NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
Ambler · Buckland · Deering · Kiana · Kivalina · Kobuk · Kotzebue · Noatak · Noorvik · Selawik · Shungnak
PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

NWABSD BOARD OF EDUCATION

Budget Committee Meeting

Conducted via Teleconference
Call 1-833-682-3239, enter code: 601-551-435#

Agenda

November 23, 2026
11:00 a.m.

I. FY27 Financial Report as of September 30, 2026
II. FY28 Budget Development Schedule
III. Action Items with Budget impact:
- 27-036 Deobligate match funds HVAC Controls Upgrades, 8 sites
- 27-037 Award Construction Contract – HVAC Controls Upgrades, Phase II
- 27-038 Award Construction Contract – Shungnak HVAC Controls Upgrades
- 27-039 Award Construction Contract – Shungnak Fire Systems and HVAC Controls
- 27-040 Award Construction Contract – Shungnak Fire Systems Replacement
- 27-041 Approval of Contract for Lobbying Services
- 27-043 Approval of Procurement from Big Rays

IV. Future Business:
- FY27 Budget Revision #3
- Approval of FY26 audited Financial Statement

Committee Members: Marie Greene (Chair), Alice Adams, Margaret Hansen, Erica Nelson
Director of Administrative Service: Natalie Dickey

MISSION: To provide a learning environment that inspires and challenges students and employees to excel.
VISION: To graduate all students with the knowledge, skills, and attitudes necessary for a successful future.

Northwest Arctic Borough School District
Financial Narrative
For Month Ending September 30, 2026

Included in the attached report are the FY27 reports for General Fund Revenue & Expenditures, Board Expenditures, and the Investment Account balance for month ending 9/30/2026. The Board last received a report September 28, 2026 with expenditures and revenue through August 31, 2026.

For the purposes of this report, we are approximately 25% through the fiscal year and have expended 16% of our general operating budget, as well as received 16% of our budgeted general fund revenue. 62% of our General Fund budget is expended and encumbered.

Northwest Arctic Borough School District
Financial Narrative
For Month Ending September 30, 2026

The September 30, 2026, financial report reflects the District's financial activity through the first quarter of FY27. The Board last received a report September 28, 2026 with expenditures and revenue through August 31, 2026. Approximately 25% of the fiscal year has passed. At this point, the District has received approximately 16% of its budgeted General Fund revenues and recorded 16% of its budgeted expenditures. With encumbrances included, approximately 62% of the General Fund expenditure budget has been expended or committed.

The District's General Fund revenue budget is approximately $77 million, with $17 million received year to date. The Foundation Program remains the District's largest revenue source, with approximately $10 million received, representing 24% of its annual budget. Other State Funding received and E-Rate revenue are both approximately $1.9 million, additional E-Rate revenue is reflected in outstanding encumbrances. The District's approved transfer from the Investment Account is also reflected in the current revenue totals. These are the greatest revenues received to date.

General Fund expenditures total approximately $12.2 million to date. Personnel costs and non-personnel operating expenses account for approximately $5.8 million and $6.4 million, respectively. A significant portion of the District's remaining budget is committed through encumbrances, particularly in personnel, utilities, and other operating obligations. Property and liability insurance expenditures are also noteworthy, with 91% of the annual budget expended as of September 30. This is expected with the insurance renewals occurring at the beginning of the fiscal year. At this time, no other areas of expense appear to be beyond expectation.

The District's month-end cash position totals approximately $25.3 million, including $11.5 million in the General Checking Account and $13.7 million in the Wells Fargo IILD Account. FY2027 investment earnings reported to date total approximately $146,593

As the District enters the second quarter of FY2027, continued attention will be given to revenue receipts, outstanding encumbrances, personnel commitments, and particularly utility and energy costs as the District enters the winter months. Monthly financial monitoring will remain important to ensuring expenditures remain within available resources and that the District maintains sufficient cash flow to support educational programs and daily operations.

Final comments, with the transfer funds from the Investment Account, it is not expected that the District will meet the anticipated revenue of $770,000. Additionally, the fall student count has been submitted to the State and, at this time, the District is anticipating a greater decrease in student body than projected for the FY27 budget. Lastly, it has been brought to the attention of the Business Office that scholarship awards are not being reflected in the JNES Scholarship Account. That review and reconciliation will occur in the second quarter.

Northwest Arctic Borough School District
General Fund Revenue
For Month Ending September 30, 2026

		Approved Budgeted	Year to Date Exp	Encumbrance	Variance	% of Budget
Revenues By Object:						
011	Other Borough Revenue	7,718,129	-	-	7,718,129	0%
012	In-Kind Contribution	-	-	-	-	NA
030	Interest Income	770,000	153,390	-	616,610	20%
040	Other Local Revenue	1,500,000	129,173	-	1,370,827	9%
047	E-Rate Program Revenue	11,609,460	1,934,910	7,748,665	1,925,885	17%
051	Foundation Program	42,391,070	9,982,911	-	32,408,159	24%
090	Other State Funding	2,773,530	1,858,680	-	914,850	67%
056	TRS On-Behalf	3,214,972	-	-	3,214,972	0%
057	PERS On-Behalf	664,905	-	-	664,905	0%
111	Impact Aid	3,660,714	-	-	3,660,714	0%
250	Transfers In	3,000,000	3,000,000	-	-	100%
Revenue Totals		77,302,780	17,059,064	7,748,665	52,495,051	22%
			22%	% Received to date		

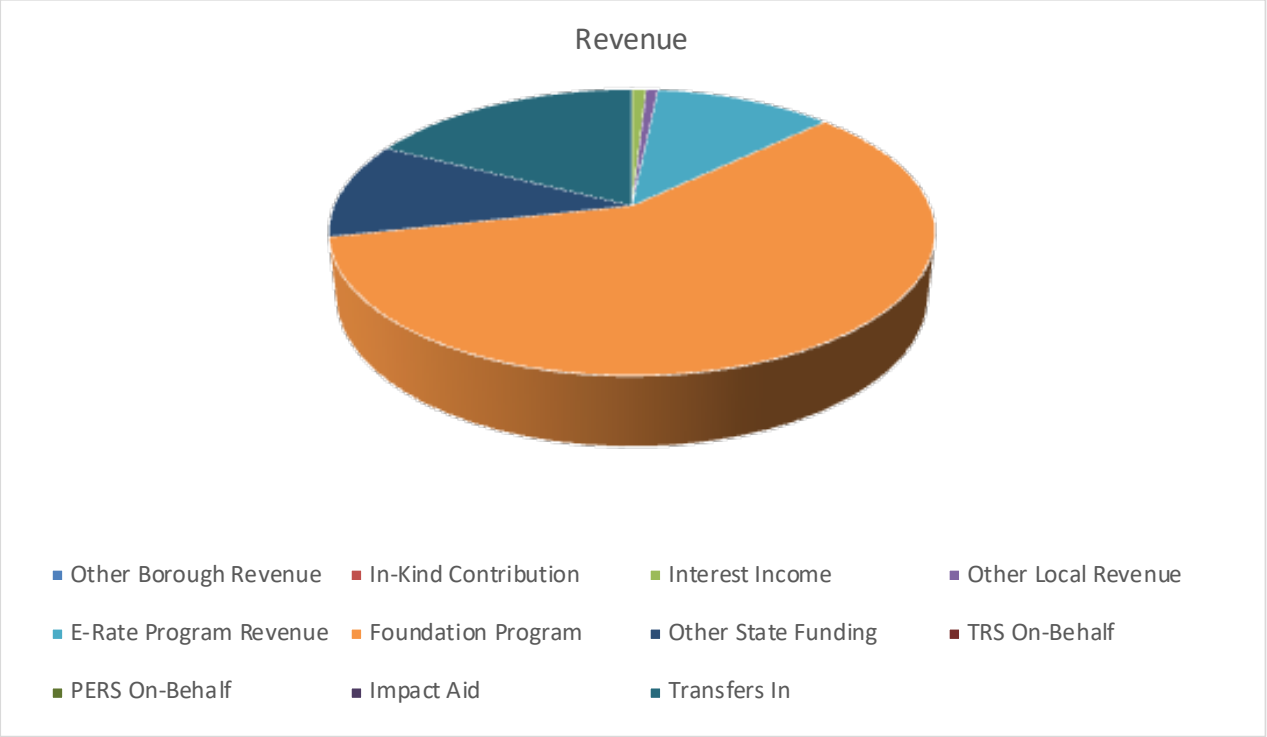
Percentage of All Funds Total Budget Expended:	16.37%
Percentage of Year Passed:	25.00%
General Checking Account Ending Balance	$11,503,905.04
Wells Fargo IILD Account	$13,748,304.20
JNES Scholarship Account	$4,186.77
Month End Cash In Bank Account	$25,256,396

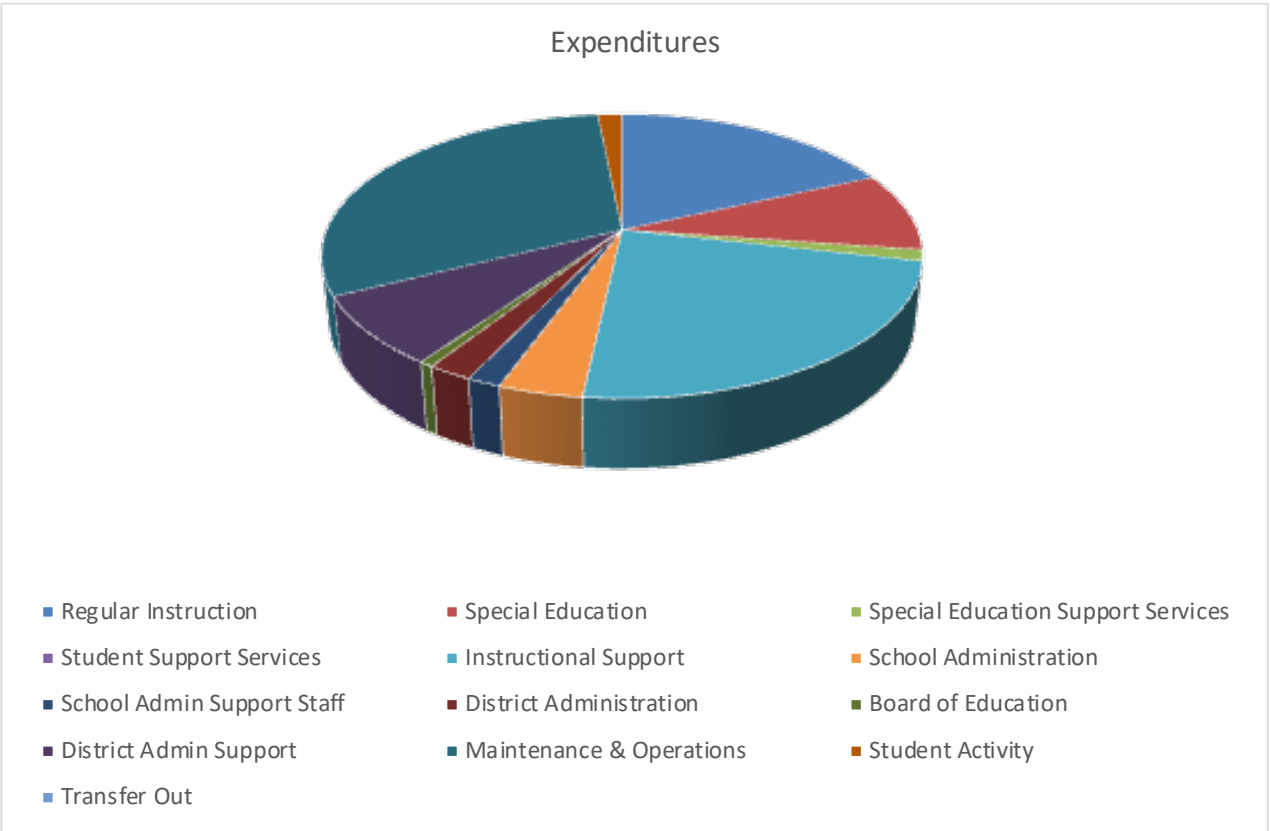
Northwest Arctic Borough School District
General Fund Expenditures by Object & Function
For Month Ending September 30, 2026

		Approved Budget	Year to Date Exp	Encumbrance	Variance	% of Budget
Expenditures By Object:						
310	Certificated Salaries	14,985,762	2,372,213	11,312,191	1,301,358	16%
320	Non-Certificated Salaries	8,386,229	1,496,599	5,454,421	1,435,209	18%
331	Leave Pay Out	364,000	47,944	18,284	297,772	13%
333	Stipends	87,750	9,000	-	78,750	10%
360	Employee Benefits	10,093,476	1,895,424	3,839,759	4,358,293	19%
367	TRS On-behalf	3,214,972	-	-	3,214,972	0%
368	PERS On-behalf	664,905	-	-	664,905	0%
	SUBTOTAL: Personnel	**37,797,094**	**5,821,180**	**20,624,655**	**11,351,259**	**15%**
410	Professional & Technical Services	5,202,491	285,566	1,059,777	3,857,147	5%
420	Staff Travel	327,902	100,942	21,694	205,266	31%
420	Board Travel	49,930	2,850	-	47,080	6%
425	Student Travel	1,335,716	127,765	29,383	1,178,568	10%
430	Utility Services	13,740,402	2,175,965	10,793,708	770,729	16%
435	Energy-includes electricity & fuel	6,652,600	1,907,950	1,511,329	3,233,321	29%
440	Other Purchased Services	4,506,556	43,441	66,114	4,397,001	1%
445	Property & Liability Insurance	1,442,362	1,316,671	-	125,691	91%
450	Supplies, Materials & Media	2,069,435	407,041	187,676	1,433,878	20%
480	Tuition	40,000	-	24,971	15,029	0%
490	Dues & Fees	86,385	32,956	-	53,429	38%
510	Inventoried Equipment	130,000	88,259	-	41,741	68%
495	Indirect Cost Recovery	(325,000)	(65,950)	-	(248,211)	20%
	SUBTOTAL: Non-Personnel	**35,258,779**	**6,423,456**	**13,694,653**	**15,110,670**	**18%**
550	Transfer Out	1,753,000	-	-	1,753,000	0%
Expense Totals		**74,808,873**	**12,244,636**	**34,319,308**	**28,214,929**	**62%**
			16% Expended to date			

		Budgeted	Year to Date Exp	Encumbrance	Variance	% of Budget
Expenditures by Function						
100	Regular Instruction	15,927,944	2,237,243	8,055,271	5,635,430	14%
200	Special Education	8,497,972	1,100,739	5,038,139	2,359,094	13%
220	Special Education Support Services	1,427,113	152,718	913,393	361,002	11%
300	Student Support Services	-	-	-	-	NA
350	Instructional Support	15,450,445	2,844,260	11,662,440	943,745	18%
400	School Administration	2,811,844	468,296	1,707,204	636,344	17%
450	School Admin Support Staff	1,065,725	189,559	819,839	56,327	18%
510	District Administration	1,246,136	248,244	488,768	509,123	20%
511	Board of Education	325,624	78,612	40,722	206,290	24%
550	District Admin Support	3,336,040	961,101	1,741,269	633,670	29%
600	Maintenance & Operations	21,016,139	3,774,258	3,626,715	13,615,166	18%
700	Student Activity	1,920,891	189,606	225,547	1,505,738	10%
900	Transfer Out	1,753,000	-	-	1,753,000	0%
Total Expenditures		**74,808,873**	**12,244,636**	**34,319,308**	**28,214,929**	**62%**

Northwest Arctic Borough School District
General Fund Revenue & Expenditures by Function
For Month Ending September 30, 2026





Northwest Arctic Borough School District
Board Expenditures
For Month Ending September 30, 2026

		Approved Budgeted	Year to Date Exp	Variance	% of Budget
Expenditures by Object					
333	Stipends	87,750	9,000	78,750	10%
36?	Benefits	22,309	32,552	(10,243)	146%
410	Professional & Technical Services	95,000	17,499	77,501	18%
420	Travel	49,930	2,850	47,080	6%
425	Student Travel	15,000	-	15,000	0%
450	Supplies	7,000	1,082	5,918	15%
490	Other Expenses (Dues & Fees)	48,635	15,200	33,435	31%
Total Expenditures		**$ 325,624**	**$ 78,182**	**$ 247,442**	**24%**

Board Budget Summary

Board Stipends

	Stipend	Members	# of times	# of Days	TOTAL
$ 250	7/16/2026 NWALT Meeting	1	1	1	$ 250
$ 250	7/17/2026 Wellness Committee Meeting	1	1	1	$ 250
$ 250	6/23/2026 Virtual Board Meeting	9	1	1	$ 2,250
$ 250	7/3/2026 Special Board Meetings	9	1	1	$ 2,250
$ 250	8/31/2026 Board Meetings	8	2	1	$ 4,000
				TOTAL	**$ 9,000**

Benefits

$ 32,552	Benefits				$ 32,552
				TOTAL	**$ 32,552**

Professional & Technical Services

$ 17,499	Lobbyists				$ 17,499
				TOTAL	**$ 17,499**

Travel & Perdiem

$ 2,490	Airfare/Hotel/Car				$ 2,490
$ 360	Per-Diem				$ 360
				TOTAL	**$ 2,850**

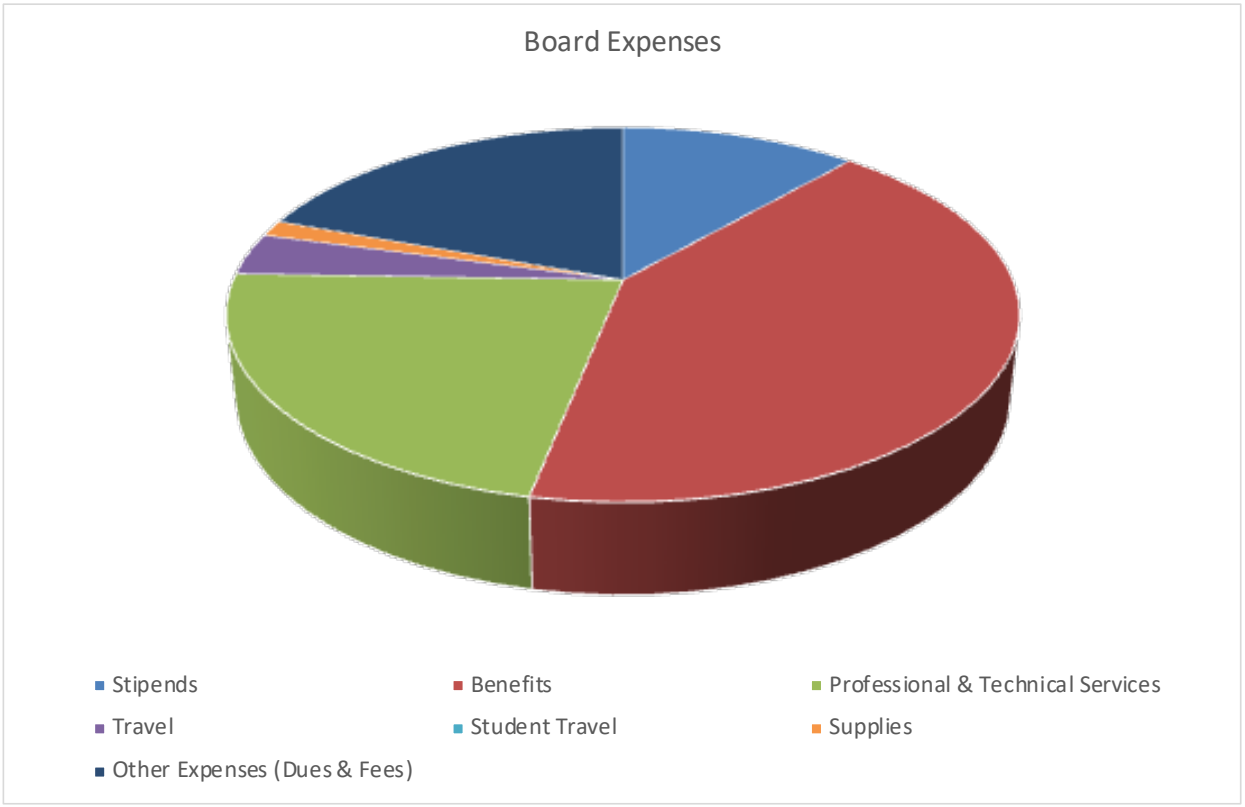
Supplies

$ 1,082	miscellaneous purchases				$ 1,082
				TOTAL	**$ 1,082**

Miscellaneous Exp

$ 1,500	National School Board Assn - District Membership '26-'27				$ 1,500.00
$ 13,700	Coalition for Education Equity - District Membership '26-'27				$ 13,700.00
				TOTAL	**$ 15,200**
				Grand Total	**$ 78,182**

Northwest Arctic Borough School District
Board Expenditures
For Month Ending September 30, 2026



Northwest Arctic Borough School District
Investment Account Earnings
For Month Ending September 30, 2026

	Fiscal Year	IILD GF Earnings	IILD CIP Earnings	Total Earnings	
1	FY19	$ 112,675.74	$ -	$ 112,675.74	
2	FY20	$ 134,699.78	$ -	$ 134,699.78	
3	FY21	$ 1,694.94	$ 2,564.11	$ 4,259.05	
4	FY22	$ 13,734.29	$ 12,012.88	$ 25,747.17	
5	FY23	$ 316,919.38	$ 17,754.50	$ 334,673.88	
6	FY24	$ 692,319.01	$ -	$ 692,319.01	
7	FY25	$ 714,880.57	$ -	$ 714,880.57	
8	FY26	$ 604,719.83	$ -	$ 604,719.83	
9	FY27	$ -	$ -	$ 146,593.15	**Year to date**
		$ 2,591,643.54	**$ 32,331.49**	**$ 2,770,568.18**	

Northwest Arctic Borough School District

FY28 Budget Development Schedule

Date	Budget Process
November	Directors/Departments are given their budget workbooks to use to develop their budgets for the next year
Early to Mid-December	Final Student Count is Verified by DEED from October 2026 Count.
Mid-December	Funding for FY27 school year is verified by DEED. Will inform NWAB of any changes.
January 1, 2027	Budgets due back from Directors/Departments
By February 1, 2027	Superintendent and Administration project personnel and fixed costs for FY28 and develop a preliminary budget.
February, 2027	Administration reviews, discusses, adjusts preliminary budget before Board presentation.
March, 2027	FY28 Operating Budget is presented to the School Board and adjusted at budget work session. Joint Session with Northwest Arctic Borough School District and Northwest Arctic Borough will be scheduled this month as well.
March, 2027	A public survey and hearing will be scheduled prior to final review by the Board.
April, 2027	FY28 Proposed Operating Budget is presented to the School board at the Regular School Board Meeting; as per Board Policy BP3000, the Board must adopt the annual budget by May 1st
By May 1, 2027	Submit Adopted FY28 District Operating Budget to the Northwest Arctic Borough Mayor and Assembly
By July 15, 2027	Submit Adopted FY28 District Operating Budget to the State of Alaska Department of Education and Early Development

THIS SCHEDULE WILL CHANGE BASED ON THE APPROVED BOARD MEETING SCHEDULE AND DISTRICT NEEDS.

MEMORANDUM

TO: NWABSD Board of Education Members

DATE: November 24, 2026

NUMBER: 27-036

FR: Office of the Superintendent

SUBJECT: Deobligate Match Funds HVAC Controls Upgrades, 8 Sites

ABSTRACT:
Board approval is required for all purchases over $50,000.

ISSUE:
At issue is the approval of the deobligation of unencumbered capital project funds originally sourced from general fund reserves and the return of those funds to the Capital Improvement Projects (CIP) Local Share.

BACKGROUND AND/OR PERTINENT INFORMATION:

In November 2024, by Memo 25-038 Board accepted DEED project funding and obligated a match of $1,967,631. In April 2026, by Memo 26-150 Board accepted VIF match for the same amount to cover the local share, thus local share was doubled what is needed. Releasing these funds to the CIP Reserve ensures the recovered funds remain legally restricted and readily available to address future critical regional infrastructure demands, facility renewals, or emergency building repairs across the district.

FUNDING SOURCE:
None

ALTERNATIVES:

1. Approve the deobligation of an amount not to exceed $1,967,631, as presented;

2. Disapprove the deobligation of an amount not to exceed $1,967,631, …, as presented;

3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The Administration recommends the Board approve deobligation of an amount not to exceed $1,967,631, as presented;

ATTACHMENT:

None

MEMORANDUM

TO: NWABSD Board of Education Members

DATE: November 24, 2026

NUMBER: 27-037

FR: Office of the Superintendent

SUBJECT: Award Construction Contract - HVAC Controls Upgrades, Phase II

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support Systems
Strategy 3: Improve School Facilities

ABSTRACT:

Board approval is required for purchases that exceed $50,000.

ISSUE:

At issue is Board approval for the contract for construction for HVAC Controls Upgrades, Phase II in an amount Not to Exceed $2,500,000.00.

BACKGROUND AND/OR PERTINENT INFORMATION:

A DEED grant to replace the controls systems in eight schools was awarded in 2024. A Borough VIF grant was awarded in 2025, providing the District's match and completing all funding needs. Selawik and Shungnak's controls are being replaced with the same system under separate projects. The district is standardizing our system to streamline management, maintenance and operations. District personnel will receive factory training on the system. Alerton is the controls system currently installed in Kivalina and Buckland and will be installed through Phase I and II work. Convergint is the Alaskan Distributor for Alerton Controls systems. Convergint is under contract for Phase I which includes Ambler, Kiana, Noatak, Noorvik, and Kobuk. Phase II is for June Nelson Elementary and Kotzebue Middle High School for summer 2027 installation. District is utilizing Convergint's Sourcewell Contract, which was awarded through a nationwide competitive bid process. It is essentially a per unit contract. The Sourcewell contract allows other governmental entities to use the contract without a separate procurement. District is a member of Sourcewell and this is an acceptable contract to DEED and District legal counsel.

FUNDING SOURCE:

State of Alaska DEED Grant and Northwest Arctic Borough Village Improvement Funds (VIF)

ALTERNATIVES:

1. Approve Construction Contract for HVAC Controls Upgrades, Phase II to Convergint in an amount Not to Exceed $2,500,000.00 as presented;

2. Do not Approve Construction Contract for HVAC Controls Upgrades, Phase II to Convergint in an amount Not to Exceed $2,500,000.00 as presented;

3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

4. The administration recommends the Board Approve Construction Contract for HVAC Controls Upgrades, Phase II to Convergint in an amount Not to Exceed $2,500,000.00 as presented;

ATTACHMENT:
None

MEMORANDUM

TO: NWABSD Board of Education Members

DATE: November 24, 2026

NUMBER: 27-038

FR: Office of the Superintendent

SUBJECT: Award Construction Contract – Shungnak HVAC Controls Upgrades

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support Systems
Strategy 3: Improve School Facilities

ABSTRACT:

Board approval is required for purchases that exceed $50,000.

ISSUE:

At issue is Board approval for the contract for construction for Shungnak HVAC Controls Upgrades in an amount Not to Exceed $625,000.00.

BACKGROUND AND/OR PERTINENT INFORMATION:

A DEED grant to replace the controls systems in eight schools was awarded in 2024. A Borough VIF grant was awarded in 2025, providing the District's match and completing all funding needs. Shungnak system replacement is part of these grants. District is utilizing Convergint's Sourcewell Contract, which was awarded through a nationwide competitive bid process. It is essentially a per unit contract. The Sourcewell contract allows other governmental entities to use the contract without a separate procurement. District is a member of Sourcewell and this is an acceptable contract to DEED and District legal counsel. Convergint is the Alerton, the district's standard system, provider in Alaska and is the contractor for Phase I and II of the HVAC Controls project.

FUNDING SOURCE:

State of Alaska DEED Grant and Northwest Arctic Borough Village Improvement Funds (VIF)

ALTERNATIVES:

1. Approve Construction Contract for Shungnak HVAC Controls Upgrades to Convergint in an amount Not to Exceed $625,000.00 as presented;

2. Do not Approve Construction Contract for Shungnak HVAC Controls Upgrades to Convergint in an amount Not to Exceed $625,000.00 as presented;

3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

4. The administration recommends the Board Approve Construction Contract for Shungnak HVAC Controls Upgrades to Convergint in an amount Not to Exceed $$625,000.00 as presented;

MEMORANDUM

TO: NWABSD Board of Education Members

DATE: November 24, 2026

NUMBER: **27-039**

FR: Office of the Superintendent

SUBJECT: Award Design Contract - Shungnak Fire Systems and HVAC Controls

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ABSTRACT:

Board approval is required to expend $50,000.00 and higher.

ISSUE:

At issue is Board award of the design contract to RSA Engineering for Shungnak Fire Systems and HVAC Controls in an amount not to exceed $130,000.

BACKGROUND AND/OR PERTINENT INFORMATION:

A DEED FY26 grant was awarded to replace the fire alarm systems within 6 of the District's schools. An FY25 DEED grant was awarded to replace the HVAC Controls in 8 schools. Shungnak is part of both of these grants and is the last school to proceed with design work. RSA Engineering is the Engineer of Record on all other work for these two grants starting with their inception. Scope of work includes replacing the building controls and fire alarm systems. In addition, the mist sprinkler system will be repaired and restarted

FUNDING SOURCE:

State of Alaska DEED Grants, Northwest Arctic Borough Village Improvement Funds (VIF), and USDA Community Facilities Grant through Rep. Begich office (pending final grant signing)

ALTERNATIVES:

1. Award the design contract to RSA Engineering for Shungnak Fire Systems and HVAC Controls in an amount not to exceed $130,000, as presented.

2. Do not award the design contract to RSA Engineering for Shungnak Fire Systems and HVAC Controls in an amount not to exceed $130,000, as presented.

3. Take no final action.

RECOMMENDATION:

The administration recommends the Board award the design contract to RSA Engineering for Shungnak Fire Systems and HVAC Controls in an amount not to exceed $130,000, as presented.

MEMORANDUM

TO: NWABSD Board of Education Members

DATE: November 24, 2026

NUMBER: 27-040

FR: Office of the Superintendent

SUBJECT: Award Construction Contract – Shungnak Fire Systems Replacement

STRATEGIC PLAN/BOARD GOAL:

Goal 4: Support Systems
Strategy 3: Improve School Facilities

ABSTRACT:

Board approval is required for purchases that exceed $50,000.

ISSUE:

At issue is Board approval for the contract for construction for Shungnak Fire Systems Replacement to Convergint for an amount Not to Exceed of $1,500,000.00.

BACKGROUND AND/OR PERTINENT INFORMATION:

A DEED grant was awarded in 2025 to replace the Fire Systems in six schools. Noorvik's was replaced in 2025. Ambler, Buckland June Nelson Elementary and Kotzebue Middle High School construction work is in progress to be completed in summer '27. Shungnak is the only school remaining to have a construction contract awarded. System will be a non-proprietary system, Potter, to match that installed in Noorvik and Selawik, and schools listed above. Shungnak's scope of work is to replace the fire alarm system and repair and refurbish the existing mist sprinkler system to return it to operation.
As a system replacement project, the District can utilize the Sourcewell contract awarded to Convergint through a nationwide competitive bid process. This solicitation basically creates a per unit contract. As a member of Sourcewell, the District can utilize this existing contract saving time and money on procurement. Both DEED and District legal counsel approve the use of this contract format.

FUNDING SOURCE:
State of Alaska DEED Grant and USDA Community Facilities Grant through Rep. Begich office (pending final grant signing)

ALTERNATIVES:

1. Approve Construction Contract for Shungnak Fire Systems Replacement to Convergint in an amount Not to Exceed $1,500,000 as presented;

2. Do not Approve Construction Contract for Shungnak Fire Systems Replacement to Convergint in an amount Not to Exceed $1,500,000 as presented;

3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

4. The administration recommends the Board Approve Construction Contract for Shungnak Fire System Replacement to Convergint in an amount Not to Exceed $1,500,000 as presented;

ATTACHMENT:
None

MEMORANDUM

TO: NWABSD Board of Education Members

DATE: November 24, 2026

NUMBER: 27-043

FR: Office of the Superintendent

SUBJECT: Approval of Purchase Big Ray's The Alaskan Outfitters

ABSTRACT:

Board approval is required for purchases that exceed $50,000.

ISSUE:

At issue is the Board's approval of the purchase of migrant education student services winter clothing from Big Ray's Anchorage for an amount not to exceed $225,000

BACKGROUND AND/OR PERTINENT INFORMATION:

Migrant student clothing orders are being finalized and purchased by site according to orders received from parents. The total purchase cost will not exceed the $225,000 budget.

These items were fully budgeted for and approved by the Alaska Department of Education as part of NWABSD's Migrant Title 1-C application.

Funding: Migrant Education Fund 263

ALTERNATIVES:

1. Approval of purchase of migrant education student services clothing from Big Ray's The Alaskan Outfitters for an amount not to exceed the budgeted amount of $225,000 as presented.

2. Disapproval of purchase of migrant education student services clothing from Big Ray's The Alaskan Outfitters for an amount not to exceed the budgeted amount of $225,000 as presented.

3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends board approval to purchase migrant education student services clothing from Big Ray's The Alaskan Outfitters for an amount not to exceed the budgeted amount of $$225,000 as presented.