

**NORTH SLOPE BOROUGH  
BUDGET DOCUMENT  
FY 2018-2019  
TABLE OF CONTENTS**

**INTRODUCTORY SECTION**

North Slope Borough Organizational Chart.....	1
Principal Executive Officers .....	2-3
Budget Calendar FY 2018-2019 .....	4
Property Tax Calendar FY2018-2019 .....	5
Property Tax Computation - Tax Cap Formulas.....	6-7
Property Tax Levy Resolution.....	8
School Budget Resolution .....	9
Permanent Fund Transfer Resolution.....	10
NSB Ordinance .....	11-15
North Slope Borough Map .....	16

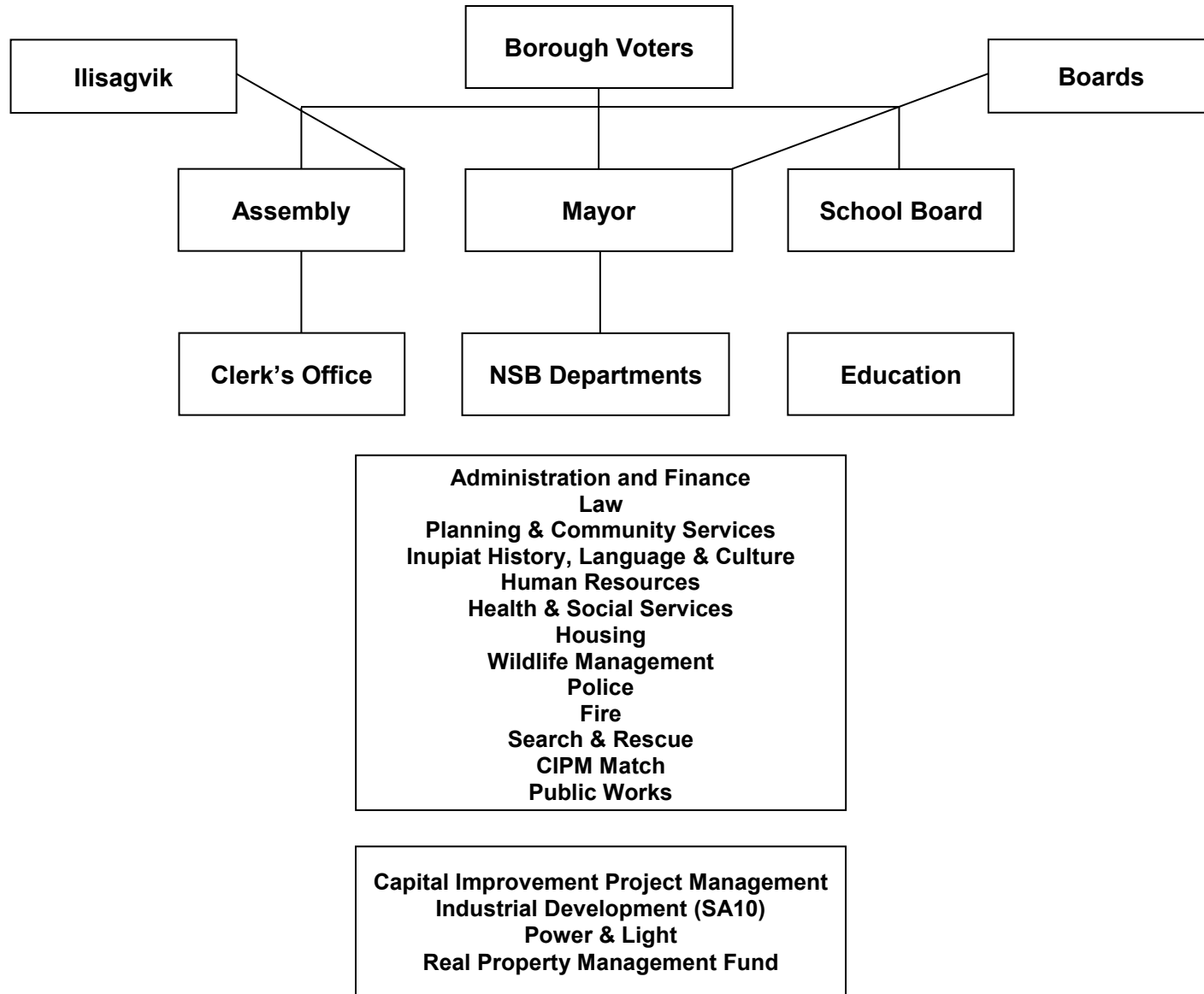
**BUDGET DOCUMENT  
FY 2018-2019  
TABLE OF CONTENTS**

**OPERATING BUDGET SECTION**

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Expenditure/Revenue Summaries .....	A
Assembly/Clerk’s Office.....	B
Mayor’s Office.....	C
Department of Administration and Finance .....	D
Department of Law .....	E
Department of Planning and Community Services.....	F
Department of Inupiat History, Language and Culture .....	G
Department of Human Resources.....	H
Department of Housing.....	I
Department of Health and Social Services.....	J
Department of Wildlife Management.....	K
Police Department .....	L
Fire Department.....	M
Department of Search & Rescue .....	N
Department of Public Works .....	O
North Slope Borough School District.....	P
Ilisagvik College.....	Q
Debt Service .....	R
Department of CIPM.....	S
Industrial Development (SA10) .....	T
Power & Light .....	U
Real Property Management Fund.....	V

# NORTH SLOPE BOROUGH, ALASKA



## PRINCIPAL EXECUTIVE OFFICERS

Office	Name	Term & Manner of Selection	Years of service <sup>(1)</sup>	Expiration of Term
<b><u>MAYOR</u></b>				
	Harry K. Brower, Jr.	3 years; elected	1	2020
<b><u>ASSEMBLY**</u></b>				
President	John Hopson, Jr	3 years; elected, District A-2	8	2019
Vice President	Roy M. Nageak, Sr	3 years; elected, District A-3A	7	2018
Member	Doreen Ahgeak Lampe	3 years; elected, District A-3B	6	2020
Member	Alzred S. Oomittuk	3 years; elected, District A-1	2	2020
Member	Crawford Patkotak	3 years; elected, District A-3C	1	2019
Member	Thomas Napageak Jr.	1 year; appointed, District A-4	0	2018
Member	Josiah A. Patkotak	1 year; elected, District A-3D	0	2018
Member	Martha O. Tukrook	3 year, elected, District A-5	0	2020
Member	Herman L. Ahsoak	2 year, elected, District A-3E	0	2019
Member	Jerry Sikvayugak	2 year, elected, District A-6	0	2019
Member	Vernon A. Edwardsen	3 year, elected District A-3F	6	2020
Borough Clerk	Sheila H. Burke	Appointed by Assembly	5	
**Information provided by the NSB Clerk's Office				
<b><u>GENERAL GOVERNMENT – DIRECTORS</u></b>				
Chief Administrative Officer	Forrest "Deano" Olemaun	Appointed by Mayor <sup>(2)</sup>	1	
Administration & Finance	Eben Hopson, Jr.	Appointed by Mayor <sup>(2)</sup>	0	
Law	Felipe J. Farley	Appointed by Mayor <sup>(2)</sup>	1	
Planning & Community Services	Gordon R. Brower	Appointed by Mayor	1	
Inupiat History, Language, & Culture	Katherine Ahgeak	Appointed by Mayor	3	
Human Resources	Lucy M. Leavitt	Appointed by Mayor	5	
Health & Social Services	Rosemarie Habeich	Appointed by Mayor	5	
Police Department	Vacant	Appointed by Mayor <sup>(2)</sup>	1	
Search & Rescue	April D. Brower	Appointed by Mayor	3	
Fire	Joseph D. Dingman	Appointed by Mayor	1	
Wildlife Management	Taqlik B. Hepa	Appointed by Mayor	13	
CIPM MATCH	Bernadette J. Adams	Appointed by Mayor	1	
Public Works	Scott K. Danner	Appointed by Mayor	0	
**Information provided by NSB Human Resources Department				

## SPECIAL SERVICES

<b>Bond Counsel</b>	Hawkins, Delafield & Wood	Appointed by Mayor <sup>(2)</sup>	37	
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## PRINCIPAL EXECUTIVE OFFICERS

Office	Name	Term & Manner of Selection	Years of service <sup>(1)</sup>	Expiration of Term
<b><u>NSBSD SCHOOL BOARD**</u></b>				
Member	MaryJo Olemaun	3 years; elected, Seat A	0	2020
Member	Qaiyaan Harcharek	3 years; elected, Seat B	4	2020
President	Roxanne Brower	3 years; elected, Seat C	1	2019
Member	Eva Kinneeveauk	3 years; elected, Seat D	12	2019
Member	Raymond Aguvluk, Jr.	3 years; elected, Seat E	0	2020
Clerk	Heidi Ahsoak	3 years; elected, Seat F	2	2018
Member	Nora Jane Burns	3 years; elected, Seat G	2	2018
Superintendent	Stewart McDonald	Appointed by the School Board	0	
** Information provided by the NSBSD				
<b><u>ILISAGVIK COLLEGE BOARD OF TRUSTEES**</u></b>				
Chairperson	Bill Tracey, Sr.	5 years; appointed <sup>(2)</sup>	9	2018
Vice Chair	Vacant	5 years; appointed		2020
Secretary	Roxanne Brower	5 years; appointed <sup>(2)</sup>	3	2019
Treasurer	Lillian Lane	5 years; appointed <sup>(2)</sup>	12	2020
Trustee	Amos Aguvluk Nashookpuk	5 years; appointed <sup>(2)</sup>	7	2020
Trustee	Dora Leavitt	5 years; appointed <sup>(2)</sup>	3	2021
Trustee	Elsie Itta	5 years; appointed <sup>(2)</sup>	6	2019
Trustee	Ida Angasan	5 years; appointed <sup>(2)</sup>	21	2018
Trustee	Mary Jo Olemaun	5 years; appointed <sup>(2)</sup>	0	2017
Trustee	Patricia Lloyd	5 years; appointed <sup>(2)</sup>	3	2021
Trustee	Lloyd Pikok	5 years; appointed <sup>(2)</sup>	1	2017
President	Dr. Pearl Kiyawn Brower	Appointed by Ilisagvik	5	
* If appointment is confirmed by the NSB Mayor, they will be sworn in at the spring meeting in March 2018				
** Information provided by Ilisagvik College				

<sup>(1)</sup> May be non-consecutive terms

<sup>(2)</sup> Confirmed by the Assembly

## Budget Calendar - FY 2018-2019

	<u>State Law</u>	<u>Ordinance</u>	<u>Calendar*</u>
School Board's Summary Budget to Borough Mayor for inclusion in the Comprehensive Budget		February 2	January 24
School Board's Detail Budget to Assembly-- A.S. 14.14.060©	May 1	March 2	January 29
Comprehensive Borough Operating Budget Document to Assembly		March 16	March 16
Public Hearing on Operating Budget	May 1	March 30	March 27-28
Adoption of Local Support Appropriation--School--A.S. 14.14.060©	May 31	March 30	March 28
Local Sources--Amount for School Purposes to Board--A.S. 14.14.060©	May 31	March 30	March 28
Adoption of Tax Levying Resolution--A.S. 29.45.240	June 15	March 30	March 28
Adoption of Appropriation--All Others		March 30	March 28
Assembly Approves the Operating Budget Ordinance		March 30	March 28
Proposed Capital Budget and Six Year Plan to Assembly (Charter Section 11.020)		May 31	May 31**
Adoption of Capital Improvements Ordinance		June 15	June 15**

\*Calendar is subject to correspond with Assembly meeting dates.

\*\*Calendar may be amended

## Property Tax Calendar - FY2018-2019

<u>Property Tax Forms</u>	<u>State Law</u>	<u>Calendar*</u>
Senior Citizen Tax Exemption & Other State Required Exemptions Due		January 15
Business Property Assessment Forms Due		February 1
Resolution Fixing Equalization Date; Date When Taxes Are Delinquent		February 13
Other Tax Exemptions Due		February 15
Notice of Assessment Mailed		March 1
Adoption of Tax Levying Resolution (AS 29.45.240(b))	June 15	March 28
Appeal by Person on Roll (AS 29.45.190(b))	Within 30 Days After Notice of Assessment	March 30
Board of Equalization Hearing (AS 29.45.170(b))	Minimum 30 Days After Notice of Assessment	May 2**
Assessor Certifies Final Assessment Roll (AS 29.45.210(c))	June 1	June 1
Tax Bills Mailed (AS 29.45.240(b))	July 1	June 1
Taxes Due (NSBMC 3.25.030)		June 29
Taxes Delinquent		July 1

\*Calendar may be subject to correspond with Assembly meeting dates.

\*\*Calendar may be amended

## NORTH SLOPE BOROUGH PROPERTY TAX COMPUTATION - TAX CAP FORMULAS

State of Alaska Statute AS 29.45.080 imposes a tax cap formula to determine the maximum allowable tax a municipality may levy and collect on oil and gas production and pipeline property. Due to the substantial tax base and limited population it is to the advantage of the North Slope Borough to use the method in AS 29.45.080(c) to calculate the amount of tax to be levied and collected. "AS 29.45.080(c): a municipality may levy and collect a tax on the full and true value of that portion of taxable property taxable under AS 43.56 as assessed by the department of revenue which value, when combined with the value of property otherwise taxable by the municipality, does not exceed the product of 375% of the average per capita assessed full and true value of property in the State multiplied by the number of residents of the taxing municipality."

Mill rates use reduced property tax values for the actual levy. Following are computations of the full value and reduced value mill rates.



**NORTH SLOPE BOROUGH**  
**PROPERTY TAX COMPUTATION-TAX CAP FORMULAS**  
**FISCAL Years 2016 through 2019**

**CALCULATION OF O & M BUDGET TAX CAP**

	<b><u>FY16</u></b>	<b><u>FY17</u></b>	<b><u>FY18</u></b>	<b><u>FY19</u></b>
Assessed Value	<i>a</i> 20,862,609,129	21,377,166,446	22,007,334,740	21,000,000,000
Per Capita Average Full Property Tax Value	<i>b</i> 147,519	151,918	156,078	158,496
Average Value Multiplier Per Alaska Statutes	<i>c</i> 300.00%	300.00%	375.00%	375.00%
Average Full Value (b x c)	<i>d</i> 442,557	455,754	585,293	594,360
NSB Population	<i>e</i> 19,638	20,953	20,010	17,871
Equivalent Tax Base (d x e)	<i>f</i> 8,690,934,366	9,549,413,562	11,711,702,925	10,621,807,560
Maximum O&M Mills per statute	<i>g</i> 30.000	30.000	30.000	30.000
Operating Budget Levy Allowed (f x g)	<i>h</i> 260,728,031	286,482,407	351,351,088	318,654,227

**TOTAL LEVY BUDGET**

O&M Budget Applied	<i>i</i> 260,728,031	286,482,407	322,373,312	313,777,232
Required Debt Payment	<i>j</i> 125,230,238	108,995,172	73,538,640	64,012,768
Total (i + j)	385,958,269	395,477,579	395,911,952	377,790,000

**FULL VALUE MILL RATES**

O&M Budget Mills (i / a)	12.50	13.40	14.65	14.94
Required Debt Service Mills (j / a)	6.00	5.10	3.34	3.05
Total Full Value Mills	18.50	18.50	17.99	17.99

**REDUCED VALUE MILL RATES**

Equivalent Tax Base (f above)	8,690,934,366	9,549,413,562	11,711,702,925	10,621,807,560
O&M Millage Based Reduced Values (i / f)	30.00	30.00	27.53	29.54
Debt Millage Based On Reduced Values (j / f)	14.41	11.41	6.28	6.03
Total Reduced Value Mills	44.41	41.41	33.80	35.57

**NORTH SLOPE BOROUGH  
PROPERTY TAX LEVY RESOLUTION  
SERIAL NUMBER 23-2018**

**A RESOLUTION FIXING THE RATE OF LEVY ON PROPERTY IN  
THE NORTH SLOPE BOROUGH**

**WHEREAS**, A.S. 29.45.240(a) provides the rate of levy, the date of equalization and the date when taxes become delinquent shall be fixed by Resolution; and

**WHEREAS**, Resolution No. 11-2018 fixes the date of equalization and the date when taxes become delinquent as of July 30, 2018; and

**WHEREAS**, the Assembly has appropriated the necessary funds to carry out the Borough business and in accordance with the certified assessment roll there are \$21,000,000,000 in estimated assessed value of real and personal property in the Borough which on said value would result in a millage rate of 17.99 of which 14.94 mills are for the Operating Budget per A.S. 29.45.080(c); and

**WHEREAS**, the State average per capita assessed valuation to be certified by the Department of Commerce, Community, and Economic Development will be \$158,496;

NOW THEREFORE BE IT RESOLVED:

1. RATE OF LEVY (on the basis of \$158,496 State average per capita assessed valuation): The rate of levy on each adjusted dollar of taxable property as of January 1, 2018 in the North Slope Borough is hereby fixed at 35.57 mills of which 29.54 are for the Operating Budget per A.S. 29.45.080(c) and 6.03 mills are restricted for Debt Service per A.S. 29.45.100.

INTRODUCED: March 28, 2018

ADOPTED: March 28, 2018

John D. Hopson, Jr. March 28, 2018  
PRESIDENT OF THE ASSEMBLY      DATE

ATTEST:

Sheila Burke March 28, 2018  
BOROUGH CLERK      DATE

Harry K. Brower, Jr. March 28, 2018  
MAYOR      DATE

**NORTH SLOPE BOROUGH  
SCHOOL BUDGET RESOLUTION  
SERIAL NUMBER 19-2018**

**A RESOLUTION INFORMING THE SCHOOL BOARD OF MONIES TO  
BE MADE AVAILABLE FROM "LOCAL SOURCES" WITHIN THE TIME  
SCHEDULE PROVIDED BY STATE LAW**

**WHEREAS**, A.S. 14.14.060(c) provides that the School Board shall submit the annual budget for the year by May 1 and the Assembly shall determine the total amount of money to be made available from local sources for school purposes, and shall furnish the School Board with a statement of the sum to be made available; further stating if the Assembly does not act within 30 days the amount is automatically approved; and

**WHEREAS**, N.S.B.M.C. Section 3.11.010 provides that the School Board shall present a detailed budget to the Mayor no later than March 1, 2018, thereby requiring that the statement of available funds referenced above be made by March 28, 2018;

NOW THEREFORE BE IT RESOLVED:

That the North Slope Borough Assembly advises the North Slope Borough School Board that the total amount of money available from local sources for school purposes for the FY2018-2019 shall be \$35,375,626.

INTRODUCED: March 28, 2018

ADOPTED: March 28, 2018

John D. Hopson, Jr. March 28, 2018  
PRESIDENT OF THE ASSEMBLY      DATE

ATTEST:

Sheila Burke March 28, 2018  
BOROUGH CLERK                      DATE

Harry K. Brower, Jr. March 28, 2018  
MAYOR                                      DATE

**NORTH SLOPE BOROUGH  
PERMANENT FUND TRANSFER RESOLUTION  
SERIAL NUMBER 20-2018**

**A RESOLUTION TRANSFERRING FUNDS TO THE PERMANENT FUND OF  
THE NORTH SLOPE BOROUGH**

**WHEREAS**, Section 12.180 of the North Slope Borough Municipal Code establishes the Permanent Fund, with the intent of providing a source of operating funds at such time as revenues from property taxation, and other sources are unable to provide for the operations of the North Slope Borough; and,

**WHEREAS**, at a special election held on January 29, 2001, the North Slope Borough voters authorized an amendment to Borough Charter section 12.80, which the Assembly effected through Ordinance 84-6-3, to allow annual withdrawals of up to eight percent of the average total value of the fund at the end of the preceding three fiscal years; and,

**WHEREAS**, the Assembly has determined that the current value of the Permanent Fund is insufficient to provide for the future operational needs of the North Slope Borough, and,

**WHEREAS**, the North Slope Borough Proposed Budget for Fiscal Year 2018-2019 presented to the Assembly has anticipated revenues equal to proposed expenditures, without reliance upon a transfer of funds from the Permanent Fund; and,

**WHEREAS**, the Assembly wishes to honor the intent of Section 12.180 of the North Slope Borough Municipal Code by increasing the value of the Permanent to provide for future North Slope Borough operations Fund; and,

NOW THEREFORE BE IT RESOLVED:

1. ANNUAL TRANSFER TO THE PERMANENT FUND FROM THE GENERAL FUND: The annual transfer for fiscal year 2018-2019 is hereby fixed at \$3,000,000.

INTRODUCED: March 28, 2018

ADOPTED: March 28, 2018

John D. Hopson, Jr. March 28, 2018  
PRESIDENT OF THE ASSEMBLY      DATE

ATTEST:

Sheila Burke March 28, 2018  
BOROUGH CLERK      DATE

Harry K. Brower, Jr. March 28, 2018  
MAYOR      DATE

**NORTH SLOPE BOROUGH  
ORDINANCE SERIAL NUMBER 2018-3  
AN ORDINANCE APPROPRIATING MONEY OUT OF THE TREASURY  
FOR FISCAL YEAR ENDING JUNE 30, 2019**

**BE IT ENACTED:**

- Sec. 1. **Classification.** This ordinance is a non-code ordinance.
- Sec. 2. **Severability.** If any provisions of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.
- Sec. 3. **Appropriation Summary.** There is hereby appropriated from the Treasury a total of \$386,128,437 in Sections 4, 5, and 6.
- Sec. 4. **Appropriation-Operating Expenditures.** The following appropriations are made for operating expenditures for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

<u>Function</u>	<u>Administrative Authority</u>	<u>Budgetary Guideline</u>	<u>Appropriation Level</u>
EDUCATION			
NSB SCHOOL DISTRICT	SCHOOL BOARD		\$35,375,626
<u>Source of Funds</u> General Fund		<b><u>\$35,375,626</u></b>	
ILISAGVIK COLLEGE	BOROUGH MAYOR		\$13,199,645
<u>Source of Funds</u> General Fund		<b><u>\$13,199,645</u></b>	

<u>Function</u>	<u>Administrative Authority</u>	<u>Budgetary Guideline</u>	<u>Appropriation Level</u>
<b>PUBLIC SAFETY</b>	<b>BOROUGH MAYOR</b>		
Police Department			\$14,422,503
Fire Department			\$9,356,578
Search and Rescue Department			<u>\$12,484,395</u>
<u>Source of Funds</u>			
General Fund		<b><u>\$36,263,476</u></b>	
<b>GENERAL GOVERNMENT</b>	<b>ASSEMBLY</b>		
Assembly			\$1,274,896
Budgetary Reserve (NSBMC Sec. 3.13.050 (C)(9))			\$1,000,000
Elections			\$114,890
Borough Clerk's Office			<u>\$1,006,410</u>
<u>Source of Funds</u>			
General Fund		<b><u>\$3,396,196</u></b>	
<b>GENERAL GOVERNMENT</b>	<b>BOROUGH MAYOR</b>		
Borough Mayor's Office			\$43,487,143
Administration & Finance			\$52,182,762
Law Department			\$3,092,381
Planning & Community Services			\$5,976,739
Inupiat History, Language and Culture			\$4,416,362
Human Resources			\$5,555,817
Housing Department			\$3,060,114
<u>Source of Funds</u>			
General Fund		<b><u>\$117,771,318</u></b>	

<u>Function</u>	<u>Administrative Authority</u>	<u>Budgetary Guideline</u>	<u>Appropriation Level</u>
<b>WILDLIFE MANAGEMENT</b>	<b>BOROUGH MAYOR</b>		<u>\$5,735,145</u>
<u>Source of Funds</u> General Fund		<b><u>\$5,735,145</u></b>	
<b>HEALTH &amp; SOCIAL SERVICES</b>	<b>BOROUGH MAYOR</b>		<u>\$27,927,252</u>
<u>Source of Funds</u> General Fund		<b><u>\$27,927,252</u></b>	
<b>PUBLIC WORKS</b>	<b>BOROUGH MAYOR</b>		<u>\$82,098,666</u>
<u>Source of Funds</u> General Fund		<b><u>\$82,098,666</u></b>	
<b>CIP MATCH</b>	<b>BOROUGH MAYOR</b>		<u>\$348,345</u>
<u>Source of Funds</u> General Fund		<b><u>\$348,345</u></b>	

**Sec 5. Appropriation - Debt Service**

(a) The following appropriation is to be transferred to the Debt Service fund to pay principal, interest, and bank service charges.

<b>DEBT SERVICE</b>			<u>\$64,012,768</u>
<u>Source of Funds</u> General Fund and Property Taxes A.S. 29.45.080(c) Operating Unit • General Fund - Property Tax A.S. 29.45.100		<b><u>\$64,012,768</u></b>	

**Sec. 6. Appropriation - Operating Transfers - Capital Projects**

(a) The following appropriations are made from the General Fund Reserve for Operations and Reserve for Capital Projects in the form of operating transfers (to) from the following funds:

**CAPITAL IMPROVEMENT PROJECT MANAGEMENT**

<u>Fund:</u>	<u>Amount</u>	<u>Fund:</u>	<u>Amount</u>
56 Schools	\$ 0	64 Public Facilities	
57 Roads	0	65 Sanitary Facilities	0
58 Public Housing	0	67 Communication Fund	0
59 Water Facilities	0	68 General Capital Projects	0
60 Sewage Facilities	0	69 Health Facilities	0
61 Airports	0	70 Library/Cultural Facilities	0
62 Urban Development	0	72 Administration Facilities Fund	0
63 Light, Power, Heat	0	Total	<u><u>\$ 0</u></u>

(b) The Annual Financial Report of FY 2018-19 shall reflect all transfers directed by Ordinance 72-7-16, as applicable.

(c) Unexpended balances of the General Fund as of June 30, 2019 will be transferred as of June 30, 2019 and shall be reflected as such in the Comprehensive Annual Financial Report of FY 2018-19.

**Sec. 7. Adjustment if Non-Local Revenues Vary from Estimates.** Should any revenue source shown in the budget document as derived from State or Federal sources not be received or be received in a lesser amount than indicated, that portion of the appropriation based upon the revenue source shall be reduced by the amount of the revenue shortfall.

**Sec. 8. Other Receipts.** Other receipts not estimated in the budget document and not requiring Borough matching money shall be subject to review by the Assembly and appropriated in a supplemental ordinance.

**Sec. 9. Ordering Supplies Prior to Beginning of Fiscal Year.** The School Board may order, in advance of the school year for which required, necessary supplies and equipment for schools and obligate funds required for those purchases in advance of the fiscal year in which appropriated or authorized. Each document shall contain a statement to the vendor to the effect:

"Order to be paid for from future appropriations; do not deliver supplies or equipment earlier than July 1, 2018."

**Sec. 10. Over expenditures.** NSB Charter 11.130(a) provides that "no payment may be made and no obligation incurred against the municipality except in accordance with appropriations duly made." The penalties of N.S.B.M.C. 3.05.050 and Charter 11.130 apply to a violation of this provision.



Sec. 11. **Financial Reports.** Monthly and Annual Financial Reports shall be in accordance with Title 3, Revenue and Finance, of the North Slope Borough Municipal Code (N.S.B.M.C.) with the expenditures and unexpended balance reflected on the level of appropriation outlined in this ordinance and in full compliance with N.S.B.M.C. 3.05.110.

Sec. 12. **Due Date of Taxes.** Title 3, Revenue and Finance, of the North Slope Borough Code, sets forth the date when the taxes are due and payable, which was contained in the annual assessment date and scheduling resolution. Property taxes for FY2018-2019 are due on June 30, 2018.

Sec. 13. **Effective Date.** The effective date of this ordinance is upon adoption.

INTRODUCED: March 28, 2018

ADOPTED: March 28, 2018

John D. Hopson, Jr. March 28, 2018  
PRESIDENT OF THE ASSEMBLY DATE

Harry K. Brower, Jr. March 28, 2018  
MAYOR DATE

ATTEST:

Sheila Burke March 28, 2018  
BOROUGH CLERK DATE