

**NORTH SLOPE BOROUGH
BUDGET DOCUMENT
FY 2024-2025
TABLE OF CONTENTS**

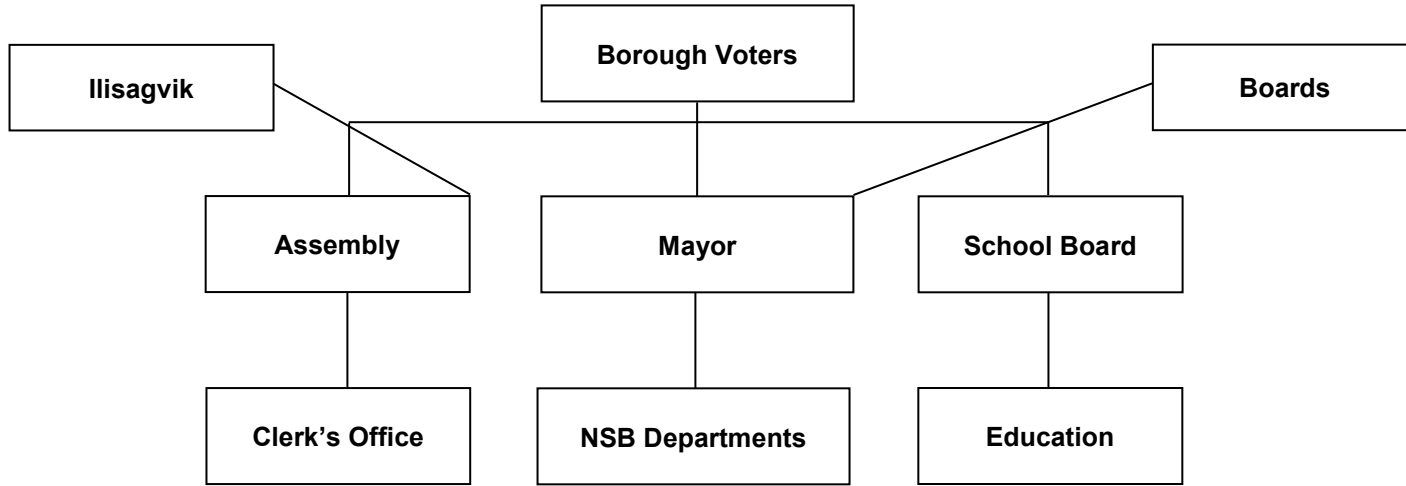
INTRODUCTORY SECTION

North Slope Borough Organizational Chart..... 1
Principal Executive Officers2-3
Budget Calendar FY 2024-2025 4
Property Tax Calendar FY2024-2025 5
Property Tax Computation - Tax Cap Formulas..... 6
Property Tax Levy Resolution..... 7
School Budget Resolution 8
Permanent Fund Transfer Resolution 9
NSB Ordinance 10-15
North Slope Borough Map 16

**BUDGET DOCUMENT
FY 2024-2025
TABLE OF CONTENTS**

<u>OPERATING BUDGET</u>	<u>SECTION</u>
Expenditure & Revenue Summaries	A
Assembly/Clerk’s Office	B
Mayor’s Office.....	C
Department of Administration	D
Department of Finance	E
Department of Law	F
Port Authority Department	G
Department of Planning and Community Services.....	H
Department of Inupiat History, Language and Culture	I
Department of Human Resources.....	J
Department of Health and Social Services.....	K
Department of Housing.....	L
Department of Wildlife Management.....	M
Police Department	N
Fire Department.....	O
Department of Search & Rescue	P
Department of Public Works	Q
North Slope Borough School District.....	R
Ilisagvik College.....	S
Debt Service	T
Department of CIPM.....	U
Transfers.....	V
Enterprise Funds.....	W
Industrial Development (SA10)	W.1
Power Generation & Distribution.....	W.2
Housing Assistance Loan Program.....	W.3
Harry K. Brower Jr. Training Center.....	W.4
Real Property Management Fund.....	W.5

NORTH SLOPE BOROUGH



Administration
Finance
Law
Port Authority
Planning & Community Services
Inupiat History, Language & Culture
Human Resources
Health & Social Services
Housing
Wildlife Management
Police
Fire
Search & Rescue
Public Works
Transfers

Capital Improvement Project Management
Industrial Development (SA10)
Housing Assistance Loan Program
Power Generation & Distribution
Harry K. Brower Jr. Training Center
Real Property Management Fund

PRINCIPAL EXECUTIVE OFFICERS

Office	Name	Term & Manner of Selection	District or Seat	Expiration of Term
<u>Mayor</u>				
	Josiah A. Patkotak	3 years; elected		2026
<u>Assembly</u>				
President	Crawford Patkotak	3 years; elected	District A-3C	2025
Vice President	Frederick F. Brower	3 years; elected	District A-3E	2026
Member	Eva Kinneeveauk	3 years; elected	District A-1	2026
Member	Joseph Ahmaogak	3 years; appointed	District A-2	2024
Member	Avaiyak Burnell	3 years; appointed	District A-3A	2024
Member	Martin Q. Edwardsen	3 years; elected	District A-3B	2026
Member	Trina Paul	3 years; elected	District A-3D	2024
Member	Michael Q. Donovan	3 years; appointed	District A-3F	2024
Member	Thomas K. Napageak, Jr.	3 years; elected	District A-4	2024
Member	Douglas Whiteman	3 years; appointed	District A-5	2024
Member	Carla J 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	Vernon J. Edwardesen	Appointed by Mayor ⁽¹⁾		
Administration	Vacant	Appointed by Mayor ⁽¹⁾		
Finance	Beverly JS Eliason	Appointed by Mayor ⁽¹⁾		
Law	Taylor Thompson	Appointed by Mayor ⁽¹⁾		
Port Authority	Scott Evans	Appointed by Mayor		
Planning & Community Services	Chastity G. Olemaun	Appointed by Mayor		
Inupiat History, Language, & Culture	Thomas F. Leavitt	Appointed by Mayor		
Human Resources	Patricia E. Patkotak	Appointed by Mayor		
Health & Social Services	Joshua L. Stein	Appointed by Mayor		
Housing	Jack L. Frantz	Appointed by Mayor		
Wildlife Management	Taqlik B. Hepa	Appointed by Mayor		
Police Department	Jeffrey R. Brown	Appointed by Mayor ⁽¹⁾		
Fire	Anthony J Neakok	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

Bond Counsel	Hawkins, Delafield & Wood	Appointed by Mayor ⁽¹⁾		
---------------------	---------------------------	-----------------------------------	--	--

PRINCIPAL EXECUTIVE OFFICERS

Office	Name	Term & Manner of Selection	District or Seat	Expiration of Term
<u>NSBSD Board of Education</u>				
President	Robyn Burke	3 years; elected	Seat A	2026
Member	Frieda N Kaleak	3 years; elected	Seat B	2026
Clerk	Frieda Nageak	3 years; elected	Seat C	2025
Member	Nancy Rock	3 years; elected	Seat D	2025
Member	John Hopson Jr	3 years; elected	Seat E	2024
Member	Charles D.N. Brower	3 years; elected	Seat F	2024
Member	Nora Jane Burns	3 years; elected	Seat G	2024
Superintendent	David Vadiveloo	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		2028
Trustee	Robyn Burke	5 years; appointed		2027
Trustee	Roxanne Brower	5 years; appointed		2024
Trustee	Alicia Solomon	5 years; appointed		2028
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	Kristen Morry	5 years; appointed		2025

* Information provided by Ilisagvik College

⁽¹⁾ Confirmed by the Assembly

Budget Calendar - FY 2024-2025

	<u>NSB Charter</u> <u>NSBMC</u> <u>AS</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 proposed 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
Mayor submits proposed operating budget and tax levy to Assembly, including component unit and enterprises	§ 11.020 § 3.11.010 AS § 14.14.060 (c)	May 1	March 15	March 15
Assembly Public Hearing on Operating Budget	§ 3.11.010		April 15	April 5**
Adoption of Local Support Resolution - School	§ 3.11.010 AS § 14.14.060 (c)	May 31	April 15	April 5**
Adoption of Tax Levying Resolution	§ 3.11.010 AS § 29.45.240	June 15	April 15	April 5**
Assembly Approval of the Operating Budget Ordinance	§ 3.11.010		April 15	April 5**
Clerk delivers ordinance to School Board showing the amount of local support appropriated for public schools	AS § 14.14.060 (c)	May 31		April 5**
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

Property Tax Calendar - FY2024-25

	<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 15
Resolution Fixing Equalization Date; Date When Taxes Are Delinquent				January 16
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	April 15	April 5**
Appeal by Person on Roll	AS 29.45.190(b)	Within 30 Days After Notice of Assessment		March 29
Board of Equalization Hearing	AS 29.45.170(b)	Minimum 30 Days After Notice of Assessment		May 8
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	May 31
Taxes Due	§ 3.25.030		June 30	June 28
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.

Reduced value mill rates are calculated based on the equivalent tax base resulting from the Average Per Capita Full and True Values x Average Value Multiplier Per AK Statutes x NSB Population. Following are computations of the full value and reduced value mill rates.

CALCULATION OF O & M BUDGET TAX CAP

		<u>FY21-22</u>	<u>FY22-23</u>	<u>FY23-24</u>	<u>FY24-25</u>
Assessed Value	a	21,916,942,817	21,982,877,719	23,780,273,194	22,600,000,000
Average Per Capita Full & True Values	b	178,991	181,720	193,114	201,201
Average Value Multiplier Per Alaska Statutes	c	375.00%	375.00%	375.00%	375.00%
Average Full Value (b x c)	d	671,216	681,450	724,178	754,504
NSB Population	e	17,924	15,898	15,939	15,832
Equivalent Tax Base (d x e)	f	12,030,880,065	10,833,692,100	11,542,665,173	11,945,303,370
Maximum O&M Mills per statute	g	30.000	30.000	30.000	30.000
Operating Budget Levy Allowed (f x g)	h	360,926,402	325,010,763	346,279,955	358,359,101

TOTAL LEVY BUDGET

O&M Budget Applied	i	316,815,897	325,010,763	346,279,955	324,708,550
Required Debt Payment	j	77,469,904	70,461,207	81,527,160	81,865,450
Total (i + j)		394,285,801	395,471,970	427,807,115	406,574,000

FULL VALUE MILL RATES

O&M Budget Mills (i / a)		14.46	14.78	14.56	14.37
Required Debt Service Mills (j / a)		3.53	3.21	3.43	3.62
Total Full Value Mills		17.99	17.99	17.99	17.99

REDUCED VALUE MILL RATES

Equivalent Tax Base (f above)		12,030,880,065	10,833,692,100	11,542,665,173	11,945,303,370
O&M Millage Based Reduced Values (i / f)		26.33	30.00	30.00	27.18
Debt Millage Based On Reduced Values (j / f)		6.44	6.50	7.06	6.85
Total Reduced Value Mills		32.77	36.50	37.06	34.04

**NORTH SLOPE BOROUGH
ORDINANCE SERIAL NUMBER 2024-3
AN ORDINANCE APPROPRIATING MONEY OUT OF THE TREASURY
FOR FISCAL YEAR ENDING JUNE 30, 2025**

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 \$463,876,666 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, 2024 and ending June 30, 2025.

<u>Function</u>	<u>Administrative Authority</u>	<u>Budgetary Guideline</u>	<u>Appropriation Level</u>
Education			
NSB School District	School Board		<u>\$38,766,371</u>
<u>Source of Funds</u> General Fund		<u>\$38,766,371</u>	
Ilisagvik College	Borough Mayor		<u>\$11,964,758</u>
<u>Source of Funds</u> General Fund		<u>\$11,964,758</u>	

<u>Function</u>	<u>Administrative Authority</u>	<u>Budgetary Guideline</u>	<u>Appropriation Level</u>
General Government	Assembly		
Assembly			\$1,477,409
Budgetary Reserve (NSBMC Sec. 3.13.050 (C)(9))			\$1,000,000
Elections			\$108,282
Borough Clerk's Office			<u>\$989,089</u>
<u>Source of Funds</u> General Fund		<u>\$3,574,780</u>	
General Government	Borough Mayor		
Borough Mayor's Office			\$26,097,463
Administration			\$34,920,649
Finance			\$17,816,963
Law			\$3,241,725
Port Authority			\$1,815,662
Planning & Community Services			\$5,560,345
Inupiat Heritage, Language and Culture			\$4,934,475
Human Resources			\$5,508,989
Housing			\$7,624,836
<u>Source of Funds</u> General Fund		<u>\$107,521,107</u>	
Health & Social Services	Borough Mayor		<u>\$28,081,732</u>
<u>Source of Funds</u> General Fund		<u>\$28,081,732</u>	
Wildlife	Borough Mayor		<u>\$6,159,049</u>
<u>Source of Funds</u> General Fund		<u>\$6,159,049</u>	

<u>Function</u>	<u>Administrative Authority</u>	<u>Budgetary Guideline</u>	<u>Appropriation Level</u>
Public Safety	Borough Mayor		
Police			\$18,009,170
Fire			\$11,410,463
Search and Rescue			<u>\$16,835,473</u>
<u>Source of Funds</u> General Fund		<u>\$46,255,106</u>	
Public Works	Borough Mayor		<u>\$112,328,316</u>
<u>Source of Funds</u> General Fund		<u>\$112,328,316</u>	
Transfers	Borough Mayor		
General Fund Operating Transfer - PG&D			\$21,850,159
General Fund Operating Transfer - HKBJ TC			<u>\$5,509,838</u>
<u>Source of Funds</u> General Fund		<u>\$27,359,997</u>	

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>
DEBT SERVICE	Borough Mayor		<u>\$81,865,450</u>
<u>Source of Funds</u> General Fund and Property Taxes A.S. 29.45.080(c) & A.S. 29.45.100		<u>\$81,865,450</u>	

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	<u>0</u>
63 Light, Power, Heat	0	Total	<u>\$ 0</u>

- (b) The Annual Financial Report of FY 2024-25 shall reflect all transfers directed by NSBMC § 3 Revenue and Finance, as applicable.
- (c) Unexpended balances of the General Fund as of June 30, 2025 will lapse per NSBMC § 3.05.040 (D) and shall be reflected as such in the Annual Comprehensive Financial Report of FY 2024-25.

Sec. 7. Designations of Fund Balance.

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

Summary of Designation of Fund Balance as of 1/31/24						
	Unassigned Fund Balance	Reserve for Encumbrances	Hazardous Waste Site Closure	Pension Obligation	Litigation	Self Insurance
	72,179,539	36,314,925	26,413,802	1,000,000	750,000	20,500,000
Changes:						
Committed			(15,201,004)			
Reimbursed						
Transfers In/Out						
Appropriated Fund Balance						
Total Changes	0	0	(15,201,004)	0	0	0
Current Balance Available	72,179,539	36,314,925	11,212,798	1,000,000	750,000	20,500,000

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, 2024."



NORTH SLOPE BOROUGH



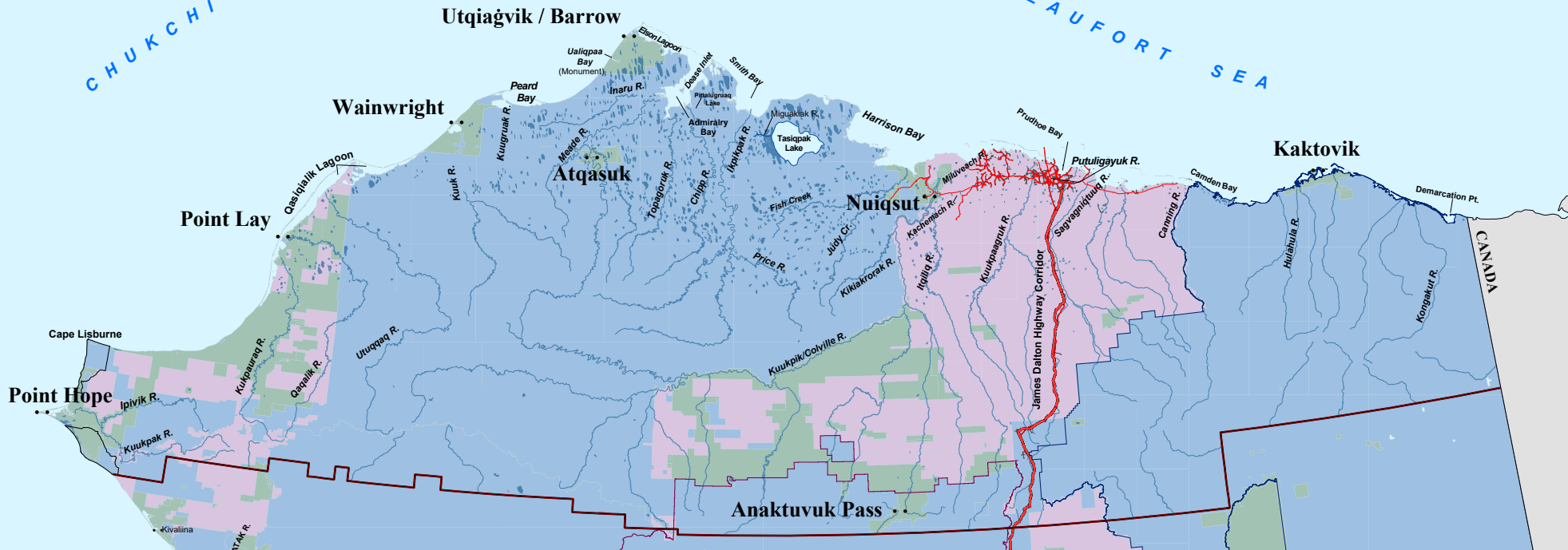
Land Ownership Types

- Federal
- State
- Native

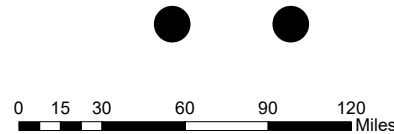
ARCTIC OCEAN

CHUKCHI SEA

BEAUFORT SEA



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
Total					11,149



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 Utqiagvik / Barrow.
4. The North Slope Borough encompasses an area of approximately 90,000 square miles.

Extent of Map

