

NWABSD Budget Hearing

Monday, April 6, 2026 1:00 PM

District Office Boardroom, 744 Third Ave., Kotzebue, AK 99752

1. CALL TO ORDER, ROLL CALL

Presenter: Margaret
Hansen, Board
President

2. MOMENT OF SILENCE

3. PUBLIC COMMENT

4. ADJOURNMENT



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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

Northwest Arctic Borough School District

**FISCAL YEAR 2027
Adjusted Preliminary Budget**

April 6, 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



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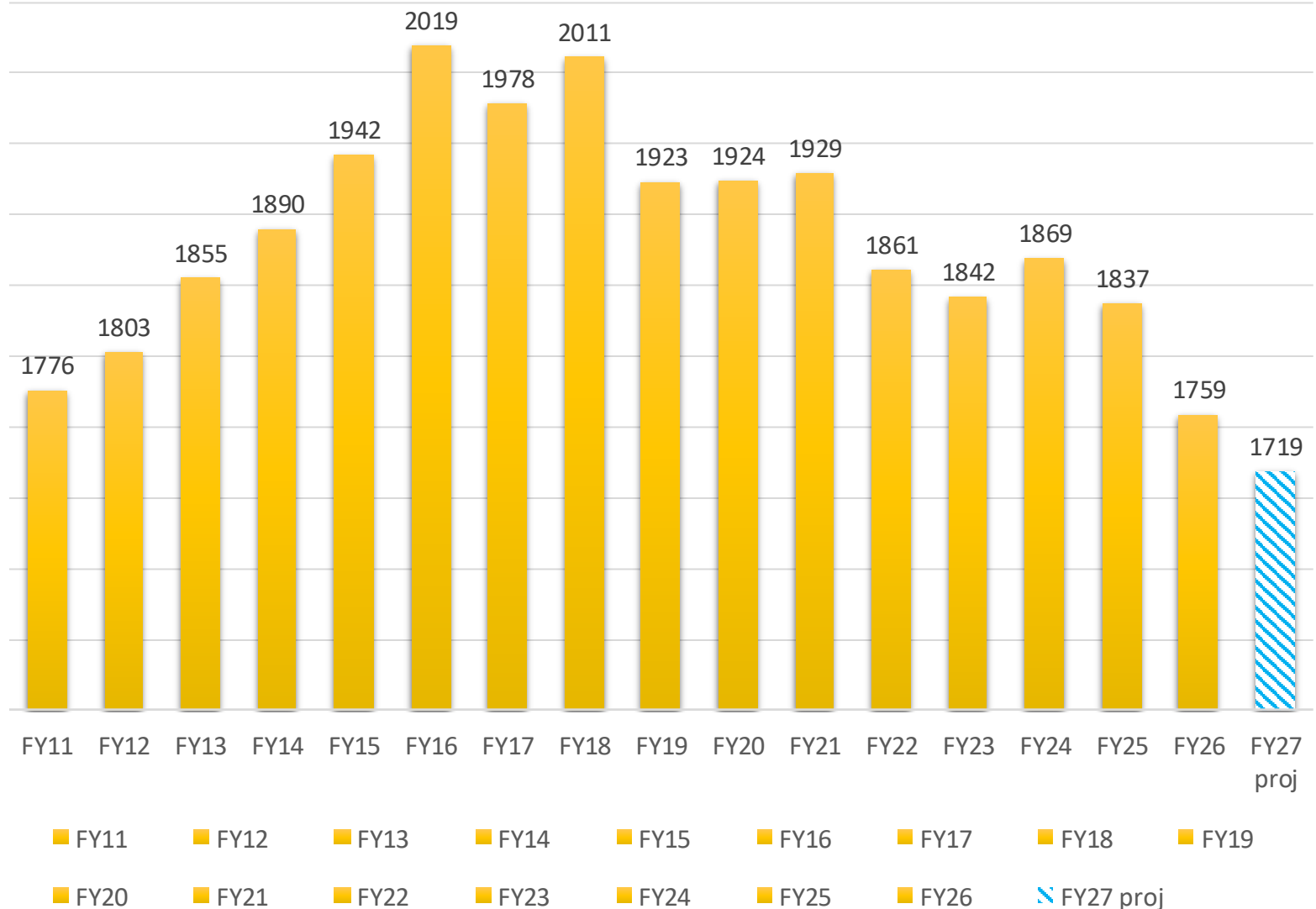
State Funded Student Enrollment

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





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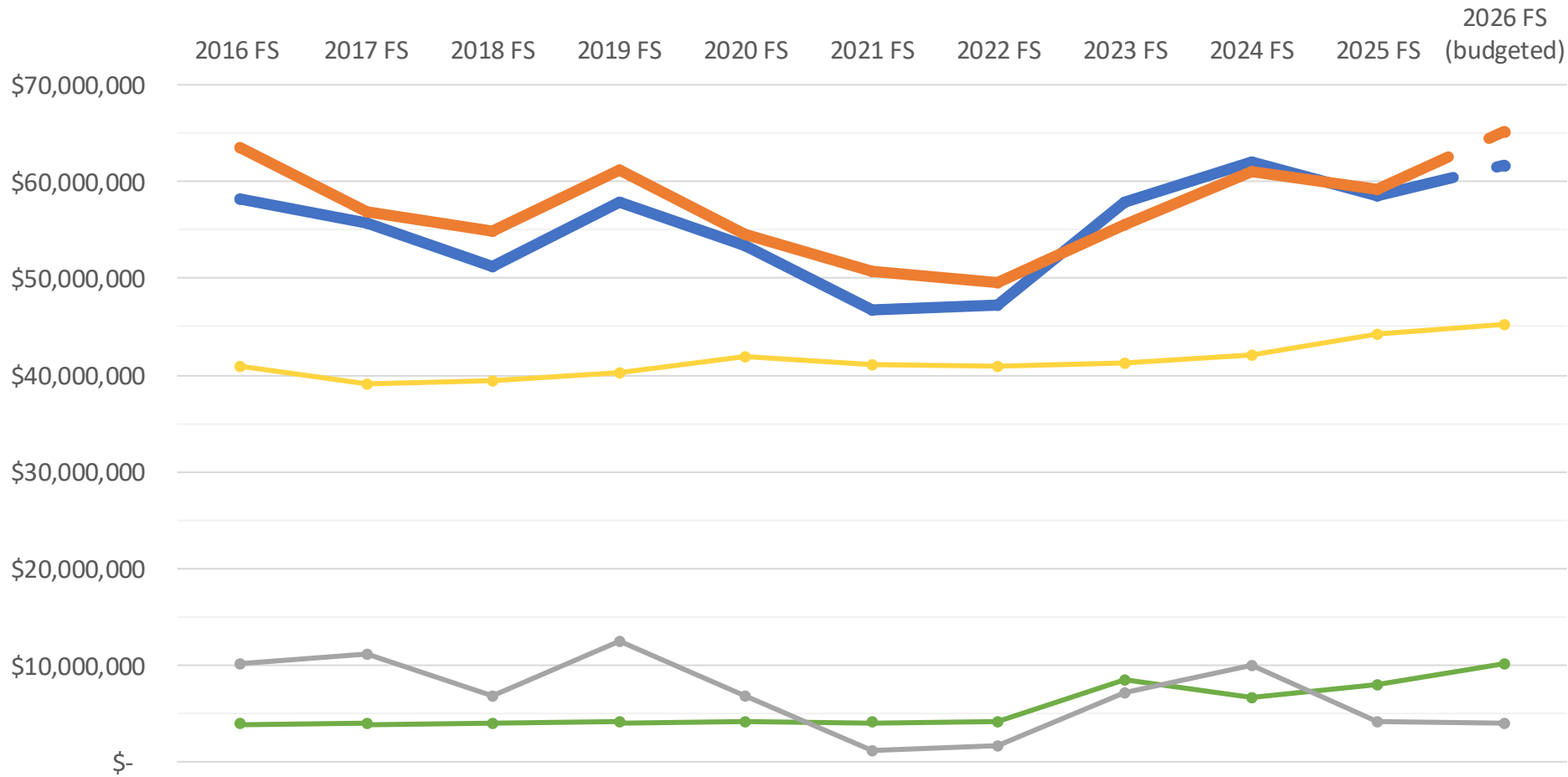
FY26 Approved Budget Review



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

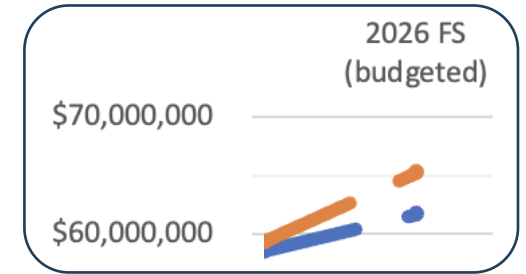
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EXPENSES & REVENUE OVER TIME



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



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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Balancing the FY27 Budget



PRELIMINARY BUDGET ADJUSTMENTS	
Increased target Student:Teacher ratio (20:1/27:1) 19 certified, 11 classified positions. Reduce overtime & subs/temps	\$2,827,757
Reduced Property Services budget (move ATC utilities to ATC Transfer Out= \$353,000)	\$1,341,260
Removed Food Service seconds	\$250,000
Reduced 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
Reduced Pre-Paid and Inventory	\$550,000
Total Reductions to date	\$6,158,208



INCREASED TARGET STUDENT:TEACHER RATIO

Elementary

- Average of 20 Students to 1 Teacher

Middle/High School

- Average of 27 Students to 1 Teacher - High School



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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