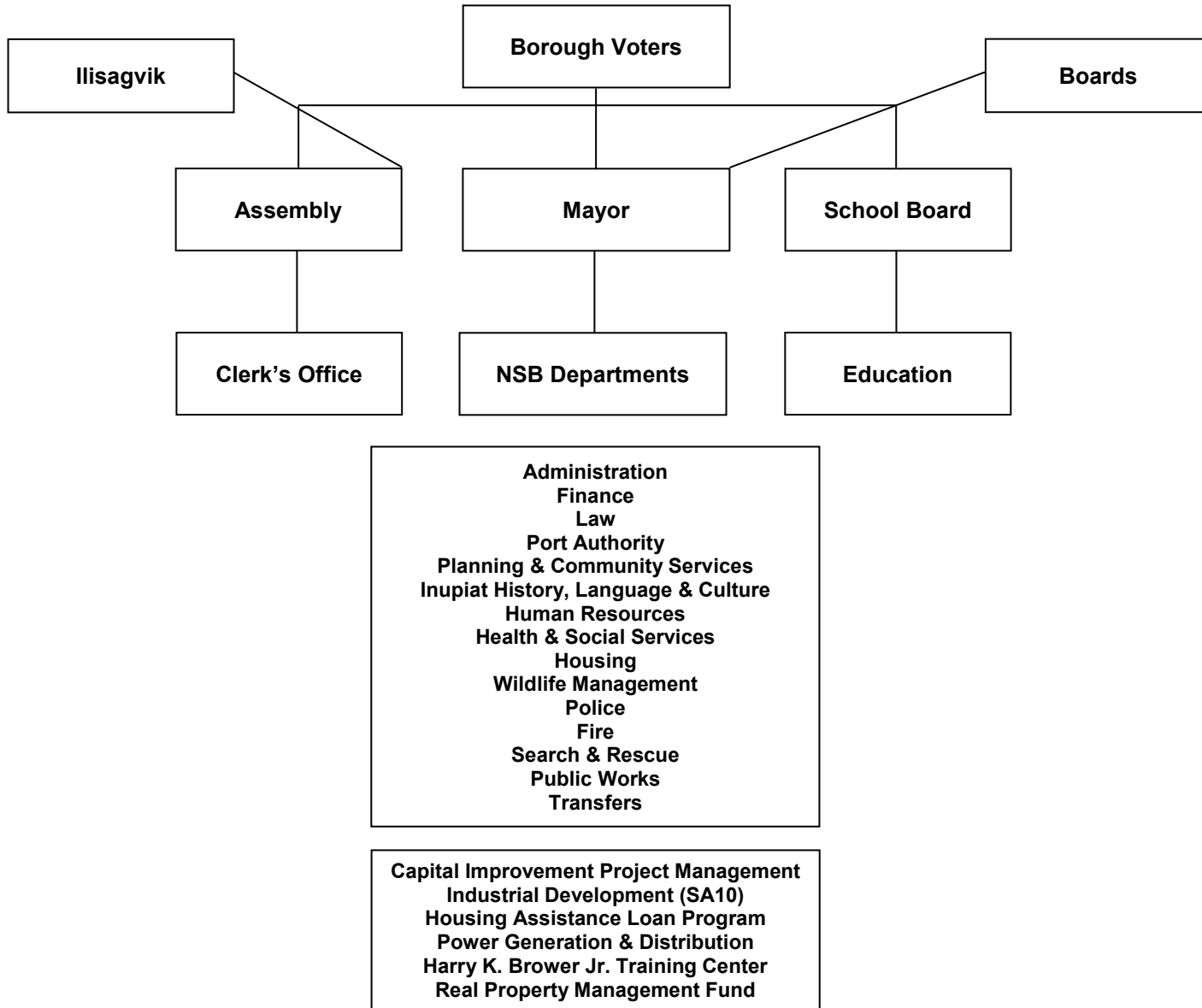


# NORTH SLOPE BOROUGH



## PRINCIPAL EXECUTIVE OFFICERS

Office	Name	Term & Manner of Selection	District or Seat	Expiration of Term
<b><u>Mayor</u></b>				
	Josiah A. Patkotak	3 years; elected		2026
<b><u>Assembly</u></b>				
President	Crawford A. Patkotak	3 years; elected	District A-3C	2028
Vice President	Trina Paul	3 years; elected	District A-3D	2027
Member	Eva Kinneeveauk	3 years; elected	District A-1	2026
Member	Stanley Brower	1 years; elected	District A-2	2026
Member	Avaiyak Burnell	3 years; elected	District A-3A	2027
Member	Martin Q. Edwardsen	3 years; elected	District A-3B	2026
Member	Frederick F. Brower	3 years; elected	District A-3E	2028
Member	Michael Q. Donovan	2 years; elected	District A-3F	2026
Member	Thomas K. Napageak, Jr.	3 years; elected	District A-4	2027
Member	Cilia Attungowruk	1 years; elected	District A-5	2026
Member	Robin J. Kaleak	3 years; elected	District A-6	2028
Borough Clerk	Sheila H. Burke	Appointed by Assembly		

\*Information provided by the NSB Clerk's Office

### **General Government - Directors**

Borough Clerk	Sheila Burke	Appointed by Mayor
Chief Administrative Officer	Vernon J. Edwardsen	Appointed by Mayor
Environmental Management	Jason Brune	Appointed by Mayor
Government & External Affairs	Angela S. Cox	Appointed by Mayor
Administration	Scott M. Evans	Appointed by Mayor
Finance	Fadil Limani	Appointed by Mayor
Law	Hwan Kim	Appointed by Mayor
Port Authority	Scott M. Evans	Appointed by Mayor
Planning & Community Services	Chastity G. Olemaun	Appointed by Mayor
Iñupiat History, Language, & Culture	Thomas F. Leavitt	Appointed by Mayor
Human Resources	Patricia E. Patkotak	Appointed by Mayor
Health & Social Services	Lynette K. Hepa	Appointed by Mayor
Housing	Jack L. Frantz	Appointed by Mayor
Wildlife Management	Nicole Wojciechowski	Appointed by Mayor
Police Department	Jeffrey R. Brown	Appointed by Mayor
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**

<b>Bond Counsel</b>	Orrick, Herrington & Sutcliffe LLP	Appointed by Mayor <sup>(1)</sup>
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**PRINCIPAL EXECUTIVE OFFICERS**

<b>Office</b>	<b>Name</b>	<b>Term &amp; Manner of Selection</b>	<b>District or Seat</b>	<b>Expiration of Term</b>
<b><u>NSBSD Board of Education</u></b>				
President	Ester Evikana	1 years; elected	Seat A	2026
Clerk	Frieda Nageak	3 years; elected	Seat C	2028
Member	Qaiyaan Harcharek	2 year; appointed	Seat F	2027
Member	Frieda N Moore	3 years; elected	Seat B	2026
Member	Nancy Rock	3 years; elected	Seat D	2028
Member	Rossman Ferguson	Appointment by Board of Education	Seat E	2026
Member	Nora Jane Burns	3 years; elected	Seat G	2027
Superintendent	David Vadiveloo	Appointed by the Board of Education		

\*Information provided by the NSBSD

<b><u>Ilisagvik College Board of Trustees</u></b>				<b>Expiration of Term</b>
President	Justina Wilhelm	Appointed by Ilisagvik		
Chairperson	Heather Dingman	5 years; appointed		12/31/2028
Vice Chairperson	Jeremy Kasak	5 years; appointed		12/31/2026
Secretary	Roxanne Brower	5 years; appointed		12/31/2029
Trustee	Nancy Rock	5 years; appointed		12/31/2027
Trustee	Alicia Solomon	5 years; appointed		12/31/2028
Trustee	Edna Ahmaogak	5 years; appointed		12/31/2029
Trustee	John Hopson Jr.	5 years; appointed		12/31/2030
Trustee	Megan Edwardson	5 years; appointed		12/31/2026
Trustee	Heather Kippi-Spear	5 years; appointed		12/31/2026
Trustee	Daisy Lane	5 years; appointed		12/31/2030
Trustee	Anaktuvuk Pass- Vacant	5 years; appointed		12/31/2025
Trustee	Point Lay- Vacant	5 years; appointed		12/31/2027

\* Information provided by Ilisagvik College

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

## Budget Calendar - FY 2026-2027

	<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 13
Assembly Public Hearing on Operating Budget	§ 3.11.010		April 15	April 10**
Adoption of Local Support Resolution - School	§ 3.11.010 AS § 14.14.060 (c)	May 31	April 15	April 10**
Adoption of Tax Levying Resolution	§ 3.11.010 AS § 29.45.240	June 15	April 15	April 10**
Assembly Approval of the Operating Budget Ordinance	§ 3.11.010		April 15	April 10**
Clerk delivers ordinance to School Board showing the amount of local support appropriated for public schools	AS § 14.14.060 (c)	May 31		April 10**
Proposed Capital Budget and Six Year Plan to Assembly	§ 3.15.050 § 11.020		May 31	May 29
Adoption of Capital Improvements Ordinance	§ 3.11.010		June 15	June 12**

\*Dates subject to correspond with scheduled Assembly meetings

## Property Tax Calendar - FY2026-2027

	<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	January 31
NSB Informs Alaska Department of Revenue of Taxation Method Used	§ 3.25.030 AS 29.45.080(d)		February 1	January 31
Other Tax Exemptions Due			February 15	February 14
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 4**
Appeal by Person on Roll	AS 29.45.190(b)	Within 30 Days After Notice of Assessment		March 28
Board of Equalization Hearing	AS 29.45.170(b)	Minimum 30 Days After Notice of Assessment		May 7
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 30
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.

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.

<b><u>CALCULATION OF O &amp; M BUDGET TAX CAP</u></b>		<b><u>FY 23-24</u></b>	<b><u>FY 24-25</u></b>	<b><u>FY 25-26</u></b>	<b><u>FY 26-27</u></b>
Assessed Value	<b>a</b>	23,780,273,194	25,392,717,167	29,204,818,568	28,000,000,000
Average Per Capita Full & True Values	<b>b</b>	193,114	201,201	214,582	233,310
Average Value Multiplier Per Alaska Statutes	<b>c</b>	375.00%	375.00%	375.00%	375.00%
Average Full Value (b x c)	<b>d</b>	724,178	7254,504	804,683	874,913
NSB Population	<b>e</b>	15,939	15,947	16,684	18,098
Equivalent Tax Base (d x e)	<b>f</b>	11,542,665,173	12,032,071,301	13,425,322,830	15,834,166,425
Maximum O&M Mills per statute	<b>g</b>	30.000	30.000	30.000	30.000
Operating Budget Levy Allowed (f x g)	<b>h</b>	346,279,955	360,962,139	402,759,685	475,024,993
<b><u>TOTAL LEVY BUDGET</u></b>					
O&M Budget Applied	<b>i</b>	346,279,955	360,962,139	402,759,685	400,033,000
Required Debt Payment	<b>j</b>	81,527,160	95,852,843	122,635,001	103,687,000
Total (i + j)		427,807,115	456,814,982	525,394,686	503,720,000
<b><u>FULL VALUE MILL RATES</u></b>					
O&M Budget Mills (i / a)		14.56	14.22	13.79	14.29
Required Debt Service Mills (j / a)		3.43	3.77	4.20	3.70
Total Full Value Mills		17.99	17.99	17.99	17.99
<b><u>REDUCED VALUE MILL RATES</u></b>					
Equivalent Tax Base (f above)		11,542,665,173	12,032,071,301	13,425,322,830	15,834,166,425
O&M Millage Based Reduced Values (i / f)		30.00	30.00	30.00	25.26
Debt Millage Based On Reduced Values (j / f)		7.06	7.97	9.13	6.55
Total Reduced Value Mills		37.06	37.97	39.13	31.81

**NORTH SLOPE BOROUGH  
PROPERTY TAX LEVY RESOLUTION  
SERIAL NUMBER 23-2026**

**A RESOLUTION FIXING THE RATE OF LEVY ON PROPERTY IN  
THE NORTH SLOPE BOROUGH**

**WHEREAS**, A.S. § 29.45.240(a) provides the rate of levy, the date of equalization and the date when taxes become delinquent shall be fixed by Resolution; and

**WHEREAS**, Resolution No. 01-2026 fixes the date of equalization and the date when taxes become delinquent as of July 1, 2026; and

**WHEREAS**, 15 A.A.C. § 56.070(a) provides that on or before January 15 of each year, the Alaska Department of Revenue will determine and report the average per capita assessed full and true value of property in the State to each municipality that imposes a tax under AS § 29.45.080. The Department of Revenue will base its determination on the average per capita assessed full and true value of property in the State for the previous calendar year as determined by the Alaska Department of Commerce, Community, and Economic Development; and

**WHEREAS**, the Assembly has appropriated the necessary funds to carry out the Borough business and in accordance with the certified assessment roll there are \$28,000,000,000 in estimated assessed value of real and personal property in the Borough which on said value would result in a millage rate of 17.99 of which 14.29 mills are for the Operating Budget per A.S. § 29.45.080(c); and

**WHEREAS**, the State average per capita full and true property tax valuation to be certified by the Department of Commerce, Community, and Economic Development will be \$233,310;

**NOW THEREFORE BE IT RESOLVED:**

1. RATE OF LEVY (on the basis of \$233,310 State average per capita full and true property tax value): The rate of levy on each adjusted dollar of taxable property as of January 1, 2026 in the North Slope Borough is hereby fixed at 31.81 mills of which 25.26 are for the Operating Budget per A.S. § 29.45.080(c) and 6.55 mills are restricted for Debt Service per A.S. § 29.45.100.

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

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

\_\_\_\_\_  
CRAWFORD A. PATKOTAK                      DATE  
ASSEMBLY PRESIDENT

ATTEST:

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

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



**NORTH SLOPE BOROUGH  
ORDINANCE SERIAL NUMBER 2026-3  
AN ORDINANCE APPROPRIATING MONEY OUT OF THE TREASURY  
FOR FISCAL YEAR ENDING JUNE 30, 2027**

**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 \$559,278,406 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, 2026 and ending June 30, 2027.

<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>\$38,766,371</u>
<u>Source of Funds</u>			
General Fund		<u>\$38,766,371</u>	
<b>Ilisagvik College</b>	<b>Borough Mayor</b>		<u>\$12,212,162</u>
<u>Source of Funds</u>			
General Fund		<u>\$12,212,162</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>			\$1,489,412
<b>Budgetary Reserve (NSBMC Sec. 3.13.050 (C)(9))</b>			\$1,000,000
<b>Elections</b>			\$110,798
<b>Borough Clerk's Office</b>			<u>\$1,038,367</u>
<u>Source of Funds</u> General Fund		<b><u>\$3,638,577</u></b>	
<b>General Government</b>	<b>Borough Mayor</b>		
<b>Borough Mayor's Office</b>			\$37,788,613
<b>Administration</b>			\$51,756,219
<b>Finance</b>			\$24,830,776
<b>Law</b>			\$3,173,345
<b>Port Authority</b>			\$1,111,734
<b>Planning &amp; Community Services</b>			\$7,647,675
<b>Inupiat Heritage, Language and Culture</b>			\$5,332,296
<b>Human Resources</b>			\$5,442,359
<b>Housing</b>			\$9,852,024
<u>Source of Funds</u> General Fund		<b><u>\$146,935,041</u></b>	
<b>Health &amp; Social Services</b>	<b>Borough Mayor</b>		<u>\$35,131,071</u>
<u>Source of Funds</u> General Fund		<b><u>\$35,131,071</u></b>	
<b>Wildlife</b>	<b>Borough Mayor</b>		<u>\$6,311,258</u>
<u>Source of Funds</u> General Fund		<b><u>\$6,311,258</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>		
Police			\$25,481,932
Fire			\$15,761,102
Search and Rescue			<u>\$18,896,090</u>
<u>Source of Funds</u> General Fund		<b><u>\$60,139,124</u></b>	
<b>Public Works</b>	<b>Borough Mayor</b>		<u>\$122,957,802</u>
<u>Source of Funds</u> General Fund		<b><u>\$122,957,802</u></b>	
<b>Transfers</b>	<b>Borough Mayor</b>		
General Fund Operating Transfer - PG&D			<u>\$25,000,000</u>
General Fund Operating Transfer - HKBJ TC			<u>\$4,500,000</u>
<u>Source of Funds</u> General Fund		<b><u>\$29,500,000</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>\$103,687,000</u>
<u>Source of Funds</u> General Fund and Property Taxes A.S. 29.45.080(c) & A.S. 29.45.100		<b><u>\$103,687,000</u></b>	

**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**

<b>Fund:</b>	<u>Amount</u>	<b>Fund:</b>	<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 2026-2027 shall reflect all transfers directed by NSBMC § 3 Revenue and Finance, as applicable.
- (c) Unexpended balances of the General Fund as of June 30, 2026 will lapse per NSBMC § 3.05.040 (D) and shall be reflected as such in the Annual Comprehensive Financial Report of FY 2026-2027.

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

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

**North Slope Borough**  
**General Fund- Summary of Designation of Fund Balance**

	<b>Unassigned Fund Balance</b>	<b>Assigned</b>	<b>Committed</b>	<b>Restricted</b>	<b>Nonspendable</b>	<b>Total</b>
<b>Balance 6/30/25</b>	\$ <b>248,605,718</b>	<b>57,530,594</b>	<b>1,446,887</b>	<b>511,858</b>	<b>9,716,200</b>	<b>317,811,257</b>
<b>Balance 6/30/24</b>	207,942,909	32,031,874	21,212,798	546,754	11,244,588	272,978,923
<b>Balance 6/30/23</b>	72,179,539	36,314,926	55,751,207	644,279	12,643,050	177,533,001
<b>Balance 6/30/22</b>	86,548,831	29,870,291	26,337,647	-	7,832,789	150,589,558
<b>Balance 6/30/21</b>	108,022,916	26,244,812	20,729,000	-	8,173,645	163,170,373
<b>Balance 6/30/20</b>	115,760,477	30,872,866	8,732,000	511,858	6,334,136	161,699,479
<b>Balance 6/30/25</b>	<b>248,605,718</b>	<b>57,530,594</b>	<b>1,446,887</b>	<b>511,858</b>	<b>9,716,200</b>	<b>317,811,257</b>
FY26 Changes:						
Nonspendable			(9,765,911)	-	-	(9,765,911)
Appropriated Fund Balance (PF)	(41,168,426)	-	-	-	-	(41,168,426)
Self Insurance	(20,500,000)	-	-	-	-	(20,500,000)
Appropriated Fund Balance	<u>30,000,000</u>	<u>20,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,500,000</u>
Total Changes	(31,668,426)	20,500,000	(9,765,911)	-	-	(20,934,337)
<b>FY27 Proposed Appropriation of Fund Balance:</b>	(22,746,622)					(22,746,622)
<b>Current Available Balance</b>	<b><u>194,190,670</u></b>	<b><u>78,030,594</u></b>	<b><u>(8,319,024)</u></b>	<b><u>511,858</u></b>	<b><u>9,716,200</u></b>	<b><u>274,130,298</u></b>

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.



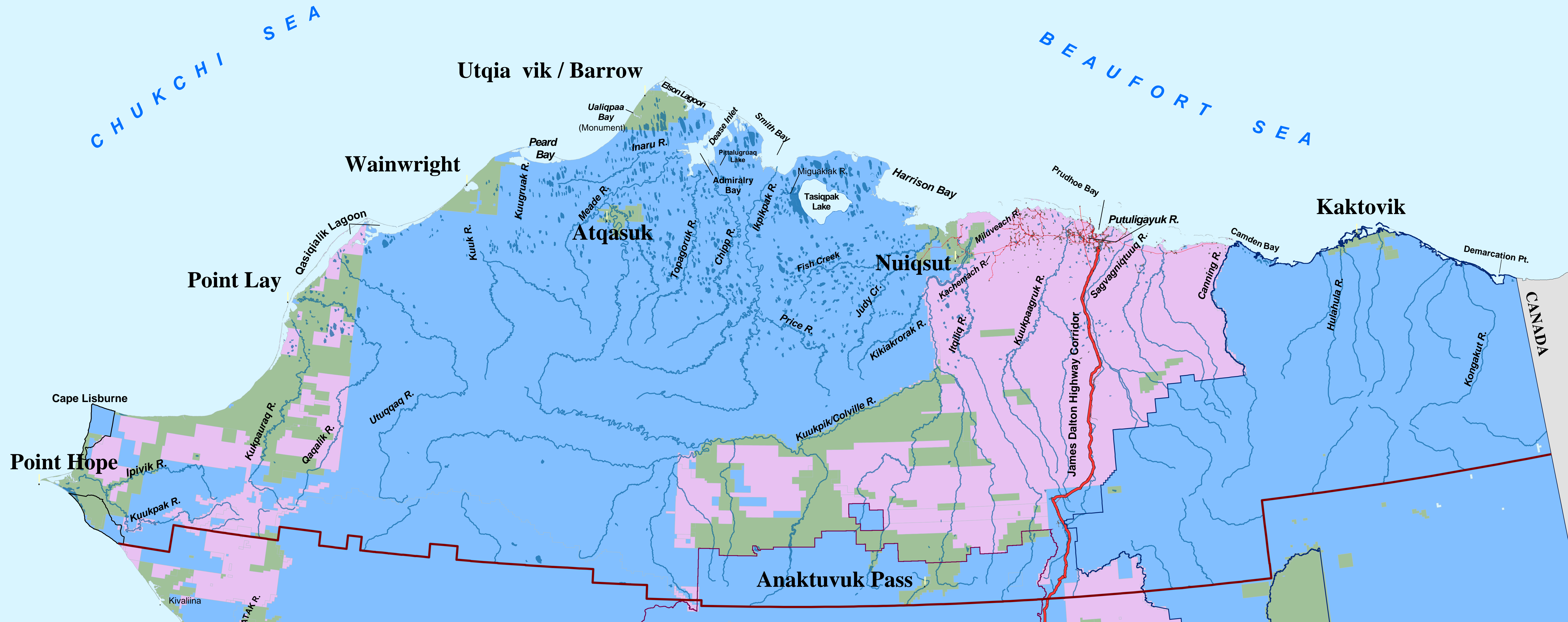


# NORTH SLOPE BOROUGH

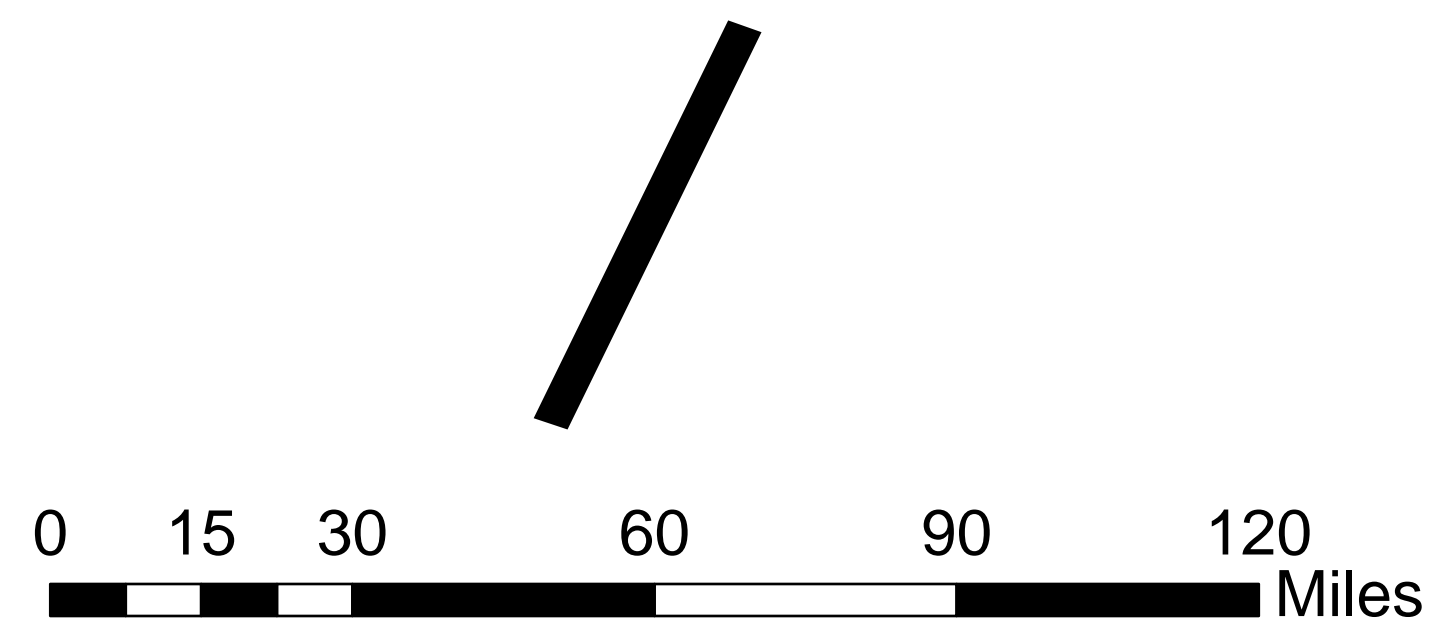
### Land Ownership Types

- Federal
- State
- Native

A R C T I C O C E A N



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



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

Entity	Actual Year 2023-2024	Actual Year 2024-2025	Budget 2025-2026	Actual 6 Months 2025-2026	Budget 2026-2027	Change From 2024-2025	% Change
NSB Departments	280,941,313	304,443,245	376,300,171	153,173,186	375,112,873	(1,187,298)	(0.32)%
NSB School District	43,627,760	46,521,154	38,766,371	38,766,371	38,766,371	0	0.00%
Ilisagvik College	11,656,706	11,701,321	12,035,792	8,726,755	12,212,162	176,370	1.47%
	<b>336,225,779</b>	<b>362,665,720</b>	<b>427,102,334</b>	<b>200,666,312</b>	<b>426,091,406</b>	<b>(1,010,928)</b>	<b>(0.2)%</b>
Power Generation & Distribution Transfer	18,313,428	20,913,664	23,402,148	17,551,611	25,000,000	1,597,852	6.83%
HALP Transfer	0	0	0	0	0	0	0.00%
HKBJ Training Center Transfer	2,974,744	4,270,578	3,703,739	0	4,500,000	796,261	21.50%
	<b>21,288,172</b>	<b>25,184,242</b>	<b>27,105,887</b>	<b>17,551,611</b>	<b>29,500,000</b>	<b>2,394,113</b>	<b>8.8%</b>
Debt Service	81,524,917	96,225,579	93,555,800	0	103,687,000	10,131,200	10.83%
<b>Total Operating Budget</b>	<b>439,038,868</b>	<b>484,075,541</b>	<b>547,764,021</b>	<b>218,217,923</b>	<b>559,278,406</b>	<b>11,514,385</b>	<b>2.10%</b>

**North Slope Borough  
All Government Entities Total**

Expenditure Type	Actual Year 2023-2024	Actual Year 2024-2025	Budget 2025-2026	Actual 6 months 2025-2026	Budget 2026-2027	Budget Variance	% Change
<b>6100 Personal Services</b>							
Total Permanent Wages	72,815,510	78,109,179	98,512,698	42,404,647	106,353,845	7,841,147	8.0%
Total Permanent Overtime Wages	6,544,821	7,591,462	5,297,544	4,340,988	8,033,999	2,736,455	51.7%
Total Temporary Wages	4,205,218	4,374,864	3,599,333	2,768,043	4,067,770	468,437	13.0%
Total Temporary Overtime Wages	478,921	418,865	36,109	306,535	48,084	11,975	33.2%
Total Benefits	67,861,450	72,050,038	69,857,054	25,003,747	77,003,514	7,146,460	10.2%
<b>Total Personal Services</b>	<b>151,905,920</b>	<b>162,544,408</b>	<b>177,302,738</b>	<b>74,823,961</b>	<b>195,507,212</b>	<b>18,204,474</b>	<b>10.3%</b>
<b>6200 Contractual Services</b>							
Total Communications	2,591,462	2,884,942	3,943,782	1,131,461	3,117,965	(825,817)	(20.9)%
Total Contributions & Municipal Support	16,976,422	16,729,726	28,556,848	10,262,952	32,569,743	4,012,895	14.1%
Total Maintenance Services	2,205,950	2,873,348	3,012,138	1,573,007	3,369,845	357,707	11.9%
Total Insurance, Transfers, Reserves	162,626,447	183,974,461	194,038,655	75,282,364	209,734,150	15,695,495	8.1%
Total Professional Services	61,213,098	66,828,215	97,698,302	34,426,435	67,355,354	(30,342,948)	(31.1)%
Total Rents and Utilities	11,352,688	11,899,972	12,024,800	3,944,530	13,336,936	1,312,136	10.9%
Total Travel and Lodging	3,370,574	4,599,534	6,898,643	2,705,471	6,699,533	(199,110)	(2.9)%
Total Other Services & Expenses	2,384,630	3,409,741	3,101,004	1,416,404	4,408,751	1,307,747	42.2%
<b>Total Contractual Services</b>	<b>262,721,272</b>	<b>293,199,940</b>	<b>349,274,172</b>	<b>130,742,623</b>	<b>340,592,277</b>	<b>(8,681,895)</b>	<b>(2.5)%</b>
<b>6500 Supplies</b>							
Total Fuel	14,534,624	14,318,840	10,368,305	7,290,584	11,522,030	1,153,725	11.1%
Total Supplies-Buildings & Grounds	1,834,120	1,454,476	1,898,720	565,709	1,980,120	81,400	4.3%
Total Supplies-Non-Buildings & Grounds	3,430,660	4,117,762	4,467,734	1,571,572	3,920,129	(547,605)	(12.3)%
<b>Total Supplies</b>	<b>19,799,404</b>	<b>19,891,078</b>	<b>16,734,759</b>	<b>9,427,865</b>	<b>17,422,279</b>	<b>687,520</b>	<b>4.1%</b>
<b>6700 Equipment &amp; Replacement Parts</b>							
Total New Equipment Under \$5,000	1,309,855	1,479,996	1,249,545	555,805	2,190,330	940,785	75.3%
Total Equipment & Parts Under \$5,000	2,253,924	2,646,525	2,132,542	926,402	2,378,003	245,461	11.5%
Total Equipment & Parts Over \$5,000	1,048,492	4,313,594	1,070,265	1,741,267	1,188,305	118,040	11.0%
<b>Total Equipment &amp; Replacement Parts</b>	<b>4,612,271</b>	<b>8,440,115</b>	<b>4,452,352</b>	<b>3,223,475</b>	<b>5,756,638</b>	<b>1,304,286</b>	<b>29.3%</b>
Total Other Expenses	0	0	0	0	0	0	0.0%
<b>Grand Total</b>	<b>439,038,868</b>	<b>484,075,541</b>	<b>547,764,021</b>	<b>218,217,923</b>	<b>559,278,406</b>	<b>11,514,385</b>	<b>2.1%</b>

All Government Entities Total

**North Slope Borough**  
**FY 2026-2027**  
**Operating Budget Summary**  
**Borough Departments Only**

Department	FTE FY25-26	FTE FY26-27	FY 25-26 Total Budget	Personal Services	Contractual Services	Supplies	Equipment	Other	FY 26-27 Total Budget	Change from Prior Year	% Change
Assembly Clerks	16	16	3,605,585	1,712,517	1,890,947	35,113	0	0	3,638,577	32,992	0.92%
Mayors Office	42	45	31,688,596	10,640,828	26,471,695	658,090	18,000	0	37,788,613	6,100,017	19.25%
Administration	82	82	81,989,416	14,546,815	35,879,864	484,630	844,910	0	51,756,219	(30,233,197)	(36.87)%
Finance	68	69	23,236,804	11,835,524	12,734,022	236,205	25,025	0	24,830,776	1,593,972	6.86%
Law	10	9	3,318,548	2,305,392	844,053	16,400	7,500	0	3,173,345	(145,203)	(4.38)%
Port Authority	6	4	1,471,152	985,482	108,952	13,300	4,000	0	1,111,734	(359,418)	(24.43)%
Planning	34.85	34.85	7,961,263	6,045,794	1,126,782	110,600	364,499	0	7,647,675	(313,588)	(3.94)%
Inupiat Heritage Language & Culture	34	34	5,406,555	4,458,717	600,119	148,500	124,960	0	5,332,296	(74,259)	(1.37)%
Human Resources	25	23	5,888,938	4,784,340	615,019	37,000	6,000	0	5,442,359	(446,579)	(7.58)%
Health	188.64	201.06	31,370,263	28,159,195	5,884,976	986,190	100,710	0	35,131,071	3,760,808	11.99%
Housing	37	44.5	8,959,100	7,018,962	1,885,389	739,378	208,295	0	9,852,024	892,924	9.97%
Wildlife	32	31	6,497,039	5,217,101	930,979	125,178	38,000	0	6,311,258	(185,781)	(2.86)%
Police	98	98	23,666,773	21,862,582	2,144,992	539,876	934,482	0	25,481,932	1,815,159	7.67%
Fire	83	85	16,093,593	14,023,248	1,141,228	354,169	242,457	0	15,761,102	(332,491)	(2.07)%
Search & Rescue	39	41	18,929,064	8,630,862	8,873,668	956,960	434,600	0	18,896,090	(32,974)	(0.17)%
CIPM	0	0	61,064	0	0	0	0	0	0	(61,064)	(100.00)%
Public Works	309.6	315.6	106,156,418	53,279,853	55,294,059	11,980,690	2,403,200	0	122,957,802	16,801,384	15.83%
<b>Grand Total</b>	<b>1,105.09</b>	<b>1,133.01</b>	<b>376,300,171</b>	<b>195,507,212</b>	<b>156,426,744</b>	<b>17,422,279</b>	<b>5,756,638</b>	<b>0</b>	<b>375,112,873</b>	<b>(1,187,298)</b>	<b>(0.32)%</b>

**North Slope Borough  
All NSB Departments Total**

Expenditure Type	Actual Year 2023-2024	Actual Year 2024-2025	Budget 2025-2026	Actual 6 months 2025-2026	Budget 2026-2027	Budget Variance	% Change
<b>6100 Personal Services</b>							
Total Permanent Wages	72,815,510	78,109,179	98,512,698	42,404,647	106,353,845	7,841,147	8.0%
Total Permanent Overtime Wages	6,544,821	7,591,462	5,297,544	4,340,988	8,033,999	2,736,455	51.7%
Total Temporary Wages	4,205,218	4,374,864	3,599,333	2,768,043	4,067,770	468,437	13.0%
Total Temporary Overtime Wages	478,921	418,865	36,109	306,535	48,084	11,975	33.2%
Total Benefits	67,861,450	72,050,038	69,857,054	25,003,747	77,003,514	7,146,460	10.2%
<b>Total Personal Services</b>	<b>151,905,920</b>	<b>162,544,408</b>	<b>177,302,738</b>	<b>74,823,961</b>	<b>195,507,212</b>	<b>18,204,474</b>	<b>10.3%</b>
<b>6200 Contractual Services</b>							
Total Communications	2,591,462	2,884,942	3,943,782	1,131,461	3,117,965	(825,817)	(20.9)%
Total Contributions & Municipal Support	8,249,667	8,002,971	19,830,093	1,536,197	23,842,988	4,012,895	20.2%
Total Maintenance Services	2,205,950	2,873,348	3,012,138	1,573,007	3,369,845	357,707	11.9%
Total Insurance & Bonding Reserves	16,185,599	16,043,485	34,610,597	18,964,382	37,780,779	3,170,182	9.2%
Total Professional Services	61,213,098	66,828,215	97,698,302	34,426,435	67,355,354	(30,342,948)	(31.1)%
Total Rents and Utilities	8,422,737	8,925,407	8,715,763	3,944,530	9,851,529	1,135,766	13.0%
Total Travel and Lodging	3,370,574	4,599,534	6,898,643	2,705,471	6,699,533	(199,110)	(2.9)%
Total Other Services & Expenses	2,384,630	3,409,741	3,101,004	1,416,404	4,408,751	1,307,747	42.2%
<b>Total Contractual Services</b>	<b>104,623,717</b>	<b>113,567,644</b>	<b>177,810,322</b>	<b>65,697,886</b>	<b>156,426,744</b>	<b>(21,383,578)</b>	<b>(12.0)%</b>
<b>6500 Supplies</b>							
Total Fuel	14,534,624	14,318,840	10,368,305	7,290,584	11,522,030	1,153,725	11.1%
Total Supplies-Buildings & Grounds	1,834,120	1,454,476	1,898,720	565,709	1,980,120	81,400	4.3%
Total Supplies-Non-Buildings & Grounds	3,430,660	4,117,762	4,467,734	1,571,572	3,920,129	(547,605)	(12.3)%
<b>Total Supplies</b>	<b>19,799,404</b>	<b>19,891,078</b>	<b>16,734,759</b>	<b>9,427,865</b>	<b>17,422,279</b>	<b>687,520</b>	<b>4.1%</b>
<b>6700 Equipment &amp; Replacement Parts</b>							
Total New Equipment Under \$5,000	1,309,855	1,479,996	1,249,545	555,805	2,190,330	940,785	75.3%
Total Equipment & Parts Under \$5,000	2,253,924	2,646,525	2,132,542	926,402	2,378,003	245,461	11.5%
Total Equipment & Parts Over \$5,000	1,048,492	4,313,594	1,070,265	1,741,267	1,188,305	118,040	11.0%
<b>Total Equipment &amp; Replacement Parts</b>	<b>4,612,271</b>	<b>8,440,115</b>	<b>4,452,352</b>	<b>3,223,475</b>	<b>5,756,638</b>	<b>1,304,286</b>	<b>29.3%</b>
Total Other Expenses	0	0	0	0	0	0	0.0%
<b>Grand Total</b>	<b>280,941,313</b>	<b>304,443,245</b>	<b>376,300,171</b>	<b>153,173,186</b>	<b>375,112,873</b>	<b>(1,187,298)</b>	<b>(0.3)%</b>

All NSB Departments Total

**North Slope Borough Revenue Summary FY 2026-2027**

Revenue Code	Revenue Type	FY23-24 Actual	FY24-25 Actual	FY25-26 Budget	FY26-27 Projected
<b>PROPERTY AND SALES TAXES:</b>					
1000.4015	Property Tax Current (O&M Budget Applied)(i)	346,279,955	359,402,171	361,591,200	400,033,000
1000.4015	Property Tax Debt Service (Required Debt Payment)(j)	80,521,173	96,240,745	93,555,800	103,687,000
	<b>Total Property Taxes</b>	<b>426,801,128</b>	<b>455,642,916</b>	<b>455,147,000</b>	<b>503,720,000</b>
1000.4025	Property Tax - Prior Year	470,884	8,337,035	450,000	430,000
1000.4030	Penalties and Interest - Property Tax Current	170,068	186,134	140,000	154,000
1000.4035	Penalties and Interest - Property Tax Prior	282,047	2,919,069	150,000	172,000
	<b>Total Property Tax - Other</b>	<b>922,999</b>	<b>11,442,238</b>	<b>740,000</b>	<b>756,000</b>
	<b>Grand Total Property Taxes</b>	<b>427,724,127</b>	<b>467,085,154</b>	<b>455,887,000</b>	<b>504,476,000</b>
<b>FEDERAL INTERGOVERNMENTAL:</b>					
1000.4240	Federal Lands Entitlement (PILT - DOI)	1,688,860	1,744,635	1,688,860	1,744,635
	<b>Total Federal Intergovernmental</b>	<b>1,688,860</b>	<b>1,744,635</b>	<b>1,688,860</b>	<b>1,744,635</b>
<b>STATE INTERGOVERNMENTAL:</b>					
1000.4140	Community Assistance Program (Formerly CRS)	438,853	-	429,734	359,129
1000.4155	State of Alaska Shared Taxes & Fees	419,687	411,478	419,687	411,478
1000.4165	State Participation - Jail	1,228,728	1,261,344	1,162,179	1,082,435
1000.4915	School Debt Reimbursement	-	-	-	-
	<b>Total State Intergovernmental</b>	<b>2,087,269</b>	<b>1,672,822</b>	<b>2,011,600</b>	<b>1,853,042</b>
<b>CHARGES FOR SERVICES/OTHER REVENUE:</b>					
1000.4320	Reimbursable Expenses - SAR	7,672	8,426	10,000	8,000
1000.4436	Gas Field Receipts	1,123,599	1,206,660	1,218,270	1,087,898
1000.4442	Rental Income-Barrow - Hope Home	32,897	32,383	33,600	32,960
1000.4446	Rental Income-Village - CHAP Itinerant	3,332	2,667	8,211	4,737
1000.4448	Senior Center Rental Income	88,288	126,929	97,817	104,345
1000.4450	Clinic Lease Income	724,577	779,506	631,151	711,745
1000.4482	Veterinary Clinic Fees	60,239	40,370	64,122	54,910
1000.4524	Administrative Allocation Fees - TTC (9036)	-	-	80,000	-
1000.4525	Administrative Allocation Fees - RPFM (9039)	348,881	353,102	376,000	264,618
1000.4526	Administrative Allocation Fees - SA10 (9031)	1,738,545	2,134,132	1,362,692	1,831,997
1000.4527	Administrative Allocation Fees - PG&D (9033)	1,960,801	2,149,299	603,818	-
1000.4605	Planning & Zoning Fees	841,500	1,104,200	600,000	1,000,000
1000.4610	Planning Misc. Receipts	-	-	1,000	500

**North Slope Borough Revenue Summary FY 2026-2027**

Revenue Code	Revenue Type	FY23-24 Actual	FY24-25 Actual	FY25-26 Budget	FY26-27 Projected
<b>CHARGES FOR SERVICES/OTHER REVENUE CONT.:</b>					
1000.4611	Heritage Gift Shop Sales	79,112	80,161	100,000	100,000
1000.4612	AKP SPM Museum Sales	-	-	5,000	5,000
1000.4639	Misc. Other Charges	3,962	1,377	3,962	1,864
1000.4813	Fuel Tax Returns	229,768	153,193	230,000	225,241
1000.4879	Misc. Other Revenues	964,849	266,141	480,015	497,009
1000.4420.001	Bus Revenue - Barrow	3,943	6,316	4,029	4,712
1000.4425.001	Laundry Sales - Barrow	11,226	11,751	12,000	12,000
1000.4442.001	Rental Income - Barrow	792,006	716,426	842,400	842,400
1000.4824.001	Late Fees - Barrow	5,225	4,425	-	4,000
1000.4410.002	Water Utility - Anaktuvuk Pass	78,096	102,237	75,099	83,718
1000.4437.002	Fuel Home Delivery - Anaktuvuk Pass	109,216	78,027	88,601	86,873
1000.4438.002	Commercial Diesel - Anaktuvuk Pass	238,530	528,151	241,453	340,670
1000.4439.002	Commercial Gasoline - Anaktuvuk Pass	232,149	279,584	214,856	251,204
1000.4442.002	Rental Income - Anaktuvuk Pass	-	45,205	72,000	64,800
1000.4410.003	Water Utility - Point Hope	178,504	129,324	156,136	142,731
1000.4438.003	Commercial Diesel- Pt. Hope	-	-	-	500,000
1000.4439.003	Commercial Gasoline- Pt. Hope	-	-	-	250,000
1000.4442.003	Rental Income - Point Hope	68,152	60,489	72,000	64,800
1000.4410.004	Water Utility - Nuiqsut	82,815	78,496	78,161	78,709
1000.4437.004	Fuel Home Delivery - Nuiqsut	14,460	12,486	12,220	12,426
1000.4438.004	Commercial Diesel - Nuiqsut	12,900	140,656	123,150	124,266
1000.4439.004	Commercial Gasoline - Nuiqsut	632,541	582,349	549,270	600,000
1000.4442.004	Rental Income - Nuiqsut	69,035	65,400	72,000	67,000
1000.4410.005	Water Utility - Point Lay	48,914	29,946	39,342	41,881
1000.4437.005	Fuel Home Delivery - Point Lay	53,972	43,424	47,449	45,747
1000.4438.005	Commercial Diesel - Point Lay	148,746	183,337	110,135	170,000
1000.4439.005	Commercial Gasoline - Point Lay	81,134	62,595	64,444	279,165
1000.4442.005	Rental Income - Point Lay	57,893	56,517	57,600	57,000
1000.4410.006	Water Utility - Wainwright	148,157	153,032	147,136	150,000
1000.4410.007	Water Utility - Kaktovik	50,123	70,276	46,512	60,000
1000.4410.008	Water Utility - Atqasuk	93,162	102,940	84,411	100,000
1000.4437.008	Fuel Home Delivery - Atqasuk	86,055	73,440	74,316	80,000
1000.4438.008	Commercial Diesel - Atqasuk	193,567	133,464	143,277	157,181
1000.4439.008	Commercial Gasoline - Atqasuk	364,249	254,470	285,305	300,000
1000.4442.008	Rental Income - Atqasuk	57,893	54,968	57,600	56,000
<b>Total Charge for Services</b>		<b>12,120,688</b>	<b>12,498,275</b>	<b>9,676,560</b>	<b>10,958,107</b>

**North Slope Borough Revenue Summary FY 2026-2027**

Revenue Code	Revenue Type	FY23-24 Actual	FY24-25 Actual	FY25-26 Budget	FY26-27 Projected
<b>INVESTMENT INCOME:</b>					
1000.4710	Investment Earnings - Interest	2,639,545	3,679,826	1,000,000	2,500,000
1000.4715	Investment Earnings - Central Treasury	37,885,834	41,370,104	6,331,574	15,000,000
	<b>Total Investment Income</b>	<b>40,525,379</b>	<b>45,049,930</b>	<b>7,331,574</b>	<b>17,500,000</b>
<b>OPERATING TRANSFERS:</b>					
1000.4999	Unassigned Fund Balance	-	-	\$30,000,000	22,746,622
1000.4999	Unassigned Fund Balance - Permanent Fund	-	-	41,168,426	
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>71,168,426</b>	<b>\$22,746,622</b>

Revenue Type Summary	FY23-24 Actual	FY24-25 Actual	FY25-26 Budget	FY26-27 Projected
Property Tax and Debt Service	427,724,127	467,085,154	455,887,000	504,476,000
Total Federal Intergovernmental	1,688,860	1,744,635	1,688,860	1,744,635
Total State Intergovernmental	2,087,269	1,672,822	2,011,600	1,853,042
Total Other Governmental	-	-	-	-
Total Charges for Services	12,120,688	12,498,275	9,676,560	10,958,107
Investment Income	40,525,379	45,049,930	7,331,574	17,500,000
Operating Transfers	-	-	71,168,426	22,746,622
<b>TOTAL GENERAL FUND REVENUE</b>	<b>484,146,322</b>	<b>528,050,817</b>	<b>\$547,764,021</b>	<b>\$559,278,406</b>