

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

Entity	Actual Year 2021-2022	Actual Year 2022-2023	Budget 2023-2024	Actual 6 Months 2023-2024	Budget 2024-2025	Change From 2023-2024	% Change
NSB Departments	248,580,982	247,906,274	264,250,175	121,010,602	303,920,090	39,669,915	15.01%
NSB School District	40,467,042	41,520,914	36,828,052	38,766,371	38,766,371	1,938,319	5.26%
Ilisagvik College	11,448,727	11,695,801	11,847,722	9,475,018	11,964,758	117,036	0.99%
	300,496,751	301,122,989	312,925,949	169,251,991	354,651,219	41,725,270	13.3%
Permanent Fund Transfer	0	0	0	0	0	0	-
EIAP Transfer	0	0	0	0	0	0	0%
Power Generation & Distribution Transfer	16,579,367	17,555,874	21,901,962	21,901,962	21,850,159	(51,803)	(0.24)%
HALP Transfer	4,824,411	3,600,000	0	0	0	0	0%
HKBJ Training Center Transfer	4,703,527	0	832,476	2,974,744	5,509,838	4,677,362	0.00%
	26,107,305	21,155,874	22,734,438	24,876,706	27,359,997	4,625,559	20.3%
Debt Service	77,469,904	70,458,037	68,767,450	3,038,250	81,865,450	13,098,000	19.05%
Total Operating Budget	404,073,960	392,736,900	404,427,837	197,166,947	463,876,666	59,448,829	14.70%

**North Slope Borough
All Government Entities Total**

Expenditure Type	Actual Year 2021-2022	Actual Year 2022-2023	Budget 2023-2024	Actual 6 months 2023-2024	Budget 2024-2025	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	66,160,996	66,761,215	84,115,380	34,275,482	90,294,503	6,179,123	7.3%
Total Permanent Overtime Wages	4,054,054	5,373,319	2,331,650	3,085,434	2,452,262	120,612	5.2%
Total Temporary Wages	4,664,790	4,364,152	1,734,452	2,116,079	1,825,044	90,592	5.2%
Total Temporary Overtime Wages	400,435	448,343	0	302,146	36,109	36,109	0.0%
Total Benefits	63,396,822	59,472,784	55,411,195	19,981,637	59,461,066	4,049,871	7.3%
Total Personal Services	138,677,097	136,419,813	143,592,677	59,760,778	154,068,984	10,476,307	7.3%
6200 Contractual Services							
Total Communications	2,261,319	2,483,385	2,697,145	1,153,758	2,853,385	156,240	5.8%
Total Contributions & Municipal Support	14,094,999	15,740,156	23,579,148	9,072,213	24,911,223	1,332,075	5.6%
Total Maintenance Services	2,404,397	2,082,898	2,835,734	987,020	2,753,281	(82,453)	(2.9)%
Total Insurance & Bonding Reserves	157,034,645	147,493,062	151,868,948	84,885,674	177,515,915	25,646,967	16.9%
Total Professional Services	48,704,705	55,306,596	43,171,689	18,807,108	66,070,175	22,898,486	53.0%
Total Rents and Utilities	11,059,283	11,182,811	10,777,819	6,716,733	11,067,103	289,284	2.7%
Total Travel and Lodging	2,299,954	3,351,699	4,192,991	1,580,358	4,559,211	366,220	8.7%
Total Other Services & Expenses	9,324,732	1,451,713	1,983,767	943,768	2,967,211	983,444	49.6%
Total Contractual Services	247,184,032	239,092,321	241,107,241	124,146,632	292,697,504	51,590,263	21.4%
6500 Supplies							
Total Fuel	10,577,372	8,191,663	12,658,932	8,755,408	9,619,998	(3,038,934)	(24.0)%
Total Supplies-Buildings & Grounds	1,246,000	1,569,884	1,662,215	914,002	1,541,450	(120,765)	(7.3)%
Total Supplies-Non-Buildings & Grounds	3,486,100	3,547,278	2,964,076	1,797,342	3,216,519	252,443	8.5%
Total Supplies	15,309,472	13,308,825	17,285,223	11,466,752	14,377,967	(2,907,256)	(16.8)%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	728,646	1,212,203	737,193	539,785	743,458	6,265	0.8%
Total Equipment & Parts Under \$5,000	1,289,893	1,620,281	1,480,143	603,616	1,535,688	55,545	3.8%
Total Equipment & Parts Over \$5,000	884,819	1,083,456	225,360	649,384	453,065	227,705	101.0%
Total Equipment & Replacement Parts	2,903,357	3,915,941	2,442,696	1,792,785	2,732,211	289,515	11.9%
Total Other Expenses	0	0	0	0	0	0	0.0%
Grand Total	404,073,959	392,736,899	404,427,837	197,166,947	463,876,666	59,448,829	14.7%

North Slope Borough
FY 2024-2025
Operating Budget Summary
Borough Departments Only

Department	FTE FY23-24	FTE FY24-25	FY 23-24 Total Budget	Personal Services	Contractual Services	Supplies	Equipment	Other	FY 24-25 Total Budget	Change from Prior Year	% Change
Assembly Clerks	16	16	3,506,383	1,648,703	1,890,964	35,113	0	0	3,574,780	68,397	1.95%
Mayors Office	35	39	22,996,790	8,743,577	16,849,296	491,590	13,000	0	26,097,463	3,100,673	13.48%
Administration	0	74	0	11,967,780	22,641,360	199,730	111,779	0	34,920,649	34,920,649	0.00%
Finance	133	68	44,071,957	10,883,089	6,741,707	175,796	16,371	0	17,816,963	(26,254,994)	(59.57)%
Law	10	10	3,085,632	2,314,432	909,893	17,400	0	0	3,241,725	156,093	5.06%
Port Authority	5	6	1,580,171	1,356,262	422,800	11,500	25,100	0	1,815,662	235,491	14.90%
Planning	31.85	30.85	5,587,769	4,850,356	614,089	75,400	20,500	0	5,560,345	(27,424)	(0.49)%
Inupiat Heritage Language & Culture	31	33	4,315,754	4,059,255	452,220	143,000	280,000	0	4,934,475	618,721	14.34%
Human Resources	24	24	5,415,137	4,875,289	580,700	46,000	7,000	0	5,508,989	93,852	1.73%
Health	154.49	168.13	25,964,808	21,182,784	5,852,627	926,211	120,110	0	28,081,732	2,116,924	8.15%
Housing	35	36	6,863,347	5,594,961	1,431,394	452,216	146,265	0	7,624,836	761,489	11.10%
Wildlife	33	32	6,104,400	4,889,890	1,132,976	111,183	25,000	0	6,159,049	54,649	0.90%
Police	82	80	16,955,314	16,117,336	1,389,252	407,648	94,934	0	18,009,170	1,053,856	6.22%
Fire	66	67	11,050,654	10,483,684	601,005	246,017	79,757	0	11,410,463	359,809	3.26%
Search & Rescue	33	33	16,333,935	6,616,944	8,492,769	1,541,960	183,800	0	16,835,473	501,538	3.07%
Public Works	304.6	304.6	90,418,124	38,816,717	62,405,801	9,497,203	1,608,595	0	112,328,316	21,910,192	24.23%
Grand Total	993.94	1021.58	264,250,175	154,401,059	132,408,853	14,377,967	2,732,211	0	303,920,090	39,669,915	15.01%

**North Slope Borough
All NSB Departments Total**

Expenditure Type	Actual Year 2021-2022	Actual Year 2022-2023	Budget 2023-2024	Actual 6 months 2023-2024	Budget 2024-2025	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	66,160,996	66,761,215	84,115,380	34,275,482	90,294,503	6,179,123	7.3%
Total Permanent Overtime Wages	4,054,054	5,373,319	2,331,650	3,085,434	2,452,262	120,612	5.2%
Total Temporary Wages	4,664,790	4,364,152	1,734,452	2,116,079	1,825,044	90,592	5.2%
Total Temporary Overtime Wages	400,435	448,343	0	302,146	36,109	36,109	0.0%
Total Benefits	63,396,822	59,472,784	55,411,195	19,981,637	59,461,066	4,049,871	7.3%
Total Personal Services	138,677,097	136,419,813	143,592,677	59,760,778	154,068,984	10,476,307	7.3%
6200 Contractual Services							
Total Communications	2,261,319	2,483,385	2,697,145	1,153,758	2,853,385	156,240	5.8%
Total Contributions & Municipal Support	5,368,244	6,868,401	14,852,393	2,527,146	16,184,468	1,332,075	9.0%
Total Maintenance Services	2,404,397	2,082,898	2,835,734	987,020	2,753,281	(82,453)	(2.9)%
Total Professional Services	48,704,705	55,306,596	43,171,689	18,807,108	66,070,175	22,898,486	53.0%
Total Rents and Utilities	8,337,312	8,358,766	7,656,852	3,786,781	7,829,100	172,248	2.2%
Total Travel and Lodging	2,299,954	3,351,699	4,192,991	1,580,358	4,559,211	366,220	8.7%
Total Other Services & Expenses	9,324,732	1,451,713	1,983,767	943,768	2,967,211	983,444	49.6%
Total Contractual Services	91,691,055	94,261,695	100,929,579	47,990,287	132,740,928	31,811,349	31.5%
6500 Supplies							
Total Fuel	10,577,372	8,191,663	12,658,932	8,755,408	9,619,998	(3,038,934)	(24.0)%
Total Supplies-Buildings & Grounds	1,246,000	1,569,884	1,662,215	914,002	1,541,450	(120,765)	(7.3)%
Total Supplies-Non-Buildings & Grounds	3,486,100	3,547,278	2,964,076	1,797,342	3,216,519	252,443	8.5%
Total Supplies	15,309,472	13,308,825	17,285,223	11,466,752	14,377,967	(2,907,256)	(16.8)%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	728,646	1,212,203	737,193	539,785	743,458	6,265	0.8%
Total Equipment & Parts Under \$5,000	1,289,893	1,620,281	1,480,143	603,616	1,535,688	55,545	3.8%
Total Equipment & Parts Over \$5,000	884,819	1,083,456	225,360	649,384	453,065	227,705	101.0%
Total Equipment & Replacement Parts	2,903,357	3,915,941	2,442,696	1,792,785	2,732,211	289,515	11.9%
Total Other Expenses	0	0	0	0	0	0	0.0%
Grand Total	248,580,982	247,906,274	264,250,175	121,010,602	303,920,090	39,669,915	15.0%

North Slope Borough Revenue Summary FY24-25

Revenue Code	Revenue Type	FY21-22 Actual	FY22-23 Actual	FY23-24 Budget	FY24-25 Projected
PROPERTY AND SALES TAXES:					
1000.4015	Property Tax Current (O&M Budget Applied)(i)	315,773,244	325,010,763	318,017,550	324,708,550
1000.4015	Property Tax Debt Service (Required Debt Payment)(j)	77,469,904	78,607,721	68,767,450	81,865,450
	Total Property Taxes	393,243,148	403,618,484	386,785,000	406,574,000
1000.4025	Property Tax - Prior Year	462,967	354,832	500,000	500,000
1000.4030	Penalties and Interest - Property Tax Current	107,519	149,338	115,000	140,000
1000.4035	Penalties and Interest - Property Tax Prior	123,970	111,528	110,000	120,000
	Total Property Tax - Other	694,456	615,698	725,000	760,000
	Grand Total Property Taxes	393,937,604	404,234,182	387,510,000	407,334,000
FEDERAL INTERGOVERNMENTAL:					
1000.4240	Federal Lands Entitlement (PILT - DOI)	1,358,658	1,589,298	1,331,485	1,589,298
	Total Federal Intergovernmental	1,358,658	1,589,298	1,331,485	1,589,298
STATE INTERGOVERNMENTAL:					
1000.4140	Community Assistance Program (Formerly CRS)	312,518	373,648	300,000	438,853
1000.4155	State of Alaska Shared Taxes & Fees	462,961	430,828	462,961	430,828
1000.4165	State Participation - Jail	1,032,870	1,228,728	1,032,870	1,032,870
1000.4915	School Debt Reimbursement	201,067	78,292	-	-
	Total State Intergovernmental	2,009,416	2,111,496	1,795,831	1,902,551
CHARGES FOR SERVICES/OTHER REVENUE:					
1000.4320	Reimbursable Expenses - SAR	-	8,815	18,457	18,457
1000.4436	Gas Field Receipts	1,495,677	1,504,813	1,430,685	1,257,000
1000.4442	Rental Income-Barrow - Hope Home	19,783	34,285	42,000	33,600
1000.4446	Rental Income-Village - CHAP Itinerant	14,555	6,747	32,400	-
1000.4448	Senior Center Rental Income	68,617	109,162	379,940	96,000
1000.4450	Clinic Lease Income	-	642,231	526,646	526,646
1000.4482	Veterinary Clinic Fees	70,671	62,262	77,645	80,298
1000.4524	Administrative Allocation Fees - HKB TTC (9036)	-	-	-	91,200
1000.4525	Administrative Allocation Fees - RPF (9039)	322,479	371,667	336,000	376,000
1000.4526	Administrative Allocation Fees - SA10 (9031)	1,014,623	1,245,074	1,188,430	1,418,605
1000.4527	Administrative Allocation Fees - PG&D (9033)	1,779,802	1,840,468	2,204,145	551,400
1000.4605	Planning & Zoning Fees	440,605	730,070	450,000	600,000
1000.4610	Planning Misc. Receipts	400	1,224	1,000	1,000

North Slope Borough Revenue Summary FY24-25

Revenue Code	Revenue Type	FY21-22 Actual	FY22-23 Actual	FY23-24 Budget	FY24-25 Projected
CHARGES FOR SERVICES/OTHER REVENUE CONT.:					
1000.4611	Heritage Gift Shop Sales	117,969	93,700	60,000	80,000
1000.4639	Misc. Other Charges	-	4,449	10,000	5,000
1000.4813	Fuel Tax Returns	241,249	292,761	200,000	230,000
1000.4879	Misc. Other Revenues	371,022	260,038	574,643	376,458
1000.4420.001	Bus Revenue - Barrow	4,407	4,246	5,000	4,000
1000.4425.001	Laundry Sales - Barrow	7,390	8,070	12,000	12,000
1000.4442.001	Rental Income - Barrow	851,500	755,517	842,400	842,400
1000.4824.001	Late Fees - Barrow	1,225	4,350	5,000	5,000
1000.4410.002	Water Utility - Anaktuvuk Pass	72,154	71,541	80,000	71,000
1000.4437.002	Fuel Home Delivery - Anaktuvuk Pass	87,081	94,454	76,000	58,000
1000.4438.002	Commercial Diesel - Anaktuvuk Pass	280,848	160,544	176,000	127,000
1000.4439.002	Commercial Gasoline - Anaktuvuk Pass	168,481	206,235	155,000	145,000
1000.4442.002	Rental Income - Anaktuvuk Pass	-	-	-	36,000
1000.4410.003	Water Utility - Point Hope	155,443	150,677	155,000	157,000
1000.4442.003	Rental Income - Point Hope	6,300	63,844	72,000	72,000
1000.4410.004	Water Utility - Nuiqsut	92,156	74,821	124,000	104,000
1000.4437.004	Fuel Home Delivery - Nuiqsut	12,041	13,381	14,000	11,000
1000.4438.004	Commercial Diesel - Nuiqsut	106,712	136,678	113,000	87,000
1000.4439.004	Commercial Gasoline - Nuiqsut	406,189	534,993	424,000	436,000
1000.4442.004	Rental Income - Nuiqsut	-	19,781	72,000	72,000
1000.4410.005	Water Utility - Point Lay	46,671	40,832	57,000	56,000
1000.4437.005	Fuel Home Delivery - Point Lay	55,440	56,441	49,000	43,000
1000.4438.005	Commercial Diesel - Point Lay	65,505	112,186	50,000	63,000
1000.4439.005	Commercial Gasoline - Point Lay	37,260	57,298	40,000	57,000
1000.4442.005	Rental Income - Point Lay	3,860	57,085	57,600	57,600
1000.4410.006	Water Utility - Wainwright	156,871	145,113	177,000	153,000
1000.4410.007	Water Utility - Kaktovik	75,080	35,911	100,000	72,000
1000.4410.008	Water Utility - Atqasuk	83,025	78,082	91,000	85,000
1000.4437.008	Fuel Home Delivery - Atqasuk	76,112	76,463	60,000	59,000
1000.4438.008	Commercial Diesel - Atqasuk	74,945	128,379	72,000	90,000
1000.4439.008	Commercial Gasoline - Atqasuk	157,358	230,651	119,000	206,000
1000.4442.008	Rental Income - Atqasuk	9,780	56,930	57,600	57,600
Total Charge for Services		9,051,286	10,582,293	10,790,521	8,980,264

North Slope Borough Revenue Summary FY24-25

Revenue Code	Revenue Type	FY21-22 Actual	FY22-23 Actual	FY23-24 Budget	FY24-25 Projected
INVESTMENT INCOME:					
1000.4710	Investment Earnings - Interest	1,226,235	2,111,395	-	1,000,000
1000.4715	Investment Earnings - Central Treasury	2,312,054	15,754,304	3,000,000	3,000,000
	Total Investment Income	3,538,289	17,865,699	3,000,000	4,000,000
OPERATING TRANSFERS:					
1000.4999	Unassigned Fund Balance	-	-	-	40,070,553
	Total Investment Income	-	-	-	40,070,553

Revenue Type Summary	FY21-22 Actual	FY22-23 Actual	FY23-24 Budget	FY24-25 Projected
Property Tax and Debt Service	393,937,604	404,234,182	387,510,000	407,334,000
Total Federal Intergovernmental	1,358,658	1,589,298	1,331,485	1,589,298
Total State Intergovernmental	2,009,416	2,111,496	1,795,831	1,902,551
Total Other Governmental	-	-	-	-
Total Charges for Services	9,051,286	10,582,293	10,790,521	8,980,264
Investment Income	3,538,289	17,865,699	3,000,000	4,000,000
Other Revenue	9,888,940	-	-	-
Operating Transfers	-	-	-	40,070,553
TOTAL GENERAL FUND REVENUE	419,784,193	436,382,968	\$404,427,837	\$463,876,666