

**North Slope Borough
Operating Budget Summary
All Government Entities**

Entity	Actual Year 2016-2017	Actual Year 2017-2018	Budget 2018-2019	Supplemental FY18-19	Revised Budget 2018-2019	Actual 6 Months 2018-2019	Budget 2019-2020	Change From 2018-2019	% Change
NSB Departments	212,318,570	226,528,645	271,540,398	2,616,995	274,157,393	101,491,190	251,903,428	(22,253,965)	(8.1)
NSB School District	38,021,315	38,763,467	35,375,626	2,260,000	37,635,626	8,843,907	31,838,063	(5,797,563)	(15.4)
Ilisagvik College	12,228,507	13,277,643	13,199,645		13,199,645	7,739,049	11,879,680	(1,319,965)	(10.0)
	262,568,392	278,569,755	320,115,669	4,876,995	324,992,664	118,074,146	295,621,171	(29,371,493)	(9.0)
Permanent Fund Transfer	0	2,000,000	3,000,000		3,000,000	0	5,000,000	2,000,000	66.7
Power & Light Transfer	11,218,205	16,100,000	15,001,961		15,001,961	0	14,193,959	(808,002)	(5.4)
	11,218,205	18,100,000	18,001,961	0	18,001,961	0	19,193,959	1,191,998	6.6
Debt Service	129,050,260	201,016,484	66,012,768	9,241,622	75,254,390	2,733,025	87,544,250	12,289,860	16.3
Total Operating Budget	402,836,857	497,686,239	404,130,398	14,118,617	418,249,015	120,807,171	402,359,380	(15,889,635)	(3.8)

**North Slope Borough
All Government Entities Total**

Expenditure Type	Actual Year 2016-2017	Actual Year 2017-2018	Budget 2018-2019	Supplemental 2018-2020	Revised Budget 2018-2019	Actual 6 months 2018-2019	Budget 2019-2020	Budget Variance	% Change
6100 Personal Services									
Total Permanent Wages	63,483,766	67,534,242	80,132,748		80,132,748	31,668,480	80,347,690	214,942	0.3%
Total Permanent Overtime Wages	4,721,491	4,554,925	1,784,337		1,784,337	1,722,433	1,796,432	12,095	0.7%
Total Temporary Wages	3,949,080	5,110,698	1,908,971		1,908,971	2,773,763	1,832,669	(76,302)	(4.0)%
Total Temporary Overtime Wages	287,761	416,604	25,000		25,000	259,919	25,000	0	0.0%
Total Benefits	49,906,514	51,726,180	50,914,209		50,914,209	18,018,264	51,042,064	127,855	0.3%
Total Personal Services	122,348,611	129,342,649	134,765,265	0	134,765,265	54,442,860	135,043,855	278,590	0.2%
6200 Contractual Services									
Total Communications	2,276,831	2,131,892	2,386,041		2,386,041	1,196,513	3,024,498	638,457	26.8%
Total Contributions & Municipal Support	15,927,616	19,444,223	43,239,559	4,876,995	48,116,554	8,564,138	35,306,058	(12,810,496)	(26.6)%
Total Maintenance Services	1,791,001	1,830,864	3,490,540		3,490,540	846,410	2,673,126	(817,414)	(23.4)%
Total Insurance & Bonding Reserves	187,067,995	256,900,055	140,960,355	9,241,622	150,201,977	21,051,070	156,568,932	6,366,955	4.2%
Total Professional Services	37,732,126	44,677,555	44,531,561		44,531,561	15,288,903	36,850,402	(7,681,159)	(17.2)%
Total Rents and Utilities	10,900,046	10,639,440	10,657,280		10,657,280	6,479,953	9,448,840	(1,208,440)	(11.3)%
Total Travel and Lodging	5,117,784	4,475,635	4,561,074		4,561,074	1,683,614	4,880,254	319,180	7.0%
Total Other Services & Expenses	2,029,986	12,309,669	1,655,801		1,655,801	660,227	2,406,127	750,326	45.3%
Total Contractual Services	262,843,386	352,409,331	251,482,211	14,118,617	265,600,828	55,770,829	251,158,237	(14,442,591)	(5.4)%
6500 Supplies									
Total Fuel	8,071,362	8,247,888	11,149,980		11,149,980	5,706,193	9,008,975	(2,141,005)	(19.2)%
Total Supplies-Buildings & Grounds	1,363,405	1,316,038	1,418,350		1,418,350	1,804,505	1,445,494	27,144	1.9%
Total Supplies-Non-Buildings & Grounds	3,489,602	3,211,530	2,825,114		2,825,114	1,854,362	3,032,397	207,283	7.3%
Total Supplies	12,924,370	12,775,456	15,393,444	0	15,393,444	9,365,060	13,486,866	(1,906,578)	(12.4)%
6700 Equipment & Replacement Parts									
Total New Equipment Under \$5,000	1,148,694	731,809	618,088		618,088	240,993	509,772	(108,316)	(17.5)%
Total Equipment & Parts Under \$5,000	1,578,321	1,569,367	1,579,466		1,579,466	755,718	1,677,150	97,684	6.2%
Total Equipment & Parts Over \$5,000	1,993,475	857,626	291,924		291,924	231,710	483,500	191,576	65.6%
Total Equipment & Replacement Parts	4,720,490	3,158,802	2,489,478	0	2,489,478	1,228,422	2,670,422	180,944	7.3%
Total Other Expenses	0	0	0	0	0	0	0	0	0.0%
Grand Total	402,836,857	497,686,238	404,130,398	14,118,617	418,249,015	120,807,170	402,359,380	(15,889,635)	(3.8)%

North Slope Borough
FY 2019-2020
Operating Budget Summary
Borough Departments Only

Department	FTE FY19	FTE FY20	FY18-19 Budget	FY18-19 Supplemental	FY18-19 Revised Budget	Personal Services	Contractual Services	Supplies	Equipment	FY19-20 Total Budget	Change from Prior Year	% Change
Assembly Clerks	17	17	3,396,196		3,396,196	1,611,784	1,746,599	37,813	0	3,396,196	0	0.00%
Mayors Office	40	41	43,487,143	2,616,995	46,104,138	7,805,607	28,147,772	506,395	18,200	36,477,974	(9,626,164)	(20.88)%
Administration & Finance	132.25	136.5	50,182,762		50,182,762	20,013,458	20,858,824	330,510	251,974	41,454,766	(8,727,996)	(17.39)%
Law	11	11	3,092,381		3,092,381	2,105,391	975,400	11,090	500	3,092,381	0	0.00%
Planning	33.25	33.25	5,976,739		5,976,739	4,588,718	921,555	122,050	5,000	5,637,323	(339,416)	(5.68)%
Inupiat Heritage Language & Culture	31	31	4,416,362		4,416,362	3,565,747	480,733	210,148	8,000	4,264,628	(151,734)	(3.44)%
Human Resources	26	26	5,555,817		5,555,817	4,910,397	584,338	56,000	5,000	5,555,735	(82)	(0.00)%
Health	183.05	181.49	27,927,252		27,927,252	20,971,316	5,534,044	763,470	29,000	27,297,830	(629,422)	(2.25)%
Housing	16	20	3,060,114		3,060,114	3,039,994	20,120	0	0	3,060,114	0	0.00%
Wildlife	33	30	5,735,145		5,735,145	4,378,476	1,216,169	105,500	35,000	5,735,145	0	0.00%
Police	83	86	14,422,503		14,422,503	12,908,788	1,445,730	424,071	59,634	14,838,223	415,720	2.88%
Fire	58.58	54	9,356,578		9,356,578	7,986,207	733,091	344,707	88,864	9,152,869	(203,709)	(2.18)%
Search & Rescue	28	31	12,484,395		12,484,395	5,569,218	5,172,704	1,064,993	372,400	12,179,315	(305,080)	(2.44)%
CIPM	3.5	3.5	348,345		348,345	348,345	0	0	0	348,345	0	0.00%
Public Works	309.27	309.6	82,098,666		82,098,666	35,240,409	32,865,206	9,510,119	1,796,850	79,412,584	(2,686,082)	(3.27)%
Grand Total	1,004.90	1011.34	271,540,398	2,616,995	274,157,393	135,043,855	100,702,285	13,486,866	2,670,422	251,903,428	(22,253,965)	(8.12)%

**North Slope Borough
All NSB Departments Total**

Expenditure Type	Actual Year 2016-2017	Actual Year 2017-2018	Budget 2018-2019	Supplemental 2018-2020	Revised Budget 2018-2019	Actual 6 months 2018-2019	Budget 2019-2020	Budget Variance	% Change
6100 Personal Services									
Total Permanent Wages	63,483,766	67,534,242	80,132,748		80,132,748	31,668,480	80,347,690	214,942	0.3%
Total Permanent Overtime Wages	4,721,491	4,554,925	1,784,337		1,784,337	1,722,433	1,796,432	12,095	0.7%
Total Temporary Wages	3,949,080	5,110,698	1,908,971		1,908,971	2,773,763	1,832,669	(76,302)	(4.0)%
Total Temporary Overtime Wages	287,761	416,604	25,000		25,000	259,919	25,000	0	0.0%
Total Benefits	49,906,514	51,726,180	50,914,209		50,914,209	18,018,264	51,042,064	127,855	0.3%
Total Personal Services	122,348,611	129,342,649	134,765,265	0	134,765,265	54,442,860	135,043,855	278,590	0.2%
6200 Contractual Services									
Total Communications	2,276,831	2,131,892	2,386,041		2,386,041	1,196,513	3,024,498	638,457	26.8%
Total Contributions & Municipal Support	5,983,786	8,515,841	32,636,177	2,616,995	35,253,172	3,262,447	26,120,000	(9,133,172)	(25.9)%
Total Maintenance Services	1,791,001	1,830,864	3,490,540		3,490,540	846,410	2,673,126	(817,414)	(23.4)%
Total Insurance & Bonding Reserves	8,778,215	9,442,282	21,570,000		21,570,000	9,474,138	17,992,660	(3,577,340)	(16.6)%
Total Professional Services	37,711,797	44,677,555	44,531,561		44,531,561	15,288,903	36,850,402	(7,681,159)	(17.2)%
Total Rents and Utilities	8,635,698	8,290,180	8,061,017		8,061,017	4,042,596	6,755,218	(1,305,799)	(16.2)%
Total Travel and Lodging	5,117,784	4,475,635	4,561,074		4,561,074	1,683,614	4,880,254	319,180	7.0%
Total Other Services & Expenses	2,029,986	1,887,491	1,655,801		1,655,801	660,227	2,406,127	750,326	45.3%
Total Contractual Services	72,325,099	81,251,739	118,892,211	2,616,995	121,509,206	36,454,848	100,702,285	(20,806,921)	(17.1)%
6500 Supplies									
Total Fuel	8,071,362	8,247,888	11,149,980		11,149,980	5,706,193	9,008,975	(2,141,005)	(19.2)%
Total Supplies-Buildings & Grounds	1,363,405	1,316,038	1,418,350		1,418,350	1,804,505	1,445,494	27,144	1.9%
Total Supplies-Non-Buildings & Grounds	3,489,602	3,211,530	2,825,114		2,825,114	1,854,362	3,032,397	207,283	7.3%
Total Supplies	12,924,370	12,775,456	15,393,444	0	15,393,444	9,365,060	13,486,866	(1,906,578)	(12.4)%
6700 Equipment & Replacement Parts									
Total New Equipment Under \$5,000	1,148,694	731,809	618,088		618,088	240,993	509,772	(108,316)	(17.5)%
Total Equipment & Parts Under \$5,000	1,578,321	1,569,367	1,579,466		1,579,466	755,718	1,677,150	97,684	6.2%
Total Equipment & Parts Over \$5,000	1,993,475	857,626	291,924		291,924	231,710	483,500	191,576	65.6%
Total Equipment & Replacement Parts	4,720,490	3,158,802	2,489,478	0	2,489,478	1,228,422	2,670,422	180,944	7.3%
Total Other Expenses	0	0	0	0	0	0	0	0	0.0%
Grand Total	212,318,570	226,528,645	271,540,398	2,616,995	274,157,393	101,491,190	251,903,428	(22,253,965)	(8.12)%

Revenue Code	Revenue Type	FY16-17 Actual	FY17-18 Actual	FY18-19 Budget	FY18-19 Supplemental	FY18-19 Revised	FY19-20 Projected
PROPERTY AND SALES TAXES:							
1000.4015	Property Tax Current (O&M Budget Applied)(i)	286,482,407	322,373,312	313,777,232	4,876,995	318,654,227	292,245,750
1000.4015	Property Tax Debt Service (Required Debt Payment)(j)	108,172,798	73,312,120	64,012,768	9,241,622	73,254,390	85,544,250
	Total Property Taxes	394,655,205	395,685,432	377,790,000	14,118,617	391,908,617	377,790,000
1000.4025	Property Tax - Prior Year	3,674,586	461,707	500,000		500,000	450,000
1000.4030	Penalties and Interest - Property Tax Prior	149,038	111,047	150,000		150,000	120,000
1000.4035	Penalties and Interest - Property Tax Current	773,337	131,203	120,000		120,000	130,000
	Total Property and Sales Taxes	399,252,166	396,389,389	378,560,000	14,118,617	392,678,617	378,490,000
FEDERAL INTERGOVERNMENTAL:							
1000.4240	Federal Lands Entitlement	1,250,115	1,275,787	1,216,406		1,216,406	1,275,787
	Total Federal Intergovernmental	1,250,115	1,275,787	1,216,406	0	1,216,406	1,275,787
STATE INTERGOVERNMENTAL:							
1000.4140	Community Revenue Sharing	331,164	371,104	250,000		250,000	350,000
1000.4155	State-Phone & Electric CoOp Tax	526,418	790,011	526,418		526,418	790,011
1000.4165	State Participation - Jail	1,032,870	1,103,978	1,032,870		1,032,870	1,103,978
	Total State Intergovernmental	1,890,452	2,265,093	1,809,288	0	1,809,288	2,243,989
CHARGES FOR SERVICES/OTHER REVENUE:							
1000.4175	Alaska Medicaid Reimbursement	64,752	-	-		-	-
1000.4432	Barrow Village Utility Deposits	350	350	500		500	350
1000.4436	Gas Field Receipts	1,527,353	1,506,781	1,485,000		1,485,000	1,506,781
1000.4442	Rental Income-Barrow	141,107	135,668	199,184		199,184	200,000
1000.4446	Rental Income-Village	8,800	7,200	14,400		14,400	8,000
1000.4448	Senior Center Rental Income	140,444	107,055	159,388		159,388	100,000
1000.4452	Misc Rental Income	-	-	-		-	-
1000.4479	Mental Health Clinic Fees	-	2,993	-		-	-
1000.4482	Veterinary Clinic Fees	66,830	67,279	64,236		64,236	65,000
1000.4485	DVSA Client Fees (AWIC Client Fees)	2,254	780	480		480	750
1000.4488	Child Care Center Fees	197,682	231,604	243,964		243,964	215,000
1000.4491	PHN Client Fees	757	8	-		-	-
1000.4525	Administrative Allocation Fees - RPMF (9039)	240,508	240,892	320,000		320,000	320,000
1000.4526	Administrative Allocation Fees - SA10 (9031)	1,479,306	1,161,254	1,508,411		1,508,411	1,490,000
1000.4527	Administrative Allocation Fees - Utility (9033)	1,517,307	1,595,174	1,742,997		1,742,997	1,673,590
1000.4605	Planning & Zoning Fees	783,558	698,385	1,000,000		1,000,000	740,000
1000.4610	Planning Misc. Receipts	2,224	1,668	5,000		5,000	2,000

Revenue Code	Revenue Type	FY16-17 Actual	FY17-18 Actual	FY18-19 Budget	FY18-19 Supplemental	FY18-19 Revised	FY19-20 Projected
CHARGES FOR SERVICES/OTHER REVENUE CONT.:							
1000.4611	Heritage Gift Shop Sales	172,368	97,776	80,000		80,000	90,000
1000.4612	AKP SPM Museum Sales	5,097	2,618	5,000		5,000	2,000
1000.4639	Misc Other Charges	(5,748)	(4,763)	12,000		12,000	-
1000.4762	Senior Hot Lunch Donations	2,148	2,422	3,548		3,548	2,500
1000.4764	ICC Donations	-	29,000	-		-	-
1000.4767	Healthy Communities Donations	-	700	-		-	-
1000.4779	Misc Other Donations	-	2,936	20,000		20,000	-
1000.4813	Fuel Tax Returns	324,924	221,506	325,000		325,000	250,000
1000.4879	Misc Other Revenues	2,162,876	847,607	2,000,000		2,000,000	687,037
1000.4420.001	Bus Revenue Barrow	6,032	8,431	6,000		6,000	7,000
1000.4410.002	Water Utility - Anaktuvuk Pass	78,992	85,202	90,000		90,000	80,000
1000.4437.002	Fuel Home Delivery - Anaktuvuk Pass	75,611	71,273	75,000		75,000	70,000
1000.4438.002	Commercial Diesel - Anaktuvuk Pass	172,308	137,773	172,000		172,000	130,000
1000.4439.002	Commercial Gasoline - Anaktuvuk Pass	137,924	171,625	138,000		138,000	98,000
1000.4410.003	Water Utility - Point Hope	164,223	173,909	206,000		206,000	182,000
1000.4410.004	Water Utility - Nuiqsut	98,190	143,152	121,000		121,000	125,000
1000.4437.004	Fuel Home Delivery - Nuiqsut	17,958	13,311	18,000		18,000	13,000
1000.4438.004	Commercial Diesel - Nuiqsut	114,808	50,836	115,000		115,000	83,000
1000.4439.004	Commercial Gasoline - Nuiqsut	413,565	459,834	414,000		414,000	425,000
1000.4410.005	Water Utility - Point Lay	75,553	60,386	92,000		92,000	65,000
1000.4437.005	Fuel Home Delivery - Point Lay	51,654	48,996	57,000		57,000	45,000
1000.4438.005	Commercial Diesel - Point Lay	55,308	70,112	133,000		133,000	70,000
1000.4439.005	Commercial Gasoline - Point Lay	35,824	39,570	56,000		56,000	35,000
1000.4410.006	Water Utility - Wainwright	175,181	194,340	184,000		184,000	175,000
1000.4410.007	Water Utility - Kaktovik	139,210	119,626	120,000		120,000	110,000
1000.4410.008	Water Utility - Atqasuk	95,494	94,912	113,000		113,000	95,000
1000.4437.008	Fuel Home Delivery - Atqasuk	53,498	58,417	70,000		70,000	55,000
1000.4438.008	Commercial Diesel - Atqasuk	86,365	72,167	59,000		59,000	63,000
1000.4439.008	Commercial Gasoline - Atqasuk	91,954	82,700	126,000		126,000	80,000
Total Charge for Services		10,974,549	9,113,465	11,554,108	0	11,554,108	9,359,008
INVESTMENT INCOME:							
1000.4715	Investment Earnings	5,861,217	4,221,939	2,500,000		2,500,000	2,500,000
Total Investment Income		5,861,217	4,221,939	2,500,000	0	2,500,000	2,500,000
OTHER REVENUE:							
1000.4803	Economic Impact Assistance Payment (EIAP)	8,028,941	8,231,311	8,490,596		8,490,596	8,490,596
Total Other Revenue		8,028,941	8,231,311	8,490,596	0	8,490,596	8,490,596

Revenue Code	Revenue Type	FY16-17 Actual	FY17-18 Actual	FY18-19 Budget	FY18-19 Supplemental	FY18-19 Revised	FY19-20 Projected
Revenue Type Summary							
	Property and Sales Tax	399,252,166	396,389,389	378,560,000	14,118,617	392,678,617	378,490,000
	Total Federal Intergovernmental	1,250,115	1,275,787	1,216,406	0	1,216,406	1,275,787
	Total State Intergovernmental	1,890,452	2,265,093	1,809,288	0	1,809,288	2,243,989
	Total Charge for Services	10,974,549	9,113,465	11,554,108	0	11,554,108	9,359,008
	Investment Income	5,861,217	4,221,939	2,500,000	0	2,500,000	2,500,000
	Other Revenue	8,028,941	8,231,311	8,490,596	0	8,490,596	8,490,596
	TOTAL GENERAL FUND REVENUE	427,257,440	421,496,984	\$404,130,398	\$14,118,617	\$418,249,015	\$402,359,380