

**NORTH SLOPE BOROUGH  
ORDINANCE SERIAL NO. 2023-3K  
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 \$542,025,620 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>	SCHOOL BOARD		<u>\$38,766,371</u>
<u>Source of Funds</u>			
General Fund – Local Support		<u>\$38,766,371</u>	
<b>ILISAGVIK COLLEGE</b>	BOROUGH MAYOR		<u>\$11,847,722</u>
<u>Source of Funds</u>			
General Fund		<u>\$11,847,722</u>	
<b>GENERAL GOVERNMENT</b>	ASSEMBLY		
Assembly			\$1,448,411
Budgetary Reserve (NSBMC Sec. 3.13.050(C)(9))			\$1,000,000
Elections			\$106,462
Borough Clerk			<u>\$955,780</u>
<u>Source of Funds</u>			
General Fund		<u>\$3,510,653</u>	
	BOROUGH MAYOR		
Mayor's Office			\$26,379,158
Finance			\$64,758,236
Law			\$4,113,040
Port Authority			\$7,473,720
Planning & Community Services			\$17,570,957

<u>Function</u>	<u>Administrative Authority</u>	<u>Budgetary Guideline</u>	<u>Appropriation Level</u>
<b>GENERAL GOVERNMENT</b>			
	BOROUGH MAYOR		
Inupiat History, Language and Culture			\$5,107,793
Human Resources			\$5,478,035
Housing			<u>\$8,705,945</u>
<u>Source of Funds</u>			
General Fund		<u>\$139,586,885</u>	
<b>HEALTH &amp; SOCIAL SERVICES</b>	BOROUGH MAYOR		
			<u>\$36,066,184</u>
<u>Source of Funds</u>			
General Fund		<u>\$36,066,184</u>	
<b>WILDLIFE MANAGEMENT</b>	BOROUGH MAYOR		
			<u>\$18,153,239</u>
<u>Source of Funds</u>			
General Fund		<u>\$18,153,239</u>	
<b>PUBLIC SAFETY</b>	BOROUGH MAYOR		
Police Department			\$18,483,226
Fire Department			\$15,247,351
Search and Rescue			<u>\$19,339,225</u>
<u>Source of Funds</u>			
General Fund		<u>\$53,069,802</u>	
<b>PUBLIC WORKS</b>	BOROUGH MAYOR		
			<u>\$128,612,153</u>
<u>Source of Funds</u>			
General Fund		<u>\$128,612,153</u>	
<b>TRANSFERS</b>	BOROUGH MAYOR		
General Fund Operating Transfer – Power Generation & Distribution			\$21,901,962
General Fund Operating Transfer – Harry K. Brower Jr. Training Center			\$832,476
General Fund Operating Transfer – Harry K. Brower Jr. Training Center			\$2,142,268
General Fund Operating Transfer – Utqiaġvik Seawall Project			\$6,000,000
<u>Source of Funds</u>			
General Fund		<u>\$30,876,706</u>	

Sec. 5. **Appropriation - Debt Service.** 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>			
			<u>\$81,535,905</u>
<u>Source of Funds</u>			
General Fund and Property Taxes			
A.S. 29.45.080(c) & A.S. 29.45.100		<u>\$81,535.905</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	\$ 0
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 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:

	Summary of Designation of Fund Balance						
	Unassigned Fund Balance	Reserve for Encumbrances	Hazardous Waste Site Closure	Pension Obligation	Litigation	Self Insurance	Capital Projects
	72,179,539	36,314,925	26,413,802	1,000,000	750,000	20,500,000	5,000,000
Changes:							
Committed			(15,201,004)				
Reimbursed							
Transfers In/Out	40,070,533						
Appropriated Fund Balance	(9,809,000)						
Total Changes	30,261,533	0	(15,201,004)	0	0	0	0
Current Balance Available	102,441,072	36,314,925	11,212,798	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."

**Sec. 11. 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 NSBMC §3.05.050 and Charter §11.130 apply to a violation of this provision.

**Sec. 12. Financial Reports.** Monthly and Annual Financial Reports shall be in accordance with Title 3, Revenue and Finance, of the NSBMC with the expenditures and unexpended balance reflected on the level of appropriation outlined in this ordinance and in full compliance with NSBMC §3.05.110.

**Sec. 13. 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 FY2023-2024 are due on June 30, 2023.

Sec. 14. **Effective Date.** The effective date of this ordinance is upon adoption.

INTRODUCED: \_\_\_\_\_

ADOPTED: \_\_\_\_\_

\_\_\_\_\_  
CRAWFORD A PATKOTAK  
PRESIDENT OF THE ASSEMBLY      DATE

ATTEST:

\_\_\_\_\_  
SHEILA H BURKE  
BOROUGH CLERK      DATE

\_\_\_\_\_  
JOSIAH A PATKOTAK  
MAYOR      DATE

Ordinance 2023-3K  
May 7, 2024  
Amendments

Appropriations

Finance Department

Indirect Costs on Grants	346,807	
Insurance Claim Payment for S&R Fire Loss on 1/26/24	423,356	
		770,163

Health & Social Services Department

Tobacco Prevention and Control (Community Based Grants)	82,645	
		82,645

Housing Department

Window Replacement Program - NPRA Grant	1,564,170	
		1,564,170

Wildlife Management Department

Alaska Migratory Bird Co-Management Council - Grant	4,649	
		4,649

Total Appropriations		2,421,627
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Revenues

Grant Revenues

SOA DHSS	Tobacco Prevention and Control ( Community Based Grants)	100,000	
SOA DCCED	Window Replacement Program	1,892,646	
US FWS	Alaska Migratory Bird Co-Management Council	5,625	
Total Grant Revenue			1,998,271

General Fund Insurance Proceeds

AXIS Surplus Insurance Co Insurance Claim Payment for S&R Fire loss on 1/26/24	423,356	
Total General Fund Insurance Proceeds		423,356

Total Revenues		2,421,627
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# North Slope Borough

## Department of Administration

PO Box 69  
Barrow, Alaska 99723  
Phone: 907-852-0467  
Fax: 907-852-4145

*Scott Evans, Director of Administration*



## MEMORANDUM

**To:** Beverly Eliason, Director of Finance *BE*  
**From:** Scott Evans, Director *SE*  
**Date:** April 15, 2024  
**Subject:** **Appropriation Request – S&R Fire**

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The Department of Administration requests appropriation of the following insurance proceeds:

Insurance Carrier:	AXIS Surplus Insurance Company
Claim:	S&R Fire
Settlement Amount:	\$423,355.83
Business Unit:	2366.FIREUTQ

AXIS Surplus Insurance Company Insurance claim payment for the S&R Fire loss on 1/26/24.

Thank you for your consideration of this request.

NORTH SLOPE BOROUGH  
APPROPRIATION REVISION

Department: Finance CFDA #: 2366.FIREUTQ Date: April 17, 2024  
Business Unit: 2366.FIREUTQ Fund: General  
Activity: S&R Fire

	OLD BALANCE	NEW BALANCE	INCREASE	DECREASE
<b>6100 Personal Services</b>				
6110 Permanent Wages			-	
6120 Temporary Wages			-	
6130 Benefits			-	
<b>6200 Contractual Services</b>				
6210 Communications			-	
6230 Contribution & Municipal Support		-		
6250 Maintenance Services		-		
6300 Insurance / Bonding / Reserves				
6330 Professional Services		423,356	423,356	
6360 Rents & Utilities			-	
6400 Travel & Lodging			-	
6450 Other Services & Expenses		-		
<b>6500 Supplies</b>				
6510 Fuel			-	
6540 Supplies - Building & Grounds			-	
6600 Supplies - Non Building & Grounds			-	
<b>6700 Equipment &amp; Replacement Parts</b>				
6710 New Equipment under \$5,000			-	
6760 Replacement Parts under \$5000			-	
6830 Equipment/Replacement Parts \$5000 & Over			-	
6900 Other Expenses			-	
Subtotal - Direct Costs	-	423,356	423,356	-
Indirect	-	-		-
TOTAL PROGRAM	-	423,356	423,356	-

Revenue Code: \_\_\_\_\_  
Revenue Code: \_\_\_\_\_  
Requested By: Scott Evans APPROVED BY: 2005 Eason 4/17/24  
Dept./Division: Administration/Risk Director of Finance

# North Slope Borough

Finance  
Grants Division

PO Box 69  
Barrow, Alaska 99723  
Phone: 907-852-0467  
Fax: 907-852-4145

*Beverly Eliason, Director*



## MEMORANDUM

To: Beverly Eliason, Director of Finance *BE*  
Thru: Jaysun Cox, Acting Deputy Director of Finance *JC*  
Dawn Clemons, Controller *DC*  
Rosanna Lemen, Grants Division Manager *RL*  
Evi Mongoyak, Acting Grants Accounting Manager *EM*  
From: Jamie Malabed, Grants Administrator II *JM*

Date: April 3, 2024

Re: **Appropriation Request – Tobacco Prevention and Control (Community Based Grants)**

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The North Slope Borough Grants Division requests appropriation of the following grant funds:

Grantor:	State of Alaska Department of Health and Social Services
Grantor Grant Number:	161-294-24006
Grant Title:	Tobacco Prevention and Control (Community Based Grants)
Grant Award Amount:	\$100,000.00
Direct Amount:	\$82,645
Indirect Amount and Rate:	\$17,355/21%
Match Amount/Business Unit:	N/A
Performance Period:	7/1/23 – 6/30/24
Business Unit:	3088.G032408
Grant Administrator:	Josephine Thorp
Department:	Health Department
Program Manager:	Joshua Stein

The purpose of this grant is to provide funding to NSB Health Department for the IBH Program for Personal Services, Travel, Facility, Supplies, Equipment, Other Costs. Allowable expenditures within the performance period will be charged to this grant.

If you have any questions, please contact me at ext. 1212. Thank you for your consideration of this request.

# NORTH SLOPE BOROUGH APPROPRIATION REVISION

Department: Health Department      CFDA #: N/A      Date: April 3, 2024  
 Business Unit: 3088.G032408      Fund: General  
 Activity: Tobacco Prevention and Control (Community Based Grants)

	OLD BALANCE	NEW BALANCE	INCREASE	DECREASE
<b>6100 Personal Services</b>				
6110 Permanent Wages	39,213		39,213	
6120 Temporary Wages	-		-	
6130 Benefits	25,096		25,096	
<b>6200 Contractual Services</b>				
6210 Communications	-		-	
6230 Contribution & Municipal Support	-		-	
6250 Maintenance Services	-		-	
6300 Insurance / Bonding / Reserves	-		-	
6330 Professional Services	-		-	
6360 Rents & Utilities	-		-	
6400 Travel & Lodging	2,840		2,840	
6450 Other Services & Expenses	9,386		9,386	
<b>6500 Supplies</b>				
6510 Fuel	-		-	
6540 Supplies - Building & Grounds				
6600 Supplies - Non Building & Grounds	6,110		6,110	
<b>6700 Equipment &amp; Replacement Parts</b>				
6710 New Equipment under \$5,000	-		-	
6760 Replacement Parts under \$5000	-		-	
6830 Equipment/Replacement Parts \$5000 & Over	-		-	
6900 Other Expenses	-		-	
Subtotal - Direct Costs	-	82,645	82,645	-
Indirect	-	17,355	17,355	-
<b>TOTAL PROGRAM</b>	-	100,000	100,000	-

Revenue Code: 3088.4135.G032408  
 Revenue Code: \_\_\_\_\_  
 Requested By: Jamie Malabed , Grant Writer/Administrator *JM*      APPROVED BY: *Bea Blaca* *4/10/24*  
 Dept./Division: Administration & Finance/Grants Division      Director, Administration & Finance

# North Slope Borough

Department of Finance

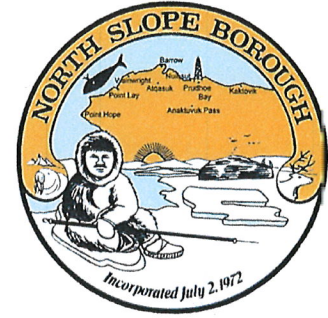
PO Box 69

Barrow, Alaska 99723

Phone: 907-852-0467

Fax: 907-852-4145

*Beverly JS Eliason, Director of Finance*



## MEMORANDUM

To: Beverly Eliason, Director of Finance *BE*  
Thru: Jaysun Cox, Acting Deputy Director of Finance *JCX*  
Dawn Clemons, Controller *DC*  
Rosanna Lemen, Grants Division Manager *RL fr*  
Eva Mongoyak, Acting Grants Accounting Manager *EM fr*  
From: Latoya Lokeni, Grant Administrator *LL*  
Date: March 29, 2024

**Re: Appropriation Request – 3420.G012401 Window Replacement Program**

The North Slope Borough Grants Division requests appropriation of the following grant funds:

Grantor:	State of Alaska (DCCED)
Grantor Grant Number:	24-NPRA-05
Grant Title:	Window Replacement Program
Grant Award Amount:	\$1,892,646
Direct Amount:	\$1,564,170
Indirect Amount and Rate:	\$328,476/21%
Match Amount/Business Unit:	N/A
Performance Period:	July 1, 2023 – June 30, 2028
Business Unit:	3420.G012401
Grant Administrator:	Latoya L. Lokeni
Department:	Housing Department
Program Manager:	Barbara Benson

The State of Alaska DCCED has awarded \$1,892,646 to the NSB Housing Department to replace windows in homes of the NPR-A residents. This funding will provide the NSB with wages and benefits, supplies, freight, travel, and administrative costs.

If you have any questions, please contact Latoya Lokeni at (907)-852-0467. Thank you.

NORTH SLOPE BOROUGH  
APPROPRIATION REVISION

Department: Housing Department CFDA #: 15.227 Date: March 29, 2024  
Business Unit: 3420.G012401 Fund: General  
Activity: Window Replacement Program

	OLD BALANCE	NEW BALANCE	INCREASE	DECREASE
<b>6100 Personal Services</b>				
6110 Permanent Wages		347,100	347,100	
6120 Temporary Wages		-	-	
6130 Benefits		128,872	128,872	
<b>6200 Contractual Services</b>				
6210 Communications		-	-	
6230 Contribution & Municipal Support		-	-	
6250 Maintenance Services		-	-	
6300 Insurance / Bonding / Reserves		-	-	
6330 Professional Services		-	-	
6360 Rents & Utilities		-	-	
6400 Travel & Lodging		21,592	21,592	
6450 Other Services & Expenses			-	
<b>6500 Supplies</b>				
6510 Fuel		-	-	
6540 Supplies - Building & Grounds		1,066,606	1,066,606	
6600 Supplies - Non Building & Grounds			-	
<b>6700 Equipment &amp; Replacement Parts</b>				
6710 New Equipment under \$5,000		-	-	
6760 Replacement Parts under \$5000		-	-	
6830 Equipment/Replacement Parts \$5000 & Over		-	-	
6900 Other Expenses		-	-	
Subtotal - Direct Costs	-	1,564,170	1,564,170	-
Indirect	-	328,476	328,476	-
<b>TOTAL PROGRAM</b>	-	1,892,646	1,892,646	-

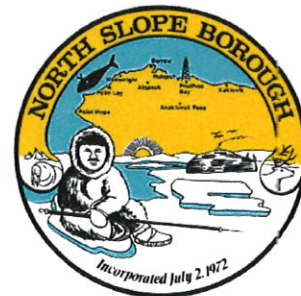
Revenue Code: 3420.4215.G012401  
Revenue Code: Latoya Lokeni Grant Writer/Administrator I  
Requested By: APPROVED BY:  
Dept./Division: Administration & Finance/Grants Division Director, Administration & Finance

# North Slope Borough

Department of Finance  
Grants Division

PO Box 69  
Barrow, Alaska 99723  
Phone: 907-852-0467  
Fax: 907-852-4145

*Beverly JS. Eliason, Director of Finance*



## MEMORANDUM

To: Beverly Eliason, Director of Administration & Finance *BE*  
Thru: Jayson Cox, Acting Deputy Director of Finance/Budget & Position Control Analyst *JC*  
Dawn Clemons, Controller *dg for D.C.*  
Rosanna Lemen, Grants Division Manager *RL*  
Eva Mongoyak, Grants Accounting Supervisor *am*  
From: Barbara Tudor, Grant Writer/Administrator III *BT*  
Date: April 9, 2024  
Re: **Appropriation Request – Alaska Migratory Bird Co-Management Council (AMBCC)**

The North Slope Borough Grants Division requests appropriation of the following grant funds:

Grantor:	U.S. Fish and Wildlife Service
Grantor Grant Number:	F23AP00822
Grant Title:	Alaska Migratory Bird Co-Management Council
Grant Award Amount:	\$5,625.00
Direct Cost Amount:	\$4,649.00
Indirect Amount and Rate:	\$976.00, 21%
Match Amount/Business Unit:	N/A
Performance Period:	10/01/2022=09/30/2027
Business Unit:	3605.G052301
Grant Administrator:	Barbara Tudor
Department:	Wildlife
Program Manager:	Lucy Leavitt

The North Slope Borough Department of Wildlife Management has been awarded an additional \$5,625 to fund travel, supplies, and administrative costs for AMBCC meetings. These meetings allow subsistence users to have an effective and meaningful role in the development and implementation of regulations through management bodies.

If you have any questions, please contact me at 907-852-0467 ex. 1216. Thank you for your consideration of this request.

NORTH SLOPE BOROUGH  
APPROPRIATION REVISION

Department: Wildlife Management CFDA #: 15,643 Date: April 10, 2024  
Business Unit: 3605.G052301 Fund: General  
Activity: Alaska Migratory Bird Co-Management Council

	OLD BALANCE	NEW BALANCE	INCREASE	DECREASE
<b>6100 Personal Services</b>				
6110 Permanent Wages				
6120 Temporary Wages				
6130 Benefits				
<b>6200 Contractual Services</b>				
6210 Communications				
6230 Contribution & Municipal Support				
6250 Maintenance Services				
6300 Insurance / Bonding / Reserves				
6330 Professional Services				
6360 Rents & Utilities				
6400 Travel & Lodging	14,252	18,669	4,417	
6450 Other Services & Expenses				
<b>6500 Supplies</b>				
6510 Fuel				
6540 Supplies - Building & Grounds				
6600 Supplies - Non Building & Grounds	1,000	1,232	232	
<b>6700 Equipment &amp; Replacement Parts</b>				
6710 New Equipment under \$5,000				
6760 Replacement Parts under \$5000				
6830 Equipment/Replacement Parts \$5000 & Over				
6900 Other Expenses				
Subtotal - Direct Costs	15,252	19,901	\$ 4,649	-
Indirect	3,590	4,566	976	-
<b>TOTAL PROGRAM</b>	<b>18,842</b>	<b>24,467</b>	<b>5,625</b>	<b>-</b>

Revenue Code: 3605.4215.G052301

Revenue Code: Barbara Tudor, Grant Writer/Administrator III *BT*

Requested By: Barbara Tudor, Grant Writer/Administrator III *BT* APPROVED BY: 38959 *4/10/24*

Dept./Division: Administration & Finance/Grants Division Director, Administration & Finance