

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

Entity	Actual Year 2022-2023	Actual Year 2023-2024	Budget 2024-2025	Actual 6 Months 2024-2025	Budget 2025-2026	Change From 2024-2025	% Change
NSB Departments	247,906,274	280,301,776	303,920,090	127,779,880	376,300,171	72,380,081	23.82%
NSB School District	41,520,914	43,627,760	38,766,371	40,766,371	38,766,371	0	0.00%
Ilisagvik College	11,695,801	11,656,706	11,964,758	8,726,755	12,035,792	71,034	0.59%
	301,122,989	335,586,242	354,651,219	177,273,006	427,102,334	72,451,115	20.4%
Power Generation & Distribution Transfer	17,555,874	18,313,428	21,850,159	0	23,402,148	1,551,989	7.10%
HALP Transfer	3,600,000	0	0	0	0	0	0.00%
HKBJ Training Center Transfer	0	2,974,744	5,509,838	0	3,703,739	(1,806,099)	(32.78)%
	21,155,874	21,288,172	27,359,997	0	27,105,887	(254,110)	(0.9)%
Debt Service	70,458,037	81,524,917	81,865,450	3,116,000	93,555,800	11,690,350	14.28%
Total Operating Budget	392,736,900	438,399,331	463,876,666	180,389,006	547,764,021	83,887,355	18.08%

North Slope Borough
All Government Entities Total

Expenditure Type	Actual Year 2022-2023	Actual Year 2023-2024	Budget 2024-2025	Actual 6 months 2024-2025	Budget 2025-2026	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	66,748,109	72,815,510	90,294,503	35,671,502	98,512,698	8,218,195	9.1%
Total Permanent Overtime Wages	5,371,834	6,544,821	2,452,262	3,329,065	5,297,544	2,845,282	116.0%
Total Temporary Wages	4,354,663	4,205,218	1,825,044	2,085,830	3,599,333	1,774,289	97.2%
Total Temporary Overtime Wages	448,343	478,921	36,109	190,633	36,109	0	0.0%
Total Benefits	59,465,088	67,861,450	59,461,066	21,089,103	69,857,054	10,395,988	17.5%
Total Personal Services	136,388,036	151,905,920	154,068,984	62,366,133	177,302,738	23,233,754	15.1%
6200 Contractual Services							
Total Communications	2,482,965	2,591,462	2,853,385	1,174,277	3,943,782	1,090,397	38.2%
Total Contributions & Municipal Support	15,740,156	16,976,422	24,911,223	9,059,925	28,556,848	3,645,625	14.6%
Total Maintenance Services	2,079,964	2,205,950	2,753,281	1,512,624	3,012,138	258,857	9.4%
Total Insurance, Transfers, Reserves	147,493,062	161,986,910	177,515,915	63,950,646	194,038,655	16,522,740	9.3%
Total Professional Services	54,887,906	61,213,098	66,070,175	24,358,507	97,698,302	31,628,127	47.9%
Total Rents and Utilities	11,176,613	11,352,688	11,067,103	3,828,656	12,024,800	957,697	8.7%
Total Travel and Lodging	3,336,933	3,370,574	4,559,211	2,102,682	6,898,643	2,339,432	51.3%
Total Other Services & Expenses	1,443,948	2,384,630	2,967,211	1,183,462	3,101,004	133,793	4.5%
Total Contractual Services	238,641,548	262,081,735	292,697,504	107,170,778	349,274,172	56,576,668	19.3%
6500 Supplies							
Total Fuel	8,191,663	14,534,624	9,619,998	5,980,024	10,368,305	748,307	7.8%
Total Supplies-Buildings & Grounds	1,562,530	1,834,120	1,541,450	551,123	1,898,720	357,270	23.2%
Total Supplies-Non-Buildings & Grounds	3,526,527	3,430,660	3,216,519	1,320,725	4,467,734	1,251,215	38.9%
Total Supplies	13,280,721	19,799,404	14,377,967	7,851,872	16,734,759	2,356,792	16.4%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	1,193,013	1,309,855	743,458	552,562	1,249,545	506,087	68.1%
Total Equipment & Parts Under \$5,000	1,498,905	2,253,924	1,535,688	1,325,712	2,132,542	596,854	38.9%
Total Equipment & Parts Over \$5,000	1,083,456	1,048,492	453,065	1,121,949	1,070,265	617,200	136.2%
Total Equipment & Replacement Parts	3,775,374	4,612,271	2,732,211	3,000,223	4,452,352	1,720,141	63.0%
Total Other Expenses	0	0	0	0	0	0	0.0%
Grand Total	392,085,679	438,399,331	463,876,666	180,389,006	547,764,021	83,887,355	18.1%

North Slope Borough
FY 2025-2026
Operating Budget Summary
Borough Departments Only

Department	FTE FY24-25	FTE FY25-26	FY 24-25 Total Budget	Personal Services	Contractual Services	Supplies	Equipment	Other	FY 25-26 Total Budget	Change from Prior Year	% Change
Assembly Clerks	16	16	3,574,780	1,679,508	1,890,964	35,113	0	0	3,605,585	30,805	0.86%
Mayors Office	39	43	26,097,463	9,941,498	21,067,508	661,590	18,000	0	31,688,596	5,591,133	21.42%
Administration	74	82	34,920,649	13,872,844	67,643,247	311,825	161,500	0	81,989,416	47,068,767	134.79%
Finance	68	68	17,816,963	10,994,610	11,915,214	309,955	17,025	0	23,236,804	5,419,841	30.42%
Law	10	10	3,241,725	2,290,535	1,010,613	17,400	0	0	3,318,548	76,823	2.37%
Port Authority	6	6	1,815,662	1,344,900	108,952	13,300	4,000	0	1,471,152	(344,510)	(18.97)%
Planning	30.85	34.85	5,560,345	5,413,441	2,197,922	78,400	271,500	0	7,961,263	2,400,918	43.18%
Inupiat Heritage Language & Culture	33	34	4,934,475	4,232,976	873,609	175,010	124,960	0	5,406,555	472,080	9.57%
Human Resources	24	25	5,508,989	5,237,162	598,776	46,000	7,000	0	5,888,938	379,949	6.90%
Health	168.13	189.68	28,081,732	24,225,896	6,076,387	947,870	120,110	0	31,370,263	3,288,531	11.71%
Housing	36	37	7,624,836	6,056,131	1,995,068	710,636	197,265	0	8,959,100	1,334,264	17.50%
Wildlife	32	32	6,159,049	5,151,016	1,192,840	115,183	38,000	0	6,497,039	337,990	5.49%
Police	80	98	18,009,170	20,852,160	1,867,581	554,546	392,486	0	23,666,773	5,657,603	31.42%
Fire	67	83	11,410,463	13,209,963	1,332,004	954,169	597,457	0	16,093,593	4,683,130	41.04%
Search & Rescue	33	39	16,835,473	7,971,793	9,024,311	1,542,960	390,000	0	18,929,064	2,093,591	12.44%
CIPM	0	0.5	0	61,064	0	0	0	0	61,064	61,064	0.00%
Public Works	304.6	311.6	112,328,316	44,767,241	49,015,326	10,260,802	2,113,049	0	106,156,418	(6,171,898)	(5.49)%
Grand Total	1,021.58	1,109.63	303,920,090	177,302,738	177,810,322	16,734,759	4,452,352	0	376,300,171	72,380,081	23.82%

**North Slope Borough
All NSB Departments Total**

Expenditure Type	Actual Year 2022-2023	Actual Year 2023-2024	Budget 2024-2025	Actual 6 months 2024-2025	Budget 2025-2026	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	66,748,109	72,815,510	90,294,503	35,671,502	98,512,698	8,218,195	9.1%
Total Permanent Overtime Wages	5,371,834	6,544,821	2,452,262	3,329,065	5,297,544	2,845,282	116.0%
Total Temporary Wages	4,354,663	4,205,218	1,825,044	2,085,830	3,599,333	1,774,289	97.2%
Total Temporary Overtime Wages	448,343	478,921	36,109	190,633	36,109	0	0.0%
Total Benefits	59,465,088	67,861,450	59,461,066	21,089,103	69,857,054	10,395,988	17.5%
Total Personal Services	136,388,036	151,905,920	154,068,984	62,366,133	177,302,738	23,233,754	15.1%
6200 Contractual Services							
Total Communications	2,482,965	2,591,462	2,853,385	1,174,277	3,943,782	1,090,397	38.2%
Total Contributions & Municipal Support	6,868,401	8,249,667	16,184,468	333,170	19,830,093	3,645,625	22.5%
Total Maintenance Services	2,079,964	2,205,950	2,753,281	1,512,624	3,012,138	258,857	9.4%
Total Insurance & Bonding Reserves	14,358,237	15,546,062	29,524,097	20,068,275	34,610,597	5,086,500	17.2%
Total Professional Services	54,887,906	61,213,098	66,070,175	24,358,507	97,698,302	31,628,127	47.9%
Total Rents and Utilities	8,352,568	8,422,737	7,829,100	3,828,656	8,715,763	886,663	11.3%
Total Travel and Lodging	3,336,933	3,370,574	4,559,211	2,102,682	6,898,643	2,339,432	51.3%
Total Other Services & Expenses	1,443,948	2,384,630	2,967,211	1,183,462	3,101,004	133,793	4.5%
Total Contractual Services	93,810,922	103,984,180	132,740,928	54,561,652	177,810,322	45,069,394	34.0%
6500 Supplies							
Total Fuel	8,191,663	14,534,624	9,619,998	5,980,024	10,368,305	748,307	7.8%
Total Supplies-Buildings & Grounds	1,562,530	1,834,120	1,541,450	551,123	1,898,720	357,270	23.2%
Total Supplies-Non-Buildings & Grounds	3,526,527	3,430,660	3,216,519	1,320,725	4,467,734	1,251,215	38.9%
Total Supplies	13,280,721	19,799,404	14,377,967	7,851,872	16,734,759	2,356,792	16.4%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	1,193,013	1,309,855	743,458	552,562	1,249,545	506,087	68.1%
Total Equipment & Parts Under \$5,000	1,498,905	2,253,924	1,535,688	1,325,712	2,132,542	596,854	38.9%
Total Equipment & Parts Over \$5,000	1,083,456	1,048,492	453,065	1,121,949	1,070,265	617,200	136.2%
Total Equipment & Replacement Parts	3,775,374	4,612,271	2,732,211	3,000,223	4,452,352	1,720,141	63.0%
Total Other Expenses	0	0	0	0	0	0	0.0%
Grand Total	247,255,054	280,301,776	303,920,090	127,779,880	376,300,171	72,380,081	23.8%

North Slope Borough Revenue Summary FY25-26

Revenue Code	Revenue Type	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget	FY25-26 Projected
PROPERTY AND SALES TAXES:					
1000.4015	Property Tax Current (O&M Budget Applied)(i)	325,010,763	346,279,955	324,708,550	361,591,200
1000.4015	Property Tax Debt Service (Required Debt Payment)(j)	78,607,721	80,521,173	81,865,450	93,555,800
	Total Property Taxes	403,618,484	426,801,128	406,574,000	455,147,000
1000.4025	Property Tax - Prior Year	354,832	470,884	500,000	450,000
1000.4030	Penalties and Interest - Property Tax Current	149,338	170,068	140,000	140,000
1000.4035	Penalties and Interest - Property Tax Prior	111,528	282,047	120,000	150,000
	Total Property Tax - Other	615,698	922,999	760,000	740,000
	Grand Total Property Taxes	404,234,182	427,724,127	407,334,000	455,887,000
FEDERAL INTERGOVERNMENTAL:					
1000.4240	Federal Lands Entitlement (PILT - DOI)	1,589,298	1,688,860	1,589,298	1,688,860
	Total Federal Intergovernmental	1,589,298	1,688,860	1,589,298	1,688,860
STATE INTERGOVERNMENTAL:					
1000.4140	Community Assistance Program (Formerly CRS)	373,648	438,853	438,853	429,734
1000.4155	State of Alaska Shared Taxes & Fees	430,828	419,687	430,828	419,687
1000.4165	State Participation - Jail	1,228,728	1,228,728	1,032,870	1,162,179
1000.4915	School Debt Reimbursement	78,292	-	-	-
	Total State Intergovernmental	2,111,496	2,087,269	1,902,551	2,011,600
CHARGES FOR SERVICES/OTHER REVENUE:					
1000.4320	Reimbursable Expenses - SAR	8,815	7,672	18,457	10,000
1000.4436	Gas Field Receipts	1,504,813	1,123,599	1,257,000	1,218,270
1000.4442	Rental Income-Barrow - Hope Home	34,285	32,897	33,600	33,600
1000.4446	Rental Income-Village - CHAP Itinerant	6,747	3,332	-	8,211
1000.4448	Senior Center Rental Income	109,162	88,288	96,000	97,817
1000.4450	Clinic Lease Income	642,231	724,577	526,646	631,151
1000.4482	Veterinary Clinic Fees	62,262	60,239	80,298	64,122
1000.4524	Administrative Allocation Fees - TTC (9036)	-	-	91,200	80,000
1000.4525	Administrative Allocation Fees - RPFM (9039)	371,667	348,881	376,000	376,000
1000.4526	Administrative Allocation Fees - SA10 (9031)	1,245,074	1,738,545	1,418,605	1,362,692
1000.4527	Administrative Allocation Fees - PG&D (9033)	1,840,468	1,960,801	551,400	603,818
1000.4605	Planning & Zoning Fees	730,070	841,500	600,000	600,000
1000.4610	Planning Misc. Receipts	1,224	-	1,000	1,000

North Slope Borough Revenue Summary FY25-26

Revenue Code	Revenue Type	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget	FY25-26 Projected
CHARGES FOR SERVICES/OTHER REVENUE CONT.:					
1000.4611	Heritage Gift Shop Sales	93,700	79,112	80,000	100,000
1000.4639	Misc. Other Charges	4,449	3,962	5,000	3,962
1000.4813	Fuel Tax Returns	292,761	229,768	230,000	230,000
1000.4879	Misc. Other Revenues	260,038	964,849	376,458	480,015
1000.4420.001	Bus Revenue - Barrow	4,246	3,943	4,000	4,029
1000.4425.001	Laundry Sales - Barrow	8,070	11,226	12,000	12,000
1000.4442.001	Rental Income - Barrow	755,517	792,006	842,400	842,400
1000.4824.001	Late Fees - Barrow	4,350	5,225	5,000	-
1000.4410.002	Water Utility - Anaktuvuk Pass	71,541	78,096	71,000	75,099
1000.4437.002	Fuel Home Delivery - Anaktuvuk Pass	94,454	109,216	58,000	88,601
1000.4438.002	Commercial Diesel - Anaktuvuk Pass	160,544	238,530	127,000	241,453
1000.4439.002	Commercial Gasoline - Anaktuvuk Pass	206,235	232,149	145,000	214,856
1000.4442.002	Rental Income - Anaktuvuk Pass	-	-	36,000	72,000
1000.4410.003	Water Utility - Point Hope	150,677	178,504	157,000	156,136
1000.4442.003	Rental Income - Point Hope	63,844	68,152	72,000	72,000
1000.4410.004	Water Utility - Nuiqsut	74,821	82,815	104,000	78,161
1000.4437.004	Fuel Home Delivery - Nuiqsut	13,381	14,460	11,000	12,220
1000.4438.004	Commercial Diesel - Nuiqsut	136,678	12,900	87,000	123,150
1000.4439.004	Commercial Gasoline - Nuiqsut	534,993	632,541	436,000	549,270
1000.4442.004	Rental Income - Nuiqsut	19,781	69,035	72,000	72,000
1000.4410.005	Water Utility - Point Lay	40,832	48,914	56,000	39,342
1000.4437.005	Fuel Home Delivery - Point Lay	56,441	53,972	43,000	47,449
1000.4438.005	Commercial Diesel - Point Lay	112,186	148,746	63,000	110,135
1000.4439.005	Commercial Gasoline - Point Lay	57,298	81,134	57,000	64,444
1000.4442.005	Rental Income - Point Lay	57,085	57,893	57,600	57,600
1000.4410.006	Water Utility - Wainwright	145,113	148,157	153,000	147,136
1000.4410.007	Water Utility - Kaktovik	35,911	50,123	72,000	46,512
1000.4410.008	Water Utility - Atqasuk	78,082	93,162	85,000	84,411
1000.4437.008	Fuel Home Delivery - Atqasuk	76,463	86,055	59,000	74,316
1000.4438.008	Commercial Diesel - Atqasuk	128,379	193,567	90,000	143,277
1000.4439.008	Commercial Gasoline - Atqasuk	230,651	364,249	206,000	285,305
1000.4442.008	Rental Income - Atqasuk	56,930	57,893	57,600	57,600
Total Charge for Services		10,582,293	12,120,688	8,980,264	9,676,560

North Slope Borough Revenue Summary FY25-26

Revenue Code	Revenue Type	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget	FY25-26 Projected
INVESTMENT INCOME:					
1000.4710	Investment Earnings - Interest	2,111,395	2,639,545	1,000,000	1,000,000
1000.4715	Investment Earnings - Central Treasury	15,754,304	37,885,834	3,000,000	6,331,574
	Total Investment Income	17,865,699	40,525,379	4,000,000	7,331,574
OPERATING TRANSFERS:					
1000.4999	Unassigned Fund Balance	-	-	40,070,553	30,000,000
1000.4999	Unassigned Fund Balance - Permanent Fund	-	-	-	41,168,426
	Total Transfers	-	-	40,070,553	\$71,168,426

Revenue Type Summary	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget	FY25-26 Projected
Property Tax and Debt Service	404,234,182	427,724,127	407,334,000	455,887,000
Total Federal Intergovernmental	1,589,298	1,688,860	1,589,298	1,688,860
Total State Intergovernmental	2,111,496	2,087,269	1,902,551	2,011,600
Total Other Governmental	-	-	-	-
Total Charges for Services	10,582,293	12,120,688	8,980,264	9,676,560
Investment Income	17,865,699	40,525,379	4,000,000	7,331,574
Operating Transfers	-	-	40,070,553	71,168,426
TOTAL GENERAL FUND REVENUE	436,382,968	484,146,322	\$463,876,666	\$547,764,021