

MEMORANDUM

TO: NWABSD Board of Education Members

DATE: July 31, 2026

NUMBER: 27-003

FR: Office of the Superintendent

SUBJECT: Approval of Increased Borough
Appropriation and Allocation of
Funds

ABSTRACT:

The School Board shall establish and maintain a balanced budget.

ISSUE:

At issue is the approval of the increased Borough appropriation for the FY27 school year.

BACKGROUND AND/OR PERTINENT INFORMATION:

The Northwest Arctic Borough School District must provide a balanced budget to the State of Alaska Department of Education and Early Development by July 15 of each calendar year. For Fiscal Year 2027, in order to balance the budget, there were adjustments that had to be made.

In July, the Superintendent petitioned the Borough to provide an increase appropriation for FY27 of \$1,000,000, which was approved at the Borough's July 28, 2026. If approved, these funds will be recorded as an increased Borough appropriation and used in FY27 for General Fund expenditures.

ALTERNATIVES:

1. Approve the increased Borough appropriation and allocation of funds as presented;
2. Disapprove the increased Borough appropriation and allocation of funds as presented;
3. Take no action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approval of the increased Borough appropriation and allocation of funds as presented.

**NORTHWEST ARCTIC BOROUGH ASSEMBLY
RESOLUTION 26-45**

**A RESOLUTION OF THE NORTHWEST ARCTIC
BOROUGH ASSEMBLY PROVIDING FOR A
SUPPLEMENTAL FY27 LOCAL CONTRIBUTION TO
EDUCATION.**

WHEREAS: as a home rule borough, the Northwest Arctic Borough is required to provide a local contribution to education; and

WHEREAS: the State of Alaska requires that the Borough contribute a minimum of \$2,454,223 toward education for FY27 based on 2.65 mils of the Borough's full-value determination; and

WHEREAS: under Resolution 26-23, the Northwest Arctic Borough established an initial contribution in support of education with a total general fund appropriation in the amount of \$6,718,129 for FY27; and

WHEREAS: to meet additional School District needs, the Assembly wishes to make a supplemental contribution to education for FY27; and

WHEREAS: through adoption of the Borough's amended FY27 budget under Ordinance 26-06, the Northwest Arctic Borough will appropriate an additional contribution in support of education in an amount of \$1,000,000 with a total appropriation for education in the amount of \$7,718,129 for FY27.

NOW THEREFORE BE IT RESOLVED: the Northwest Arctic Borough Assembly hereby establishes the total local contribution in aid of education in the amount of \$7,718,129 for FY27.

PASSED AND ADOPTED THIS 28th DAY OF JULY 2026.



Craig McConnell, Assembly President

PASSED AND APPROVED THIS 28th DAY OF JULY 2026.



Dickie Moto, Sr., Mayor

SIGNED AND ATTESTED TO THIS 28th DAY OF JULY 2026.



Stella Atoruk, Borough Clerk

ATTEST:

