



**NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT**

*Atautchikun Iñuunialiptigun (Through Our Way of Life Together as One)*

# ***Northwest Arctic Borough School District***

**ASC MEETING  
FISCAL YEAR 2026**

April 16, 2025



- I. Budget Purpose, Preparation, and Assumptions
- II. FY26 Budget
- III. Balancing the FY26 Operating Budget



# **Budget Purpose, Preparation, and FY26 Budget Assumptions**

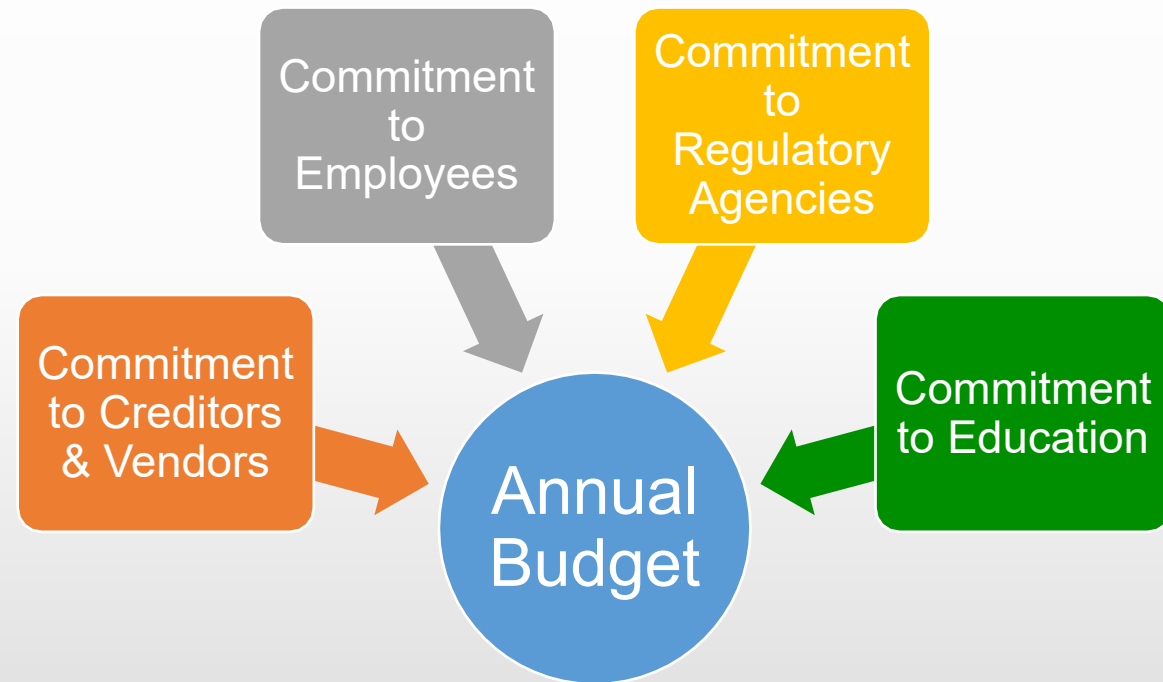


The purpose of a budget is to create a spending plan to organize, track, and improve the District's operations.

Financial Forecasting in a budget is the process of predicting future revenues and expenditures. This forecast is the basis for business decision making involving strategic financial planning for the following:

- Personnel
- Facilities
- Supplies
- Other

*The Annual Operating Budget evolves, and changes as accurate information is received.*





The objective or goal of the district's budget process is to develop a budget that is “a long-term perspective and not simply an exercise in balancing revenues and expenditures one year at a time” (*National Advisory Council on State and Local Budgeting*).

The strategic plan is the guiding document for resource allocation. In addition to its directives, the following objectives are also prioritized:

- Evidence-based budget recommendations (data-driven, realistic, and feasible)
- Transparent, timely and objective budget system
- Participation and awareness from district stakeholders





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# Section I.

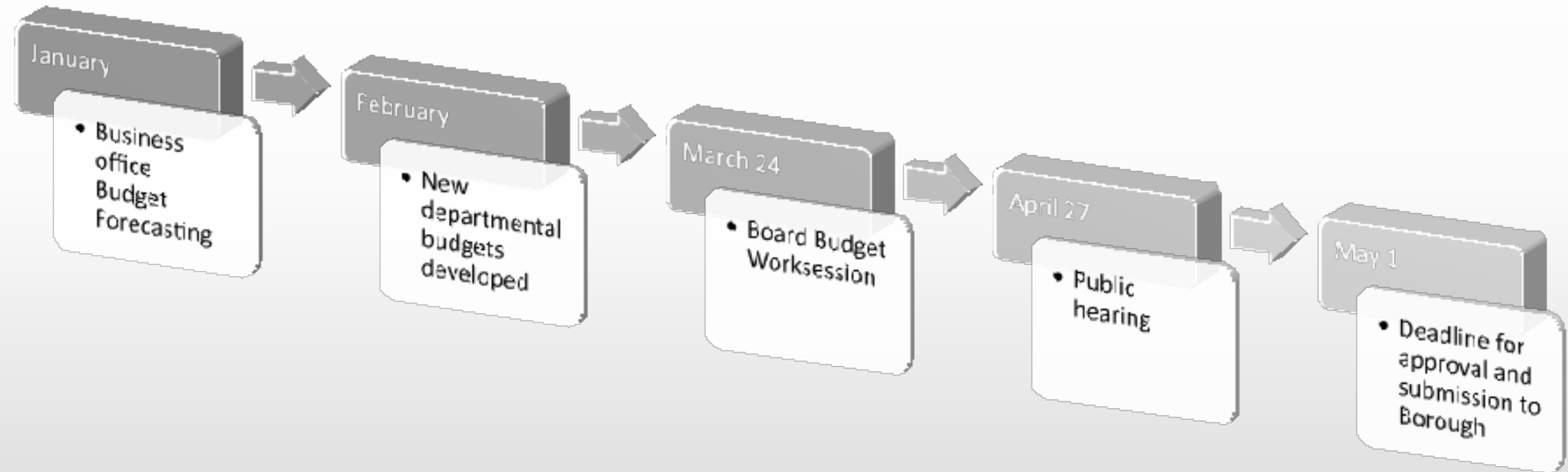
# Strategic Plan

## CONTENTS

<b>Goal 1: School and Culture</b>
Objective 1: Community School Connections NWABSD will work with each site to establish a Tribal/Community Partnership Plan to provide relevant learning opportunities and support.
Objective 2: Immersion School Program NWABSD will begin an immersion school program starting with PreK level and moving to Kindergarten, 1 <sup>st</sup> , and 2 <sup>nd</sup> grade progressively throughout the next five years.
Objective 3: Cultural Science Curriculum NWABSD will create a cultural place-based science curriculum using the traditional Native Ways of Knowing and Learning.
<b>Goal 2: Operational Improvement</b>
Objective 1: Optimize Business Operations The NWABSD will evaluate, scope, and create an implementation plan for integrations to streamline and maximize operating software. Completion will support initiatives like the implementation of a 5-year budget forecast.
Objective 2: Standard Operating Procedure Documentation The NWABSD will establish written processes to support all processes within the district to support efficiency and succession planning.
<b>Goal 3: Instructional Support</b>
Objective 1: Evaluation of MTSS (Multi-Tiered System of Supports)/Safe and Civil Reset NWABSD staff will evaluate the systems of MTSS and Safe and Civil operationalized within schools with current strategies supported with data (literacy) use. The implementation of the strategy will be supported with increased instructional support implemented through strengthening relationships to support instructional teams.
Objective 2: Safe & Civil Refresh NWABSD staff will evaluate the systems of PBIS/Safe & Civil Schools operationalized within schools with current strategies for structured learning environments. The implementation of the strategy will be supported with increased instructional support implemented through strengthening professional development delivery to support instructional teams.
<b>Goal 4: Wellness</b>
Objective 1: Sustainable Counseling Program NWABSD staff will develop the program with an implementation plan leading to an operationalized program to include documentation of counseling services at all sites.
Objective 2: Trauma-Informed Teaching Practices (TITP) NWABSD will implement TITP practices through a train-the-trainer program, including ongoing reinforcement and implementation in the classroom.
<b>Goal 5: Growing Our Own</b>
Objective 1: Vocational Track Mapping NWABSD staff will align curriculum to support the growth of students throughout their education to be prepared for employable roles within the region.
Objective 2: Regional Workforce Development NWABSD will develop a plan for ATC to grow alignment between offerings and regional workforce needs.
<b>Goal 6: Board Development</b>
Objective 1: Improve New Board Member Orientation NWABSD Regional School Board will improve new board member orientation to support board efficacy and improve onboarding and communications.
Objective 2: Executive Committee Planning NWABSD Regional School Board executive committee will meet quarterly to plan for regional strategies and partnerships.
Objective 3: Improve Board comprehension of student data (especially as it relates to the Alaska Reads Act) NWABSD Regional School Board will monitor and review all assessment data and results.



## Budget Preparation





The State of Alaska's legislative session is scheduled to end in mid-May, requiring some assumptions to be made in order to develop the budget within required timelines. The budget must be balanced before it is submitted to the School Board in April and the Northwest Arctic Borough Assembly no later than May 1st.

Assumptions used in preparing the proposed budget:

- No change to the State's Base Student Allocation (BSA) at \$5,960
- No additional one-time funding provided
- Decrease in enrollment based on projection to State
- Local appropriations based on minimum contribution
- Utilities estimated based on average usage & cost increases
- Grant funding for salaries totaling approximately \$3,260,000





# FY26 Budget



## REVENUE

Other Local Revenue	\$2,600,000
Earnings on Investments	\$770,000
Borough Appropriation	\$6,568,263
E-Rate Program	\$11,609,460
State Foundation	\$36,379,653
Quality Schools & Other	\$106,133
TRS On-Behalf	\$2,580,315
PERS On-Behalf	\$461,222
Rev – Other State	\$821,180
Impact Aid Program	\$3,441,882
<b>TOTAL:</b>	<b>\$65,338,108</b>

## EXPENDITURES

Salaries & Benefits	\$38,677,790
Professional & Technical Services	\$4,680,920
Travel	\$1,696,727
Utilities	\$20,518,402
Other Purchased Services	\$4,500,276
Property & Liability Insurance	\$1,454,641
Supplies, Materials & Media	\$1,753,535
Tuition, Dues & Fees & Equipment	196,775
Indirect Cost Recovery	(\$250,000)
<b>TOTAL:</b>	<b>\$73,229,066</b>

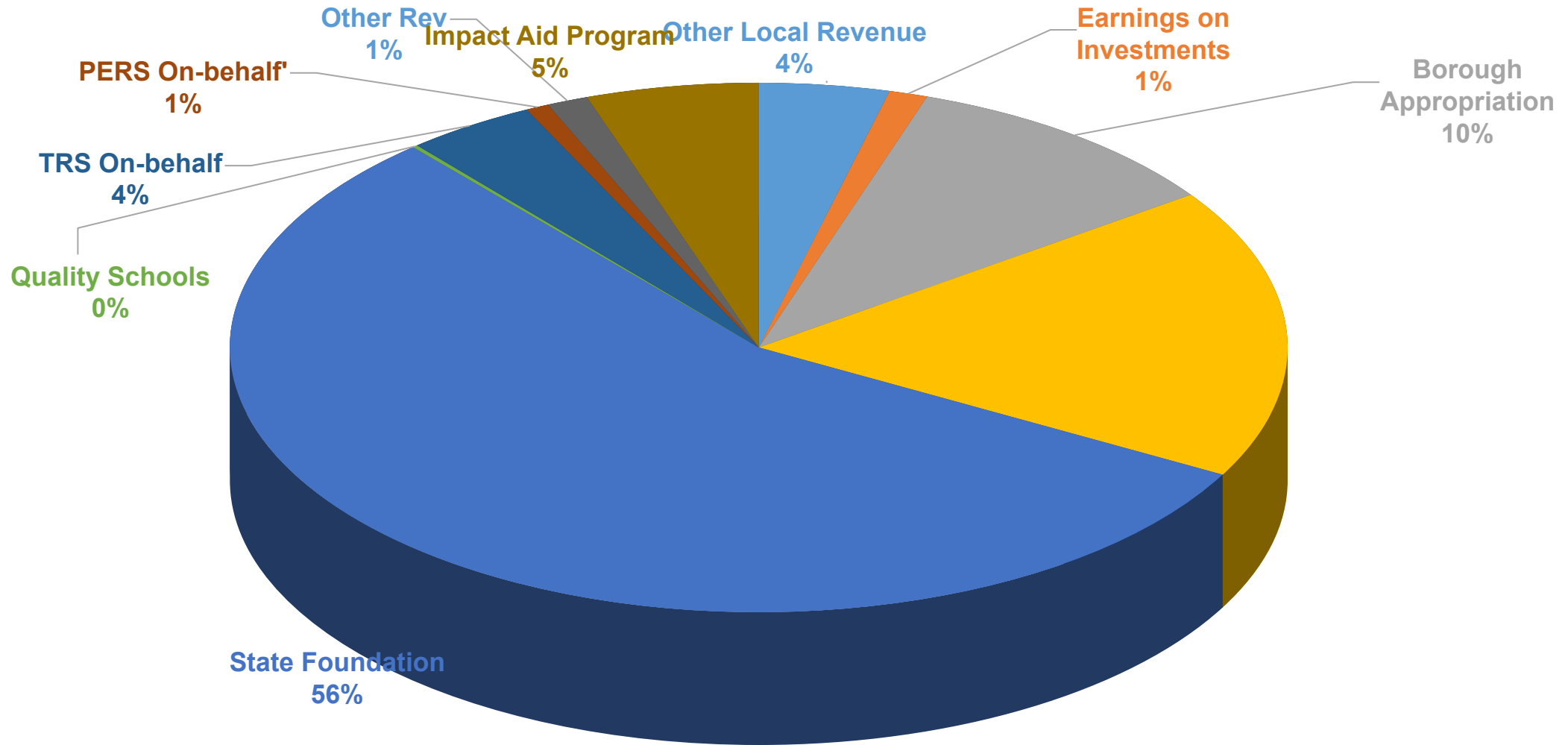
## TRANSFERS OUT

Teacher Housing Fund	\$675,000
Student Transportation	\$150,000
Star	\$100,000
Alaska Technical Center	\$400,000
Food Service	\$500,000
<b>TOTAL:</b>	<b>\$1,825,000</b>

## EXPENSE OVER REVENUE

<b>Deficit</b>	<b>\$9,715,957</b>
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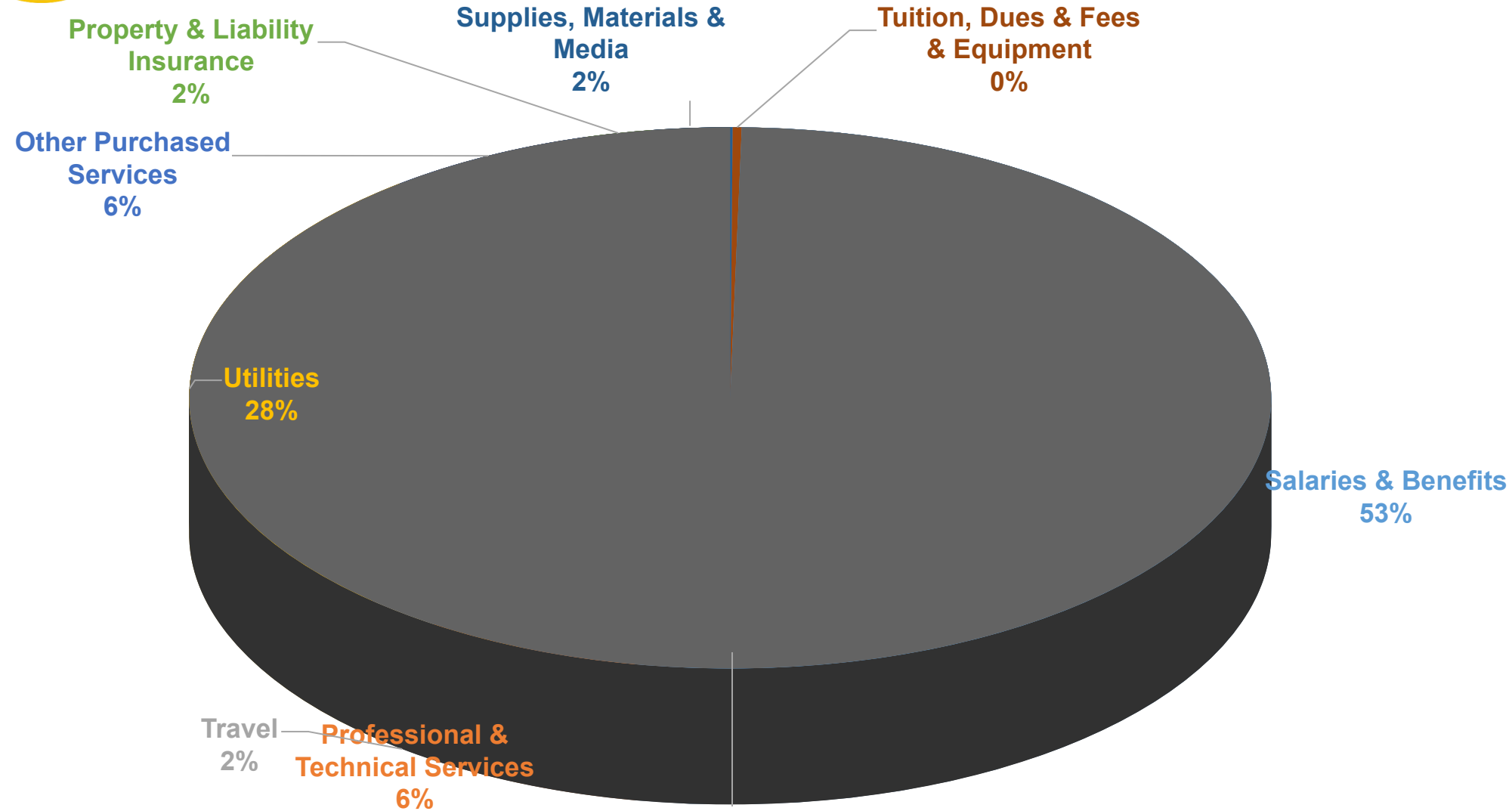
# FY26 General Fund Budget



## FY26 General Fund Revenue by Source



## FY26 General Fund Expenditures by Source





# Balancing the FY26 Budget



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# FY26 General Fund Budget





## Possible Increases to Revenue

The School District can request up to \$12,459,174 from the Borough, which would increase the District's FY26 estimated revenue by \$5,890,911-39803

Receiving an addition of \$680/student to the FY26 Base Student Allocation would increase revenue by \$4,492,760

Possible use of estimated FY25 ending fund balance of \$5,280,552

Possible use of estimated FY25 Capital Projects fund balance of \$2,300,000

Possible Action



Possible Decreases to Expenditures

BALANCING THE FY26 BUDGET	
STAR Funding	\$100,000
ReadiStar Program	\$368,000
ATC Funding	\$400,000
Student Activities	\$1,814,189
Food Service Program	\$500,000
Additional reductions from School Board budget	\$178,675
TOTAL AMOUNT OF PROPOSED REDUCTIONS	\$3,360,864

Possible Action



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# Questions?

