

**NORTH SLOPE BOROUGH  
BUDGET DOCUMENT  
FY 2023-2024  
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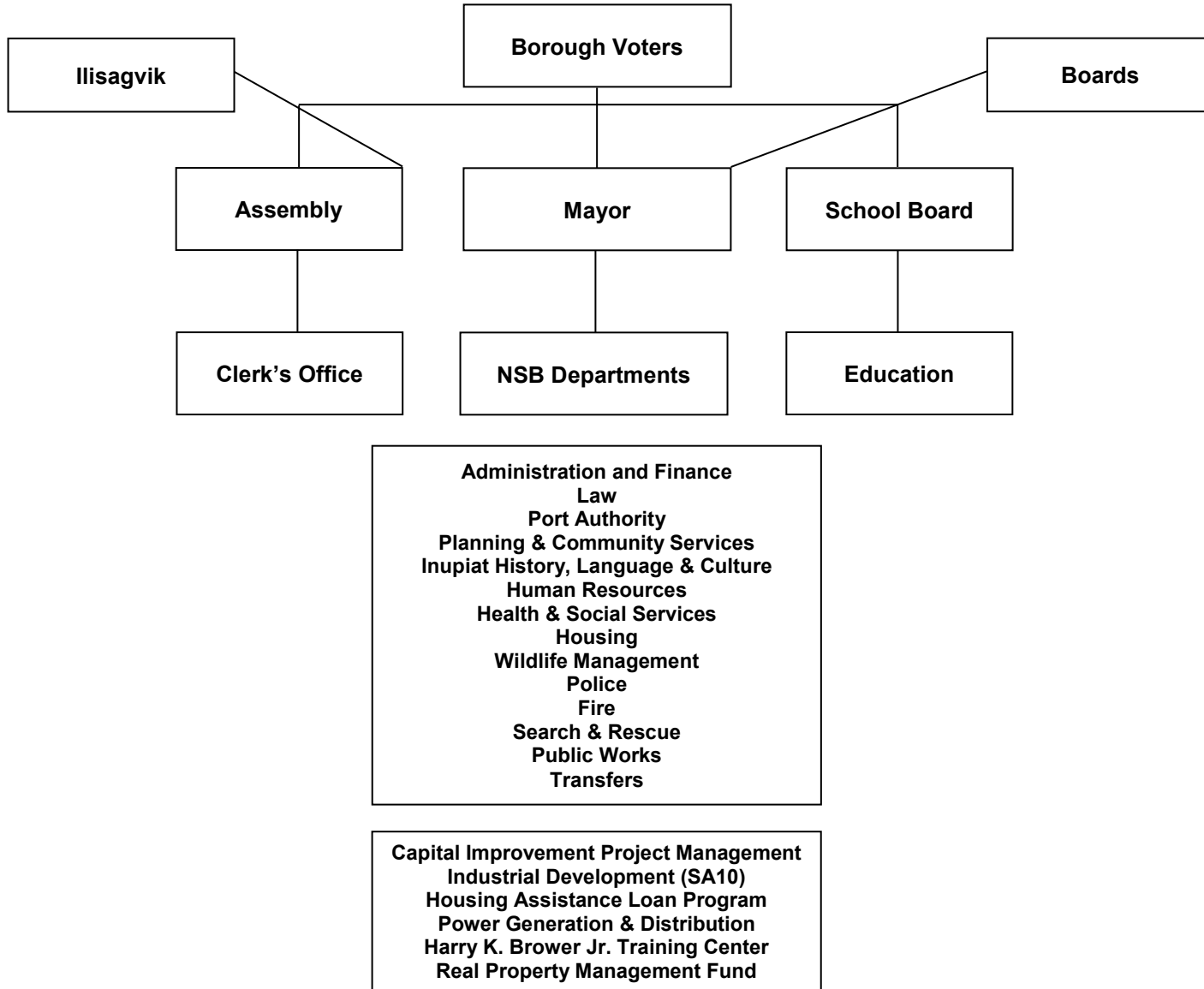
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# NORTH SLOPE BOROUGH



## PRINCIPAL EXECUTIVE OFFICERS

Office	Name	Term & Manner of Selection	Expiration of Term
<b><u>Mayor</u></b>			
	Harry K. Brower, Jr.	3 years; elected	2023
<b><u>Assembly</u></b>			
President	Vernon A. Edwardsen	3 years; elected, District A-3F	2023
Vice President	John Hopson, Jr.	3 years; elected, District A-2	2025
Member	Eva Kinneeveauk	3 years; elected, District A-1	2023
Member	Lars Nelson	3 years; elected, District A-3A	2024
Member	Doreen Ahgeak Lampe	3 years; elected, District A-3B	2023
Member	Crawford Patkotak	3 years; elected, District A-3C	2025
Member	Trina M. Paul	3 years; elected, District A-3D	2024
Member	Frederick Brower	3 years; appointed, District A-3E	2023
Member	Thomas Napageak Jr.	3 years; elected, District A-4	2024
Member	William Tracey, Sr.	3 years; elected, District A-5	2023
Member	Carla SimsKayotuk	3 years; elected, District A-6	2025
Borough Clerk	Sheila H. Burke	Appointed by Assembly	

\*Information provided by the NSB Clerk's Office

### **General Government - Directors**

Chief Administrative Officer	Scott L. Szmyd	Appointed by Mayor <sup>(1)</sup>
Administration & Finance	Beverly JS Eliason	Appointed by Mayor <sup>(1)</sup>
Law	Wayne Cary	Appointed by Mayor <sup>(1)</sup>
Port Authority	Scott Evans	Appointed by Mayor
Planning & Community Services	Chastity G. Olemaun	Appointed by Mayor
Inupiat History, Language, & Culture	Colleen F. Akpik-Lemen	Appointed by Mayor
Human Resources	Maria C. Ortila	Appointed by Mayor
Health & Social Services	Muriel D. Brower	Appointed by Mayor
Housing	Thomas P. Olemaun	Appointed by Mayor
Wildlife Management	Taqulik B. Hepa	Appointed by Mayor
Police Department	Jeffrey R. Brown	Appointed by Mayor <sup>(1)</sup>
Fire	Brian Reiselbara	Appointed by Mayor
Search & Rescue	Heather M. Dingman	Appointed by Mayor
Capital Improvement Projects	Bernadette J. Adams	Appointed by Mayor
Public Works	Scott K. Danner	Appointed by Mayor

\*Information provided by NSB Human Resources Department

### **Special Services**

<b>Bond Counsel</b>	Hawkins, Delafield & Wood	Appointed by Mayor <sup>(1)</sup>
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## PRINCIPAL EXECUTIVE OFFICERS

Office	Name	Term & Manner of Selection	Expiration of Term
<b><u>NSBSD Board of Education</u></b>			
President	Robyn Burke	3 years; elected, Seat A	2023
Clerk	Frieda Nageak	3 years; elected, Seat C	2025
Member	Qaiyaan Harcharek	3 years; elected, Seat B	2023
Member	Nancy Rock	3 years; elected, Seat D	2025
Member	Madeline Hickman	3 years; elected, Seat E	2023
Member	Charles D.N. Brower	3 years; elected, Seat F	2024
Member	Nora Jane Burns	3 years; elected, Seat G	2024
Superintendent	David Vadivelloo	Appointed by the Board of Education	

\*Information provided by the NSBSD

### **Ilisagvik College Board of Trustees**

President	Justina Wilhelm	Appointed by Ilisagvik	
Chairperson	Debby Edwardson	5 years; appointed	2024
Vice Chairperson	Patricia Lloyd	5 years; appointed	2026
Secretary	Harlee Harvey	5 years; appointed	2025
Treasurer	Heather Dingman	5 years; appointed	2023
Trustee	Nora Jane Burns	5 years; appointed	2027
Trustee	Roxanne Brower	5 years; appointed	2024
Trustee	Ida Angasan	5 years; appointed	2023
Trustee	James Henry	5 years; appointed	2027
Trustee	Amos AguvlukNashook	5 years; appointed	2025
Trustee	Jeremy Kasak	5 years; appointed	2026
Trustee	Doreen Leavitt	5 years; appointed	2026
Trustee	Vacant (AKP)	5 years; appointed	2025

<sup>(1)</sup> Confirmed by the Assembly

## Budget Calendar - FY 2023-2024

	<u>AS/NSBMC</u>	<u>State Law</u>	<u>Ordinance</u>	<u>Calendar*</u>
School Superintendent submits proposed school budget to School Board	§ 9.040 § 3.11.010		January 1	January 1
School Board approves budget and six-year capital plan and sends preliminary budget to Mayor	§ 9.040 § 3.11.010		February 1	February 1
Enterprises send recommended budgets to Mayor	§ 3.11.010		February 1	February 1
School Board sends final budget to Mayor on, but not prior to, March 1 or the first business day after March 1	§ 9.040 § 3.11.010 AS § 14.14.060 (c)	May 1	March 1	March 1
Mayor submits proposed operating budget and tax levy to Assembly	§ 3.11.010		March 15	March 15
Assembly Public Hearing on Operating Budget	§ 3.11.010		March 30	March 23**
Adoption of Local Support Resolution - School	§ 3.11.010 AS § 14.14.060 (c)	May 31	March 30	March 23**
Adoption of Tax Levying Resolution	§ 3.11.010 AS § 29.45.240	June 15	March 30	March 23**
Assembly Approval of the Operating Budget Ordinance	§ 3.11.010		March 30	March 23**
Clerk delivers ordinance to School Board showing the amount of local support appropriated for public schools	§ 3.11.010 AS § 14.14.060 (c)	May 31	March 31	March 23**
Proposed Capital Budget and Six Year Plan to Assembly	§ 3.15.050 § 11.020		May 31	May 31
Adoption of Capital Improvements Ordinance	§ 3.11.010		June 15	June 15**

\*Dates subject to correspond with scheduled Assembly meetings

\*\*Calendar dates may be amended

## Property Tax Calendar - FY2023-2024

	<u>NSB Muni Code</u> <u>AK Statute</u>	<u>State Law</u>	<u>Ordinance</u>	<u>Calendar*</u>
Senior Citizen Tax Exemption & Other State Required Exemptions Due	§ 3.25.030		January 15	January 13
Resolution Fixing Equalization Date; Date When Taxes Are Delinquent				January 10
Individual & Business Property Assessment Forms Due	§ 3.25.030		February 1	February 1
NSB Informs Alaska Department of Revenue of Taxation Method Used	§ 3.25.030 AS 29.45.080(d)		February 1	February 1
Other Tax Exemptions Due			February 15	February 15
Notice of Assessment Mailed	§ 3.25.030		March 1	February 28
Assembly Adoption of Tax Levying Resolution	§ 3.25.030 AS 29.45.240(b)	June 15	March 30	March 23**
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 3
Applications Due For Low-Income Housing Credit	§ 3.25.030 AS 29.45.110(d)(1)		May 15	May 15
Assessor certifies final assessment roll, except for supplemental assessments AS 29.45.210(d) specifies no later than June 1.	§ 3.25.030 AS 29.45.210(c)	June 1	May 15	May 15
Tax Bills Mailed	§ 3.25.030 AS 29.45.240(b)	July 1	June 1	June 1
Taxes Due	§ 3.25.030		June 30	June 30
Taxes Delinquent				July 1

\*Dates subject to correspond with Assembly meetings

\*\*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 2021 through 2024**

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

	<b><u>FY21</u></b>	<b><u>FY22</u></b>	<b><u>FY23</u></b>	<b><u>FY24</u></b>
Assessed Value	<b><i>a</i></b> 22,691,013,236	21,916,942,817	21,300,000,000	21,500,000,000
Average Per Capita Full & True Values	<b><i>b</i></b> 162,258	178,991	181,720	193,114
Average Value Multiplier Per Alaska Statutes	<b><i>c</i></b> 375.00%	375.00%	375.00%	375.00%
Average Full Value (b x c)	<b><i>d</i></b> 608,468	671,216	681,450	724,178
NSB Population	<b><i>e</i></b> 17,591	17,924	15,898	15,939
Equivalent Tax Base (d x e)	<b><i>f</i></b> 10,703,551,793	12,030,880,065	10,833,692,100	11,542,665,173
Maximum O&M Mills per statute	<b><i>g</i></b> 30.000	30.000	30.000	30.000
Operating Budget Levy Allowed (f x g)	<b><i>h</i></b> 321,106,554	360,926,402	325,010,763	346,279,955

**TOTAL LEVY BUDGET**

O&M Budget Applied	<b><i>i</i></b> 321,106,554	316,811,372	315,301,619	318,017,550
Required Debt Payment	<b><i>j</i></b> 87,104,774	77,474,429	67,885,381	68,767,450
Total (i + j)	408,211,328	394,285,801	383,187,000	386,785,000

**FULL VALUE MILL RATES**

O&M Budget Mills (i / a)	14.15	14.46	14.80	14.79
Required Debt Service Mills (j / a)	3.84	3.53	3.19	3.20
Total Full Value Mills	17.99	17.99	17.99	17.99

**REDUCED VALUE MILL RATES**

Equivalent Tax Base (f above)	10,703,551,793	12,030,880,065	10,833,692,100	11,542,665,173
O&M Millage Based Reduced Values (i / f)	30.00	26.33	29.10	27.55
Debt Millage Based On Reduced Values (j / f)	8.14	6.44	6.27	5.96
Total Reduced Value Mills	38.14	32.77	35.37	33.51





**NORTH SLOPE BOROUGH  
ORDINANCE SERIAL NUMBER 2023-3  
AN ORDINANCE APPROPRIATING MONEY OUT OF THE TREASURY  
FOR FISCAL YEAR ENDING JUNE 30, 2024**

**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 \$404,427,837 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, 2023 and ending June 30, 2024.

<u>Function</u>	<u>Administrative Authority</u>	<u>Budgetary Guideline</u>	<u>Appropriation Level</u>
<b>Education</b>			
<b>NSB School District</b>	<b>School Board</b>		<u>\$36,828,052</u>
<u>Source of Funds</u> General Fund		<u>\$36,828,052</u>	
<b>Ilisagvik College</b>	<b>Borough Mayor</b>		<u>\$11,847,722</u>
<u>Source of Funds</u> General Fund		<u>\$11,847,722</u>	

<u>Function</u>	<u>Administrative Authority</u>	<u>Budgetary Guideline</u>	<u>Appropriation Level</u>
<b>General Government</b>	<b>Assembly</b>		
<b>Assembly</b>			\$1,447,409
<b>Budgetary Reserve (NSBMC Sec. 3.13.050 (C)(9))</b>			\$1,000,000
<b>Elections</b>			\$106,462
<b>Borough Clerk's Office</b>			<u>\$952,512</u>
<u>Source of Funds</u>			
General Fund		<b><u>\$3,506,383</u></b>	
<b>General Government</b>	<b>Borough Mayor</b>		
<b>Borough Mayor's Office</b>			\$22,996,790
<b>Administration &amp; Finance</b>			\$44,071,957
<b>Law</b>			\$3,085,632
<b>Port Authority</b>			\$1,580,171
<b>Planning &amp; Community Services</b>			\$5,587,769
<b>Inupiat Heritage, Language and Culture</b>			\$4,315,754
<b>Human Resources</b>			\$5,415,137
<b>Housing</b>			\$6,863,347
<u>Source of Funds</u>			
General Fund		<b><u>\$93,916,557</u></b>	
<b>Health &amp; Social Services</b>	<b>Borough Mayor</b>		<u>\$25,964,808</u>
<u>Source of Funds</u>			
General Fund		<b><u>\$25,964,808</u></b>	
<b>Wildlife</b>	<b>Borough Mayor</b>		<u>\$6,104,400</u>
<u>Source of Funds</u>			
General Fund		<b><u>\$6,104,400</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>		
<b>Police</b>			\$16,955,314
<b>Fire</b>			\$11,050,654
<b>Search and Rescue</b>			<u>\$16,333,935</u>
<u>Source of Funds</u>			
General Fund		<b><u>\$44,339,903</u></b>	
<b>Public Works</b>	<b>Borough Mayor</b>		<u>\$90,418,124</u>
<u>Source of Funds</u>			
General Fund		<b><u>\$90,418,124</u></b>	
<b>Transfers</b>	<b>Borough Mayor</b>		
<b>General Fund Operating Transfer - PG&amp;D</b>			<u>\$21,901,962</u>
<b>General Fund Operating Transfer - HKBJ TC</b>			<u>\$832,476</u>
<u>Source of Funds</u>			
General Fund		<b><u>\$22,734,438</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.

<u>Function</u>	<u>Administrative Authority</u>	<u>Budgetary Guideline</u>	<u>Appropriation Level</u>
<b>DEBT SERVICE</b>	<b>Borough Mayor</b>		<u>\$68,767,450</u>

Source of Funds

General Fund and Property Taxes  
A.S. 29.45.080(c) & A.S. 29.45.100

**\$68,767,450**

**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>\$ 0</u>

(b) The Annual Financial Report of FY 2023-24 shall reflect all transfers directed by NSBMC § 3 Revenue and Finance, as applicable.

(c) Unexpended balances of the General Fund as of June 30, 2024 will be transferred per NSBMC § 3.05.040 (D) as of June 30, 2024 and shall be reflected as such in the Annual Comprehensive Financial Report of FY 2023-24.

**Sec. 7. Designations of Fund Balance.**

The following is a summary of appropriations of fund balance made to (from) designated fund balance accounts:

<b>Summary of Committed Fund Balance</b>						
	<b>Unassigned Fund Balance*</b>	<b>Assigned Fund Balance</b>	<b>Pension Obligation</b>	<b>Litigation</b>	<b>Self Insurance</b>	<b>Capital Projects</b>
	86,548,831	29,870,291	1,000,000	750,000	17,500,000	242
<b>Changes:</b>						
Increase in Self-Insurance						
Letters of Intent					3,000,000	4,999,758
Transfer to the Permanent Fund						
Appropriated Fund Balance	(7,652,000)					
Total Changes	(7,652,000)	0	0	0	3,000,000	4,999,758
<b>Current Balance Available</b>	78,896,831	29,870,291	1,000,000	750,000	20,500,000	5,000,000

**Sec. 8. 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. 9. 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. 10. 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, 2023."





# NORTH SLOPE BOROUGH

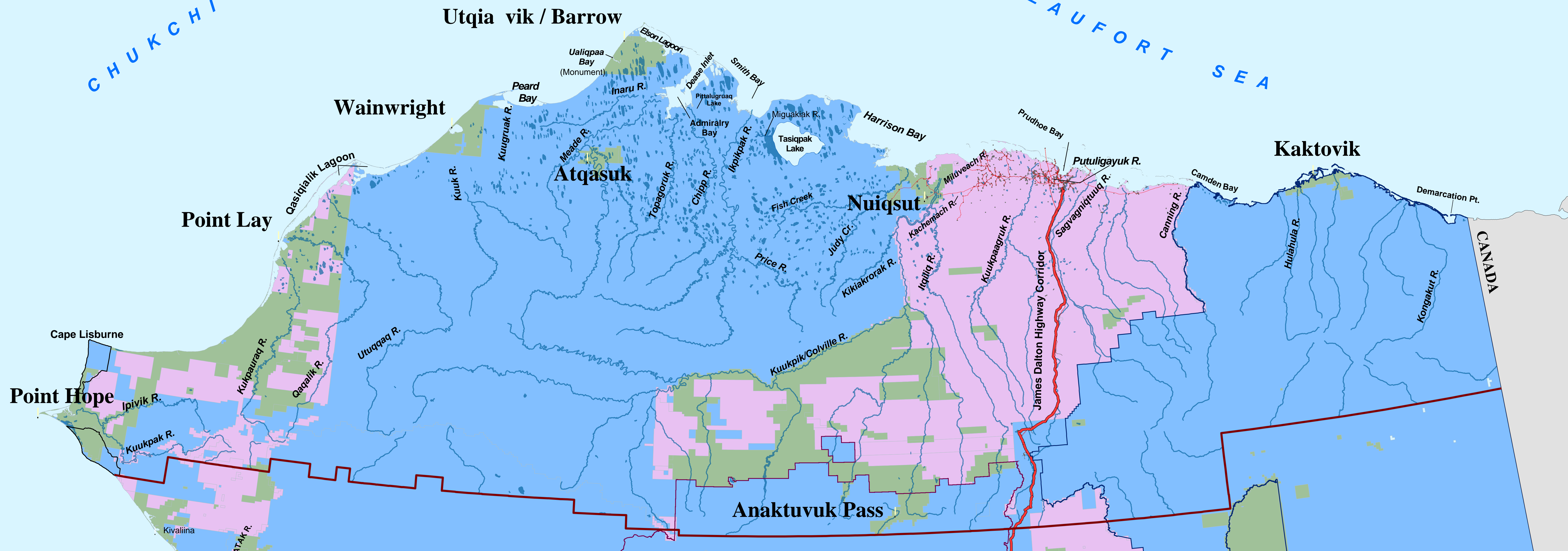
### Land Ownership Types

- Federal
- State
- Native

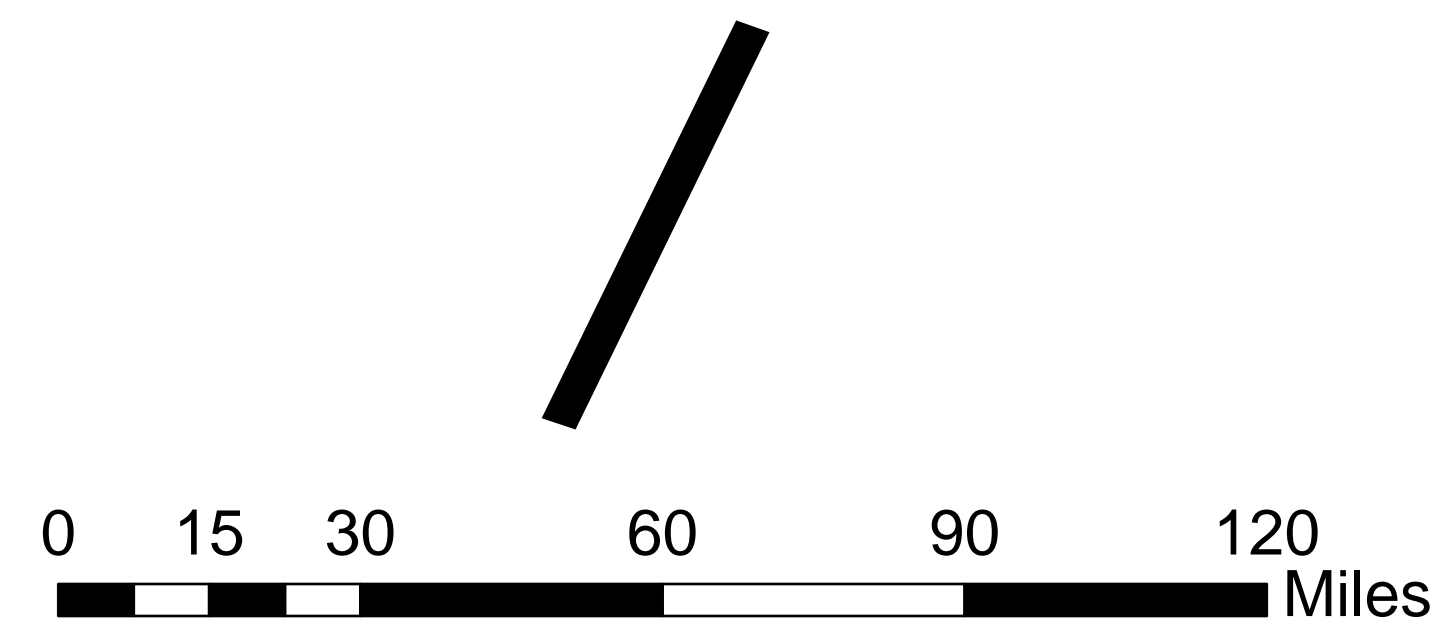
A R C T I C O C E A N

C H U K C H I S E A

B E A U F O R T S E A



Village	Incorporated	Latitude	Longitude	Distance	Population DCRA 2020
Anaktuvuk Pass	1957	68° 08'	-151° 45'	248	363
Atqasuk	1983	70° 28'	-157° 24'	58	260
Barrow	1959	71° 18'	-156° 24'	-----	5510
Kaktovik	1971	70° 08'	-143° 38'	317	230
Nuiqsut	1975	70° 13'	-150° 59'	154	492
Point Hope	1966	68° 21'	-166° 47'	315	815
Point Lay	-----	69° 46'	-163° 03'	180	309
Wainwright	1962	70° 38'	-160° 02'	87	569
Outside Communities	-----	-----	-----	-----	427
NS Borough	1972	-----	-----	-----	8,975
Prudhoe Bay					2,174
<b>Total</b>					<b>11,149</b>



North Slope Borough  
Community Planning Division  
P.O. Box 69  
Barrow, AK 99723  
Updated by NSB 2022

### Notes and Sources

1. Village coordinates are from the 'Dictionary of Alaska Place Names.'
2. Population data is from the DCRA: 2020 DCCED Commissioner Certified Population
3. All distances are relative to Utqia vik / Barrow.
4. The North Slope Borough encompasses an area of approximately 90,000 square miles.

Extent of Map

