



**NORTH SLOPE BOROUGH SCHOOL DISTRICT  
MEMORANDUM**

**TO:** Esther Evikana, President  
Members of the Board  
**THROUGH:** David Vadiveloo, Superintendent *DSVadiveloo*  
**FROM:** Megan Williams, Director of Finance *MW*  
**DATE:** April 6, 2026  
**SUBJECT:** **FY26 Budget Revision**

**Memo No. SB26-118**  
(Action Item)

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**NSBSD Strategic Plan Summary:**

Financial & Operational Stewardship

Goal 7: Standardize high-functioning, efficient, student-focused operations

**Issue Summary:**

Enclosed for your review and approval is the North Slope Borough School District’s April 15, 2026, proposed general fund budget revision.

**Background:**

The following information is included in this proposed budget revision:

1. Revenue budgets were revised to include the additional State funding from the increase to the Base Student Allocation (BSA), an increase in other local revenue, and an increase in in-kind revenue from the Borough based on the prior year, and an increase in Impact Aid payments this year.
2. Expenditure budgets were revised to balance year-to-date (YTD) expenditures and encumbrances for school-year positions and to move funds where needed to finish out the year.
3. Transfers Out budgets were not revised as final numbers for those accounts will not be known until the end of the fiscal year, after inventory data can be collected.

With this revision, the combined expenditures and transfers total approximately \$600,000 more than the Board adopted FY26 budget in May of 2025. The School District Fund Balance will be used to cover this increased expenditure plan.

**Proposed Motion:**

“I move that the NSBSD Board of Education approve the FY26 Budget Revision as presented.”

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

Vote \_\_\_\_\_



**Revenues, Expenditures and Transfers  
FY23-FY26**

**NORTH SLOPE BOROUGH SCHOOL DISTRICT**

<b>ADM</b>	<b>1,864</b>	<b>1,796</b>	<b>1,703</b>	<b>1,765</b>	<b>1,647</b>	<b>(118)</b>
	<b>2023 Audit</b>	<b>2024 Audit</b>	<b>2025 Audit</b>	<b>2026 Budget</b>	<b>2026 Revision #1</b>	<b>Inc(Dec)</b>
<b>REVENUE Category</b>						
011 City/Borough Appropriation	39,004,638	41,166,371	43,182,541	38,766,371	38,766,371	-
012 City/Borough In-kind Appropriation	4,692,862	4,861,389	5,754,783	4,861,389	5,754,783	893,394
030 Investment Earnings	1,558,615	2,382,903	2,321,672	1,700,000	1,700,000	-
040 Other Local Revenue	183,976	199,413	259,936	160,096	190,000	29,904
<b>TOTAL LOCAL REVENUE</b>	<b>45,440,091</b>	<b>48,610,076</b>	<b>51,518,932</b>	<b>45,487,856</b>	<b>46,411,154</b>	<b>923,298</b>
<b>047 E-RATE</b>	<b>4,104,659</b>	<b>5,749,678</b>	<b>9,000,000</b>	<b>10,800,000</b>	<b>10,800,000</b>	<b>-</b>
051 Foundation Program	18,128,297	18,300,477	16,691,829	17,131,633	20,929,350	3,797,717
056 TRS On-Behalf	1,636,874	2,227,368	2,877,590	4,119,800	3,454,103	(665,697)
057 PERS On-Behalf	358,827	388,526	590,893	1,048,900	738,849	(310,051)
090 Other State	1,401,251	2,144,453	3,954,221	11,111	100,542	89,431
<b>TOTAL STATE REVENUE</b>	<b>21,525,249</b>	<b>23,060,824</b>	<b>24,114,533</b>	<b>22,311,444</b>	<b>25,222,844</b>	<b>2,911,400</b>
100 Federal Sources-Direct	618,740	10,786,550	3,348,750	2,700,700	2,864,622	163,922
<b>TOTAL FEDERAL REVENUE</b>	<b>618,740</b>	<b>10,786,550</b>	<b>3,348,750</b>	<b>2,700,700</b>	<b>2,864,622</b>	<b>163,922</b>
200 Other Revenue	-	500,585	-	-	-	-
<b>GRAND TOTAL Revenues</b>	<b>71,688,739</b>	<b>88,707,713</b>	<b>87,982,215</b>	<b>81,300,000</b>	<b>85,298,620</b>	<b>3,998,620</b>

<b>EXPENDITURE Category</b>	<b>2023 Audit</b>	<b>2024 Audit</b>	<b>2025 Audit</b>	<b>2026 Budget</b>	<b>2026 Revision #1</b>	<b>Inc(Dec)</b>
<b>100 Instruction</b>						
310 Certified Salaries	12,691,426	13,519,250	14,357,398	14,808,329	14,685,992	(122,337)
320 NonCert Salaries	1,593,726	1,611,369	1,528,518	1,753,610	1,609,554	(144,055)
360 Employee Benefits	7,897,672	7,627,279	9,541,306	9,551,140	9,805,263	254,123
410 Professional/Tech Svc	237,862	553,237	364,800	400,000	747,476	347,476
420 Staff Travel	116,399	74,046	38,209	40,000	43,267	3,267
425 Student Travel	-	184,666	115,607	-	18,915	18,915
430 Utility Services	313	1,052	2,678	1,000	1,000	-
440 Other Purchased Svc	13,683	207,197	397,611	640,300	992,932	352,632
450 Supplies, Material, Media	755,437	1,137,516	1,517,063	1,189,400	3,155,392	1,965,992
490 Other Expenses Tuition Stipend	83,722	-	1,275	-	-	-
510 Equipment	29,630	19,915	68,706			-
<b>Total Instruction</b>	<b>23,419,870</b>	<b>24,935,527</b>	<b>27,933,171</b>	<b>28,383,778</b>	<b>31,059,791</b>	<b>2,676,013</b>
<b>200 Special Education</b>						
310 Certified Salaries	1,696,728	1,663,794	1,687,867	1,816,437	1,730,718	(85,719)
320 NonCert Salaries	772,931	852,260	664,708	2,007,994	1,106,043	(901,951)
360 Employee Benefits	1,358,952	1,409,223	1,644,848	2,115,802	1,953,766	(162,036)

**Revenues, Expenditures and Transfers  
FY23-FY26**

<b>NORTH SLOPE BOROUGH SCHOOL DISTRICT</b>						
<b>ADM</b>	<b>1,864</b>	<b>1,796</b>	<b>1,703</b>	<b>1,765</b>	<b>1,647</b>	<b>(118)</b>
	<b>2023 Audit</b>	<b>2024 Audit</b>	<b>2025 Audit</b>	<b>2026 Budget</b>	<b>2026 Revision #1</b>	<b>Inc(Dec)</b>
410 Professional/Tech Svc	-	2,848	-	3,000	3,000	-
420 Staff Travel	1,958	9,475	10,760	4,000	4,000	-
425 Student Travel	-	-	-	2,000	2,000	-
450 Supplies, Material, Media	-	5,841	3,784	4,000	4,000	-
<b>Total Special Education</b>	<b>3,830,569</b>	<b>3,943,440</b>	<b>4,011,967</b>	<b>5,953,233</b>	<b>4,803,527</b>	<b>(1,149,706)</b>
<b>220 Special Ed-Support Svc</b>						
310 Certified Salaries	136,743	201,708	136,618	205,394	273,873	68,479
320 NonCert Salaries	10,970	16,199	73,005	68,931	89,554	20,623
360 Employee Benefits	78,269	149,908	140,870	152,429	185,495	33,066
410 Professional/Tech Svc	68,399	185,173	192,860	130,000	310,000	180,000
420 Staff Travel	3,107	5,584	10,634	4,700	9,000	4,300
430 Utility Services	770	1,291	873	1,200	1,400	200
440 Other Purchased Svc	4,035	5,389	2,444	5,950	47,367	41,417
450 Supplies, Material, Media	1,294	7,378	30,751	12,550	23,565	11,015
<b>Total Special Ed-Support Svc</b>	<b>303,587</b>	<b>572,629</b>	<b>588,055</b>	<b>581,154</b>	<b>940,254</b>	<b>359,100</b>
<b>300 Support Svc/Students</b>						
310 Certified Salaries	684,423	778,610	914,441	1,445,827	1,213,044	(232,783)
320 NonCert Salaries	792,439	841,525	1,025,908	935,680	1,044,401	108,721
360 Employee Benefits	1,205,085	1,119,683	1,477,498	1,454,950	1,406,373	(48,577)
410 Professional/Tech Svc	-	-	-	-	5,494	5,494
420 Staff Travel	-	-	7,238	25,000	30,000	5,000
450 Supplies, Material, Media	-	33,791	46,654	95,000	117,040	22,040
<b>Total Support Svc/Students</b>	<b>2,681,947</b>	<b>2,773,609</b>	<b>3,471,739</b>	<b>3,956,457</b>	<b>3,816,352</b>	<b>(140,106)</b>
<b>350 Support Svc - Instruction</b>						
310 Certified Salaries	473,853	495,412	815,612	916,111	950,540	34,430
320 NonCert Salaries	1,147,530	1,227,919	1,108,151	880,212	971,436	91,224
360 Employee Benefits	928,794	980,863	1,216,630	1,202,660	1,104,772	(97,888)
410 Professional/Tech Svc	164,698	269,077	174,202	522,000	453,549	(68,451)
420 Staff Travel	41,385	102,473	127,050	156,600	282,425	125,825
430 Utility Services	5,821,805	6,883,678	10,278,340	11,491,000	11,491,000	-
440 Other Purchased Svc	66,109	310,174	707,458	678,100	843,305	165,205
450 Supplies, Material, Media	1,177,662	542,856	213,176	511,600	566,408	54,808
490 Other Expenses	8,900	-	4,150	5,000	5,342	342
510 Equipment	140,055	36,452	83,263	25,000	25,000	-
<b>Total Support Svc - Instruction</b>	<b>9,970,791</b>	<b>10,848,904</b>	<b>14,728,032</b>	<b>16,388,283</b>	<b>16,693,778</b>	<b>305,495</b>
<b>400 School Admin</b>						
310 Certified Salaries	2,106,508	2,189,031	2,502,167	2,323,311	2,445,481	122,170

**Revenues, Expenditures and Transfers  
FY23-FY26**

NORTH SLOPE BOROUGH SCHOOL DISTRICT						
ADM	1,864	1,796	1,703	1,765	1,647	(118)
	2023 Audit	2024 Audit	2025 Audit	2026 Budget	2026 Revision #1	Inc(Dec)
360 Employee Benefits	1,069,845	1,004,368	1,097,971	1,117,208	1,114,540	(2,668)
410 Professional/Tech Svc	-	2,000	2,800	5,000	-	(5,000)
420 Staff Travel	9,375	27,026	11,745	36,000	86,348	50,348
430 Utility Services	100,160	100,242	92,859	116,800	100,188	(16,612)
440 Other Purchased Svc	108,076	115,305	88,103	133,800	133,632	(168)
450 Supplies, Material, Media	40,352	49,010	70,525	64,700	75,628	10,928
490 Other Expenses	-	-	2,499	3,000	16,492	13,492
<b>Total School Admin</b>	<b>3,434,316</b>	<b>3,486,982</b>	<b>3,868,669</b>	<b>3,799,819</b>	<b>3,972,310</b>	<b>172,490</b>
<b>450 School Admin Support</b>						
320 NonCert Salaries	803,289	861,991	858,353	936,984	938,447	1,463
360 Employee Benefits	685,584	672,745	732,248	688,434	745,702	57,268
420 Staff Travel	-	-	-	-	-	-
<b>Total School Admin Support</b>	<b>1,488,873</b>	<b>1,534,736</b>	<b>1,590,601</b>	<b>1,625,418</b>	<b>1,684,149</b>	<b>58,731</b>
<b>510 District Admin</b>						
310 Certified Salaries	376,063	162,944	175,000	162,750	177,000	14,250
320 NonCert Salaries	461,276	627,472	600,619	729,497	712,041	(17,457)
360 Employee Benefits	394,231	485,477	506,685	566,137	541,382	(24,755)
410 Professional/Tech Svc	339,343	416,301	421,741	381,000	381,000	-
420 Staff Travel	145,339	175,066	217,503	177,000	177,000	-
425 Student Travel	7,959	35,180	33,095	20,000	33,000	13,000
430 Utility Services	2,975	5,876	6,338	7,000	7,000	-
440 Other Purchased Svc	8,150	21,908	62,534	13,500	13,500	-
450 Supplies, Material, Media	28,784	61,515	63,471	61,700	151,700	90,000
490 Other Expenses	3,435	25,831	28,391	28,000	28,000	-
<b>Total District Admin</b>	<b>1,767,555</b>	<b>2,017,570</b>	<b>2,115,377</b>	<b>2,146,584</b>	<b>2,221,623</b>	<b>75,038</b>
<b>550 District Admin Support</b>						
310 Certified Salaries	3,805	40,899	41,250	40,687	143,011	102,324
320 NonCert Salaries	1,299,774	1,741,489	1,678,933	1,651,746	1,866,411	214,664
360 Employee Benefits	720,666	919,002	955,982	983,565	1,128,561	144,996
410 Professional/Tech Svc	529,971	231,561	225,191	251,000	242,735	(8,265)
420 Staff Travel	92,689	140,198	93,229	105,000	75,000	(30,000)
430 Utility Services	11,291	7,969	8,311	15,200	7,677	7,677
440 Other Purchased Svc	35,753	113,257	150,098	157,500	179,331	21,831
445 Insurance & Bond		394,046	438,884	428,900	619,022	190,122
450 Supplies, Material, Media	39,918	33,353	154,087	47,000	61,255	14,255
490 Other Expenses	1,118,804	18,667	564	3,000	2,576	(424)
495 Indirect Costs	(88,822)	(381,450)	(192,581)	(150,000)	(150,000)	-

**Revenues, Expenditures and Transfers  
FY23-FY26**

<b>NORTH SLOPE BOROUGH SCHOOL DISTRICT</b>						
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	<b>2023 Audit</b>	<b>2024 Audit</b>	<b>2025 Audit</b>	<b>2026 Budget</b>	<b>2026 Revision #1</b>	<b>Inc(Dec)</b>
<b>Total District Admin Support</b>	<b>3,763,849</b>	<b>3,258,991</b>	<b>3,553,948</b>	<b>3,533,599</b>	<b>4,175,579</b>	<b>641,980</b>
<b>600 Operation and Plant Maint</b>						
310 Certified Salaries		38,514	41,250	40,687	43,750	3,063
320 NonCert Salaries	4,390,234	4,738,709	4,973,367	5,211,308	5,155,884	(55,423)
360 Employee Benefits	2,969,659	2,960,254	3,234,173	3,578,949	3,320,479	(258,470)
410 Professional/Tech Svc	81,482	213,546	-	-	-	-
420 Staff Travel	58,251	75,403	73,497	100,000	100,000	-
430 Utility Services	303,190	364,290	450,932	419,900	419,900	-
435 Energy	2,560,533	2,874,598	2,958,431	3,398,500	3,398,500	-
440 Other Purchased Svc	7,246	121,219	585,006	368,000	660,045	292,046
445 Insurance & Bond	2,956,776	3,797,183	4,650,001	3,810,400	4,557,222	746,822
450 Supplies, Material, Media	644,670	1,183,252	1,080,475	894,029	1,259,515	365,486
510 Equipment	1,101	44,565	5,610	50,000	140,000	90,000
<b>Total Operation and Plant Maint</b>	<b>13,973,142</b>	<b>16,411,533</b>	<b>18,052,742</b>	<b>17,871,773</b>	<b>19,055,295</b>	<b>1,183,522</b>
<b>700 Student Activities</b>						
310 Certified Salaries	245,040	373,922	327,027	307,674	307,674	-
320 NonCert Salaries	166,893	210,611	322,134	303,147	303,147	-
360 Employee Benefits	111,703	207,647	245,653	467,071	388,735	(78,336)
410 Professional/Tech Svc	35,576	105,243	126,393	104,440	104,440	-
420 Staff Travel	2,375	7,414	1,413	12,000	12,000	-
425 Student Travel	1,332,778	2,090,471	2,153,171	1,125,020	1,625,020	500,000
440 Other Purchased Svc	6,885	90,318	7,656	6,000	6,000	-
450 Supplies, Material, Media	37,968	14,660	37,471	34,500	34,500	-
490 Other Expenses	10,750	13,471	12,415	15,000	15,000	-
<b>Total Student Activities</b>	<b>1,949,968</b>	<b>3,113,757</b>	<b>3,233,333</b>	<b>2,374,851</b>	<b>2,796,515</b>	<b>421,664</b>
<b>Total Expenditures</b>	<b>66,584,467</b>	<b>72,897,678</b>	<b>83,147,634</b>	<b>86,614,950</b>	<b>91,219,171</b>	<b>4,604,221</b>
<b>550 Transfers to other funds</b>						
Pupil Trans	250,000	235,000	150,000	150,000	150,000	-
Food Service	2,263,757	3,325,000	3,575,000	2,825,000	2,825,000	-
Teacher Housing	1,412,261	1,480,000	3,365,000	1,365,000	1,365,000	-
Community Education	275,000	200,000	200,000	200,000	200,000	-
Other-Match on Grant & Trsf In	(1,240,725)	149,500	3,000,000	-	-	-
<b>900 Other Financing Uses</b>	<b>2,960,293</b>	<b>5,389,500</b>	<b>10,290,000</b>	<b>4,540,000</b>	<b>4,540,000</b>	<b>-</b>
<b>TOTAL EXPENDED &amp; Transferred</b>	<b>69,544,760</b>	<b>78,287,178</b>	<b>93,437,634</b>	<b>91,154,950</b>	<b>95,759,171</b>	<b>4,604,221</b>
<b>Increase (Decrease) to Fund Balance</b>	<b>2,143,979</b>	<b>10,420,535</b>	<b>(5,455,419)</b>	<b>(9,854,950)</b>	<b>(10,460,551)</b>	<b>605,601</b>

Signature: *DS Vadiveloo*

Email: david.vadiveloo@nsbsd.org

Signature: *Maged*

Email: megan.williams@nsbsd.org