It shall bind NAB and the Contractor, and their successors, executors, administrators, assigns and legal representatives.

13.3 No third-party beneficiaries. Nothing contained in this Agreement shall be construed to give any rights or benefits hereunder to anyone other than to NAB and the Contractor.

13.4 Nonexclusivity. This contract is non-exclusive, and NAB reserves the right to enter into separate Agreements directly with any contractor, supplier, or Contractor for any purpose.

13.5 Language. Whenever reference is made in this Agreement to "NAB", it includes NAB or the Contracting Officer for this contract. The singular includes the plural, and the masculine, feminine or neuter genders include each other.

13.6 Disbursement of Moneys. All disbursement of moneys by NAB under this Agreement shall be subject to appropriations.

13.7 Special Provisions. Any special provisions applicable to this Agreement are set forth in **Exhibit C.**

13.8 Law and Venue. This Agreement shall be governed by the laws of the State of Alaska. Venue and jurisdiction for any legal proceeding relating to this Agreement shall be the Alaska State Court in Kotzebue, Alaska.

13.9 Dispute Resolution. Disputes shall be resolved using the administrative review procedures provided by NAB ordinances or code. If such review procedures are not available, the parties shall resolve any disputes as follows:

13.9.1 Disputes and claims shall be presented first to the Contracting Officer for written decision. If the Contractor disputes a decision of the Contracting Officer, the

Contractor shall request reconsideration, citing this paragraph explicitly, no later than the 15th day after receiving the Contracting Officer's decision, whether the decision is communicated informally or in writing. The Contracting Officer shall issue a decision, or reconsideration decision, within 30 days of receiving the written request for review.

13.9.2 Unless the Mayor is the Contracting Officer, any request for review of the Contracting Officer's decision shall be submitted to the Mayor, not later than the 30th day after receipt of the Contracting Officer's decision. The Mayor may refer the matter to the Assembly or decide the matter without such referral. The Mayor's decision shall be issued within 30 days of receiving the request for review, unless good cause is shown for extension, not to exceed an additional 30 days. In any event, the Mayor's decision shall be final, unless the Mayor has referred the matter to the Assembly, in which case the Assembly's decision shall be final.

Approved this ____ day of _____ 2026.

NORTHWEST ARCTIC BOROUGH	CONTRACTOR Espelin & Associates LLC
By: _____	By: _____
Mayor Dickie Moto, Sr.	Sarah D. Espelin
Date: _____	Date: _____

CONTRACTING OFFICER:

Position/Title: Finance Director
Full Name: Jade Hill

EXHIBIT A

SCOPE OF SERVICES AND SCHEDULE

(1) SCOPE OF SERVICES. The work which the Contractor is required to perform consists of the following tasks as directed by NAB:

The Contractor will coordinate with the Finance Director and will perform accounting/finance tasks as assigned by the Finance Director to meet the Grant program requirements. These tasks may include, but are not limited to such as the following:

- Prepare and/or review monthly/quarterly/annual contract and/or grant reports and perform drawdowns.
- Apply generally accepted accounting principles (GAAP) in its work.
- Ensure its practice and accounting methods are in compliance with the Internal Revenue Code, Federal Uniform Guidance and other applicable laws and regulations.
- Provide further accounting assistance to the Finance Director and other Borough staff as directed or requested under the Grant.

(2) SCHEDULE. The work to be performed under this Agreement was commenced on May 1, 2025, and shall be completed not later than the 31st day of December 2028.

This schedule for completion ☒ DOES / ☐ DOES NOT exceed the fiscal year in which the work was authorized. Refer to Section 1.1 of the Agreement.

Schedule for Deliverables:

Date Description of Deliverable

Not Applicable

Time extensions or variations from this schedule must be requested from the Contracting Officer designated in this Agreement. No extension or material variance from the schedule shall be authorized unless it is documented in writing, and signed by the Contracting Officer.

(3) CONTRACTOR'S NOTICE OF CONVENIENCE TERMINATION.

SELECT ONE:

☐ Contractor is not authorized to terminate for convenience.

☒ Contractor may terminate this Agreement upon thirty (30) days' written notice for convenience.

<<<< END OF EXHIBIT A – GO TO EXHIBIT B >>>>

EXHIBIT B

COMPENSATION, PAYMENT, AND INSURANCE

Instructions: (1) Select ONE Compensation Option (1A, 1B, 1C); (2) Determine if reimbursable costs apply, and if so, the types that are eligible and any restrictions; (3) Document the hourly rate(s) for Additional Services if applicable; (4) Identify the "Not to Exceed" figure and any breakdown within costs and services; (5) Verify insurance requirements; (6) Check appropriate options; and (7) Initial each page.

1. COMPENSATION METHOD. NAB shall pay to Contractor as compensation for services actually rendered the following fee(s) (*select option 1A, 1B, or 1C).*

☐ **A. ~~FIXED FEE PER SCOPE OF SERVICES UNDER THIS AGREEMENT~~**

~~Deliverable, Task Or Phase Fixed Fee~~

~~Contract Total: $~~

~~**A.1** Monthly progress payments shall be determined by percentage of completion of designated deliverables, tasks, or phases.~~

~~**A.2** The Additional Services clause provided below, applies to additional services provided under and authorized in accordance with this Agreement, unless the parties negotiate a fixed fee for such services. The Additional Services rates may also be used to evaluate the fair and equitable credit due NAB, in the event of termination for convenience, suspension of work, work reduction or change order.~~

☒ **B. HOURLY RATE(S) AND COSTS WITH CAP**

- Hourly Work: rate not to exceed $195/hour

Estimated Contract Amount: not to exceed $184,995

B.1 All chargeable hours and fees must be reasonable in light of the Contractor's qualifications and experience, the nature and character of the work provided in relation to Ambler OCED grant DE-CD0000070, applicable professional standards of performance, and any licensing, professional, or ethical requirements. Services must actually be rendered to be compensable, and partial hours of service shall be billed in ¼ hour increments.

B.2 Estimated hours and fees are provided for general planning. These estimates are not intended to authorize Contractor to incur unreasonable hours or costs or to perform work not requested or authorized by OCED grant DE-CD0000070.

B.3 The hourly rate includes overhead and profit of Contractor, costs for providing financial management services. Additional Services are charged at the same hourly rates. Authority to provide additional services shall not change the not to exceed figure unless specifically authorized by the change order.

☐ ~~**C. MONTHLY FEE**~~

~~Monthly Rate # of periods to which rate applies~~
~~$_____ _____~~
~~Est. Contract Amount: $_____~~
~~NOT TO EXCEED AMOUNT FOR SERVICES:$_____~~

~~**C.1** The estimated number of periods is provided for general planning and for developing the not-to-exceed figure. These estimates are not intended to authorize Contractor to extend the work periods beyond what is necessary, or to perform work not requested or authorized by the Contracting Officer.~~

~~**C.2** The monthly rate includes all overhead and profit of Contractor.~~

2. REIMBURSABLE COSTS *Check if NOT Applicable:* ☐

The fees provided for in Section 1 are inclusive of all overhead and profit. Contractor shall be reimbursed for eligible expenses, actually and reasonably incurred as part of Contractor's services performed under this Agreement, if this Section 2 is designated as applicable, as follows:

Only the categories of expenses that are specifically authorized below, shall be eligible for reimbursement and to not exceed the total cost of $189,000.

All reimbursements must be itemized and supported by receipts and proper proof to be payable.

2.1 Category: **Travel**

√ **If Authorized**	**TYPE OF COST**	**RESTRICTIONS**
✓	Commercial air fare	Anch: (1 @ $650 ea.) Other: – lowest available fare.
	Charter air travel	N/A
	Local Village travel	**N/A**
✓	Hotel	# nights at $240 each
	Car rental	# days at $ ___ per day

2.2 Category: Miscellaneous support and supplies

√ **If Authorized**	**TYPE OF COST**	**RESTRICTIONS**
	Long distance telephone	

	In-house copies	at __cents per copy
	Printer or commercial copy center costs	
✓	OTHER: per diem $75/day	
✓	OTHER: parking and cab fare	

Not to Exceed Subtotal this Category: $ 10,000.

3. ADDITIONAL SERVICES. Any additional services authorized under this Agreement shall be payable, unless otherwise agreed, at the following hourly rates:

Hourly Rate	Position	Individual
$195	N/A	N/A

4. TOTAL NOT TO EXCEED AMOUNT. Unless and until Change Order is signed by Contractor and the Contracting Officer, in compliance with all applicable codes and procedures, payments for services rendered in accordance with the terms of this Agreement and reimbursable expenses shall not, in total, exceed: **$189,000.**

5. MANNER OF PAYMENT. NAB shall make payments of Contractor's compensation as follows:

5.1 Invoice. Contractor shall submit monthly invoices for services rendered and for any eligible reimbursable costs incurred, within thirty days of performing the service or incurring the expense. The invoice shall legibly itemize the tasks or deliverables addressed or completed, and accurately state the percentage of total services completed at the time of the invoice. If Compensation is provided under an Additional Services order, Compensation Method B (Hourly Rates) or C (Monthly), the invoice shall also identify the number of hours worked, name of the person providing the service, hourly rate, and the nature of the task addressed by each person. Any invoice containing charges for reimbursable costs shall be supported by true, accurate, and legible copies of Contractor's invoice, receipt, or similar proof of payment. For payments made under Compensation Method A (fixed fee per task), invoices shall be accurately based on the percentage of the task, phase or deliverable completed and delivered (or made available to) NAB, as of the invoice date.

5.2 Payment due date. NAB agrees to pay valid invoices from Contractor within fifteen (15) days after Contractor's invoice is received by the Contracting Officer or designee, provided such invoice fully complies with all requirements of this Agreement.

5.3 Contractor's delay. Any claim for payment for services or expenses submitted more than forty-five (45) days after such cost has been incurred or service has been provided may be rejected by NAB, without payment. NAB may accept late invoices or submissions provided Contractor shows, to NAB's satisfaction, valid cause for the delay.

5.4 Disputed invoices. If NAB disputes any portion of the invoice or requires additional submissions from Contractor, NAB agrees to timely pay the undisputed portion of the invoice in accordance with this paragraph.

5.5 Final Invoice. Unless this Agreement is renewed, Contractor shall designate its final invoice as "*Final*", and supply such signed certificates of completion that NAB may require. In the event of termination for cause or convenience by either party, Contractor shall issue a Final invoice stating all amounts Contractor believes are owed, if any, by NAB, no later than the 30th day following the effective date of termination. NAB shall respond by payment or written objection within 30 days, absent due cause for delay or dispute.

6. **INSURANCE.** The Contractor shall procure and maintain the following insurance in accordance with the Agreement (Section 6):

Insurance		Limit	Deductible Limit
6.1	Professional Liability	$500,000	N/A
6.2	Comprehensive General Liability (Bodily Injury and Property Damage)	$500,000	N/A
6.3	Statutory Workers' Compensation Protection	As required by law	N/A

7. TERMINATION AND SUSPENSION PAYMENTS

7.1 Suspension or Termination for Convenience. Contractor serves at the pleasure of the Mayor. In the event of suspension or NAB termination for convenience, NAB shall be obligated to pay Contractor for all services performed and eligible expenses incurred by the Contractor under this Agreement as of the effective date of suspension or termination. NAB shall have no further obligation to Contractor. For suspensions that exceed 10 days, Contractor shall promptly issue a current invoice documenting the amounts due and owing as of the effective date of the suspension.

<<<< END OF EXHIBIT B – GO TO EXHIBIT C >>>>

EXHIBIT C
SPECIAL CONDITIONS

This Agreement is subject to the following special provisions:

1. Contractor may not discriminate against any employee or applicant for employment because of race, religion, color, national origin, age, physical handicap, sex, marital status, changes in marital status, pregnancy, or parenthood. Contractor shall post in a conspicuous place, available to employees and applicants for employment, a notice setting out the provisions of this paragraph.

2. While working at any NAB worksite, Contractor agrees to comply with NAB policies, including the obligation not to discriminate against, harass, or abuse any NAB employee or any NAB client, and observance of all drug-free, alcohol-free workplace requirements. NAB worksites are non-smoking facilities.

NORTHWEST ARCTIC BOROUGH ASSEMBLY
ORDINANCE 26-05

AN ORDINANCE OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY REORGANIZING AND AMENDING SECTIONS OF THE BOROUGH PUBLIC SERVICES AND PUBLIC SAFETY CODE, AND FOR RELATED PURPOSES.

WHEREAS: Title 10 of the Northwest Arctic Borough Code governs the Public Services Department and Title 12 governs the Public Safety Department; and

WHEREAS: in 2019, the Borough created the Public Safety Department under Title 12 of the Borough Code and amended Title 10 to place several service functions under the newly-formed Public Safety Department; and

WHEREAS: prior to 2019, the Public Safety Department functions were housed and administered under the Public Services Department; and

WHEREAS: in order to better serve the region's residents and cut administrative costs, the Borough wishes to place several functions back under the Public Services Department and amend the Borough Code to reflect the reorganization of the departments.

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

Section 1: The following chapters of the Borough Code are moved from Title 12 (Public Safety) and renumbered to Title 10 (Public Services) as shown below:

Current Chapter Numbers	New Chapter Numbers
12.12 Fire Department	10.06 Fire Department
12.16 Office of Emergency Management (OEM)	10.10 Office of Emergency Management (OEM)
12.20 Office of Search and Rescue	10.12 Office of Search and Rescue

Section 2: In addition to the renumbering changes addressed in Section 1 of this Ordinance, Chapter 12.04 of the Borough Code is amended as follows with additions indicated by **underlining** in bold and deletions by ~~**strikethrough**~~ in bold:

12.04.030 Public safety department functions.

The functions of the public safety department include promotion of public safety in the region, ~~**firefighting, search and rescue,**~~ administration of the borough's village public safety officer program, ~~**emergency management,**~~ and any other functions incidental to the work of the public safety department and implementation of this chapter. The department will also serve as staff support to the public safety commission ~~**and the Northwest Arctic local emergency planning committee.**~~

Section 3: In addition to the renumbering changes addressed in Section 1 of this Ordinance, Chapter 10.04 of the Borough Code is amended as follows with additions indicated by **underlining** in bold and deletions by ~~**strikethrough**~~ in bold:

§ 10.04.010 Established.

There is established a public services department. (Ord. 02-04 § 1, 2002; Ord. 13-06 § 1, 2013)

§ 10.04.020 Supervision.

The public services department shall be supervised by the public services director. (Ord. 02-04 § 1, 2002; Ord. 13-06 § 1, 2013)

10.04.030 Duties of the department.

The public services department shall administer all borough activities relative to borough administered capital projects and public works. These duties may include functions in the fields of transportation, disaster response and coordination, **emergency management, fire response, search and rescue,** or other public services functions consistent with such powers as the borough may from time to time adopt. **The department will also serve as staff support to the Northwest Arctic local emergency planning committee.**

(Ord. 02-04 § 1, 2002; Ord. 13-06 § 1, 2013; Ord. 17-11 § 2, 2017)

Section 4: In addition to the renumbering changes addressed in Section 1 of this Ordinance, Chapter 12.12 of the Borough Code is amended as follows with additions indicated by **underlining** in bold and deletions by ~~**strikethrough**~~ in bold:

12.12.020 Fire administrator.

The fire department shall be supervised by the public ~~safety~~ **services** director, who shall serve as the fire administrator, or by a borough fire chief, if one is appointed. The fire administrator or fire chief shall appoint and supervise the local battalion chiefs in 10 of the 11 borough communities, unless otherwise specified in this chapter.

12.12.035 Fire response service areas.

A. The fire department will administer its primary fire department functions and services through 10 community volunteer fire battalions that will respond to fires and perform fire protection services within the geographic boundaries of the areas described in Table ~~12.12~~ **10.06** and limited to those areas within the prescribed boundaries which are reasonably accessible via road or trail by motorized vehicles including ATVs or snow machines.

Table ~~12.12~~ 10.06

Community Fire Response Service Areas

Community Battalion	Fire Response Service Area
Ambler Battalion	City limits of Ambler, AK
Buckland Battalion	City limits of Buckland, AK
Deering Battalion	City limits of Deering, AK
Kiana Battalion	City limits of Kiana, AK
Kivalina Battalion	City limits of Kivalina, AK
Kobuk Battalion	City limits of Kobuk, AK
Noatak Battalion	Native village of Noatak Townsite, AK
Noorvik Battalion	City limits of Noorvik, AK
Selawik Battalion	City limits of Selawik, AK
Shungnak Battalion	City limits of Shungnak, AK

B. Fire protection services provided by the fire department and specific community volunteer fire battalion in areas outside the community fire response service areas identified in subsection (A) of this section will be limited to emergency situations such as wildfires threatening the safety and property of the communities within the borough, aircraft crashes near but outside a designated fire response service area or other grave emergency situations within the capacity of the fire department.

Section 5: In addition to the renumbering changes addressed in Section 1 of this Ordinance, Chapter 12.16 of the Borough Code is amended as follows with additions indicated by **underlining** in bold and deletions by ~~**strikethrough**~~ in bold:

12.16.010 Established.

There is established an office of emergency management (OEM) within the borough public ~~safety~~ services department.

12.16.020 Supervision.

The OEM shall be supervised by the public ~~safety~~ services director. Unless otherwise designated in writing by the mayor, the public ~~safety~~ services director shall also serve as the borough's emergency coordinator as required under AS 26.23.060(d) and 26.23.075(a)(3).

12.16.060(G) Responsibility of mayor concerning disasters.

In addition to any other powers conferred upon the mayor by law, the mayor may, under this chapter:

1. Suspend the provisions of any regulatory ordinance prescribing procedures for the conduct of borough business, or the orders or regulations of any borough department, if compliance with the provisions of the statute, order or regulation would prevent or substantially impede or delay action necessary to cope with the disaster emergency;

2. Use all the resources of the borough government and of each political subdivision of the borough as reasonably necessary to cope with the disaster emergency;

3. Transfer personnel or alter the functions of borough departments and offices or units of them for the purpose of performing or facilitating the performance of disaster emergency services;

4. Subject to any applicable requirements for compensation under NABC ~~12.16.080~~ 10.10.080, commandeer or utilize any private property, except for all news media, other than as specifically provided for in this chapter, if the mayor considers them necessary to cope with the disaster emergency;

5. Direct and compel the relocation of all or part of the population from any stricken or threatened area in the borough, if the mayor considers relocation necessary for the preservation of life or for other disaster mitigation purposes;

6. Prescribe routes, modes of transportation, and destinations in connection with necessary relocation;

7. Control ingress to and egress from a disaster area, the movement of persons within the area, and the occupancy of premises in it;

8. Make provisions for the availability and use of temporary emergency housing;

9. Allocate, ration, or redistribute food, water, fuel, clothing and other items the mayor deems necessary.

10. Obtain vital supplies, equipment and other property found lacking and needed for the protection of the health, life and property of the people, and bind the borough for the fair value thereof.

Section 6: In addition to the renumbering changes addressed in Section 1 of this Ordinance, Chapter 12.20 of the Borough Code is amended as follows with additions indicated by **underlining** in bold and deletions by ~~**strikethrough**~~ in bold:

12.20.010 Established.

There is established an office of search and rescue (OSR) in the public ~~**safety**~~ **services** department.

12.20.020 Search and rescue coordinator.

A. The OSR shall be supervised by the search and rescue coordinator.

B. The public ~~**safety**~~ **services** director shall have hiring authority for the search and rescue coordinator and the coordinator is answerable to the public ~~**safety**~~ **services** director or the mayor.

12.20.030 Duties and powers of the coordinator.

The search and rescue coordinators shall:

A. Act in furtherance of the OSR's mission of providing search and rescue services for the Northwest Arctic Borough;

B. Perform and exercise all powers incident to the duties of this office as prescribed by state and federal law, this code of ordinances, and such other duties not in conflict therewith as may be assigned by the mayor;

C. Have authority over and direct the activities and functions of the OSR, including but not limited to maintaining current roster of SAR volunteers, maintaining current inventory of borough owned or purchased SAR equipment, and serving as a purchasing agent for SAR volunteer organizations;

D. Prescribe policy and procedure, with the approval of the mayor, as may be necessary for the effective and efficient operation of the OSR;

E. Facilitate training opportunities to all village-based volunteer search and rescue organizations;

F. Keep an updated inventory of all search and rescue equipment and seek funding to update equipment needed to facilitate search and rescue activities;

G. Coordinate a systematic approach to annual mandatory trail staking in accordance with the minimum trail staking standards within the borough and, subject to appropriations, budget trail maintenance;

H. Seek funds to renovate all shelter cabins on the borough's winter trail system. Coordinate with village search and rescue organizations for renovations;

I. Develop a close working relationship with the Alaska State Troopers, United States Department of Homeland Security and Emergency Management, and the United States Coast Guard to improve the search and rescue capabilities of the borough;

J. Update and write new policies and procedures to improve the response time for all search and rescue call-outs. Develop a memorandum of agreement with village fuel retailers to ensure search and rescue organizations have access to fuel at a moment's notice;

K. Coordinate all regional searches within the Incident Command System (ICS) structure;

L. Maintain an updated directory of regional and community-based volunteer search and rescue presidents;

M. Host a semi-annual meeting of the Northwest Arctic Borough Search and Rescue group.

Section 7: This Code Ordinance shall be effective upon adoption.

PASSED AND ADOPTED THIS ____ DAY OF _____ 2026.

_____

Craig McConnell, Assembly President

PASSED AND APPROVED THIS _____ DAY OF _____ 2026.

_____
Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS _____ DAY OF _____ 2026.

_____
Stella Atoruk, Borough Clerk **ATTEST:**

First Reading: _____
Second Reading: _____

NORTHWEST ARCTIC BOROUGH

TO: Dickie Moto, Mayor

FROM: Chuck Greene, C&E Development Director, Hiram Walker, Project Manager, Ingemar Mathiasson, Energy Manager, Shauntai Shroyer, C& E Development Coordinator, Vika Owens, Sulianich Coordinator

DATE: April 3, 2026

SUBJECT: April Assembly Report

ECONOMIC DEVELOPMENT COMMISSION:

The Economic Development Commission (EDC) will meet in Kotzebue on April 28, 2026, at the Alaska Technical Center (ATC). The meeting is on the same day as the regularly scheduled Assembly meeting. The plan is for the EDC to call their meeting to order at 8am and then recess to attend the Assembly meeting in the Assembly Chambers to be present for the Communications and Appearances part of the Assembly agenda.

If time allows and with your approval, the commission will introduce themselves to the Assembly and the Mayor's staff during this time. In addition, we hope that the Assembly will allow a few presenters related to Resource Development to make their presentations. These organizations and potential developers were originally scheduled to provide updates to the EDC, however, since the Assembly was meeting it was believed that all stakeholders including the listening public could benefit from the resource development updates in the Upper Kobuk Mining District (UKMD) inclusive of the Ambler Mining Haul Road.

In that light, under Communications and Appearances the invites are: 1. Alaska Industrial Development and Export Authority (AIDEA), Randy Ruaro, Executive Director. 2. Teck Resources Limited (Red Dog), Wayne Hall, Manager Community & Public Relations. 3. Valhalla Metals Inc., Vanessa Larimer, Operations Manager 4. Ambler Metals, LLC., Kaleb Froehlich, Managing Director and Cole Schaeffer, Human Resources, Community Relations & Partnerships. All invites have confirmed to be present.

VILLAGE IMPROVEMENT COMMISSION:

The Village Improvement Commission (VIC) scheduled a virtual meeting on April 8, 2026, but has been rescheduled to April 21, 2026. Reason for the new meeting date was due to

the lack of a draft annual report to Teck which the VIC must review before submitting it to the Assembly for their approval. The VIC will also receive updated financial reports from the Finance Department.

VILLAGE IMPROVEMENT FUND:

The Payment In Lieu of Tax Agreement (PILT) between the Northwest Arctic Borough and Teck Resources Limited, (Red Dog Mine), was finally signed and accepted as you know. The agreement provided a funding source for the Village Improvement Fund (VIF). Thank you Mayor for making that a priority for the borough during the negotiations. The communities within the borough will continue to benefit from the program.

Attached is the VIF Project Manager's report.

ENERGY DEPARTMENT:

The NAB/NANA Energy Steering Committee (ESC) scheduled their meetings on April 7-8, 2026, in Kotzebue. Just a reminder that the ESC was created following an Energy Summit led by the NANA Regional Corporation in 2008. A partnership was developed by NANA and the NAB to coordinate efforts to reduce the cost of energy in the NANA Region / Northwest Arctic Borough. The ESC has evolved into a very effective and viable forum over time.

Ingemar Mathiasson, NAB Energy Manager and Sonny Adams, NANA, Director of Alternative Energy, have done an excellent job of bringing people together, from all corners of the state, to discuss all facets of energy. There is no question that if we are to address the challenges of the high cost of energy in the state of Alaska, particularly in rural Alaska, it must be a collective and comprehensive effort. Perhaps whatever solutions are created through this forum will become models for other regions around the state to implement.

SULIANICH ART CENTER:

The Sulianich Art Center (SAC) will be closed beginning April 14-18, 2026, as Vika will be participating in an Arts and Crafts Fair, Exhibition at the Arctic Encounters Summit in Anchorage. This will be the first time SAC through Vika will participate in this event but it's an exciting opportunity to showcase and sell quality arts and crafts from the Northwest Arctic. We will let you know how it goes. Thank you for approving our request to travel and participate.

SMALL BUSINESS GRANTS:

We still have some pending Small Business grant applications but with the adoption of Ordinance 25-04-am-01, we should be able to process them. Again, happy to know that residents of the borough have access to programs such as this to assist them in their small business aspirations.

FISHING GRANTS:

No activity to report.

F.R. FERGUSON MEMORIAL SCHOLARSHIP PROGRAM:

The NAB Scholarship Program has funded many individuals throughout the history of the program. Many who were fresh out of high school who aspired to pursue post-secondary education or others who later in life discovered what their interests were or what their God given gifts and talents were and chose vocational or technical schools benefited from the program.

Throughout the borough, graduation ceremonies are scheduled and will be celebrated during the month of May with family, friends and special guests. Very exciting and special times indeed. Those who chose to pursue secondary educational opportunities or chose to attend a vocational or technical school, the Northwest Arctic Borough F. R. Ferguson Memorial Scholarship Program is available to them as a BEACON of HOPE.

OTHER:

The Northwest Arctic Borough, incorporated in accordance with Title 29, Alaska Statutes, as a Home Rule Borough in July of 1987. The borough incorporated with powers granted by the Constitution of the state of Alaska, to provide for local government responsive to the WILL and VALUES of the people and to the continuing needs of the communities within the borough.

The Home Rule Charter adopted in 1987 provided for the exercise of powers for EDUCATION, TAXATION, and PLANNING, PLATTING, and ZONING.

Chapter 2.40 Education Powers; relates to adoption of education powers on an area wide basis, the school board and election process, and the relationship between the school district and the borough including that which is related to the school budget for the fall

school year. The school board shall submit the budget to the borough assembly no later than May 1st for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the amount to be made available from local sources, better known as the local contribution towards education.

I commend the assembly and the school board and the respective administrations for coming together in a work session to discuss budget deficits and the borough contribution towards education.

I am confident that by coming together to address the budget shortfalls that collectively the assembly and the school board will be responsive to the WILL and VALUES of the people as it relates to EDUCATION.

Thank you for your continued leadership.

Ambler:

- No projects for this quarter (Feb. 2026)
- No projects for this quarter (March 2026)

Buckland:

- City of Buckland, the river revetment going forward. I am working with the Department of Agriculture on updating the project. There will be contractors in Buckland this summer and Department of Agriculture is reaching out to them for construction this fall. The gravel pit is open and will be extracting materials this construction season. (Feb. 2026)
- City of Buckland Rock revetment, the Department of Agriculture has designed drawings done for this project. All homeowners agree to the construction work to be done on their properties. Kelly Hamiton will be working on the with DOA to make sure this project gets started this summer. (March 2026)

Deering:

- City of Deering meter base project will continue this spring. (Feb. 2026)
- Ipnatchiaq Electric meter base project will continue this spring (March 2026)

Kiana:

- No projects currently for Kiana. (Feb. 2026)
- No projects currently for Kiana. (March 2026)

Kivalina:

Kivalina IRA Environmental program has got the 2nd funding for the program. The program has one more funding cycle left and will be completed for the program. (Feb. 2026
Kivalina IRA Environmental program has not sent in their monthly report at this time. (March 2026)

Kobuk:

- City of Kobuk, The Drain Field project will continue this 2026 construction season. (Feb. 2026)
- City of Kobuk, The Drain Field project will continue this 2026 construction season. (March 2025)

Kotzebue:

- Kotzebue IRA air Source heat pump's project has not turned in report for the month of Feb. (Feb. 2026)
- Kotzebue IRA. Has not turned a report for the month of March. (March 2026)

Noorvik

Noorvik has no active projects currently. (Feb. 2026)

The community of Noorvik had a community meeting and Sarah Scott is the primary

And Vern Clevland is the alternate for the VIC

Noatak:

Noatak IRA has no active projects currently. (Jan. 2026)

Noatak IRA, I am working on a temporary water transmission water line for VIF funding cycle in July of this year.

Noatak IRA has no active project currently. (March 2026)

Selawik:

- City of Selawik, the city and I have been planning for the Urgent water and sewer project to get started when the temp. come up work will start on the project. (Feb. 2026)
- City of Selawik, there is was no activity on the Urgent water and sewer project this month. (March 2026)

Shungnak

Shungnak has no project currently. (Feb. 2026)
Shungnak has no project currently. (March 2026)

Regional:

NWABSD's has turned in their report and project are doing well. (Feb. 2026)
NWABSD's HVAC Controls Upgrades, 8 Sites, Phase 1 65% design are due mid-April, and review and final bid will be completed mid-May. This phase includes all village for Ambler, Kiana, Noatak, Noorvik, and Kobuk. (March 2026)

NORTHWEST ARCTIC BOROUGH

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Energy Department Monthly Report

Date: April 14th , 2026.

Conferences

ESC 2026 the 6th -11th April.

We had a very good week 5-11th April with training for Solar and Heat pump installers together with our biannual ESC meeting the 7-8th. About 50 attendees at the ESC and we discussed the latest Renewable Energy projects together with the issues of fuel that may rise by 50%, report attached.

SEC 2026

The Governors Sustainable Energy Conference will be on the 19-21 May at Denaina in Anchorage. It will feature updates on all Energy related issues for the future of Alaska. NAB-NANA will be manning a booth to exhibit and discuss our progress with Renewable Energy Transition in the Borough. I will be attending together with Sonny Adams.

IRS tax returns

We are waiting for the corrected tax return check for Noatak. The final adjusted credit amount will be $513,981 (interest will be added). Finance department is working on the return together with Baker Tilly.

Discussion will follow regarding setting up a “Regional IPP fund” using the incoming returns, for Renewable Energy development going forward as discussed in our retreat in 2025.

I have recommended that we manage the incoming funds through the existing VIF program, with the caveat that that funding is separated for use only for the Renewable Energy project transition and can be accessed by a request to the VIC the same way as the regular VIF funding.

I have also now engaged Baker Tilly in advancing the Solar projects for Selawik, Ambler, Noorvik and Kiana for possible Tax returns on our matches.

Cost of Fuel & Electricity

Our cost of fuel in the Region remains high and the current issues between the US and Iran is likely to raise the cost up to 50% higher. This creates a very serious situation for our communities with everything raising in cost. A report from the bulk fuel section of our meeting is attached.

Cost of electricity also remains the same since September 2025 at the moment but is expected to raise up to 50% in cost.

Ambler Solar Battery project

234kw PV and 384kw LFP BESS

We wrote a TEDO (DOE tribal grants) proposal for Ambler for 2023-24, to construct a Solar PV and Battery solution for them. It's a request for $ 3,435,988 with an inkind match of $ 381,865.00

DOE has notified us of intent to fund this, and the last paperwork has been completed including the environmental NEPA requirements. The proposed Solar array would be placed behind the existing church and the Battery in front of the AVEC plant. Engineering has been completed through e separate AEA grant and this project is looking for construction during the summer fall of 2027-28 due to delay in delivery of power module by AVEC.

- Due to the complexity of the budget and a sub-recipient, AVEC, getting the award in place is taking longer than initially anticipated.
- It is possible to have the grant package sometime this month, March 2026.
- All documents have been submitted, waiting for response from DOE

Ambler mini OCED

For the Ambler project we also are wrote a mini OCED grant to upgrade the AVEC com system to be able to adequately operate the utility going forward with Renewable Energy from the coming Tribal IPP.

The amount for the award is $2,833,030.00 and is a fixed award for the powerplant only. The award has been received, and project has been started with MOU's being produced for NAB-AVEC admin.

A setback has occurred regarding the AVEC equipment ordered is not BABA compliant and have to be reordered this year, which push this project to be constructed in 2028 instead of this year.

NORTHWEST ARCTIC BOROUGH

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Minisplit Heat pumps

Under the OCED grant we held a 3 day training April. 9-11th 2026. It was well attended 15 students and out of them we now have 7, 608-Certified Heat-pump installers . This part of the Heat-pump project is spearheaded by NANA.

An RFP was just posted for Installations of heat pumps in Deering June-July 2026. Another RFP for Shungnak and Kobuk will follow pending transformer upgrades in the 2 communities.

We have selected Northwest Electric for installations in Deering as our first pilot project to see how it is going to work out. Installations are planned for June and July. This is a joint operation with NANA.

Status of Current projects under way

Selawik Rural Energy Pilot Program (REPP) Grant & OCED
700Kw Solar/1Mwh battery.

All Grant agreements in place. And we have started engineering and is now at 100%.
NEPA negotiations are complete
BABA Compliant Solar Panels was ordered 5th January (ANRI Vendor) and delivered in May.
The Wind turbines has been taken down.
With the construction budget now available we issued an RFP for construction.
ANRI was selected for construction and is under contract to complete the project during 2026.
Separate report from Deerstone attached below.

Alaska REF 15 for Selawik has been funded @ 1,134,500.00
The grant is active, and this funding is added to the REPP grant above as a match

Ambler Fuel farm (updated)

- Ambler City is pursuing a new Fuel farm and have received $ 180,000.00 for engineering services from the VIF to get to shovel ready status at 95% design spec.
- Construction is proceeding with Summit Construction.
- Completion of this project was anticipated for end of October, but got delayed due to adverse weather this last summer with excessive rains and unstable soils for creating the pad.
- The project was closed down for the winter and will be completed in the summer-fall of 2025.
- Work has started again. Equipment was flown in as the barge didn't make it in time.
- Also, a rainy August 2024 & 2025 have delayed construction

- Now scheduled for completion in 2026…

Ambler Firehall/Search and Rescue

- Initially started with $ 150K VIF funds in 2019, this project was waraded to Kuna in 2020-21 to do the engineering and NEPA requirements that was completed fall of 2021.
- And in January 2022 the City of Ambler made a request to Murkowski's office for $ 1.5 Mil to fund a fire hall/Search and Rescue bldg. that was needed.
- The project has been awarded the $ 1.5 Mil and Engineering of the building can now proceed to 100% with construction scheduled for 2025, Engineering services have been awarded to KUNA engineering.
- Community engagement started for construction in the summer- fall of 2026
- Pad construction completed as of July 2025
- RFP was issued on 10th September. and Kusher Construction has been selected for construction.
- The project budget needs additional funding, and the community is reaching out to all available funding sources. Construction budget is estimated at $ 2 Mil.

Shungnak_Kobuk IPP

223.5 Kw Solar with a 384kWh Battery data collection ongoing

- Link to project; https://initium.agetoenergy.com/login
- User; Shungnak, password; shungnak2021
- This project has received a *Microgrid Greater Good Award*.
- And also received https://www.energy.gov/communitysolar/sunny-awards-equitable-community-solar
- The project has an Energy Fund assigned and current amount is available from the finance department.
- We will be engaging the community in a maintenance event, likely in late spring to do an overhaul of the Solar arrays, and Battery operations.

Noatak Solar Battery IPP (updated)

280.6 Kw Solar with a 460Kwh Battery

The Energy group wrote a TEDO (DOE tribal grants) proposal for Noatak for 2020-21, to build a 280.6 Kw Solar PV and Battery solution for them. The project was commissioned in the week of 17th Aug. 2023.

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- Some connection problems is being worked on by AVEC , full production likely in October 2024.
- Additional finetuning of system scheduled for mid October.
- The grant closed, 31 Dec. 2025
- The project has an Energy Fund assigned and current amount is available from the finance department.
- During the rebuild of the Noatak powerplant the project will be in hibernation.

Noorvik and Kiana IPP's

- We have just started outreach to Noorvik and Kiana to engage the Councils and start the process of site control,
- The Kiana project is close to the Airport and we are engaging DOT & FAA together with the City to see if a lease agreement can be set up.
- Both projects are in Engineering and RFP phase this year for possible construction in 2027.

Deering IPP

- We are engaged with Deering to procure a new battery for them this year in 2026.
- They are rebuilding the Control module this spring on separate grant funding, and should be fully upgraded sometime this summer.
- Planned expansion of the Solar array in 2027.
- Heat-pumps will be installed in Households during summer 2026.

Buckland IPP

- We will be engaging with Buckland this summer to review their system and decide size of a new battery for them also.

Ingemar Mathiasson, NAB Energy Manager, 4-11-2025

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Report from our Consultant Deerstone for Selawik project

Selawik Solar PV and BESS Project Monthly Summary

Report Period: February 2026

Project Elements Completed

- A land surveyor is under contract to develop a land description and accompanying map for the PV site. The information will be used to finalize the MOU/land lease agreement between the City of Selawik and Native Village of Selawik.
- Solar PV land lease between the City of Selawik and AVEC was fully executed.
- Solar PV inverter waiver was approved by OMB. ANRI can now procure the SMA inverters.
- ANRI has procured long lead components and is on track to begin construction beginning in April. Biweekly construction meetings are scheduled with the project team to ensure coordination throughout the duration of the project.
- Remote construction of the BESS is ongoing.
- Davis Bacon Act payroll tracking is ongoing. The Wind Turbine project was established and the next step is for the contractor to register and upload CPRs. The PV project has ANRI registered to the project. Their payroll personnel are currently registered for the contractor training course. Next step will be to upload CPRs once construction begins.
- ANRI posted a job notice for local hire for assistance with PV construction.

Project Elements in Progress

- Wind Turbine project contractor to login to LCPtracker and upload CPRs. Once complete the NAB and approve the CPR's- project can then be closed out.
- Finalize BESS design and review any necessary changes for the PV system.
- Continue to coordinate with project team regarding construction next steps. Milestone tracking, as it relates to progress and financial payments, is currently being developed by ANRI and the NAB.
- An MOU/land lease agreement between the City of Selawik and Native Village of Selawik is required for the portion of the PV array that is on the City's land. The NAB will be working with a surveyor to determine land area and description to include in documentation.

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Major Concerns and Action Plan

- Long lead components have tight timelines to ensure material is on the AML barge this spring- no delivery issues have been identified to date.
- Close coordination with AVEC regarding the FAT is required to ensure BESS is ready for delivery in mid-June. Tentative dates of testing will be discussed next month for future trip planning.

Additional Notes or Needs

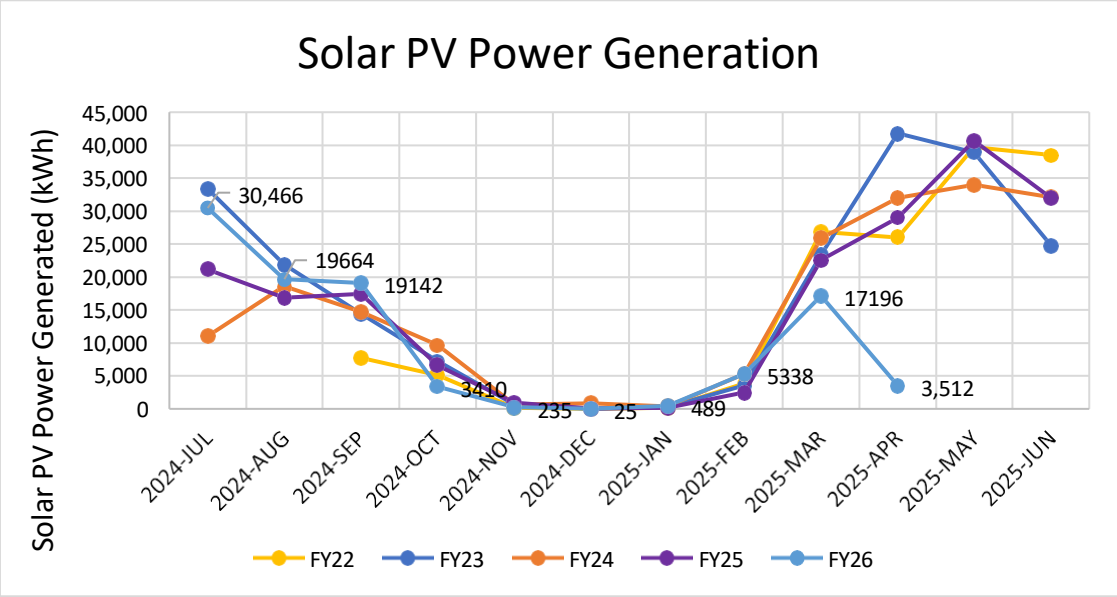
- ANRI will be mobilizing to Selawik in the spring to begin construction of the PV array. ANRI will be working with Tanya Ballot to secure housing.
- Wind turbine material will be backhauled this summer and will need local support loading containers. Support coordinating local labor is needed with Selawik's IGAP coordinator (or similar role).

Shungnak IPP
MONTHLY REPORT

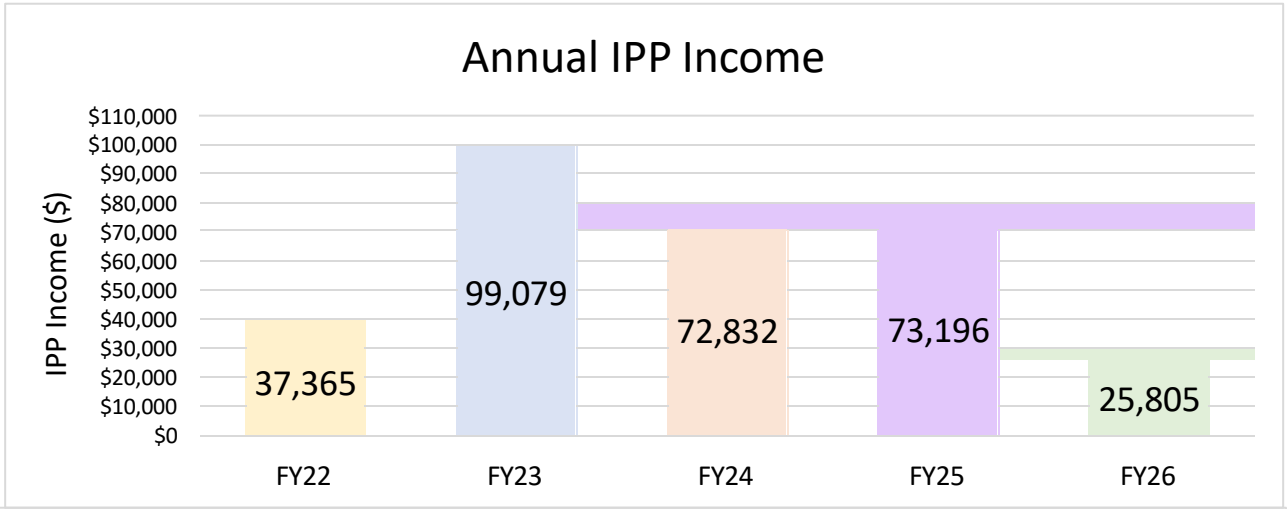
SUMMARY:
March 2026
Solar PV Power Generated: 17196 kWh
Revenue: $5,666.10

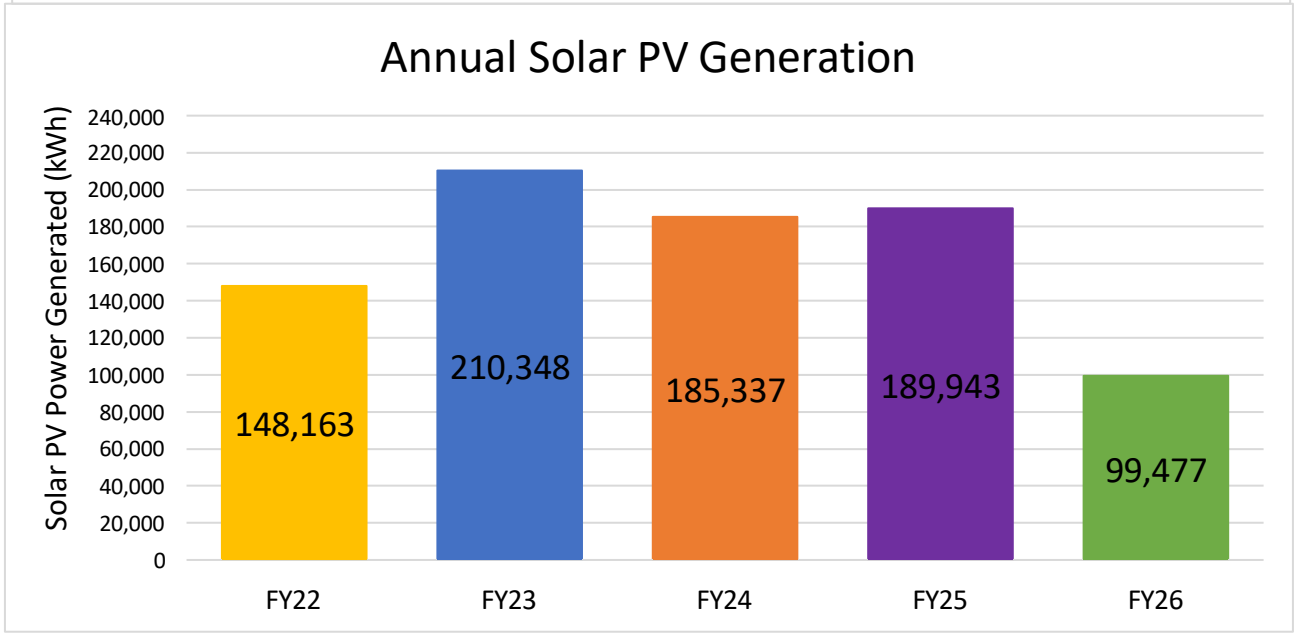
FY 2026
Solar PV Power Generated: 99,477 kWh
Revenue: $ 26,074
Diesels Off Hours: 76 hours

POWER GENERATION:



IPP REVENUE:


Annual IPP Income
IPP Income ($)
$110,000
$100,000
$90,000
$80,000
$70,000
$60,000
$50,000
$40,000
$30,000
$20,000
$10,000
$0
37,365
99,079
72,832
73,196
25,805
FY22
FY23
FY24
FY25
FY26


Annual Solar PV Generation
Solar PV Power Generated (kWh)
240,000
220,000
200,000
180,000
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
0
148,163
210,348
185,337
189,943
99,477
FY22
FY23
FY24
FY25
FY26

Noatak IPP
MONTHLY REPORT
March 2026

AVEC Power Plant Updates:

- Due to extreme erosion, power plant and bulk fuel locations are threatened
- AVEC took proactive measures to set up a temporary power plant
    - AVEC relocated fuel and generation equipment to the new location
    - AVEC did not have suitable transformers available
        - AVEC is borrowing the transformers from the solar PV site to supply power as of Summer 2026
- AVEC's primary goal and responsibility is to keep the power on in Noatak

Solar PV Update:

- The solar PV transformers are in use by AVEC and disconnected from the solar array
    - The transformers are essential for the temporary power plant to supply power to Noatak
- Until the transformers are replaced, the solar array will not generate any power
    - This means that the IPP will not generate any revenue from the solar array
    - The solar equipment will not be negatively impacted while not in use

Battery Energy Storage System (BESS) Update:

- While the temporary power plant is in use, the BESS cannot be connected to the system
    - The BESS is required for full utilization of the solar array
- The BESS is in hibernation mode right now so that the health of the batteries is maintained
    - While in hibernation mode, it is still essential to keep the building at the correct temperature for the health of the battery
        - This includes heating in the winter and cooling in the summer

Long Term Plan:

- AVEC is successfully providing power to Noatak via the temporary power plant
- AVEC has ordered new transformers to replace the transformers borrowed from the solar PV array
    - These are expected to be installed in August 2026
- After the new transformers are installed, solar PV will be functional again
    - The amount of solar produced will be limited until the BESS is back online
- AVEC has emergency funding to construct a new power plant and bulk fuel storage in Noatak, expected to be completed in 2-3 years
    - After this is completed, the BESS will be relocated to the new power plant and reconnected to the system
- Revenue to the IPP will be limited until the solar PV and BESS systems are restored

Meeting Summary

Bulk Fuel Supply & Pricing Briefing — Western Alaska

Date	April 8, 2026
Convened by	Denali Commission / Northwest Arctic Borough
Facilitator	Katie Conway (Denali Commission)
Participants	Crowley (Walt Tague), Vitus Energy (Mike Poston), Northwest Arctic Borough (Craig McConnell, Ingemar Mathiasson), NANA (Albie Dallemolle), Kotzebue Electric Association (Tom Atkinson), Kobuk (Alec Sheldon), Shungnak (Billy Lee), DeerStone Consulting (Brian Hirsch, Leah Olsen)
Purpose	Assess 2026 bulk fuel availability, pricing outlook, and procurement guidance for rural western Alaska communities

Executive Summary

This briefing convened fuel distributors, borough officials, community representatives, and consultants to address a potential fuel supply crisis facing rural western Alaska communities ahead of the 2026 delivery season. The convergence of geopolitical instability, constrained global refining capacity, reduced regional fuel inventories, heavy ice conditions, and elevated shipping costs has produced a threat environment that participants characterized as unprecedented in recent memory.

Communities were advised to place fuel orders immediately and to pursue available state financing mechanisms. Delaying orders — even in anticipation of lower prices — was identified as the primary risk factor for supply failure.

1. Current Fuel Supply Conditions

1.1 Global Supply Constraints

- Fuel availability in the Pacific Rim is severely restricted. Voluntary export controls in South Korea and Japan, combined with tariff and sanctions restrictions precluding purchases from China and Russia, have left Canadian suppliers as the primary source for Alaska-bound fuel.
- West Coast jet fuel prices have diverged sharply from Far East prices, reflecting regional supply pressure. Spot prices demonstrate that Far East markets are actively importing West Coast product — reversing historical trade flows.
- Crude oil prices remain highly volatile and subject to geopolitical shock, with recent intraday swings of up to $17 per barrel tied to conflict developments and communications from political leadership.
- Refinery turnarounds at Valdez (Petro Star, approximately 30 days) and Nikiski are reducing regional refining throughput at a critical juncture, with pre-turnaround fuel stockpiles already drawn down by a cold winter and the ongoing supply crisis.

1.2 Shipping & Transportation Costs

- Ocean vessel charter costs for fuel delivery to Alaska are currently approximately three times higher than in 2025, materially increasing the delivered cost of fuel independent of commodity price movements.
- Ice conditions in the Bering Strait are reported to be the most extensive observed in 10–15 years, with potential delays of 10–20 days to spring operations in Bristol Bay and broader impacts on Kotzebue Sound and Arctic delivery windows.
- Barges serving upper Kobuk River villages (Ambler, Shungnak, Kobuk) face additional constraints due to low river levels following spring breakup; some years these communities cannot be reached at all by barge.

1.3 Regional Inventory Levels

- Both Crowley and Vitus Energy report lower-than-typical carry-over inventories due to heightened winter heating demand. Crowley is currently selling fuel to Vitus to offset Vitus's supply deficit.
- The reduced inventory level significantly limits any blended pricing benefit that communities might otherwise have realized from last year's lower acquisition costs.

2. Pricing Mechanisms & Community Concerns

2.1 Blended Pricing

Crowley prices spring deliveries using a weighted average (blended) cost that combines fuel purchased at fall prices with incoming spring supply priced at current market rates. Walt Tague (Crowley) described this approach as a mechanism to distribute the cost of winter storage and working capital across the customer base.

Craig McConnell (Northwest Arctic Borough) raised substantive concerns that blended pricing effectively double-counts markup — applying a margin to fuel originally purchased at lower prices and again reflecting current elevated market prices when blending. In years when spring prices significantly exceed fall acquisition costs, this model disproportionately benefits the distributor. Mr. Tague acknowledged there is limited competition in the market. No resolution was reached on this issue.

2.2 30-Day Average Pricing

Crowley purchases fuel on a 30-day average price basis rather than spot or daily lift pricing. This is intended to reduce exposure to intraday and single-event price spikes, which on the West Coast can reach 40 cents per gallon from a single refinery incident.

Community buyers seeking to avoid a recent price peak by delaying orders would benefit from the 30-day average smoothing effect. However, Crowley indicated that buyers could theoretically request data-lift (spot) pricing, though this carries greater risk and the distributor would pass that risk to the buyer.

2.3 Price Asymmetry Over Time

Craig McConnell raised the concern that regional fuel prices do not decline proportionally when world market prices fall following a price spike. Walt Tague attributed this to fixed and rising terminal operating costs, crew wages, vessel maintenance (notably a full hull rebuild of the Aku), and declining volume throughput that increases per-unit overhead costs. This explanation was noted but did not fully address the borough's concern regarding price asymmetry.

3. Procurement Guidance for Communities

3.1 Order Timing

Both Crowley and Vitus Energy issued a strong advisory against delaying fuel orders. Specific risks of late ordering include:

- Distributor capacity to accept new orders may close before summer delivery windows.
- Late orders may only be fulfilled with fuel stored at hub terminals (Kotzebue, Nome, Bethel), requiring communities to arrange and fund fly-out at additional cost.
- Communities that do not order may face fuel shortages, with air delivery as the only alternative — at significantly higher cost and lower reliability.

While a current ceasefire has produced a temporary reduction in oil prices, Walt Tague advised that the underlying supply disruption is unlikely to resolve before the summer delivery season concludes. Waiting for further price reductions entails meaningful supply risk.

3.2 State Bulk Fuel Loan Program

- Communities that have not historically used the State of Alaska Bulk Fuel Revolving Loan Fund are encouraged to do so this year given elevated fuel costs.
- Applications can be submitted based on cost estimates; amended loan amounts can be requested if prices change after initial approval.
- The standard loan carries a nine-month repayment term and a $750,000 cap per community.
- Stakeholders recommended that communities and borough representatives lobby the state to establish an emergency loan provision with an extended repayment period ("bulge" mechanism) to amortize the incremental cost of this year's elevated fuel bill over a longer timeframe.

3.3 Emergency State Coordination

Crowley indicated it is in communication with the State of Alaska to explore whether the state would be willing to terminal surplus fuel at Kotzebue, Nome, or Bethel as an emergency reserve. This fuel could then be flown to villages if barge delivery is disrupted. No commitment from the state has been made. This option does not eliminate fly-out costs for communities.

Albie Dallemolle recommended that stakeholders also engage with LIHEAP program administrators to determine whether energy assistance funding levels can be increased to offset anticipated higher consumer heating costs this winter.

4. Key Risks Summary

Risk	Driver	Mitigation
Insufficient fuel reaching villages before winter	Late orders, supply shortages, barge delays	Order immediately; pursue state loan
Fuel stranded at hubs; fly-out required	Barge inaccessibility, low river levels, ice	Early orders; hub contingency planning
Communities unable to finance fuel at current prices	Elevated commodity + shipping costs	State loan program; LIHEAP engagement
Extended geopolitical disruption to supply chain	Middle East conflict, refinery turnarounds, tariff restrictions	Distributor stockpiling at hubs; state emergency coordination
Price asymmetry locking in elevated baseline	Market structure; limited competition	Regulatory/policy advocacy; monitoring

5. Recommended Actions

For Communities & Boroughs

- Submit bulk fuel orders to Crowley and/or Vitus Energy immediately. Do not delay in anticipation of lower prices.
- Apply to the State Bulk Fuel Revolving Loan Fund now, based on estimates. Request amended loan amounts as actual prices are confirmed.
- Engage state legislators and the Denali Commission to advocate for an emergency extended-repayment provision in the bulk fuel loan program.
- Coordinate with LIHEAP to assess whether additional energy assistance funds can be made available for the 2026–2027 heating season.
- Monitor barge delivery scheduling closely; upper Kobuk River communities (Ambler, Shungnak, Kobuk) should assess early-season water levels and coordinate directly with distributors.

For State & Regional Agencies

- Evaluate the feasibility of the state serving as an emergency fuel terminal at Kotzebue, Nome, and Bethel to buffer village supply risk.
- Review the bulk fuel loan program cap ($750,000) and repayment terms in light of anticipated cost increases; consider emergency rulemaking for extended-repayment provisions.
- Monitor refinery turnaround schedules and Pacific Rim supply availability for August–September delivery windows.

For Fuel Distributors

- Continue direct communication with communities on order deadlines, capacity constraints, and alternative fulfillment (hub storage) options.
- Provide transparency on blended pricing methodology and explore whether any relief mechanism is feasible given current market conditions and cost structures.
- Engage state emergency management agencies proactively if supply shortfalls become likely.

Appendix: Meeting Participants

Name	Organization	Role
Walt Tague	Crowley	Fuel Distributor
Mike Poston	Vitus Energy	Fuel Distributor
Craig McConnell	Northwest Arctic Borough	Community Representative
Ingemar Mathiasson	Northwest Arctic Borough	Community Representative
Albie Dallemolle	NANA	Regional Organization
Tom Atkinson	Kotzebue Electric Association	Utility
Billy Lee	Shungnak	Community Representative
Alec Sheldon	Kobuk	Community Representative
Katie Conway	Denali Commission	Facilitator
Brian Hirsch	DeerStone Consulting	Consultant
Leah Olsen	DeerStone Consulting	Consultant

This summary was prepared for government and funder audiences based on a recorded briefing held April 8, 2026. It reflects discussion content and should not be construed as official policy or commitment by any participating organization.

Northwest Arctic Borough P.O. Box 1110

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DATE: *April 16,2026*

TO: *Dickie Moto, Mayor*

FROM: *Clara Johnson, Public Services Director*

SUBJECT: DEPARTMENT REPORT TO ASSEMBLY THRU THE MAYOR

Thank you for the opportunity to provide an update regarding the activities of the Public Services Department and projects we are working on. Pretty busy month for the department and overseeing the NAB while Mayor Moto is out on business travel.

The transition of three employees is going great into the public service department. As we get things situated. It was boots running on the ground with emergency management with 6 villages on disaster mode keeping me busy with teleconferences and daily updates with the state and everyone involved to coordinate all the disaster and all the needs that each of the communities needs to thaw out and fix the water and sewer systems in their communities.

Next month we will start preparing and planning spring flood meetings in Kobuk, Deering and Buckland with my staff in our department. Also, we will be pulling the trail staking stakes sometimes in May as spring has sprung.

NAB partnered with City of Kiana and Noorvik Native Community to construct the Ice Road from Kotzebue to Kiana (March 24,2026) and we had to close the road due to overflows on the road beginning of this week (April 13,2026) due to a winter storm.

I have attached information regarding the disaster updates at the end of my report for you to read and during the meeting I can give another update of where we are when the time comes.

Chip of course is super busy with snow removal and preparing the NAB yard for spring and other projects that arise.

I would like to thank our Public Service team for working so hard this past month and look forward in working with all in our department moving forward.

That concludes our report for the Public Service Department.

STATUS OF PUBLIC SERVICES ACTIVE PROJECTS

FY26 COMMUNITY ASSISTANCE PROGRAM

Community	*Funding Available*	*Funding Received*
• *Ambler*	*$20,611.36*	
• *Buckland*	*$46,081.67*	*$46,081.67*
• *Deering*	*$14,655.23*	
• *Kiana*	*$30,094.15*	*$30,094.15*
• *Kivalina*	*$33,620.81*	*$33,620.81*
• *Kobuk*	*$12,225.75*	*$12,225.75*
• *Noatak*	*$57,717.05*	
• *Noorvik*	*$51,489.22*	
• *Selawik*	*$58,385.79*	
• *Shungnak*	*$21,081.58*	
Total:	***$345,962.62***	***$122,022.38***

Dominic resent emails to the villages that didn't turn in their CAP applications to let them know we still have their funds.

Project Name:	*Kivalina Road Maintenance Project*
Scope:	*Snow removal, resurfacing, dust control.*
Funding:	*FY26 General Fund*
Project Phase:	*Maintenance*
Community:	*KVL*
Manager:	*Clara Johnson, Public Services Director*

Nothing to report for Kivalina. Our operator has been doing a great job this winter.

CUAP FUEL: FY26

Community	*Amount*	*Gallons*
• *Ambler*	*$27,002.25*	*6,000 gal*
• *Buckland*	*$60,065.50*	*11,000 gal*
• *Deering*	*$59,507.00*	*14,000 gal*
• *Kiana*	*$8,209.00*	*7,000 gal*
• *Kivalina*	*$27,302.50*	*5,000 gal*
• *Kobuk*	*0*	*1,000 gal*
• *Noorvik*	*$98,412.00*	*24,000 gal*
• *Selawik*	*$92,303.32*	*22,400 gal*
• *Shungnak*	*0*	*1,000 gal*
	$372,801.57	

April Report:

Tristan Ferguson, Fire Chief

For the reporting month of March, there were no fires reported across the Northwest Arctic Borough. Five out of eight Battalion Fire Chiefs submitted their quarterly fire reports, and local fire training was conducted within their respective communities by those Battalion Chiefs. These continued training efforts remain critical to maintaining readiness and strengthening local response capabilities.

Fire Chief Ferguson drove to Buckland via snow machine to recognize Battalion Fire Chief Tim Gavin Jr. Tim was recognized for his 50+ combined years of fire, EMS, search and rescue, and VPSO service for his community of Buckland. Tim is a strong role model in public safety. It has been a great pleasure working with him for the last year. For personal reasons, Tim has resigned his position in Buckland as Battalion Fire Chief. I will be posting the vacant position and looking forward to hiring a local battalion Fire Chief for Buckland.

Over the past year and a half, it has been a privilege to work under the direction of Coordinator Darrell Hildebrand. His support and encouragement have played a key role in the growth and development of the fire program. Additionally, our continued collaboration with VPSOs in conducting fire training and supporting fire response efforts has been instrumental, and I am committed to ensuring these partnerships remain strong moving forward.

As I transition to working under the direction of Director Clara Johnson within Public Services, I am grateful for the opportunity to continue advancing our mission. Director Johnson has been instrumental in supporting this transition, and I look forward to working closely with her and the Public Services Department to deliver the highest quality fire protection, prevention, and education programs our Borough needs and deserves.

Battalion Fire Chiefs:

- *Ambler – Scott Jones*
- *Buckland – Recently Vacant*
- *Deering – Kevin Moto*
- *Kiana – Ben Sheldon*
- *Kivalina – Reppi Swan*
- *Kobuk – Kris McKay*
- *Noatak – Lonnie Arnold*
- *Noorvik – Elino Bantatua*
- *Selawik – Vacant*
- *Shungnak – Vacant*

James Brown, Search & Rescue Coordinator

March Sar Report

We had a total of 4 sar calls for month of March.

1-Kotz

1-Kvl

1-Kiana

1-Bkc

All we found ok and brought home.

Dominic Ivanoff, Public Service Administrator

Kivalina: Nothing to report for Kivalina. Our operator has been doing a great job this winter.

Kotzebue: our dept has been assisting in any way necessary with logistics for the disasters. We never know from day to day what is needed to be gathered or procured. If the needed materials were available in Kotzebue we would purchase or gather them and brought out to Bering Air or Ryan Air. There have been instances where we have had to call Anchorage vendors to get the rest. John has been the lead on this. We have spent most of the last month assisting where needed.

Carpet tile for Hirams office has just arrived. When we had the building sewer freeze up, Hirams office carpet was water logged and trampled on making in the process of thawing. So we ordered enough carpet tiles to replace his floor. That is here and we will get that done when we aren't dealing with disasters.

Our dept has been busy with the ice road and keeping track of expenditures ,fuel and otherwise. As items break on the V-blade and other heavy equipment, Dominic has had to place several orders with CMI to get replacement parts rushed up.

Snow removal: Chip has been busy with clearing our lots of snow before the big melt. So when he isn't receiving freight, he has been trying to stay ahead of that. There shouldn't be many storms left before full blown spring thaw.

Computer replacement project is 98% complete. The only 2 computers left to replace is the Treasurer's laptop and desktop. She has been super busy. So we will eventually get that scheduled.

Kelly Hamilton, Emergency Management

Worked with both the state and legislators to obtain an emergency declaration for the communities in the NWAB that are in need of thawing services for both water and sewer utilities. Once this was received, then I worked with the communities on the emergency declarations to the NWAB, then created the declarations and memorandums of understanding so that we are able to provide services as needed to assist and still hope to receive reimbursement.

Coordination between different agencies and entities, along with the state department of homeland security and emergency management to get services to the villages needing thawing out and pipeline repair through DEC, DOT and other providers.

Both the state and I have been trying to make contact with and work with Deering to get their emergency declaration done for the 2025 fall storms.

Regarding the 2026 declaration for water and sewer thawing and repair, each and every entity, including the NWAB, is going to have to fill out disaster paperwork individually and each project will be with the city and the native village. So, while there are 5-6 communities, that is going to be X2 creating a massive amount of technical assistance we will need to provide.

There is also a need, and we have been working on the Hazard Mitigation Plan, put particularly for Noatak for ongoing repairs there, specifically their water intake.

That is a basic summary of the Emergency Management work being done.

Best,

Kelly

Below are the Department of Environmental Conservation (DEC) and Department of Transportation (DOT) updates for the communities within the NWAB Disaster Declaration. ***Note daily updates are from the evening before.***

DEC 4/15/26 update
Please contact DOT for all contractor support updates. DOT is managing those points of contact. ***DOT updates are*** *in* ***BLUE. DOT Priority remains getting contractor support on site.***

- *Additional procurement request received from DOT – waiting for upper management approval of procurement list.*
- *Received freight from Alaksa Air Cargo, sorted out and dispersed to communities.*

Kiana
Ø Estimated time for repairs – contact DOT
- *Contact DOT for update*
- *No response from Water Treatment Plant (WTP) operator*
    - *Will only respond to Local Remote Maintenance Worker (RMW)*

DOT 4/15/16 Update
Kiana*- Ghemm Co is Contractor for this location.*
- *3rd break in water main found today and being repaired.*
- *repairs are being made with electrofusion couplings.*
- *Still 35+/- service lines remain frozen and needing attention.*
- *Ghemm sent up replacement parts for the existing jetter (currently in-operable) today via Goldstreak for repair. Once repaired, jetting efforts can double.*






Kobuk

Ø *Estimated time for completion – TBD waiting for parts*

- *Waiting for backup operator to make jetter repairs and jet frozen lines*
- *3 homes frozen sewer lines*
- *1 city building frozen sewer line*
- *All mains water and sewer are thawed and flowing*

DOT 4/15/16 Update

Kobuk*- Brice Inc. is the Contractor for this location*

- *Focusing on getting crew in Shungnak, Support to Kobuk can be provided via daily roundtrips.*

Selawik

Ø *Estimated time for repairs – contact DOT*

- *Crews fixed faulty valve*
- *Working on re-jetting line to island plant, then will work towards the airport & clinic*
  - *Have water flowing to Island plant*
- *Waiting for upper management approval on additional material request submitted to DOT specific to Selawik*

DOT 4/15/16 Update

Selawik*- Ghemm Co is the Contractor for this location. (no new DOT update)*

- *After site visit, equipment list requested from Elino/Ghemm was forwarded to DOT. DOT Coordinating with DEC on requested equipment. DEC is taking the lead on filling the order.*
- *Elino has 11 hands working and is making excellent progress in Selawik.*

Shungnak

Ø *Estimated time for repairs – contact DOT*

· *Sent out 1/4" jetter hose and tips per request*
· *Only 3 guys working today*
· *Still working on thawing intake and transmission line to WTP*
· *Crews are still hauling water from river*

DOT 4/15/16 Update

Shungnak*- Brice Inc. is the Contractor for this location*

- *Brice Crew members are arriving on Friday.*
- *Cargo load with materials for temp facilities arriving this weekend.*

Ambler

Ø *Estimated time for repairs – contact DOT*

- *City mayor signed Excavator rental agreement*
- *Only 1 contract worker arrived*
  - *1 more to arrive maybe Friday*
- *Main operator stuck in Kotz due to flights*
  - *Hoping to get back to Ambler 4/16/26*
- *Working on pumping water into Water Storage Tank (WST) via overland hose*

DOT 4/15/16 Update
Ambler- *Brice Inc. is the Contractor for this location*

- *Foreman arrived in Ambler, met up with local operator for download of current status. Beginning to work with local crew on jetting operation.*
- *Additional crew arriving in 24 hours*

Please reach out to me with any questions or concerns.

v/r
Erin

Erin M. Leaders, MSDM, AKEM-E
Disaster Program Coordinator/Department Tribal Liaison
DEC Agency Liaison to the State Emergency Operations Center

Northwest Arctic Borough

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(907) 442-2500 Fax (907) 442-2930
www.nwabor.org

March Monthly Report to Assembly through the Mayor

Date: April 19, 2026

To: Dickie Moto Sr., Mayor

From: Darrell Hildebrand, VPSO Coordinator
Chris Hatch, Regional Public Safety Officer

Introduction

The Northwest Arctic Borough VPSO Program continues to provide essential public safety services across the Borough.

During March the department focused on maintaining officer presence in communities, conducting regional training, responding to law enforcement incidents, and making warrant arresta.

Despite ongoing operational challenges associated with winter conditions and rural infrastructure limitations, VPSO personnel maintained a consistent presence in multiple communities while continuing to respond to calls for service and support partner agencies across the region.

One officer remains on light duty status during this reporting period. Recruit Timothy Thomas graduated from FLETC on March 31, 2026. RPSO Hatch, VPSO's Autaubo and Petzoldt represented the program at his graduation.

Key Issues This Month

Several significant operational and infrastructure occurred this past month to include the reorganization of the Public Safety Department. Emergency Management, Search and Rescue, the Fire Department, and Maintenance has all been moved over to Public Services. The VPSO Program will no longer be reporting on these programs.

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VPSO Village Coverage and Assignments

VPSO presence was maintained in the following communities during February:

- Noorvik
- Kiana
- Ambler
- Shungnak
- Kotzebue

Current Assignments

Edward Rizzi – Corporal, Ambler
Adam Chiles – VPSO, Ambler (K9 Handler)
James Kvamme – 1st Sergeant, Shungnak
Ryan Lane – VPSO, Noorvik
Earl Chicharello – VPSO, Noorvik
Jeffrey Petzoldt – VPSO, Deering
Henry Martinez – VPSO, Kiana
Lara Martinez – VPSO, Kiana
Marlin Autaubo – VPSO, Rover Assignment / Lead K9 Handler
Chris Hatch – Regional Public Safety Officer
Josh Harville – Regional Public Safety Officer
Recruit Timothy Thomas – Field Training

VPSO Administration – Jacey Schaffer

Operational Activities

VPSO officers responded to a variety of calls for service across multiple communities during March. Officers conducted investigations and enforcement actions including several domestic violence incidents that resulted in arrests and ongoing investigations.

Officers also responded to welfare checks, disturbances, and other community safety concerns.

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During the reporting period officers arrested 4 people on outstanding warrants.

Regional Training

During March the department conducted regional continuing education training for VPSO personnel. Training topics included:

- ETT
- Firearms qualifications and instruction

Conclusion

The Northwest Arctic Borough VPSO Program continues to demonstrate resilience and commitment to serving the communities of the region.

We will continue to work with the Public Service Department proving service to the residents of the Northwest Arctic Borough.

Prepared by

Darrell Hildebrand
VPSO Coordinator

Chris Hatch
NAB RPSO

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DATE: March 19, 2026

TO: Dickie Moto, Mayor

FROM: Noah Naylor, Planning Director

SUBJECT: **ASSEMBLY DEPARTMENT REPORT THRU THE MAYOR**

Planning Department Monthly Report

This report summarizes Planning Department activities and actions taken by the Planning Commission during the March meeting, along with ongoing permit review and coordination efforts. The Department continues to review Title 9 permit applications, coordinate interagency projects, and support village planning efforts across the Borough.

Major Permit Reviews & Projects

AIDEA – Ambler Road Field Activities
The Department reviewed a Title 9 permit application for winter-only fieldwork supporting environmental, engineering, and design studies for the Ambler Access Project.
Proposed activities include:

- Overland travel
- Preparation of temporary access trails
- Geotechnical drilling
- Temporary field camps
- Limited use of airstrips along the proposed corridor

The application was resubmitted with revisions. AIDEA removed activities that would have required a **Major Use Permit**, allowing the project to qualify under a **Minor Use Permit**.
The revised application also includes previously uncompleted activities from the prior permit, specifically **archaeological studies**.

Noatak Airport Relocation (DOT&PF / FAA)
Drafted The Department a State of Alaska Title 9 permit application for the proposed relocation of the Noatak Airport approximately two miles west of the community. The relocation is necessary due to ongoing river erosion threatening the existing runway and is intended to maintain safe and reliable transportation access.

As part of this project, the State proposes development of a **material (gravel) site within the Noatak River** to support construction. This component will require review for land use compliance, environmental impacts, and overall public interest.

Nimiuk Point Gravel Permit
The Department drafted a Title 9 permit for gravel extraction at Nimiuk Point. The project includes two sites owned and operated by **NANA Construction, LLC** located along:

- The western shoreline of Hotham Inlet (Kobuk Lake), and
- The eastern side of the Baldwin Peninsula
  Approximately 18 miles southeast of Kotzebue, within:
- Sections 24 and 25, Township 16 North, Range 16 West
- Kateel River Meridian, Alaska
- Kotzebue Recording District
- USGS Quad Map: Kotzebue D-2 SE

Coordinates:
- North Pit: 66.77258°N, 162.01552°W
- South Pit: 66.75935°N, 162.01547°W

The project area consists of shallow deposits (approximately 6 feet deep), with a sand and gravel shoreline located roughly 100 feet east of the site and a 70-foot-tall bluff to the west.

Proposed Action
- Extraction of up to **250,000 cubic yards** (North Pit)
- Extraction of up to **5,000 cubic yards** (South Pit)
- Establishment of a **100-foot buffer** from all property boundaries and water bodies
- Site access via **landing craft and/or deck barge**
- Estimated **12 barge trips per year** (May–September)

Project Timeline
Material extraction is anticipated from **2026 through 2031**, occurring seasonally from late spring through early fall. Site reclamation will begin following completion of extraction activities.

Coordination & Outreach
AML Thriving Communities Program (TCP)
The Alaska DOT&PF Thriving Communities Program, in partnership with the Alaska Municipal League, is a three-year initiative supporting local governments, regional planning organizations, and tribes in developing transportation projects.
Program support includes:
- **Planning Assistance:** Transportation planning and public engagement
- **Technical Assistance:** Project development and grant support
- **Capacity Building:** Tools and expertise to implement infrastructure projects

AML Safe Streets and Roads for All (SS4A)
The SS4A program focuses on developing **Comprehensive Safety Action Plans** to reduce serious injuries and fatalities across all roadway users.

Key elements include:

- Data-driven identification of safety risks
- Development of targeted safety strategies and projects
- Implementation of the **Safe System Approach**, emphasizing:
    - Anticipating human error
    - Reducing crash severity
    - Strengthening interagency collaboration
    - Improving overall transportation safety culture

NORTHWEST ARCTIC BOROUGH
ORDINANCE 26-06

AN ORDINANCE OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY PROVIDING FOR THE ESTABLISHMENT AND ADOPTION OF A FIRST AMENDED LINE-ITEM BUDGET FOR FISCAL YEAR 2027.

BE IT ENACTED BY THE ASSEMBLY OF THE NORTHWEST ARCTIC BOROUGH:

Section 1. CLASSIFICATION.

This is a non-code ordinance.

Section 2. GENERAL PROVISIONS.

The budget document attached provides for the authorized revenues and expenditures and the changes in cash balances as part of the budget for the period July 1, 2026 through June 30, 2027, and made a matter of public record.

Section 3. AUTHORIZATIONS AND APPROPRIATIONS.

The appropriation of $24,128,248 is hereby adopted and authorized for the period July 1, 2026 through June 30, 2027 and is the budget for that period. Subject to Assembly approval, by resolution, the Mayor may: (1) establish line-item expenditures within an authorized appropriation, or (2) transfer from one authorized appropriation to another any amount which would not annually exceed 10 percent or $25,000, whichever is greater. Under no circumstances may the total amount of such transactions exceed $150,000 prior to Assembly reappropriation pursuant to Section 6.12.060(E) of the Borough Code.

PASSED AND ADOPTED THIS __ DAY OF _____ 2026.

_____

Craig McConnell, Assembly President

PASSED AND APPROVED THIS __ DAY OF _____ 2026.

_____
Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS __ DAY OF _____ 2026.

_____
Stella Atoruk, Borough Clerk

ATTEST:

First Reading: _____
Public Reading:_____

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

Summary of Revenue and Expenditures

Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
REVENUES	**$ 25,943,930**	**$ 28,943,930**	**$ (3,000,000)**	**-10%**
Operations:				
Assembly Department	$ 1,398,475	$ 1,723,476	$ 325,000	19%
Mayor's Department	$ 1,336,857	$ 1,417,357	$ 80,500	6%
Administration & Finance	$ 1,307,185	$ 1,336,595	$ 29,410	2%
Planning & Community	$ 539,915	$ 554,915	$ 15,000	3%
Planning Commission	$ 36,803	$ 36,803	$ -	0%
COMM. & ECON. DEVELOP. DEPT	$ 1,070,796	$ 1,237,796	$ 167,000	13%
COMM. & ECON. DEVELOP. COMM	$ 25,669	$ 25,669	$ -	0%
Public Services Department	$ 2,349,701	$ 2,608,096	$ 258,395	10%
Public Safety Commission	$ 25,592	$ 25,592	$ -	0%
Public Safety Department	$ 424,065	$ 579,065	$ 155,000	0%
Total Operations	**$ 8,515,059**	**$ 9,545,364**	**$ 1,030,305**	**11%**
Other Appropriations within General Fund				
Local Education Contribution	$ 6,718,129	$ 10,216,650	$ 3,498,521	34%
Water and Sewer Subsidy	$ 2,123,435	$ 2,894,065	$ 770,630	27%
Total Other Appropriations	**$ 8,841,564**	**$ 13,110,715**	**$ 4,269,151**	**33%**
Transfers from General Fund				
Investment Contribution (per code)	$ 5,700,000	$ 6,600,000	$ 900,000	14%
Bond Debt Appropriation	$ 1,071,625	$ 1,533,001	$ 461,376	30%
Transfer out Grants (match)	$ -	$ 2,547,770	$ 2,547,770	0%
Total Transfers from General Fund	**$ 6,771,625**	**$ 10,680,771**	**$ 3,909,146**	**37%**
TOTAL EXPENDITURES	**$ 24,128,248**	**$ 33,336,849**	**$ 9,208,601**	**28%**
Excess (Deficiency) of revenue over expenditures	**$ 1,815,682**			
Appropriation to Unassigned Fund Balance				

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

SUPPLEMENTAL Programs and Contributions for FY27

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

Department	Line Item	Amount	Description
Assembly	REVENUE SHARING PROGRAM	$ 345,962	*Paid to village city governments*
Assembly	ASSEMBLY DONATIONS	$ 200,000	*Discretionary for Assembly*
Mayor	NW LEADERSHIP TEAM	$ 10,000	*NWALT Meetings and associated expenses*
Mayor	ICC MEMBERSHIP	$ 25,000	*Discretionary funds to support Arctic Policy*
Mayor	CHARITABLE DONATIONS	$ 100,000	*Medical, burial and other donations for residents*
Planning	PLANNING GRANTS	$ 60,000	*$5,000 planning grants for villages*
CEDA	FR FERGUSON SCHOLARSHIPS	$ 250,000	*Educational scholarships for NAB Residents*
CEDA	SMALL BUSINESS GRANTS	$ 8,000	*Grants given to small business in NAB*
CEDA	FISHING GRANTS	$ 5,000	*Grants for commercial & subsistence users*
CEDA	CEDA PROJECTS	$ 20,000	*Funds to allow CEDA to complete Economic Development in the region*
General	GRANT MATCH FUNDS	$ -	*Funds allocated and committed to grants.*
General	WATER & SEWER SUBSIDY	$ 2,123,435	*Subsidy paid to ANTHC that works to reduce water and sewer rates for residents*
	Total Discretionary Subsidy	$ 3,147,397	
Required	LOCAL EDUCATION CONTRIBUTION	$ 6,718,129	*The required annual contribution to the School District, as mandated by State law*
	TOTAL SUBSIDY	$ 9,865,526	

Northwest Arctic Borough
General Fund
Budget Ordinance 25-04
June 30, 2026

Grant Funds Summary

Description	FY26	Award Dates
STATE GRANTS		
SOA Designated Legislative Grant (Public Safety)	$900,000	*July 2024 - Jan 2027*
AEA - Selawik Solar PV	$1,134,500	*July 2023 - Dec 2025*
Alaska DOT Safe Ice Roads	$96,810	*Jun-26*
SOA Designated Legislative Grant (Public Safety)	$1,500,000	*April 22- June 2027*
SOA VPSO	$2,300,000	*annual*
TOTAL STATE GRANTS	**$5,931,310**	
FEDERAL GRANTS		
US DOE - EECBG Program	$75,270	*December 2026*
EPA - Climate Pollution Reduction (TCC)	$143,809	*July 23- Sept 25*
Design & Permit Solar PV	$1,134,500	*July 23- Sept 25*
Dept of Energy - Solar, Battery & Heat Pumps (OCED)	$54,802,907	
LATCF (Local Assistance & Tribal Consistency)	$4,536,000	*Mar 21 - Dec 26*
REPP Selawik Solar Array & Battery	$1,998,820	*Jan 23 - Sept 2027*
TOTAL FEDERAL GRANTS	**$62,691,306**	
GRANT ADMINISTRATION		
Dept of Energy - Ambler	$650,000	*Mar 24 - Mar 25*
AEA Ambler Bulk Fuel	$650,000	*Mar 24 - Mar 25*
HUD - Ambler Search & Rescue	$1,500,000	*Apr 24 - Aug 31*
TOTAL FEDERAL GRANTS	**$2,800,000**	
OTHER FUNDING		
DOJ COPS - Maniilaq	$575,797	
TOTAL OTHER GRANTS	**$ 575,797**	
TOTAL GRANTS	**$ 71,998,413**	

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

General Fund Revenues and Expenditures Change

General Fund Revenues:

The General Fund revenues total $ 25,943,930 or -10.4% from the prior budget ordinance.

General Fund Expenditures:

The General Fund expenditures tot $ 24,128,248 or 27.6% from the prior budget ordinance.

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

Expenditure Type	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Assembly Department expenditures decreased by	$ 325,000	19%
Mayor's Department expenditures decreased by	$ 80,500	6%
Admin/Finance expenditures decreased by	$ 29,410	2%
Planning & Community expenditures decreased by	$ 15,000	3%
Planning Commission expenditures remained the same	$ -	0%
CED Department expenditures decreased by	$ 167,000	13%
Economic Development Commission remained the same	$ -	0%
Public Services expenditures decreased by'	$ 258,395	10%
Public Safety Commission expenditures remained the same	$ -	0%
Public Safety Department expenditures decreased by	$ 155,000	0%
Local Contribution to Education decreased by	$ 3,498,521	34%
Water and Sewer subsidy decreased	$ 770,630	27%
Investment Contribution Appropriation	$ 900,000	14%
Transfer out Grants was created	$ -	0%
Bond Debt Appropriation decreased by	$ 461,376	30%
TOTAL CHANGE IN EXPENDITURES	**9,208,601**	**28%**

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

01-00 Revenues

Account #	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
4000	PILT REVENUE	**19,000,000**	22,000,000	(3,000,000)	-14%
4010	FEDERAL PILT REVENUE	**1,100,062**	1,100,062	-	0%
4020	SCHOOL LAND LEASE	**4,263,906**	4,263,906	-	0%
4050	TOBACCO EXCISE TAX REVENUE	**500,000**	500,000	-	0%
4075	MARIJUANA EXCISE TAX REVENUE	**60,000**	60,000	-	0%
4098	MISCELLANEOUS LEASE REVENUE	-			
4099	MISCELLANEOUS REVENUE	**50,000**	50,000	-	0%
4220	SOA COMMUNITY ASSISTANCE PROGRAM	**345,962**	345,962	-	0%
4400	INDIRECT COST RECOVERY	**80,000**	80,000	-	0%
4401	ADMINISTRATIVE FEES	**30,000**	30,000	-	0%
4550	INVESTMENT INCOME - AVAILABLE FOR OPERATIONS	**500,000**	500,000	-	0%
4600	LAND PERMIT REVENUE	**14,000**	14,000	-	0%
	TOTAL GENERAL REVENUES	**$ 25,943,930**	**$ 28,943,930**	**$ (3,000,000)**	**-10%**

General Fund Revenues:

PILT Revenue is budgeted at $19 million. This number is based on economic forecasts.

Federal PILT Revenue is budgeted at $1,100,062 This amount has been received for the last 2 fiscal years and is a good projection. The amount is not known until June of the fiscal year when the Federal Government releases the funds. The budget will be updated once NAB Confirms the revenue.

School Land Lease is budgeted at $4,263,906. This is consistent with prior year.

Tobacco Excise Tax Revenue is budgeted at $500,000. Is consistent with prior year. This is based on taxes collected.

Marijuana Excise Tax Revenue is budgeted at $60,000. This is consistent with prior year. This is based on taxes collected.

Miscellaneous Revenue is budgeted at $50,000. This is consistent with prior year.

SOA Community Assistance is budgeted at $345,000. It is important to note this number is not final until the State of Alaska approves it's FY27 budget. NAB has opted to distribute 100% of it's assistance program to the villages. If the revenue is not received payments to villages are not made.

Indirect Cost Recovery is budgeted at $80,000. Consistent with prior year. The Indirect Cost Recovery has 2 sources, VPSO grant and OCED.

Investment Income - Available for Operations is budgeted at $500,000. Consistent with prior year. This revenue represents the interest earned in the Alaska Municipal League Investment Pool (AMLIP) account. AMLIP allows for investment in high quality and low risk investment vehicles that are liquidated (cashed) easily. The increase is due to the interest rates rising in reaction to the Federal Reserve's actions to address the Nation's inflation.

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

Northwest Arctic Borough
General Fund
Budget Ordinance 26--06
June 30, 2027

01-01 Assembly

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	**306,601**	306,601	-	0%
6010	WAGES - ELECTION WORKERS	**28,398**	28,398	0	0%
6210	AIR TRANSPORTATION	**60,000**	60,000	-	0%
6220	GROUND TRANSPORTATION	**10,000**	10,000	-	0%
6230	LODGING	**60,000**	60,000	-	0%
6240	MEETING FEES-ASSEMBLY	**208,515**	208,515	-	0%
6250	PER DIEM	**40,000**	40,000	-	0%
6320	PRINTING & PUBLICATIONS	**5,000**	5,000	-	0%
6370	DUES & SUBSCRIPTIONS	**35,000**	35,000	-	0%
6399	MISCELLANEOUS	**20,000**	20,000	-	0%
6450	LEGAL	**-**	200,000	200,000	100%
6820	ASSEMBLY RETREAT	**30,000**	30,000	-	0%
6830	ARCTIC ISSUES	**25,000**	25,000	-	0%
7000	REVENUE SHARING PROGRAM	**345,962**	345,962	-	0%
7050	DONATIONS	**200,000**	325,000	125,000	38%
7200	ELECTION EXPENSE	**24,000**	24,000	-	0%
	TOTAL	**$ 1,398,475**	**$ 1,723,476**	**$ 325,000**	**19%**

Assembly Department Expenditures:

Salaries. See Salary schedule.

Wages - Election Workers is budgeted at $20,000. Consistent with prior year. The budget will allow NAB to hire election workers for the annual Borough election.

Air Transportation is budgeted at $60,000. This amount is consistent with prior year to continue to allow monthly meetings and attendance to conferences and in consistent with prior year actuals.

Ground Transportation is budgeted at $10,000. Consistent with prior year.

Lodging is budgeted at $60,000. Consistent with prior year.

Meeting Fees is budgeted at $175,000. Consistent with prior year.

Per Diem is budgeted at $40,000. Consistent with prior year.

Printing and Publications is budgeted at $5,000. Consistent with prior year and is used for media publications and printing supplies for Borough public notices.

Miscellaneous is budgeted at $20,000. This amount is consistent with prior years budgets. The budget takes care of miscellaneous expenses, examples of prior expenses taken care of are supplies for meetings hosted at the Borough.

Legal is budgeted at $0. The line was budgeted as a legal reserve for PILT negotiations.

Assembly Retreat is budgeted at $30,000. Consistent with prior year. The budget allows for the Assembly to hold a retreat to discuss Borough priorities. It pays for the cost to conduct the meetings (catering and related costs).

Arctic Issues is budgeted at $ 25,000. This amount is consistent with FY26 and is ICC membership dues.

Revenue Sharing Program is at budgeted at $345,962. This amount will remain consistent with the prior year as anticipated numnbers from the State of Alaska are received. Please note 100% of the budget is paid to the village governments based on population of each village. Population figures are established by the State of Alaska DCRA.

Assembly Department Expenditures continued:

Donations is budgeted at $200,000. A decrease of $125,000 from previous year. The line item included to remind Assembly of donations. Please note that all donation requests need to be reviewed and approved by the Assembly. NAB will note the Assembly donation line item has historically funded the following:

FY26 donations:	**APPROVED**	**SPENT/ACTUAL**
NWABSD Regional Basketball	$ 15,000	$ -
Wellsness Taskforce	$ 10,000	$ -
Kobuk 440	$ 25,000	$ 25,000
TOTAL	$ 50,000	$ 25,000

SUMMARY OF DONATIONS

FY25 donations:	**ACTUAL**
Chukchi College	$ -
KOTZ Radio	$ 40,000
Grave Diggers - Jack Hammer purchase	$ 10,595
Nikatchuat School	$ 25,000
CITY OF KOTZEBUE AMBULANCE	$ 150,000
KOBUK 440	$ 25,000
TOTAL	$ 250,595

FY24 donations:	**ACTUAL**
Chukchi College	$ 50,000
KOTZ Radio	$ 120,000
KOBUK 440	$ 25,000
TOTAL	$ 195,000

Election Expense is budgeted at $24,000. Consistent with prior year. The budget covers the costs related to election expense (training and supplies).

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

01-02 Mayor

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-MAYOR	**528,857**	528,857	-	0%
6210	AIR TRANSPORTATION	**28,000**	28,000	-	0%
6220	GROUND TRANSPORTATION	**9,000**	9,000	-	0%
6230	LODGING	**20,000**	20,000	-	0%
6250	PER DIEM	**13,000**	13,000	-	0%
6300	OFFICE SUPPLIES	**22,000**	22,000	-	0%
6370	DUES & SUBSCRIPTIONS	**8,000**	8,000	-	0%
6380	TRAINING	**3,000**	3,000	-	0%
6399	MISCELLANEOUS	**20,000**	20,000	-	0%
6400	CONSULTANTS	**140,000**	180,500	40,500	22%
6450	LEGAL SERVICES	**235,000**	235,000	-	0%
6825	NW LEADERSHIP TEAM	**10,000**	10,000	-	0%
7050	CHARITABLE DONATIONS	**100,000**	140,000	40,000	29%
7600	EMERGENCY DISASTER RELIEF	**200,000**	200,000	-	0%
	TOTAL	**$ 1,336,857**	**$ 1,417,357**	**$ 80,500**	**6%**

Mayor Department Expenditures:

Salaries See salary schedule.

Air Transportation is budgeted at $28,000. Consistent with prior budget ordinance, the budget will allow the Mayor and his staff to travel for meetings, conferences, training and trips to the villages.

Ground Transportation is budgeted at $9,000. Consistent with prior budget ordinance.

Lodging is budgeted at $20,000. Consistent with prior budget ordinance.

Per Diem is budgeted at $13,000. Consistent with prior budget ordinance.

Office Supplies is budgeted at $22,000. Consistent with prior budget ordinance.

Dues & Subcriptions is budgeted at $8,000. Consistent with prior budget ordinance.

Training is budgeted at $3,000. Consistent with prior budget ordinance.

Consultants is budgeted at $140,000. A decrease of $40,000 from prior year. The budget is used for contracts for lobbying, media, and other.

Legal Services is budgeted at $235,000. Consistent with prior budget ordinance. The budget is used for legal counsel over NAB operations.

NW Leadership Team is budgeted at $10,000. Consistent with prior budget ordinance. This expense is used for NWALT meetings.

Charitable Donations is budgeted at $100,000. A decrease of $40,000 from prior year. The line item provides medical, burial and other donations to individuals, organizations, events and businesses on a case by case basis. The policy over this was presented to the Assembly and approved.

Emergency Disaster Relief is budgeted at $200,000. Consistent with prior year budgets. The funds allow NAB to help the region in disaster response, past examples: spring flooding, oil spills, fuel shortages, extreme cold events.

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

01-03 Administration & Finance

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-ADM/FINANCE	**503,185**	503,185	(0)	0%
6210	AIR TRANSPORTATION	**5,000**	12,000	7,000	58%
6220	GROUND TRANSPORTATION	**1,000**	2,500	1,500	60%
6230	LODGING	**5,000**	14,000	9,000	64%
6250	PER DIEM	**5,000**	8,910	3,910	44%
6300	SUPPLIES	**20,000**	28,000	8,000	29%
6310	POSTAGE AND FREIGHT	**10,000**	15,000	5,000	33%
6320	PRINTING & PUBLICATIONS	**15,000**	10,000	(5,000)	-50%
6330	OFFICE BUILDING UTILITIES	**125,000**	125,000	-	0%
6340	TELEPHONE	**44,000**	44,000	-	0%
6365	GAS & OIL	**28,000**	28,000	-	0%
6370	DUES & SUBSCRIPTIONS	**5,000**	5,000	-	0%
6380	TRAINING	**5,000**	5,000	-	0%
6390	JANITORIAL EXPENSE	**36,000**	36,000	-	0%
6460	AUDIT / ACCOUNTING	**200,000**	200,000	-	0%
6600	INSURANCE	**300,000**	300,000	-	0%
	TOTAL	**$ 1,307,185**	**$ 1,336,595**	**$ 29,410**	**2%**

Finance Department Expenditures:

Salaries See salary schedule.

Air Transportation is budgeted at $5,000. A decrease of $7,000, and consistent with travel needs of the department. The travel allows staff to attend trainings, meetings and visit the villages.

Ground Transportation is budgeted at $1,000. A Decrease of $1500 from prior year.

Lodging is budgeted at $5,000. A decrease of $9,000 from prior year.

Per diem is budgeted at $5,000. A decrease of $3,910 from prior year.

Supplies is budgeted at $20,000. A decrease of $8,000 from prior year and covers office and janitorial supplies

Postage and Freight is budgeted at $10,000. A decrease of $5,000 from prior year.

Printing & Publications is budgeted at $15,000. An increase of $5,000 due to increased leased printing costs.

Office Building Utilities is budgeted at $125,000. Consistent with prior budget ordinance.

Telephone is budgeted at $44,000. Consistent with prior budget ordinance. The budget covers the cost of Borough office phones and employee cell phones.

Gas and Oil is budgeted at $28,000. Consistent with prior years

Dues and Subscriptions is budgeted at $5,000. Consistent with prior budget ordinance. The budget allows for expenses related to certifications and costs of subcribing to software applications.

Training is budgeted at $5,000. Consistent with prior budget ordinance.

Finance Department expenditures continued:

Janitorial expense is budgeted at $36,000. Consistent with Prior budget ordinance.

Accounting/Audit is budgeted at $200,000. The budget covers the cost of an annual financial statement audit and single audit (audit over grants). This budget also covers a contract for audit preparation and review services.

Insurance is budgeted at $300,000. This is consistent with prior budget ordinance.

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

01-05 Planning Department

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-PLANNING/COMMUNITY	**329,615**	329,615		0%
6210	AIR TRANSPORTATION	**13,200**	13,200	-	0%
6220	GROUND TRANSPORTATION	**3,600**	3,600	-	0%
6230	LODGING	**10,000**	10,000	-	0%
6250	PER DIEM	**10,500**	10,500	-	0%
6300	SUPPLIES	**10,000**	10,000	-	0%
6370	DUES & SUBSCRIPTIONS	**3,000**	3,000	-	0%
6400	CONSULTANTS	**100,000**	100,000	-	0%
7120	PLANNING GRANTS	**60,000**	75,000	15,000	20%
	TOTAL	**$ 539,915**	**$ 554,915**	**$ 15,000**	**3%**

Planning Department Expenditures:

Salaries See salary schedule.

Air Transportation is budgeted at $13,200. Consistent with prior year.

Ground Transportation is budgeted at $3,600. Consistent with prior year.

Lodging is budgeted at $10,000. Consistent with prior year.

Per Diem is budgeted at $10,500. Consistent with prior year.

Supplies is budgeted at $10,000. Consistent with prior budget ordinance. The budget covers cost of office supplies for the department.

Dues and Subscriptions is budgeted at $3,000. Consistent with prior budget ordinance. The budget allows staff to attend conferences or training events.

Consultants is budgeted at $100,000. Consistent rom prior year. This reflects anticipated continued consultant work with Land specalists.

Planning Grants is budgeted at $60,000. A decrease of $15,000 prior year. The budget provides funds to village governments to host Planning Meetings (est. $5,000 / community).

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

01-06 Planning Commission

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	**1,163**	1,163	-	0%
6210	AIR TRANSPORTATION	**10,200**	10,200	-	0%
6230	LODGING	**9,000**	9,000	-	0%
6240	MEETING FEES	**8,500**	8,500	-	0%
6250	PER DIEM	**5,940**	5,940	-	0%
6300	OFFICE SUPPLIES	**2,000**	2,000	-	0%
	TOTAL	**$ 36,803**	**$ 36,803**	**$ -**	**0%**

Planning Commission Expenditures remained the same from prior budget ordinance. The funds for this Commission allow for travel and meeting fees for Commission Members to meet and review permit applications. The planning commission meets quarterly by Code.

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

01-07 Community and Economic Development Department

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES-EDA	**661,796**	661,796	(0)	0%
6210	AIR TRANSPORTATION	**27,000**	27,000	-	0%
6220	GROUND TRANSPORTATION	**6,000**	6,000	-	0%
6230	LODGING	**20,000**	20,000	-	0%
6250	PER DIEM	**8,000**	8,000	-	0%
6300	OFFICE SUPPLIES	**3,000**	3,000	-	0%
6320	PRINTING & PUBLICATIONS	**2,000**	2,000	-	0%
6370	DUES & SUBSCRIPTIONS	**3,000**	3,000	-	0%
6380	TRAINING	**2,000**	2,000	-	0%
6400	CONSULTANTS	**50,000**	53,000	3,000	6%
6240	STEERING COMMITTEE	**5,000**	20,000	15,000	75%
7100	FR FERGUSON SCHOLARSHIPS	**250,000**	302,000	52,000	17%
7110	SMALL BUSINESS GRANTS	**8,000**	15,000	7,000	47%
7130	FISHING GRANTS	**5,000**	15,000	10,000	67%
7135	CEDA PROJECTS	**20,000**	20,000	-	0%
7136	ENERGY PROJECTS	**-**	80,000	80,000	100%
	TOTAL	**$ 1,070,796**	**$ 1,237,796**	**$ 167,000**	**13%**

Community and Economic Development Department Expenditures:

Salaries See salary schedule.

Air Transportation is budgeted at $27,000. Travel budgets consistent with the prior year. The budget allows CEDA staff to travel to meetings, conferences, training and village visits.

Ground Transportation is budgeted at $6,000.

Lodging is budgeted at $20,000.

Per Diem is budgeted at $8,000.

Office Supplies is budgeted at $3,000. Conistent with prior years budget.

Printing and Publication is budgeted at $2,000. Consistent with prior years budget.

Dues and Subscriptions is budgeted at $3,000. Consistent with prior years budget.

Training is budgeted at $2.000. Consistent with prior years budget.

Consultants is budgeted at $50,000. A decrease of $3,000 from prior year.

Steering Committee is budgeted at $5,000. A decrease of $15,000 from prior year. This would budget one committee meeting for the year. Consistent with prior year.

FR Ferguson Scholarships is budgeted at $250,000. A decrease of $52,000 from prior year. This amount is consistent with program use in prior year.

Small Business Grants is budgeted at $8,000. A dcrease of $7,000 from prior year. This would allocate $2,000 for 4 business grants.

Fishing Grants is budgeted at $5,000. A decrease of $10,000 from prior year. This would award 10 grants totaling $500 each. The budget provides financial support for subsistence and commercial fishermen in the region.

CEDA Projects is budgeted at $20,000. This is a decrease of $2,080,000. Consistent with prior years budget.

ENERGY Projects is budgeted at $0. Prior years budget was used for tax credit applications. It is in the intention of the energy dept to use grants and IPP programs to seed future energy projects.

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

01-08 Community and Economic Development Commission

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	**669**	669	-	0%
6210	AIR TRANSPORTATION	**6,500**	6,500	-	0%
6230	LODGING	**6,000**	6,000	-	0%
6240	MEETING FEES	**4,000**	4,000	-	0%
6250	PER DIEM	**2,500**	2,500	-	0%
6300	OFFICE SUPPLIES	**6,000**	6,000	-	0%
	TOTAL	**$ 25,669**	**$ 25,669**	**$ -**	0%

CEDA Commission Expenditures remained the same from prior budget ordinance. The funds for this Commission allow for travel and meeting fees for Commission Members to meet and explore economic opportunities for the Region.

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

01-09 Public Services Department

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	**1,336,316**	1,450,711	114,395	8%
6010	TEMP TRAILS	**118,035**	118,035	(0)	-100%
6210	AIR TRANSPORTATION	**25,000**	25,000	-	0%
6220	GROUND TRANSPORTATION	**5,000**	5,000	-	0%
6230	LODGING	**10,000**	10,000	-	0%
6250	PER DIEM	**10,350**	10,350	-	0%
6300	SUPPLIES	**4,000**	4,000	-	0%
6310	AIR FREIGHT	**70,000**	70,000	-	0%
6335	NOATAK AIRPORT LEASE-YEARLY	**11,000**	11,000	-	0%
6345	INFORMATION TECHNOLOGY CONTRACTOR	**230,000**	230,000	-	0%
6360	PUBLIC SERVICES PROJECTS	**150,000**	200,000	50,000	25%
6370	DUES & SUBSCRIPTIONS	**3,000**	3,000	-	0%
7150	WINTER TRAILS	**100,000**	155,000	55,000	100%
7155	EMERGENCY MANAGEMENT	**5,000**	5,000	-	100%
6399	MISCELLANEOUS	**13,000**	13,000	-	0%
8002	SEARCH AND RESCUE SUPPORT	**65,000**	74,000	9,000	100%
8004	SEARCH & RESCUE STIPENDS	**72,000**	72,000	-	100%
8501	FIRE DEPARTMENT SUPPORT	**50,000**	80,000	30,000	100%
8506	BATTALION CHIEF STIPENDS	**72,000**	72,000	-	100%
	TOTAL	**$ 2,349,701**	**$ 2,608,096**	**$ 258,395**	**10%**

Public Services Expenditures:

Salaries See salary schedule.

Air Transportation is budgeted at $25,000. Travel budgets consistent with the prior year. The budget allows staff to travel to meetings, conferences, training and village visits.

Ground Transportation is budgeted at $5,000.

Lodging is budgeted at $10,000.

Per Diem is budgeted at $10,350.

Office Supplies is budgeted at $4,000. Conistent with prior years budget.

Air Freight is budgeted at $70,000. Consistent with prior years budget.

Noatak Airport Lease is budgeted at $11,000. Consistent with prior years budget.

Information Technology is budgeted at $230,000. Consistent with prior year. The budget allows for internet access and support of Borough buildings.

Public Services Projects is budgeted at $150,000. Consistent with prior year and will include the following projects:

Cost	Project
100,000	Kivalina road maintenance
50,000	General Building Maintenance
150,000	**TOTAL**

Dues and Subscriptions is budgeted at $3,000. Consistent with prior years budget.

Winter Trails is budgeted at $100.000. A decrease of $55,000 from prior year. This is consistent with prior year spending.

Emergency Management is budgeted at $5,000. Consistent with prior year.

Miscellaneous is budgeted at $13,000. Consistent with prior year.

Public Services Expenditures continued:

Search and Rescue Support is budgeted at $65,000. A decrease of $9,000 from prior year. This is consistent with prior year program spending.

Search and Rescue stipends is budgeted at $72,000. Consistent with prior year. This allocates $2,250 per quarter for 8 SAR volunteers.

Fire Department Support is budgeted at $50,000. This is a decrease of $30,000. Consistent with prior years program spending.

Battalion Chief Stipends is budgeted at $72,000. Consistent with prior year. This allocates $2,250 per quarter for 8 Fire Chiefs.

01-10 Public Safety Commission

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6110	FICA	**842**	842	-	0%
6210	AIR TRANSPORTATION	**6,228**	6,228	-	0%
6230	LODGING	**3,668**	3,668	-	0%
6240	MEETING FEES	**8,800**	8,800	-	0%
6250	PER DIEM	**4,554**	4,554	-	0%
6300	SUPPLIES	**1,500**	1,500	-	0%
	TOTAL	**$ 25,592**	**$ 25,592**	**$ -**	**0%**

Public Safety Commission expenditures remained the same from prior budget ordinance. The funds for this Commission allow for travel and meeting fees for Commission Members to meet and explore public safety issues.

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

01-11 Public Safety Department

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6000	SALARIES	**243,565**	243,565	(0)	0%
6210	AIR TRANSPORTATION	**10,000**	35,000	25,000	71%
6220	GROUND TRANSPORTATION	**3,000**	6,000	3,000	50%
6230	LODGING	**7,500**	15,000	7,500	50%
6250	PER DIEM	**7,500**	15,000	7,500	50%
6300	SUPPLIES	**25,000**	41,500	16,500	40%
6310	AIR FREIGHT	**10,000**	20,000	10,000	50%
6370	DUES & SUBSCRIPTIONS	**7,500**	7,500	-	0%
6399	MISCELLANEOUS	**5,000**	9,500	4,500	47%
6400	CONSULTANTS	**75,000**	75,000	-	0%
6360	WARM STORAGE FACILITIES	**5,000**	5,000	-	100%
7160	Public Safety Summit	**-**	81,000	81,000	100%
7500	VPSO House Expenses	**25,000**	25,000	-	0%

TOTAL PUBLIC SAFETY	**424,065**	**$ 579,065**	**$ 155,000**	**27%**

Public Safety Expenditures:

Salaries See salary schedule.

Air Transportation is budgeted at $10,000. A decrease of $25,000 from prior year.

Ground Transportation is budgeted at $3,000. **A decrease of $3,000 from prior year.**

Lodging is budgeted at $7,500. A decrease of $7.500 from prior year.

Per diem is budgeted at $7,500. A decrease of $7,500 from prior year.

Supplies is budgeted at $25,000. A decrease of $16,500 from prior year. This decrease is due to transfer of staff to another department.

Air Freight is budgeted at $10,000. A decrease from prior year. This line is used as a retention supplement to VPSO employment.

Dues and Subscriptions is budgeted at $7,500. Consistent with prior year.

Miscellaneous is budgeted at $5,000. A decrease of $4,500 from prior year.

Consultants is budgeted at $75,000. Consistent with prior year .This covers a contract for public safety grant writing.

WARM STORAGE is budgeted at $5,000. Consistent with prior year.

Public Safety Summit is budgeted at $0. As recommended to host alternate year meetings.

VPSO house expenses is budgeted at $25,000. Consistent with prior year. This line is used to supplement utlity expenses in the communities.

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

Other General Fund Appropriations

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9004	LOCAL EDUCATION CONTRIBUTION	**6,718,129**	**10,216,650**	3,498,521	34%
9007	WATER & SEWER SUBSIDY	**2,123,435**	**2,894,065**	770,630	27%
	TOTAL	**$ 8,841,564**	**$ 13,110,715**	**$ 4,269,151**	**33%**

Local Education Contribution is budgeted at $6,718,129. This is the minimum required amount for FY27. This amount is approved via resolution.

Water and Sewer Subsidy is budgeted at $2,123,435. This budget is submitted by ANTHC.

Transfers from General Fund

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
9002	INVESTMENT CONTRIBUTION	**5,700,000**	**6,600,000**	900,000	14%
9003	BOND DEBT APPROPRIATION	**1,071,625**	**1,533,001**	461,376	30%
9009	TRANSFER OUT GRANTS	**-**	**2,547,770**	2,547,770	
			0		
	TOTAL	**$ 6,771,625**	**$ 10,680,771**	**$ 3,909,146**	**37%**

Investment Contribution is budgeted at $5,700,000. This is the required amount set by code and will be determined upon receipt of the PILT payment.

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

01-12 COMMUNITY UTILITY ASSISTANCE PROGRAM (CUAP)

ACCT	Description	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
6400-00	COORDINATOR/TRAINING	**336,732**	536,461	199,729	37%
6400-01	AMBLER SUBSIDY	**117,991**	187,031	69,040	37%
6400-02	BUCKLAND SUBSIDY	**134,696**	238,537	103,841	44%
6400-03	DEERING SUBSIDY	**122,510**	203,025	80,515	40%
6400-04	KIANA SUBSIDY	**149,736**	226,168	76,432	34%
6400-05	KIVALINA SUBSIDY	**120,260**	121,228	968	1%
6400-06	KOBUK SUBSIDY	**98,493**	101,273	2,780	3%
6400-07	KOTZEBUE SUBSIDY	**337,563**	450,080	112,517	25%
6400-09	NOORVIK SUBSIDY	**340,946**	425,928	84,982	20%
6400-10	SELAWIK SUBSIDY	**231,263**	280,460	49,197	
6400-11	SHUNGNAK SUBSIDY	**133,245**	123,875	(9,370)	-8%
	TOTAL	**$ 2,123,435**	**$ 2,894,066**	**$ 770,631**	**27%**

COMMUNITY UTILITY ASSISTANCE PROGRAM an increase of $389,035 is requested due to previous year expenditures late billing from ANTHC. Activity was done within FY25 (previous year) budgets.

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

Salary Schedule

Position	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Difference	% Difference
Assembly Member Stipends	$ 175,000	$ 175,000	$ -	0%
Borough Clerk	$ 121,262	$ 121,262	$ -	0%
Deputy Clerk	$ 72,100	$ 72,100	$ -	0%
Election Workers	$ 20,000	$ 20,000	$ -	0%
TOTAL Assembly	**$ 388,362**	**$ 388,362**	**$ -**	**0%**
Mayor	$ 170,000	$ 170,000	$ -	0%
Administrator	$ 108,147	$ 108,147	$ -	0%
Administrative Asst II	$ 70,000	$ 70,000	$ -	0%
HR Coordinator				
Grant Writer				
Intern	$ 5,000	$ 5,000	$ -	0%
TOTAL Mayor	**$ 353,147**	**$ 353,147**	**$ -**	**0%**
Treasurer	$ 154,891	$ 154,891	$ -	0%
Project Accountant (new)	$ 92,700	$ 92,700	$ -	0%
Accounting Clerk	$ 85,000	$ 85,000	$ -	0%
TOTAL Finance	**$ 332,591**	**$ 332,591**	**$ -**	**0%**
Planning Director	$ 129,430	$ 129,430	$ -	0%
Planning Administrator	$ -	$ -	$ -	0%
Planning Coordinator	$ 80,620	$ 80,620	$ -	0%
Intern	$ 7,000	$ 7,000	$ -	0%
TOTAL Planning	**$ 217,050**	**$ 217,050**	**$ -**	**0%**
CEDA Director	$ 133,900	$ 133,900	$ -	0%
CEDC Coordinator	$ 80,340	$ 80,340	$ -	0%
Sulanich clerk	$ 86,929	$ 86,929	$ -	0%
Energy Manager	$ 127,986	$ 127,986	$ -	0%
Summer Intern	$ 7,000	$ 7,000	$ -	0%
TOTAL CEDA	**$ 436,155**	**$ 436,155**	**$ -**	**0%**

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

Salary Schedule, continued:

Position	PROPOSED FY27 BUDGET	APPROVED FY26 BUDGET	$ Difference	% Difference
Public Services Director	$ 147,917	$ 147,917	$ -	0%
Public Services Administrator	$ 95,887	$ 95,887	$ -	0%
Facilities Engineer	$ 90,178	$ 90,178	$ -	0%
Maintenance Technician	$ 123,600	$ 123,600	$ -	0%
KVL Road Maint. Workers	$ 92,700	$ 92,700	$ -	0%
Fire Safety Coordinator	$ 123,600	$ 123,600	$ -	0%
Search and Rescue Coordinator	$ 78,613	$ 78,613	$ -	0%
Trail Staking Maintenance	$ 69,395	$ 69,395	$ -	0%
Temporary Trail Stakers	$ 45,000	$ 45,000	$ -	0%
Emergency Manager	$ 120,003	$ 120,003	$ -	0%
Temporary Construction Workers	$ 10,000	$ 10,000	$ -	0%
TOTAL Public Services	**$ 996,892**	**$ 996,893**	**$ -**	**0%**
Public Safety Director	$ -	$ -	$ -	0%
Public Safety Admin Asst (1/2)	$ 56,650	$ 56,650	$ -	0%
Maintenance Tech (1/2)	$ 51,500	$ 51,500	$ -	0%
VPSO Rentention	$ 40,000	$ 40,000		0%
Project Manager		$ -	$ -	
TOTAL Public Safety	**$ 148,150**	**$ 148,150**	**$ -**	**0%**
TOTAL SALARIES	**$ 2,872,347**	**$ 2,872,348**	**$ (1)**	**0%**

Northwest Arctic Borough
General Fund
Budget Ordinance 26-06
June 30, 2027

Five-year Bond Debt Service Schedule (includes Kivalina bond)

Total Debt Service:

Last year of DEED for NAB

	FY26	FY27	FY28	FY29	FY30
Total Bond Debt Service (Principal & Interest)	$ 13,666,875	$ 12,133,875	$ 11,062,250	$ 9,992,375	$ 8,915,875
Fiscal Year Debt Service Payment	$ 1,533,000	$ 1,071,625	$ 1,069,875	$ 1,076,500	$ 1,071,375
Ending Balance Debt Service	$ 12,133,875	$ 11,062,250	$ 9,992,375	$ 8,915,875	$ 7,844,500

State DEED Reimbursement Calculation:

Last year of DEED for NAB

	FY24	FY25	FY26	FY27	FY28
State DEED Reimbursement	$ 1,579,113	$ 397,800	$ 401,288	$ -	$ -
NAB Bond Debt Appropriation	$ 1,649,513	$ 1,141,075	$ 1,131,713	$ 1,071,625	$ 1,069,875
Total Debt Service Payment	$ 3,228,626	$ 1,538,875	$ 1,533,001	$ 1,071,625	$ 1,069,875

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

NORTHWEST ARCTIC BOROUGH ASSEMBLY
ORDINANCE 26-07

AN ORDINANCE OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY PROVIDING FOR ESTABLISHING AND ADOPTION OF THE LINE-ITEM BUDGET FOR THE FY27 VILLAGE IMPROVEMENT FUND.

WHEREAS: on December 31, 2025, the Borough approved execution of a Payment in Lieu of Taxes (PILT) Agreement and a Memorandum of Commitment (MOC) Agreement with Teck Alaska; and

WHEREAS: the MOC Agreement and Chapter 11.08 of the Borough Code established a separate Village Improvement Fund (VIF) dedicated for Borough village improvements, services, and capital projects; and

WHEREAS: the MOC Agreement and Chapter 11.08 of the Borough Code also established the Village Improvement Commission (VIC) as an advisory body to identify village service and capital improvement needs, plan and implement capital improvement and public service programs, and oversee investment of the VIF; and

WHEREAS: the VIC is also responsible for presenting an annual project and service funding request budget to the Borough Administration; and

WHEREAS: upon recommendation from the VIC, this ordinance will establish the FY27 line-item budget for the Village Improvement Fund.

NOW THEREFORE BE IT ENACTED: the Northwest Arctic Borough Assembly hereby adopts the FY27 line-item budget for the Village Improvement Fund.

PASSED AND ADOPTED THIS ____ DAY OF _____ 2026.

_____
Craig McConnell, Assembly President

PASSED AND APPROVED THIS ____ DAY OF _____ 2026.

_____

Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS ____ DAY OF _____ 2026.

_____

Stella Atoruk, Borough Clerk **ATTEST:**

First Reading: _____
Second Reading: _____

Northwest Arctic Borough
Village Improvement Fund
Budget Ordinance 26-07
June 30, 2027

02-00 Village Improvement Fund

Account #	REVENUE	Proposed FY27 Budget	Approved FY26 Budget	$ Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorabl
4000	VIF Revenue	$ 4,000,000	$ 4,000,000	$ -	**0%**
4550	Investment Income - available for operations	$ 300,000	$ 300,000	$ -	**0%**
TOTAL REVENUE		**$ 4,300,000**	**$ 4,300,000**	**$ -**	**0%**

Account #	OPERATIONAL EXPENSES	Proposed FY27 Budget	Approved FY26 Budget	$ Variance Favorable/ (Unfavorable)	Variance Favorable/ (Unfavorabl
6000	WAGES - VIF	$ 198,184	$ 198,184	$ -	0%
6210	AIR TRANSPORTATION	$ 25,500	$ 25,500	$ -	0%
6220	GROUND TRANSPORTATION	$ 3,000	$ 3,000	$ -	0%
6230	LODGING	$ 20,000	$ 20,000	$ -	0%
6240	MEETING FEES	$ 39,000	$ 39,000	$ -	0%
6245	COMMUNITY MEETINGS	$ 8,000	$ 8,000	$ -	0%
6250	PER DIEM	$ 12,890	$ 12,890	$ -	0%
6300	SUPPLIES	$ 25,000	$ 25,000	$ -	0%
6320	PRINTING & PUBLICATIONS	$ 7,500	$ 7,500	$ -	0%
6400	CONSULTANTS	$ 30,000	$ 30,000	$ -	0%
6450	LEGAL	$ 25,000	$ 25,000	$ -	0%
6460	ACCOUNTING/AUDITING	$ 10,000	$ 10,000	$ -	0%
Total Operational Expenditures		**$ 404,074**	**$ 404,074**	**$ -**	**0%**
TOTAL EXPENDITURES		**$ 404,074**	**$ 404,074**	**$ -**	**0%**
Excess (Deficiency) of revenue over expenditures		**$ 3,895,926**	**$ 3,895,926.00**	**$ -**	**0%**

Northwest Arctic Borough
Village Improvement Fund
Budget Ordinance 26-07
June 30, 2027

The following summarizes the FY27 proposed budget:

Village Improvement Fund Revenue:

Revenue is budgeted at $4,000,000 for fiscal year 2027. This projected amount is the minimum required payment from Teck per PILT agreement 2025. The budget can be adjusted after Teck's annual audit.

> *A special note: the revenue received under the signed Memorandum of Commitment (MOC) is based on Teck Alaska Incorporated's Earning Before Income Taxes (TAI EBIT). TAI's fiscal year ends December 31. The EBIT value is finalized upon completion of their annual audit, which usually happens every March/April. Therefore, revenue each year will be budgeted at $4,000,000 which is the* ***minimum payment*** *required under the MOC. The revenue will be adjusted every March/April based on the final EBIT value reported on TAI's audited financial statements.*

Investment income - available for operations is budgeted at 300,000 consistent with prior years.

Village Improvement Fund Expenditures:

Wages - VIF is budgeted at $198,184 consistent with prior year.

Air Transportation is budgeted at $25.500. Consistent with prior year. This expense is budgeted for commission and staff travel.

Lodging is budgeted at $20,000. Consistent with prior year.

Meeting Fees is budgeted at $39,000. Consistent with prior year.

Community Meetings is budgeted at $8,000. This is a new line item to track community meetings as required by MOC.

Per diem is budgted at $12,890. See travel schedule for detail.

Supplies is budgeted at $25,000. This is consistent with prior years and is used for meeting supplies, annual report, printing and office supply orders.

Northwest Arctic Borough
Village Improvement Fund
Budget Ordinance 26-07
June 30, 2027

The following summarizes the FY27 proposed budget con't:

Printing & Publications is budgeted at $7,500. This is a budget used to produce and print the annual report.

Consultants is budgeted at $25,000. Consistent with the prior year. Consultants budgeted are for creation and work on the annual report and special projects.

Accounting is budgeted at $10,000. Consistent with the prior year.

SUSTAINABILITY FUND contributions are now set by Ordinance 26-02. The contribution shall be at the recommendation of the Commission. Contribution amounts will be set at the time MOC payments are confirmed.

The goal of this line item is to invest funds so that the VIF program can attempt to operate after the expiration of that agreement. The funds are invested in government grade investments that are diversified to hedge against risk.

PROJECT SPENDING / COMMITMENTS will be set based on MOC payment commitments and sustainability fund contributions. A project budget is recommended at the first meeting of the VIF Commission of the new fiscal year.

Meeting	Location	# Attendees	# Trip	# Days	Airfare/trip	Lodging rate	7012 Transportation	7014 Lodging	$99 7013 Per Diem	$250 7015 Meeting Fees	Total
Regular Quarterly Meetings											
Upriver VIC Members	Kotzebue	3	4	2	$ 650	$ 259	7,800	3,108	$ 2,376		13,284
Closer Village VIC Members	Kotzebue	7	4	2	$ 450	$ 259	12,600	7,252	$ 5,544	$ -	25,396
Kotzebue VIC Member	Kotzebue	1	4	2	$ -	$ -	-	-	$ -	$ -	-
Village Meeting Meeting Fee											
All Villages	11	22	1	4						$ 39,000	39,000
VIF Staff Travel											
Capital Projects Manager	Upriver	1	3	3	$ 650	$ 100	1,950	600	$ 891	`0	3,441
Capital Projects Manager	Closer Villages	1	7	3	$ 450	$ 100	3,150	1,400	$ 2,079	$ -	6,629
	Upriver	1		2	$ -	$ -	-	-	$ -	$ -	-
Adjustments for extra meeting					$ -	$ -	-	7,640	$ 2,000	$ -	9,640
TOTAL							**$ 25,500**	**$ 20,000**	**$ 12,890**	**$ 39,000**	**$ 97,390**

NORTHWEST ARCTIC BOROUGH
RESOLUTION 26-16

A RESOLUTION OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY APPROVING A CONTRACT WITH THE CITY OF KIANA TO CONSTRUCT AND MAINTAIN ICE ROADS AND FOR RELATED PURPOSES.

WHEREAS: the Northwest Arctic Borough Assembly is the governing body for the Northwest Arctic Borough, an Alaska home rule, regional municipal government that encompasses eleven communities within its boundaries; and

WHEREAS: the Borough accepted State of Alaska funds through a Subaward Agreement between the Alaska Department of Transportation & Public Facilities as part of the Ice Roads, Seasonal Roads, Winter Trails Program for FY26 to construct ice roads; and

WHEREAS: the Borough has regularly worked with the City of Kiana on an intergovernmental basis to contract for ice road testing, construction, and maintenance services; and

WHEREAS: the Borough has engaged the City of Kiana to again provide ice road services for the region; and

WHEREAS: construction of ice roads benefits the region by providing efficient transportation to help lower the cost of living.

NOW THEREFORE BE IT RESOLVED: that the Northwest Arctic Borough Assembly approves and ratifies execution of an ice road construction and maintenance contract with the City of Kiana in an amount not to exceed $85,000.

PASSED AND ADOPTED THIS 28th DAY OF APRIL 2026.

_____
Craig McConnell, Assembly President

PASSED AND APPROVED THIS 28th DAY OF APRIL 2026.

_____
Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS 28th DAY OF APRIL 2026.

_____

Stella Atoruk, Borough Clerk **ATTEST:**

AMENDED AND RESTATED
SERVICE AGREEMENT

This Amended and Restated Service Agreement ("**Agreement**") is made on this 1st day of April 2026 (the "**Effective Date**"), between the Northwest Arctic Borough, an Alaska municipal corporation ("**NAB**" or "**Borough**"), whose address is P.O. Box 1110, Kotzebue, Alaska 99752 and the City of Kiana, an Alaska municipal corporation and second class city ("**Contractor**"), whose address is P.O. Box 150, Kiana, Alaska 99749.

1. CONTRACTOR'S SERVICES

1.1 Scope and Schedule of Services. Contractor agrees to provide the scope of services ("Project") more particularly described in **Exhibit A**, incorporated herein by reference, in accordance with the schedule in **Exhibit A.** This Agreement may not extend beyond the NAB fiscal year in which the contract becomes effective except by ordinance adopted by the NAB Assembly. Services provided by Contractor shall comply with all applicable laws, professional or industry standards, and grant requirements.

1.2 Authorization. Contractor acknowledges that all changes in the scope of the Project, services, and compensation authorized under this Agreement must be formally authorized and approved, in writing, in accordance with NAB contract requirements, procurement procedures, and budgeting and funding obligations in order to be valid and legally enforceable.

1.3 Conflict of Interest, Business Ethics. Contractor represents that the Project will be performed in an ethical and professional manner free from any influence or interest that conflicts with NAB's interests or full performance of this Agreement. Contractor warrants that: (a) no kickback, payment, gratuity, gift, contingent fee, or other financial benefit has been paid or received by Contractor; and (b) Contractor has not been engaged in any collusive or anti-competitive activity or practice, in connection with the procurement or execution of this Agreement. Contractor agrees to comply with all conflict of interest and ethical requirements imposed by NAB upon its contractors.

2. COMPENSATION

NAB will compensate the Contractor for the services performed under this Agreement in a total amount **not to exceed $85,000**, in the amounts and in the manner set forth in **Exhibit A**. The parties agree and acknowledge that the total compensation under this Agreement exhausts the total available funding for FY26, and under no circumstances will NAB be responsible for compensating Contractor for additional ice road services regardless of additional construction or maintenance services.

3. TERM

This Agreement will commence on the Effective Date and terminate no later than April 30, 2026 (the "Term").

4. INDEPENDENT CONTRACTOR

The relationship of Contractor to NAB is that of an independent contractor. Contractor is not an employee, partner, agent, or joint venturer of NAB. Nothing contained in this Agreement or otherwise communicated will be construed in such manner as to create the relationship of employer/employee between Contractor and NAB, or between Contractor's associates, agents, or employees and NAB.

5. INDEMNITY

To the fullest extent permitted by law, the Contractor will indemnify, defend, and hold harmless NAB and its employees, officers, assembly members, administrators, agents, and attorneys from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of the Project; provided that, any such claim, damage, loss or expense: (1) is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the work itself) including the loss of use resulting therefrom; and (2) is caused in whole or in part by any negligent act or omission of the Contractor, any subcontractor of Contractor, anyone directly or indirectly employed by any of them or anyone for whose acts they may be liable, regardless of whether or not it is caused in part by a party indemnified under this Agreement. This obligation will not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity that would otherwise exist as to any party or person described in this Agreement. In any claims against NAB or its employees, officers, assembly members, administrators, agents, and attorneys by any employee of the Contractor, any subcontractor to Contractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation in this Agreement will not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for the Contractor or any subcontractor under workers' compensation acts, disability benefit acts, or other employee benefit acts.

6. CONDITIONS PRECEDENT TO AGREEMENT

This Agreement will not be binding upon NAB or the Contractor until the Mayor executes this Agreement on behalf of NAB. In the event this Agreement is not approved and executed by the proper authority, any costs, preparation, purchases, investment, or services incurred or performed by Contractor will be solely at Contractor's own risk and without payment therefor by NAB.

7. TAXES

Contractor will be solely responsible for paying all local, state, and federal taxes, license fees and any other similar assessments that may arise under this Agreement.

8. ADDITIONAL PROVISIONS

8.1 Entire Agreement. This Agreement constitutes the entire agreement between NAB and the Contractor. It supersedes all prior oral and written understandings and agreements. It may be amended, supplemented, or modified only by a written instrument duly executed by the Contractor and NAB. It will bind NAB and the Contractor, and their successors, executors, administrators, assigns, and legal representatives.

8.2 No third-party beneficiaries. Nothing contained in this Agreement will be construed to give any rights or benefits under this Agreement to anyone other than to NAB and Contractor.

8.3 Disbursement of Moneys. All disbursement of funds by NAB under this Agreement will be subject to appropriations.

8.4 Law and Venue. This Agreement will be governed by the laws of the State of Alaska. Venue and jurisdiction for any legal proceeding relating to this Agreement will be the Alaska State Court in Kotzebue, Alaska.

8.5 Execution in Counterpart and Electronic Signature. This Agreement may be executed in counterpart and by electronic signature. When executed by all parties the counterparts will be considered a single document and all electronic signatures considered as originals.

The parties have executed this Agreement on the Effective Date.

CONTRACTOR:	**NORTHWEST ARCTIC BOROUGH:**
Signed: _____	Signed: _____
Name: Ely Cyrus, City Administrator	Name: Dickie Moto, Sr., Mayor
Address: City of Kiana PO Box 150 Kiana, Alaska 99749	

Phone: (907) 475-2136
Email: administrator@cityofkiana.org

Exhibit A

Ice Road Project Scope of Services and Payment

1) Scope of Services – Summary. The project consists of three phases as outlined below. Total payment under this contract, inclusive of all costs, fees, profits, and reimbursables, is in an **amount not to exceed $85,000**.

   a) Phase One: Ice Testing – between Kiana and Beacon.

   b) Phase Two: Ice Road Construction – between Kiana and Beacon.

   c) Phase Three: Ice Road Construction & Maintenance – between Beacon and Kotzebue, as weather and funding allow.

   d) Minimum Performance Standards. The Contractor must adhere to the following minimum performance standard for maintenance of the ice road:

      i) The temporary ice road will serve as a rural roadway to provide inter-community transportation within the Borough and must be a minimum of 2 lanes that will be no less than 10 feet in width (each way) and must have a minimum shoulder width of 2 feet, where practical.
      ii) Snow berms must be plowed off the main ice road to catch drifting snow in areas where drifting is a problem.
      iii) Any fuel storage must meet all applicable state and federal containment laws to prevent spills. If a spill occurs, it must be reported immediately to the Alaska Department of Environmental Conservation and the Borough Planning Department.
      iv) Activity related to maintenance must not restrict the ability of all users to use, or access, State land or public trails. Public access to (and from) coastal waters must not be restricted in any way.
      v) The contractor must provide the Borough documented mileage for vehicles and equipment used for ice road maintenance activities (by odometer reading).
      vi) The contractor must provide the Borough with documented GPS coordinates of the marked route upon its completion.
      vii) The contractor must provide the Borough documented GPS location data for begin points and end points of the maintenance areas.
      viii) The contractor must submit to the Borough a planning maintenance schedule to determine the frequency of maintenance under normal weather conditions and response protocols for extreme weather events. The contractor will not be paid for unauthorized deviations from the planned schedule.

e) Precautionary Safety Measures. The Contractor must take the following precautionary safety measures prior to driving equipment onto the ice and must make certain all drivers, Project employees, and agents follow established safety rules, including the following:

i) The ice must be at least 30 inches thick before any piece of equipment is driven on the ice.
ii) As prudent, the Contractor must test the thickness of the ice by drilling test holes in areas which appear to require such tests to maximize the safety of all personnel and equipment involved in the Project.
iii) Contractor or the Lead Employee must ensure that all equipment operates at a safe distance from other equipment operating in the area.
iv) Contractor must try to minimize the number of passes over the same area of ice to minimize ice fatigue and ice failure.
v) Construction must be conducted in a manner to maintain natural drainage patterns to prevent runoff and erosion and to minimize alteration of vegetation. Blading or removing of tundra vegetation is strictly prohibited.

f) Project Documentation Requirements for Invoicing. The Contractor must prepare and submit billings for work performed to the Borough for payment on a weekly basis. Failure to obtain the required approvals or to provide the sufficient documentation, mileage, GPS coordinates, or other items will result in non-payment of invoices. All invoices must include:

i) billing limited to pre-approved items based on estimated work schedules and reimbursable costs.
ii) sufficient detail of all pre-approved hours worked in quarter-hour increments.
iii) sufficient detail of all pre-approved fuel, oil, or lubricants required for the project.
iv) sufficient documentation of all mileage for vehicles and equipment used for ice road maintenance activities (by odometer reading).
v) sufficient documentation of GPS coordinates of the marked route upon its completion.
vi) sufficient documentation of GPS location data for begin points and end points of the maintenance areas.
vii) sufficient documentation of miles of ice road constructed and maintained.
viii) Equipment rates are inclusive of fuel, lubricants, insurance and minor mechanical needs of the piece of equipment. Equipment can be charged up to 10 hours per day, anything above that will be charged at a daily rate (hourly equipment rate x 12).

2) Payment. Payment will be made upon monthly invoices itemizing services rendered and approved reimbursable expenses. The Borough will pay invoices submitted by the selected contractor as stipulated in the services agreement. Prior to payment, invoices will be reviewed to determine if billing is reflective of actual agreed-upon project services and performance. Upon acceptance of the billing by the Borough Finance Department, the payment will be processed and submitted to the contractor.

   Contractor for payment requests, Contract must include:

   A. Progress Reports (Narrative, mileage logs or GPS data, and photographs).

   B. Expense Reports (Documented hours, timesheets utilizing the form in Exhibit A, receipts, and invoices).

   C. All chargeable hours must be reasonable in light of the Contractor's qualifications and experience, the nature and character of the work provided, applicable professional standards of performance, and any licensing, professional, or ethical requirements. Services must actually be rendered to be compensable, and partial hours of service shall be billed in increments no greater than ¼ hour.

   D. The hourly rate includes overhead and profit of Contractor. Additional Services are charged at the same hourly rates. Authority to provide additional services shall not change the not to exceed figure unless specifically authorized by the change order.

   E. NAB will not reimburse Contractor for the following:
      1. Costs incurred outside the Term.
      2. Costs exceeding the total amount specified in the Agreement.
      3. Costs that cannot be adequately verified as valid expenditures for this project.
      4. Equipment and material purchases deemed ineligible.
      5. Activities requiring permits, as such activities are outside the scope of the Agreement.
      6. Activities that involve ground disturbance, whether terrestrial or aquatic.
      7. Activities impacting the water column when trails cross a waterbody.

Safe Ice Roads for Alaska (SIRA) Program
TIMECARD

Name (please print)	Timecard State Date	Position	Hourly Wage	OT Wage

DATE	TIME IN	TIME OUT	TIME FOR LUNCH	HOURS WORKED	OVERTIME HOURS WORKED	DESCRIPTION OF SIRA ELIGIBLE WORK COMPLETED

NORTHWEST ARCTIC BOROUGH ASSEMBLY
RESOLUTION 26-17

A RESOLUTION OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY ACCEPTING ASSEMBLY MEMBER DELORES BARR'S RESIGNATION OF ASSEMBLY SEAT C, AND FOR RELATED PURPOSES.

WHEREAS: Delores Barr submitted her resignation from the Northwest Arctic Borough Assembly to be effective on April 30, 2026, because she will be moving outside her district; and

WHEREAS: Borough Charter § 2.05(E) mandates that an Assembly seat shall be vacated upon the Assembly's acceptance of a resignation; and

WHEREAS: the Borough Assembly wishes to accept Member Barr's resignation and fill her vacant seat at the regular May meeting pursuant to Section 2.04.050 of the Borough Code.

NOW THEREFORE BE IT RESOLVED:

1. **Delores Barr's resignation of Assembly Seat C shall be effective on April 30, 2026.**

2. **The Borough will fill vacated Assembly Seat C at the Borough's regular May meeting.**

PASSED AND ADOPTED THIS 28th DAY OF APRIL 2026.

_____
Craig McConnell, Assembly President

PASSED AND APPROVED THIS 28th DAY OF APRIL 2026.

_____
Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS 28th DAY OF APRIL 2026.

_____
Stella Atoruk, Borough Clerk **ATTEST:**

From: Delores Barr <delores.barr@gmail.com>
Sent: Thursday, April 16, 2026 10:47 AM
To: Stella Atoruk; Johnson Greene
Cc: Dickie Moto
Subject: Assembly Seat C

Good morning,

Unfortunately, for reasons outside of my control, I will be relocating my place of residence,
thus will no longer be eligible to hold seat C.

Please inform me of next steps I need to take at this point, if any.

Thank you for your time and consideration,
Dee

Delores Ann Barr
PO Box 166
Kiana, AK. 99749

'Ayagiaq''Saigulik''Umiivik'

[EXTERNAL SENDER] This email is from someone outside of the organization. Please verify
the senders address before replying to this email. If you are unsure, please contact the
Help Desk at (907) 375-1100.

NORTHWEST ARCTIC BOROUGH
RESOLUTION 26-18

A RESOLUTION OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY APPROVING AN ASSEMBLY DONATION UNDER THE FY26 BUDGET FOR THE CITY OF KOTZEBUE FIRE DEPARTMENT, AND FOR RELATED PURPOSES.

WHEREAS: on an annual basis the Borough receives donation requests from a variety of community and regional organizations, and the Assembly has often appropriated funds to meet certain donation requests; and

WHEREAS: under the FY26 Budget adopted by Ordinance 25-04, the Borough Assembly budgeted $325,000 for FY26 donations through Account # 01-01-7050; and

WHEREAS: the Borough's Donation Policy requires organizations to submit requests for donations to receive funding under the FY26 budget; and

WHEREAS: the Borough has annually supported the City of Kotzebue Fire Department, which provides emergency services in Kotzebue that benefit the entire region; and

WHEREAS: after reviewing the City of Kotzebue Fire Department's request for a donation to help fund its FY26 programs, the Borough has determined that this donation will further a public purpose and facilitate services within the Borough that the Borough cannot otherwise provide; and

WHEREAS: the City of Kotzebue Fire Department's donation request complies with the Borough's organizational donation policy codified at Chapter 6.32 of the Borough Code.

NOW THEREFORE BE IT RESOLVED: the Northwest Arctic Borough Assembly hereby approves an FY26 Assembly donation to the City of Kotzebue in the amount of $150,000.

PASSED AND ADOPTED THIS 28th DAY OF APRIL 2026.

_____

Craig McConnell, Assembly President

PASSED AND APPROVED THIS 28th DAY OF APRIL 2026.

_____

Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS 28th DAY OF APRIL 2026.

_____

Stella Atoruk, Borough Clerk **ATTEST:**

Northwest Arctic Borough

163 Lagoon Street
P.O Box 1110 Kotzebue, Alaska 99752
(907) 442-2500 Fax (907) 442-2930
www.nwabor.org

APPLICANT NAME: Joshua Funk DATE: 3/24/2026

GROUP/ORGANIZATION: (*if applicable*) Kotzebue Fire Dept.

ARE YOU A BOROUGH RESIDENT? Yes ☐O No ☐

APPLICANT SIGNATURE: Joshua W. Funk

ADDRESS: PO box 647 Kotzebue AK 99752

PHONE NUMBER: 907-412-166

OTHER DONERS: _____

_____

REASON FOR DONATION REQUEST (print legibly and provide detailed information):

Uvlulluataq,

I am writing to request a donation to the Kotzebue Fire Department/city of Kotzebue for ambulance services provided by the Kotzebue Fire Department. I want to thank the Northwest Arctic Borough for donations received in past years. Last year (2025) was a difficult year for us at the KFD. We received less than half of the revenue we'd hoped for through the ambulance services we provide. Much of this deficit was due to our low staffing coupled with the need to provide continual care to our region and community.

As you know, we provide our residents here in Kotzebue with fire and medical emergency response. We also provide emergency medical services for regional residences outside of Kotzebue through our ground transport services for medivac flights. (In 2025 we had 633 calls for ground transports for medivacs (over half of the 1,147 medical calls in 2025). We have honed our system of supplying ground transports for medivac flights, to provide transports through most any adverse weather conditions.

We have also worked with and hope to continue to work with both the Borough and Maniilaq to help with trainings for EMS, wilderness rescue training/ice rescue training, and training to do with response to fires. As a part of providing these continual services, we are asking the Northwest Arctic Borough to consider donating $100,000 to $150,00 to the Kotzebue Fire Department/city of Kotzebue to aide in delivery of our emergency services.

Quyanaqpak for considering our request. - Chief Joshua W Funk

The Borough will <u>not</u> be responsible for deliver or pick up of donation requests.

Effective JANUARY 2018: <u>CHECKS WILL BE RUN ON TUESDAYS AND THURSDAYS ONLY.</u>

Ambler Ivisaappaat, Buckland Nunatchiaq, Deering Ipnatchiaq, Kiana Katyaak, Kivalina Kivalieiq, Kobuk Laugviik, Kotzebue Qikiqtaɓruk, Noatak Nautaaq, Noorvik Nuurvik, Selawik Akuliɓaq, Shungnak Isifnaq

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.
City of Kotzebue

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) government entity

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.
P.O. Box 46

Requester's name and address (optional)

6 City, state, and ZIP code
Kotzebue, AK 99752

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
9 2 - 6 0 0 1 3 5 0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** [signature] **Date** 3/24/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Kotzebue City
Revenues with Comparison to Budget
For the 3 Months Ending March 31, 2026

GENERAL FUND

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	GENERAL REVENUE					
100-00-43100	Sales Tax	257,970.31	257,970.31	4,425,000.00	4,167,029.69	5.8
100-00-43105	Sale Tax-Bingo/Pull Tabs	.00	.00	300,000.00	300,000.00	.0
100-00-43110	Sales Tax - MUS	19,081.39	19,081.39	65,000.00	45,918.61	29.4
100-00-43111	Bed Tax	.00	.00	94,459.00	94,459.00	.0
100-00-43116	Liquor Store Use Tax	10,344.24	10,344.24	180,722.00	170,377.76	5.7
100-00-43117	Tobacco - Excise Tax	405.83	405.83	268,685.00	268,279.17	.2
100-00-43120	Penalties/Interest	.00	.00	26,270.00	26,270.00	.0
100-00-43125	Municipal Court Fines	150.00	150.00	9,500.00	9,350.00	1.6
100-00-43126	Court Fees for Summons	375.00	375.00	500.00	125.00	75.0
100-00-43130	Interest	.00	.00	5,000.00	5,000.00	.0
100-00-43200	State Revenue Sharing	845.00	845.00	120,180.00	119,335.00	.7
100-00-43207	State of AK PERS Relief	.00	.00	105,000.00	105,000.00	.0
100-00-43211	Misc Income-Forfeitures	100.00	100.00	.00	(100.00)	.0
100-00-43305	Equipment Rental	.00	.00	1,500.00	1,500.00	.0
100-00-43315	DOC Jail Contract	256,858.67	256,858.67	1,005,213.06	748,354.39	25.6
100-00-43330	Rentals/Lease	.00	.00	23,000.00	23,000.00	.0
100-00-43335	Xerox Copy	.00	.00	10.00	10.00	.0
100-00-43345	Maps	.00	.00	150.00	150.00	.0
100-00-43400	Alarms Monitoring	.00	.00	200.00	200.00	.0
100-00-43415	Animal Control Fees	200.00	200.00	750.00	550.00	26.7
100-00-43425	Building Permits	20.00	20.00	3,500.00	3,480.00	.6
100-00-43426	Community Activities	.00	.00	5,000.00	5,000.00	.0
100-00-43427	Notary Services	21.40	21.40	150.00	128.60	14.3
100-00-43435	Miscellaneous Permits	275.00	275.00	8,200.00	7,925.00	3.4
100-00-43505	Cash Over/Short-G.F.	10.25	10.25	100.00	89.75	10.3
100-00-43520	Miscellaneous Income	11,138.39	11,138.39	15,000.00	3,861.61	74.3
100-00-43522	Gen Fund Admin Overhead	.00	.00	550,000.00	550,000.00	.0
100-00-43523	Electric & Telephone Coop	.00	.00	115,621.00	115,621.00	.0
100-00-43524	OTZ Native Village-Roads	.00	.00	50,000.00	50,000.00	.0
100-00-43525	NSF Check Fee	30.00	30.00	500.00	470.00	6.0
100-00-43526	Snow Removal	25,000.00	25,000.00	500.00	(24,500.00)	5000.0
100-00-43530	Donations	5,250.00	5,250.00	2,500.00	(2,750.00)	210.0
100-00-43534	911 Billing Surcharge	10,636.94	10,636.94	150,000.00	139,363.06	7.1
100-00-43535	Ambulance 3rd Party	136,262.58	136,262.58	250,000.00	113,737.42	54.5
100-00-43536	Maniilaq Ambulance	.00	.00	450,000.00	450,000.00	.0
100-00-43606	Memberships	20.00	20.00	.00	(20.00)	.0
100-00-43610	Food	.00	.00	1,000.00	1,000.00	.0
100-00-43615	Building Rental	7,346.53	7,346.53	15,000.00	7,653.47	49.0
100-00-43616	Special Events / Misc.	.00	.00	500.00	500.00	.0
100-00-43800	Operating Tranfers In	.00	.00	1,778,344.00	1,778,344.00	.0
	Total GENERAL REVENUE	742,341.53	742,341.53	10,027,054.06	9,284,712.53	7.4
	Total Fund Revenue	742,341.53	742,341.53	10,027,054.06	9,284,712.53	7.4

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

GENERAL FUND

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	ADMINISTRATION DEPT.					
100-10-54125	Salaries & Wages	156,288.83	156,288.83	600,750.00	444,461.17	26.0
100-10-54130	Overtime Salaries	1,031.99	1,031.99	1,500.00	468.01	68.8
100-10-54140	Employee Benefits	45,927.42	45,927.42	233,558.50	187,631.08	19.7
100-10-54210	Electricity	837.74	837.74	8,500.00	7,662.26	9.9
100-10-54215	Heating Fuel	2,685.62	2,685.62	13,000.00	10,314.38	20.7
100-10-54220	Building Maintenance	354.19	354.19	3,000.00	2,645.81	11.8
100-10-54306	Meals & Entertainment	.00	.00	500.00	500.00	.0
100-10-54315	Office Supplies & Equip.	9,964.16	9,964.16	15,000.00	5,035.84	66.4
100-10-54325	Office Leased Equipment	1,890.75	1,890.75	30,000.00	28,109.25	6.3
100-10-54400	Service Charges	74.37	74.37	3,500.00	3,425.63	2.1
100-10-54407	Employee Morale & Health	166.02	166.02	600.00	433.98	27.7
100-10-54410	Telephone/Fax	5,051.43	5,051.43	28,000.00	22,948.57	18.0
100-10-54415	Travel/Lodging	500.50	500.50	10,000.00	9,499.50	5.0
100-10-54425	Training	1,013.49	1,013.49	5,000.00	3,986.51	20.3
100-10-54430	Dues & Membership	250.00	250.00	500.00	250.00	50.0
100-10-54434	Ambulance 3rd Party Fees	(19,714.33)	(19,714.33)	.00	19,714.33	.0
100-10-54435	Postage	1,493.76	1,493.76	1,000.00	(493.76)	149.4
100-10-54436	Professional Services	15,806.75	15,806.75	110,000.00	94,193.25	14.4
100-10-54437	Audit Consulting	122,072.14	122,072.14	300,000.00	177,927.86	40.7
100-10-54438	Legal	33,984.98	33,984.98	200,000.00	166,015.02	17.0
100-10-54439	Insurance	.00	.00	12,000.00	12,000.00	.0
100-10-54441	Lobbying	15,193.51	15,193.51	45,000.00	29,806.49	33.8
100-10-54450	Freight Charges	124.86	124.86	1,000.00	875.14	12.5
100-10-54505	Unleaded Gas	.00	.00	1,500.00	1,500.00	.0
100-10-54526	Light Vehicle R & M	4,841.04	4,841.04	1,500.00	(3,341.04)	322.7
100-10-54620	Maintenance/Support Agrmt	5,258.00	5,258.00	32,000.00	26,742.00	16.4
100-10-54625	Computer & DP Equipment	2,766.75	2,766.75	.00	(2,766.75)	.0
100-10-54700	Penalties	5,037.32	5,037.32	.00	(5,037.32)	.0
100-10-54901	Miscellaneous	6,665.00	6,665.00	.00	(6,665.00)	.0
	Total ADMINISTRATION DEPT.	419,566.29	419,566.29	1,657,408.50	1,237,842.21	25.3
	CITY CLERK					
100-20-54110	Council Honorarium	3,700.00	3,700.00	22,500.00	18,800.00	16.4
100-20-54125	Salaries & Wages	24,040.01	24,040.01	80,503.00	56,462.99	29.9
100-20-54140	Employee Benefits	9,253.82	9,253.82	34,518.75	25,264.93	26.8
100-20-54210	Electrcity	139.64	139.64	.00	(139.64)	.0
100-20-54315	Office Supplies	.00	.00	2,000.00	2,000.00	.0
100-20-54406	Community Support	.00	.00	500.00	500.00	.0
100-20-54410	Telephone	378.35	378.35	2,500.00	2,121.65	15.1
100-20-54415	Travel/Lodging	1,815.00	1,815.00	45,000.00	43,185.00	4.0
100-20-54425	Training	.00	.00	1,150.00	1,150.00	.0
100-20-54430	Dues & Memberships	.00	.00	10,000.00	10,000.00	.0
100-20-54439	Insurance	.00	.00	1,750.00	1,750.00	.0
100-20-54440	Advertising (RFB & RFP)	.00	.00	1,500.00	1,500.00	.0
100-20-54500	Council Amenities	.00	.00	500.00	500.00	.0
	Total CITY CLERK	39,326.82	39,326.82	202,421.75	163,094.93	19.4
	HUMAN RESOURCES					
100-40-54125	Salaries & Wages	.00	.00	119,585.00	119,585.00	.0

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

GENERAL FUND

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
100-40-54130	Overtime Salaries	.00	.00	500.00	500.00	.0
100-40-54140	Employee Benefits	.00	.00	41,854.75	41,854.75	.0
100-40-54165	Employee Moving Expenses	4,860.36	4,860.36	30,000.00	25,139.64	16.2
100-40-54210	Electricity	139.64	139.64	1,200.00	1,060.36	11.6
100-40-54215	Heating Fuel	.00	.00	1,000.00	1,000.00	.0
100-40-54220	Building Maintenance	.00	.00	1,000.00	1,000.00	.0
100-40-54306	Meals & Entertainment	.00	.00	500.00	500.00	.0
100-40-54312	Books & Publications	.00	.00	100.00	100.00	.0
100-40-54315	Office Supplies & Equip.	.00	.00	1,500.00	1,500.00	.0
100-40-54325	Office Leased Equipment	.00	.00	1,500.00	1,500.00	.0
100-40-54407	Employee Morale & Health	.00	.00	1,500.00	1,500.00	.0
100-40-54410	Telephone/Fax	50.24	50.24	500.00	449.76	10.1
100-40-54415	Travel/Lodging	.00	.00	3,000.00	3,000.00	.0
100-40-54425	Training	.00	.00	1,500.00	1,500.00	.0
100-40-54434	Ambulance 3rd Party Fees	(2,858.34)	(2,858.34)	500.00	3,358.34	(571.7)
100-40-54435	Postage	.00	.00	200.00	200.00	.0
100-40-54436	Professional Services	.00	.00	5,000.00	5,000.00	.0
100-40-54438	Legal	.00	.00	50,000.00	50,000.00	.0
100-40-54439	Insurance	.00	.00	2,800.00	2,800.00	.0
100-40-54440	Advertising	.00	.00	4,000.00	4,000.00	.0
100-40-54620	Maintenance/Support Agrmt	.00	.00	500.00	500.00	.0
100-40-54625	Computer & DP Equipment	.00	.00	500.00	500.00	.0
100-40-54901	Miscellaneous	(3,898.13)	(3,898.13)	500.00	4,398.13	(779.6)
	Total HUMAN RESOURCES	(1,706.23)	(1,706.23)	269,239.75	270,945.98	(.6)
	CAPITAL PROJ/PLANNING					
100-50-54110	Planning Comm Stipend	300.00	300.00	3,250.00	2,950.00	9.2
100-50-54125	Salaries & Wages	33,166.08	33,166.08	206,200.00	173,033.92	16.1
100-50-54130	Overtime	.00	.00	500.00	500.00	.0
100-50-54140	Employee Benefits	9,478.09	9,478.09	72,170.00	62,691.91	13.1
100-50-54315	Office Supplies	.00	.00	1,000.00	1,000.00	.0
100-50-54410	Telephone	50.24	50.24	300.00	249.76	16.8
100-50-54415	Travel/Lodging	.00	.00	2,500.00	2,500.00	.0
100-50-54425	Training	.00	.00	2,500.00	2,500.00	.0
100-50-54435	Postage	.00	.00	20.00	20.00	.0
100-50-54436	Professional Services	510.00	510.00	125,000.00	124,490.00	.4
100-50-54439	Insurance	.00	.00	2,800.00	2,800.00	.0
100-50-54505	Unleaded Gas/Diesel	.00	.00	1,000.00	1,000.00	.0
100-50-54901	Miscellaneous	.00	.00	500.00	500.00	.0
	Total CAPITAL PROJ/PLANNING	43,504.41	43,504.41	417,740.00	374,235.59	10.4
	POLICE DEPT					
100-70-54125	Salaries & Wages	234,784.28	234,784.28	887,735.00	652,950.72	26.5
100-70-54130	Overtime	38,150.25	38,150.25	115,000.00	76,849.75	33.2
100-70-54140	Employee Benefits	87,241.55	87,241.55	350,957.25	263,715.70	24.9
100-70-54210	Electricity	2,571.69	2,571.69	9,700.00	7,128.31	26.5
100-70-54215	Heating Fuel	3,035.40	3,035.40	11,000.00	7,964.60	27.6
100-70-54220	Building Maintenance	118.07	118.07	2,500.00	2,381.93	4.7
100-70-54301	Clothing	2,320.39	2,320.39	6,000.00	3,679.61	38.7
100-70-54315	Office Supplies	787.88	787.88	4,500.00	3,712.12	17.5
100-70-54316	Operations Supply	1,052.38	1,052.38	20,000.00	18,947.62	5.3
100-70-54317	Community Policing	.00	.00	625.00	625.00	.0

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

GENERAL FUND

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
100-70-54325	Office Leased Equipment	630.25	630.25	2,000.00	1,369.75	31.5
100-70-54410	Telephone/Fax	3,019.62	3,019.62	17,500.00	14,480.38	17.3
100-70-54411	Internet/Cable	.00	.00	3,480.00	3,480.00	.0
100-70-54415	Travel/Lodging/Per Diem	2,850.50	2,850.50	25,000.00	22,149.50	11.4
100-70-54416	Employee Flights	.00	.00	60,000.00	60,000.00	.0
100-70-54420	Employee Rent	1,250.00	1,250.00	10,000.00	8,750.00	12.5
100-70-54425	Training	.00	.00	35,000.00	35,000.00	.0
100-70-54430	Dues & Membership	.00	.00	6,500.00	6,500.00	.0
100-70-54435	Postage	.00	.00	1,000.00	1,000.00	.0
100-70-54436	Professional Services	875.00	875.00	15,000.00	14,125.00	5.8
100-70-54439	Insurance	.00	.00	235,000.00	235,000.00	.0
100-70-54440	Advertising	.00	.00	500.00	500.00	.0
100-70-54505	Unleaded Gas/Diesel	.00	.00	31,250.00	31,250.00	.0
100-70-54526	Light Vehicle R & M	.00	.00	10,000.00	10,000.00	.0
100-70-54530	Equipment Maintenance	.00	.00	625.00	625.00	.0
100-70-54620	Maintenance/Support Agrmt	.00	.00	3,000.00	3,000.00	.0
100-70-54630	Animal Control	.00	.00	2,500.00	2,500.00	.0
	Total POLICE DEPT	378,687.26	378,687.26	1,866,372.25	1,487,684.99	20.3
	JAIL DEPT					
100-75-54125	Salaries & Wages	122,372.67	122,372.67	597,471.00	475,098.33	20.5
100-75-54130	Overtime	27,477.87	27,477.87	115,000.00	87,522.13	23.9
100-75-54140	Employee Benefits	42,626.17	42,626.17	249,364.85	206,738.68	17.1
100-75-54210	Electricity	2,743.28	2,743.28	15,000.00	12,256.72	18.3
100-75-54215	Heating Fuel	11,773.97	11,773.97	55,000.00	43,226.03	21.4
100-75-54220	Building Maintenance	118.07	118.07	13,000.00	12,881.93	.9
100-75-54301	Clothing	864.96	864.96	2,500.00	1,635.04	34.6
100-75-54306	Food & Prisoner Supplies	6,290.29	6,290.29	40,000.00	33,709.71	15.7
100-75-54315	Office Supplies	1,651.02	1,651.02	3,000.00	1,348.98	55.0
100-75-54316	Operation Supplies	.00	.00	7,500.00	7,500.00	.0
100-75-54410	Telephone	1,616.36	1,616.36	12,000.00	10,383.64	13.5
100-75-54416	Employee Flights	.00	.00	60,000.00	60,000.00	.0
100-75-54420	Employee Rent	1,250.00	1,250.00	15,000.00	13,750.00	8.3
100-75-54425	Training	.00	.00	5,000.00	5,000.00	.0
100-75-54430	Dues & Membership	.00	.00	1,000.00	1,000.00	.0
100-75-54434	Television	.00	.00	2,000.00	2,000.00	.0
100-75-54436	Professional Services	.00	.00	4,000.00	4,000.00	.0
100-75-54439	Insurance	.00	.00	135,000.00	135,000.00	.0
100-75-54450	Freight Charges	.00	.00	100.00	100.00	.0
100-75-54505	Unleaded Gas/Diesel	.00	.00	3,000.00	3,000.00	.0
100-75-54526	Vehicle & Equip R & M	.00	.00	600.00	600.00	.0
100-75-54620	Maintenance/Support	1,235.00	1,235.00	.00	(1,235.00)	.0
100-75-54901	Miscellaneous Expense	.00	.00	93.75	93.75	.0
	Total JAIL DEPT	220,019.66	220,019.66	1,335,629.60	1,115,609.94	16.5
	FIRE/EMT DEPT					
100-80-54125	Salaries & Wages	254,466.08	254,466.08	1,098,710.00	844,243.92	23.2
100-80-54130	Overtime	29,054.24	29,054.24	110,000.00	80,945.76	26.4
100-80-54140	Employee Benefits	85,616.28	85,616.28	423,048.50	337,432.22	20.2
100-80-54210	Electricity	3,292.65	3,292.65	11,500.00	8,207.35	28.6
100-80-54215	Heating Fuel	19,012.15	19,012.15	75,000.00	55,987.85	25.4
100-80-54220	Building Maintenance	2,426.39	2,426.39	6,250.00	3,823.61	38.8

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

GENERAL FUND

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
100-80-54301	Clothing	.00	.00	10,000.00	10,000.00	.0
100-80-54302	Safety and Turnout Gear	173.31	173.31	15,000.00	14,826.69	1.2
100-80-54315	Office Supplies	397.20	397.20	3,000.00	2,602.80	13.2
100-80-54323	Fire prevention/hydant maint.	.00	.00	2,000.00	2,000.00	.0
100-80-54324	Ambulance Supplies&Equip.	.00	.00	5,000.00	5,000.00	.0
100-80-54325	Office Leased Equipment	630.24	630.24	4,000.00	3,369.76	15.8
100-80-54327	Small Tools	.00	.00	1,500.00	1,500.00	.0
100-80-54407	Fire/EMT Rehabilitation	.00	.00	1,250.00	1,250.00	.0
100-80-54410	Telephone/Fax	762.12	762.12	4,000.00	3,237.88	19.1
100-80-54415	Travel/Lodging	1,620.00	1,620.00	30,000.00	28,380.00	5.4
100-80-54425	Training	.00	.00	11,000.00	11,000.00	.0
100-80-54430	Dues & Membership	.00	.00	500.00	500.00	.0
100-80-54435	Postage	.00	.00	150.00	150.00	.0
100-80-54436	Professional Services	2,040.83	2,040.83	17,000.00	14,959.17	12.0
100-80-54450	Freight Charges	.00	.00	2,000.00	2,000.00	.0
100-80-54505	Unleaded Gas/Diesel	.00	.00	15,000.00	15,000.00	.0
100-80-54526	Vehicle R & M	1,360.31	1,360.31	15,000.00	13,639.69	9.1
100-80-54530	Equipment R & M	.00	.00	20,000.00	20,000.00	.0
100-80-57000	Awards and Recognition	.00	.00	5,000.00	5,000.00	.0
	Total FIRE/EMT DEPT	400,851.80	400,851.80	1,885,908.50	1,485,056.70	21.3
	PUBLIC WORKS DEPT					
100-90-54125	Salaries & Wages	228,103.61	228,103.61	775,742.00	547,638.39	29.4
100-90-54130	Overtime	16,505.27	16,505.27	35,000.00	18,494.73	47.2
100-90-54131	Overtime - Roof	603.57	603.57	.00	(603.57)	.0
100-90-54140	Employee Benefits	93,171.61	93,171.61	283,759.70	190,588.09	32.8
100-90-54201	Street Lighting	18,220.33	18,220.33	65,000.00	46,779.67	28.0
100-90-54202	Sign Replacement	.00	.00	500.00	500.00	.0
100-90-54210	Electricity	4,467.37	4,467.37	24,000.00	19,532.63	18.6
100-90-54215	Heating Fuel	43,860.26	43,860.26	170,000.00	126,139.74	25.8
100-90-54220	Building Maintenance	1,439.56	1,439.56	20,000.00	18,560.44	7.2
100-90-54300	Cleaning Supplies	143.64	143.64	1,500.00	1,356.36	9.6
100-90-54301	Clothing	99.99	99.99	1,500.00	1,400.01	6.7
100-90-54315	Office Supplies	5,283.63	5,283.63	4,000.00	(1,283.63)	132.1
100-90-54325	Office Leased Equipment	630.25	630.25	4,000.00	3,369.75	15.8
100-90-54327	Small Tools	418.95	418.95	2,500.00	2,081.05	16.8
100-90-54410	Telephone/Fax	1,879.24	1,879.24	6,500.00	4,620.76	28.9
100-90-54415	Travel/Lodging	1,018.50	1,018.50	5,000.00	3,981.50	20.4
100-90-54425	Training	2,410.42	2,410.42	5,000.00	2,589.58	48.2
100-90-54430	Dues & Memberships	.00	.00	1,500.00	1,500.00	.0
100-90-54435	Postage	.00	.00	1,000.00	1,000.00	.0
100-90-54436	Professional Services	8,231.25	8,231.25	10,000.00	1,768.75	82.3
100-90-54439	Insurance	.00	.00	18,100.00	18,100.00	.0
100-90-54450	Freight Charges	192.85	192.85	4,500.00	4,307.15	4.3
100-90-54505	Unleaded Gas/Diesel	51,187.33	51,187.33	148,000.00	96,812.67	34.6
100-90-54525	Emergency Disaster Relief	33,664.27	33,664.27	.00	(33,664.27)	.0
100-90-54526	Light Vehicle R & M	1,696.55	1,696.55	15,000.00	13,303.45	11.3
100-90-54527	Snow Removal	.00	.00	80,000.00	80,000.00	.0
100-90-54528	Gravel Purchases	.00	.00	50,000.00	50,000.00	.0
100-90-54529	Paved Road Maintenance	.00	.00	15,000.00	15,000.00	.0
100-90-54530	Heavy Equipment R & M	4,647.85	4,647.85	125,000.00	120,352.15	3.7
100-90-54901	Miscellaneous Expense	.00	.00	500.00	500.00	.0
	Total PUBLIC WORKS DEPT	517,876.30	517,876.30	1,872,601.70	1,354,725.40	27.7

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

GENERAL FUND

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	SMALL BOAT HARBOR					
100-94-54125	Salaries & Wages	.00	.00	38,400.00	38,400.00	.0
100-94-54140	Benefits	.00	.00	6,089.48	6,089.48	.0
100-94-54210	Electricity	1,356.19	1,356.19	3,000.00	1,643.81	45.2
100-94-54220	Building & Equipment Maintenan	.00	.00	15,000.00	15,000.00	.0
100-94-54225	R&R Docks Annually	71.07	71.07	10,000.00	9,928.93	.7
100-94-54315	Office Supplies & Equipment	.00	.00	2,500.00	2,500.00	.0
100-94-54425	Training	.00	.00	500.00	500.00	.0
100-94-54439	Insurance	.00	.00	27,750.00	27,750.00	.0
	Total SMALL BOAT HARBOR	1,427.26	1,427.26	103,239.48	101,812.22	1.4
	PARKS & REC.					
100-95-54125	Salaries & Wages	48,636.56	48,636.56	285,000.00	236,363.44	17.1
100-95-54130	Overtime	.00	.00	500.00	500.00	.0
100-95-54140	Employee Benefits	8,250.34	8,250.34	99,925.00	91,674.66	8.3
100-95-54210	Electricity	4,864.26	4,864.26	16,000.00	11,135.74	30.4
100-95-54215	Heating Fuel	4,836.71	4,836.71	15,000.00	10,163.29	32.2
100-95-54220	Building & Equipment Maint.	4,035.59	4,035.59	45,000.00	40,964.41	9.0
100-95-54300	Cleaning Supplies	76.00	76.00	1,500.00	1,424.00	5.1
100-95-54306	Food	89.87	89.87	2,500.00	2,410.13	3.6
100-95-54308	Playground & Park Maintenance	91.69	91.69	2,500.00	2,408.31	3.7
100-95-54315	Office Supplies & Equipment	.00	.00	3,000.00	3,000.00	.0
100-95-54410	Telephone/Fax	789.36	789.36	1,500.00	710.64	52.6
100-95-54415	Travel/Per Diem	.00	.00	1,000.00	1,000.00	.0
100-95-54425	Training	.00	.00	1,000.00	1,000.00	.0
100-95-54436	Professional Services	165.00	165.00	1,500.00	1,335.00	11.0
100-95-54439	Insurance	.00	.00	8,925.00	8,925.00	.0
100-95-54505	Gas/Deisel	.00	.00	2,500.00	2,500.00	.0
100-95-54526	Light Vehicle Maintenance	1,332.10	1,332.10	2,000.00	667.90	66.6
100-95-54530	Program Equip. & Equip. Repair	1,450.00	1,450.00	1,500.00	50.00	96.7
100-95-54907	Community Events	1,192.28	1,192.28	5,000.00	3,807.72	23.9
	Total PARKS & REC.	75,809.76	75,809.76	495,850.00	420,040.24	15.3
	Other Agency Contributions					
100-96-54905	Kotzebue Broadcasting, Inc	.00	.00	2,500.00	2,500.00	.0
100-96-54907	July 4th Celebration Comm.	.00	.00	6,500.00	6,500.00	.0
100-96-54908	Miscellaneous Comm. Support	.00	.00	2,500.00	2,500.00	.0
100-96-54909	Kotzebue/Middle High School	.00	.00	40,000.00	40,000.00	.0
100-96-54911	City of Kotz Scholarship Fund	5,750.00	5,750.00	17,500.00	11,750.00	32.9
	Total Other Agency Contributions	5,750.00	5,750.00	69,000.00	63,250.00	8.3
	NON-DEPT. EXPENSE					
100-98-54407	Employee Morale & Health	322.00	322.00	15,000.00	14,678.00	2.2
	Total NON-DEPT. EXPENSE	322.00	322.00	15,000.00	14,678.00	2.2

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

GENERAL FUND

	Period Actual	YTD Actual	Budget	Unexpended	Pcnt
Total Fund Expenditures	2,101,435.33	2,101,435.33	10,190,411.53	8,088,976.20	20.6
Net Revenue Over Expenditures	(1,359,093.80)	(1,359,093.80)	(163,357.47)	1,195,736.33	(832.0)

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

Washateria Denali Comm Fund

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	Washateria Denali Comm Fund					
472-10-54163	Design Engineering	625.00	625.00	.00	(625.00)	.0
	Total Washateria Denali Comm Fund	625.00	625.00	.00	(625.00)	.0
	Total Fund Expenditures	625.00	625.00	.00	(625.00)	.0
	Net Revenue Over Expenditures	(625.00)	(625.00)	.00	625.00	.0

Kotzebue City
Revenues with Comparison to Budget
For the 3 Months Ending March 31, 2026

Fund 484 - SRF Fund

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	Grant/Loan Revenue					
484-00-43215	Grant Revenue - State	170,880.77	170,880.77	.00	(170,880.77)	.0
	Total Grant/Loan Revenue	170,880.77	170,880.77	.00	(170,880.77)	.0
	Total Fund Revenue	170,880.77	170,880.77	.00	(170,880.77)	.0

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

Fund 484 - SRF Fund

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	Expense-Swan Lake Loop Repl					
484-00-54163	Design Engineering	28,149.49	28,149.49	.00	(28,149.49)	.0
	Total Expense-Swan Lake Loop Repl	28,149.49	28,149.49	.00	(28,149.49)	.0
	Kotz WTP Tech Assist					
484-20-54163	Design Engineering	5,417.41	5,417.41	.00	(5,417.41)	.0
	Total Kotz WTP Tech Assist	5,417.41	5,417.41	.00	(5,417.41)	.0
	Vortac Dam					
484-30-54163	Design Engineering	71,397.84	71,397.84	.00	(71,397.84)	.0
	Total Vortac Dam	71,397.84	71,397.84	.00	(71,397.84)	.0
	Total Fund Expenditures	104,964.74	104,964.74	.00	(104,964.74)	.0
	Net Revenue Over Expenditures	65,916.03	65,916.03	.00	(65,916.03)	.0

Kotzebue City
Revenues with Comparison to Budget
For the 3 Months Ending March 31, 2026

VIF

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	Source 00					
490-00-43220	Grant Revenue - Local	500,000.00	500,000.00	.00	(500,000.00)	.0
	Total Source 00	500,000.00	500,000.00	.00	(500,000.00)	.0
	Total Fund Revenue	500,000.00	500,000.00	.00	(500,000.00)	.0
	Net Revenue Over Expenditures	500,000.00	500,000.00	.00	(500,000.00)	.0

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

Fund 494

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
494-00-54163	Design Engineering	77,359.70	77,359.70	.00	(77,359.70)	.0
	Total Department 00	77,359.70	77,359.70	.00	(77,359.70)	.0
	Total Fund Expenditures	77,359.70	77,359.70	.00	(77,359.70)	.0
	Net Revenue Over Expenditures	(77,359.70)	(77,359.70)	.00	77,359.70	.0

Kotzebue City
Revenues with Comparison to Budget
For the 3 Months Ending March 31, 2026

ENTERPRISE ACCOUNTS

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	MUS REVENUE					
601-40-43915	MUS Penalties & Interest	.00	.00	15,000.00	15,000.00	.0
601-40-43927	Service Equipment Sales	.00	.00	500.00	500.00	.0
601-40-43928	Hydro Flush Service	5,560.00	5,560.00	15,000.00	9,440.00	37.1
601-40-43930	Water Sales-Residential	80,989.84	80,989.84	700,000.00	619,010.16	11.6
601-40-43931	Water Sales-Commercial	220,351.98	220,351.98	1,150,000.00	929,648.02	19.2
601-40-43932	Water Delivery	1,190.00	1,190.00	5,000.00	3,810.00	23.8
601-40-43940	Sewer Sales-Commercial	120,072.27	120,072.27	700,000.00	579,927.73	17.2
601-40-43941	Sewer Sales-Residential	35,424.38	35,424.38	350,000.00	314,575.62	10.1
601-40-43950	Water Connection Fees	.00	.00	2,000.00	2,000.00	.0
601-40-43951	Sewer Connection Fees	.00	.00	500.00	500.00	.0
601-40-43952	Water Re/Dis/ connect	355.00	355.00	1,500.00	1,145.00	23.7
601-40-43953	Sewer Re/Dis Connect	.00	.00	500.00	500.00	.0
601-40-43985	Miscellaneous	.00	.00	2,500.00	2,500.00	.0
	Total MUS REVENUE	463,943.47	463,943.47	2,942,500.00	2,478,556.53	15.8
	Total Fund Revenue	463,943.47	463,943.47	2,942,500.00	2,478,556.53	15.8

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

ENTERPRISE ACCOUNTS

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	Water & Sewer Expenses					
601-10-54400	Service Charges	.00	.00	21,875.00	21,875.00	.0
601-10-54434	3rd Party Collection Fees	.00	.00	625.00	625.00	.0
601-10-54435	Postage	725.85	725.85	3,750.00	3,024.15	19.4
601-10-54460	Gen. Fund Admin. Overhead	.00	.00	286,000.00	286,000.00	.0
	Total Water & Sewer Expenses	725.85	725.85	312,250.00	311,524.15	.2
	Water Expenses					
601-20-54125	Salaries & Wages	60,314.00	60,314.00	376,116.00	315,802.00	16.0
601-20-54130	Overtime	15,688.57	15,688.57	80,000.00	64,311.43	19.6
601-20-54140	Employee Benefits	25,615.81	25,615.81	159,640.60	134,024.79	16.1
601-20-54210	Electricity	41,227.99	41,227.99	150,000.00	108,772.01	27.5
601-20-54215	Heating Fuel	86,145.16	86,145.16	200,000.00	113,854.84	43.1
601-20-54216	KEA Waste Heat	.00	.00	55,000.00	55,000.00	.0
601-20-54220	Building Maintenance	6,022.18	6,022.18	2,500.00	(3,522.18)	240.9
601-20-54301	Clothing/Safety Equipment	328.12	328.12	2,000.00	1,671.88	16.4
601-20-54315	Office Supplies	116.04	116.04	1,500.00	1,383.96	7.7
601-20-54327	Small Tools	29.21	29.21	.00	(29.21)	.0
601-20-54331	Chemicals	.00	.00	150,000.00	150,000.00	.0
601-20-54332	Pipe & Materials	32,520.88	32,520.88	70,000.00	37,479.12	46.5
601-20-54410	Telephone	3,337.91	3,337.91	10,000.00	6,662.09	33.4
601-20-54415	Travel/Loding	.00	.00	5,000.00	5,000.00	.0
601-20-54425	Training	.00	.00	5,000.00	5,000.00	.0
601-20-54430	Dues & Membership	.00	.00	1,500.00	1,500.00	.0
601-20-54436	Professional Services	49,615.33	49,615.33	40,000.00	(9,615.33)	124.0
601-20-54439	Insurance	.00	.00	13,877.00	13,877.00	.0
601-20-54450	Freight Charges	684.22	684.22	500.00	(184.22)	136.8
601-20-54505	Unleaded Gas/Diesel/Oil	.00	.00	2,500.00	2,500.00	.0
601-20-54525	Light Vehicle R & M	5,167.62	5,167.62	11,500.00	6,332.38	44.9
601-20-54526	Vehicle & Equipment R & M	163.03	163.03	3,500.00	3,336.97	4.7
601-20-54541	Lab Equipment/Testing	1,966.60	1,966.60	15,000.00	13,033.40	13.1
	Total Water Expenses	328,942.67	328,942.67	1,355,133.60	1,026,190.93	24.3
	Sewer Expenses					
601-30-54125	Salaries & Wages	100,585.02	100,585.02	394,492.80	293,907.78	25.5
601-30-54130	Overtime	11,496.29	11,496.29	65,000.00	53,503.71	17.7
601-30-54140	Employee Benefits	38,632.08	38,632.08	160,822.48	122,190.40	24.0
601-30-54210	Electricity	25,939.84	25,939.84	90,000.00	64,060.16	28.8
601-30-54211	Electricity-Sewage Lagoon	602.89	602.89	5,000.00	4,397.11	12.1
601-30-54220	Building Maintenance	118.07	118.07	10,000.00	9,881.93	1.2
601-30-54301	Clothing/Safety Equipment	.00	.00	5,000.00	5,000.00	.0
601-30-54315	Ofc Sup/Equip/Maintenance	.00	.00	1,500.00	1,500.00	.0
601-30-54316	Operational Supplies	66.31	66.31	1,500.00	1,433.69	4.4
601-30-54327	Small Tools	227.48	227.48	5,000.00	4,772.52	4.6
601-30-54331	Chemicals	.00	.00	30,000.00	30,000.00	.0
601-30-54332	Pipe & Materials	3,809.48	3,809.48	60,000.00	56,190.52	6.4
601-30-54410	Telephone/Fax	16.99	16.99	.00	(16.99)	.0
601-30-54415	Travel/Loding	1,036.00	1,036.00	5,000.00	3,964.00	20.7
601-30-54425	Training	.00	.00	5,000.00	5,000.00	.0
601-30-54436	Professional Services	780.00	780.00	30,000.00	29,220.00	2.6

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

ENTERPRISE ACCOUNTS

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
601-30-54439	Insurance	.00	.00	5,947.00	5,947.00	.0
601-30-54450	Freight Charges	52.86	52.86	20,000.00	19,947.14	.3
601-30-54505	Unleaded Gas/Diesel/Oil	.00	.00	28,000.00	28,000.00	.0
601-30-54525	Light Vehicle R & M	1,110.15	1,110.15	5,000.00	3,889.85	22.2
601-30-54526	Vehicle & Equipment R & M	862.80	862.80	20,000.00	19,137.20	4.3
601-30-54600	Capital Purchases - Pumps	1,090.70	1,090.70	120,000.00	118,909.30	.9
601-30-54901	Miscellaneous	.00	.00	500.00	500.00	.0
	Total Sewer Expenses	186,426.96	186,426.96	1,067,762.28	881,335.32	17.5
	Total Fund Expenditures	516,095.48	516,095.48	2,735,145.88	2,219,050.40	18.9
	Net Revenue Over Expenditures	(52,152.01)	(52,152.01)	207,354.12	259,506.13	(25.2)

Kotzebue City
Revenues with Comparison to Budget
For the 3 Months Ending March 31, 2026

REFUSE DEPARTMENT

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	REFUSE ENTERPRISE FUND					
602-40-43923	Baler Drop Off Charges	2,225.00	2,225.00	48,000.00	45,775.00	4.6
602-40-43924	Residential Refuse Collec	61,033.05	61,033.05	345,000.00	283,966.95	17.7
602-40-43925	Commercial Refuse Collect	122,094.21	122,094.21	640,000.00	517,905.79	19.1
602-40-43926	Refuse Equipment Sales	.00	.00	2,000.00	2,000.00	.0
602-40-43927	Residential Refuse Cart	599.00	599.00	1,850.00	1,251.00	32.4
602-40-43928	Commercial Dumpster Rental	7,747.41	7,747.41	40,000.00	32,252.59	19.4
602-40-44107	State of AK PERS Relief	.00	.00	28,460.00	28,460.00	.0
602-40-49987	Miscellaneous Income	.00	.00	7,000.00	7,000.00	.0
	Total REFUSE ENTERPRISE FUND	193,698.67	193,698.67	1,112,310.00	918,611.33	17.4
	Total Fund Revenue	193,698.67	193,698.67	1,112,310.00	918,611.33	17.4

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

REFUSE DEPARTMENT

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	REFUSE ENTERPRISE FUND					
602-40-54125	Salaries & Wages	117,130.09	117,130.09	469,791.00	352,660.91	24.9
602-40-54130	Overtime	325.98	325.98	15,000.00	14,674.02	2.2
602-40-54140	Employee Benefits	50,796.53	50,796.53	169,676.85	118,880.32	29.9
602-40-54210	Electricity	5,503.77	5,503.77	20,000.00	14,496.23	27.5
602-40-54215	Heating Fuel	16,628.36	16,628.36	55,000.00	38,371.64	30.2
602-40-54220	Building Maintenance	64,927.40	64,927.40	70,000.00	5,072.60	92.8
602-40-54300	Operational Supplies	.00	.00	120,000.00	120,000.00	.0
602-40-54301	Clothing/Safety Equipment	.00	.00	2,000.00	2,000.00	.0
602-40-54307	Spring Cleanup	.00	.00	10,000.00	10,000.00	.0
602-40-54315	Office Supplies	.00	.00	1,500.00	1,500.00	.0
602-40-54327	Small Tools	.00	.00	1,500.00	1,500.00	.0
602-40-54410	Telephone	914.72	914.72	3,500.00	2,585.28	26.1
602-40-54415	Travel/Lodging	.00	.00	10,000.00	10,000.00	.0
602-40-54425	Training	.00	.00	15,000.00	15,000.00	.0
602-40-54436	Professional Services	4,880.00	4,880.00	15,000.00	10,120.00	32.5
602-40-54439	Insurance	.00	.00	47,750.00	47,750.00	.0
602-40-54448	Bad Debt Expense	.00	.00	5,000.00	5,000.00	.0
602-40-54450	Refuse Operating Permit	4,000.00	4,000.00	4,100.00	100.00	97.6
602-40-54452	Freight Charges	485.79	485.79	5,000.00	4,514.21	9.7
602-40-54505	Unleaded Gas/Diesel/Oil	.00	.00	25,000.00	25,000.00	.0
602-40-54525	Light Vehicle R & M	.00	.00	2,500.00	2,500.00	.0
602-40-54526	Vehicle & Equipment R & M	4,064.15	4,064.15	20,000.00	15,935.85	20.3
602-40-54527	Gen. Fund Admin. Overhead	.00	.00	110,000.00	110,000.00	.0
	Total REFUSE ENTERPRISE FUND	269,656.79	269,656.79	1,197,317.85	927,661.06	22.5
	Total Fund Expenditures	269,656.79	269,656.79	1,197,317.85	927,661.06	22.5
	Net Revenue Over Expenditures	(75,958.12)	(75,958.12)	(85,007.85)	(9,049.73)	(89.4)

Kotzebue City
Revenues with Comparison to Budget
For the 3 Months Ending March 31, 2026

ARCTIC SPIRITS

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	ARCTIC SPIRITS REVENUE					
603-00-43405	Retail Sales-Liquor	171,588.35	171,588.35	3,057,500.00	2,885,911.65	5.6
603-00-43407	Retail Sales - Tobacco	6,764.01	6,764.01	100,000.00	93,235.99	6.8
603-00-43408	Retail Sales - Miscellaneous	207.37	207.37	14,000.00	13,792.63	1.5
603-00-43410	Distribution Point Fees	.00	.00	1,500.00	1,500.00	.0
603-00-43425	Permitting Fees	5,765.00	5,765.00	75,000.00	69,235.00	7.7
603-00-44107	State of AK PERS Relief	.00	.00	15,697.00	15,697.00	.0
	Total ARCTIC SPIRITS REVENUE	184,324.73	184,324.73	3,263,697.00	3,079,372.27	5.7
	Total Fund Revenue	184,324.73	184,324.73	3,263,697.00	3,079,372.27	5.7

Kotzebue City
Expenditures with Comparison to Budget
For the 3 Months Ending March 31, 2026

ARCTIC SPIRITS

		Period Actual	YTD Actual	Budget	Unexpended	Pcnt
	ARCTIC SPIRITS EXPENSES					
603-10-54110	LBCB Stipend	.00	.00	1,000.00	1,000.00	.0
603-10-54125	Salaries & Wages	53,408.15	53,408.15	275,730.00	222,321.85	19.4
603-10-54130	Overtime	.00	.00	1,000.00	1,000.00	.0
603-10-54140	Employee Benefits	14,259.40	14,259.40	96,855.50	82,596.10	14.7
603-10-54210	Electricity	1,563.42	1,563.42	5,500.00	3,936.58	28.4
603-10-54215	Heating Fuel	9,895.14	9,895.14	36,000.00	26,104.86	27.5
603-10-54220	Building Maintenance	.00	.00	4,000.00	4,000.00	.0
603-10-54300	Cleaning Supplies	.00	.00	1,000.00	1,000.00	.0
603-10-54315	Office Supplies & Equip	459.87	459.87	5,000.00	4,540.13	9.2
603-10-54319	Product Acquisition - Tobacco	.00	.00	70,000.00	70,000.00	.0
603-10-54320	Product Acquisition	.00	.00	1,200,000.00	1,200,000.00	.0
603-10-54321	Cash Overs/Shorts - Pkg Store	31.81	31.81	200.00	168.19	15.9
603-10-54400	Service Charges	.00	.00	35,000.00	35,000.00	.0
603-10-54410	Telephone/Fax	278.19	278.19	1,500.00	1,221.81	18.6
603-10-54415	Travel/Lodging/Per Diem	.00	.00	1,500.00	1,500.00	.0
603-10-54433	Postage	.00	.00	50.00	50.00	.0
603-10-54434	Freight Charges	51,339.93	51,339.93	350,000.00	298,660.07	14.7
603-10-54436	Professional Services	400.00	400.00	500.00	100.00	80.0
603-10-54438	Legal Fees	807.10	807.10	1,250.00	442.90	64.6
603-10-54439	Insurance	.00	.00	62,448.00	62,448.00	.0
603-10-54505	Gas/Diesel	.00	.00	1,500.00	1,500.00	.0
603-10-54526	Light Vehicle R & M	.00	.00	500.00	500.00	.0
603-10-54527	Gen. Fund Admin. Overhead	.00	.00	154,000.00	154,000.00	.0
603-10-54530	Equipment Maint.	.00	.00	1,500.00	1,500.00	.0
603-10-54600	Capital Purchase	.00	.00	30,000.00	30,000.00	.0
603-10-54620	Maintenance/Support Agrmt	.00	.00	500.00	500.00	.0
603-10-54625	Computer Equipment	.00	.00	15,000.00	15,000.00	.0
603-10-54700	Transfer to General Fund	.00	.00	15,000.00	15,000.00	.0
603-10-54901	Miscellaneous	.00	.00	2,500.00	2,500.00	.0
	Total ARCTIC SPIRITS EXPENSES	132,443.01	132,443.01	2,369,033.50	2,236,590.49	5.6
	Total Fund Expenditures	132,443.01	132,443.01	2,369,033.50	2,236,590.49	5.6
	Net Revenue Over Expenditures	51,881.72	51,881.72	894,663.50	842,781.78	5.8

NORTHWEST ARCTIC BOROUGH
RESOLUTION 26-19

A RESOLUTION OF THE NORTHWEST ARCTIC BOROUGH ASSEMBLY CONFIRMING THE MAYOR'S APPOINTMENTS TO THE VILLAGE IMPROVEMENT COMMISSION AND RATIFYING THE COMMISSION'S REMAINING SEATS.

WHEREAS: Section 11.08.030(A) of the Borough Code provides that the Village Improvement Commission will be composed of 11 members who are appointed at large from each community by the Mayor subject to confirmation by the Assembly; and

WHEREAS: the Assembly wishes to confirm the Mayor's appointment of Sarah Scott as the primary representative and Vern Cleveland, Sr., as the alternate representative for Noorvik on the Village Improvement Commission; and

WHEREAS: the Assembly wishes to confirm and ratify the remaining composition of the Commission as listed below.

NOW THEREFORE BE IT RESOLVED: the Northwest Arctic Borough Assembly confirms the Mayor's appointment of Sarah Scott as the primary representative and Vern Cleveland, Sr., as the alternate representative for Noorvik on the Village Improvement Commission; and

BE IT FURTHER RESOLVED: the Assembly wishes to confirm and ratify the Commission's remaining seats listed below.

VILLAGE IMPROVEMENT COMMISSION

VILLAGE	PRIMARY	ALTERNATE
Ambler	**Morgan Johnson**	**Eva Downey**
Buckland	**Charlene Sampson**	**Sarah Washington**
Deering	**Daisy Weinard**	**Alvin Iyatunguk**
Kiana		**Naomi Chappel**
Kivalina	**Shirley Adams**	**Oral Hawley**
Kobuk		
Kotzebue	**Marie Greene**	**Hans Nelson**
Noatak	**Norman Monroe**	
Noorvik	**Sarah Scott**	**Vern Cleveland, Sr.**
Selawik	**Tanya Ballot**	**Jia Ballot**
Shungnak	**Justin Custer**	

PASSED AND ADOPTED THIS 28th DAY OF APRIL 2026.

_____

Craig McConnell, Assembly President

PASSED AND APPROVED THIS 28th DAY OF APRIL 2026.

_____

Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS 28th DAY OF APRIL 2026.

_____

Stella Atoruk, Borough Clerk **ATTEST:**

Ethics for Borough Officials

Northwest Arctic Borough Assembly – February 2026



Public Trust

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  3 McQuillin Mun. Corp. § 12:58 (3d ed.)

Charter Article II – The Assembly

- Section 2.05 – Vacancies and Forfeiture of Office:

2. An elected borough official shall forfeit his or her office if he or she:

- A. Fails to comply with all qualifications prescribed by this charter;
- B. Fails to qualify or take office within 30 days after election or appointment;
- C. Fails to attend 3 consecutive regular meetings of the assembly without being excused by the assembly;
- D. Is physically absent from the borough for 90 consecutive days unless excused by the governing body;

Section 2.05 – Vacancies and Forfeiture of Office (cont.):

- E. Resigns and the resignation is accepted;
- F. Is physically or mentally unable to perform the duties of office as determined by a 2/3 vote of the governing body;
- G. Is convicted of a felony or of an offense involving a violation of the oath of office;
- H. Is convicted of a violation of AS Chapter 15.13 state election campaigns;
- I. No longer physically resides in the borough or election district; or
- J. Violates public trust (as determined following Ethics Code).

Charter Article II – The Assembly

- Section 2.09 – Prohibitions:
- No elected official of the borough shall hold any other elective public office, or any other borough office or employment, during his or her term as an elected official of the borough.
- No elected official of the borough shall hold any compensated appointive borough office, other than membership on a board or commission, for a period of one year after vacating his or her elective office.

Section 2.09 – Prohibitions (cont.):

- The assembly shall not recommend or direct the appointment or removal of any officer or employee of the borough administration except as otherwise provided by this charter.
- Except for the purpose of inquiry, neither the assembly nor an individual assembly person may give, either publicly or privately orders on administrative matters to a subordinate of the mayor.
- No assembly person may represent any client before any borough department or agency.

Article XV – General Provisions

- Conflicts of Interest: Prohibition against elected officials voting on a matter in which they have substantial financial interest.
- Undue Influence: No person shall offer, give or receive any money, service or other valuable thing to influence or attempt to influence any action of an officer or employee in the performance of his/her municipal duties.
- Campaigning: No borough officer or assembly person shall campaign while on official business.
- Felony Offenses: no person may be a candidate for elective office if they have felony offense involving theft, child abuse or other dishonest or immoral act prohibited by law.

Code of Ethics

- Chapter 2.36
- Applies to all “Public Officials”
- Set standards for ethical conduct and a process for addressing complaints and inquiries



Hold each other accountable.

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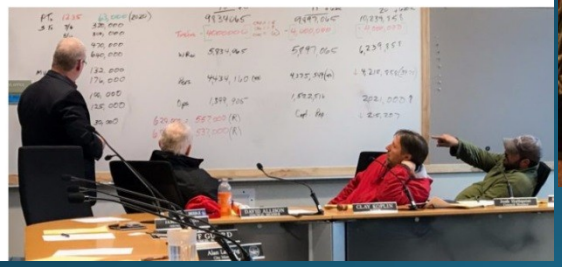
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ANCHORAGE DAILY NEWS

Politics

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Author: Carey Restino, Bristol Bay Times-Dutch Harbor Fisherman

Updated: January 7 Published January 7



Ethics: General Standards

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- You're spending the public's money
- You're here to represent the public's best interest; not your own
- Abide by all general laws
- Not divulge confidential information
- Duty to report ethical violations
- May not file false complaint

Role of the Assembly

- The “governing body” is responsible for setting policy and approving major decision.
- Contrasts with the Administration’s role to address day-to-day issues.
- An 11-member body can’t effectively manage day-to-day through monthly meetings.
- Approve and adopt budget.
- Approve major expenditures
- Set policy through code ordinance.

Code of Ethics - Underlying Policy

- To promote confidence in the Borough government and its elected and appointed officials
- A. Public officials should perform public service as a public trust to serve others, not themselves.
- B. Public officials should use the power of the Borough for the well being of all borough citizens.
- C. Public officials should create and maintain a professional environment of honesty, openness, integrity, equality and fairness.
- D. Public officials should conduct themselves in a manner compatible with the Borough's best interests and governing principles and avoid even the appearance of impropriety.

Prohibited Acts

- 1. Be convicted of any felony or misdemeanor involving moral turpitude; or
- 2. Be found guilty of violating any laws prohibiting discrimination or violating any laws prohibiting sexual harassment; or
- 3. Be found guilty of violating any laws prohibiting retaliation; or
- 4. Be found guilty of violating any law regarding possession, transportation, importation or consumption of alcohol, drugs or other controlled substances; or
- 5. Be convicted of chronic violation of other general federal, state, borough or local laws.

Ethics: Conflicts of Interest

- Must declare “substantial financial interest”
  - Financial interest of magnitude that it would be the primary reason for a person’s act to benefit the person or their in
- Also beware of:
  - Personal interests
  - Appearance of impropriety
- If in doubt, ask and disclos



“Substantial Financial Interest”

- “Substantial financial interest” means a direct or indirect monetary or material benefit, privilege, interest, or contractual relationship accruing as a result of the borough’s consideration of a matter.
- 1. A financial interest includes:
- a. Any monetary interest of a public official’s immediate family or employer.
- b. Any monetary interest in an entity in which a public official or member of the public official’s immediate family has an ownership interest, or is a director, officer, or employee.

Determining on a case-by-case basis:

- a. The scope and nature of the conflict or potential conflict;
- b. The potential for the appearance of impropriety;
- c. The scope of the discretion vested in the public official;
- d. Whether the financial interest which is obtained through an open competitive process;
- e. Whether the financial interest is limited in nature and magnitude such that it would not tend to influence an average, reasonable person; and
- f. The harm caused to the public interest by removal of the public official from participation in the action or matter.

Conflict of interest – Commercial activity.

Public officials may not:

- A. Request, use or permit the use of borough property or equipment, or of a public official's or employee's borough-compensated time for nonborough purposes, unless that use is available to the general public on the same terms or is approved by the mayor;
- B. Request, use or permit the use of borough property or equipment, or of a public official's or employee's borough-compensated time to conduct campaign activity unless that use is available to the general public on the same terms;
- C. Use information peculiarly within the public official's knowledge or purview concerning the property, government or affairs of the borough to advance the personal interest of the public official or the official's immediate family;
- D. Accept any form of gift, loan or gratuity in exchange for the performance of the public official's duties other than the compensation and benefits provided by the borough, except as provided in NABC 2.36.080(B);

Conflict of interest – Commercial activity (cont.)

- E. Engage in business with the borough, or be a party to the purchase of goods or services for the use of the borough from any person or organization in which the public official or a member of the official's immediate family has a substantial financial interest, unless the financial interest is first disclosed, and the transaction or purchase is approved in advance by the assembly or school board or secured through competitive bidding;
- F. Take any action to influence the borough's solicitation of any bid or proposal from a person or organization in which the public official or a member of the official's immediate family has a substantial financial interest;
- G. Take any action as a public official in regard to any contract with the borough in which the public official or a member of the official's immediate family has a substantial financial interest unless the financial interest is first disclosed, and the sale or contract is secured through competitive bidding or is approved in advance by the assembly or school board;
- H. Represent, advise or assist a person or organization for pay or other benefit to the public official in any matter involving the public official's public duty.

Travel

- Travel, subject to the following restrictions:
  - All travel accepted must be for furtherance of a valid public purpose, and
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Unique Ethics Issues Triggered by Travel

- Whenever and wherever you travel, you are a representative of your community and the Borough.
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Drugs and alcohol – Prohibited acts.

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Permissible Travel or Ethics Violation?

Wonkblog

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By **Damian Paletta**
August 21, 2017



Louise Linton, wife of Treasury Secretary Steven Mnuchin, has made a few headlines during her time in the national spotlight. (Video: Elyse

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Formal Complaints

- Borough Charter 2.05(2)(J):
- Violates public trust. Proceedings for removal of an elected official for breach of the public trust may be initiated by a majority of the members of the assembly. In addition, proceedings for removal may be initiated by any duly constituted ethics board. The assembly by ordinance shall establish procedures for removal of elected officials for breach of public trust, including provisions for notice, a complete statement of the charge, a public hearing conducted by an impartial hearing officer, and judicial review. Removal must be approved by two-thirds of the authorized membership of the assembly.

Complaint Review

- The complaint must be written, verified under oath and contain a clear statement of the factual allegations upon which the alleged violation is based.
- The borough attorney or independent counsel shall review each complaint to analyze whether it contains allegations which, if true, would constitute a violation of the standards contained in this chapter and to forward his or her findings to the ethics committee and recommend whether the complaint warrants further enforcement proceedings under this chapter.



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mattm@lbblawyers.com

Ethics for Borough Officials

Northwest Arctic Borough Assembly – February 2026



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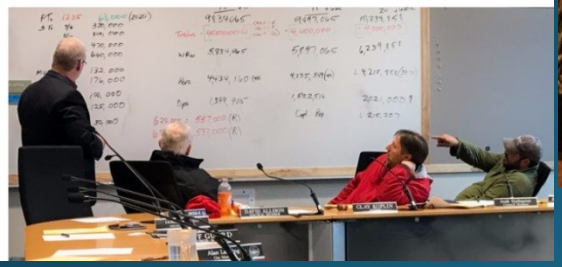
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Formal Complaints

- Borough Charter 2.05(2)(J):
- Violates public trust. Proceedings for removal of an elected official for breach of the public trust may be initiated by a majority of the members of the assembly. In addition, proceedings for removal may be initiated by any duly constituted ethics board. The assembly by ordinance shall establish procedures for removal of elected officials for breach of public trust, including provisions for notice, a complete statement of the charge, a public hearing conducted by an impartial hearing officer, and judicial review. Removal must be approved by two-thirds of the authorized membership of the assembly.

Complaint Review

- The complaint must be written, verified under oath and contain a clear statement of the factual allegations upon which the alleged violation is based.
- The borough attorney or independent counsel shall review each complaint to analyze whether it contains allegations which, if true, would constitute a violation of the standards contained in this chapter and to forward his or her findings to the ethics committee and recommend whether the complaint warrants further enforcement proceedings under this chapter.



Matt Mead
Landye Bennett Blumstein LLP
701 W. Eighth Ave, Suite 1100
Anchorage, AK 99501
(907) 868-9225
mattm@lbblawyers.com

Northwest Arctic Borough
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March 31, 2026

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Northwest Arctic Borough

General Fund Revenue & Expenditures Narrative Report

March 31, 2026

As of March 31, 2026, the fiscal year is 75% complete.

We are providing explanation for the items highlighted on the accompanying Revenue/Expense report that appear to be in significant variance within the budget.

Account Name	
All General Fund Revenues	
PILT	Received initial payment January 2026

General Fund Expenditures

Account Name	
01-01-Assembly Department	Nothing significant to note.
01-02-Mayor Department	Emergency reponse and Disaster updated through April.
01-03-Administration & Finance	Nothing significant to note.
01-05-Planning & Community	Nothing significant to note.
01-06-Planning Commission	Nothing significant to note.
01-07-CEDC	Nothing significant to note.
01-08-CED Commission	Nothing significant to note.
01-09-Public Services Department	Ice Road construction expenses in April.
01-10-Public Safety Commission	Nothing significant to note.
01-11-Public Safety Department	VPSO Administrative grant overspent, GF supplement in effect.

12- Water and Sewer Subsidy	Nothing significant to note.

02-VIF	Requested Sustainability Contribution update from commission

Northwest Arctic Borough

Summary of Fund Balances

March 31, 2026

	General Fund				VIF	
	Unassigned Fund Balance	Sustainability Fund Balance	Contingency Fund Balance	Designated Fund Balance	Assigned Fund Balance	Sustainability Fund Balance
Audited Fund Balance as of 6/30/2025	$ 40,507,730	$ 81,995,246	$ 10,000,000	-	$ 20,563,094	$ 32,089,150
FY26 Activity:						
Current YTD Increase/(Decrease)	(1,365,641)				(1,983,615)	
Designated for Legal Reserve	(250,000)			250,000		
Contribution to Sustainability						
Appropriated Fund Balance	(4,392,919)					
Unaudited Fund Balance 03/31/2026	34,499,170	81,995,246.00	0 10,000,000.00	250,000	18,579,479	32,089,150.00

Northwest Arctic Borough

Cash and Investment Report

March 31, 2026

Institution	General Fund Accounts	Face Value of Investment	% of Total
Wells Fargo	Main GF Checking	$ 2,424,461	5%
Wells Fargo	Money Market Trust for GO Bonds	$ 1,269,007	3%
Wells Fargo	Sweep Investment	$ 14,200,823	32%
AMLIP	AMLIP	$ 26,795,824	60%
AMLIP	NAB CARES	$ 622	0%
Merrill Lynch	Investment in Teck Stock	$ 8,217	0%
Total General Fund Operating Accounts		**$ 44,698,954**	**100%**

Wells Fargo	**Checking-Sulianich**	**$ 1,520,312**	**N/A**

Institution	GF Contingency Reserve Portfolio	Fair Market Value of Investment	% of Total	Unrealized Gain Included in FMV
APCM	Equities	$ 2,768,023	26%	
APCM	Fixed Income	$ 7,252,331	69%	
APCM	Cash and Cash Equivalents	$ 541,426	5%	**$ 879,008**
Total GF Contingency Reserve Portfolio		**$ 10,561,780**	**100%**	.

Institution	Sustainability Fund Portfolio	Fair Market Value of Investment	% of Total	Unrealized Gain Included in FMV
APCM	Equities	$ 34,591,223	38%	
APCM	Fixed Income	$ 54,379,360	59%	
APCM	Cash and Cash Equivalents	$ 3,188,172	3%	**$ 8,772,070**
Total GF Sustainability Portfolio		**$ 92,158,755**	**100%**	

Institution	VIF Accounts	Face Value of Investment	% of Total
Wells Fargo	VIF Checking	$ 806,270	12%
AMLIP	VIF AMLIP	$ 6,066,044	88%
Total VIF Operating Accounts		**$ 6,872,314**	**100%**

Institution	VIF Sustainability Portfolio	Fair Market Value of Investment	% of Total	Unrealized Gain Included in FMV
APCM	Equities	$ 16,701,649	38%	
APCM	Fixed Income	$ 26,255,793	59%	
APCM	Cash and Cash Equivalents	$ 1,539,529	3%	**$ 5,229,735**
Total VIF Sustainability Portfolio		**$ 44,496,971**	**100%**	

GF Operating Cash	$ 46,219,266
GF Investments	$ 102,720,535
Total GF Cash & Investments	$ 148,939,801

VIF Operating Cash	$ 6,872,314
VIF Investments	$ 44,496,971
Total VIF Cash & Investments	$ 51,369,285

Total Borough Cash and Investments	**$ 200,309,086**

Northwest Arctic Borough

General Fund Revenue and Expenditure Totals

March 31, 2026

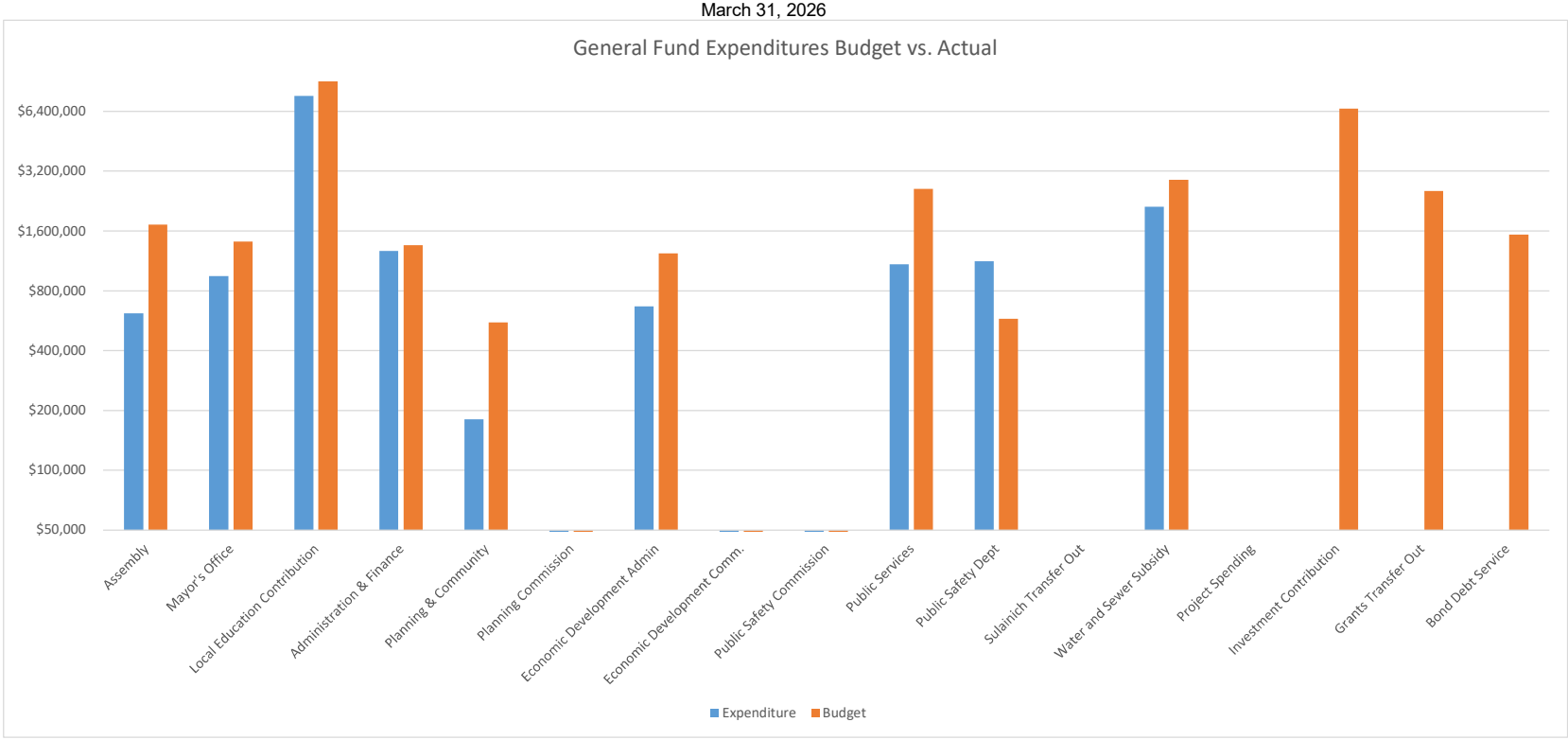
Revenue (alphabetical order)	Actual	Budget	% Received
Administrative Fee Revenue		30,000	0%
Community Revenue Sharing		345,962	0%
Federal PILT Revenue		1,100,062	0%
Indirect Cost Recovery	341,158	80,000	426%
Investment Earnings Available For Ops	803,325	500,000	161%
Land Permit Revenue	12,500	14,000	89%
Miscellaneous Revenue	15,133	50,000	30%
NWABSD Land Lease	2,131,953	4,263,906	50%
PILT Revenue	8,750,000	22,000,000	40%
Sweep Investment Income	66,660	-	0%
Transfer in from Capital Projects	2,000,847	-	0%
Tobacco & Marijuana Excise Tax	203,389	560,000	36%
TOTAL Revenue	**14,324,965**	**28,943,930**	**49%**

Expenditures (alphabetical order)	Actual	Budget	% Spent
Administration & Finance	1,272,136	1,356,595	94%
Assembly	617,463	1,723,475	36%
Community & Economic Dev. Commission	1,005	25,669	4%
Community & Economic Development	668,501	1,237,796	54%
Local Education Contribution	7,662,489	10,216,650	75%
Mayor's Office	948,910	1,417,357	67%
Planning & Community	180,517	554,915	33%
Planning Commission	2,895	36,803	8%
Public Safety Dept	1,127,717	579,065	195%
Public Safety Commission	4,273	25,592	17%
Public Services	1,089,136	2,608,096	42%
Transfer out - Bond Debt Service		1,533,000	0%
Transfer out - Investment Contribution		6,600,000	0%
Transfer out - Grants		2,547,770	0%
Water and Sewer Subsidy	2,115,564	2,894,066	73%
TOTAL Expenditures	**15,690,606**	**33,356,849**	**47%**
Revenues less Expenditures	**(1,365,641)**		

Northwest Arctic Borough

General Fund Year-to-date Expenditures

March 31, 2026



Northwest Arctic Borough
Special Projects
March 31, 2026

Energy Department IPP Shungnak & Kobuk	Cumulative Since Inception
Revenues	$ -
Operational Expenditures	$ -
Administrative Fees	$ -
Net Revenue Over Expenditures	**$ 263,254**
Cash as of March 31, 2026	**$ 263,254**

Energy Department IPP Noatak	Cumulative Since Inception
Revenues	$ -
Operational Expenditures	$ -
Administrative Fees	$ -
Net Revenue Over Expenditures	**$ 113,933**
Cash as of March 31, 2026	**$ 113,933**

Shelter Cabin / Warm Storage	Month Total	Budget
Grant Amount		$ 1,500,000
Salaries	$ -	
Project Funds	$ -	
Transportation	$ -	
Consultants	$ -	
Remaining Funds		**$ 906,570**

Sulianich Art Center	Month Totals	Operational Expenses (General Fund)
Revenues	$ 20,070	Payroll
Art Purchases	$ 10,005	$ 6,300
Supplies & Utilities	$ 3,264	
Net Revenue Over Expenditures	**$ 6,801**	**$ 34,839**
		FY26 net
Cash as of March 31, 2026	**$ 1,520,312**	

FUND 19-06 LATCF : Projects	Budget	Cumulative Expense Totals
Grant Amount	$ 4,536,000	
Equipment Purchases (FY23)	$ 995,212	$ 995,212
Selawik & Noorvik School Fire Systems	$ 860,000	$ 703,100
NAB Main Building Roof Replacement	$ 120,648	$ 160,250
NAB W/S pipe replacement	$ 97,953	$ 108,121
Noatak Building Renovations	$ 516,158	$ 557,628
NAB Main Building Window Replacement	$ 84,115	$ 69,513
Equipment Purchases	$ 100,000	$ 92,600
Remaining Funds		**$ 1,849,575**

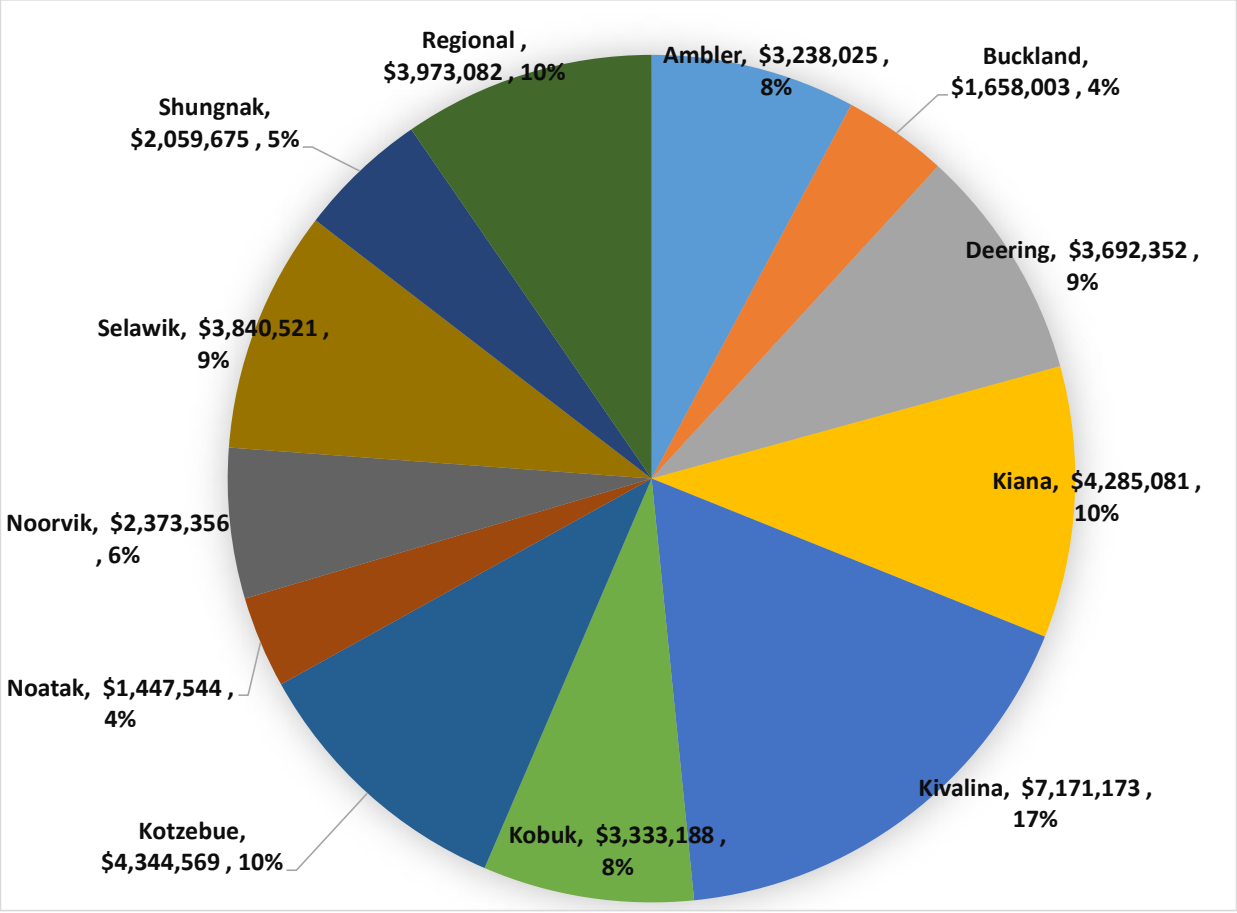
Village Improvement Fund Project Review (Multi-Year Summary)
3/31/26

Cumulative Available (prior years)	$	6,969,747	FY SPENT	
FY26 MOC PAYMENT			$	4,471,585
FY26 operations	$	404,074		
Updated Available	**$**	**6,565,673**		

Location	Approved Project Total/Approved Project Total	Approved Project Total	Total Payments on Projects	Outstanding Project Funds	Number of Approved Projects
Ambler	8%	$ 3,238,025	$ 3,171,501	$ 87	12
Buckland	4%	$ 1,658,003	$ 974,003	$ 684,000	5
Deering	9%	$ 3,692,352	$ 2,592,351	$ 1,100,001	8 *
Kiana	10%	$ 4,285,081	$ 4,276,660	$ 8,422	5
Kivalina	17%	$ 7,171,173	$ 6,532,981	$ 294,950	6
Kobuk	8%	$ 3,333,188	$ 3,252,814	$ 80,374	7
Kotzebue	10%	$ 4,344,569	$ 4,344,427	$ 142	10 **
Noatak	3%	$ 1,447,544	$ 1,447,545	$ (1)	9
Noorvik	6%	$ 2,373,356	$ 2,318,837	$ 54,519	7
Selawik	9%	$ 3,840,521	$ 3,489,691	$ 0	11 *
Shungnak	5%	$ 2,059,675	$ 2,062,174	$ -	6
Regional	10%	$ 3,973,082	$ 3,973,082	$ (0)	6
Total	**100%**	**$ 41,416,568**	**$ 38,436,065**	**$ 2,222,494**	**63**

** indicates a Tier 1*

Remaining $ (128,406)



See A-2 for important notes.

See pages B-1 through B-12 for detail of projects and project payments by location.

Northwest Arctic Borough
Grants Summary
March 31, 2026

Grant Name	Completion Date	Account Code	Original Budget	Expended in FY26	Remaining Budget	"In Kind" match required
Federal Grants						
AW Solar, Battery, & Heat Pumps (1)	March 31, 2029	07-00	40,440,052	567,781	39,872,271	5,000,000
OCED						
Rural Energy Pilot Program	December 31, 2026	05-08	1,998,820	353,171	1,435,175	1,612,370
"Selawik Solar Battery"	(grant extended)					F05-11 match / VIF
Local Assistance & Tribal Consistency	December 31, 2027	19-06	4,536,000	732,049	1,849,575	
US DOE - EECBG Program	December 31, 2026		75,270		75,270	
DOJ - COPS (Maniilaq Pass Thru)	December 31, 2027	45-03	575,797		575,797	
Total Federal			**47,625,939**	**1,653,002**	**43,808,088**	**6,612,370**
State Grants						
AEA Selawik Solar PV	December 31, 2026	05-11	1,134,500	25,157	794,077	251,500
						VIF award
AML AMBASSADOR PROGRAM	June 30, 2026	05-05	12,500	-	12,500	-
Noorvik Warm Storage	June 30, 2029	32-11	900,000	-	900,000	-
Public Safety & Facilities	June 30, 2027	32-09	1,500,000	-	906,570	-
"Shelter Cabins & Pub Safety Bldg"						
VPSO FY26	June 30, 2026	45-00	2,378,826	2,821,917	(443,091)	-
" VPSO administrative grant"						
ICE ROADS - STATE DOT	June 15, 2026	32-02	96,810	-	96,810	
Total State			**6,022,636**	**2,847,074**	**2,266,866**	**-**
Total ** **(Includes grants not yet awarded)**			**53,648,575**	**4,500,076**	**46,074,954**	**6,612,370**

Grants Administered by but not Awarded to NWAB						
Ambler Bulk Fuel Farm	August 31, 2031	06-01	650,000	303,087	346,913	650,000
						(AEA match 06-03)
Ambler Search & Rescue	August 31, 2031	06-03	1,500,000	244,260	1,255,740	
Ambler AEA Bulk Fuel Farm	December 31, 2025	06-02	650,000	303,087	346,913	

	Closed Grants			UNSPENT
Ice Roads (TORA)	June 30, 2025	32-02	$ 96,810	$ 29,810
VPSO ADMIN FY25	June 30, 2025	45-00	$ 3,600,000	$ (114,000)
VPSO CIP (State of Alaska)	June 30, 2026	45-02	$ 250,000	$ -
Noatak Solar (USDA)	December 31, 2025	32-04	2,008,765	$ 1,330

LANDYE BENNETT BLUMSTEIN LLP

701 West 8th Avenue, Suite 1100, Anchorage, Alaska 99501
907-276-5152 | LBBLawyers.com
EIN: 93-0659437

Northwest Arctic Borough
Attn: The Controller
P.O. Box 1110
Kotzebue, AK 99752

April 9, 2026
Invoice No. 334090

For Legal Services Rendered through March 31, 2026

CLIENT: 01040 - Northwest Arctic Borough

Matter	Fees	Expenses	Total
001 - General	9,644.00	640.20	10,284.20
126 - Planning & Zoning 2004 -	156.00	0.00	156.00
292 - Energy	2,097.00	0.00	2,097.00
310 - VIF/VIC	286.00	0.00	286.00
	Current Billing		**$12,823.20**

LANDYE BENNETT BLUMSTEIN LLP

Client Ref: 01040 - Northwest Arctic Borough

April 9, 2026

Invoice No. 334090

Re: 001 General

Professional Fees

Date		Description	Hours	Amount
03/02/26	MJM	Revise Selawik disaster declaration and response MOU; phone call with D. Hildebrand and C. Hatch regarding VPSO vessel contract and procurement; emails with Ethics Committee	1.10	286.00
03/02/26	DSR	Emails with T. Rust; analyze personnel records; emails with C. Hatch	0.40	84.00
03/03/26	RJU	Draft and Edit Vessel Purchase Agreement	2.20	462.00
03/03/26	DSR	Emails with T. Rust; plan and prepare for ASCHR interview; emails and call with C. Hatch	1.20	252.00
03/04/26	DSR	Plan and prepare for ASCHR interview; attend and participate in ASCHR interview; call with C. Hatch	2.40	504.00
03/04/26	MJM	Emails with Administration regarding contract, insurance, and meeting issues; review related documents; phone call with Mayor Moto	1.10	286.00
03/05/26	DSR	Emails with T. Rust regarding additional documentation	0.30	63.00
03/05/26	MJM	Email to S. Atoruk regarding records request	0.10	26.00
03/10/26	MJM	Revise Kiana ice road agreement; emails with Administration	0.30	78.00
03/13/26	MJM	Phone call with Mayor Moto	0.40	104.00
03/15/26	MJM	Revise Kiana ice road agreement; email to Administration; prepare materials for March Assembly meeting	0.50	130.00
03/16/26	MJM	Emails with Administration regarding March meetings, Shungnak disaster and utility obligations, pending contract, and related issues; analyze related statutes and regulations	0.60	156.00

LANDYE BENNETT BLUMSTEIN LLP

Client Ref: 01040 - Northwest Arctic Borough

April 9, 2026

Invoice No. 334090

Professional Fees

Date		Description	Hours	Amount
03/17/26	MJM	Prepare materials for March meetings; emails with Administration	0.60	156.00
03/18/26	MJM	Revise Ambler declaration; emails to Borough	0.20	52.00
03/19/26	MJM	Prepare materials for March meeting; emails with Administration; revise Ambler disaster declaration	0.50	130.00
03/23/26	MJM	Prepare materials for March meeting	1.10	286.00
03/24/26	MJM	Prepare materials for March Assembly meeting; emails with Administration; phone calls with Mayor Moto	3.90	1,014.00
03/24/26	RJU	Review contract edits with M. Mead	0.30	63.00
03/25/26	MJM	Prepare materials for March Assembly meeting; emails with Clerks Office and Administration; Teams meeting with NANA to review Noatak airport project; emails with DOT&PF	2.10	546.00
03/26/26	MJM	Phone call and email with K. Sahely; phone call and emails to Administration	0.50	130.00
03/27/26	MJM	Prepare materials for March Assembly meeting; phone call and emails with Administration; emails with NANA regarding Noatak Airport project; revise related draft Noatak resolutions; revise draft disaster declarations and MOUs	3.10	806.00
03/29/26	MJM	Prepare materials for March Assembly meetings	2.10	546.00
03/30/26	MJM	Participate in BAF Committee/Work Session and Joint School District meeting; prepare related material	9.20	2,392.00
03/31/26	MJM	Attend Regular Assembly meeting; prepare related ordinances; prepare meeting follow-up materials for April	4.20	1,092.00

LANDYE BENNETT BLUMSTEIN LLP

Client Ref: 01040 - Northwest Arctic Borough

April 9, 2026

Invoice No. 334090

Matter Rate Summary

		Rate	Hours	Amount
MJM	Matthew J. Mead	260.00	31.60	8,216.00
DSR	Dezi S. Robb	210.00	4.30	903.00
RJU	Jed Ullrich	210.00	2.50	525.00
Total for Services			**38.40**	**$9,644.00**

Disbursements and Expenses

Date	Expenses	Amount
02/26/26	Travel Expense M. Mead 03/23-03/24 flight from ANC to OTZ conf #UGFXHW - Alaska Airlines Inc.	330.21
03/04/26	Travel Expense M. Mead flight change fee from 03/23-03/24 to 03/30-03/31 flight from ANC to OTZ conf #UGFXHW - Alaska Airlines Inc.	9.99
03/24/26	Travel Expense M. Mead 03/30 flight from ANC to OTZ - Alaska Airlines Inc.	300.00
Total Expenses		**$640.20**

Total This Matter **$10,284.20**

Receipts Since Last Invoice

Prior Balance On This Matter	12,985.94

Date	Description	Total Applied to this Matter
03/18/26	Applied to 333831.	12,985.94

Less Total Payments	$12,985.94
Prior Balance Due	0.00
Current Balance Due	$10,284.20

LANDYE BENNETT BLUMSTEIN LLP

April 9, 2026

Client Ref: 01040 - Northwest Arctic Borough

Invoice No. 334090

Re: 126 Planning & Zoning 2004 -

Professional Fees

Date		Description	Hours	Amount
03/04/26	MJM	Emails with N. Naylor regarding rezoning process; review related Code provisions	0.30	78.00
03/05/26	MJM	Emails with N. Naylor regarding rezoning process; review related documents and Code provisions	0.30	78.00

Matter Rate Summary

		Rate	Hours	Amount
MJM	Matthew J. Mead	260.00	0.60	156.00
Total for Services			**0.60**	**$156.00**
		Total This Matter		**$156.00**

Receipts Since Last Invoice

Prior Balance On This Matter		52.00
Date	Description	Total Applied to this Matter
03/18/26	Applied to 333831.	52.00
Less Total Payments		$52.00
Prior Balance Due		0.00
Current Balance Due		$156.00

LANDYE BENNETT BLUMSTEIN LLP

Client Ref: 01040 - Northwest Arctic Borough

April 9, 2026

Invoice No. 334090

Re: 292 Energy

Professional Fees

Date		Description	Hours	Amount
03/12/26	MJM	Review and respond to emails regarding ANRI contract	0.20	52.00
03/15/26	MJM	Prepare Amended and Restated NW Electric agreement for Deering; review related documents; prepare heat pump and solar training agreements; review related documents; phone calls and emails with I. Mathiasson	2.10	546.00
03/16/26	MJM	Participate in weekly OCED meeting; review related emails	0.30	78.00
03/17/26	MJM	Prepare project contracts; emails with staff and Administration	0.90	234.00
03/18/26	MJM	Emails with I. Mathiasson; review related project emails; prepare related contract; review USDA input and research related subcontractor status	0.50	130.00
03/18/26	MDP	Research and analyze Alaska State requirements and licensing for an out-of-state engineer to practice in Alaska	0.70	147.00
03/19/26	MJM	Prepare project contracts; phone calls and emails with I. Mathiasson review related documents	1.80	468.00
03/20/26	MJM	Review and revise Selawik lease; email to I. Mathiasson	0.40	104.00
03/23/26	MJM	Participate in weekly OCED meeting	0.60	156.00
03/25/26	MJM	Review ANRI performance bond and analyze related coverage for BABA compliance; email to I. Mathiasson	0.50	130.00
03/26/26	MJM	Phone call with I. Mathiasson regarding contract and procurement matters	0.20	52.00

LANDYE BENNETT BLUMSTEIN LLP

Client Ref: 01040 - Northwest Arctic Borough

April 9, 2026

Invoice No. 334090

Matter Rate Summary

		Rate	Hours	Amount
MJM	Matthew J. Mead	260.00	7.50	1,950.00
MDP	Michael D. Partrick	210.00	0.70	147.00
Total for Services			**8.20**	**$2,097.00**
		Total This Matter		**$2,097.00**

Receipts Since Last Invoice

Prior Balance On This Matter		1,494.00
Date	Description	Total Applied to this Matter
03/18/26	Applied to 333831.	1,494.00
Less Total Payments		$1,494.00
Prior Balance Due		0.00
Current Balance Due		$2,097.00

LANDYE BENNETT BLUMSTEIN LLP

Client Ref: 01040 - Northwest Arctic Borough

April 9, 2026

Invoice No. 334090

Re: 310 VIF/VIC

Professional Fees

Date		Description	Hours	Amount
03/10/26	MJM	Phone call with H. Walker regarding upcoming VIC meeting issues	0.20	52.00
03/11/26	MJM	Phone call with H. Walker regarding application/project issues; review related documents	0.70	182.00
03/26/26	MJM	Phone call with H. Walker regarding upcoming VIC meeting and related issues; review related emails	0.20	52.00

Matter Rate Summary

		Rate	Hours	Amount
MJM	Matthew J. Mead	260.00	1.10	286.00
Total for Services			**1.10**	**$286.00**
		Total This Matter		**$286.00**

Receipts Since Last Invoice

Prior Balance On This Matter	2,678.00

Date	Description	Total Applied to this Matter
03/18/26	Applied to 333831.	2,678.00
Less Total Payments		$2,678.00

Prior Balance Due	0.00
Current Balance Due	$286.00

Please return this page with remittance

to
Landye Bennett Blumstein LLP - ANC
701 West 8th Avenue
Suite 1100
Anchorage, Alaska 99501

Invoice No.	334090
Bill Date:	April 9, 2026
Client Code:	01040
Client Name:	Northwest Arctic Borough

Total Fees	12,183.00
Disbursements	640.20
Current Billing	**$12,823.20**

Amount enclosed: _____

We accept the following forms of payment:

Checks – Payable to Landye Bennett Blumstein LLP
ACH – First National Bank Alaska, for instruction and notification of ACH payment
email BethP@lbblawyers.com
Visa, Master Card & American Express accepted, 2.5% fee – www.LBBlawyers.com