

NWABSD Joint Meeting with NWAB

Monday, March 30, 2026 1:00 PM

Nullagvik Hotel, 306 Shore Ave, Kotzebue, AK - Alaska 99752

1.	CALL TO ORDER, ROLL CALL	
2.	MOMENT OF SILENCE	Presenter: Margaret Hansen, Board President
3.	PLEDGE OF ALLEGIANCE	Presenter: Margaret Hansen, Board President
4.	INTRODUCTION OF GUESTS/STAFF	Presenter: Margaret Hansen, Board President
5.	APPROVAL OF AGENDA	Presenter: Margaret Hansen, Board President
6.	NWABSD BUDGET PRESENTATION	Presenter: Margaret Hansen, Board President
7.	COMMUNICATIONS & ITEMS INTRODUCED BY BOARD MEMBERS & ASSEMBLY MEMBERS	Presenter: Margaret Hansen, Board President
8.	ADJOURNMENT	Presenter: Margaret Hansen, Board President



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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

Northwest Arctic Borough School District

**FISCAL YEAR 2027
Preliminary Budget**

March 30, 2026



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 current Base Student Allocation (BSA) of \$6,660
- No one-time funding provided by State of Alaska
- Grant funding for salaries not included in Operating Fund projections - \$3,000,000
- Enrollment based on projection to State –
 FY26 projection-1801, actual-1759
 FY27 projection-1719
- Minimum local contribution - \$6,718,129 (minimum local: \$2,454,223 + Borough Usage Fee: \$4,263,906)
- Increase in personnel costs, due to salaries and benefits
- Increased electricity and fuel costs
- No usable CIP funds
- No usable Fund Balance



Historical Student Enrollment and Projection, Financial Information Over Time



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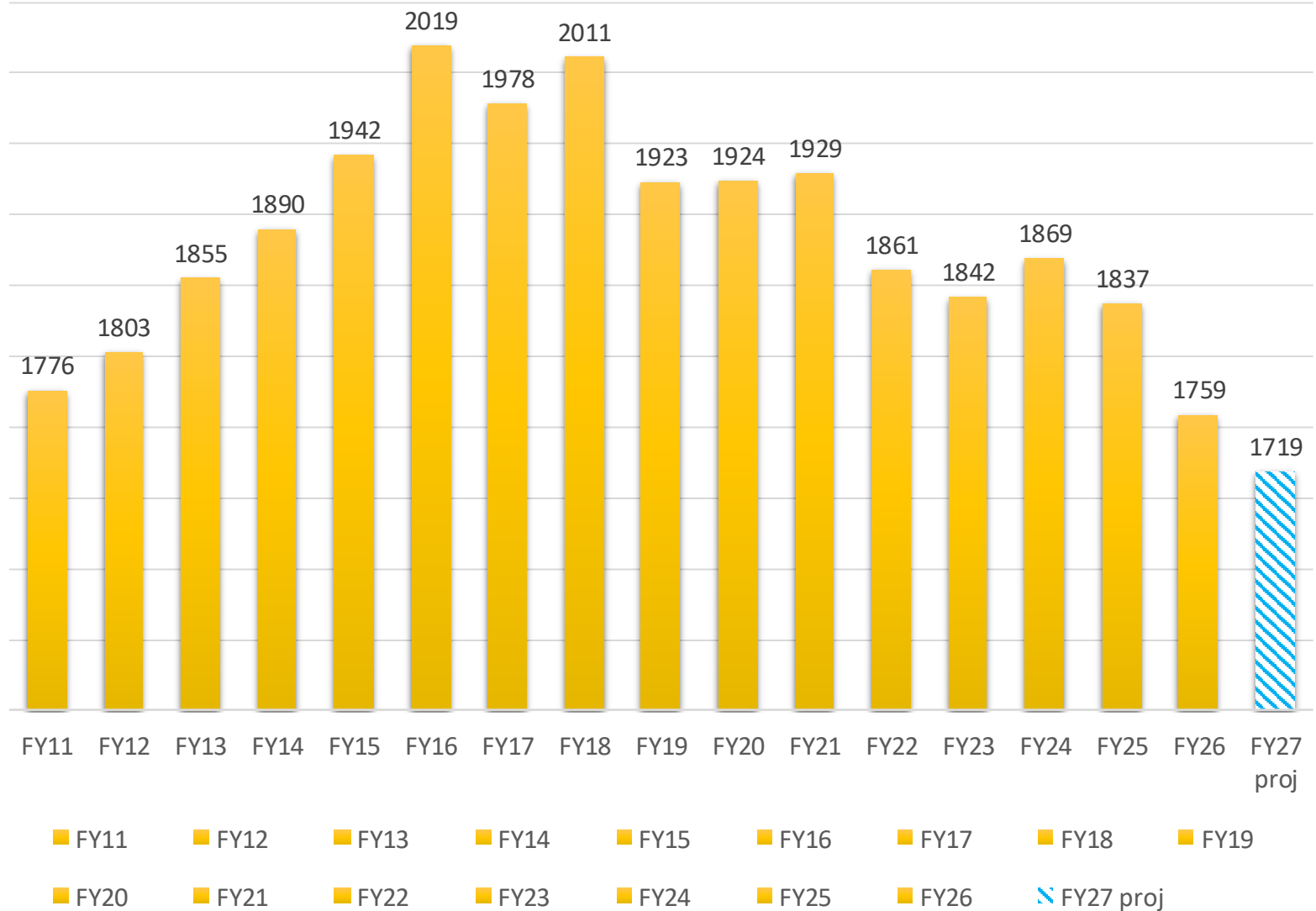
State Funded Student Enrollment

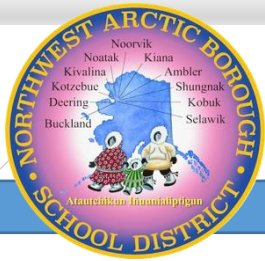
Note:

Base Student Allotment per Student is \$6,660. The remainder of the State Foundation Funding is built in with other cost factors such as Special Needs (20%), District Correspondence Students, CTE (1.5%) & Other Cost Factors that equate to the total of foundation revenues.

The **FY26** Budget was built off a projection of 1801, but actual counts reflected:

1726.46 ADM
 + 32.75 (correspondence) =
 1759.21 students





District Foundation Summary

Fall 2025 OASIS Collection from State Report Manager

School Year 2025-2026

Prepared 12/26/2025

Reconciled/Processed OASIS Data as of 12/23/2025

Northwest Arctic Borough School District

Ambler School (370010)

Aqqaq High/Noorvik Elementary (370100)

Buckland School (370020)

Davis-Ramoth School (370210)

Deering School (370030)

June Nelson Elementary (370080)

Kiana School (370040)

Kisimiglugtuq School (370060)

Kobuk School (370070)

Kotzebue Middle/High School (370150)

Napaaqtugmiut School (370090)

NWABSD Home School (378020)

Shungnak School (370110)

	<u>Elementary (PK-6)</u>	<u>Secondary (7-12)</u>	<u>Total (PK-12)</u>	<u>Inte</u>
	39.90	18.40	58.3	
	104.70	92.75	197.45	
	114.15	91.00	205.15	
	113.95	108.35	222.30	
	32.10	15.10	47.20	
	292.26	0.00	292.26	
	47.00	40.70	87.70	
	54.70	70.25	124.95	
	24.00	14.90	38.90	
	0.00	239.90	239.90	
	79.95	66.65	146.60	
	3.00	29.75	32.75	
	38.20	27.55	65.75	
Total	943.91	815.30	1,759.21	



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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FY27 Enrollment Projection

State of Alaska

Department of Education & Early Development

School Finance & Support Services

Average Daily Membership (ADM) Report

PROJECTED FY2027

DUE: NOVEMBER 5, 2025

School District / Attendance Center:	PK-EEP ADM	K-6 ADM	7-12 ADM	ADM TOTAL
<i>Enter the District's ADM & Intensive numbers in the column for that school. Correspondence goes in the above box.</i>				
NORTHWEST ARCTIC				
Ambler School	0	38.00	25.00	63.00
Aqgaluk 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
Kisimigiugtuq 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

TOTAL Correspondence ADM Only
25

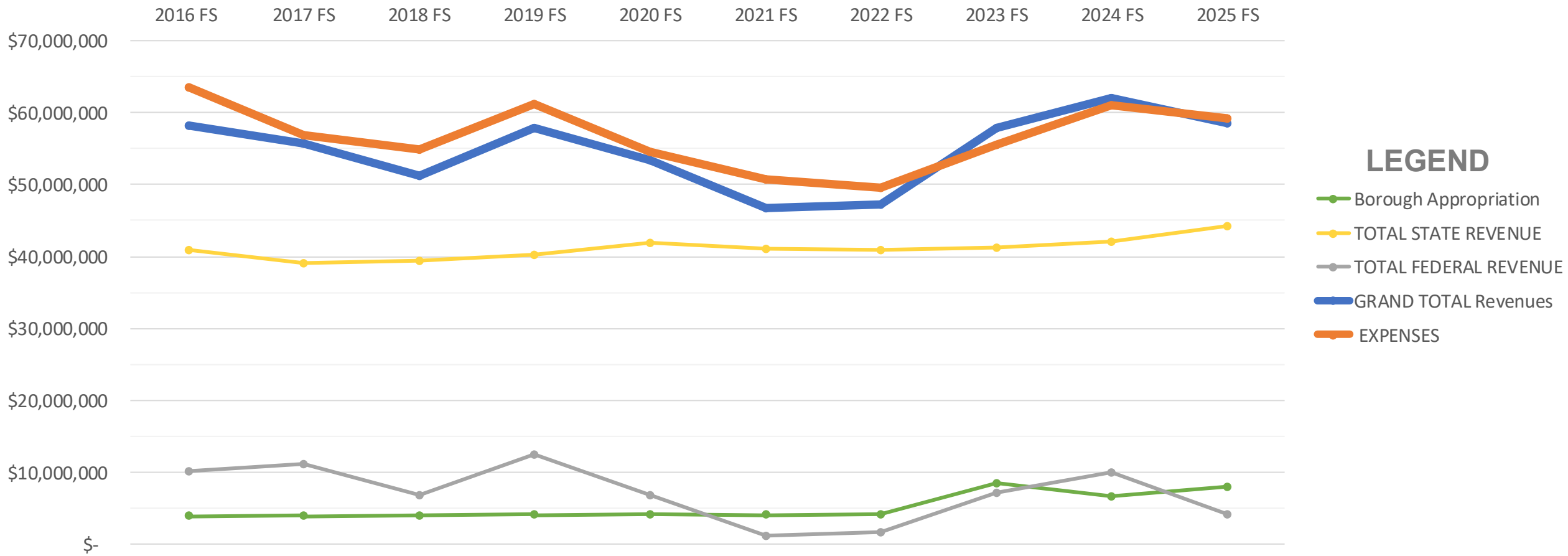
The Projected Enrollment is used to budget State Foundation revenue



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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EXPENSES & REVENUE OVER TIME





FY26 Approved Budget Review



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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FY26 General Fund Budget – revision #3

REVENUE	
Other Local Revenue	\$1,500,000
Earnings on Investments	\$770,000
Borough Appropriation	\$10,216,250
E-Rate Program	\$11,609,460
State Foundation	\$40,807,240
Quality Schools & Other	\$926,607
TRS On-Behalf	\$2,939,737
PERS On-Behalf	\$568,837
Impact Aid Program	\$3,941,882
TOTAL:	\$73,280,013

EXPENDITURES	
Salaries & Benefits	\$38,846,737
Professional & Technical Services	\$5,234,299
Travel	\$2,006,031
Utilities	\$19,878,002
Other Purchased Services	\$4,510,276
Property & Liability Insurance	\$1,430,168
Supplies, Materials & Media	\$2,041,373
Tuition, Dues & Fees & Equipment	\$352,255
Indirect Cost Recovery	(\$250,000)
TOTAL:	\$74,049,141

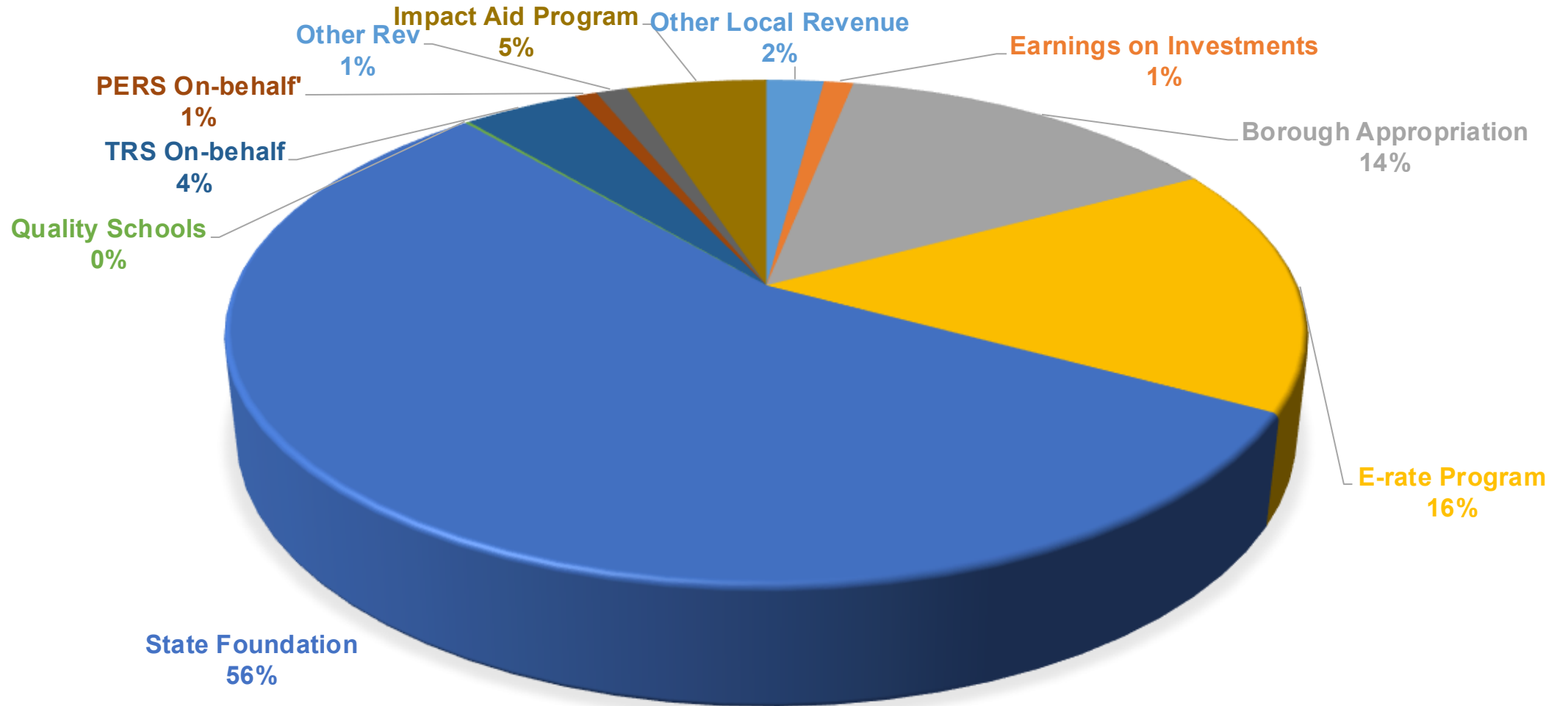
TRANSFERS OUT	
Teacher Housing Fund	\$675,000
Capital Projects	\$440,000
Alaska Technical Center	\$500,000
Food Service	\$1,200,000
TOTAL:	\$2,815,000

TRANSFERS IN	
Transfer from CIP	\$2,300,000
TOTAL:	\$2,300,000

USE OF FUND BALANCE	
Budgeted to use in FY26	\$4,550,874

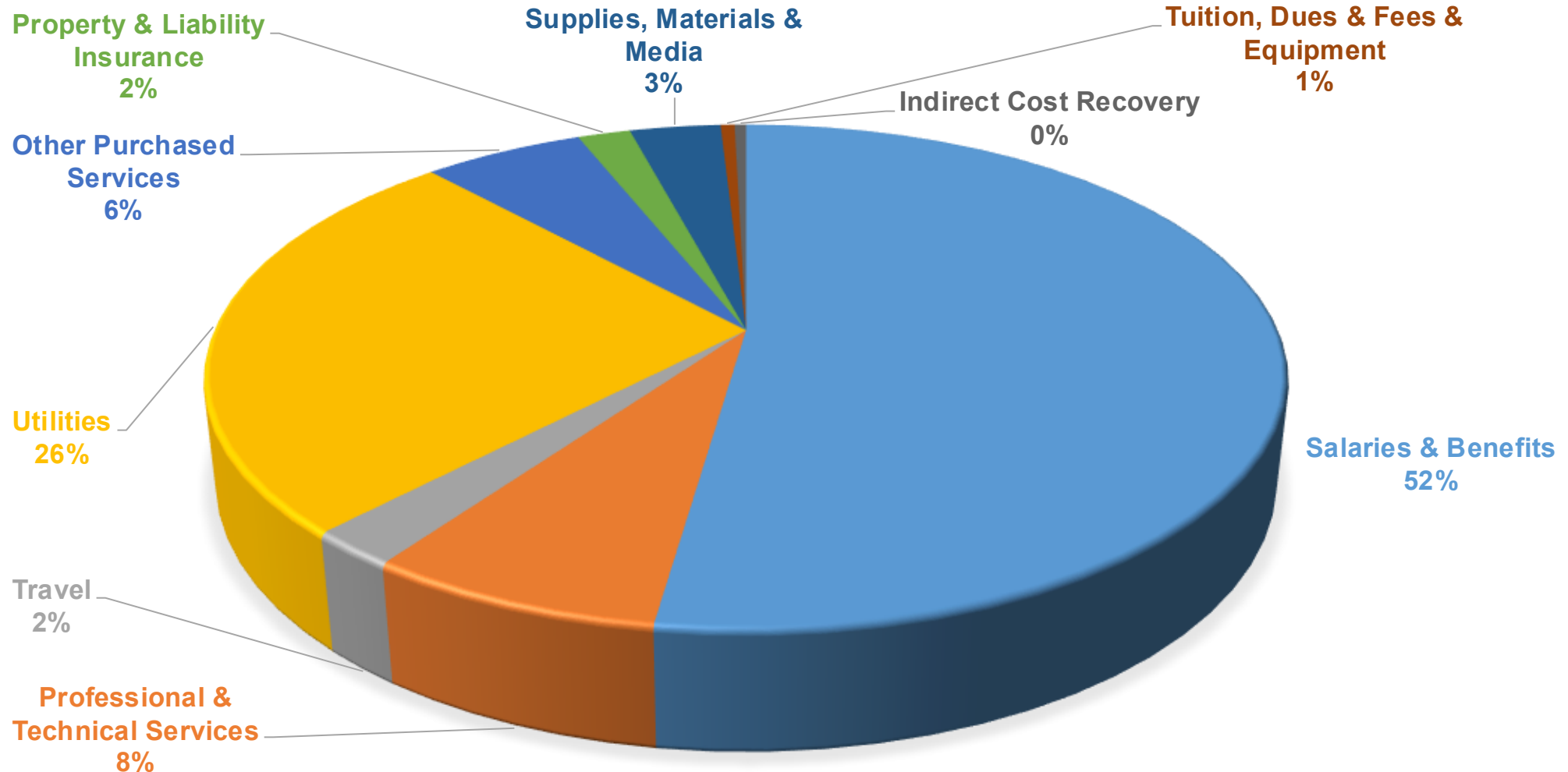


FY26 General Fund Revenue by Source





FY26 General Fund Expenditures by Source

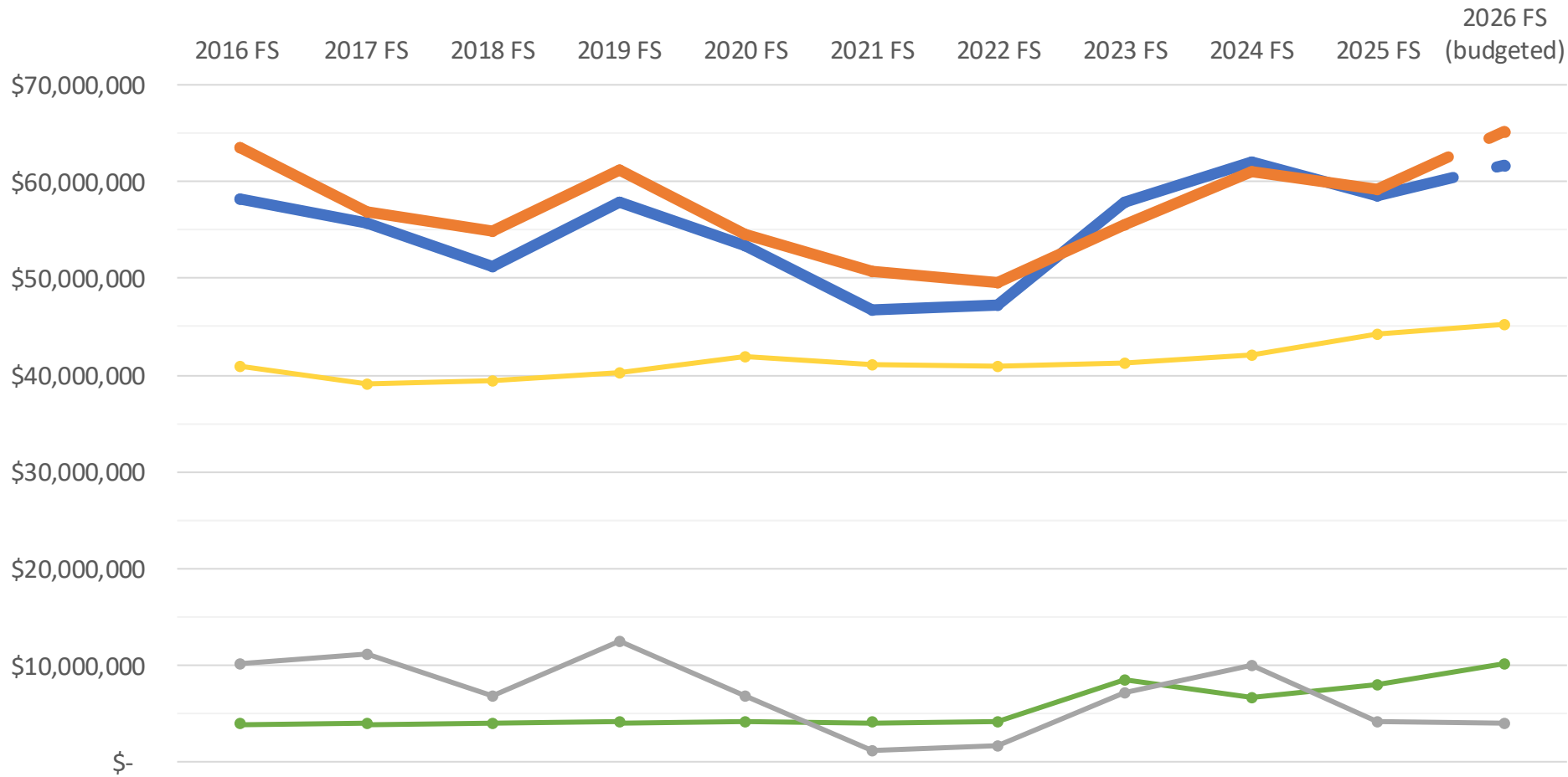




NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

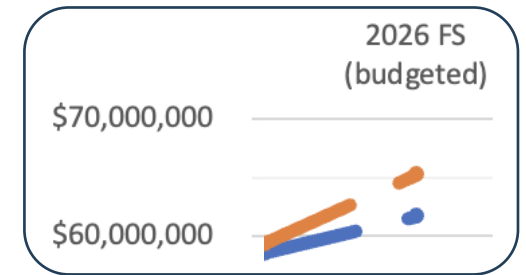
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EXPENSES & REVENUE OVER TIME



LEGEND

- Borough Appropriation
- TOTAL STATE REVENUE
- TOTAL FEDERAL REVENUE
- GRAND TOTAL Revenues
- EXPENSES



The currently budgeted expenses over revenue are covered in FY26 by the use of FY25 Fund Balance of \$4.5 million, approved with Budget Revision #2, at the January 2026 board meeting, and CIP Transfer In of \$2.3 million, approved with the FY26 proposed budget at the April 2025 board meeting



Funding Provided by Borough to Restore Anticipated Expenditures to FY26 budget

STAR Funding	\$100,000
Student Transportation	\$150,000
ATC Funding	\$400,000
Food Service Program	\$500,000
ReadiStar Program	\$368,000
Student Activities	\$1,755,860
School Board Budget	\$234,527
TOTAL AMOUNT OF PROPOSED REDUCTIONS	\$3,508,387



FY27 Budget – preliminary



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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FY27 General Fund Budget – original preliminary

REVENUE	
Other Local Revenue	\$1,500,000
Earnings on Investments	\$770,000
Borough Appropriation	\$6,718,129
E-Rate Program	\$11,609,460
State Foundation	\$39,460,270
Quality Schools & Other	\$923,530
TRS On-Behalf	\$3,027,929
PERS On-Behalf	\$585,903
Impact Aid Program	\$3,660,714
TOTAL:	\$68,225,935

EXPENDITURES	
Salaries & Benefits	\$41,115,997
Professional & Technical Services	\$5,960,474
Travel	\$1,807,527
Utilities	\$20,496,002
Other Purchased Services	\$4,516,556
Property & Liability Insurance	\$1,481,641
Supplies, Materials & Media	\$2,554,785
Tuition, Dues & Fees & Equipment	\$391,775
Indirect Cost Recovery	(\$325,000)
TOTAL:	\$77,999,757

TRANSFERS OUT	
Teacher Housing Fund	\$400,000
Star	\$250,000
Alaska Technical Center	\$750,000
Food Service	\$1,200,000
TOTAL:	\$2,600,000

PRE-PAIDS & INVENTORY	
	\$2,800,000

EXPENSE OVER REVENUE	
Deficit	15,143,823



Balancing the FY27 Budget



BALANCING THE FY27 BUDGET	
Right-sizing, Increase Student:Teacher ratio (20:1/27:1) 19 certified, 11 classified positions. Reduce overtime & subs/temps	\$2,827,757
Reduce Property Services budget (move ATC utilities to ATC Transfer Out= \$353,000)	\$1,341,260
Remove Food Service seconds	\$250,000
Reduce Director, Assistant Director, Coordinator/Specialist/Manager contracts by 10 days (4%)	\$108,522
Reduction of Student Activities	\$696,817
Reduction to Board budget	\$383,852
Reduce Pre-Paid and Inventory	\$550,000
Total Reductions to date	\$6,158,208



INCREASED STUDENT:TEACHER RATIO

Elementary

- Average of 20 Students to 1 Teacher

Middle/High School

- Average of 27 Students to 1 Teacher -
High School



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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FY27 General Fund Budget – adjusted preliminary

REVENUE	
Other Local Revenue	\$1,500,000
Earnings on Investments	\$770,000
Borough Appropriation	\$6,718,129
E-Rate Program	\$11,609,460
State Foundation	\$39,460,270
Quality Schools & Other	\$923,530
TRS On-Behalf	\$3,027,929
PERS On-Behalf	\$585,903
Impact Aid Program	\$3,660,714
TOTAL:	\$68,225,935

EXPENDITURES	
Salaries & Benefits	\$37,761,226
Professional & Technical Services	\$5,214,474
Travel	\$1,240,830
Utilities	\$20,085,002
Other Purchased Services	\$4,506,556
Property & Liability Insurance	\$1,481,641
Supplies, Materials & Media	\$2,025,785
Tuition, Dues & Fees & Equipment	\$298,035
Indirect Cost Recovery	(\$325,000)
TOTAL:	\$72,288,550

TRANSFERS OUT	
Teacher Housing Fund	\$400,000
Star	\$250,000
Alaska Technical Center	\$1,103,000
Food Service	\$950,000
TOTAL:	\$2,703,000

PRE-PAIDS & INVENTORY	
	\$2,250,000

EXPENSE OVER REVENUE	
Deficit	\$8,985,615



Possible Increases to Revenue

May request other donations towards the FY27 general operating budget to be determined by the Board, increasing the District's FY27 revenue.

The School District can request up to \$12,334,023 from the Borough, based on Jan 2026 OASIS report, which would increase the District's FY26 estimated revenue by \$5,615,894.

Borough FY26 Local Minimum Contribution:	\$2,454,223
Borough Usage Fee per Resolution 25-11:	+ <u>\$4,263,906</u>
Borough projected FY27 Minimum Appropriation:	\$6,718,129
Borough FY26 Local Maximum Contribution:	\$12,334,023
Borough projected FY27 Minimum Appropriation:	- <u>\$6,718,129</u>
Borough available to contribute to reach maximum:	\$5,615,894



Questions?

