Northwest Arctic Borough School District

Natalie Dickey, Director

Budget Overview

October 2026

Mission - To provide a learning environment that inspires and challenges students and employees to excel.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Atautchikun Iñuuniałiptigun (Through Our Way of Life Together as One)

What does **$1,000,000** provide for NWABSD?

Approximately 9 teachers



Approximately 7,500 textbooks with teacher materials and shipping



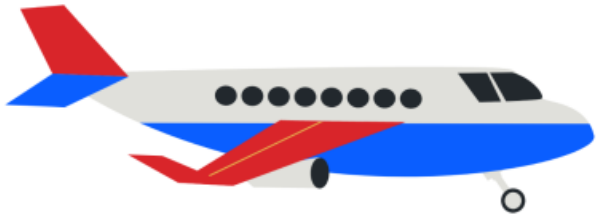
Approximately 83,500 gallons of heating fuel in Noatak



Approximately 97,800 lunches



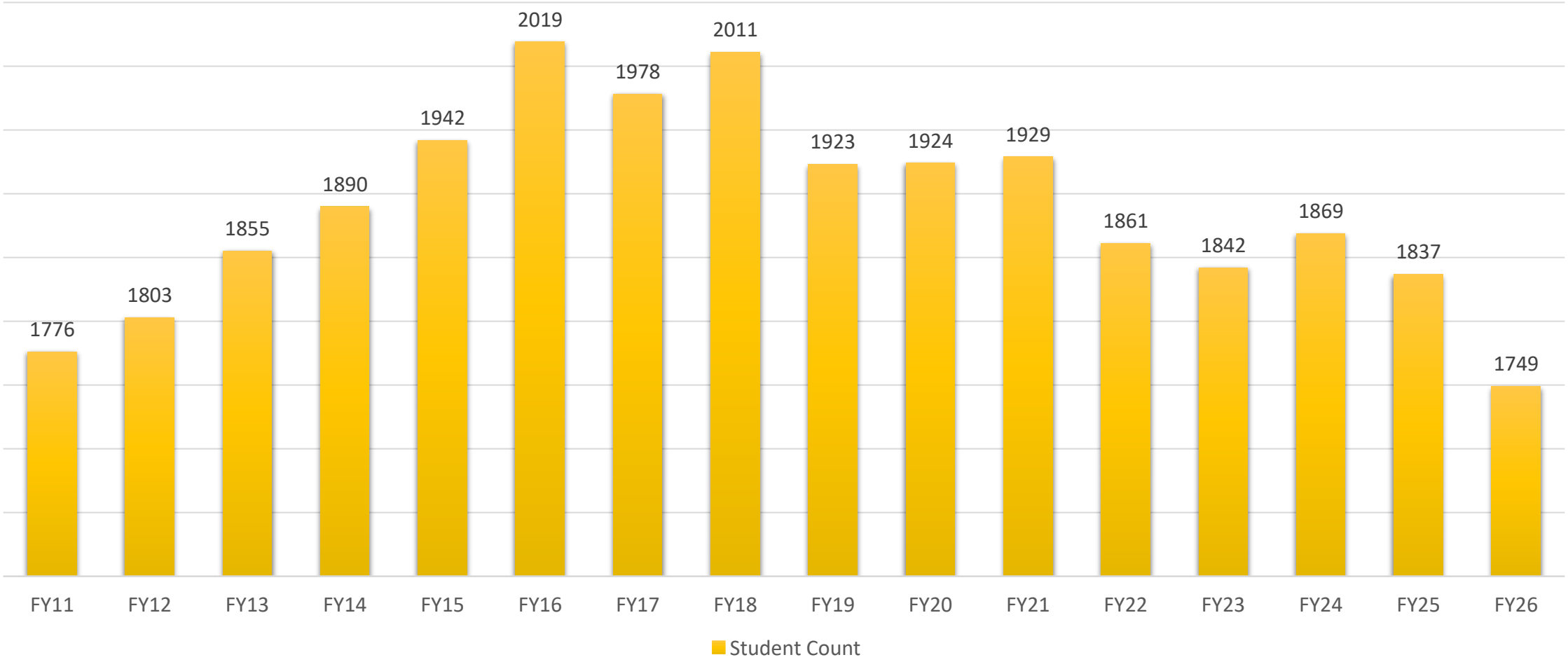
Student travel costs for District approved sports: wrestling, basketball, NYO, volleyball, cross country



Approximately 3,000 laptops



NWABSD Student Enrollment



State of Alaska
Department of Education & Early Development
School Finance & Support Services
Average Daily Membership (ADM) Report

The Projected Enrollment is used to budget State Foundation revenue

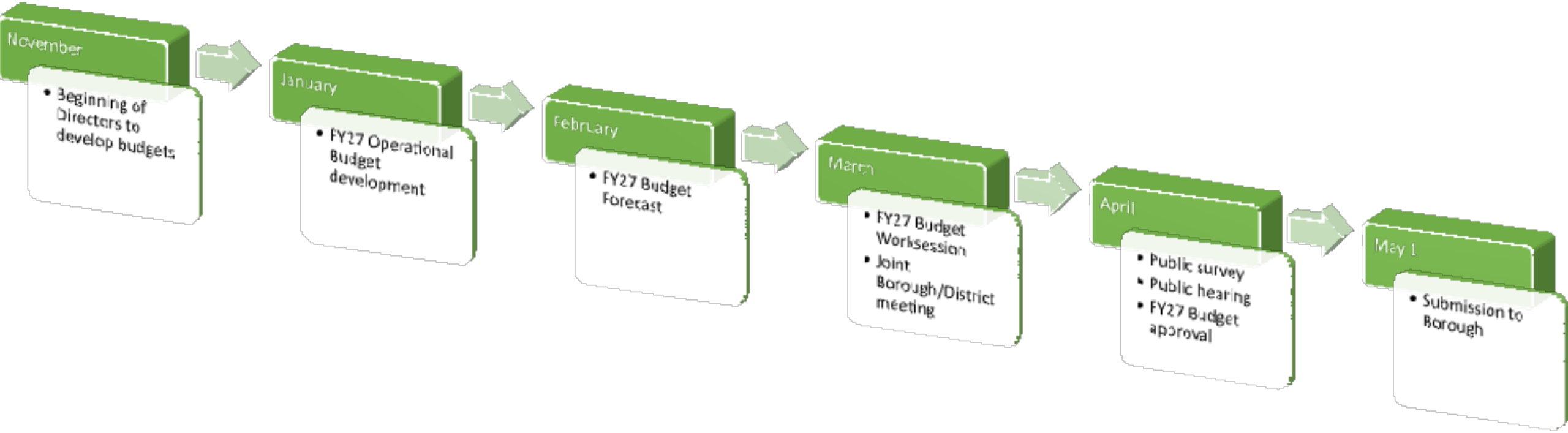
PROJECTED FY2027

DUE: ***NOVEMBER 5, 2025***

TOTAL Correspondence ADM Only
25

School District / Attendance Center:	PK-EEP ADM	K-6 ADM	7-12 ADM	ADM TOTAL
Enter the District's ADM & Intensive numbers in the column for that school. Correspondence goes in the above box.				
NORTHWEST ARCTIC				
Ambler School	0	38.00	25.00	**63.00**
Aqqaluk School	0	105.00	98.00	**203.00**
Buckland School	0	111.00	93.00	**204.00**
Deering School	0	28.00	23.00	**51.00**
Kiana School	0	45.00	41.00	**86.00**
Kobuk School K-12	0	23.00	17.00	**40.00**
June Nelson Elementary School (Kotzebue)	0	288.00	0.00	**288.00**
Kotzebue Middle/High School	0	0.00	242.00	**242.00**
Kisimġiugtuq School	0	46.00	76.00	**122.00**
Napaaqtugmiut School (Noatak)	0	71.00	68.00	**139.00**
Davis-Ramoth Memorial (Selawik)	0	118.00	97.00	**215.00**
Shungnak School	0	38.00	28.00	**66.00**
TOTAL	-	911.00	808.00	1,719.00

Budget Development Schedule



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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REVENUE

Other Local Revenue	$1,500,000
Earnings on Investments	$770,000
Borough Appropriation	$7,718,129
E-Rate Program	$11,609,460
State Foundation	$42,391,070
Quality Schools & Other	$2,773,530
TRS On-Behalf	$3,214,972
PERS On-Behalf	$664,905
Impact Aid Program	$3,660,714
TOTAL:	**$74,302,780**

EXPENDITURES

Salaries & Benefits	$37,776,558
Professional & Technical Services	$5,202,493
Travel	$1,720,546
Utilities	$20,393,002
Other Purchased Services	$4,506,556
Property & Liability Insurance	$1,442,362
Supplies, Materials & Media	$2,027,785
Tuition, Dues & Fees & Equipment	$298,035
Indirect Cost Recovery	($325,000)
TOTAL:	**$73,042,337**

TRANSFERS OUT

Teacher Housing Fund	$400,000
STAR of the NW	$250,000
Alaska Technical Center	$1,103,000
Food Service	$0
TOTAL:	**$1,753,000**

TRANSFERS IN

Transfer from Investment Acct	$3,000,000
TOTAL:	**$3,000,000**

USE OF FUND BALANCE

Budgeted to use in FY27	**$391,155**

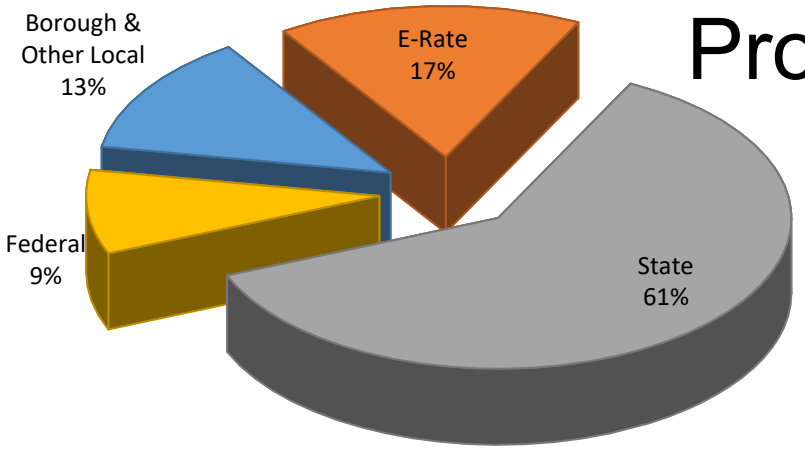
FY27 Budget

Revenue Comparison

June FY15 Actual

- Borough Contribution 3,965,380
- Other Local Revenue 3,500,500
- E-rate Program 4,905,522
- State Foundation 39,285,221
- Federal Impact Aid 9,000,000
- ***Total revenues*** **$60,656,623**

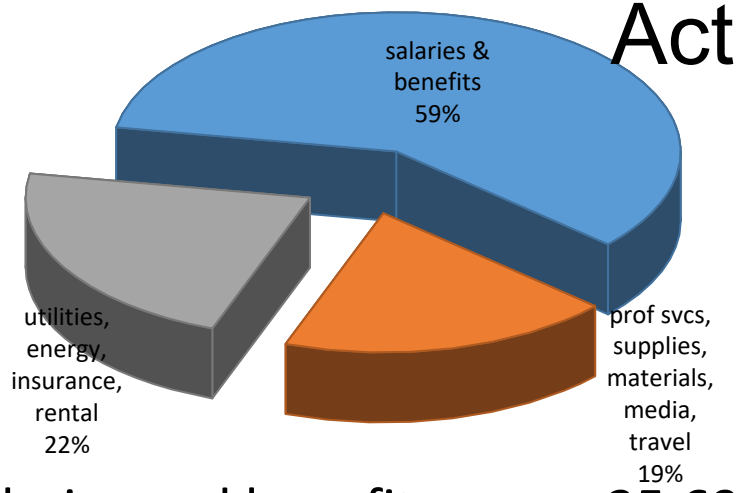
Aug FY27 Projected



- Borough Contribution 7,718,129
- Other Local Revenue 8,923,407
- E-rate Program 11,609,460
- State Foundation 42,391,070
- Federal Impact Aid 3,660,714
- ***Total revenues*** **$74,302,780**

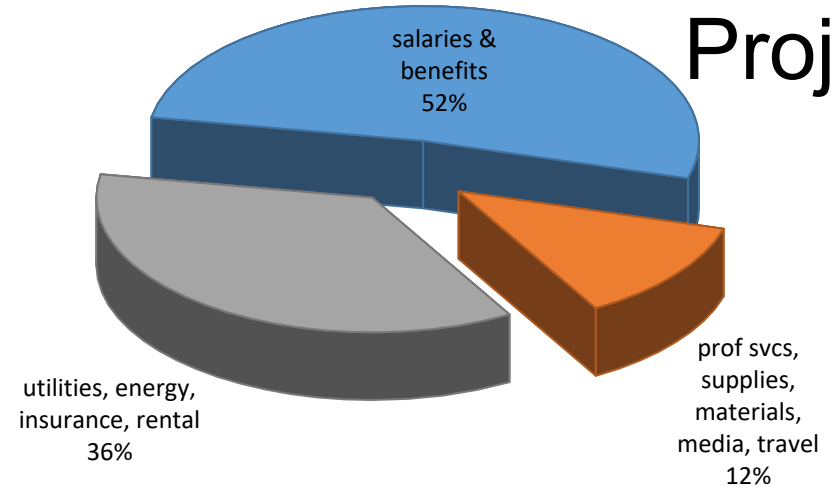
Expense Comparison

June FY15 Actual



- Salaries and benefits 35,695,046
- Prof Services, Supplies, Materials, Media, Travel 11,496,903
- Utilities, Energy, Insurance, Rental 13,462,268
- ***Total expenditures*** **$60,654,217**

Aug FY27 Projected



- Salaries and benefits 37,776,558
- Prof Services, Supplies, Materials, Media, Travel 8,923,859
- Utilities, Energy, Insurance, Rental 26,341,920
- ***Total expenditures*** **$73,042,337**

Reading the Board Report

ACCOUNT STRUCTURE:

FUND.LOCATION.FUNCTION.PROGRAM.OBJECT

The monthly Board Report attempts to report the revenues and expenses similarly to the way it is reported with the annual audit. NWABSD records these items using the state Chart of Accounts as the roadmap.

NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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Function code	Function name	What it covers in practice
100	Instruction	Classroom teaching, teachers' salaries, instructional supplies, textbooks, and classroom learning resources.
200	Special Education Instruction	Direct teaching and instructional services for students receiving special education.
220	Special Education Support Services – Students	Student-related special education support, such as speech, psychological, health, and therapy services.
300	Support Services – Students	Student support services, including attendance, counseling, and health services.
350	Support Services – Instruction	Teacher professional development, library services, instructional improvement, and instructional technology.
400	School Administration	School-level leadership and administration, including principals and school administrative operations.
450	School Administration Support Services	Administrative support activities serving individual schools.
510	District Administration	Central district leadership, superintendent and Board functions, planning, and district-wide administration.
550	District Administration Support Services	Central business and administrative support, including fiscal services, accounting, payroll-related support, and administrative services.

Function code	Function name	What it covers in practice
600	Operations and Maintenance of Plant	Building operations, utilities, custodial services, maintenance, and facility upkeep.
700	Student Activities	Student activity programs and related expenditures.
760	Student Transportation – To and From School	Regular transportation of students between home and school.
761	Student Transportation – School Activities	Transportation for school-sponsored activities.
762	Student Transportation – Other	Other student transportation services.
770	Adult and Continuing Education Instruction	Instructional programs for adults and continuing education.
780	Community Services	Community-oriented educational and service activities.
790	Food Services	School meal programs, food service operations, and related expenses.
850	Debt Service	Payments associated with district debt obligations.
880	Construction and Facilities Acquisition	Building construction, facility acquisition, major capital projects, and related costs.
900	Other Financing Uses	Certain financial transactions, including transfers and other financing uses.
000	Undesignated	A designated function code in the state structure; use should follow applicable coding guidance.

Major Object codes found within each Function code

Code	Description
310s	Certificated salaries
320s	Non-certificated salaries
330	Stipends
380	Housing allowance/subsidy
410	Professional and technical services
425	Student travel
430	Utility services
435	Energy

Code	Description
445	Insurance and bond premiums
450	Supplies, materials and media
459	Food
471	Textbooks
480	Student tuition and stipends category
490	Other expenses
495	Indirect costs
510	Equipment

Why function codes matter to the Board

•Budget oversight: Compare planned expenditures with actual spending by service area.
•Transparency: See how much is spent on instruction versus administration, facilities, transportation, and food service.
•Compliance: Support state reporting, audits, and appropriate accounting of restricted funds.
•Decision-making: Identify cost trends and evaluate whether resources are aligned with district priorities.
The state's chart is the baseline for consistent reporting, and optional subfunctions can provide more detailed information where the district uses them.

Why object codes matter to the Board

Object codes allow Board members and administrators to:
•Monitor personnel costs: Analyze salaries, benefits, retirement, and allowances separately.
•Control operating expenses: Track travel, utilities, repairs, supplies, and contracted services.
•Distinguish operating from capital costs: Identify equipment purchases and facility investments separately from routine supplies.
•Review grant expenditures: Verify that expenses are classified correctly and meet applicable grant requirements.
•Compare budgets to actuals: Identify which types of costs are driving variances.

Questions?

