

NWABSD Budget Worksession April 8 & 9, 2021

Friday, April 9, 2021 8:30 AM

Teleconference

1. **Agenda**
2. **Presentation**

Mission: "To provide a learning environment that inspires and challenges students and employees to excel."

**NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT
BOARD OF EDUCATION WORKSESSION
CONDUCTED VIA TELECONFERENCE
CALL-IN: 1-833-682-3239; CODE: 359-216-360
TENTATIVE AGENDA**



Thursday, April 8, 2021, 1:00pm

I. Reports:

A. BOARD COMMITTEE REPORTS

Board Members and Staff

- Technology Committee
- Budget Committee

II. FY22 Board Budget

Megan Williams, *Director of Administrative Services*

Vision: "To graduate all students with the knowledge, skills, and attitudes necessary for a successful future."

Northwest Arctic Borough School District

FISCAL YEAR 2022 BUDGET WORKSESSION

April 8 & 9, 2021

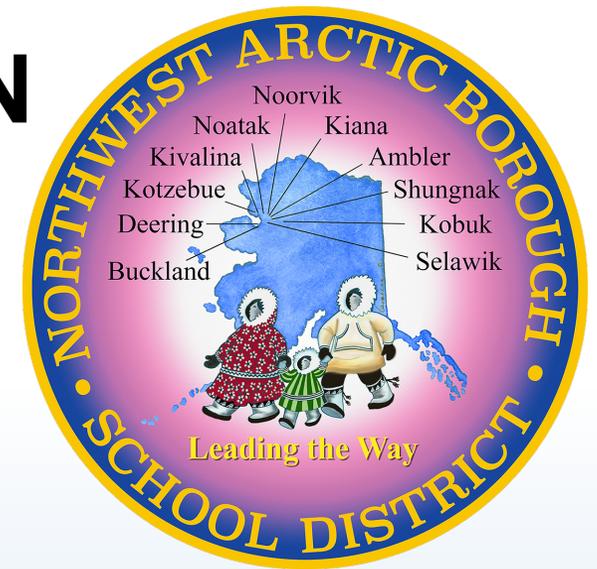


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 - Special Revenue Funds
 - District Administration
- VI. Grants & Capital Improvement Funds
- VII. Possible actions to balance the FY22 Operating Budget

Mission, Vision & Strategic Plan

MISSION

To provide a learning environment that inspires and challenges students and employees to excel.

VISION

To graduate all students with the knowledge, skills and attitudes necessary for a successful future.

GOAL #1 STUDENT LEARNING

1. NWABSD will all know and value our students during both remote and in-person learning.
2. NWABSD will build responsive learning environments during both remote and in-person learning
3. NWABSD will engage all students in learning during both remote and in-person learning

GOAL # 2 STUDENT SAFETY

1. Students and staff will create a safe physical environment.
2. Students and staff will learn and work in a safe emotional environment
3. Students, staff, and communities stay current to COVID considerations

GOAL # 3 FAMILY SUPPORT AND ENGAGEMENT

1. NWABSD staff will have consistent, professional, and family friendly communication with all stakeholders and families
2. NWABSD will provide opportunities that support and engage families

Budget Purpose, Preparation, & FY22 Budget Assumptions



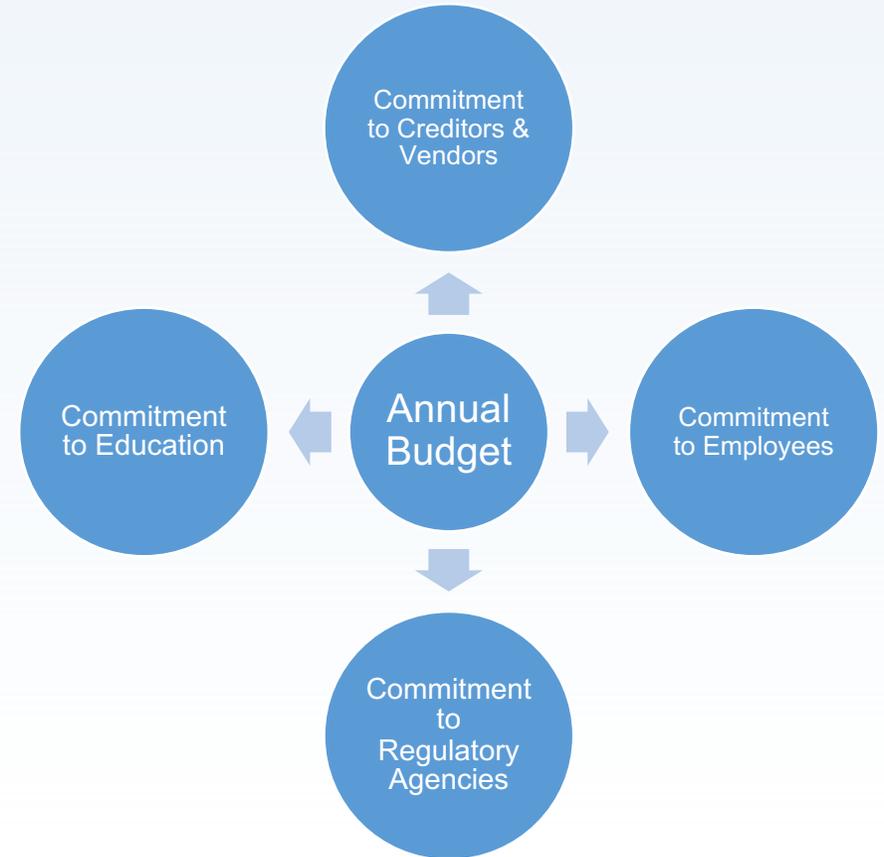
Budget Purpose

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.



Budget Preparation

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

BUDGET PREP PROCESS

January - Administrative Services begin preparing budget worksheets for forecasting;

February- April (Budget needs approval by **May 1**):

- 1) Administration/Dept Heads work together to develop budget proposal;
- 2) Administrative Team develops district-wide budget for Superintendent Review;
- 3) The Board reviews Superintendent budget proposal and makes necessary adjustments at the Budget Worksession;
- 4) School Board holds public hearing to review proposed budget;
- 5) Board votes on budget proposal at regular meeting;
- 6) Budget Revisions are made throughout the year when accurate information is received.

FY22 Budget Assumptions

The State of Alaska's legislative session is scheduled to end in mid-April, 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 \$5,930 since 2017
- Slight decrease in enrollment (13 fewer students projected)
- No significant change to the local contribution
- Use of fund balance
- Negotiated salary increases

The following anticipated reductions to fund balance in the current year have a significant impact on budget planning:

- \$4 million general fund use
 - » Increase in liability insurance by 25%
 - » 4 Counselor positions retained

Approximately \$1 Million remains in general fund balance for use in the 2021-22 school year.

Historical Information



Total Operating Revenue History

Operating	2020	2010	2000	1990	1980
State Foundation	37,017,750	32,111,062	20,222,503	13,711,173	5,278,348
Federal Impact Aid	6,858,607	6,868,771	5,962,434	5,389,117	3,396,368
E-Rate	5,337,479	983,773	546,125		
Borough Appropriation	4,160,289	6,217,407	3,455,570	250,008	
State Grants	9,143,614	4,473,462	8,728,959	3,602,588	1,911,832
Federal Grants	8,157,442	7,391,081	3,314,977	2,280,705	2,027,044
Local Revenue	6,304,912	2,816,404	2,556,718	1,123,969	653,350
Transfer From Other Funds	-0-	4,489,295	3,459,244		
Total Revenues & Other Funds	76,980,093	65,351,255	48,246,530	26,357,560	13,266,942

Note:

This slide shows the history of the major revenues over the past 4 decades.

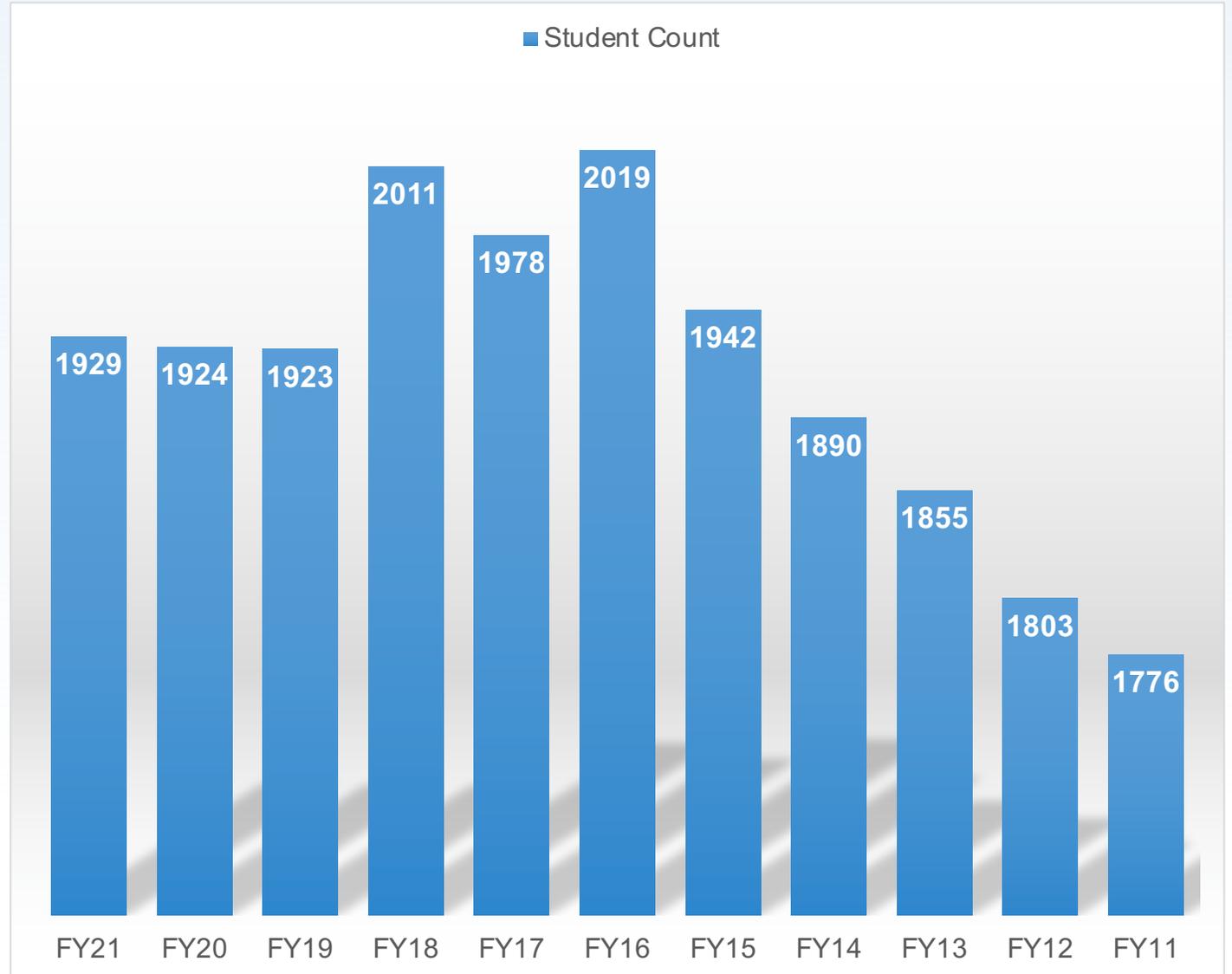
Transfers from Other Funds relate to funds being transferred to pay for discretionary or subsidized programs from the General Fund.

State Funded Student Enrollment

Note:

Basic Need per Student is $\$5,930 \times 2011 = \$11,438,970$. 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 estimated \$37 million in foundation revenues.

This count does not include Pre-K Students.



Operating Fund Balance FY15 through FY20

	<u>FY20</u>	<u>FY19</u>	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>	<u>FY15</u>
Total Fund Balance	\$13,899,827	\$14,979,795	\$8,871,044	\$12,566,160	\$13,729,320	\$19,022,392
Inventory	\$861,383	\$1,311,574	\$871,478	\$739,615	\$681,784	\$648,519
Prepaid Items	\$1,177,235	\$953,202	\$18,978	\$20,207	\$114,693	\$2,375,905
Impact Aid received	\$6,858,607	\$10,445,660	\$5,754,438	\$9,127,574	\$9,576,797	\$9,917,780
Total Unreserved	<u>\$5,002,602</u>	<u>\$2,269,359</u>	<u>\$2,226,150</u>	<u>\$2,678,764</u>	<u>\$3,356,046</u>	<u>\$6,080,188</u>

FY21 Find Balance will be available after Financial Audit

FY21 Enrollment

Northwest Arctic Borough School District				
	Elementary (PK-6)	Secondary (7-12)	Total (PK-12)	Intensive
Ambler School (370010)	42.00	25.00	67.00	
Aqqaluk High/Noorvik Elementary (370100)	125.40	72.59	197.99	
Buckland School (370020)	102.35	70.00	172.35	
Davis-Ramoth School (370210)	156.15	108.11	264.26	
Deering School (370030)	28.00	20.75	48.75	
June Nelson Elementary (370080)	305.05	0.00	305.05	
Kiana School (370040)	73.00	43.00	116.00	
Kobuk School (370070)	31.00	17.00	48.00	
Kotzebue Middle/High School (370150)	43.30	294.55	337.85	
McQueen School (370060)	92.35	65.89	158.24	
Napaaqtugmiut School (370090)	77.00	67.70	144.70	
NWABSD Home School (378020)	8.00	14.96	22.96	
Shungnak School (370110)	40.40	30.00	70.40	
Total	1124.00	829.55	1953.55	55
			- 117	
			1,836.55	

The FY21 Budget was built off of a projection of 1954

FY22 Enrollment Projection

School District / Attendance Center:	K-6 ADM	7-12 ADM	ADM TOTAL	SPED Intensive
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Enter the District's ADM & Intensive numbers in the column for that school. Correspondence goes in the above box.

Correspondence ADM Only
19

NORTHWEST ARCTIC

Ambler School	37.00	31.00	68.00	1.000
Aqqaluk School	114.00	85.00	199.00	3.000
Buckland School	103.00	73.00	176.00	4.000
Deering School	27.00	22.00	49.00	3.000
Kiana School	62.00	54.00	116.00	10.000
Kobuk School K-12	28.00	17.00	45.00	1.000
June Nelson Elementary School (Kotzebue)	279.00	0.00	279.00	11.000
Kotzebue Middle/High School	54.00	308.00	362.00	12.000
McQueen School (Kivalina)	83.00	76.00	159.00	1.000
Napaaqtugmiut School (Noatak)	71.00	78.00	149.00	3.000
Davis-Ramoth Memorial (Selawik)	143.00	122.00	265.00	11.000
Shungnak School	38.00	36.00	74.00	3.000
TOTAL	1,039.00	902.00	1,941.00	53.00

Enrollment Projection is used to budget State Foundation revenue

NWABSD Investments

Wells Fargo Institutional Insured Liquid Deposit (IILD) - In October of 2020 a transfer of \$20 million was made to the Wells Fargo IILD account set up for NWABSD. This \$20 Million is funding received specifically for the Kivalina School and all earnings on this must go towards Capital Improvement Project expenditures.

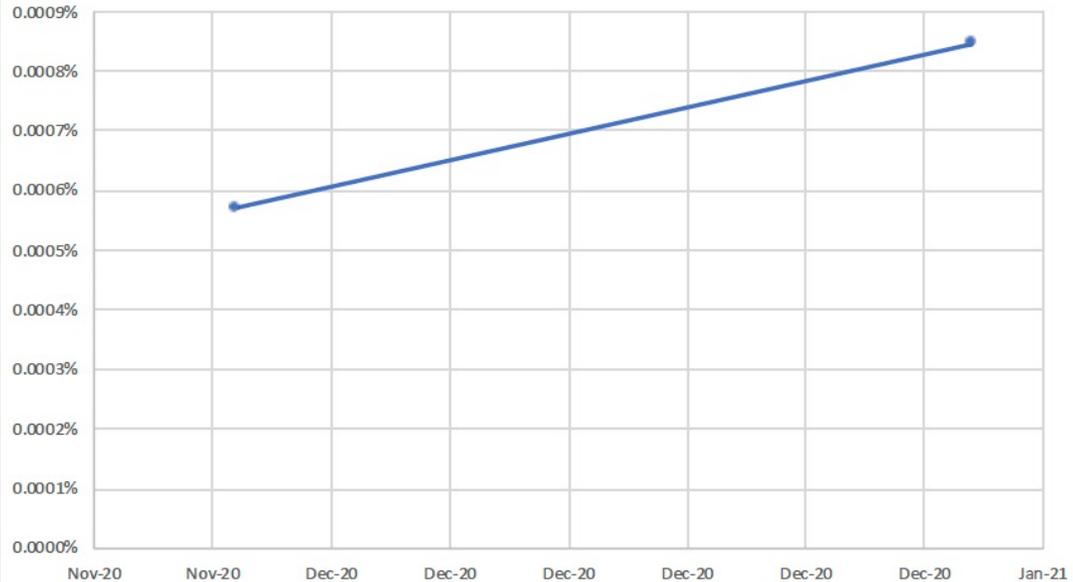
In December, NWABSD transferred the \$10 million that was invested in Alaska Municipal League Investment Pool (AMLIP) to our Wells Fargo IILD to receive a higher rate of return however we have continued to see our rate of return decrease. The interest we earn off of this investment is used to supplement the General Fund.

NWABSD Investments

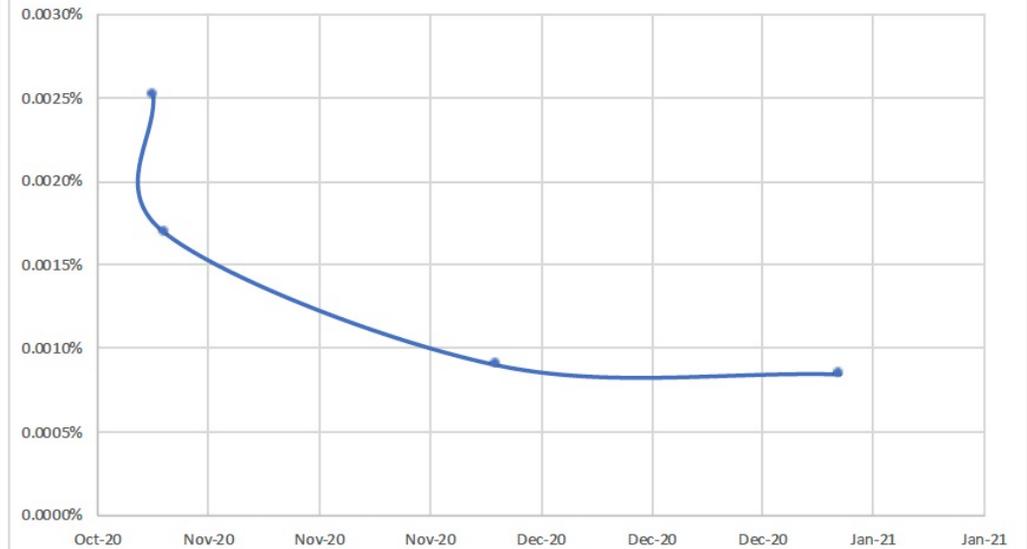
NWABSD IILD GF			Rate of
Statement	Account Balance	Monthly Increase	return
Dec-20	\$ 10,248,179.57	\$ -	0.0000%
Dec-20	\$ 10,248,238.09	\$ 58.52	0.0006%
Jan-21	\$ 10,248,324.74	\$ 86.65	0.0008%
Feb-21	\$ 10,248,403.12	\$ 78.38	0.0008%
Mar-21	\$ 10,248,489.77	\$ 86.65	0.0008%

NWABSD IILD CIP			Rate of
Statement	Account Balance	Monthly Increase	return
Oct-20	\$ 20,000,000.00	\$ -	0.0000%
Oct-20	\$ 20,000,503.18	\$ 503.18	0.0025%
Nov-20	\$ 20,000,841.98	\$ 338.80	0.0017%
Dec-20	\$ 20,001,022.09	\$ 180.11	0.0009%
Jan-21	\$ 20,001,191.19	\$ 169.10	0.0008%
Feb-21	\$ 20,001,344.12	\$ 152.93	0.0008%
Mar-21	\$ 20,001,513.21	\$ 169.09	0.0008%

Wellsfargo General Fund IILD Account



Wellsfargo CIP IILD Account



Grants & Capital Improvement Funds



Grant Fund Overview FY21 & FY22 Projections

GRANT	FUND CODE	FY21 BUDGET	FY22 PROJ. BUDGET	TIMELINE	SOURCE	PRIMARY USES
TVEP	222	\$ 1,089,300.00	\$ 900,000.00	Annually July 1 st -June 30 th	State	ATC Instructional Personnel, Support Personnel, Contractual Services, Instructional Supplies, Office Supplies
Legislative Action						
ACA	224	\$ 150,000.00	\$ 150,000.00	Annually July 1 st -June 30 th	State	ATC Instructional Faculty Member, Instructional Supplies
Competitive Grant						
Star NW Magnet School Residential Program	225	660,000	600,000	Annually July 1 st -June 30 th		Residential funding for Star program. Based on student count in October.
WIOA-Youth	228	\$ 35,000.00	\$ 35,000.00	Annually	State	In-School Student Travel, tuition & Stipends
	229	\$ 65,000.00	\$ 65,000.00	July 1 st -June 30 th		Additional Support Personnel
Competitive Grant						
STEP	230	\$ 63,750.00	\$ 60,000.00	Annually July 1 st -June 30 th	State	Professional/Technical Services, Student Travel and Tuition, Instructional Supplies
Competitive Grant						
CARES Act	250	\$908,339.45	-0-	One-time grant to be spent by 9/30/2021	State Pass Through	LEA preparedness and response efforts to prevent, prepare for, and respond to coronavirus.

Grant Fund Overview FY21 & FY22 Projections continued...

GRANT	FUND CODE	FY21 BUDGET	FY22 PROJ. BUDGET	TIMELINE	SOURCE	PRIMARY USES
ESSER II	251	\$ 2,025,320.00	\$ 2,292,378.00	Annually July 1 st -June 30 th	State Pass Through	Funding in response to the COVID-19 pandemic to facilitate continuity of learning & address learning loss
Fresh Fruits & Vegetables (FFVP)	256	\$ 120,805.00	\$ 120,000.00	Annually August 1 st -May 30 th	State Pass Through	Provides fresh fruit and vegetables to NWABSD students at all sites.
Title I-A Basic /Parent Involvement	262 264 267 260 266	\$ 1,748,922.67	\$ 1,300,000.00	Annually July 1 st -June 30 th	State Pass Through	District-Wide Specialists Grants Department Classroom Teachers Paraprofessionals Professional Development
Title I-C Migrant	263	\$ 2,405,425.85	\$ 1,300,000.00	Annually July 1 st -June 30 th	State Pass Through	Migrant After-School Tutors Migrant Recruiters Instructional Paraprofessionals Additional Educational Support
Title IV-A Student Support & Academic Enrichment	265	\$ 305,666.29	\$ 168,000.00	Annually July 1 st -June 30 th	State Pass Through	Professional Dev. Safety Technology
Carl Perkins	274	\$ 123,776.55	\$ 105,282.00	Annually July 1 st -June 30 th	State distribution	Career & Technical Support

Grant Fund Overview FY21 continued...

GRANT	FUND CODE	FY21 BUDGET	FY22 PROJ. BUDGET	TIMELINE	SOURCE	PRIMARY USES
School Improvement 1003(a)	280	\$375,000.00	\$200,000.00	July 1 st -June 30 th	State distribution	Leadership and Staff PD Family/Community Engagement Strengthen RTI systems School Improvement Coaching Supplies/Materials
School Improvement 1003(g)	283	\$308,000.00	-0-	Annually-4 years July 1 st -June 30 th	State distribution	Professional development to improve student learning and classroom practice, Educational Consultants
Early Learning	285	\$142,024.82	\$150,000	July 1 st , 2020- June 30 th , 2021	State distribution	To assist with the operation of out Pre-K program.
School Improvement 1003(g)	286	\$174,000.00	-0-	Annually-4 years July 1 st -June 30 th	State distribution	Professional development to improve student learning and classroom practice, Educational Consultants
Title III-A Limited English Proficient (LEP)	288	\$ 39,928.45	\$15,000	Annually July 1 st -June 30 th	State Pass Through	Additional support for vocabulary development in student identified and limited English Proficient
Infant Learning Program	290	\$134,098.88	\$ 134,000.00	July 1 st , 2020- June 30 th , 2021	Alaska Department of Health and Social Services	To provide infant learning programming and early interventions for 0-3-year- old children in our region with developmental delays.

Grant Fund Overview FY21 continued...

GRANT	FUND CODE	FY21 BUDGET	FY22 PROJ. BUDGET	TIMELINE	SOURCE	PRIMARY USES
Infant Learning Program	291	\$ 74,333.70	\$ 74,000.00	Annually July 1 st -June 30 th	Alaska Department of Health and Social Services	Provide infant learning programing and early interventions for 0-3-year- old children in our region with developmental delays.
Special Education	293	\$ 490,770.87	\$ 490,000.00	Annually July 1 st -June 30 th	State of Alaska SPED Grant VI B	To provide special education services to students in the NWABSD, ages 3-21.
Special Education	294	\$ 18,882.26	\$ 15,000.00	Annually July 1 st -June 30 th	State of Alaska SPED Grant 619	To provide special education services to students in the NWABSD, ages 3-5.
AAE/GED Competitive Grant	300	\$ 144,662.14	\$ 140,000.00	Annually July 1 st -June 30 th	State	ATC Instructional Personnel, Supplies, Professional Development, Staff Travel
Title II-A Professional Development	302	\$ 312,711.03	\$ 275,000.00	Annually July 1 st -June 30 th	State Pass Through	Professional Development Educational Consultants
Title VI Indian Educ.	360	\$ 713,081.00	\$ 706,389.00	Annually July 1 st -June 30 th	Office of Ind. Educ.	Indian Education Classroom Paraprofessionals PreK Teachers Data Specialist
JOM Johnson O'Malley	362 363	\$ 252,697.49	\$ 187,663.00	Annually July 1 st -June 30 th	US Dept of the Interior— Bureau of Indian Education	Cultural Activities at School Sites Additional Site Activities for student improvement

Grant Fund Overview FY21 continued...

GRANT	FUND CODE	FY21 BUDGET	FY22 PROJ. BUDGET	TIMELINE	SOURCE	PRIMARY USES
Rural and Low-Income School Program	364	\$ 84,623.00	\$ 41,000.00	July 2020-Sept 2022	Office of School Support and Rural Programs	Curriculum support Training Consultants State Teacher Mentors
Maniilaq AAE/GED Sub-Contract	371	\$ 70,000.00	\$ 70,000.00	October 1 st -September 30 th	Tribal/BIA	Instructional Services, Student Travel, Staff Professional Development, Staff Travel
Village Improvement	375	\$ 417,632.03	\$ 640,000.00 Student Activities	July 1 st -June 30 th	NWAB	Supplement the NWABSD Food Service and Inupiaq Language Programs
BTG-Bridging the Gap Competitive Grant	391	\$ 440,212.78	-0-	October 1 st -September 30 th	Indian Education Program	Early Childhood Specialist Middle School STEM Supplies
Our Youth Our Future Competitive Grant	396	\$ 961,260.00	-0-	FY21 is last year of grant. Monies will be available through Sept of 2021	Alaska Native Education	ReadiStar student supplies and travel STAR Dorm ReadiStar Teachers
Distance Learning and Telemedicine (DLT) Grant Program aka Rural Utilities Services (RUS) Grant	NONE	\$ 936,499.00	-0-	August 20, 2020 – August 20, 2023	US Department of Agriculture	To provide distance learning to rural areas.
Broadband Assistance Grant (BAG)	NONE	\$ 169,266.80	\$ 169,266.80	Annually July 1 st -June 30 th	State of Alaska	Increase bandwidth at all sites to a minimum of 25 Mbps.
Grants Total:		\$10,964,280.61	\$10,402,978.80			

Capital Improvement Overview FY21

FUND NAME	FUND CODE	FY21 BALANCE	FY22 PROJ. BALANCE	TIMELINE	SOURCE	PRIMARY USES
District Technology	500	\$ 1,286,029.11	\$ 263,495.18	Unspecified	GF transfer	Reserved for technology refreshes and improvements to technology infrastructure or to transfer to GF if needed.
Impact Aid Capital	501	\$ 53,384.72	\$53,384.72	Unspecified	Impact Aid	Restricted to support capital improvement projects.
Local Funded Maintenance	502	\$ 1,226,744.02	\$ 1,226,744.02	Unspecified	GF transfer	Reserved for necessary maintenance projects not covered by operating budget or to transfer to GF if needed.
Teacher Housing Cap Project	503	\$ 786,617.28	-0-	Unspecified	GF transfer	Reserved for Teacher Housing Capital Projects or to transfer to GF if needed.
CIP Reserved Local Share	510	\$ 604,000.08	\$ 604,000.08	Unspecified	GF transfer	Reserved for Capital Improvement Projects local share.
KVL Teacher Housing FY20	517	\$ 444,982.00	-0-	Until project complete	AHFC & CIP transfer	Restricted for KVL Teacher Housing Project
KVL Teacher Housing FY21	518	\$ 591,509.00	-0-	Until project complete	AHFC & CIP transfer	Restricted for KVL Teacher Housing Project

Capital Improvement Overview FY21 continued...

FUND NAME	FUND CODE	FY21 BALANCE	FY22 PROJ. BALANCE	TIMELINE	SOURCE	PRIMARY USES
KVL School	548	\$ 25,482,742.00	\$ 23,885,747.75	Until project complete	State & Borough	Restricted for KVL School Project
NW Magnet School (expansion)	552	\$2,394,339.74	\$ 1,180,956.74	Unspecified	GF transfer	Reserved for Star NW Magnet School expenditures over revenue or to transfer to GF if needed.
Magnet School Dormitory	553	\$299,946.87	\$ 299,946.87	Unspecified	GF transfer	Reserved for Star NW Magnet School expenditures over revenue or to transfer to GF if needed.
TOTAL:		\$32,218,299.82	\$ 27,514,275.36			



FY21 Budget



Fund Types & Descriptions

General Operating Fund- Fund used to account for all operations of the school district not required by law or administrative action to be accounted for in another fund.

Special Revenue Fund- Fund used to account for proceeds of specific revenue sources (other than trusts or capital projects) that are legally restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Grant Fund- Fund used to account for programs funded by grants. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.

Capital Improvement Fund- Fund used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those or proprietary funds or trust funds). To account for resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects funded by state construction grants, bonded indebtedness, and district designated capital projects.

FY21 General Fund Budget

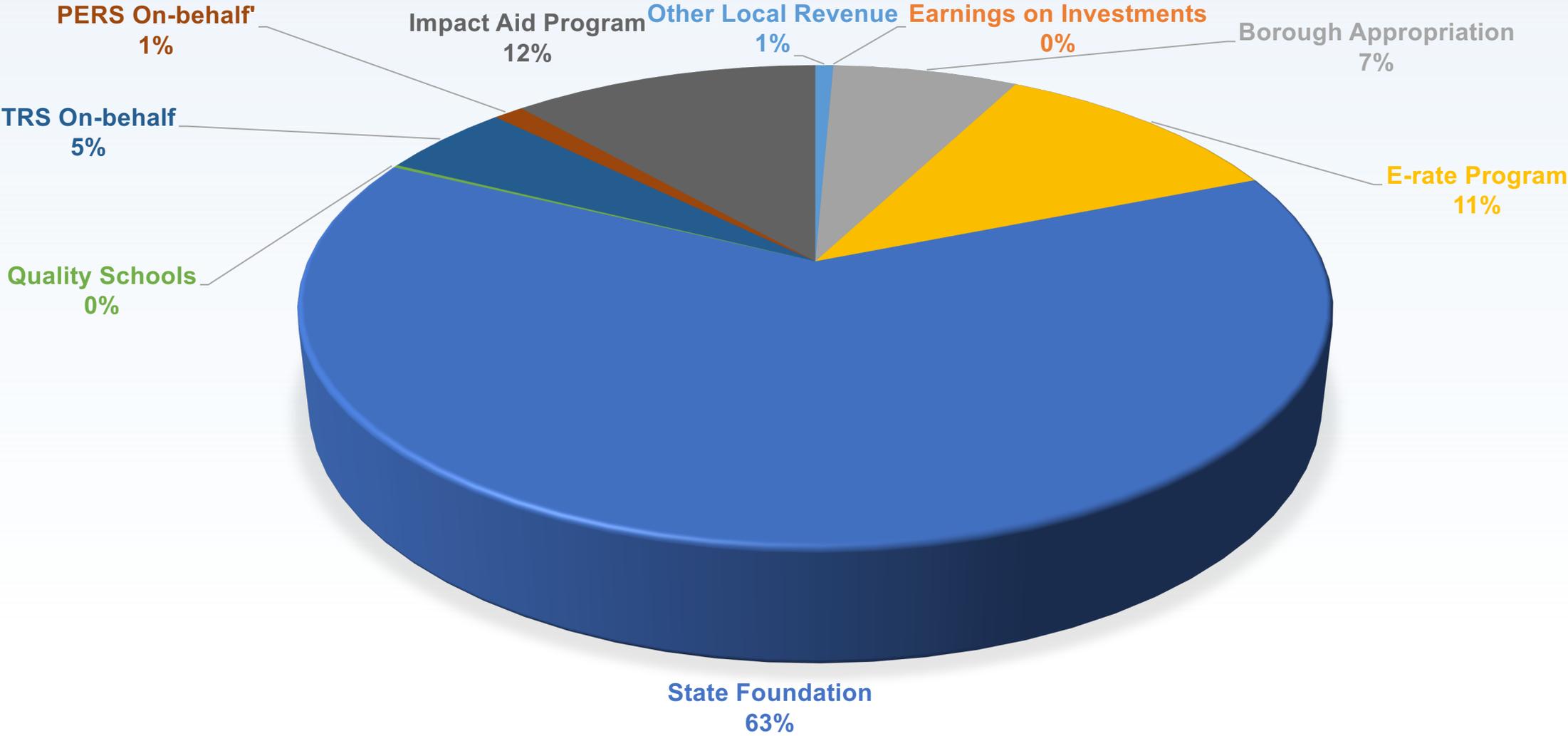
REVENUE	
Other Local Revenue	\$400,000
Earnings on Investments	\$1,000
Borough Appropriation	\$4,140,049
E-Rate Program	\$6,731,273
State Foundation	\$37,768,484
Quality Schools	\$112,752
TRS On-Behalf	\$2,965,168
PERS On-Behalf	\$672,332
Impact Aid Program	\$6,858,607
TOTAL:	\$59,649,505

EXPENDITURES	
Salaries & Benefits	\$39,719,531
Professional & Technical Services	\$3,542,612
Travel	\$1,635,436
Utilities	\$11,839,468
Other Purchased Services	\$2,409,030
Property & Liability Insurance	\$953,664
Supplies, Materials & Media	\$1,595,616
Tuition, Dues & Fees & Equipment	273,703
Indirect Cost Recovery	(\$225,000)
TOTAL:	\$61,744,060

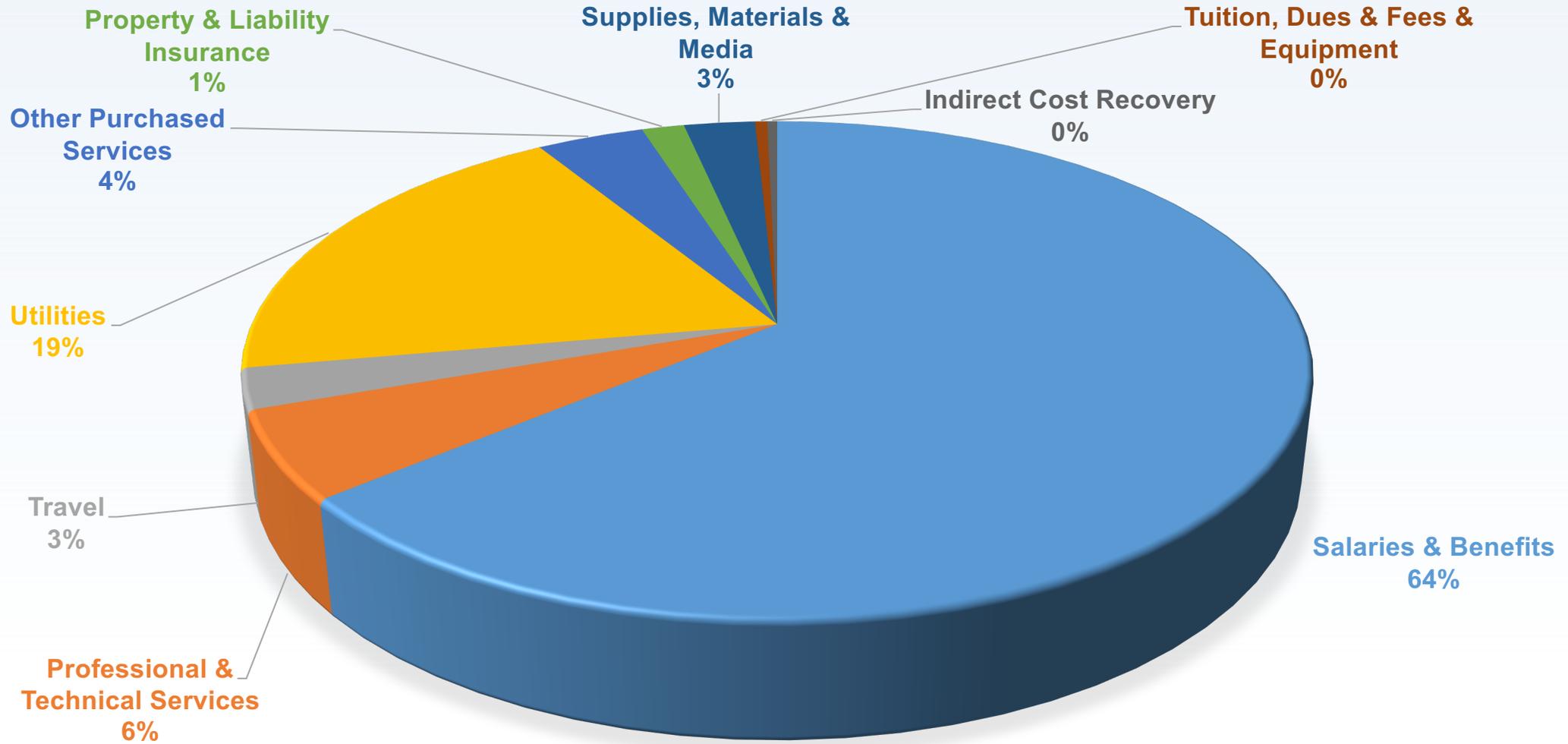
TRANSFERS OUT	
Food Service Fund	\$1,000,000
Alaska Technical Center	\$460,000
Teacher Housing Fund	\$450,000
Special Rev Fund-transportation	\$42,332
TOTAL:	\$1,952,332

USE OF FUND BALANCE	
Beginning Balance	\$5,002,602
Budgeted to use in FY21	\$4,046,887
Estimated change at next budget revision	(\$1,250,119)
Projected FY21 Year End Fund Balance	\$2,205,834

FY21 General Fund Revenue by Source



FY21 General Fund Expenditures



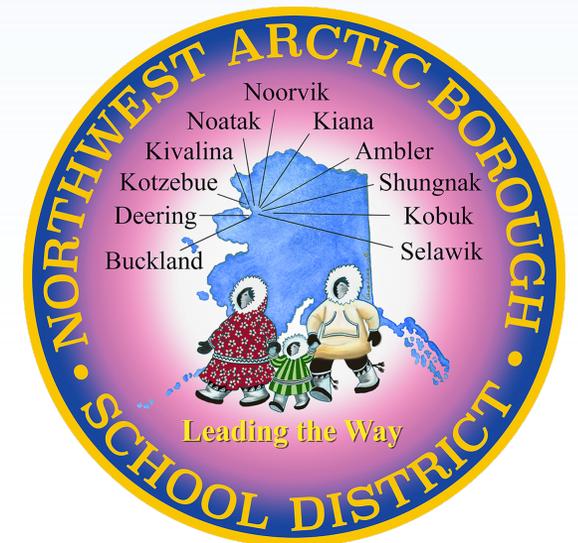
FY22 Budget



Actions taken by District Administration to reduce FY22 Operating Budget

The FY22 General Fund Budget reflects reductions already made by District Administration.

- Addressed strategic plan and aligned general and grant fund expenditures to plan efforts
- Reduction in 12 general fund positions based on Student to Teacher Ratio to provide equity to schools across the district.
- Elimination of 3 general fund District-wide generalist positions
- Incremental District Administration cuts to supplies, services, and travel
 - Cuts to District Administration staffing have been made over the last 3 years
 - 3 technology, 2 Curriculum, 1 Admin Services



Student to Teacher Ratio

Implementing a District wide Student to Teacher Ratio creates equity across all our schools. The below ratio is being used for teacher staffing at our schools starting in FY22.

Elementary

- Average of 16 Students to 1 Teacher
- No Classroom with more than 3 grade levels

Middle/High School

- Average of 20 Students to 1 Teacher - High School
- Minimum of 2 teachers



Increases to the FY22 Operating Budget

The FY22 General Fund Budget reflects increases based on the following:

- Projected increase in heating fuel costs
- Final year of grants, positions moved into General Fund/Special Revenue Fund
 - Our Youth Our Future grant (ATC/Star)
 - Bridging the Gap (Pre-K)
- Salary increases based on negotiated agreements:
 - Teachers - 1.5% & Step increase
 - Principals - 1.5% & Step increase
 - Directors - 1.5% & Step increase
 - Step increase for Classified & currently in negotiations



FY22 General Fund Budget

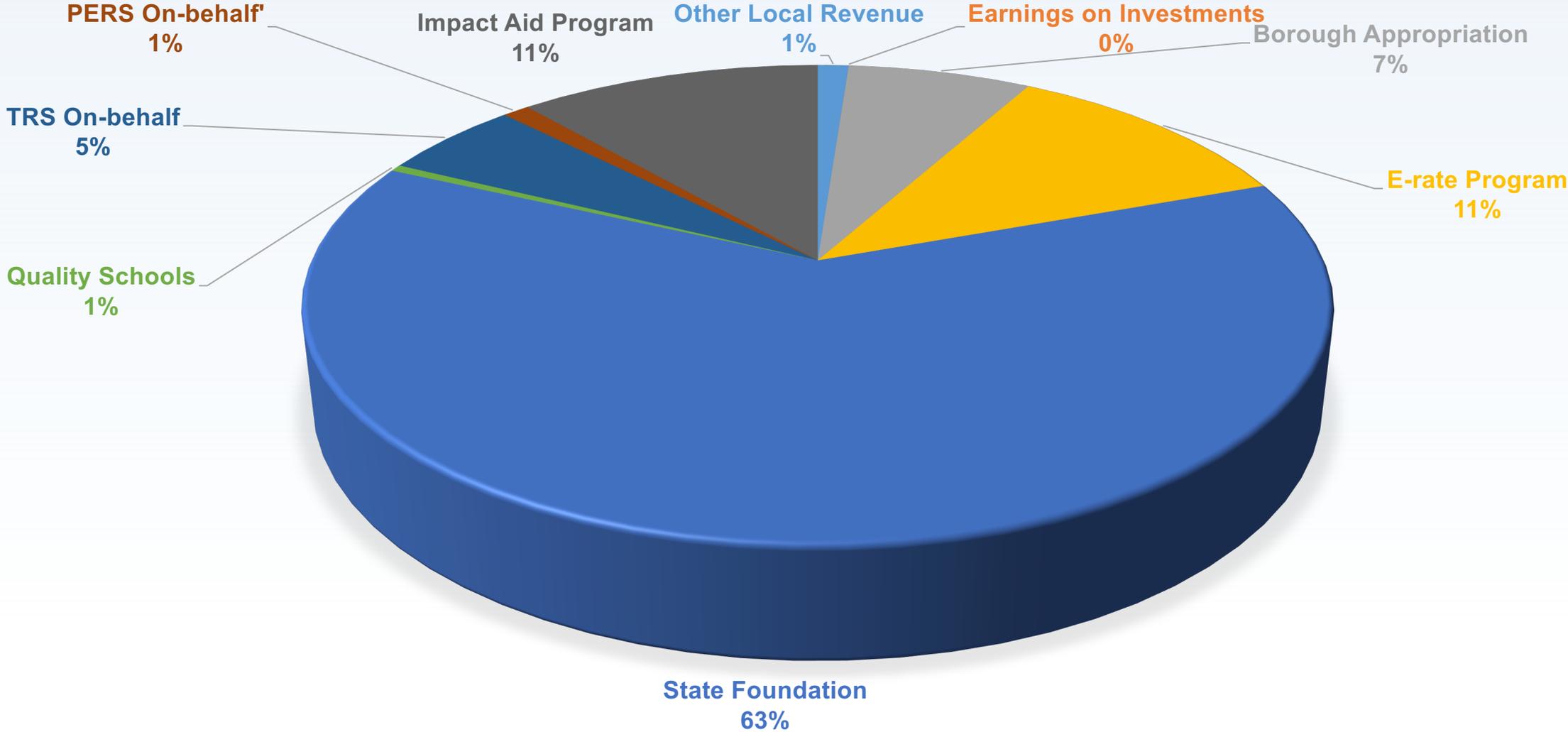
REVENUE	
Other Local Revenue	\$700,000
Earnings on Investments	\$2,000
Borough Appropriation	\$4,151,951
E-Rate Program	\$6,860,873
State Foundation	\$37,660,081
Other State Revenue	\$273,143
TRS On-Behalf	\$3,191,942
PERS On-Behalf	\$611,444
Impact Aid Program	\$6,858,607
TOTAL:	\$60,310,041

EXPENDITURES	
Salaries & Benefits	\$38,995,341
Professional & Technical Services	\$3,357,817
Travel	\$1,827,136
Utilities	\$12,363,177
Other Purchased Services	\$2,398,430
Property & Liability Insurance	\$953,675
Supplies, Materials & Media	\$1,502,469
Tuition, Dues & Fees & Equipment	241,109
Indirect Cost Recovery	(\$225,000)
TOTAL:	\$61,414,154

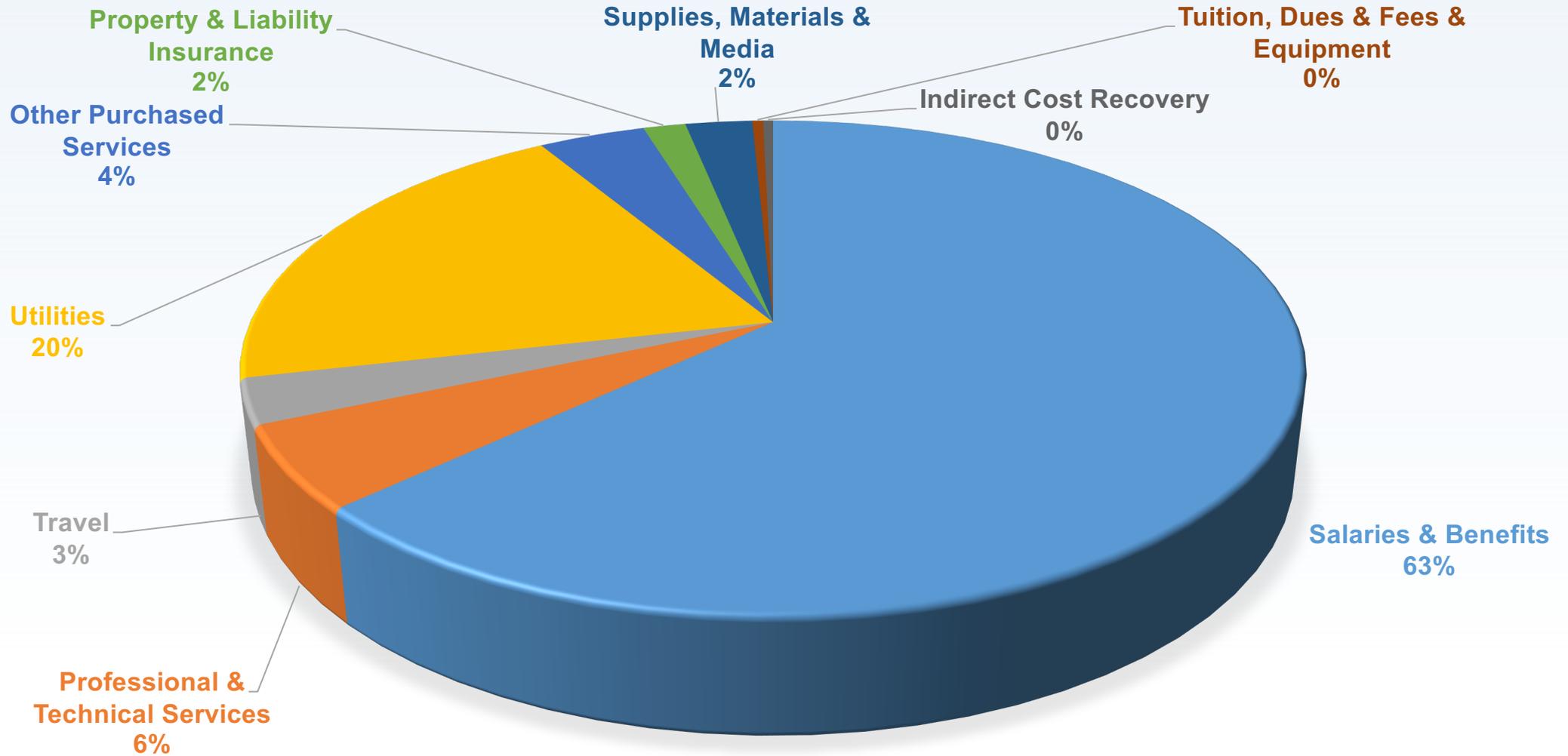
TRANSFERS OUT	
Food Service Fund	\$1,000,000
Alaska Technical Center	\$900,000
Teacher Housing Fund	\$450,000
Special Rev Fund-transportation	\$45,000
TOTAL:	\$2,395,000

EXPENSE OVER REVENUE	
Deficit	\$3,499,113

FY22 General Fund Revenue by Source



FY22 General Fund Expenditures

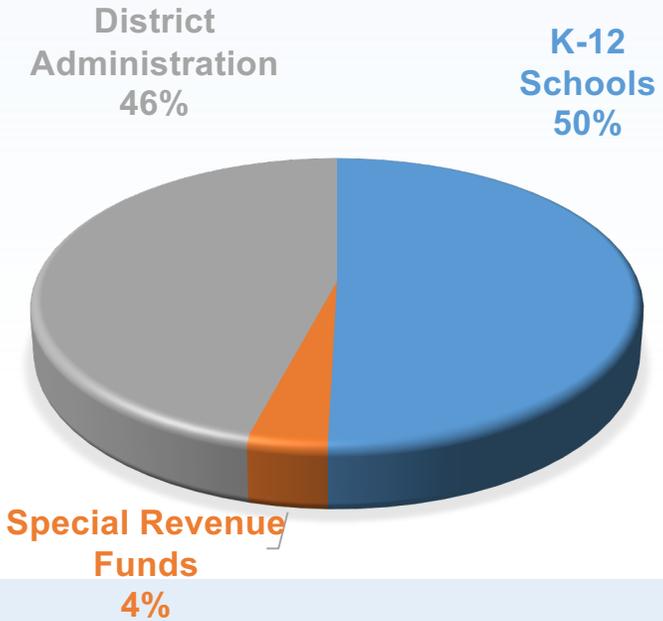


FY22 Expenditures by Site & Department

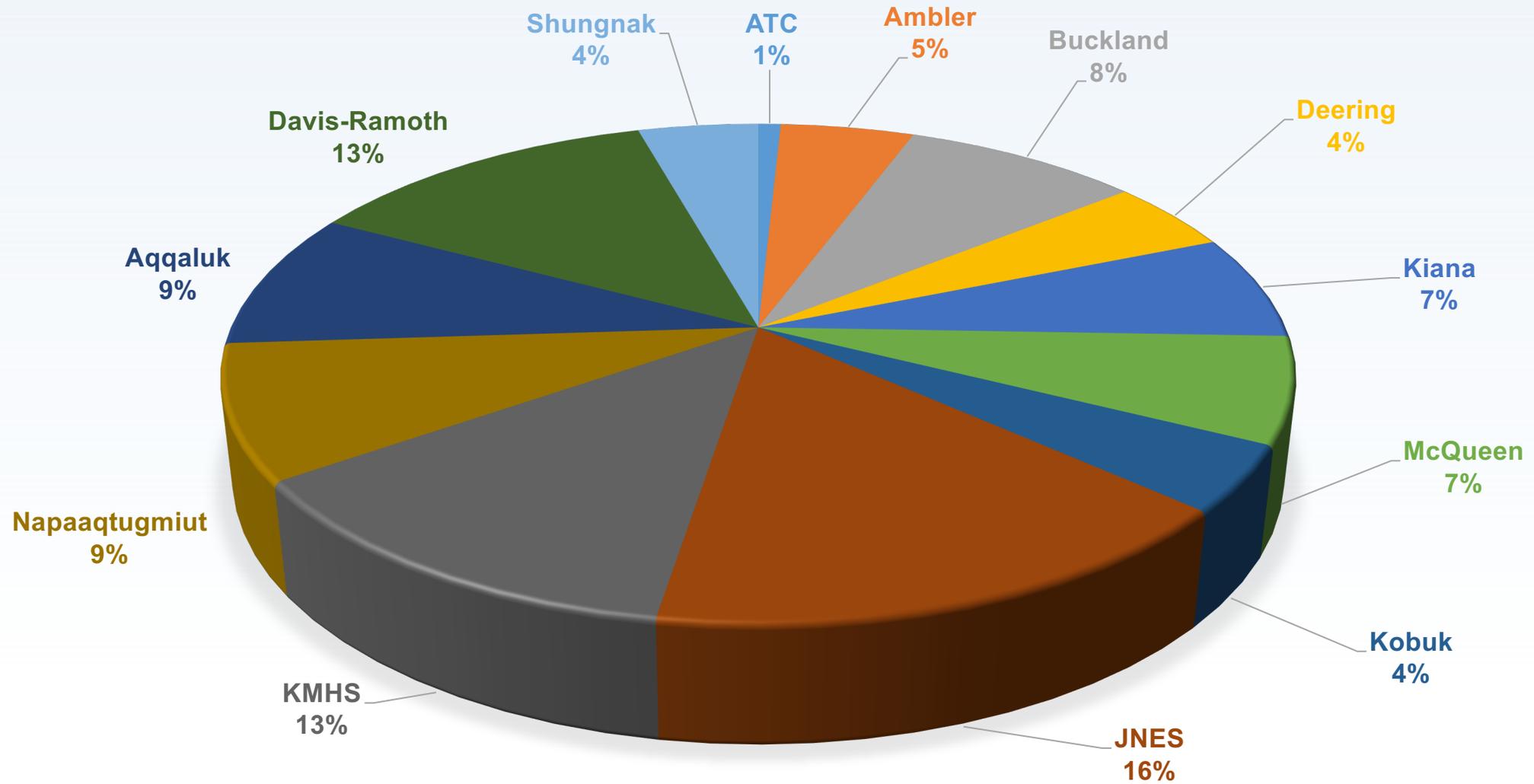
Schools	
Alaska Technical Center- GF	\$260,100
Ambler	\$1,546,879
Buckland	\$2,752,925
Deering	\$1,489,962
Kiana	\$2,174,694
Kivalina	\$2,207,835
Kobuk	\$1,374,035
JNES	\$5,097,447
KMHS	\$4,092,390
Noatak	\$2,801,558
Noorvik	\$2,852,500
Selawik	\$4,129,245
Shungnak	\$1,393,377
TOTAL:	\$32,172,948

Special Revenue Funds	
Special Rev Fund-Transportation	\$45,000
Alaska Technical Center	\$900,000
Teacher Housing Fund	\$450,000
Food Service Fund	\$1,000,000
TOTAL:	\$2,395,000

District Administration	
Board of Education	\$754,393
Superintendent's Office	\$1,195,116
Student Services	\$1,916,707
Curriculum	\$566,308
Iñupiaq Education	\$214,516
Dist. Wide Instructors & Supplies	\$4,340,538
Student Activities	\$1,608,895
Administrative Services	\$1,559,350
Human Resources	\$880,345
Technology	\$8,910,358
Property Maintenance	\$7,294,681
TOTAL:	\$29,241,207



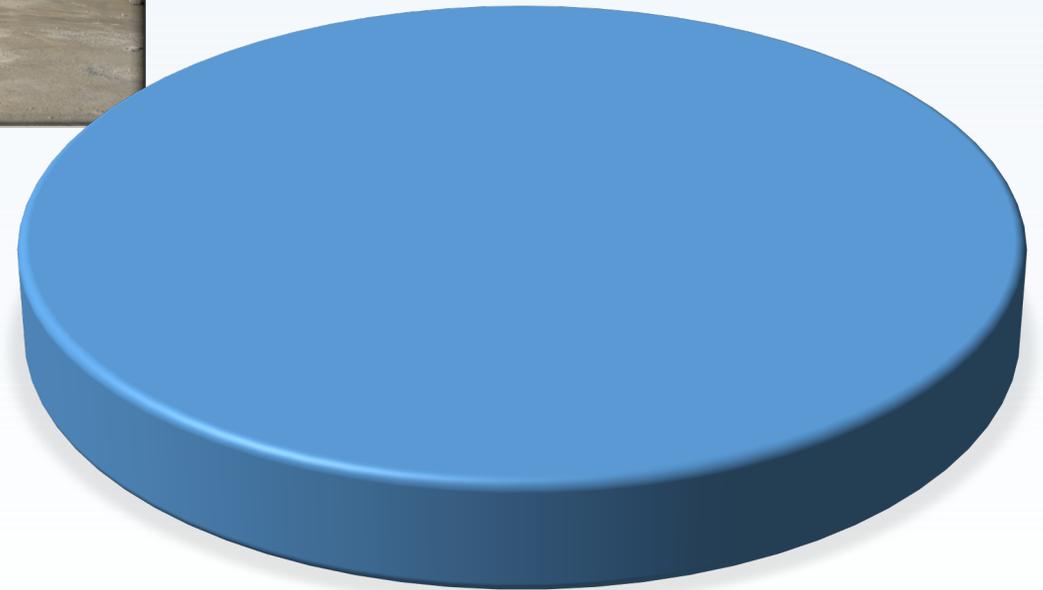
FY22 School Site Budgets



Alaska Technical Center



Student Enrollment	
Health Care Occupations	46
Culinary Arts	8
Construction Trades	7
Alaska Adult Education	36
TOTAL	97



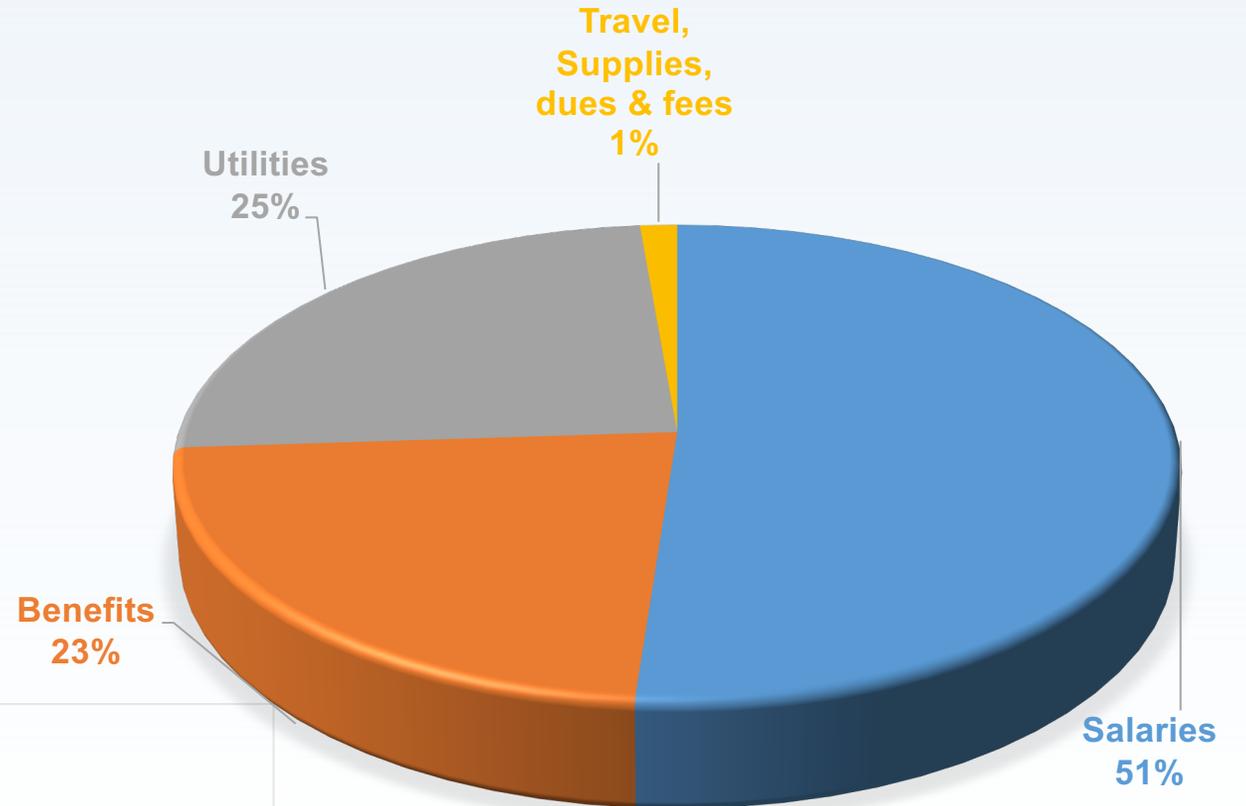
FY22 Budget	\$260,100
Special Revenue Fund	\$900,000
Utilities	\$ 260,100

Utilities
100%

Ambler School PreK-12

General Fund

Student Enrollment	
Pre-K	3
Kindergarten-6 th Grade	41
7 th grade- 12 th Grade	22
TOTAL	66



FY22 Budget

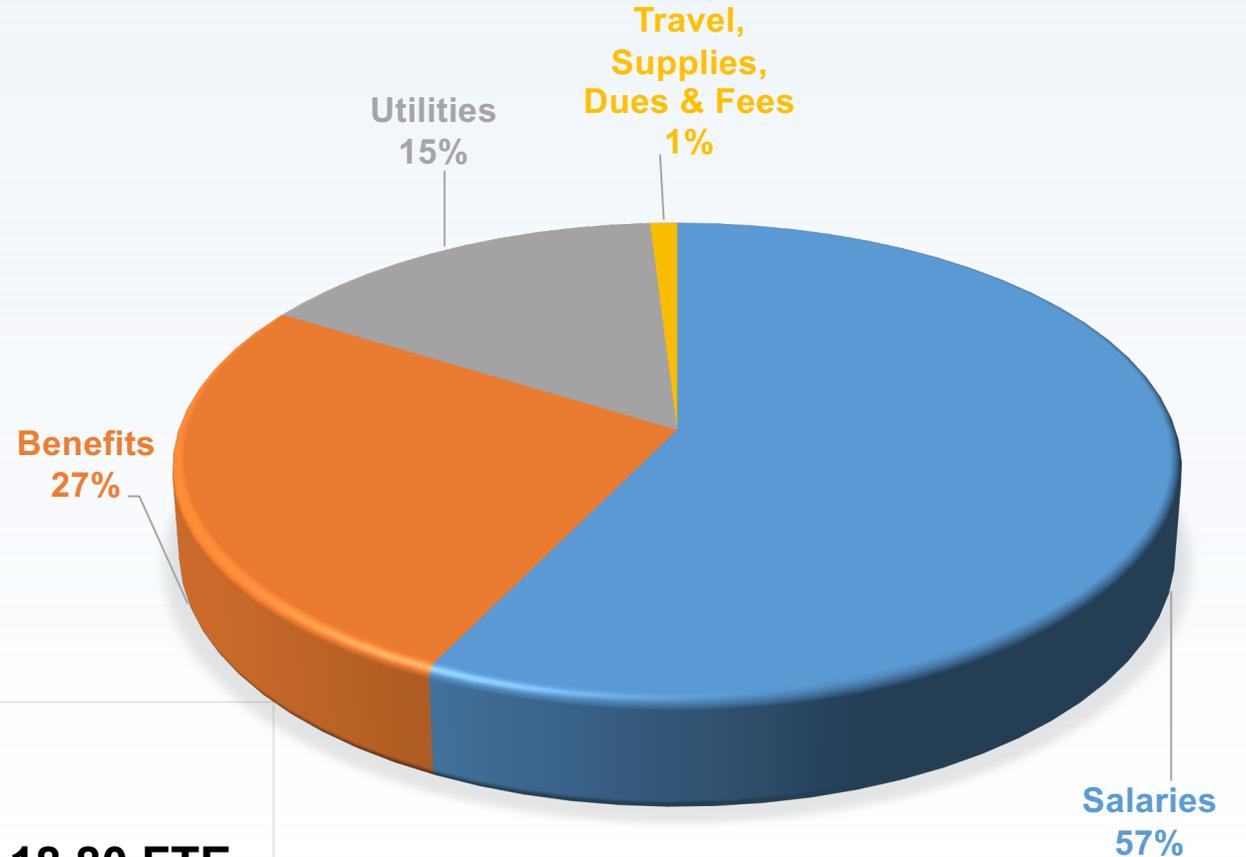
\$1,598,279

Salaries	\$ 818,060 – 10.18 FTE
Benefits	\$ 363,945
Utilities	\$ 394,660
Travel, supplies, dues & fees	\$ 21,614

Buckland School PreK-12

General Fund

Student Enrollment	
Pre-K	13
Kindergarten-6 th Grade	99
7 th grade- 12 th Grade	66
TOTAL	178



FY22 Budget

\$2,752,925

Salaries	\$ 1,576,623 – 18.80 FTE
Benefits	\$ 731,388
Utilities	\$ 417,800
Travel, supplies, dues & fees	\$ 27,014

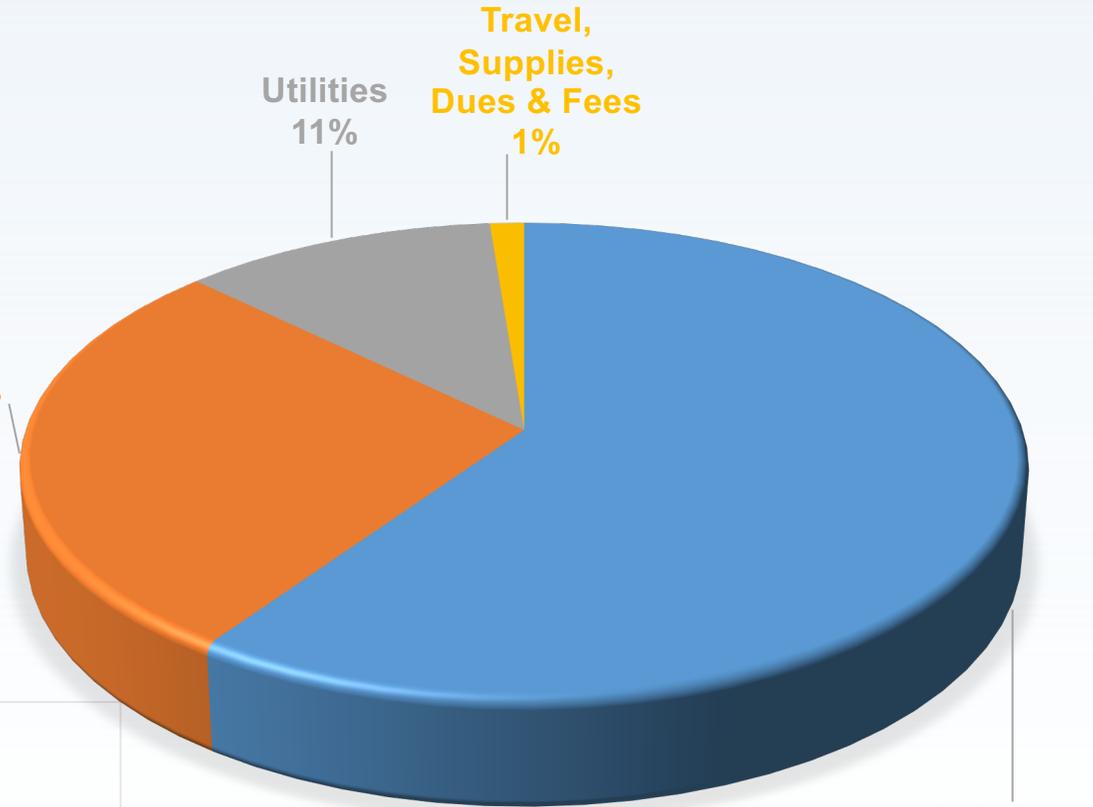
Deering School PreK-12

General Fund

Student Enrollment	
Pre-K	5
Kindergarten-6 th Grade	27
7 th grade- 12 th Grade	18
TOTAL	50



Benefits
28%



FY22 Budget

\$1,489,962

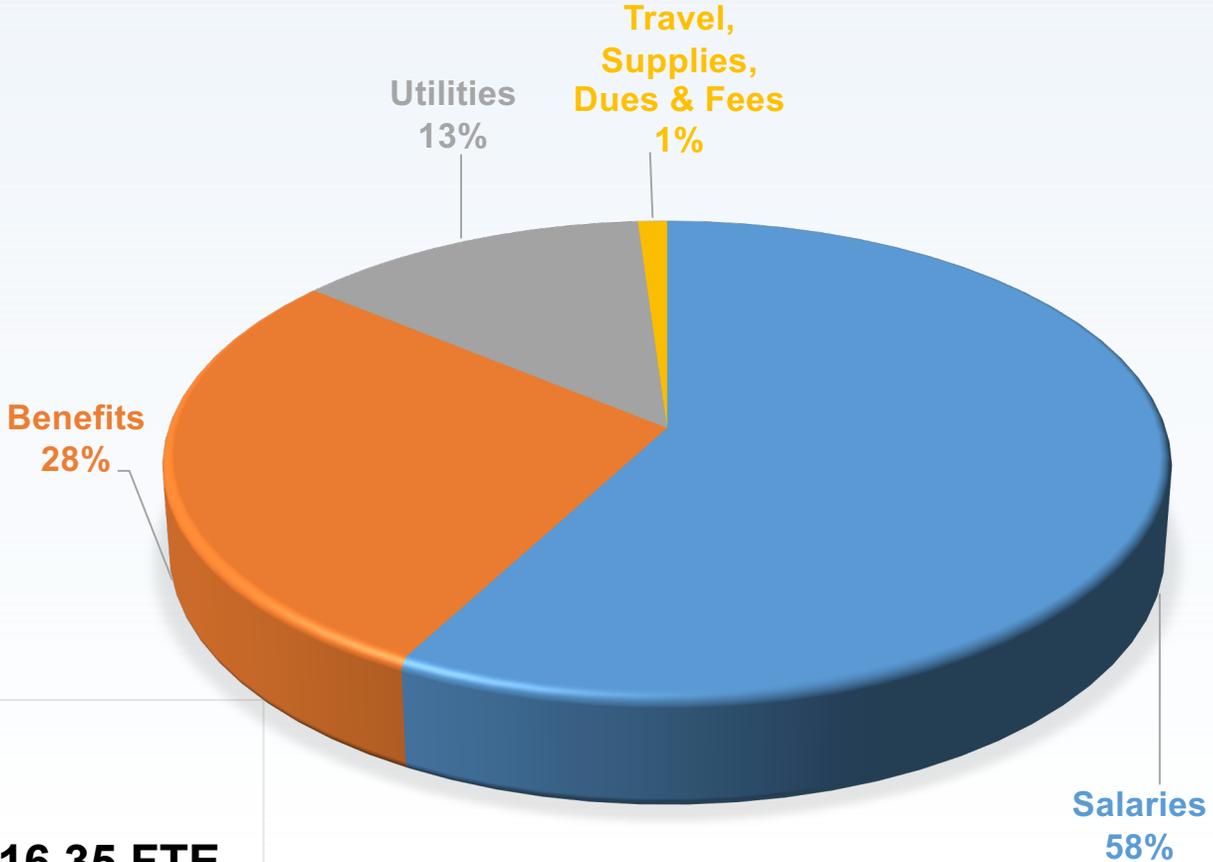
Salaries	\$ 888,733 – 12.45 FTE
Benefits	\$ 410,664
Utilities	\$ 171,960
Travel, supplies, dues & fees	\$ 18,605

Salaries
60%

Kiana School PreK-12

General Fund

Student Enrollment	
Pre-K	7
Kindergarten-6 th Grade	73
7 th grade- 12 th Grade	40
TOTAL	120



FY22 Budget

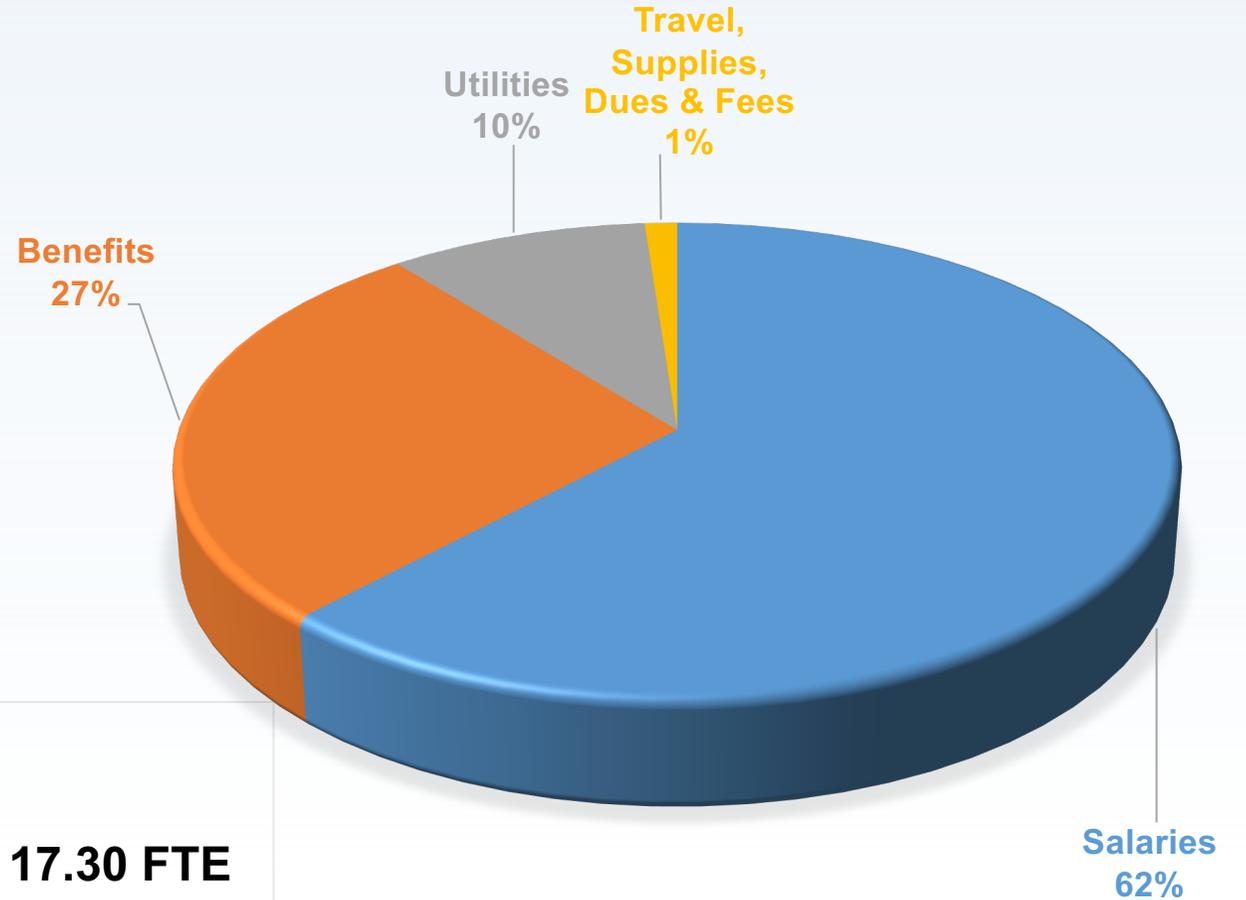
\$2,174,694

Salaries	\$ 1,258,117 – 16.35 FTE
Benefits	\$ 611,963
Utilities	\$ 281,500
Travel, supplies, dues & fees	\$ 23,114

Kivalina School PreK-12

General Fund

Student Enrollment	
Pre-K	4
Kindergarten-6 th Grade	89
7 th grade- 12 th Grade	64
TOTAL	157



FY22 Budget

\$2,207,835

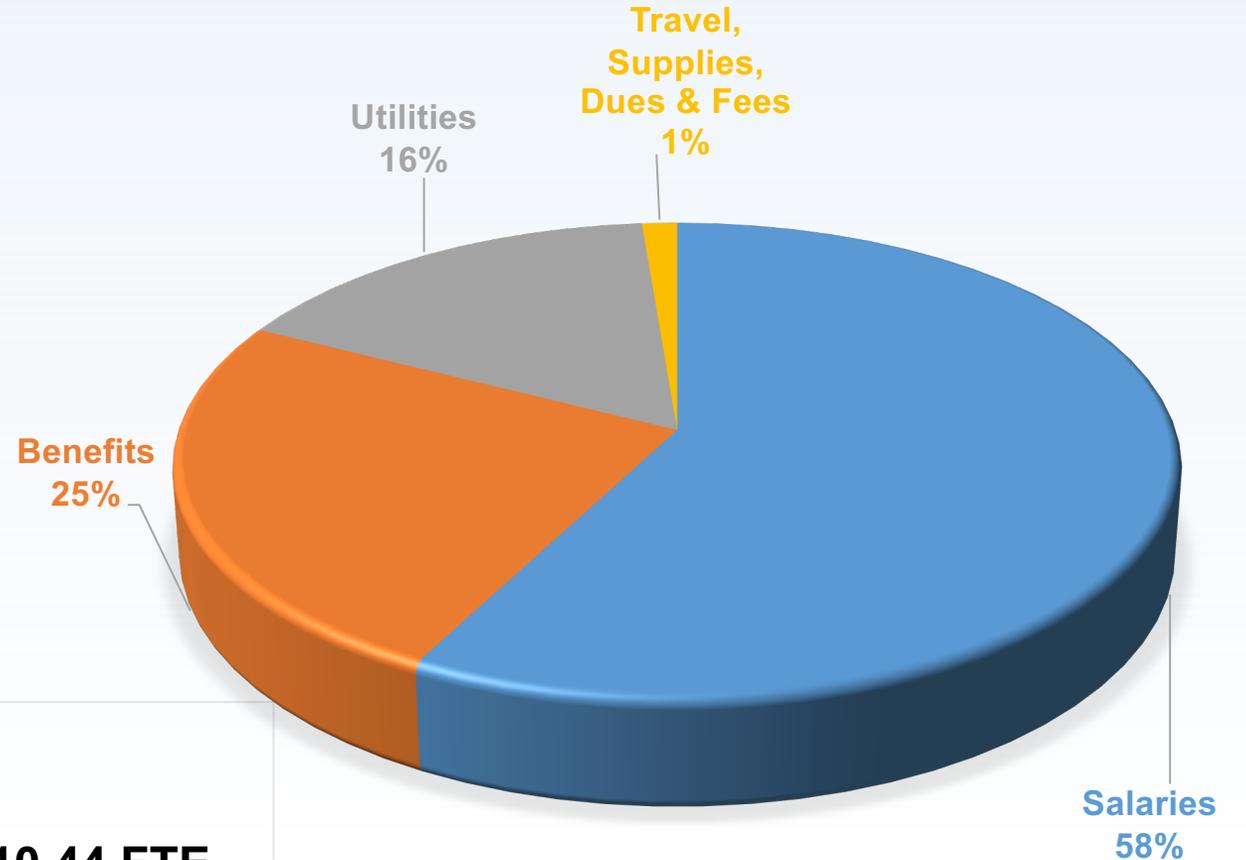
Salaries	\$ 1,369,732 – 17.30 FTE
Benefits	\$ 602,444
Utilities	\$ 209,545
Travel, supplies, dues & fees	\$ 26,114

Kobuk School PreK-12

General Fund

Student Enrollment

Pre-K	0
Kindergarten-6 th Grade	32
7 th grade- 12 th Grade	14
TOTAL	46



FY22 Budget

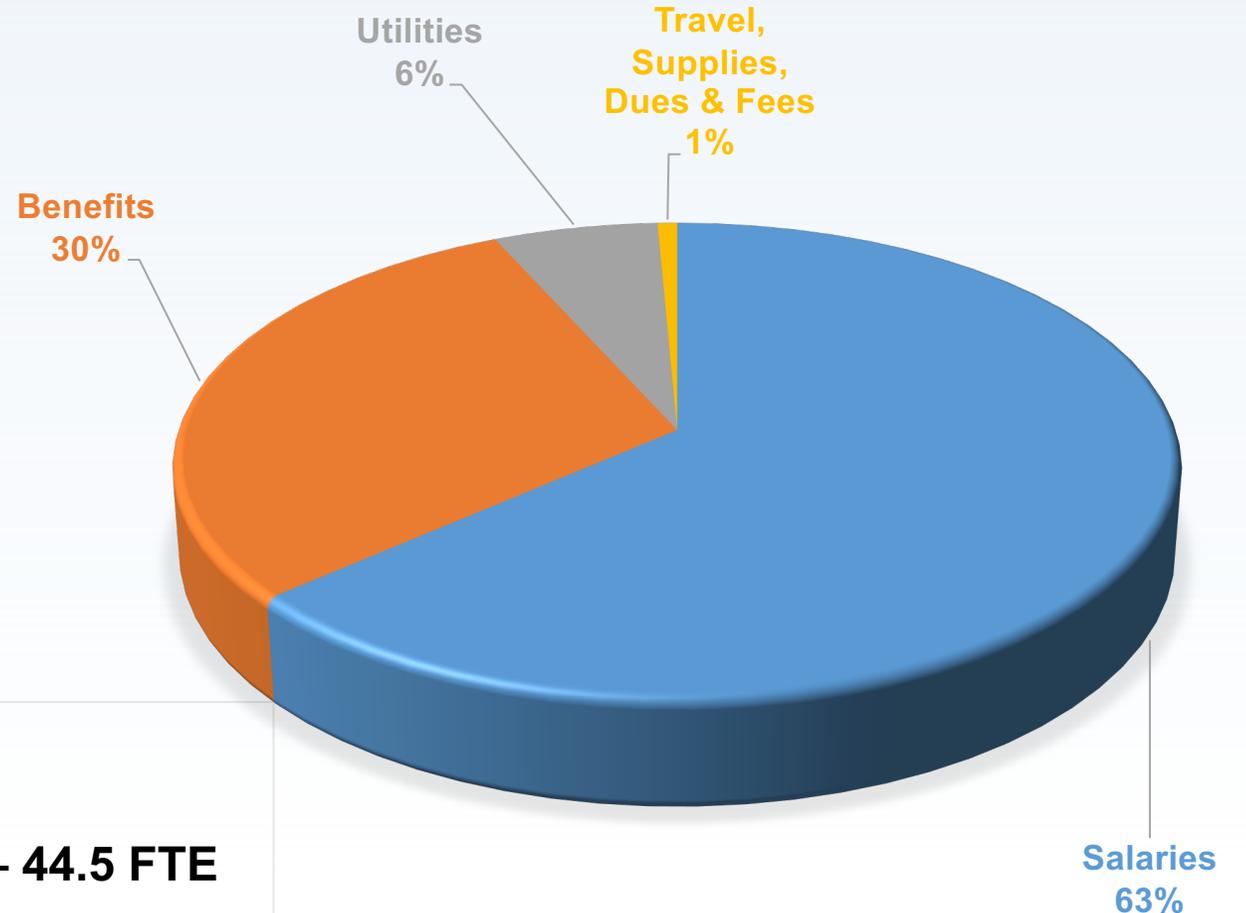
\$1,374,035

Salaries	\$ 793,011 – 10.44 FTE
Benefits	\$ 340,410
Utilities	\$ 223,000
Travel, supplies, dues & fees	\$ 17,614

June Nelson Elementary School PreK-5

General Fund

Student Enrollment	
Pre-K	40
Kindergarten-6 th Grade	286
7 th grade- 12 th Grade	0
TOTAL	326



FY22 Budget

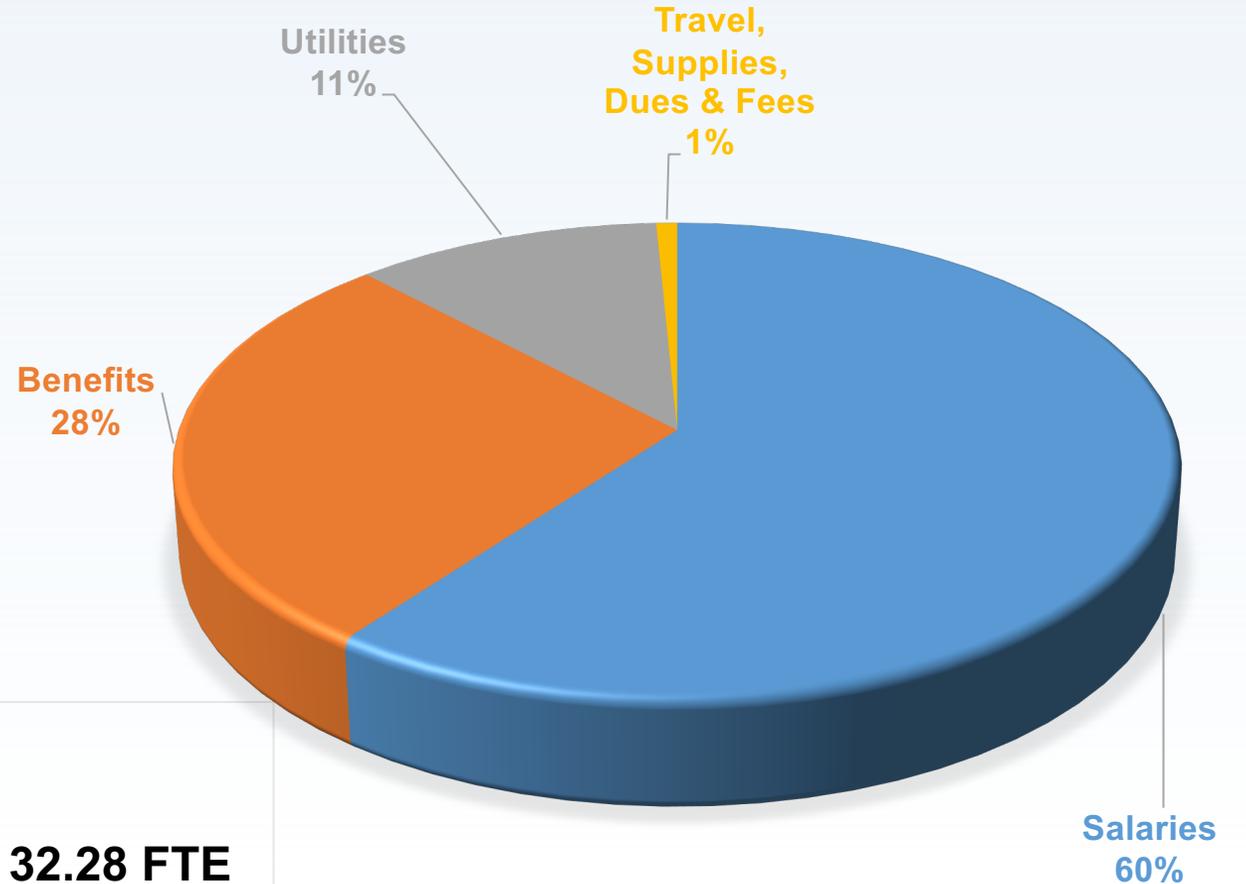
\$5,097,447

Salaries	\$ 3,239,351 – 44.5 FTE
Benefits	\$ 1,515,313
Utilities	\$ 306,573
Travel, supplies, dues & fees	\$ 36,210

Kotzebue Middle/High School 6-12

General Fund

Student Enrollment	
Pre-K	0
Kindergarten-6 th Grade	40
7 th grade- 12 th Grade	292
TOTAL	332



FY22 Budget

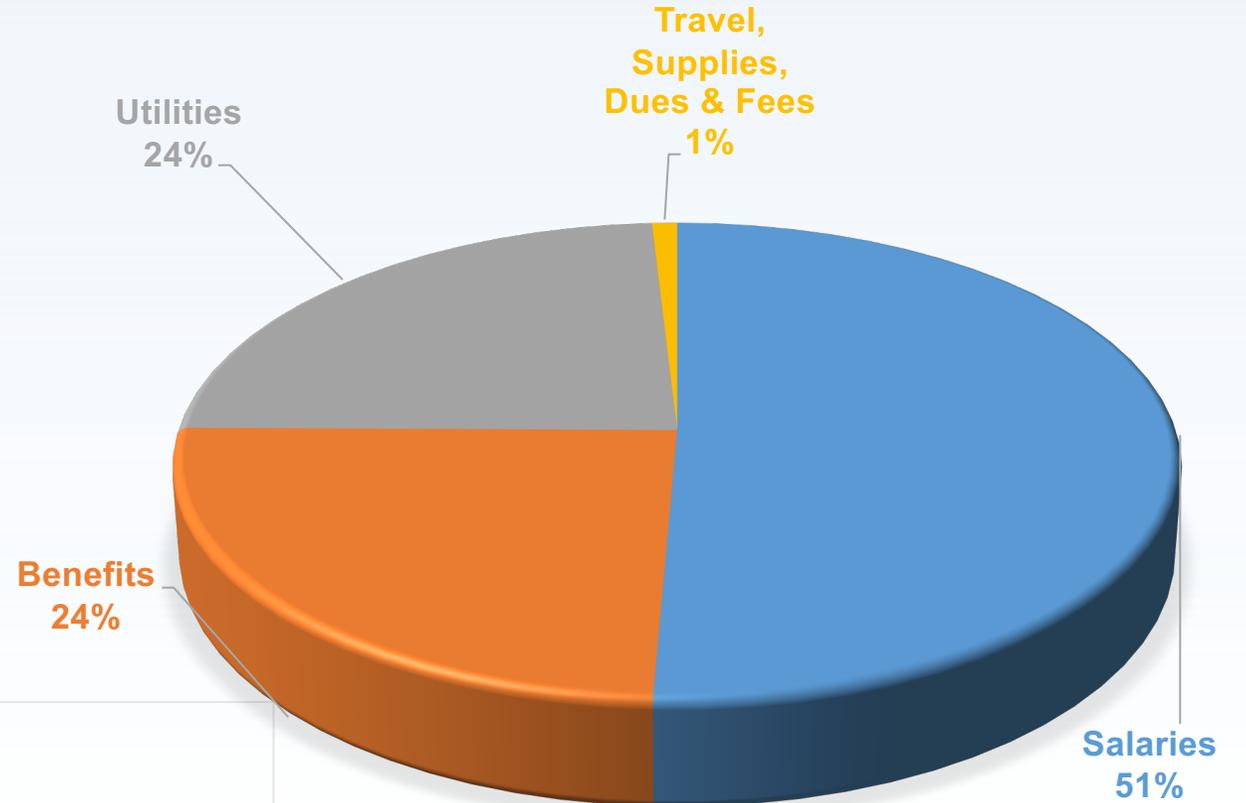
\$4,092,390

Salaries	\$ 2,463,868 – 32.28 FTE
Benefits	\$ 1,136,544
Utilities	\$ 460,750
Travel, supplies, dues & fees	\$ 31,228

Napaaqtugmiut School PreK-12

General Fund

Student Enrollment	
Pre-K	6
Kindergarten-6 th Grade	80
7 th grade- 12 th Grade	71
TOTAL	157



FY22 Budget

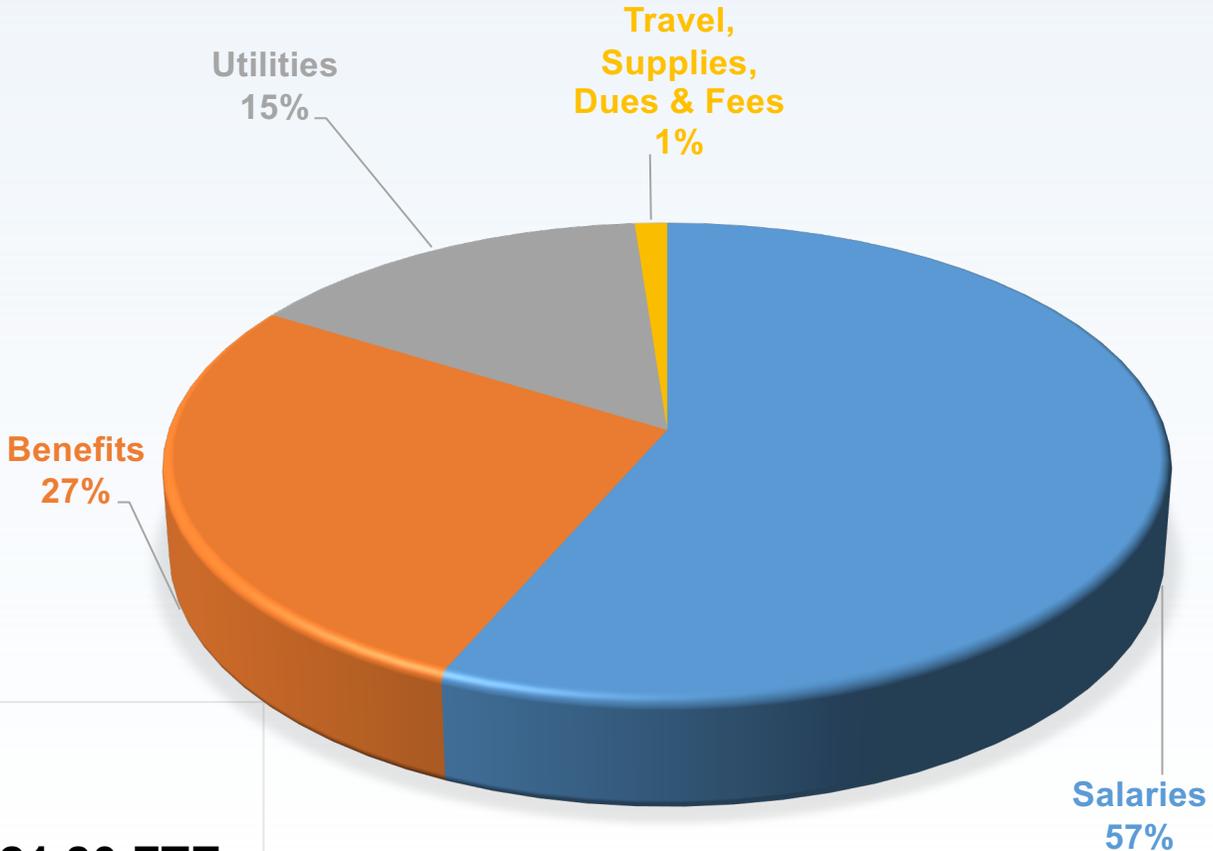
\$2,801,558

Salaries	\$ 1,419,743 – 19.80 FTE
Benefits	\$ 685,901
Utilities	\$ 670,300
Travel, supplies, dues & fees	\$ 25,614

Aqqaluk High/ Noorvik Elementary School PreK-12

General Fund

Student Enrollment	
Pre-K	9
Kindergarten- 6 th Grade	116
7 th grade- 12 th Grade	67
TOTAL	192



FY22 Budget

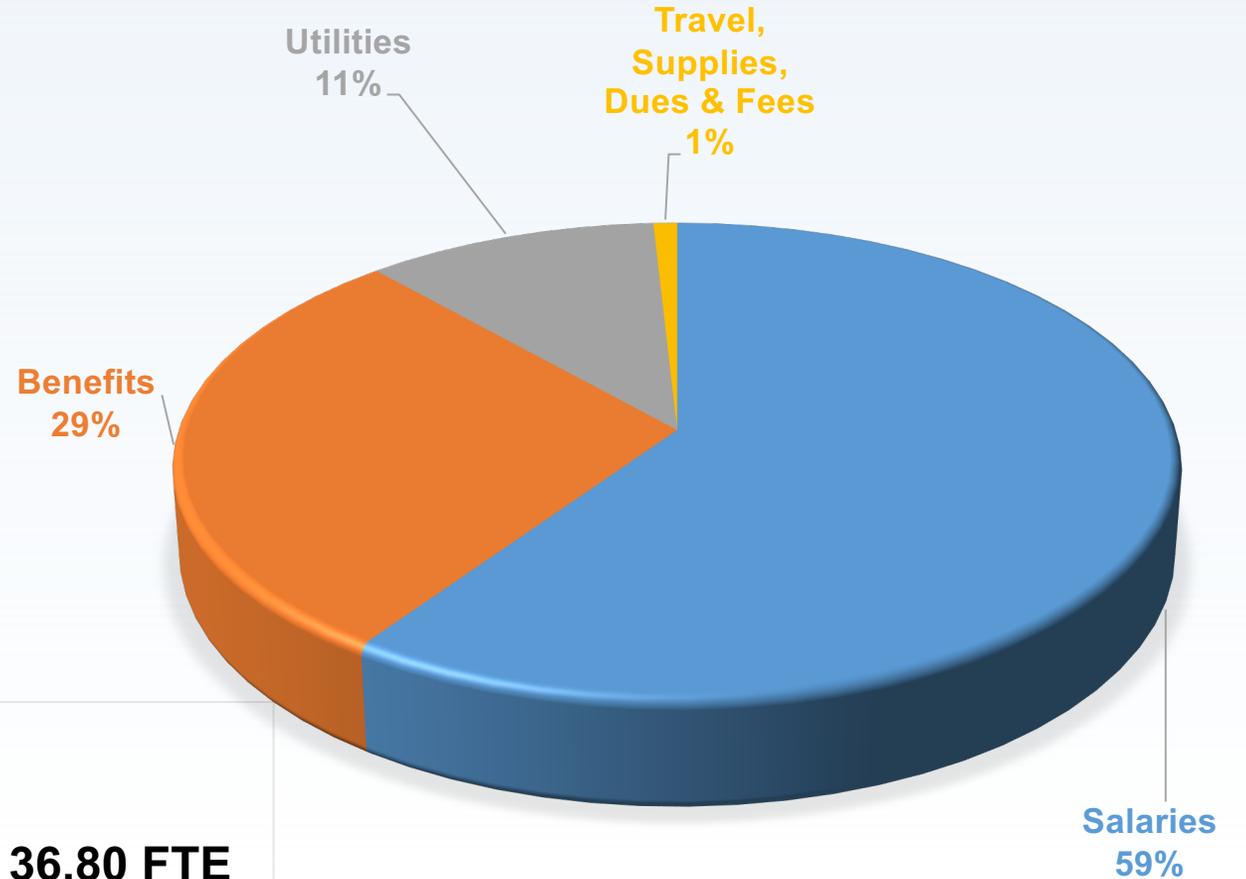
\$2,852,500

Salaries	\$ 1,613,232 – 21.80 FTE
Benefits	\$ 777,648
Utilities	\$ 428,000
Travel, supplies, dues & fees	\$ 33,620

Davis-Ramoth School PreK-12

General Fund

Student Enrollment	
Pre-K	13
Kindergarten-6 th Grade	158
7 th grade- 12 th Grade	98
TOTAL	269



FY22 Budget

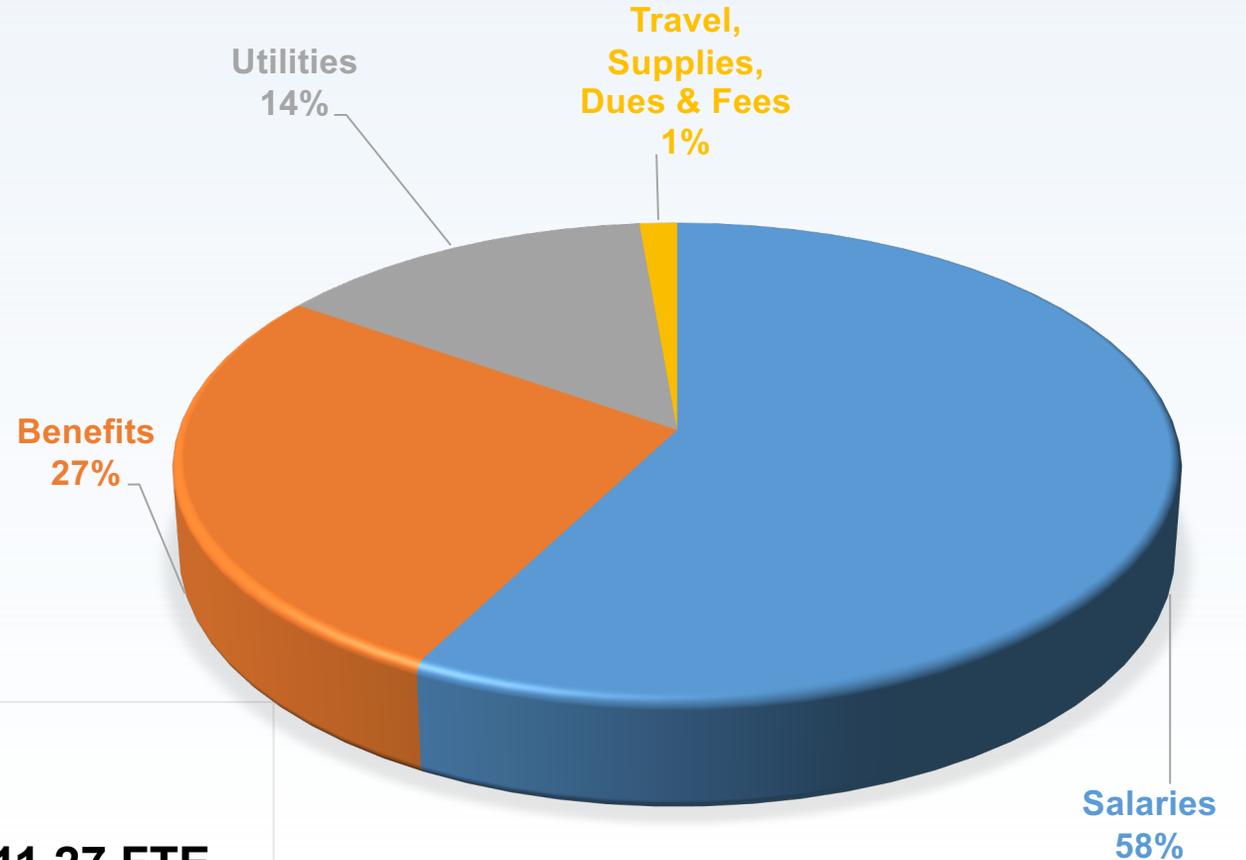
\$4,129,245

Salaries	\$ 2,461,139 – 36.80 FTE
Benefits	\$ 1,190,078
Utilities	\$ 442,300
Travel, supplies, dues & fees	\$ 35,728

Shungnak School PreK-12

General Fund

Student Enrollment	
Pre-K	6
Kindergarten-6 th Grade	39
7 th grade- 12 th Grade	32
TOTAL	77



FY22 Budget

\$1,393,377

Salaries	\$ 803,628 – 11.27 FTE
Benefits	\$ 376,643
Utilities	\$ 193,992
Travel, supplies, dues & fees	\$ 19,114

NWABSD Home School K-12

Student Enrollment	
Pre-K	0
Kindergarten-6 th Grade	3
7 th grade- 12 th Grade	21
TOTAL	24

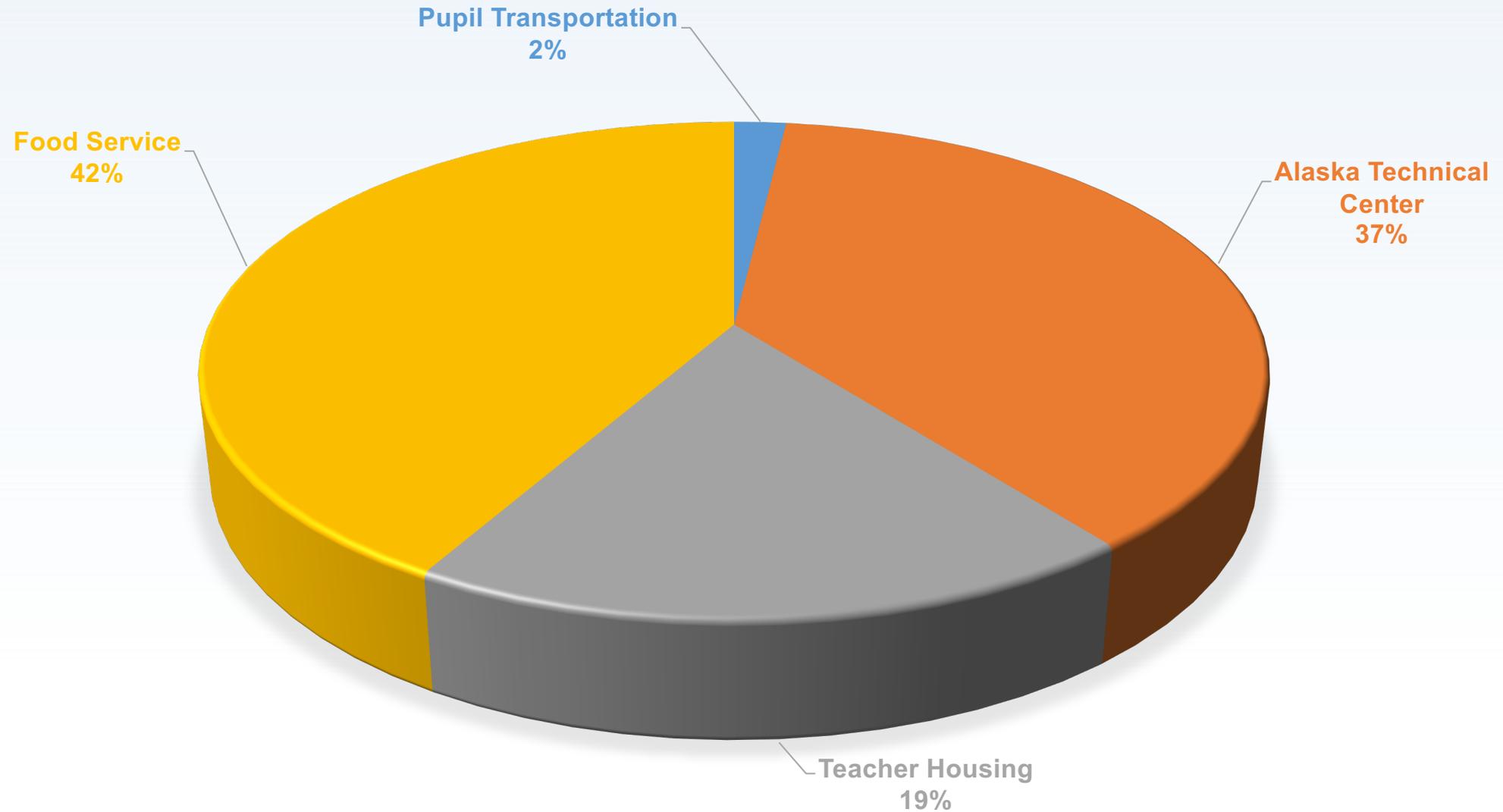
FY22 Budget

\$0

This program is supplemented by grant funding



Special Revenue Fund Transfers

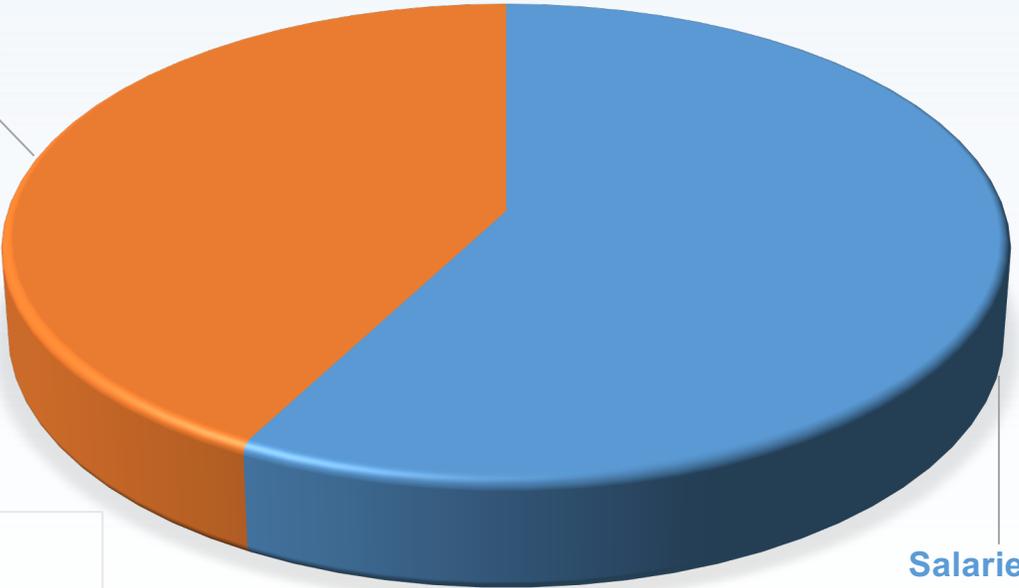


Pupil Transportation

This fund is used to transport our special needs students in Kotzebue to and from home. Village special needs transportation is grant funded.



Benefits
42%

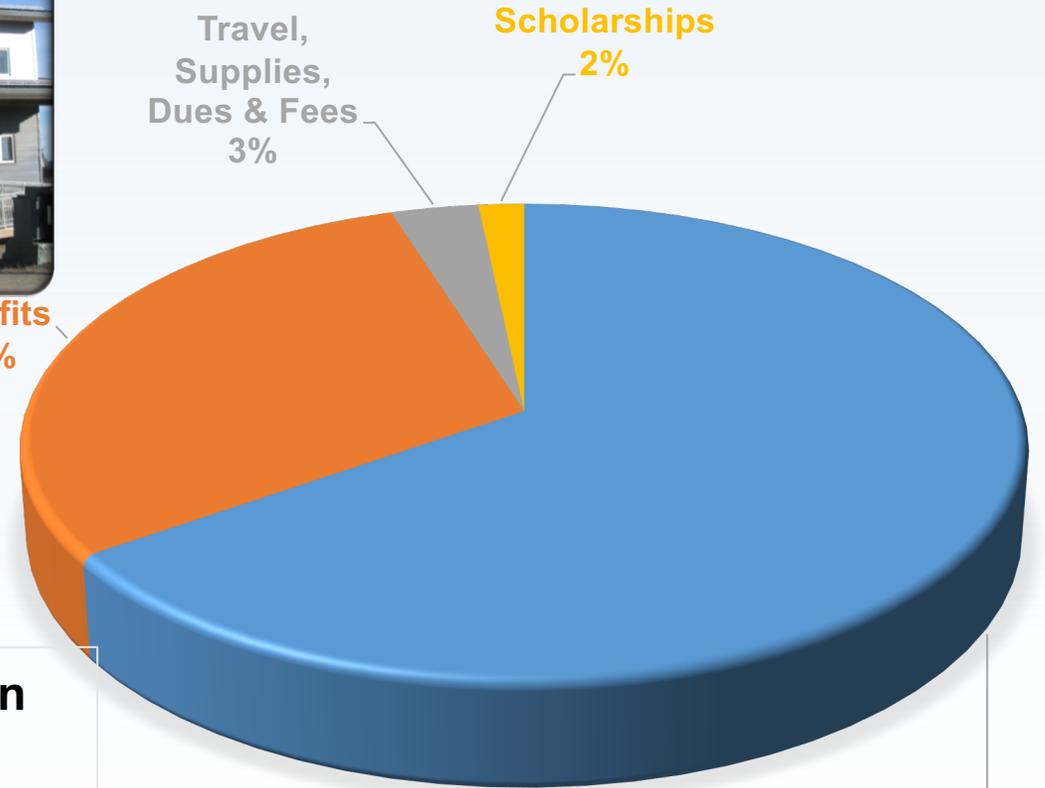


Salaries
58%

FY22 Budget	\$45,000
State Funding	\$50,100
Salaries	\$ 54,926 – 1 FTE
Benefits	\$ 40,174

Alaska Technical Center & Star

Current Student Enrollment	
Health Care Occupations	46
Culinary Arts	8
Construction Trades	7
Alaska Adult Education	36
TOTAL	97



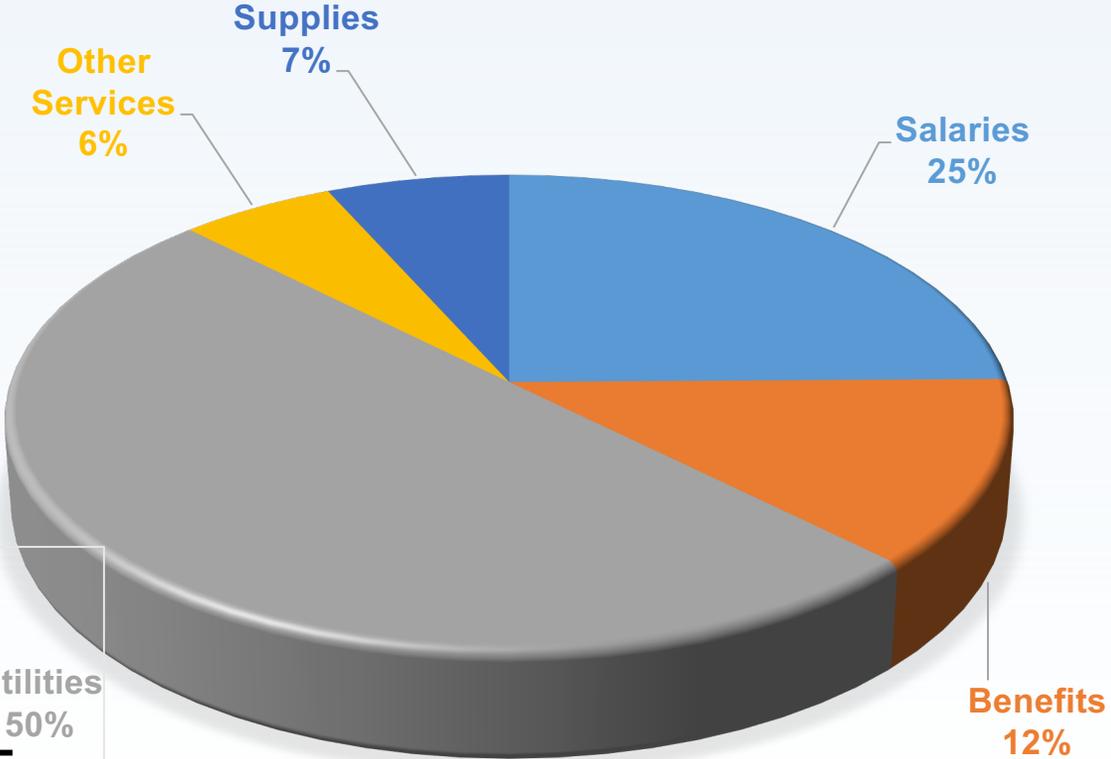
FY22 Budget General Fund

\$900,000 – Transfer In
\$260,100 - Utilities

Salaries	\$ 587,230 – 6 FTE
Benefits	\$ 268,962
Travel, supplies, dues & fees	\$ 28,808
Scholarships	\$ 15,000

Salaries
65%

Teacher Housing

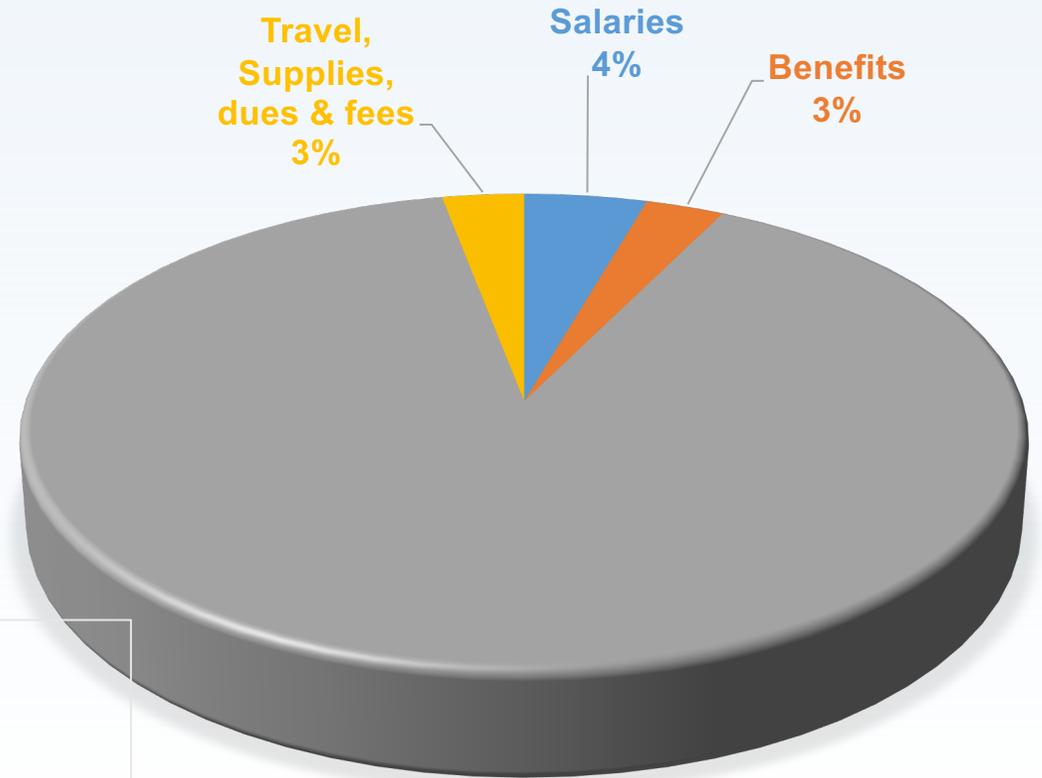


FY22 Budget	\$450,000
Revenue from rents	\$372,000
Salaries	\$ 203,748 – 2.4 FTE
Benefits	\$ 104,252
Utilities	\$ 412,000
Other Services	\$ 47,000
Supplies	\$ 55,000

Food Service



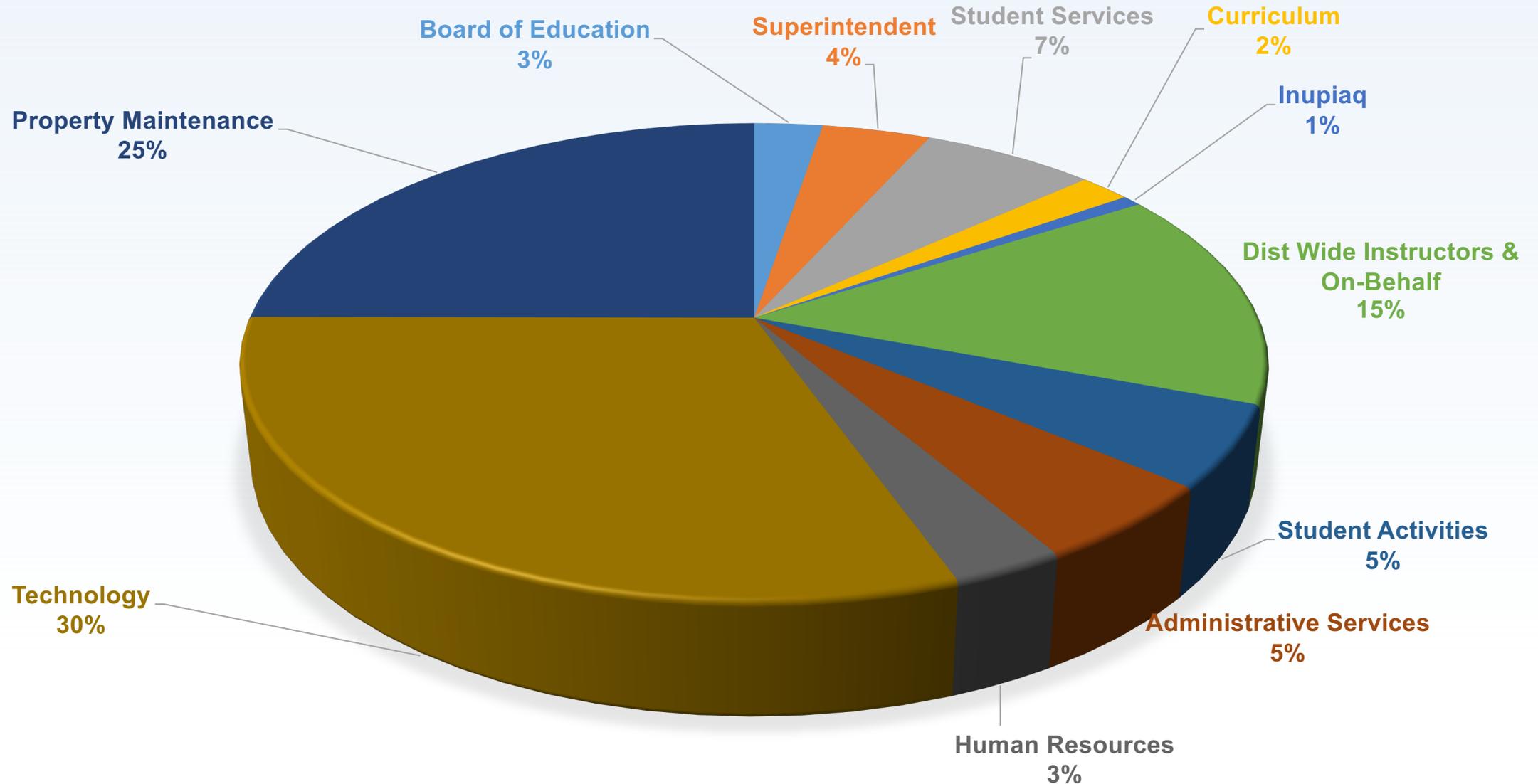
The state funds roughly 60% of the NWABSD Food Service Budget



FY22 Budget	\$1,000,000
State Funding & local revenue	\$1,900,000
Add projected staff meal revenue	
Salaries	\$ 129,957 – 2.0 FTE
Benefits	\$ 83,404
Professional & Technical Services	\$ 2,600,000
Travel, supplies, dues & fees	\$ 86,639

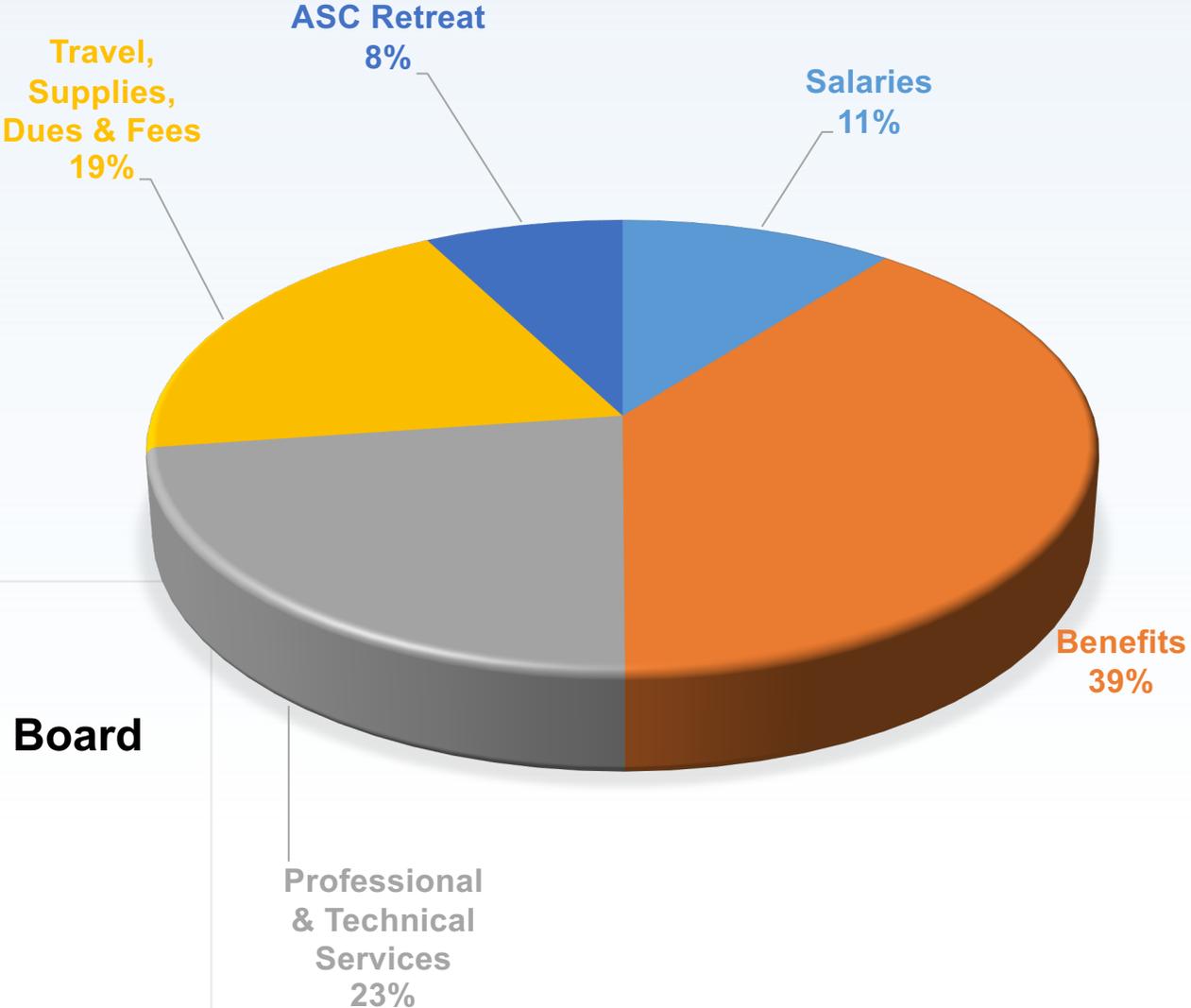
Prof. & Technical Svcs
90%

FY22 District Administration Budgets



Board of Education

Sets policies and procedures to guide the School District in the direction that benefits all stakeholders.



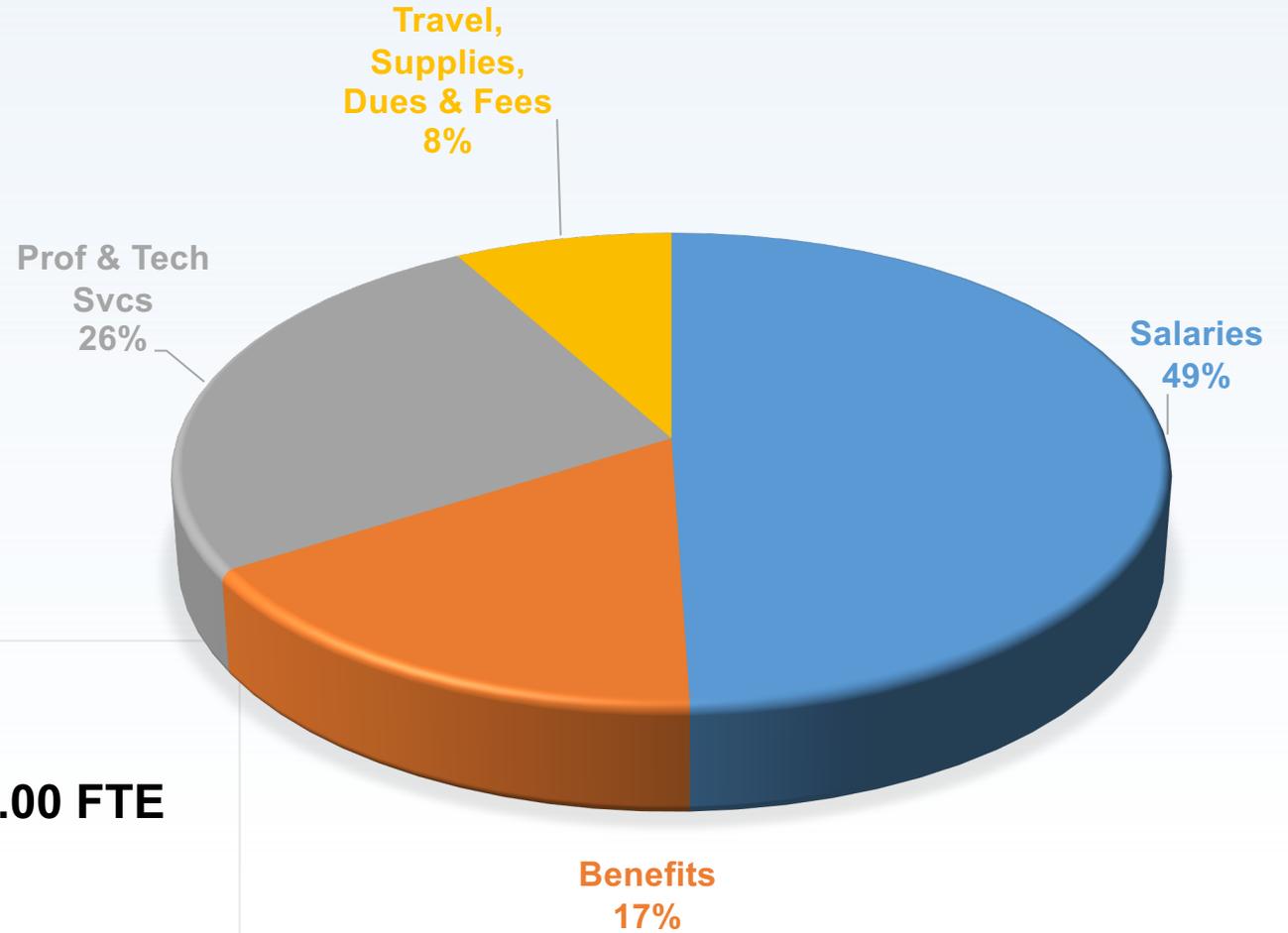
FY22 Budget

\$754,393

Salaries (stipends)	\$ 80,000 – 11 Board
Benefits	\$ 296,656
Professional & Tech Services	\$ 172,137
Travel, supplies, dues & fees	\$ 147,600
Advisory School Council Retreat	\$ 58,000

Office of the Superintendent

Activities of managing and conducting the operations of the school district.



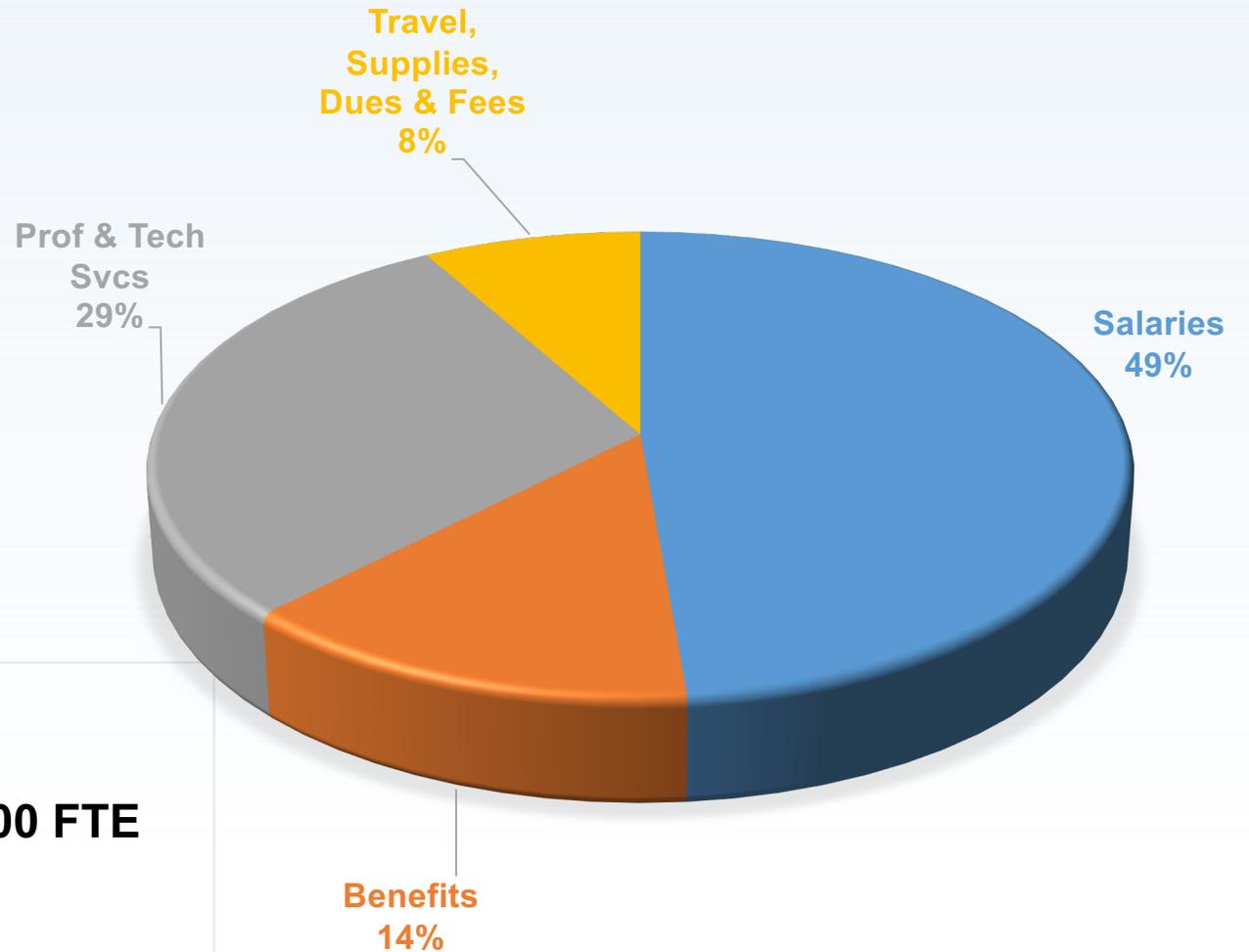
FY22 Budget

\$1,195,116

Salaries	\$ 591,346 – 4.00 FTE
Benefits	\$ 197,770
Professional & Tech Services	\$ 310,000
Travel, supplies, dues & fees	\$ 96,000

Student Services

The educational activities designed to assess and improve the well-being of special education students. Included here is the special education director, support staff, and specialists who provide services based on Individualized Education Plans, such as psychologist, speech pathologist, physical therapist and occupational therapist.



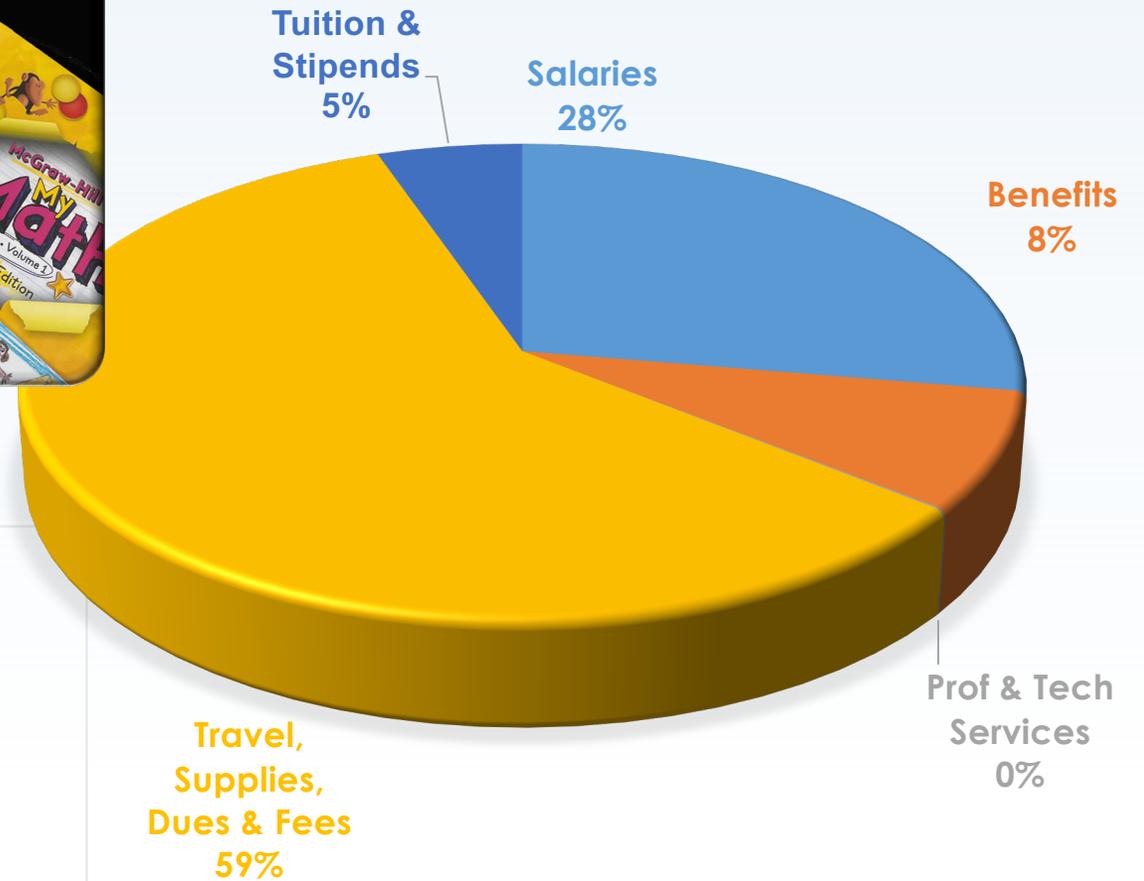
FY22 Budget

\$1,916,707

Salaries	\$ 932,633 – 8.00 FTE
Benefits	\$ 263,054
Professional & Tech Services	\$ 565,000
Travel, supplies, dues & fees	\$ 156,020

Curriculum

The Curriculum & Instruction department provides support, technical assistance, and professional development to improve learning and student achievement. The department advocates best practices in lesson delivery and design and administers a strategic professional development program for staff.



FY22 Budget

\$566,308

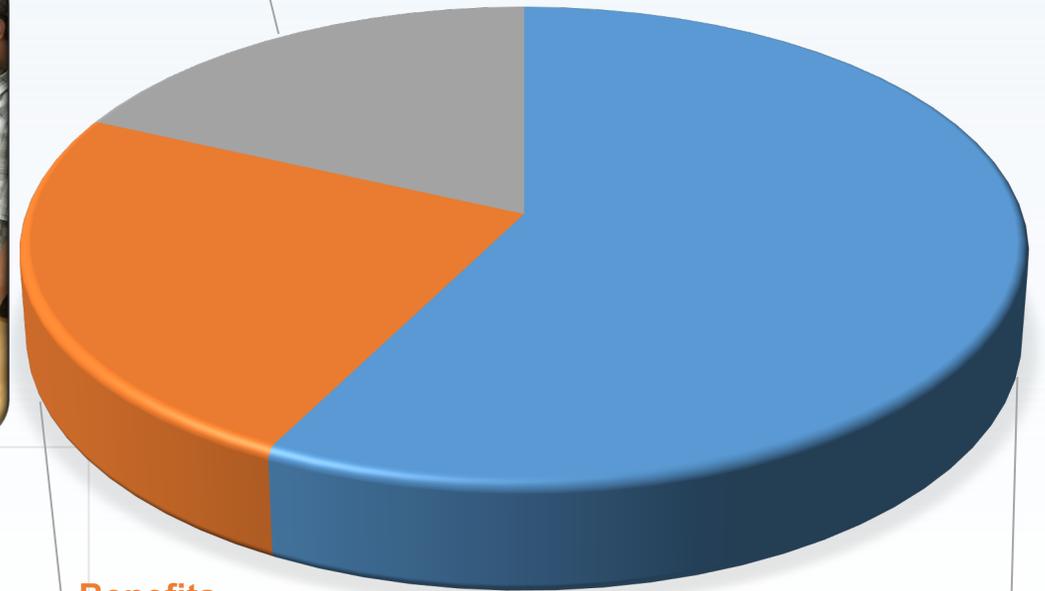
Salaries	\$ 156,682 – 1 FTE
Benefits	\$ 45,546
Professional & Tech Services	\$ 500
Travel, Supplies, Textbooks	\$ 333,580
Tuition	\$ 30,000

Iñupiaq Education

The Iñupiaq Education program provides coordination of lesson plan development and cultural programming in Iñupiaq classrooms and in schools. The program also provides translation support, material development, curriculum implementation as well as integration of current and past curricula and resources with newly developed material.



Travel,
Supplies,
Dues & Fees
18%



FY22 Budget

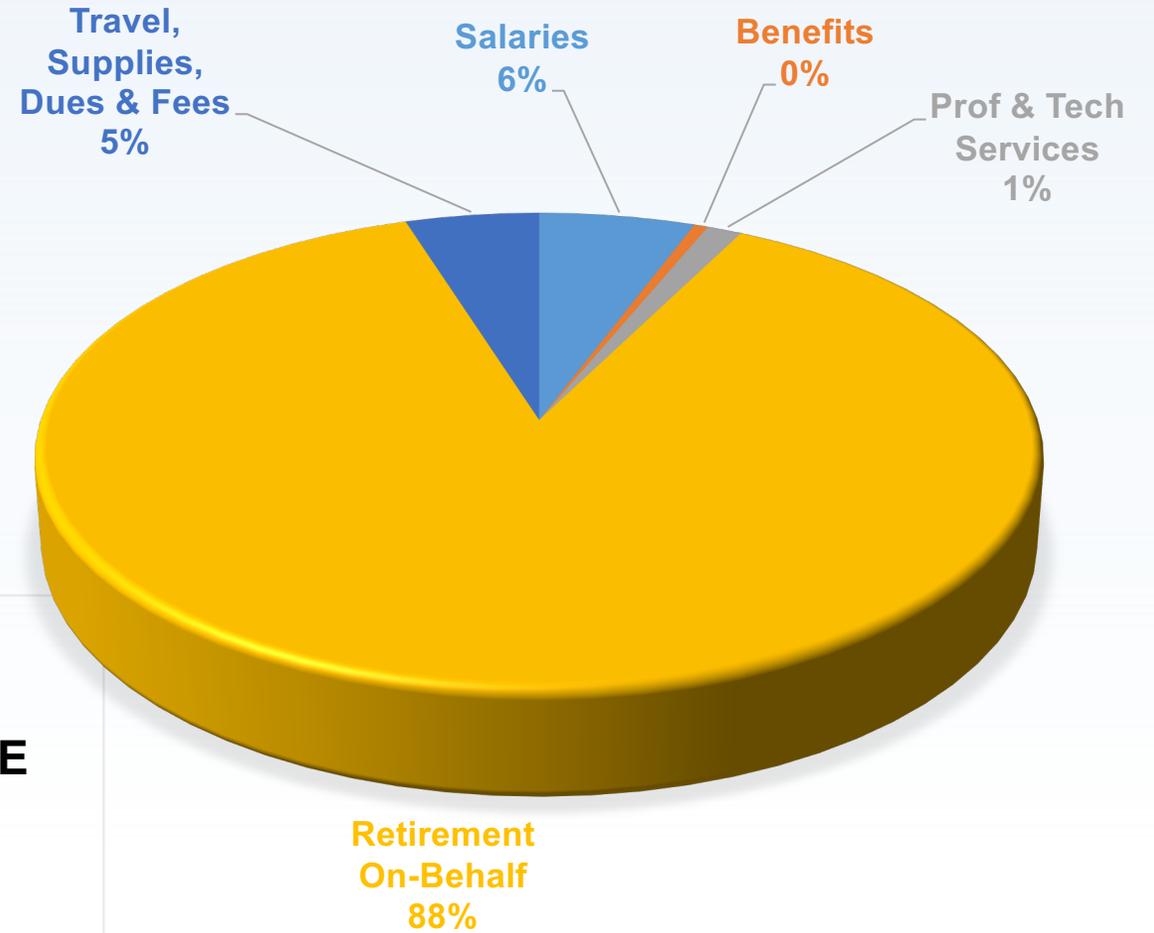
\$214,516

Salaries	\$ 123,404 – 1 FTE
Benefits	\$ 52,112
Travel, supplies, dues & fees	\$ 39,000

Salaries
58%

District Wide Instructional Expenses & On-Behalf

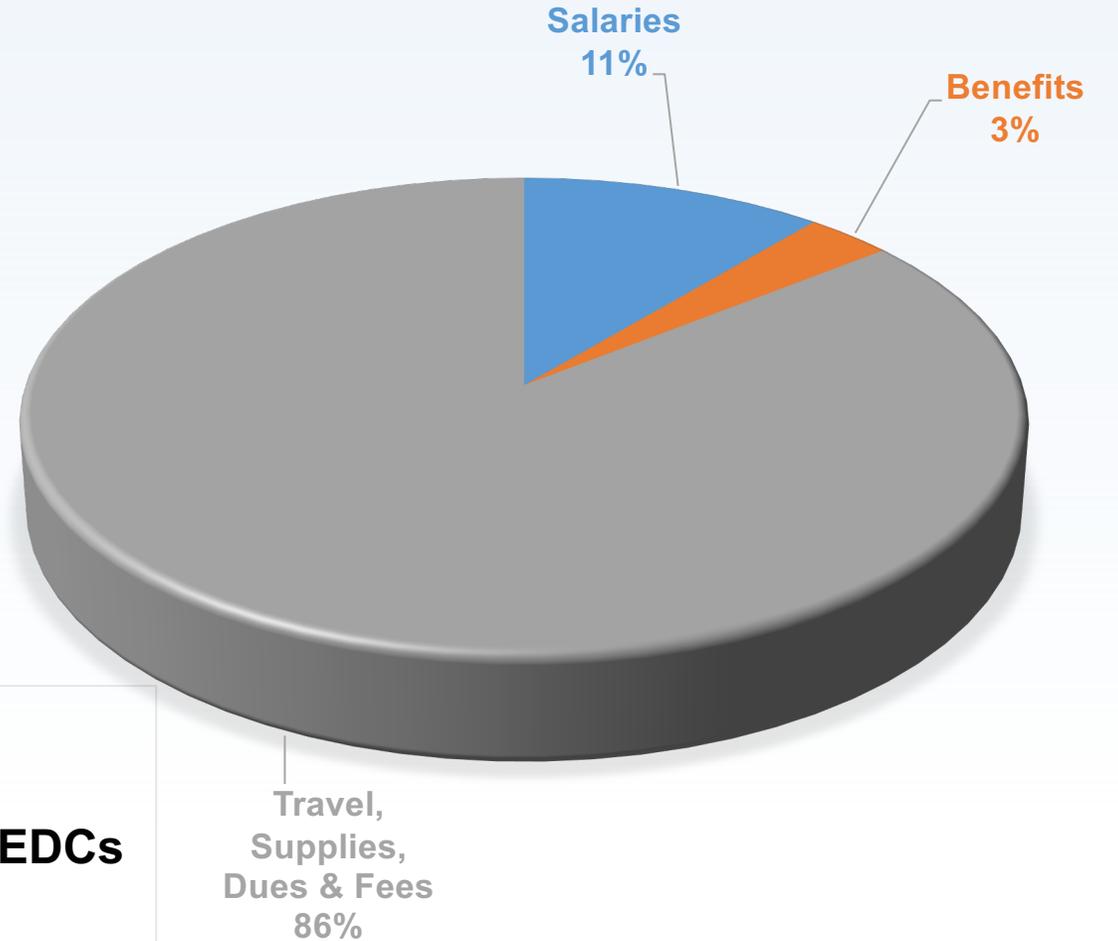
Retirement On-Behalf of the State has to be recorded as an expense as well as revenue in our general fund budget. Our nursing instructor provides classes district wide for High School students part time. This budget also covers various District wide instructional EDCs, long term substitutes, paper and copier expense accounts.



FY22 Budget	\$4,340,538
Salaries	\$ 247,347 – .55 FTE
Benefits	\$ 22,160
Professional & Technical Services	\$ 55,506
Retirement On-Behalf of State	\$ 3,803,386
Travel, supplies, equipment	\$ 212,139

Student Activities

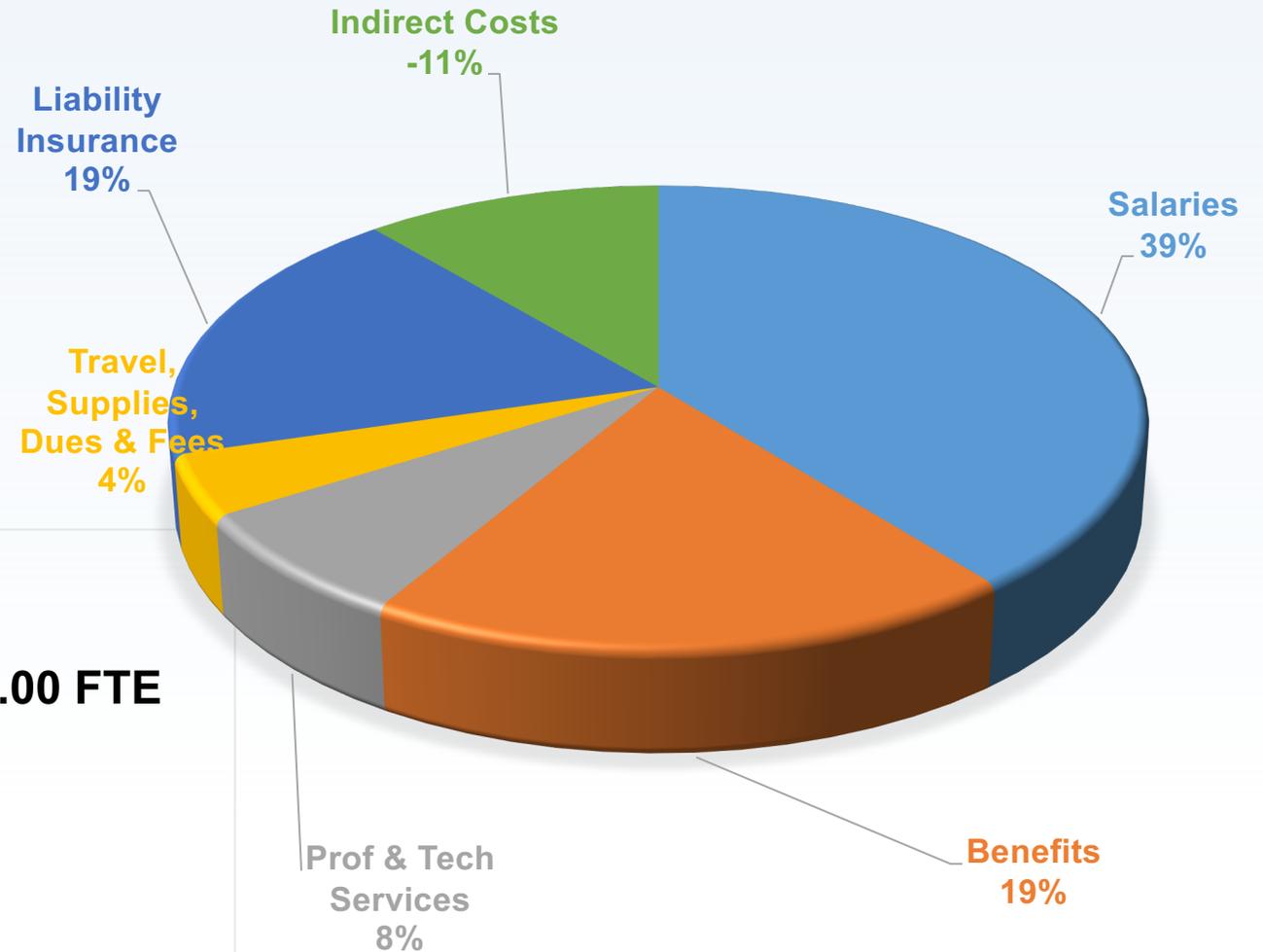
Academic and athletic school sponsored student activities.



FY22 Budget	\$1,608,895
Salaries	\$ 178,274 – 1 FTE & EDCs
Benefits	\$ 51,685
Travel, supplies, dues & fees	\$ 1,378,936

Administrative Services

Managing and conducting the fiscal operations of the school district including financial accounting, budgeting, purchasing, receiving, disbursements, payroll, and auditing.



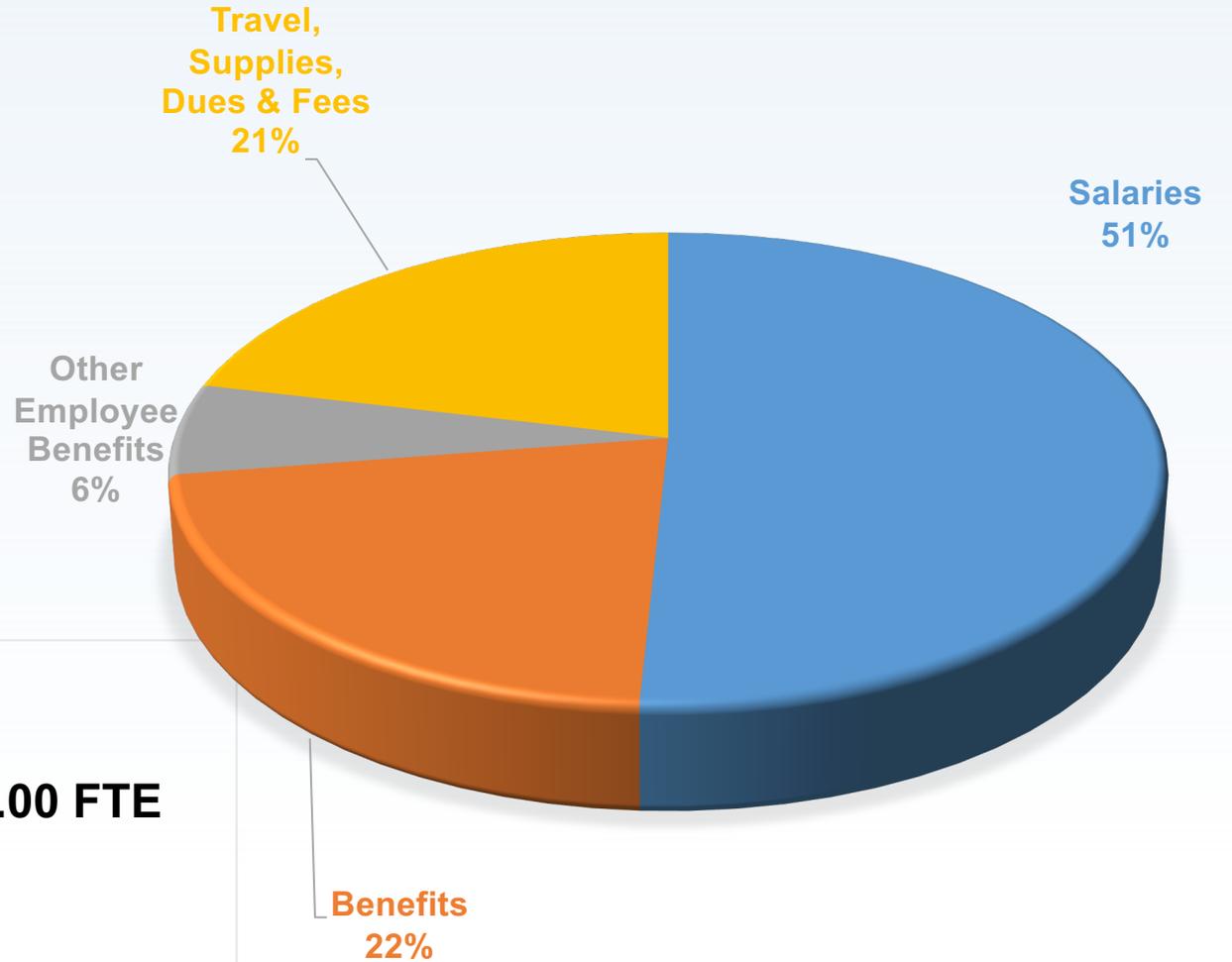
FY22 Budget

\$1,559,350

Salaries	\$ 788,852	– 8.00 FTE
Benefits	\$ 387,498	
Professional & Tech Services	\$ 152,200	
Travel, Supplies, dues & fees	\$ 86,000	
Liability Insurance	\$ 369,799	
Indirect Costs	(\$ 225,000)	

Human Resources

Conducting human resource activities with employee recruiting and personnel management.



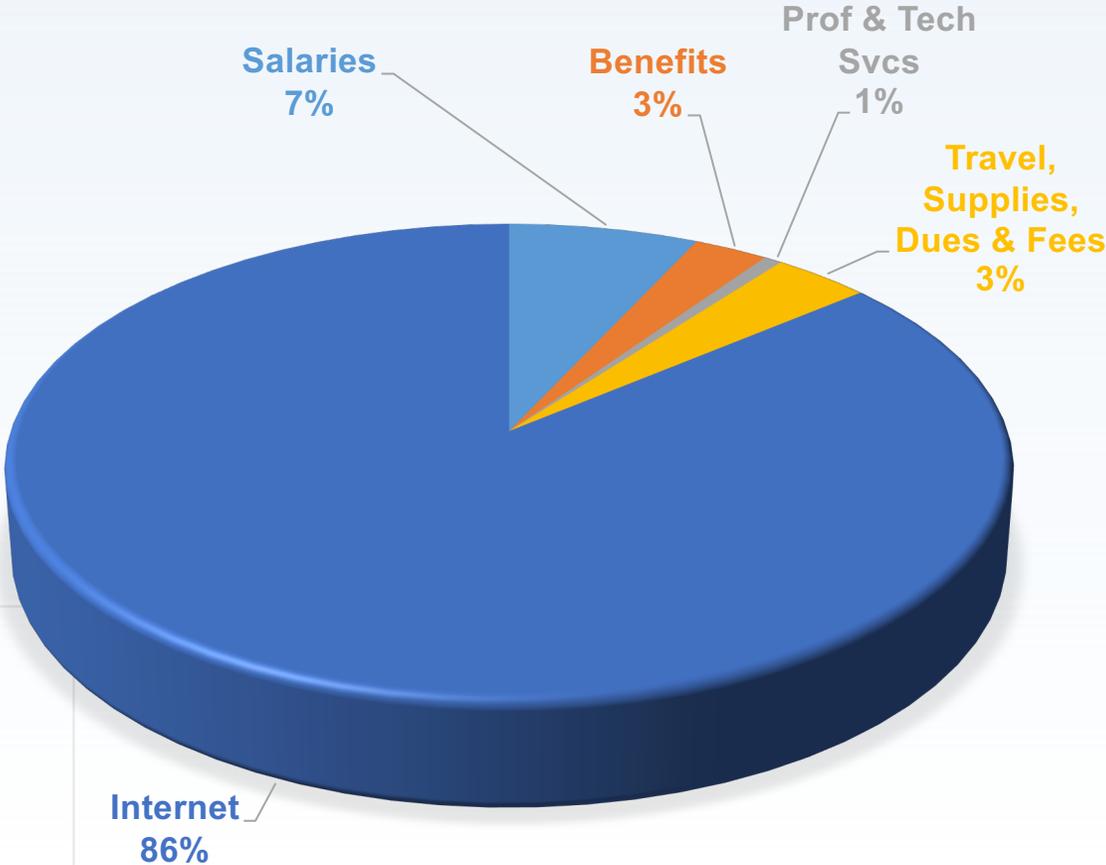
FY22 Budget

\$880,345

Salaries	\$ 447,329 – 4.00 FTE
Benefits	\$ 191,016
Other Employee Benefits	\$ 55,000
Travel, supplies, dues & fees	\$ 187,000

Technology

Support infrastructure and educational technology in the district. This includes internet, communications, and electronic devices. 90% of our internet costs are reimbursed through E-Rate.



FY22 Budget	\$8,910,358
Salaries	\$ 617,636 – 5 FTE
Benefits	\$ 242,530
Professional & Tech Services	\$ 59,000
Travel, supplies, dues & fees	\$ 320,000
Internet	\$ 7,671,192

Property Services

Keep our buildings open, safe, and ready for use while also maintaining equipment. This budget includes the director of operations, maintenance staff, custodial staff, and costs for supplies and services.

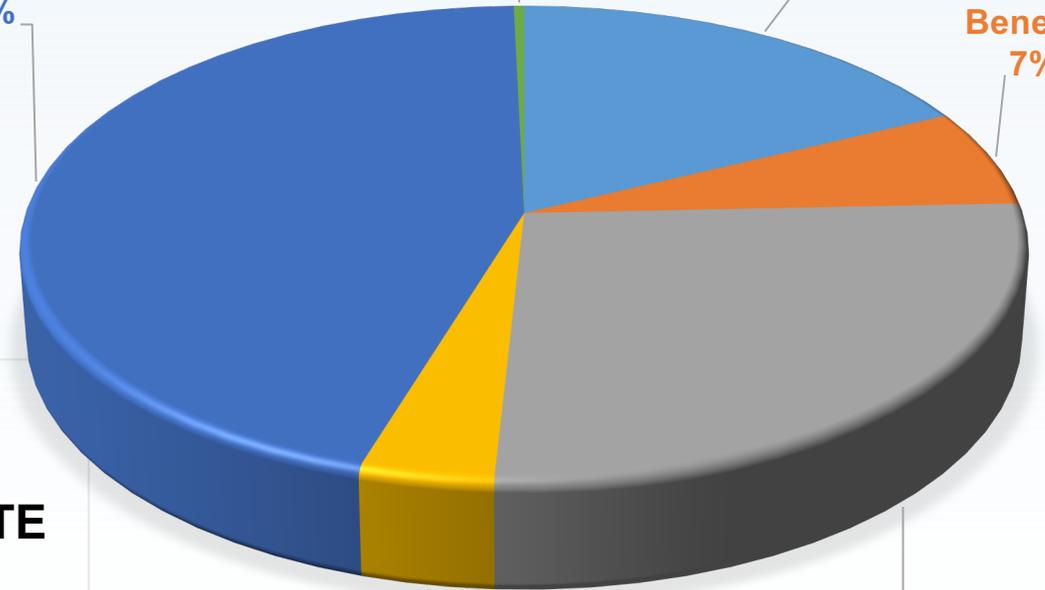


Travel,
Supplies,
Dues & Fees
45%

Equipment
0%

Salaries
18%

Benefits
7%



FY22 Budget

\$7,294,681

Salaries	\$ 1,293,753 – 10.60 FTE
Benefits	\$ 481,493
Professional & Tech Services	\$ 1,933,474
Utilities	\$ 282,905
Travel, supplies, dues & fees	\$ 3,275,306
Equipment	\$ 27,750

Prof & Tech
Svcs
26%

Utilities
4%

Balancing the FY22 Budget



FY22 General Fund Budget

REVENUE	
Other Local Revenue	\$700,000
Earnings on Investments	\$2,000
Borough Appropriation	\$4,151,951
E-Rate Program	\$6,860,873
State Foundation	\$37,660,081
Other State Revenue	\$273,143
TRS On-Behalf	\$3,191,942
PERS On-Behalf	\$611,444
Impact Aid Program	\$6,858,607
TOTAL:	\$60,310,041

EXPENDITURES	
Salaries & Benefits	\$38,995,341
Professional & Technical Services	\$3,357,817
Travel	\$1,827,136
Utilities	\$12,363,177
Other Purchased Services	\$2,398,430
Property & Liability Insurance	\$953,675
Supplies, Materials & Media	\$1,502,469
Tuition, Dues & Fees & Equipment	241,109
Indirect Cost Recovery	(\$225,000)
TOTAL:	\$61,414,154

TRANSFERS OUT	
Food Service Fund	\$1,000,000
Alaska Technical Center	\$900,000
Teacher Housing Fund	\$450,000
Special Rev Fund-transportation	\$45,000
TOTAL:	\$2,395,000

EXPENSE OVER REVENUE	
Deficit	\$3,499,113

The purpose of this Budget Worksession is to Balance our FY22 Operating Budget

Possible actions to balance the FY22 Operating Budget

This is a list of ideas generated and reviewed by the District's Administrative Leadership Team.

- Eliminate Pre-K
 - \$1,034,619 in General Fund & Grant Funds
- Eliminate a portion of Food Service
 - Breakfast seconds- \$125,000 General Fund
- Reduce the Student Activities Budget
 - \$450,000



If the above actions are taken, we would still need to reduce the budget by roughly \$2.5 million:

- Use of Fund Balance
- Transfer from Capital Improvement Funds
- Other reductions with Direction from the Board

Pre-Kindergarten

Agenda

- Benefits of Pre-K Programs
- NWABSD Data
- NWABSD Cost
- Questions



National Research Expected Pre-Kindergarten Program Benefits

- Pre-kindergarten refers to programs that provide a year of education prior to entry into kindergarten.
- Social and health benefits for students that attend
 - Had fewer teenage pregnancies
 - Were more likely to have graduated from high school
 - Were more likely to hold a job and have higher earnings
 - Committed fewer crimes
 - Owned their own home and car



The Perry Project was conducted from 1962–1967, but led to a longitudinal documentary as we continue to follow the Perry Preschool participants throughout their life.

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National Research Expected Pre-Kindergarten Program Benefits

- Research suggest there is no significant academic benefit to Pre-K programs¹
- Preschool programs must be high quality to reach an effect size of .28 which is considered less than a year's worth of academic growth but higher than developmental growth.²
- Pre-school with at-risk students (i.e. ELF Program & Child Find Programing) having early interventions with preschool-aged children has a greater effect size at .58 which is considered more than a year's academic growth.² **Children at risk of developmental or behavioral disabilities will continue to be serviced in our region regardless of the Pre-K program status.**

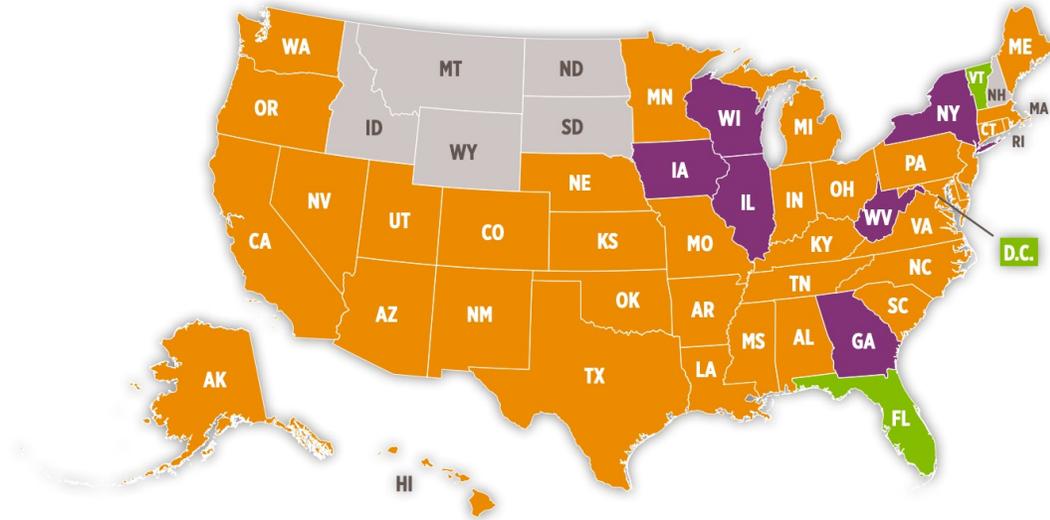


1. "Early childhood education yields big benefits — just not the ones you think". Kelsey Piper. Oct 16, 2018, 9:00am EDT. <https://www.vox.com/future-perfect/2018/10/16/17928164/early-childhood-education-doesnt-teach-kids-fund-it>

2. Corwin Visible Learning MetaX. Global Research Database. <https://www.visiblelearningmetax.com/Influences>

Pre-K Programs Across the Country

- FULLY UNIVERSAL PRE-K
- MOSTLY UNIVERSAL PRE-K
- NON-UNIVERSAL, STATE-FUNDED PRE-K
- NO STATE-FUNDED PRE-K

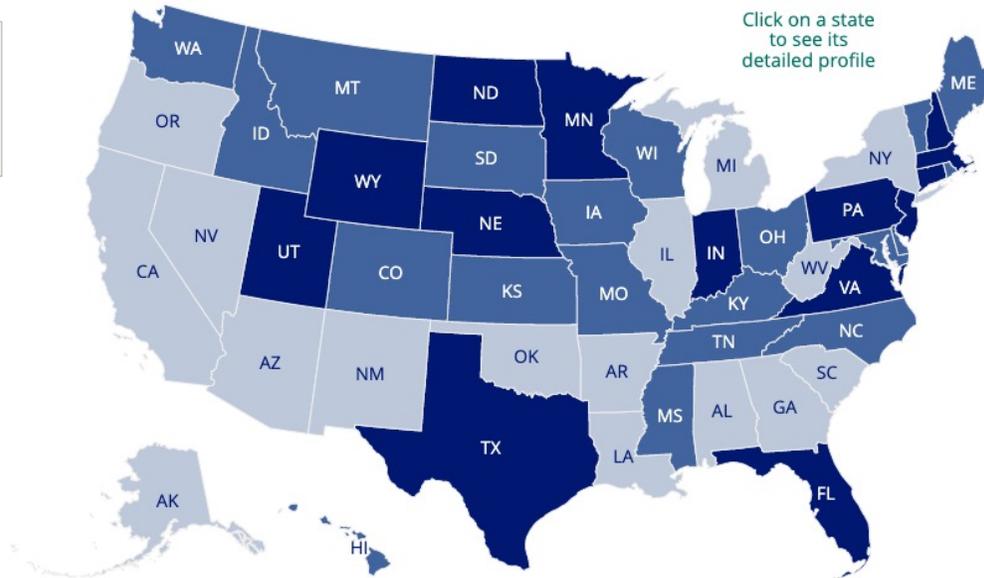


Funding vs. Academic Achievement

There is no correlation between funding Pre-K programs and long-term academic achievement.



NAEP 4th Grade Math



State Performance Compared to the Nation: Data Table

The Nation's Report Card.

<https://www.nationsreportcard.gov/profiles/stateprofile?chart=1&sub=MAT&sj=&sfj=NP&st=MN&year=2019R3>

How States Fund Pre-K. E. Parker, L. Diffey, B. Atchison. Feb 2018. https://www.ecs.org/wp-content/uploads/How-States-Fund-Pre-K_A-Primer-for-Policymakers.pdf

NWABSD Data for Pre-K

- 106 currently enrolled
- Attendance rates
 - 19-20 – 80.15%
 - 18-19 – 79.61%
 - 17-18 – 80.24%
 - 16-17 – 83.75%
 - 15-16 – 82.44%

Pre-K has the lowest attendance rate of any grade in our region.



- 2019-2020 3rd Grade MAP scores

Current 3 rd grade historical PK enrollment	# of students	Reading Percentile
Enrolled Full Year PK	117	17.9
Enrolled Partial Year PK	27	18.8
Not Enrolled in PK	13	32.5

Students that did not attend Pre-K scored nearly 2x better than students enrolled for a full Pre-K year.

NWABSD Cost for Pre-K

- If Pre-K is kept \$463,359 additional will be needed
- If Pre-K is not kept \$1,034,619 total savings
 - \$605,000 – Estimated salaries in grants
 - \$429,619 – General Fund



Food Service

The NWABSD Food Service Program provides free nutritious meals through the National School Lunch Program to all students. Foods served through the National School Lunch and School Breakfast Programs will comply with nutrition standards established by the U.S. Department of Agriculture. The meal count and cost estimate below shows the breakdown of costs estimated for FY22.



FY22 Meal Costs:

Breakfast- \$4.53
 Seconds- \$3.00
 Lunch- \$8.37

Meal Count and Cost Estimate- FY22			
	Breakfast	Breakfast Seconds	Lunch
August/September	21253	7084	53530
October	15745	5248	36487
November	15537	4781	1884
December	10388	3462	24408
January	13487	4495	36092
February	15282	5094	25399
March	15282	5094	25399
April/May	19103	6367	31753
	126076	41624	234952
	\$ 571,124.28	\$ 124,872.00	\$ 1,966,548.24
State Reimbursed	\$ 354,097.05	\$ -	\$ 1,219,259.91
Cost to District	\$ 217,027.23	\$ 124,872.00	\$ 747,288.33

Student Activities

The NWABSD Student Activities Program provides our students with

Student Travel Budget reduction

FY21 BUDGET	FY22 BUDGET	CHANGE
\$1,142,198.32	\$692,198.32	(\$450,000.00)

Example: 19-20	Budget	Weekends
1A/3A Cross Country	\$200,000	3 Invitationals, Regions, State
3A Volleyball	\$30,000	6 events, Regions, State
3A Wrestling	\$50,000	6 events, Regions @ OME, State
1A M6 VBALL	\$150,000	4 weekends, Regions, State
1A Wrestling	\$100,000	4 weekends, Regions @ OME, State
1A Basketball	\$300,000	7 weekends, Regions, State
3A Basketball	\$150,000	7 weekends, Regions @ ANC, State
MS Basketball	\$50,000	District MS Championships
NYO	\$60,000	District Meet, State Meet
Total:	\$1,090,000	

Option A) Reduction in HS Events

21-22	Budget	Weekends
1A/3A Cross Country	\$130,000	1 Invitational, Regions, State
3A Volleyball	\$20,000	2 events, Regions @ BRW, State
3A Wrestling	\$30,000	2 events, Regions @ OME, State
1A M6 VBALL	\$75,000	2 weekends, Regions, State
1A Wrestling	\$50,000	2 weekends, Regions @ OME, State
1A Basketball	\$200,000	3 weekends, Regions, State
3A Basketball	\$75,000	3 weekends, Regions @ TBD, State
MS Basketball	\$50,000	District MS Championships
NYO	\$60,000	District Meet, State Meet
Total:	\$690,000	

Student Activities Cont.

Option B) Reduction in Programs: EL-HS XC, 1A WRES, MS BBALL

21-22	Budget	Weekends
1A/3A Cross Country	\$0	CUT
3A Volleyball	\$30,000	6 events, Regions @ BRW, State
3A Wrestling	\$50,000	6 events, Regions @ OME, State
1A M6 VBALL	\$150,000	4 weekends, Regions, State
1A Wrestling	\$0	CUT
1A Basketball	\$300,000	7 weekends, Regions, State
3A Basketball	\$150,000	7 weekends, Regions @ ANC, State
MS Basketball	\$0	CUT
NYO	\$60,000	District Meet, State Meet
Total:	\$740,000	

***If we reduced reduce regions & state sponsored from 12 players to 8 players is that it will make up \$50,000 more for a total of \$690,000.*

Option C) Reduction in Programs & Weekends Select Combination of Option A & Option B

21-22	Budget	Weekends
1A/3A Cross Country	\$200,000	3 Invitationals, Regions, State
3A Volleyball	\$30,000	6 events, Regions, State
3A Wrestling	\$50,000	6 events, Regions @ OME, State
1A M6 VBALL	\$150,000	4 weekends, Regions, State
1A Wrestling	\$100,000	4 weekends, Regions @ OME, State
1A Basketball	\$300,000	7 weekends, Regions, State
3A Basketball	\$150,000	7 weekends, Regions @ ANC, State
MS Basketball	\$50,000	District MS Championships
NYO	\$60,000	District Meet, State Meet
Total:	\$1,090,000	

Notes To Keep In Mind:

**Average weekend is \$30,000-\$40,000 for 1A & 3A combined.

**We currently sponsor 12 players, 2 chaperones for regions & state travel. A reduction to 8 players will make up at least \$50,000 over the course of the year due to less charters needed and average cost for state travel is \$1,000/person.

Alaska Technical Center Historical Budget Information

GENERAL FUND	FY17	FY18	FY19	FY20	FY21- Budget
220 Fund Expenditures- ATC*	\$ 583,757.62	\$ 526,815.13	\$ 358,599.55	\$ 272,285.86	\$ 460,000.00
100 Fund Expenditures- Salaries	\$ 179,623.45	\$ 184,223.11	\$ 203,051.19	\$ 199,793.02	-0-
100 Fund Expenditures- ATC Utilities	\$ 284,536.36	\$ 251,886.59	\$ 299,943.70	\$ 267,758.53	\$ 237,900.00
	\$ 1,047,917.43	\$ 962,924.83	\$ 861,594.44	\$ 739,837.41	\$ 697,900.00
REVENUE-	\$ (627,135.86)	\$ (771,223.98)	\$ (560,789.74)	\$ (323,403.18)	YTD \$ (50,118.16)
(Tuition, Food Service, Facilities Rental, Dorm, Local Revenue)					
SUPPLEMENTED BY GENERAL FUND:	\$ 420,781.57	\$ 191,700.85	\$ 300,804.70	\$ 416,434.23	\$ 647,781.84
* Expenditures do not include labor costs of School District employees (Maintenance, Technology, Business Office, Administration)					

ATC Historical Grant Information

ATC GRANT FUNDS-	FY17	FY18	FY19	FY20	FY21
222 T.V.E.P Fund Budget-	\$ 1,196,000.00	\$ 1,077,000.00	\$ 985,300.00	\$ 1,123,800.00	\$ 1,089,300.00
Expenditures	\$ 1,083,947.03	\$ 1,001,623.21	\$ 927,766.39	\$ 902,875.93	\$ -
Revenue from State	\$ (1,083,947.03)	\$ (1,001,623.21)	\$ (927,766.39)	\$ (902,875.93)	\$ -
Transfer from General Fund to cover	\$ -	\$ -	\$ -	\$ -	\$ -
224 Construction Academy Fund Budget-	\$ -	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Expenditures	\$ -	\$ 139,212.25	\$ 145,746.70	\$ 87,244.88	\$ -
Revenue from State	\$ -	\$ (139,212.25)	\$ (145,746.70)	\$ (87,244.88)	\$ -
Transfer from General Fund to cover	\$ -	\$ -	\$ -	\$ -	\$ -
225 Star NW Magnet School Fund Budget-	\$ 746,782.17	\$ 790,182.58	\$ 908,050.75	\$ 655,208.00	\$ 663,360.00
Expenditures	\$ 834,074.49	\$ 901,817.80	\$ 650,958.66	\$ 655,058.78	\$ 283,189.88
Revenue from State	\$ (336,000.00)	\$ (901,817.80)	\$ (650,958.66)	\$ (654,899.16)	\$ (131,889.28)
Transfer from other funds to cover	\$ 498,074.49	\$ -	\$ -	\$ 159.62	\$ 151,300.60

ATC Historical Grant Information Cont.

ATC GRANT FUNDS-	FY17	FY18	FY19	FY20	FY21
230 S.T.E.P Fund Budget-	\$ -	\$ 144,262.00	\$ 104,331.00	\$ 85,000.00	\$ 63,750.00
Expenditures	\$ -	\$ 143,930.55	\$ 72,381.78	\$ 49,097.38	\$ -
Revenue from State	\$ -	\$ (143,930.55)	\$ (67,941.78)	\$ (49,097.38)	\$ -
Transfer from General Fund to cover-	\$ -	\$ -	\$ 4,440.00	\$ -	\$ -
300 Adult Basic Education Fund Budget-	\$ 134,465.00	\$ 138,850.00	\$ 136,096.00	\$ 152,466.73	\$ 144,662.14
Expenditures	\$ 133,109.21	\$ 132,666.56	\$ 136,096.00	\$ 102,746.46	\$ -
Revenue from Federal Source	\$ (133,109.21)	\$ (132,666.56)	\$ (136,096.00)	\$ (102,746.46)	\$ -
Transfer from General Fund to cover-	\$ -	\$ -	\$ -	\$ -	\$ -
371 ABE/GED Maniilaq Fund Budget-	\$ 97,010.81	\$ 107,169.32	\$ 105,994.01	\$ 78,093.92	\$ 99,203.66
Expenditures	\$ 46,220.75	\$ 71,175.31	\$ 64,056.41	\$ 48,890.26	\$ -
Revenue from Federal Source	\$ (46,220.75)	\$ (71,175.31)	\$ (64,056.41)	\$ (48,890.26)	\$ -
Transfer from General Fund to cover-	\$ -	\$ -	\$ -	\$ -	\$ -

Questions/Discussion.....

