

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

ENGAGED IN LEARNING. PREPARED FOR LIFE.



FY26 BUDGET BOOK

PREPARED BY:
KRISTA COWLEY, CHIEF FINANCIAL OFFICER

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INTRODUCTION

June 16, 2025

Members of the Board of Education
Kodiak Island Borough, Alaska

The FY26 Budget is presented for review by the Kodiak Island Borough School District Board of Education and all other interested parties. The budget document and the audited financial statements are the two primary publications that communicate the District's financial position and plans for spending.

The Finance Department continues to work to improve budget documents to provide the best information possible for the Board and the public. In following the Meritorious Budget Award (MBA) program criteria, established by the Association of School Business Officials International, we feel that this document provides a comprehensive representation of the FY26 Budget. The presented budget includes an introductory, organizational, financial, and informational section. Each major section provides readers with critical information to better understand the budget.

ORGANIZATIONAL COMPONENT

The Kodiak Island Borough lies at the western border of the Gulf of Alaska, approximately 40 miles south of the Kenai Peninsula. Kodiak Island is the largest island in Alaska and the second largest in the United States. About two-thirds of the Borough lies in the Kodiak archipelago with the remaining third on the Alaska Peninsula, across the Shelikof Strait from Kodiak Island. The Shelikof Strait is only 20 miles wide in places. The Borough encompasses 7,130 square miles, making it slightly smaller than the State of Massachusetts. The Kodiak Island Borough serves a population of 12,565.

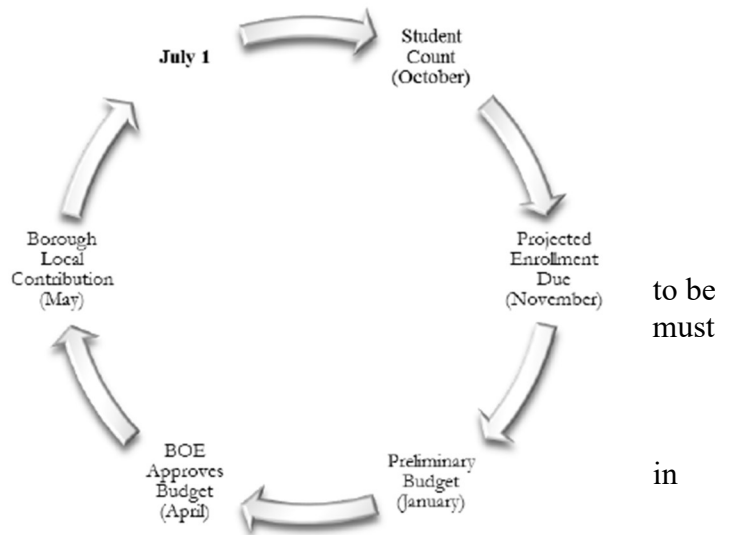
The Borough was incorporated on September 30, 1963, as a Second Class Borough by Chapter 146 Sessions, Laws of Alaska 1961, as amended. The powers granted to the Borough include area-wide powers. Area-wide powers are health, education, assessment, and collection of taxes for both the Borough and cities within the Borough, planning and zoning, and general administrative services. Non area-wide powers include parks and recreation, economic development, solid waste disposal, and animal control. Service districts within the Kodiak Island Borough provide fire protection, road maintenance and construction, and street lighting. A Mayor/Manager form of government governs the Borough. The Mayor is elected at large while the Borough Assembly appoints the Manager. The Assembly is composed of seven members who are elected at-large. *(Source: Kodiak Island Borough 2023 Comprehensive Annual Financial Report)*

The Kodiak Island Borough School District (KIBSD) operates a public school system under an elected school board, as permitted by Alaska State Statutes 14.14.060 and 29.35.160. Alaska Statute, Title 29, and Section 33.050, to establish, maintain, and operate a system of public schools on an area-wide basis, require KIBSD.

BUDGET PROCESS

The budget development process for the subsequent year is based on the District's Strategic Plan. The Strategic Plan was adopted in 2023 by the Board of Education. Additionally, stakeholders within the Kodiak Island Borough take part in various school-based and community meetings. These strategy sessions are grounded on a comprehensive needs assessment. The District's needs assessment incorporates qualitative and quantitative data taken from both formal and informal measures. Data from this needs assessment is paired with the school and district-wide plans to come up with a starting point for further development and/or revision of strategic initiatives. This activity and input from various stakeholders highlight the continuous improvement component for the District's annual budget.

In early fall, a proposed budget is presented to the Board of Education. The proposed budget is set by projected enrollment figures for the subsequent year. Based on the projected enrollment, administration determines what resources will be available to fund education and meet the needs of the community. From early fall through March, several budget hearings are held for further community input. In March/April, the School Board approves the budget presented to the Borough Assembly. The Borough approve an annual appropriation to KIBSD within thirty (30) days per AS 14.14.060. If the local appropriation is different than the amount of requested funding, the school board will take action June to approve an adjusted budget before it is submitted to the Alaska Department of Education and Early Development.



The budget is due to DEED by July 15

Relevant Statute

Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; finances and buildings. (c) Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available; the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

Relevant Borough Code KIB Code Sec. 3.15.030 (b)

The school district shall submit to the manager the proposed budget and local support requirements for the school by the thirtieth of April so the major funding can be incorporated into the borough budget and budget message.

Relevant Policy Budget: BP 3100

The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget, which is compatible with District goals and objectives.

The District budget shall be prepared annually with the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.

In order to receive public input early in the budget preparation process, members of the community and staff shall review the proposed budget at regular intervals during its preparation and shall report on its findings and recommendations to the Board.

PROJECTED ENROLLMENT

As required by statute, the District submitted the projected student enrollment for the FY26 school year to DEED by November 5, 2024. The following information compiled:

November 2024 the FY26 enrollment was calculated by:

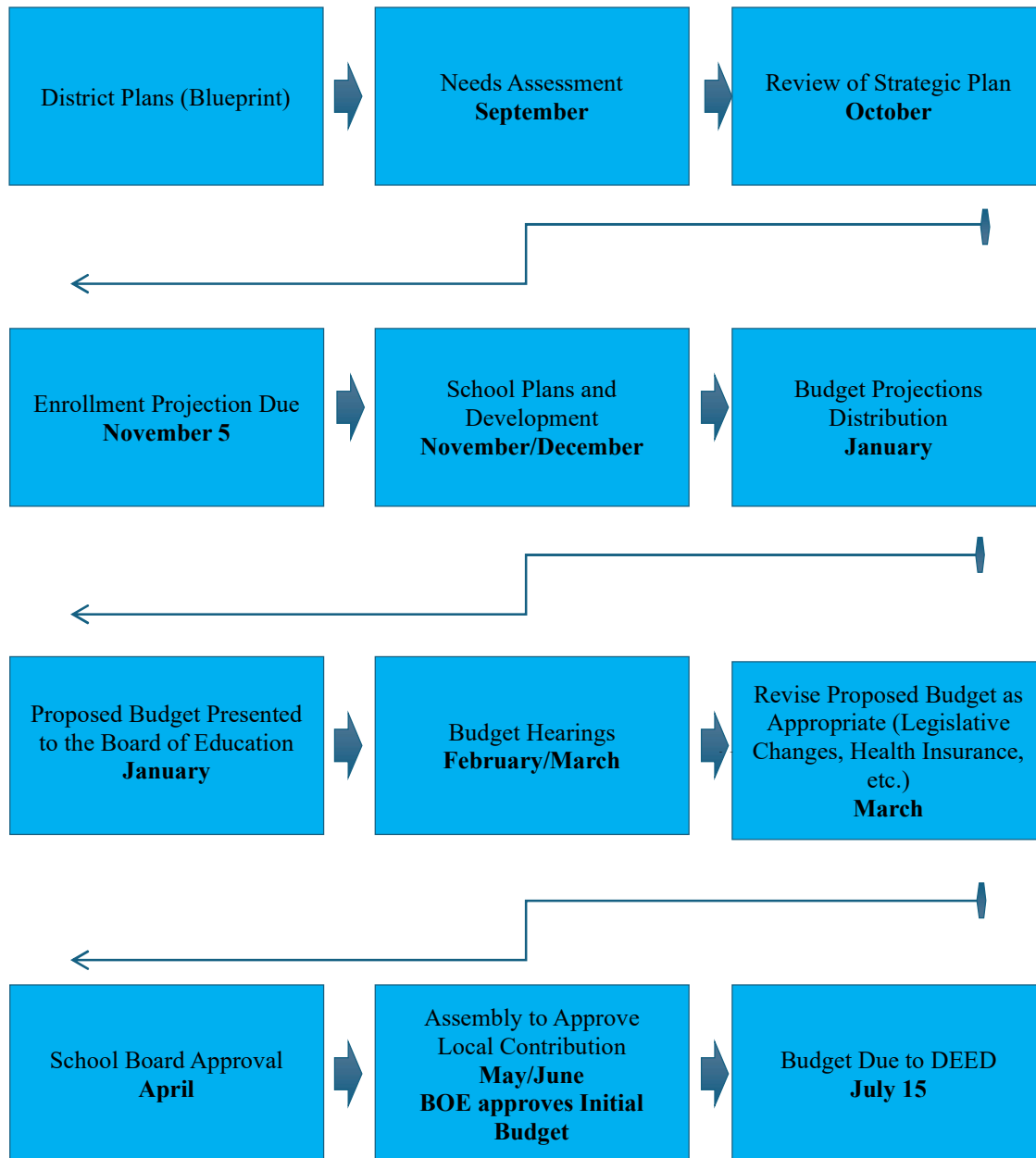
- ✓ 97.5% Cohort Survival
- ✓ Incoming kindergarten students (Based on a 5-year average)
- ✓ Graduating seniors
- ✓ Students moving to the next grade level

Note: The method used for the high school is different from that of the middle school. Incoming students at KMS represent the sum of fifth graders at town elementary schools, again, assuming 97.5% cohort survival. KHS, on the other hand, uses a 3-year average based on the premise that the two private schools in Kodiak serve grades K-8. Therefore, those graduating eighth graders also feed into KHS.

The total projected ADM submitted to the state in November 2024 was 1,737.

ANNUAL TIMELINE

The Board of Education and school district administrators begin the budget process in September of each year for the upcoming school year. The annual timeline for the budget process is captured in the diagram below.



BUDGET DEVELOPMENT

The following meetings were presented to the School Board:

- December 7, 2024: Board Retreat where initial revenue was projected at 5.7% decline submitted in OASIS. The Board requested the FY26 Budget be developed on the historical 3.5% decline. Closing a school and stratification were discussed.
- December 9, 2024: Regular Meeting where the Board requested Administration to present school closure scenarios.
- January 7, 2025: Work Session where school closure scenarios were discussed
- January 13, 2025: Town Hall Meeting to get public input on school closure and stratification
- January 16, 2025: Budget Retreat to discuss the school closure options, fund balance, Borough funding, and insurance.
- January 20, 2025: Regular Meeting - Elementary school consolidation discussion and plan presented; Tenured contracts approved; SPED non-tenured contracts approved
- January 22, 2025: Special Meeting - Vote to consolidate into K-3 Primary at East, 4-5 Intermediate at Main, and K-5 at Peterson with closure of North Star Elementary
- February 3, 2025: Work Session where the Board reviewed the 5-year average of Insurance Liability account, and requested to move forward non-tenured contracts at February 13 Special Meeting. Additionally, the Board reviewed additional ways to find savings, and requested FY26 Budget be created on a \$340 BSA increase.
- February 13, 2025: Special Meeting - Administration provided a deep-dive informational session on Salaries and Benefits (the 300 line items). The Board approved FY26 non-tenured and administration contracts.
- February 17, 2025: Regular Meeting to review the FY25 cut and one-time funded positions, and review the FY26 Preliminary Revenue and Expenditures, where the Board confirmed the FY26 Budget be developed on a \$340 BSA increase
- February 26, 2025: Special Work Session to discuss the FY26 Preliminary Budget and Reconfiguration
- March 12, 2025: Joint Work Session with KIB/KIBSD budget presentation.
- April 7, 2025: Reviewed and discussed FY26 Preliminary Revenue and Expenditures.
- April 21, 2025: Approval of Preliminary FY26 Budget and public hearing
- May 29, 2025: KIB approved Resolution FY2026-01 in the amount of \$12,979,556.50.
- June 16, 2025: Presents FY26 Budget to BOE for adoption in the amount of \$50,796,789.31

KIBSD transmitted the approved FY26 Budget to the KIB Manager on April 30, 2025, per AS 14.14.060 (c).

KIBSD STRATEGIC PLAN 2023-2028

The strategic plan was developed through a committee process. The Strategic Planning Committee was comprised of a wide variety of stakeholders, including parents, teachers, staff, administrators, and community members. The committee met over 5 meetings and engaged in meaningful consensus building activities to develop this strategic plan.

The committee met over five days and conducted a S.W.O.T. Analysis, developed the mission, vision, and value statements, and the district priorities in four focus areas.

Once the Board of Education adopts the strategic plan, KIBSD leadership will develop actionable goals on a yearly basis. The accomplishments of the goals will be shared with KIBSD stakeholders through Board of Education updates at regularly scheduled meetings and posted to the district website.

The Strategic Planning Committee

Facilitators: Dr. Jerry Covey, Sean Dusek

Superintendent: Dr. Cyndy Mika

- | | | |
|-----------------------|-------------------------|-------------------|
| • Codi Allen | • Diane Doucette-Cooney | • Kailey McNeil |
| • Lindsay Avery-Eaton | • Faith Flerchinger | • Brandy Nelson |
| • Peggy Azuyak | • Colleen Ford | • Bliss Peterson |
| • Matt Bieber | • Aaron Griffin | • Sarah Powers |
| • Amy Butts | • Angie Hietala | • Jim Pryor |
| • Jay Celli | • Lindsay Hilsinger | • Kim Saunders |
| • Danica Clarion | • Susan Jeffrey | • Hanna Sholl |
| • Genevieve Cook | • Dorinda Kwan | • Steven Smith |
| • Tracy Craig | • Angela Kraemer | • Katrina Stewart |
| | • Danae McKinney | • Kerri Zelenak |

KIBSD Philosophy of Education

The Kodiak Island Borough School District has a compelling obligation to be responsive to the needs of our community and society. The members of the Kodiak Island Borough School District Governing Board of Education establish policy, hire personnel, develop annual budgets, and plan facilities needed to implement a successful public-school program. The Kodiak Island Borough School District respects the educational right of each student and is charged with providing the best possible cost-effective program for all students. Our emphasis is placed on excellence that seeks to instill a desire to keep learning, to be self-motivated and self-disciplined and to believe in one's self-worth.

KIBSD Beliefs

1. The first and foremost consideration of the educational process is the student.
2. The educational environment must be caring, healthy, safe, non-disruptive, and nonbiased.
3. The school is an integral part of the community, and the community is an integral part of the school.
4. All students are capable of learning and must have the opportunity to learn.
5. Families are their children's primary teachers and must be actively involved in education.
6. The educational process must value and respect human diversity and the multicultural communities it serves.
7. Our communities must be active in educational funding and spending.
8. Excellence in schools must be developed through high standards and high expectations.
9. Students must demonstrate achievement of District-approved standards to graduate.
10. Students need opportunities to experience success and to build self-esteem.
11. Success of students is measured in a variety of ways.

Mission Statement

Engage and empower all students for growth and success.

Vision Statement

Ensure all learners are safe, seen, and supported.

Value Statements

In KIBSD we value:

- having integrity.
- being accountable.
- being collaborative.
- being fair and unbiased.
- being inclusive.
- being innovative.
- being respectful.

Brand

Engaged in Learning. Prepared for Life.

Strategic Plan Focus and Priorities

Focus

1. Teaching and Learning
2. Community Engagement
3. Human Capital
4. Fiscal Health and Sustainability

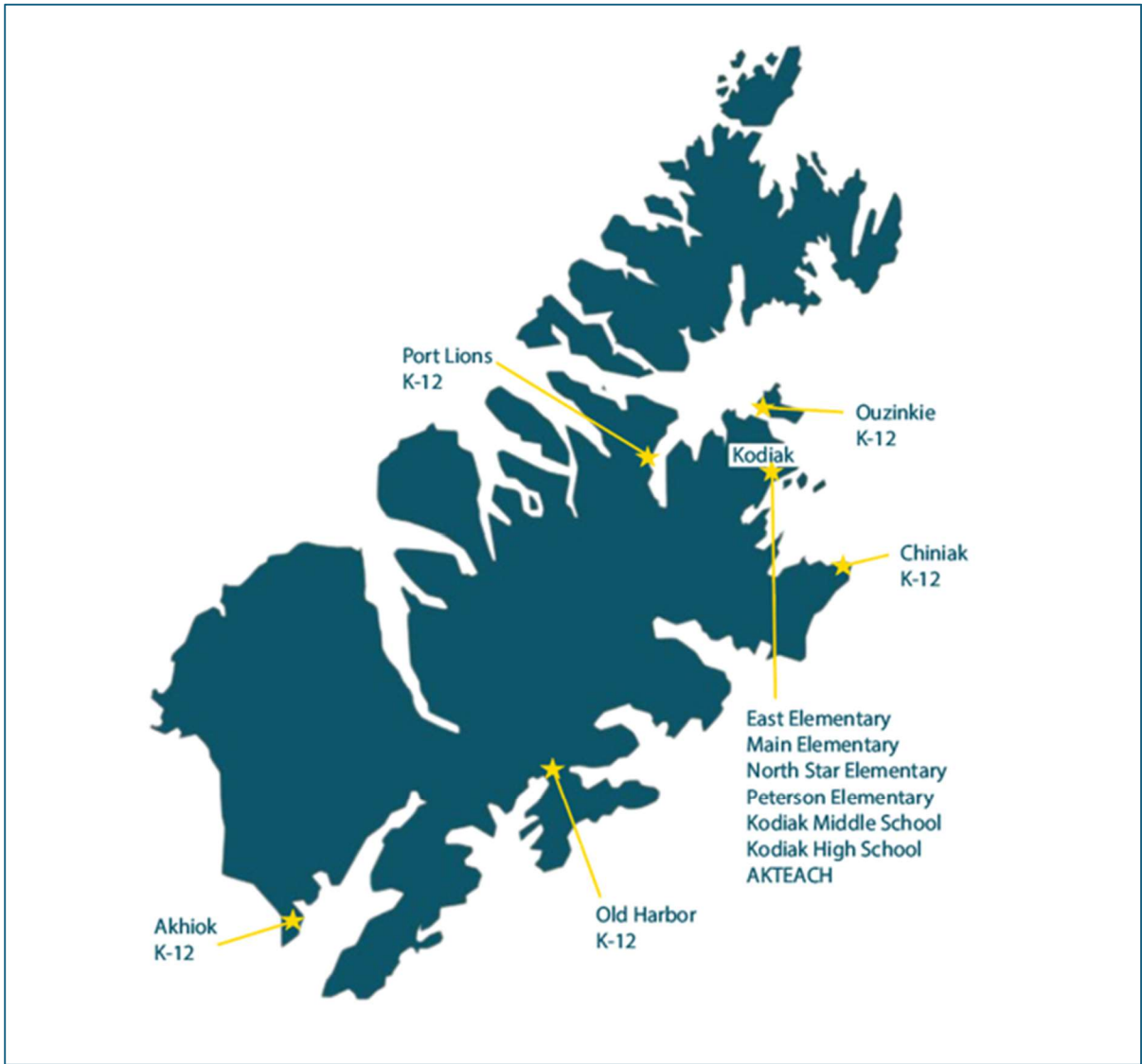
Priorities

| Teaching and Learning | Community Engagement | Human Capital | Fiscal Health and Sustainability |
|---|--|--|--|
| <ul style="list-style-type: none"> We will provide, guide, and ensure a robust, standards-based curriculum with focused, individual advancement. We will provide equitable, high-quality instruction that enables students to develop literacy and reach grade-level proficiency. We will provide student-centered, culturally responsive learning experiences that develop the whole child. | <ul style="list-style-type: none"> We will partner with community organizations and leaders to provide unique learning experiences for all students. We will communicate frequently, proactively, and transparently with students, families, employers, and the community through various modes. | <ul style="list-style-type: none"> We will recruit, support, and retain staff through quality training and professional development, avenues for meaningful input, mentorship, and collaboration. We will create healthy school communities focused on shared leadership and shared success while meeting the needs of staff in their various environments and settings. | <ul style="list-style-type: none"> We will continuously seek potential sources for funding and use available resources to bridge fiscal gaps. We will prioritize needs and allocate resources to programs and initiatives that have significant impact on student success. |

Definitions

- Robust = well-rounded and rigorous, including arts, languages, cultures, etc. as well as strong core curricular content
- Standards-based = aligned to and at the level of Alaska state standards for grade levels and content areas
- Curriculum = a roadmap for instruction. Curriculum is aligned to Alaska state standards and will reference instructional resources, assessments, and other materials to support the instruction and delivery of the curriculum. It is a written document, not the instructional resource, program, or textbook.
- Equitable = ensuring that all students have access to high-quality instruction while meeting students' individual needs. Equitable is not a synonym for "same," as different students have different needs, but all students deserve high-quality instruction regardless of circumstance or location.

SCHOOLS/DEPARTMENT



Town Schools

East Elementary
Main Elementary
North Star Elementary – Closed
Peterson Elementary

Kodiak High School
Kodiak Middle School
AKTEACH – Homeschool

Rural Schools

Akhiok K-12
Chiniak K-12
Danger Bay K-12 – Closed
Karluk K-12 – Closed

Larsen Bay K-12 – Closed
Old Harbor K-12
Ouzinkie K-12
Port Lions K-12

DEPARTMENTS

The Office of the Superintendent

The Superintendent is the Chief Executive Officer and Educational Leader of the District. He/she executes all School Board decisions and is accountable to the Board for managing the schools in accordance with the Boards' policies. He/she informs the Board about school programs, practices, problems, and provides professional advice on items requiring Board action.

Office of the Assistant Superintendent

The Assistant Superintendent is the Superintendent's designee for Chief Administration of the schools. The Assistant Superintendent is a primary point of contact for matters involving labor relations.

Human Resource Department

The Human Resource Department assists in the processing of new hire/transfer/position changes/resignations for over 500 employees including substitutes. Initial salary placement, salary movement, and issuance of contracts for all certified staff

Office of Instruction and Assessment

The Office of Instructional Services manages curriculum review for all content areas and coordinates professional development opportunities for all faculty and staff members. Members of the department also work one-on-one and in large groups with educators across the District to refine instruction and implement curricular programs and strategies. This department also oversees assessment.

Finance Department

The Finance Department is responsible for all functions of the District's financial operations including accounting, payroll, accounts payable, accounts receivable, risk management, employee benefits, fiscal audits and reports, budgeting, enrollment reporting, cash management, student activity accounting, and other fiduciary funds. Additionally, the Finance Department is responsible for Food Service and Pupil Transportation.

Maintenance & Operations Department

The Maintenance & Operations Department is responsible for the District's maintenance of buildings and custodial services, covering 600,000 square feet within 11 different facilities around the island.

Technology Services Department

The Technology Services Department supports a robust, diverse technology environment. Their focus, in conjunction with contracted services, is the development, deployment, maintenance and support of a wide variety of information, technology, and communication systems, including District network infrastructure (LAN&WAN), District and school network services, Active Directory management, network security, client computers, mobile devices, projection systems, interactive technology solutions, computer peripherals.

Federal Programs Department

The Federal Programs Department administers federal and state grants that support instruction and services to specific groups of students. These programs, authorized by Every Student Succeeds Act under the U.S. Department of Education, include:

Office of Special Services

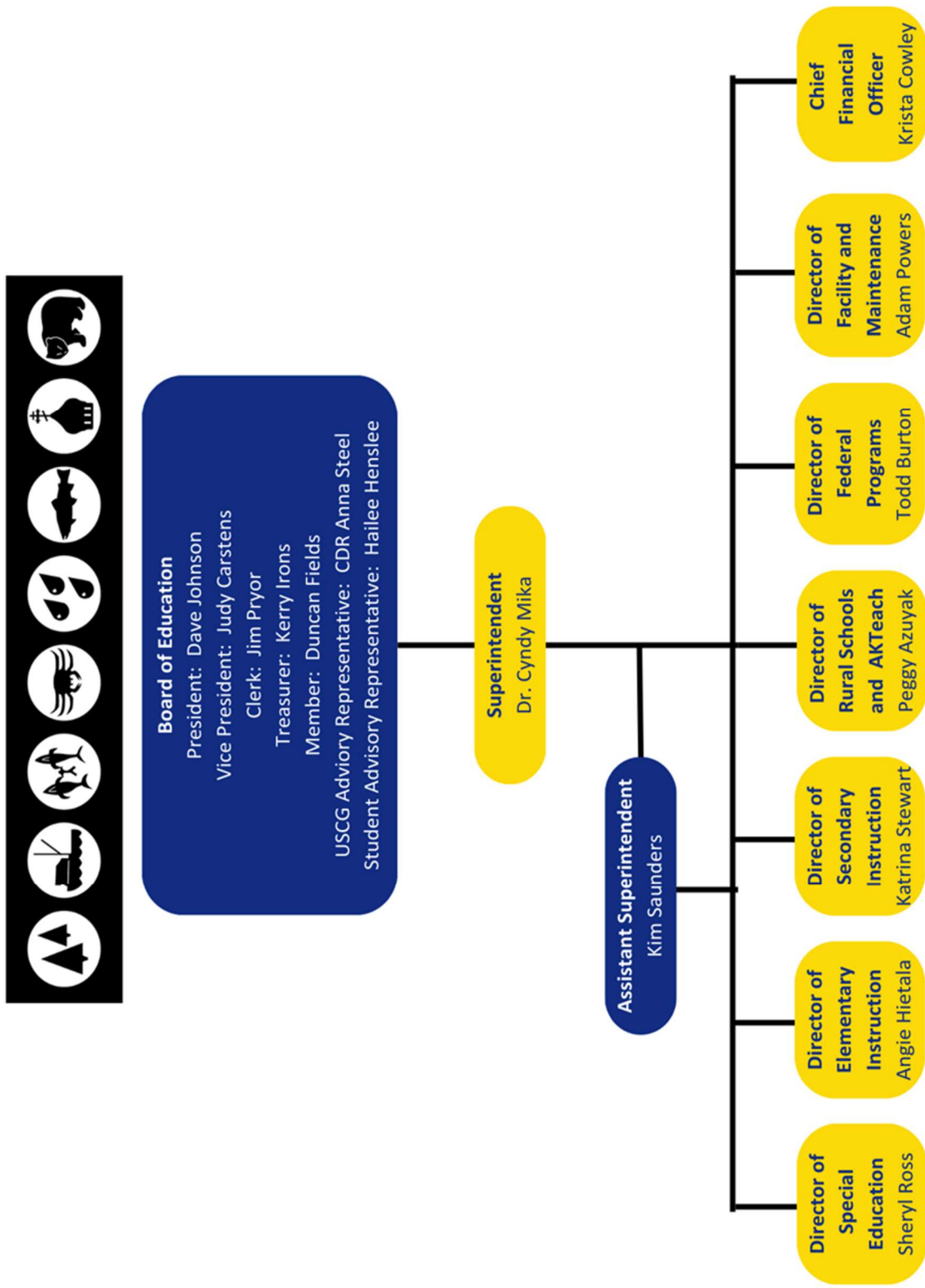
The Office of Special Services is responsible for the provision of services to children aged 3-21 with disabilities. The department supports District goals and initiatives while also meeting the unique and diverse individual needs of our learning communities. Special education is designed to ensure that students with disabilities are provided with an environment that allows them to be educated effectively. Thus, a full range of program options are available to meet the educational and service requirements of individuals with exceptional needs in the Least Restrictive Environment (LRE). District-wide placement options include developmental preschool, intensive needs, life skills, and behavior support. At each school there is at least one special education teacher who serves as a case manager for students with disabilities. Occupational therapists, physical therapists, speech/language pathologists, school psychologists, and Providence Kodiak Island Counseling Center mental health clinicians' team with parents, teachers, and other education staff to enable students to participate and benefit in the school environment.

Alternative Education

AKTEACH's Homeschool program is dedicated to providing cutting-edge K-12 educational programs that allow parents to select from a wide range of traditional homeschool and digital curriculum options. AKTEACH students have access to AKTEACH's accredited academic and elective correspondence courses. Additionally, Kodiak enrollees have access to a full range of inter-scholastic activities.

Kodiak Virtual Learning program (located in the High School) offers a full suite of synchronous (real-time) educational programming. This allows students to experience real-time interactions with an educator who is highly qualified in the content matter. Further, students who participate in the virtual learning programming have the added benefit of interacting with classmates across the Kodiak Archipelago.

Kodiak Island Borough School District Organizational Chart



ELEMENTARY SCHOOL STAFFING

| Position | School Enrollment | Numbers | Notes |
|-------------------------------------|-----------------------------------|---------------------------------|---|
| Principal | 200+ | 1 per school | |
| Assistant Principal | For every 150 additional students | 1 per school | |
| Classroom Teachers | K-2 | 1 per 19 | Doesn't include specialists, therapists, counselors |
| | 3 | 1 per 25 | Doesn't include specialists, therapists, counselors |
| | 4-5 | 1 per 30 | Doesn't include specialists, therapists, counselors |
| Regular Education Paraprofessionals | All | 15% of teacher allocation | |
| Custodian | All | Average of 1 per 30,000 sq. ft. | |
| Secretary III | All | 1 per school | |
| Secretary I | All | .75 per school | |
| Library Media Specialist | All | .75 per school | |
| Nurses | All | As needed | |
| Special Services Personnel | All | As needed | Based on student needs |
| ELAP Teacher | All | As needed | Based on student needs |
| ELAP Aide III | All | As needed | |
| Music Specialists | All | 1 per school | Offered every other day to support master schedule with time also scheduled for RTI |
| PE Specialists | All | 1 per school | Offered every other day to support master schedule with time also scheduled for RTI |
| Counselor | All | 1 per school | |
| Position | School Enrollment | Numbers | Notes |
| Instructional Support | All | 1 per school | Support Student achievement |
| Gifted/talented | All | As needed | |

HIGH SCHOOL / MIDDLE SCHOOL STAFFING

| Position | School Enrollment | Numbers | Notes |
|----------------------------|-----------------------------------|--|---|
| Principal | 200+ | 1 per school | |
| Assistant Principal | For every 200 additional students | 1 per school | |
| Classroom Teacher | All | 1:30 (core classes) 1:20 (CTE classes) | Doesn't include specialists, therapists, counselors |
| Librarian | ≥600 | 1 per school | |
| Counselor | High Schools Middle Schools | 1 per 250 1 per 350 | |
| Custodian | All | Average of 1 per 30,000 sq.ft. | |
| Secretary | High Schools Middle Schools | 1 per 300 1 per 200 | |
| Registrar | High Schools | .5 per 300 | |
| Accountant III | High Schools | 1 per school | |
| Library Media Specialist | 75-149 150-599 >600 | .5 per school* 1 per school* .5 per school | *when no librarian |
| Nurse | All | As needed | |
| ELAP Teacher | All | As needed | |
| ELAP Aide III | All | As needed | |
| Special Services Personnel | All | As needed | |
| Gifted/talented | All | As needed | |
| Instructional Support | All | As needed | |

RURAL K-12 SCHOOL STAFFING

| Position | School Enrollment | Numbers | Notes |
|----------------------------|--------------------------------------|--|---|
| Principal Rural Schools | | 1 shared | |
| Assistant Principal | 150+ total rural schools' enrollment | 1 shared | |
| Dean of Students | 30+ | .50 per school | |
| Classroom teacher | 10-20 21-30 31-40 >41 | 2 per school 3 per school 4 per school 5 per school | Doesn't include specialists, therapists, counselors |
| Paraprofessional | 10-20 21-30 31-40 >41 | 1 per school 1.5 per school 2 per school 2.5 per school | |
| Custodian | All | Average of 1 per 10,000 sq. ft. | |
| Secretary I | 10-20 21-30 31-40 >41 | 1 hour 2 hours 3 hours 4 hours | |
| Secretary III | | 1 shared | |
| Special Services Personnel | All | As needed | |
| Cafeteria Specialist | 10-20 21-30 31-40 >41 | 1.5 hour 2 hours 2.5 hours 3 hours | |
| Counselor | | 1 shared between sites | |

Alternative Learning

| Position | Enrollment | | Notes |
|---|------------|-------|-------|
| AKTEACH K-12 Homeschool Teacher | Load | 1 FTE | |
| AKTEACH K-12 Project Specialist | Load | 1 FTE | |
| AKTEACH K-12 Instructional Support Specialist | Load | 1 FTE | |
| Learning Café Teacher | ≥40 | 2 FTE | |
| Learning Café Project Specialist | Load | 1 FTE | |
| AKTEACH Virtual Learning | Load | 1 FTE | |
| AKTEACH Virtual Learning Instructional Support Specialist | Load | 1 FTE | |

Staffing formula scalable to Homeschool ADM

DISTRICT WIDE INSTRUCTIONAL SUPPORT STAFFING

| Position | | Numbers | Notes |
|--|--|---------|-------|
| Directory of Instruction Elementary | | 1 | |
| Directory of Instruction Secondary | | 1 | |
| Director of Student Activities | | 1 | |

FINANCIAL SECTION

Fund Types and Basis of Accounting

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Governmental Funds

Governmental fund operations are focused on the measurement of the sources and flow of current financial resources. This measurement is unique in that generally only current expendable financial resources are accounted for in this group. Governmental funds consist of the following fund types:

General Fund - The general School District activities are recorded in the General Fund. The revenues of the General Fund are derived primarily from the Kodiak Island Borough and allocations received from the State of Alaska and the United States government. Primary expenditures in the general fund are made for student instruction, operation of plant, and administration.

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 2018.

Special Revenue Funds - These funds account for revenues from specific revenue sources including food sales, transportation, grants from the State of Alaska and United States government, and transfers from the General Fund designated to finance particular functions and activities.

Capital Projects Fund – This fund is used to account for the purchase of moveable equipment and furnishings for new and remodeled schools. All costs associated with construction, major maintenance, remodel work, and the Kodiak Island Borough accounts for renovations.

Fiduciary Funds

This fund category is used to account for those assets, which the District holds on behalf of others as their agent.

Student Activity Fund - The Student Activity Fund accounts for each Kodiak Island Borough school's individual activity account, which sponsors student activities within the school such as athletics and student clubs.

State of Alaska

Department of Education & Early Development
Division of School Finance

Average Daily Membership ReportPrepared By: Paul LoganDistrict Name: Kodiak Island Borough School DistrictContact # or Email: plogan01@kibsd.org

I certify the reported counts & foundation claim comply with state law, regulations, including the Student Data Reporting Manual. Noncompliance is subject to PTPC sanctions per AS 14.20.030 & 20 AAC 10.020(d)(9).

Superintendent's Signature: *Cindy A. Mika*

Date: 11/4/2024

DUE: NOVEMBER 5, 2024**PROJECTED FY2026**

Enter
Correspo
ndence
ADM

185

*Scroll down and
 print off your
 District's page #
 for the ADM
 Report.
OR
 save this to excel
 to enter
 electronically,
 however make
 sure to print it
 for a signature!*

THANKS
Mindy

School / Attendance Center:

| <i>A</i> | <i>B</i> | <i>A + B</i> | <i>C</i> |
|-----------------------------------|----------|------------------|-------------|
| Average Daily Membership [ADM] | | K-6 PLUS 7-12 | Special Ed. |
| K-6 | 7-12 | TOTAL | Intensive |

Enter the District's ADM & Intensive numbers in the appropriate boxes by school. Correspondence goes in the above box.

KODIAK ISLAND

| | | | | |
|---------------------------------------|--------|--------|---------------|--------|
| Akhiok School | 4.00 | 8.00 | 12.00 | 0.00 |
| Chiniak School | 6.00 | 11.00 | 17.00 | 0.00 |
| East Elementary School (Kodiak) | 220.00 | 0.00 | 220.00 | 42.00 |
| Kodiak High School | 0.00 | 520.00 | 520.00 | 12.00 |
| Kodiak Middle School | 160.00 | 230.00 | 390.00 | 12.00 |
| Main Elementary School (Kodiak) | 165.00 | 0.00 | 165.00 | 13.00 |
| North Star Elementary School (Kodiak) | 150.00 | 0.00 | 150.00 | 12.00 |
| Old Harbor School | 21.00 | 16.00 | 37.00 | 1.00 |
| Ouzinkie School | 7.00 | 7.00 | 14.00 | 0.00 |
| Peterson Elementary School (Kodiak) | 190.00 | 0.00 | 190.00 | 8.00 |
| Port Lions School | 14.00 | 8.00 | 22.00 | 0.00 |
| TOTAL | 937.00 | 800.00 | 1,737.00 | 100.00 |

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY26 Budget w/ \$340 BSA Increase

| | | Working enrollment | |
|----------------|------------|--------------------------------|--------------|
| SCHOOL | ADM | *FORMULA | ADJUSTED ADM |
| Akhiok | 12.0000 | $39.60 + (1.62 * (12 - 20))$ | 39.60 |
| Chiniak | 17.0000 | $39.60 + (1.62 * (17 - 20))$ | 39.60 |
| Port Lions | 22.0000 | $39.60 + (1.62 * (22 - 20))$ | 42.84 |
| Old Harbor | 37.0000 | $55.80 + (1.49 * (37 - 30))$ | 66.23 |
| Ouzinkie | 14.0000 | $39.60 + (1.62 * (14 - 20))$ | 39.60 |
| K-3 | 297.0000 | $2.18 + (1.08 * (297 - 150))$ | 371.69 |
| 4-5 | 238.0000 | $326.10 + (.97 * (238 - 250))$ | 313.14 |
| Peterson | 190.0000 | $326.10 + (.97 * (190 - 250))$ | 261.30 |
| KMS | 390.0000 | $471.6 + (.92 * (390 - 400))$ | 461.90 |
| KHS | 520.0000 | $471.6 + (.92 * (520 - 400))$ | 582.00 |
| <hr/> | | | |
| Local ADM | 1,737.0000 | -----> | 2,217.90 |
| Correspondence | 185.0000 | | |
| | 1,922.0000 | | |

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2.000))** **1.289**

Total After Adjustment for District Cost Factor 2,858.87

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultrual))** **1.200**

Total After Adjustment for Special Needs Factor 3430.64

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**

Total After Adjustment for Voc Ed Funding Factor 3,482.10

+ Special Education Intensive Factor **100 * 13** **1300**

Adjusted Students + Special Education 0 4,782.10

+ Correspondence (ADM * 90) **ADM: 185.00** **166.500**

Total District Adjusted ADM 4,948.60

*** Base Student Allocation Value (BSAV)** **6300**

= Basic Need **\$31,176,180**

Required Local Effort (.00265 mills x FY24 Full Values) \$6,703,145

Full Values \$2,529,488,770

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 51.26%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 23,250,564**

+ Quality Schools **\$ 79,178**

= TOTAL STATE ENTITLEMENT **\$ 23,329,742**

*** Formula+school size 10-19.99 uses flat 39.60 ADM**

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY26 Budget w/ \$340 BSA**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,529,488,770 \times .00265 =$ **\$6,703,145**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{100} \times .45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{31,255,358}{100} \times .23 =$ **\$7,188,732**

or

B. .002 of Tax Base = $\$2,529,488,770 \times .002 =$ \$5,058,978

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,703,145

+ Additional Allowable Local \$ 7,188,732

= Total Estimated Maximum Allowable Local Contribution \$13,891,877

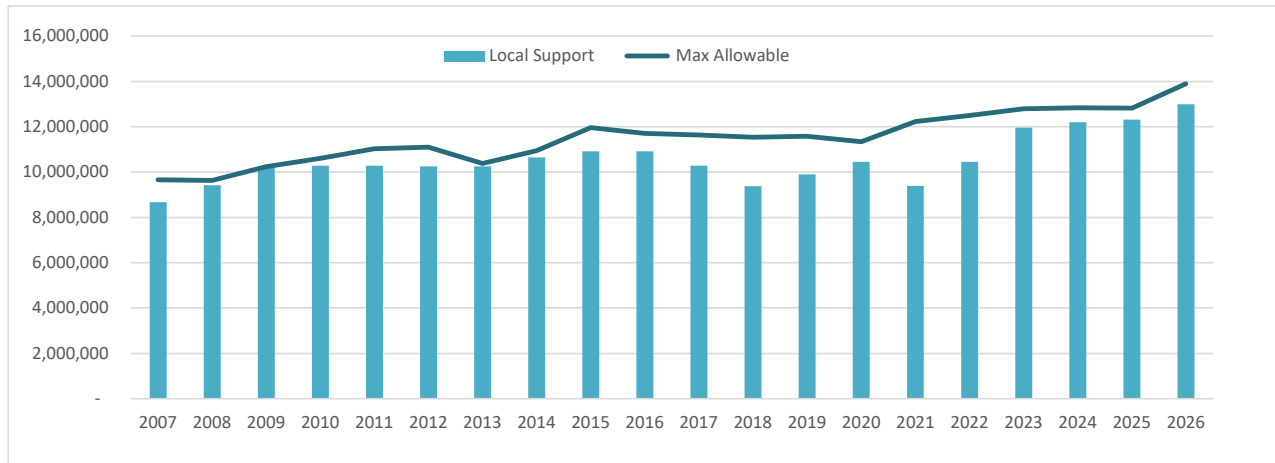
KIB Support \$ 12,979,557
Percentage of Maximum 93.43%

Amount Below Cap \$912,321

Prior Year Support \$ 12,316,558

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Local Support History
Information from KIBSD Annual Audits

| <u>Fiscal Year</u> | <u>Appropriation</u> | <u>In-Kind</u> | <u>Local Support</u> | <u>Year-to-Year Difference</u> | | <u>Max Allowable</u> | <u>Amount Below the Cap</u> | <u>Percent of Max</u> |
|--------------------|----------------------|----------------|----------------------|--------------------------------|---------|----------------------|-----------------------------|-----------------------|
| 2007 | 7,775,801 | 895,459 | 8,671,260 | 38,820 | Actual | 9,663,496 | 992,236 | 89.73% |
| 2008 | 8,482,554 | 937,858 | 9,420,412 | 749,152 | Actual | 9,624,522 | 204,110 | 97.88% |
| 2009 | 9,270,768 | 972,850 | 10,243,618 | 823,206 | Actual | 10,243,618 | - | 100.00% |
| 2010 | 9,343,500 | 946,850 | 10,290,350 | 46,732 | Actual | 10,612,781 | 322,431 | 96.96% |
| 2011 | 9,494,388 | 780,962 | 10,275,350 | (15,000) | Actual | 11,016,766 | 741,416 | 93.27% |
| 2012 | 9,481,000 | 769,350 | 10,250,350 | (25,000) | Actual | 11,098,280 | 847,930 | 92.36% |
| 2013 | 9,348,500 | 901,850 | 10,250,350 | - | Actual | 10,388,388 | 138,038 | 98.67% |
| 2014 | 9,795,870 | 853,850 | 10,649,720 | 399,370 | Actual | 10,946,091 | 296,371 | 97.29% |
| 2015 | 10,090,250 | 815,350 | 10,905,600 | 255,880 | Actual | 11,955,244 | 1,049,644 | 91.22% |
| 2016 | 10,154,238 | 751,362 | 10,905,600 | | Actual | 11,705,821 | 800,221 | 93.16% |
| 2017 | 9,366,500 | 911,000 | 10,277,500 | (628,100) | Actual | 11,630,705 | 1,353,205 | 88.37% |
| 2018 | 8,947,500 | 430,000 | 9,377,500 | (900,000) | Actual | 11,537,978 | 2,160,478 | 81.28% |
| 2019 | 9,460,244 | 430,000 | 9,890,244 | 512,744 | Actual | 11,579,181 | 1,688,937 | 85.41% |
| 2020 | 10,025,244 | 430,000 | 10,455,244 | 565,000 | Actual | 11,345,168 | 889,924 | 92.16% |
| 2021 | 8,960,089 | 430,000 | 9,390,089 | (1,065,155) | Actual | 12,226,547 | 2,836,458 | 76.80% |
| 2022 | 10,025,244 | 430,000 | 10,455,244 | 1,065,155 | Actual | 12,492,896 | 2,037,652 | 83.69% |
| 2023 | 11,405,244 | 550,000 | 11,955,244 | 1,500,000 | Actual | 12,798,209 | 842,965 | 93.41% |
| 2024 | 11,655,244 | 550,000 | 12,205,244 | 250,000 | Actual | 12,835,778 | 630,534 | 95.09% |
| 2025 | 11,666,558 | 650,000 | 12,316,558 | 111,314 | Actual | 12,814,579 | 498,021 | 96.11% |
| 2026 | 12,329,557 | 650,000 | 12,979,557 | 662,999 | Adopted | 13,891,877 | 912,321 | 93.43% |



| FY26 Revenue | | | | |
|-------------------------------|--|------------------------|-------------------------|----------------------------------|
| | | FY25 Adopted Budget | (+/-) | Consolidation - 340 BSA Increase |
| LOCAL REVENUE SOURCES: | | | | |
| | Annual Appropriation/InKind | \$12,316,558.00 | \$662,998.50 | \$12,979,556.50 |
| | In-kind Services | | \$0.00 | |
| | Use of Facilities | \$20,000.00 | \$0.00 | \$20,000.00 |
| | Academic Athletic Fees | \$35,000.00 | \$35,000.00 | \$70,000.00 |
| | Village Rent | \$6,000.00 | \$0.00 | \$6,000.00 |
| | Other & Grant Local Revenue | | \$0.00 | |
| | E-Rate Reimbursements | \$2,000,000.00 | \$0.00 | \$2,000,000.00 |
| | Sub-total Local Sources | \$14,377,558.00 | \$697,998.50 | \$15,075,556.50 |
| STATE SOURCES: | | | | |
| | Foundation | \$24,120,727.71 | (\$870,163.95) | \$23,250,563.76 |
| | One Time State Grant money | \$3,518,238.00 | (\$3,518,238.00) | 0 |
| | State Military Contract | \$879,582.00 | \$0.00 | \$879,582.00 |
| | PFD Raffle | \$8,000.00 | \$0.00 | \$8,000.00 |
| | Quality Schools | \$82,782.00 | (\$3,604.00) | \$79,178.00 |
| | TRS On Behalf | \$2,600,914.21 | (\$49,621.21) | \$2,551,293.00 |
| | PERS On Behalf | \$384,345.21 | \$72,088.79 | \$456,434.00 |
| | Sub-total State Sources | \$31,594,589.13 | (\$4,369,538.37) | \$27,225,050.76 |
| FEDERAL SOURCES: | | | | |
| | Impact Aid-Military (thru State) | \$2,405,992.00 | \$0.00 | \$2,405,992.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$31,231.00 | \$0.00 | \$31,231.00 |
| | Department of Defense | \$248,393.00 | \$0.00 | \$248,393.00 |
| | Impact Aid-Direct | \$4,143.00 | \$0.00 | \$4,143.00 |
| | Sub-total Federal Sources | \$2,689,759.00 | \$0.00 | \$2,689,759.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$48,661,906.13 | (\$3,671,539.87) | \$44,990,366.26 |
| OTHER SOURCES: | | | | |
| | Indirect Cost Factor | \$180,000.00 | \$0.00 | \$180,000.00 |
| | Use of fund balance | \$1,249,881.31 | \$3,722,471.74 | \$4,972,353.05 |
| | Hold Harmless Estimate | 0 | \$654,070.00 | \$654,070.00 |
| | Sub-total Other Sources | \$1,429,881.31 | \$4,376,541.74 | \$5,806,423.05 |
| | TOTAL REVENUE | \$50,091,787.44 | \$705,001.87 | \$50,796,789.31 |



THE STATE
of ALASKA

GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

Division of Community and Regional Affairs
Anchorage

550 W 7th AVE, STE 1650
Anchorage, AK 99501-3510
Main: 907.269.4501
Toll free: 877.769.4539
Fax: 907.269.4563

October 1, 2024

CERTIFIED/RETURN RECEIPT REQUESTED
9607 0710 5270 0749 1708 87

RECEIVED

OCT 03 2024

Office of the Mayor
Kodiak Island Borough
710 Mill Bay Road
Kodiak, AK 99615

BOROUGH CLERK'S OFFICE
KODIAK, ALASKA

RE: 2024 FULL VALUE DETERMINATION

Dear Sir or Madam,

As required by AS 14.17.510 (Public Schools Foundation Program), the Department of Commerce, Community, and Economic Development has determined that, as of January 1st of the current year, the full and true value of taxable real and personal property within your municipality is as follows:

| | |
|-------------------------------------|------------------------|
| Real Property: | \$2,114,057,885 |
| Personal Property | \$415,430,885 |
| State Assessed Property (AS 43.56): | \$ 0 |
| TOTAL: | \$2,529,488,770 |

This full value determination is a final determination of the Department of Commerce, Community, and Economic Development. Pursuant to AS 14.17.510(a) and Alaska Rule of Appellate Procedure 602(a)(2), you have thirty days to appeal this determination to superior court. If you have any questions concerning this full value determination, please contact our office at (907) 269-4565.

Sincerely,

Dan Nelson
State Assessor

**KODIAK ISLAND BOROUGH
RESOLUTION NO. FY2026-01**

**A RESOLUTION OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH ESTABLISHING
THE AMOUNT OF FUNDS TO BE MADE AVAILABLE FROM LOCAL SOURCES FOR THE
KODIAK ISLAND BOROUGH SCHOOL DISTRICT FOR THE FISCAL YEAR BEGINNING
JULY 1, 2025, AND ENDING JUNE 30, 2026**

WHEREAS, Kodiak Island Borough Code of Ordinances 3.15.030B provides that the Kodiak Island Borough Board of Education shall submit the proposed budget and local support requirements for the schools by April 30; and

WHEREAS, the Kodiak Island Borough Board of Education submitted their proposed budget and local support requirements for the schools on April 30, 2025; and

WHEREAS, pursuant to AS 14.14.060(c), within thirty days after receipt of the school district budget, the assembly shall determine the amount of funds to be made available from local sources for school purposes and shall furnish the Board of Education with a statement of the sum to be made available; and

WHEREAS, the Board of Education has submitted a proposed budget of \$50,796,789.31 which includes a request of Kodiak Island Borough support for \$12,979,556.50, of which \$650,000 is in-kind services and \$12,329,556.50 is appropriation; and

WHEREAS, the amount of funds to be appropriated from local sources for school purposes will be incorporated into Ordinance No. FY2026-01 and Ordinance No. FY2026-02, the Borough's fiscal year 2026 tax appropriation and levy ordinances; and

WHEREAS, the School District appropriation stated in this resolution may be adjusted as part of the Borough budget process.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH that the amount to be made available to the Kodiak Island Borough School District from local sources for the fiscal year ending June 30, 2026, is set at \$12,979,556.50 for both direct appropriation and in-kind services.

**ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH
THIS TWENTY NINTH DAY OF MAY, 2025**

KODIAK ISLAND BOROUGH



Scott Arndt, Mayor

ATTEST:



Nova M. Javier, MMC Borough Clerk

VOTES:

Ayes: Ames, Griffin, Johnson, LeDoux, Sharratt, Smiley, and Whiteside

Noes:

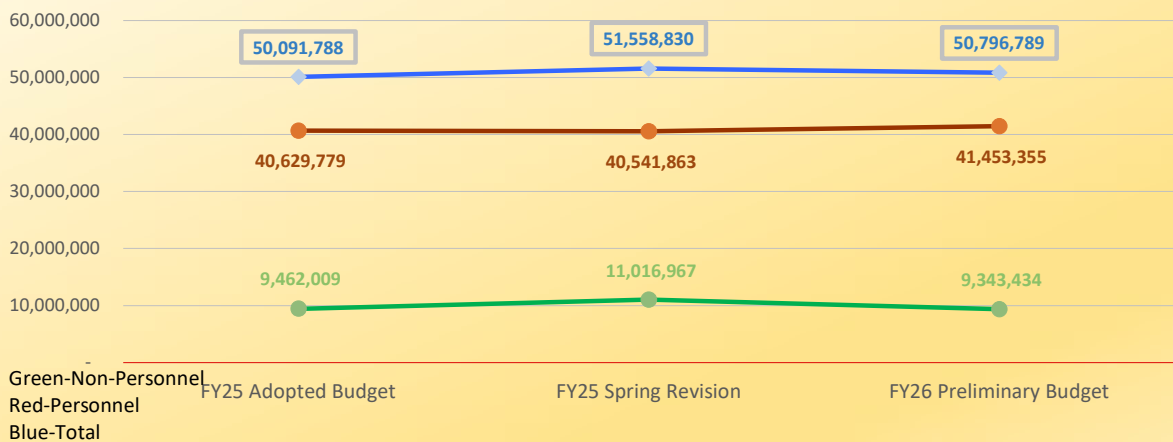
BUDGET BY SITE

Location:

DISTRICT SUMMARY

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------|-----------------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | 16,606,353 | 16,216,353 | 17,220,817 |
| 320 | Classified Salaries | 8,407,560 | 8,709,043 | 8,572,213 |
| 330 | TEA Agreements | 155,585 | 155,585 | 171,375 |
| 340 | Overtime | 80,000 | 80,000 | 80,000 |
| 360 | Benefits | 15,249,280 | 15,249,280 | 15,277,951 |
| 380 | Housing Allowance | 78,000 | 78,000 | 78,000 |
| 390 | Moving Expenses | 53,000 | 53,601 | 53,000 |
| | Subtotal Personnel | 40,629,779 | 40,541,863 | 41,453,355 |
| 410 | Professional / Technical Service | 757,107 | 1,052,326 | 757,107 |
| 420 | Staff & Student Travel / Per Diem | 622,133 | 656,132 | 622,133 |
| 430 | Utilities & Energy | 4,661,374 | 4,663,374 | 4,591,374 |
| 440 | Other Purchased Services | 1,258,483 | 1,282,834 | 1,251,733 |
| 451-47 | Supplies and Materials | 1,635,180 | 2,314,103 | 1,511,720 |
| 453 | Janitorial Supplies | 58,915 | 59,385 | 97,650 |
| 490 | Other Expenses / Fees, Dues | 78,817 | 79,689 | 78,817 |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | 390,000 | 909,126 | 432,900 |
| | Subtotal Non-Personnel | 9,462,009 | 11,016,967 | 9,343,434 |
| DISTRICT TOTAL | | 50,091,788 | 51,558,830 | 50,796,789 |

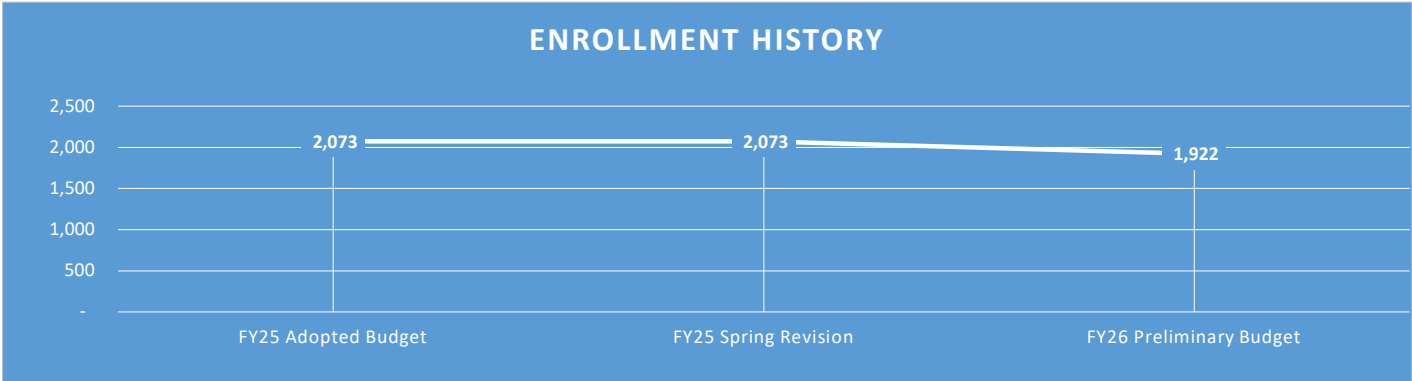
BUDGET HISTORY



Location: **DISTRICT SUMMARY**

FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | 15.00 | 15.00 | 14.00 |
| Teacher | 125.66 | 126.76 | 114.76 |
| Special Education Teacher | 38.60 | 19.00 | 20.00 |
| Library / Media | 1.00 | 4.00 | 3.25 |
| Counselor | 9.00 | 9.00 | 8.50 |
| Activities | - | - | - |
| Certified Subtotal: | 189.26 | 173.76 | 160.51 |
| Instructional Aides | 71.77 | 101.39 | 97.15 |
| Other Support Staff | 52.88 | 74.51 | 55.45 |
| Custodial Staff | 24.31 | 24.56 | 22.57 |
| Maintenance Staff | 8.00 | 18.00 | 9.00 |
| Classified Subtotal: | 156.96 | 216.61 | 182.31 |
| DISTRICT TOTAL | 346.22 | 390.37 | 342.82 |
| K - 12 ADM: | 2,073 | 2,073 | 1,922 |



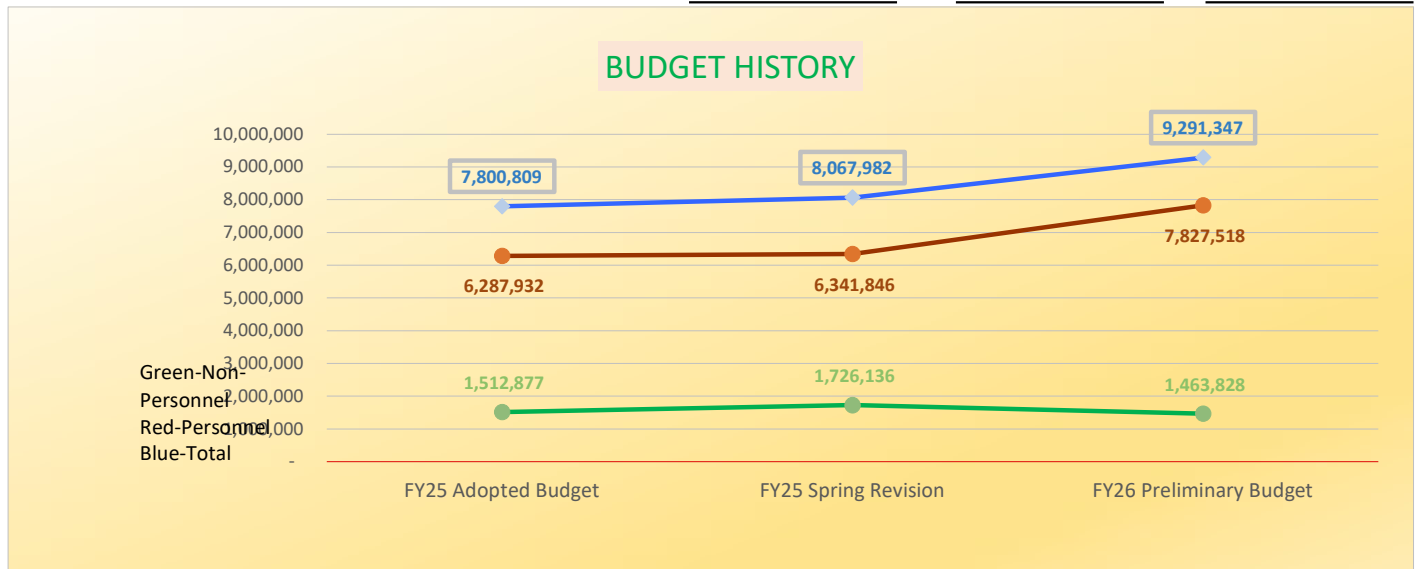
Footnotes on changes

| | |
|-----|--|
| 310 | |
| 320 | |
| 330 | |
| 340 | |
| 360 | |
| 380 | |
| 390 | |
| 410 | |
| 425 | |
| 430 | |
| 440 | |
| 450 | |
| 510 | |

Fund: 100

Location: 110 **Kodiak High School**

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|------------------------|-----------------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | 3,194,799 | 3,163,417 | 4,267,381 |
| 320 | Classified Salaries | 1,044,904 | 1,130,201 | 1,110,600 |
| 330 | TEA Agreements | 114,709 | 114,709 | 119,540 |
| 340 | Overtime | 8,327 | 8,327 | 13,602 |
| 360 | Benefits | 1,925,193 | 1,925,193 | 2,316,395 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 6,287,932 | 6,341,846 | 7,827,518 |
| 410 | Professional / Technical Service | 24,160 | 24,160 | 20,000 |
| 420 | Staff & Student Travel / Per Diem | 268,918 | 268,918 | 269,100 |
| 430 | Utilities & Energy | 890,559 | 890,559 | 890,559 |
| 440 | Other Purchased Services | 10,000 | 10,000 | 25,000 |
| 451-47 | Supplies and Materials | 250,076 | 463,335 | 184,169 |
| 453 | Janitorial Supplies | 19,061 | 19,061 | 25,000 |
| 490 | Other Expenses / Fees, Dues | 50,104 | 50,104 | 50,000 |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 1,512,877 | 1,726,136 | 1,463,828 |
| SITE TOTAL | | 7,800,809 | 8,067,982 | 9,291,347 |



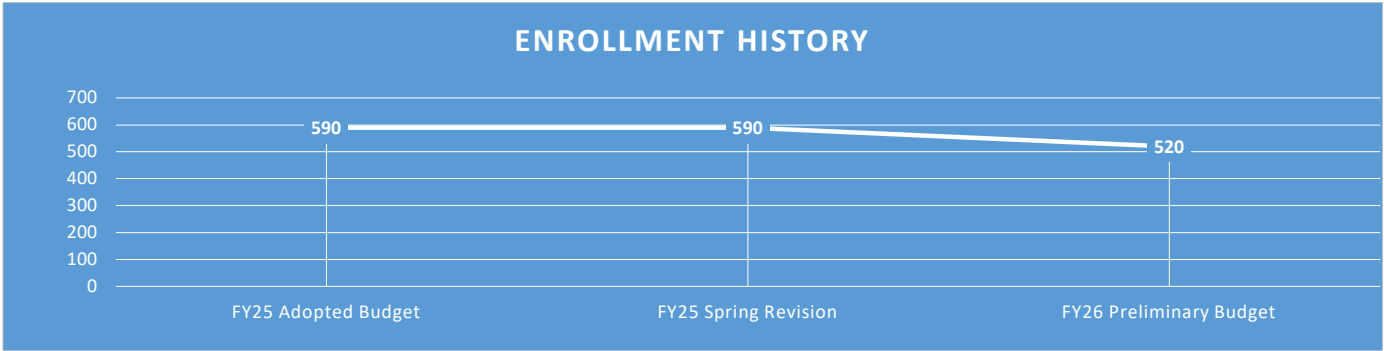
Fund: 100

Location: 110 Kodiak High School

FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | 3.00 | 3.00 | 3.00 |
| Teacher | 28.50 | 29.60 | 29.60 |
| Special Education Teacher | 4.00 | 3.00 | 3.00 |
| Library / Media | 0.50 | 0.50 | 0.50 |
| Counselor | 2.00 | 2.00 | 2.00 |
| Activities | - | - | - |
| Certified Subtotal: | 38.00 | 38.10 | 38.10 |
| Instructional Aides | 7.04 | 11.75 | 12.86 |
| Other Support Staff | 6.00 | 6.00 | 5.88 |
| Custodial Staff | 5.75 | 5.75 | 5.75 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 18.79 | 23.50 | 24.49 |
| SITE TOTAL | 56.79 | 61.60 | 62.59 |

ADM: 590 590 520

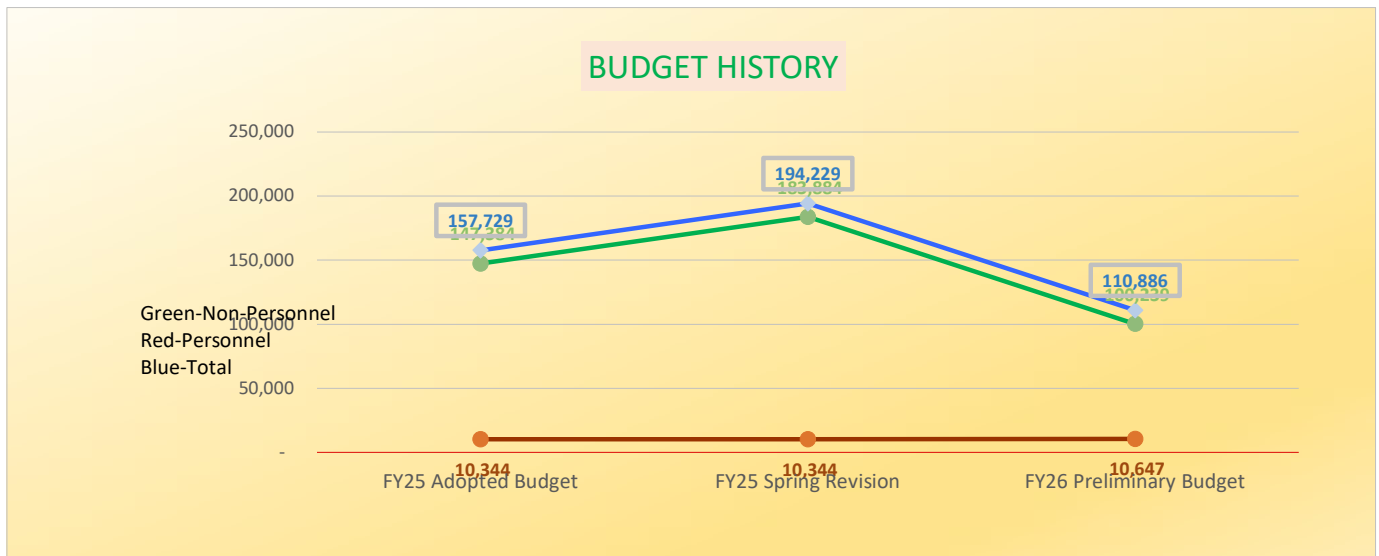


Footnotes on changes

| | |
|-----|--|
| 310 | |
| 320 | |
| 330 | |
| 340 | |
| 360 | |
| 380 | |
| 390 | |
| 410 | |
| 425 | |
| 430 | |
| 440 | |
| 450 | |
| 510 | |

Fund: 100
 Location: 111 **Community Pool**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | - | - | - |
| 320 Classified Salaries | 7,828 | 7,828 | 8,072 |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | 69 | 69 | - |
| 360 Benefits | 2,448 | 2,448 | 2,575 |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | 10,344 | 10,344 | 10,647 |
| 410 Professional / Technical Service | - | 11,500 | - |
| 420 Staff & Student Travel / Per Diem | - | - | - |
| 430 Utilities & Energy | 83,125 | 83,125 | 83,125 |
| 440 Other Purchased Services | - | - | - |
| 451-47 Supplies and Materials | 62,526 | 87,526 | 15,314 |
| 453 Janitorial Supplies | 1,733 | 1,733 | 1,800 |
| 490 Other Expenses / Fees, Dues | - | - | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 147,384 | 183,884 | 100,239 |
| SITE TOTAL | 157,729 | 194,229 | 110,886 |



Fund: 100

Location: 111 **Community Pool**

FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | - | - | - |
| Teacher | - | - | - |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | - | - | - |
| Instructional Aides | - | - | - |
| Other Support Staff | - | - | - |
| Custodial Staff | 0.25 | 0.25 | 0.25 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 0.25 | 0.25 | 0.25 |
| SITE TOTAL | 0.25 | 0.25 | 0.25 |

Footnotes on changes

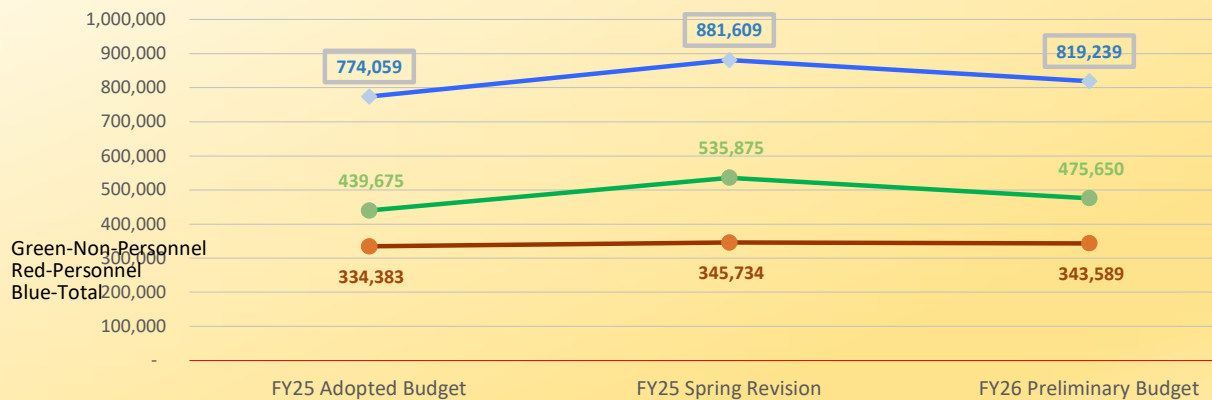
| | |
|-----|--|
| 310 | |
| 320 | |
| 330 | |
| 340 | |
| 360 | |
| 380 | |
| 390 | |
| 410 | |
| 425 | |
| 430 | |
| 440 | |
| 450 | |
| 510 | |

Fund: 100 0

Location: 117 **AK Teach**

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | 85,235 | 96,586 | 90,873 |
| 320 | Classified Salaries | 132,211 | 132,211 | 134,422 |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | - | - | - |
| 360 | Benefits | 116,937 | 116,937 | 118,294 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 334,383 | 345,734 | 343,589 |
| 410 | Professional / Technical Service | - | 10,000 | 10,000 |
| 420 | Staff & Student Travel / Per Diem | 1,000 | 1,000 | - |
| 430 | Utilities & Energy | 5,250 | 5,250 | 5,250 |
| 440 | Other Purchased Services | 500 | 500 | 500 |
| 451-47 | Supplies and Materials | 40,025 | 30,025 | 25,000 |
| 453 | Janitorial Supplies | - | - | - |
| 490 | Other Expenses / Fees, Dues | 2,900 | 2,900 | 2,000 |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | 390,000 | 486,200 | 432,900 |
| Subtotal Non-Personnel | | 439,675 | 535,875 | 475,650 |
| SITE TOTAL | | 774,059 | 881,609 | 819,239 |

BUDGET HISTORY

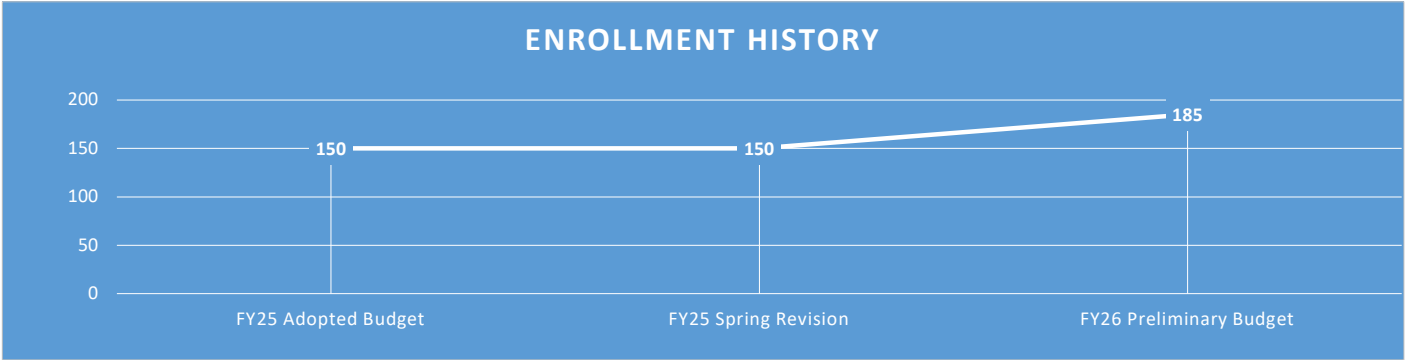


Fund: 100 0

Location: 117 AK Teach

FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | |
| Administrator | - | - | |
| Teacher | 1.00 | 1.00 | 1.00 |
| Special Education Teacher | - | - | |
| Library / Media | - | - | |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | 1.00 | 1.00 | 1.00 |
| Instructional Aides | 2.50 | 2.50 | 2.50 |
| Other Support Staff | - | - | - |
| Custodial Staff | - | - | - |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 2.50 | 2.50 | 2.50 |
| SITE TOTAL | 3.50 | 3.50 | 3.50 |
| ADM: | 150 | 150 | 185 |



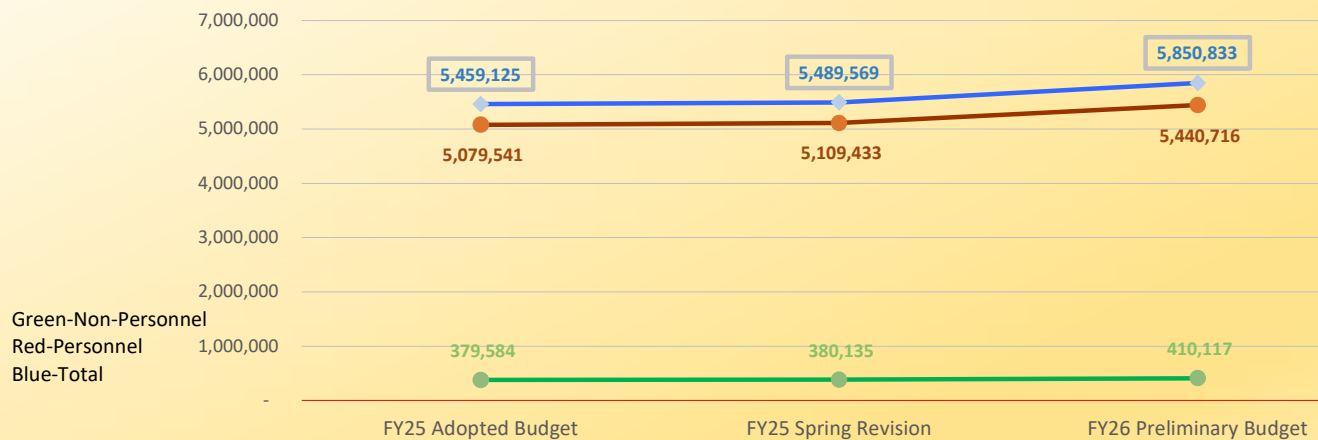
Footnotes on changes

| | |
|-----|--|
| 310 | |
| 320 | |
| 330 | |
| 340 | |
| 360 | |
| 380 | |
| 390 | |
| 410 | |
| 425 | |
| 430 | |
| 440 | |
| 450 | |
| 510 | |

Fund: 100
 Location: 120 **Kodiak Middle School**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | 2,736,724 | 2,702,205 | 2,710,172 |
| 320 Classified Salaries | 771,101 | 835,513 | 910,353 |
| 330 TEA Agreements | 37,078 | 37,078 | 46,827 |
| 340 Overtime | 10,956 | 10,956 | 12,715 |
| 360 Benefits | 1,523,683 | 1,523,683 | 1,760,650 |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | 5,079,541 | 5,109,433 | 5,440,716 |
| 410 Professional / Technical Service | 2,500 | 2,500 | 1,000 |
| 420 Staff & Student Travel / Per Diem | 27,141 | 27,141 | 34,700 |
| 430 Utilities & Energy | 216,779 | 216,779 | 216,779 |
| 440 Other Purchased Services | 12,500 | 12,500 | 10,000 |
| 451-47 Supplies and Materials | 112,000 | 112,551 | 133,938 |
| 453 Janitorial Supplies | 8,664 | 8,664 | 13,700 |
| 490 Other Expenses / Fees, Dues | - | - | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 379,584 | 380,135 | 410,117 |
| SITE TOTAL | 5,459,125 | 5,489,569 | 5,850,833 |

BUDGET HISTORY

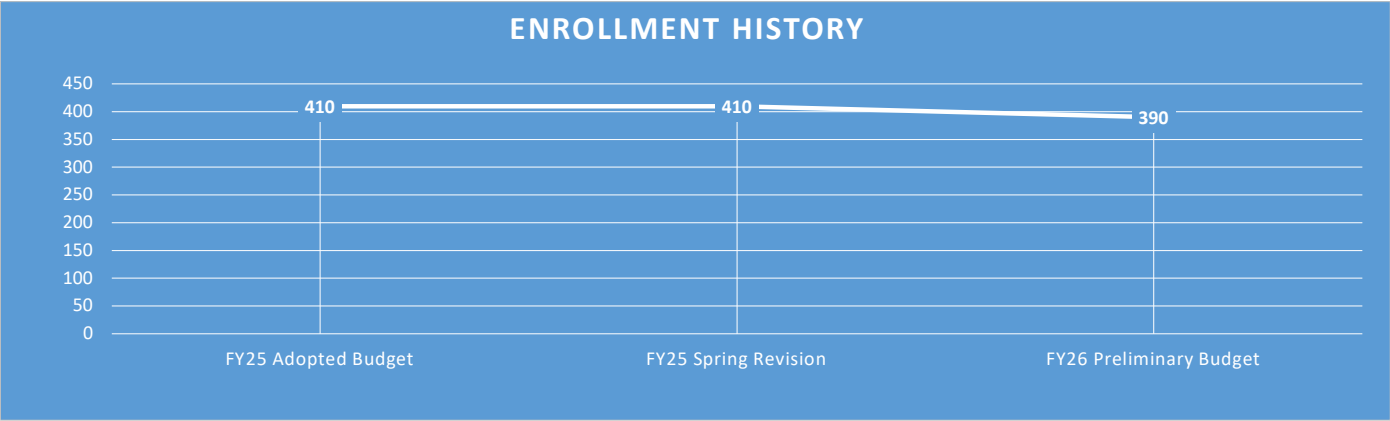


Fund: 100

Location: 120 **Kodiak Middle School**

FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | |
| Administrator | 2.00 | 2.00 | 2.00 |
| Teacher | 22.50 | 22.00 | 22.00 |
| Special Education Teacher | 4.00 | 4.00 | 4.00 |
| Library / Media | 0.50 | 0.50 | 0.50 |
| Counselor | 2.00 | 2.00 | 2.50 |
| Activities | - | - | - |
| Certified Subtotal: | 31.00 | 30.50 | 31.00 |
| Instructional Aides | 8.90 | 10.53 | 13.12 |
| Other Support Staff | 3.88 | 3.94 | 3.94 |
| Custodial Staff | 4.00 | 4.00 | 4.00 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 16.78 | 18.47 | 21.06 |
| SITE TOTAL | 47.78 | 48.97 | 52.06 |
| ADM: | 410 | 410 | 390 |



Footnotes on changes

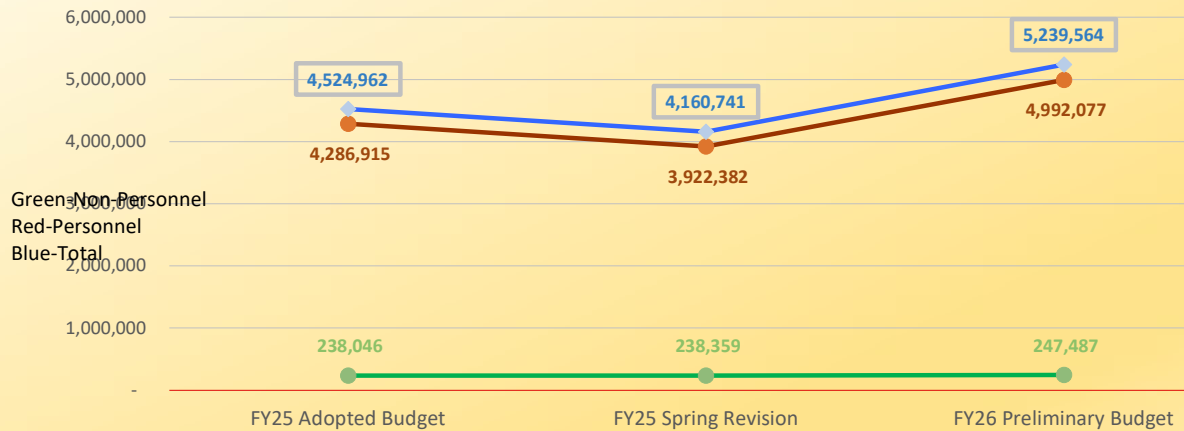
| | |
|-----|--|
| 310 | |
| 320 | |
| 330 | |
| 340 | |
| 360 | |
| 380 | |
| 390 | |
| 410 | |
| 425 | |
| 430 | |
| 440 | |
| 450 | |
| 510 | |

Fund: 100

Location 240 **East Elementary School**

| Account Description | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| 310 | Certified Salaries | 2,056,098 | 1,764,160 | 2,136,312 |
| 320 | Classified Salaries | 908,400 | 835,804 | 1,058,316 |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | 1,400 | 1,400 | 7,809 |
| 360 | Benefits | 1,321,017 | 1,321,017 | 1,789,640 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 4,286,915 | 3,922,382 | 4,992,077 |
| 410 | Professional / Technical Service | - | - | - |
| 420 | Staff & Student Travel / Per Diem | 652 | 652 | - |
| 430 | Utilities & Energy | 145,106 | 145,106 | 145,106 |
| 440 | Other Purchased Services | 6,638 | 6,638 | 7,000 |
| 451-47 | Supplies and Materials | 80,453 | 80,765 | 82,181 |
| 453 | Janitorial Supplies | 5,198 | 5,198 | 13,200 |
| 490 | Other Expenses / Fees, Dues | - | - | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 238,046 | 238,359 | 247,487 |
| SITE TOTAL | | 4,524,962 | 4,160,741 | 5,239,564 |

BUDGET HISTORY

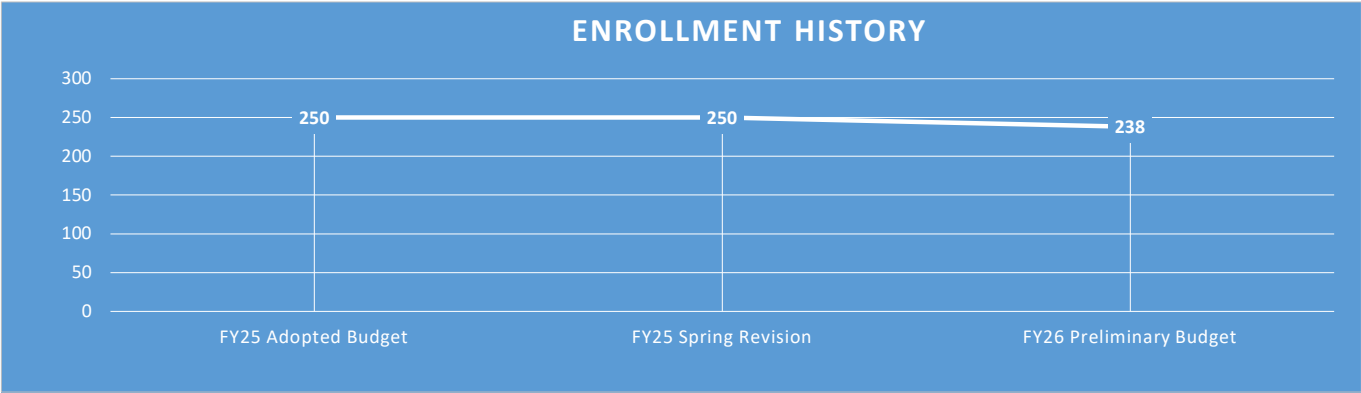


Fund100
Location240

East Elementary School

FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | 1.00 | 1.00 | 1.00 |
| Teacher | 16.75 | 16.75 | 19.83 |
| Special Education Teacher | 7.00 | 4.00 | 5.00 |
| Library / Media | - | 0.75 | 0.75 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Activities | - | - | - |
| Certified Subtotal: | 25.75 | 23.50 | 27.58 |
| Instructional Aides | 16.85 | 17.86 | 20.36 |
| Other Support Staff | 3.25 | 2.50 | 2.50 |
| Custodial Staff | 2.00 | 2.00 | 2.00 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 22.10 | 22.36 | 24.86 |
| SITE TOTAL | 47.85 | 45.86 | 52.44 |
| ADM: | 250 | 250 | 238 |

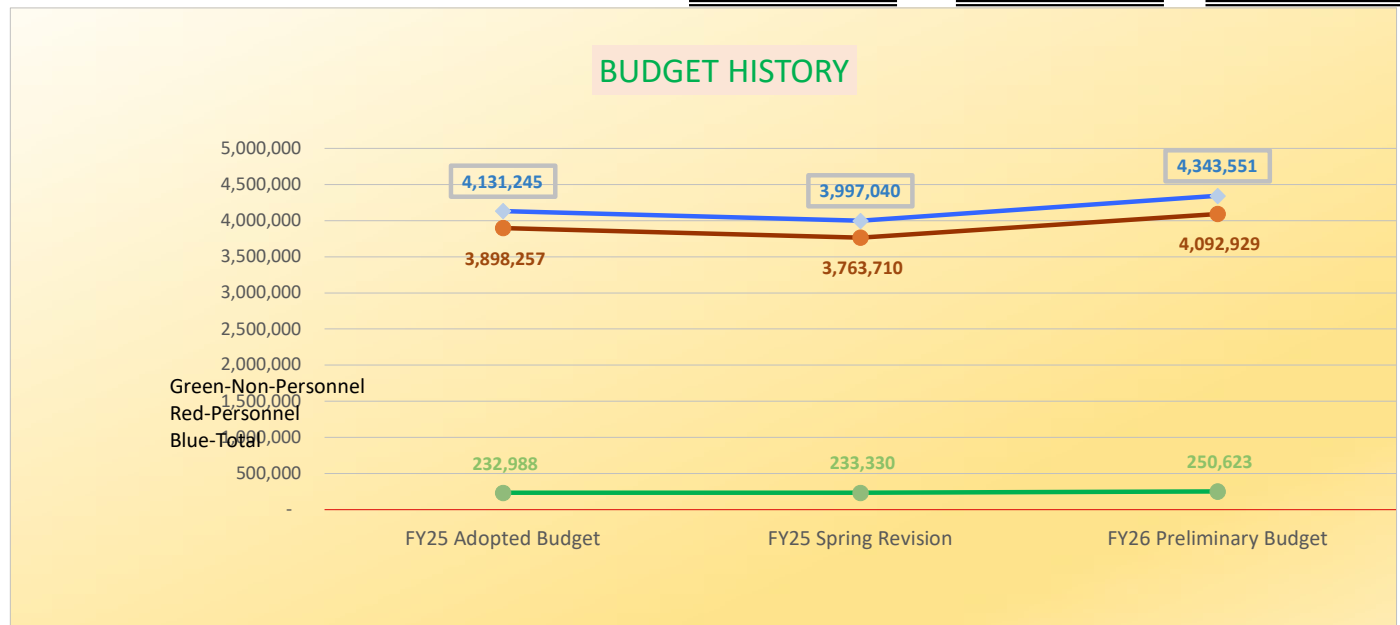


Footnotes on changes: Staffing changes are due the closure of North Star

| | |
|-----|---|
| 310 | East remains at 28 Certificated from FY25 to FY26 |
| 320 | East will have 31 Classified in FY26; this is down from the 34 it had in FY25 |
| 330 | |
| 340 | |
| 360 | |
| 380 | |
| 390 | |
| 410 | |
| 425 | |
| 430 | |
| 440 | |
| 450 | |
| 510 | |

Fund 100
Location **250 Main Elementary School**

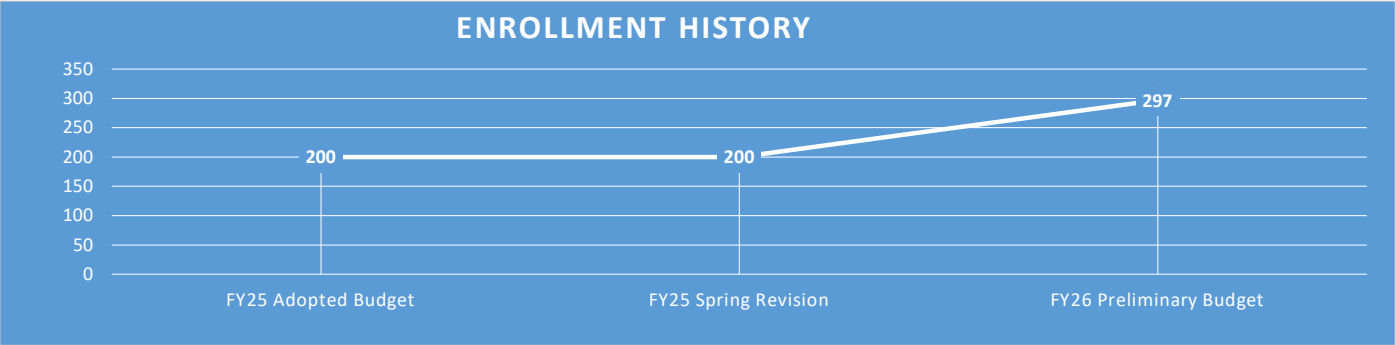
| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | 1,631,951 | 1,492,371 | 1,566,994 |
| 320 Classified Salaries | 842,668 | 847,701 | 945,052 |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | 3,878 | 3,878 | 7,319 |
| 360 Benefits | 1,419,760 | 1,419,760 | 1,573,563 |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | 3,898,257 | 3,763,710 | 4,092,929 |
| 410 Professional / Technical Service | - | - | - |
| 420 Staff & Student Travel / Per Diem | 543 | 543 | - |
| 430 Utilities & Energy | 174,943 | 174,943 | 174,943 |
| 440 Other Purchased Services | 6,500 | 6,500 | 7,000 |
| 451-47 Supplies and Materials | 46,237 | 46,579 | 60,680 |
| 453 Janitorial Supplies | 4,765 | 4,765 | 8,000 |
| 490 Other Expenses / Fees, Dues | - | - | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 232,988 | 233,330 | 250,623 |
| SITE TOTAL | 4,131,245 | 3,997,040 | 4,343,551 |



Fund100
Location250
Main Elementary School

FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | 1.00 | 1.00 | 1.00 |
| Teacher | 14.75 | 14.25 | 12.83 |
| Special Education Teacher | 3.00 | 3.00 | 5.00 |
| Library / Media | - | 0.75 | 0.75 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Activities | - | - | - |
| Certified Subtotal: | 19.75 | 20.00 | 20.58 |
| Instructional Aides | 14.66 | 14.54 | 17.21 |
| Other Support Staff | 3.25 | 2.50 | 2.50 |
| Custodial Staff | 2.00 | 2.00 | 2.00 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 19.91 | 19.04 | 21.71 |
| SITE TOTAL | 39.66 | 39.04 | 42.29 |
| ADM: | 200 | 200 | 297 |

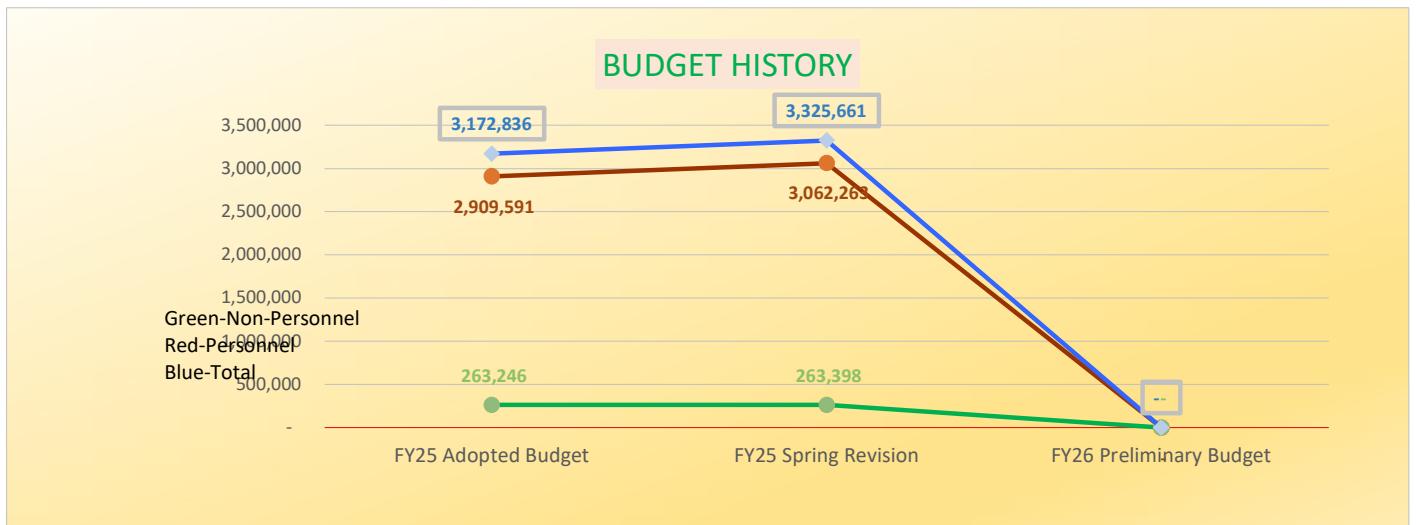


Footnotes on changes: Staffing changes are due the closure of North Star

| | |
|-----|---|
| 310 | Main will have 19 Certificated; this is down from the 22 it had in FY25 |
| 320 | Main will have 30 Classified in FY26; this is up from the 26 it had in FY25 |
| 330 | |
| 340 | |
| 360 | |
| 380 | |
| 390 | |
| 410 | |
| 425 | |
| 430 | |
| 440 | |
| 450 | |
| 510 | |

Location: 260 North Star Elementary School

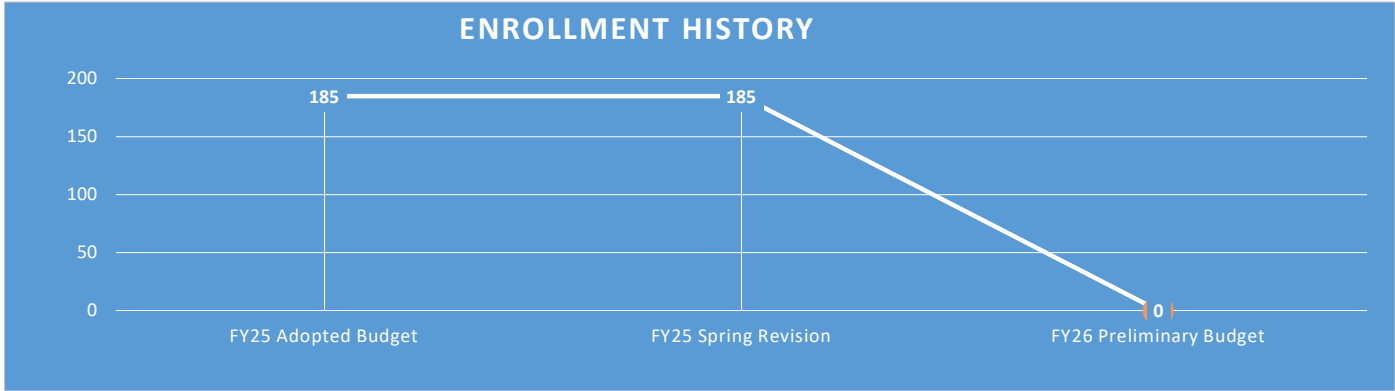
| Account Description | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| 310 | Certified Salaries | 1,343,243 | 1,469,473 | - |
| 320 | Classified Salaries | 658,934 | 685,377 | - |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | 4,781 | 4,781 | - |
| 360 | Benefits | 902,632 | 902,632 | - |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 2,909,591 | 3,062,263 | - |
| 410 | Professional / Technical Service | - | - | - |
| 420 | Staff & Student Travel / Per Diem | 1,586 | 1,586 | - |
| 430 | Utilities & Energy | 184,004 | 184,004 | - |
| 440 | Other Purchased Services | 6,750 | 6,750 | - |
| 451-47 | Supplies and Materials | 64,841 | 64,993 | - |
| 453 | Janitorial Supplies | 6,065 | 6,065 | - |
| 490 | Other Expenses / Fees, Dues | - | - | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 263,246 | 263,398 | - |
| SITE TOTAL | | 3,172,836 | 3,325,661 | - |



Location: 260
North Star Elementary School

FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | |
| Administrator | 1.00 | 1.00 | |
| Teacher | 13.25 | 13.25 | |
| Special Education Teacher | 3.00 | 3.00 | |
| Library / Media | - | 0.75 | |
| Counselor | 1.00 | 1.00 | |
| Activities | - | - | - |
| Certified Subtotal: | 18.25 | 19.00 | - |
| Instructional Aides | 9.75 | 10.75 | |
| Other Support Staff | 3.25 | 2.50 | |
| Custodial Staff | 2.00 | 2.00 | |
| Maintenance Staff | - | - | |
| Classified Subtotal: | 15.00 | 15.25 | - |
| SITE TOTAL | 33.25 | 34.25 | - |
| K - 5 | 185 | 185 | 0 |



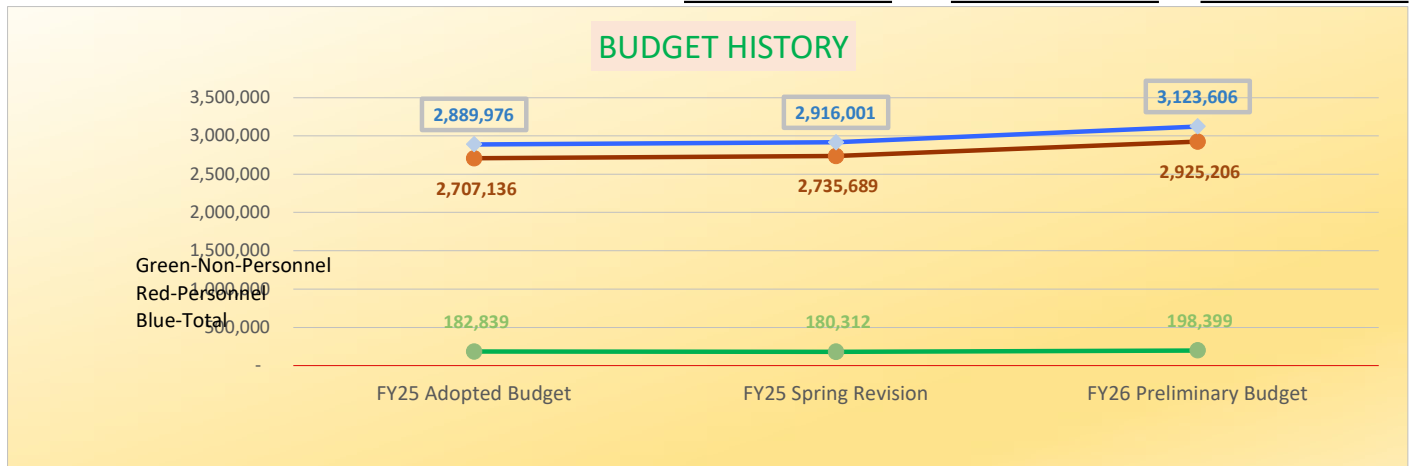
Footnotes on changes

| | |
|-----|--|
| 310 | |
| 320 | |
| 330 | |
| 340 | |
| 360 | |
| 380 | |
| 390 | |
| 410 | |
| 425 | |
| 430 | |
| 440 | |
| 450 | |
| 510 | |

Fund 100

Location: 270 **Peterson Elementary School**

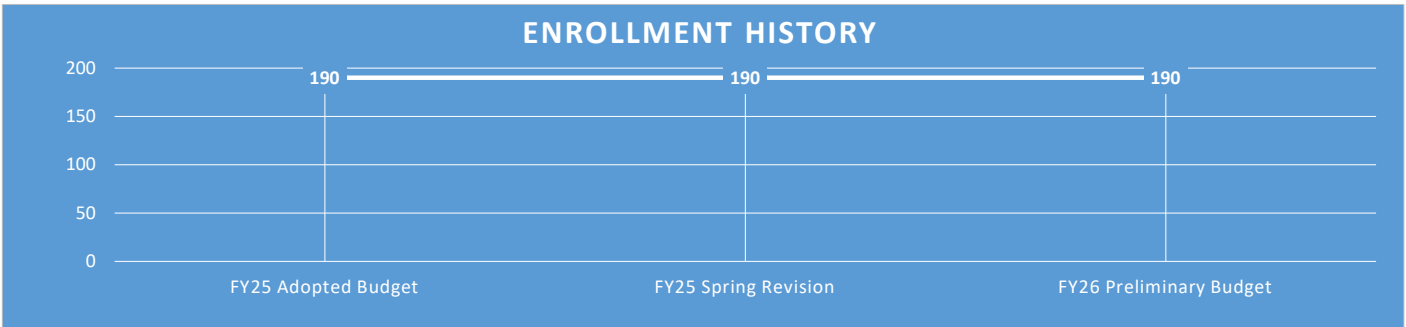
| Account Description | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|-------------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| 310 | Certified Salaries | 1,380,816 | 1,378,681 | 1,520,038 |
| 320 | Classified Salaries | 515,851 | 546,539 | 560,658 |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | 3,269 | 3,269 | 6,564 |
| 360 | Benefits | 807,199 | 807,199 | 837,946 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 2,707,136 | 2,735,689 | 2,925,206 |
| 410 | Professional / Technical Service | - | - | - |
| 420 | Staff & Student Travel / Per Diem | 3,179 | 3,179 | - |
| 430 | Utilities & Energy | 123,862 | 123,862 | 123,862 |
| 440 | Other Purchased Services | 10,100 | 6,500 | 10,000 |
| 451-47 Supplies and Materials | | 40,500 | 41,572 | 55,438 |
| 453 | Janitorial Supplies | 5,198 | 5,198 | 9,100 |
| 490 | Other Expenses / Fees, Dues | - | - | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 182,839 | 180,312 | 198,399 |
| SITE TOTAL | | 2,889,976 | 2,916,001 | 3,123,606 |



Fund 100
Location: 270

Peterson Elementary School
FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | 1.00 | 1.00 | 1.00 |
| Teacher | 13.75 | 14.75 | 14.34 |
| Special Education Teacher | 1.00 | 1.00 | 2.00 |
| Library / Media | - | 0.75 | 0.75 |
| Counselor | 1.00 | 1.00 | 1.00 |
| Activities | - | - | - |
| Certified Subtotal: | 16.75 | 18.50 | 19.09 |
| Instructional Aides | 6.38 | 7.62 | 6.81 |
| Other Support Staff | 3.25 | 2.50 | 2.62 |
| Custodial Staff | 3.00 | 3.00 | 3.00 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 12.63 | 13.12 | 12.43 |
| SITE TOTAL | 29.38 | 31.62 | 31.52 |
| ADM: | 190 | 190 | 190 |



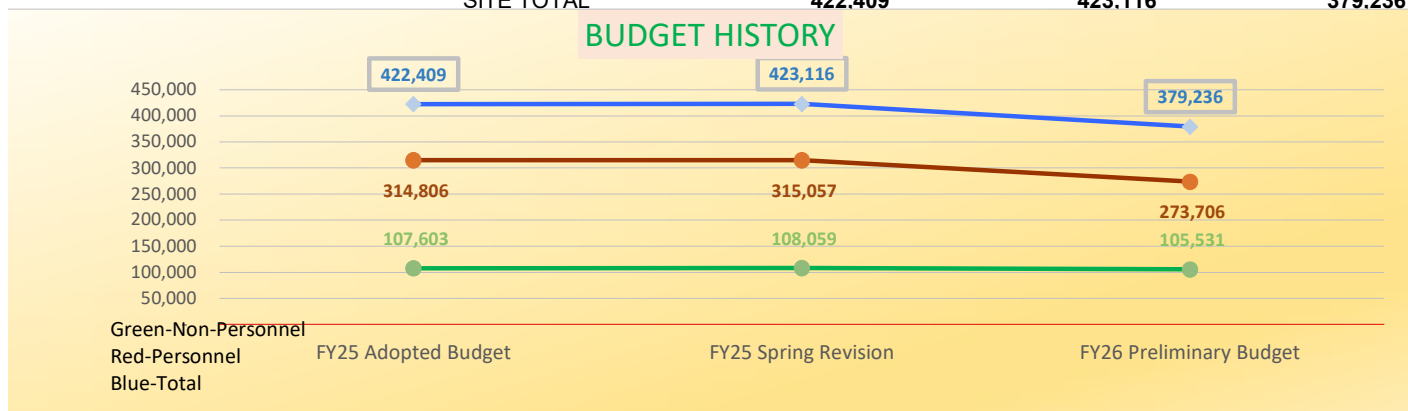
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 330 | |
| 340 | |
| 360 | |
| 390 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |

Fund: 100

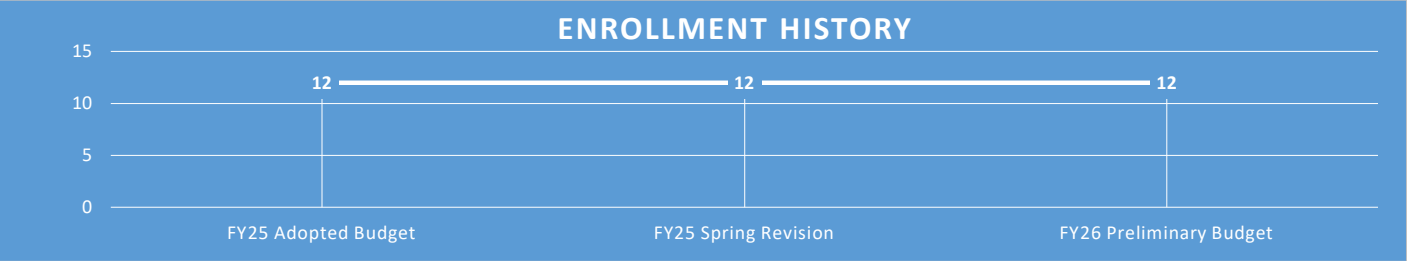
Location: **360 Akhiok School**

| Account Description | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|-------------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| 310 | Certified Salaries | 163,506 | 163,756 | 150,872 |
| 320 | Classified Salaries | 48,756 | 48,756 | 53,462 |
| 330 | TEA Agreements | 1,899 | 1,899 | 2,614 |
| 340 | Overtime | - | - | - |
| 360 | Benefits | 100,646 | 100,646 | 66,758 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 314,806 | 315,057 | 273,706 |
| 410 | Professional / Technical Service | - | - | - |
| 420 | Staff & Student Travel / Per Diem | - | 456 | - |
| 430 | Utilities & Energy | 100,286 | 100,286 | 100,286 |
| 440 | Other Purchased Services | 715 | 715 | 1,520 |
| 451-47 Supplies and Materials | | 5,952 | 5,952 | 3,375 |
| 453 | Janitorial Supplies | 650 | 650 | 350 |
| 490 | Other Expenses / Fees, Dues | - | - | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 107,603 | 108,059 | 105,531 |
| SITE TOTAL | | 422,409 | 423,116 | 379,236 |



Fund: 100
Location: 360 **Akhiok School**
FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | - | - | - |
| Teacher | 2.00 | 2.00 | 2.00 |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | 2.00 | 2.00 | 2.00 |
| Instructional Aides | 1.16 | 1.06 | 1.06 |
| Other Support Staff | - | - | - |
| Custodial Staff | 0.38 | 0.38 | 0.38 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 1.54 | 1.44 | 1.44 |
| SITE TOTAL | 3.54 | 3.44 | 3.44 |
| ADM: | 12 | 12 | 12 |



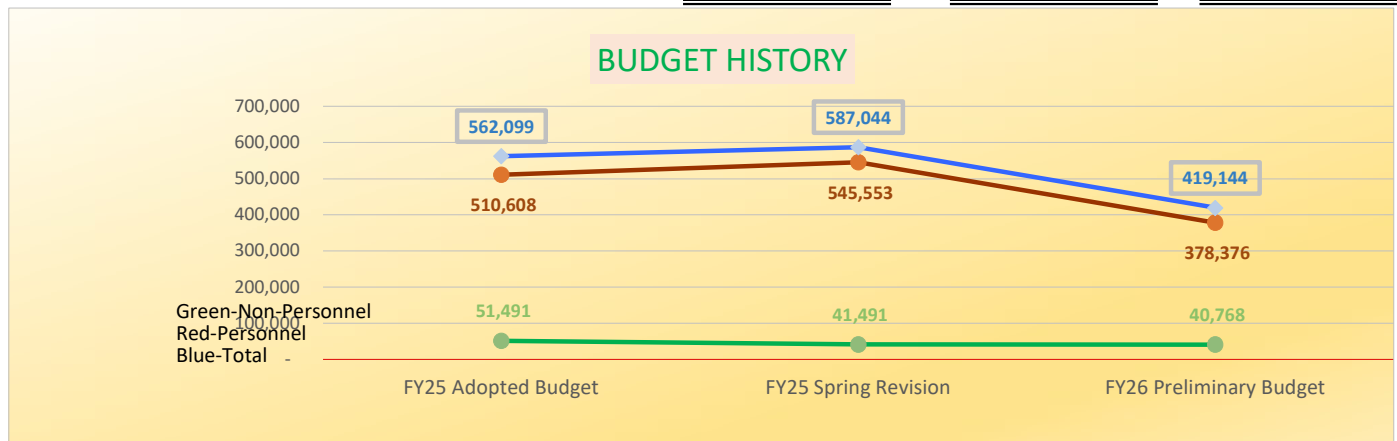
Footnotes on changes

| | |
|-----|--|
| | |
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451 | |

Fund: 100

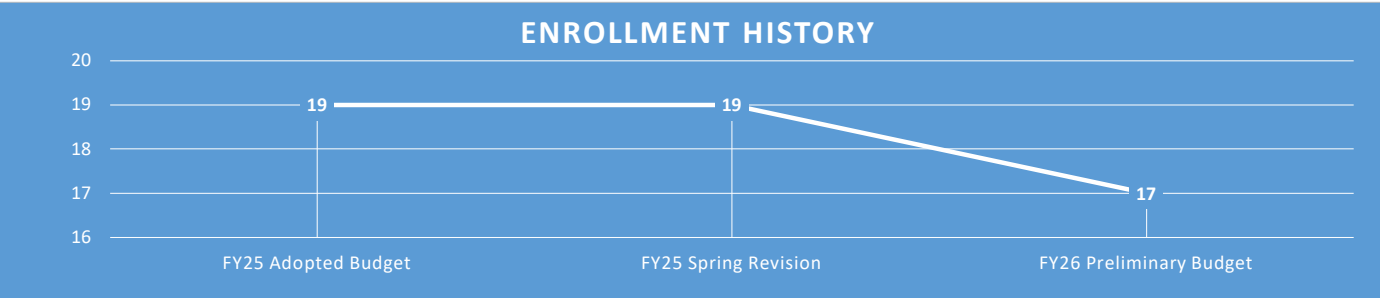
Location: 362 **Chiniak School**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | 177,103 | 212,048 | 173,131 |
| 320 Classified Salaries | 69,473 | 69,473 | 68,136 |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | - | - | - |
| 360 Benefits | 264,033 | 264,033 | 137,109 |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | 510,608 | 545,553 | 378,376 |
| 410 Professional / Technical Service | - | - | - |
| 420 Staff & Student Travel / Per Diem | - | - | - |
| 430 Utilities & Energy | 32,678 | 32,678 | 32,678 |
| 440 Other Purchased Services | 10,715 | 715 | 1,520 |
| 451-47 Supplies and Materials | 7,665 | 7,665 | 5,870 |
| 453 Janitorial Supplies | 433 | 433 | 700 |
| 490 Other Expenses / Fees, Dues | - | - | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 51,491 | 41,491 | 40,768 |
| SITE TOTAL | 562,099 | 587,044 | 419,144 |



Fund: 100
Location: 362 **Chiniak School**
FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | - | - | |
| Teacher | 2.00 | 2.00 | 2.00 |
| Special Education Teacher | - | - | |
| Library / Media | - | - | |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | 2.00 | 2.00 | 2.00 |
| Instructional Aides | 1.25 | 1.25 | 1.25 |
| Other Support Staff | 0.13 | 0.13 | 0.13 |
| Custodial Staff | 0.50 | 0.50 | 0.50 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 1.88 | 1.88 | 1.88 |
| SITE TOTAL | 3.88 | 3.88 | 3.88 |
| ADM: | 19 | 19 | 17 |



Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |

Fund: 100

Location: 364 **Danger Bay School**

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| 310 Certified Salaries | | | |
| 320 Classified Salaries | | | |
| 330 TEA Agreements | | | |
| 340 Overtime | | | |
| 360 Benefits | | | |
| 380 Housing Allowance | | | |
| 390 Transportation Allowance | | | |
| Subtotal Personnel | | | |
| 410 Professional / Technical Service | | | |
| 420 Staff & Student Travel / Per Diem | | | |
| 430 Utilities & Energy | | | |
| 440 Other Purchased Services | | | |
| 451-47 Supplies and Materials | | | |
| 451-45 Teaching/MT/Office Supplies | | | |
| 453 Janitorial Supplies | | | |
| 490 Other Expenses / Fees, Dues | | | |
| 500 Building Improvements | | | |
| 510 Equipment | | | |
| 550 Transfers to other Funds | | | |
| Subtotal Non-Personnel | | | |
| SITE TOTAL | | | |

Fund: 100

Location: 364 **Danger Bay School**
FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Administrator | | | |
| Teacher | | | |
| Special Education Teacher | | | |
| Library / Media | | | |
| Counselor | | | |
| Activities | | | |
| Certified Subtotal: | | | |
| Instructional Aides | | | |
| Other Support Staff | | | |
| Custodial Staff | | | |
| Maintenance Staff | | | |
| Classified Subtotal: | | | |
| SITE TOTAL | | | |
| ADM: | | | |

Footnotes on changes

| | |
|---------|--------------------------|
| | Continued School Closure |
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 366 **Karluk School**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|------------------------|-------------------------|----------------------------|
| 310 Certified Salaries | | | |
| 320 Classified Salaries | | | |
| 330 TEA Agreements | | | |
| 340 Overtime | | | |
| 360 Benefits | | | |
| 380 Housing Allowance | | | |
| 390 Transportation Allowance | | | |
| Subtotal Personnel | - | - | - |
| 410 Professional / Technical Service | | | |
| 420 Staff & Student Travel / Per Diem | | | |
| 430 Utilities & Energy | | | |
| 440 Other Purchased Services | | | |
| 451-47 Supplies and Materials | | | |
| 453 Janitorial Supplies | | | |
| 490 Other Expenses / Fees, Dues | | | |
| 500 Building Improvements | | | |
| 510 Equipment | | | |
| 550 Transfers to other Funds | | | |
| Subtotal Non-Personnel | - | - | - |
| SITE TOTAL | - | - | - |

Fund: 100
Location: 366 **Karluk School**
FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | - | - | - |
| Teacher | 0 | 0 | 0 |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | 0 | 0 | 0 |
| Instructional Aides | - | - | - |
| Other Support Staff | - | - | - |
| Custodial Staff | - | - | - |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | - | - | - |
| SITE TOTAL | 0 | 0 | 0 |
| ADM: | 0 | 0 | 0 |

Footnotes on changes

| | |
|---------|---------------|
| | |
| 310 | School Closed |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 369 **Larsen Bay School**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|------------------------|-------------------------|----------------------------|
| 310 Certified Salaries | | | |
| 320 Classified Salaries | | | |
| 330 TEA Agreements | | | |
| 340 Overtime | | | |
| 360 Benefits | | | |
| 380 Housing Allowance | | | |
| 390 Transportation Allowance | | | |
| Subtotal Personnel | | | |
| 410 Professional / Technical Service | | | |
| 420 Staff & Student Travel / Per Diem | | | |
| 430 Utilities & Energy | | | |
| 440 Other Purchased Services | | | |
| 451-47 Supplies and Materials | | | |
| 451-45 Teaching/MT/Office Supplies | | | |
| 453 Janitorial Supplies | | | |
| 490 Other Expenses / Fees, Dues | | | |
| 500 Building Improvements | | | |
| 510 Equipment | | | |
| 550 Transfers to other Funds | | | |
| Subtotal Non-Personnel | | | |
| SITE TOTAL | | | |

Fund: 100

Location: 369 **Larsen Bay School**
FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | | | |
| Teacher | | | |
| Special Education Teacher | | | |
| Library / Media | | | |
| Counselor | | | |
| Activities | | | |
| Certified Subtotal: | | | |
| Instructional Aides | | | |
| Other Support Staff | | | |
| Custodial Staff | | | |
| Maintenance Staff | | | |
| Classified Subtotal: | | | |
| SITE TOTAL | | | |
| ADM: | | | |

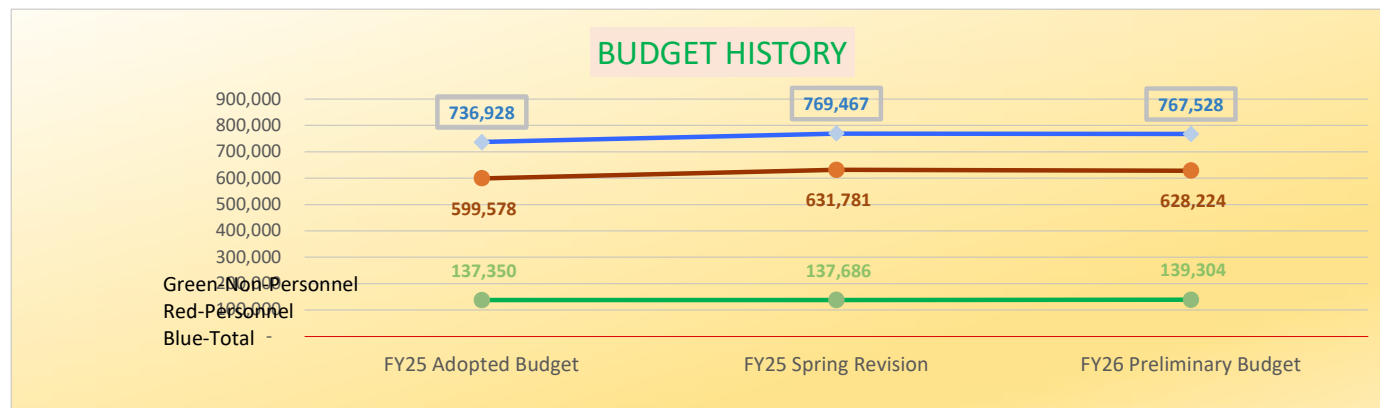
Footnotes on changes

| | |
|---------|--------------------------|
| | Continued School Closure |
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 371 **Old Harbor School**

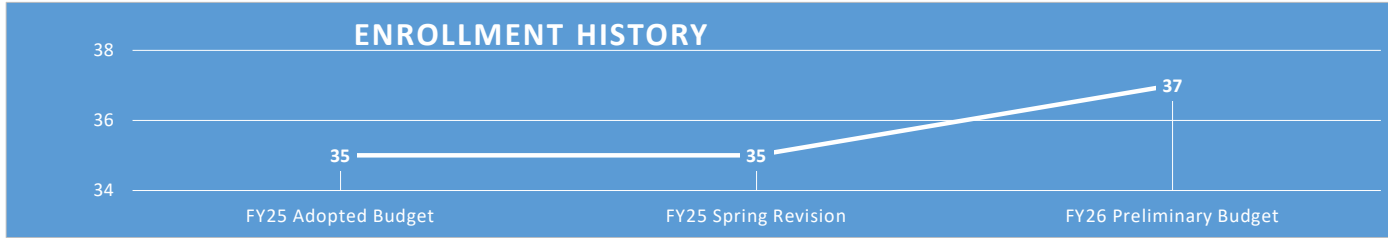
| Account Description | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|-------------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| 310 | Certified Salaries | 317,824 | 323,373 | 320,889 |
| 320 | Classified Salaries | 145,830 | 172,484 | 145,392 |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | - | - | - |
| 360 | Benefits | 135,924 | 135,924 | 161,943 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 599,578 | 631,781 | 628,224 |
| 410 | Professional / Technical Service | - | - | - |
| 420 | Staff & Student Travel / Per Diem | - | 336 | - |
| 430 | Utilities & Energy | 124,324 | 124,324 | 124,324 |
| 440 | Other Purchased Services | 1,569 | 1,569 | 1,520 |
| 451-47 Supplies and Materials | | 10,157 | 10,157 | 12,160 |
| 453 | Janitorial Supplies | 1,300 | 1,300 | 1,300 |
| 490 | Other Expenses / Fees, Dues | - | - | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 137,350 | 137,686 | 139,304 |
| SITE TOTAL | | 736,928 | 769,467 | 767,528 |



Fund: 100

Location: 371 **Old Harbor School**
FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | - | - | - |
| Teacher | 4.00 | 4.00 | 4.00 |
| Special Education Teacher | | | |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | 4.00 | 4.00 | 4.00 |
| Instructional Aides | 1.56 | 2.38 | 2.38 |
| Other Support Staff | 0.25 | 0.25 | 0.25 |
| Custodial Staff | 1.06 | 1.31 | 1.31 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 2.88 | 3.94 | 3.94 |
| SITE TOTAL | 6.88 | 7.94 | 7.94 |
| ADM: | 35 | 35 | 37 |



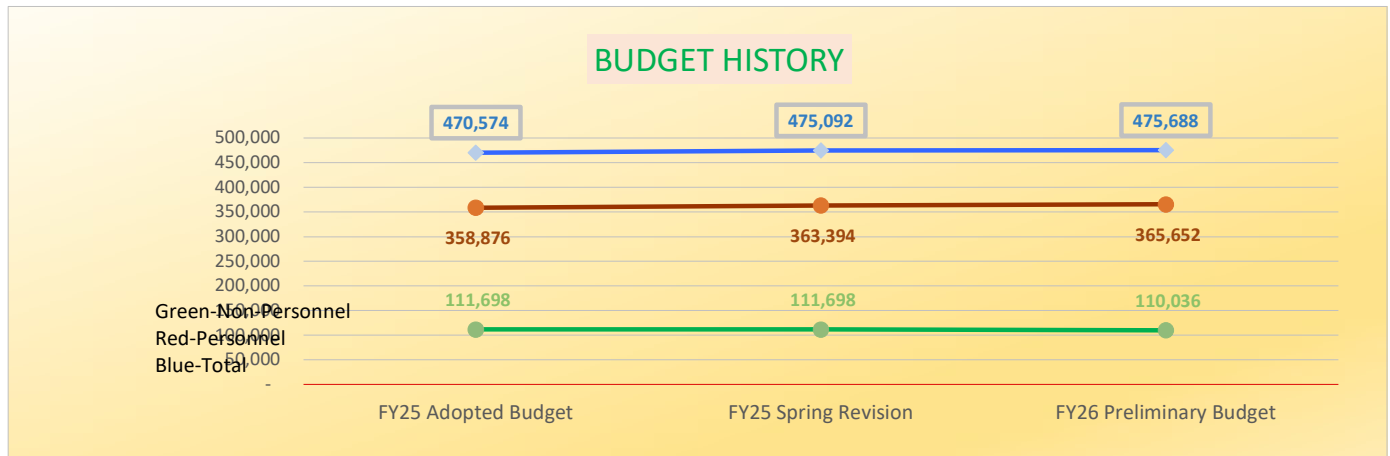
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |

Fund: 100

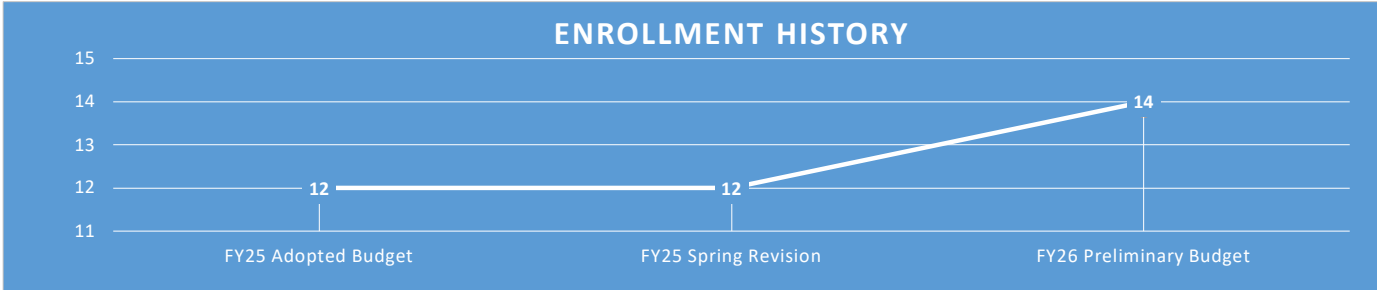
Location: 373 **Ouzinkie School**

| Account Description | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|-------------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| 310 | Certified Salaries | 166,965 | 171,483 | 170,494 |
| 320 | Classified Salaries | 78,320 | 78,320 | 80,394 |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | - | - | - |
| 360 | Benefits | 113,591 | 113,591 | 114,764 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 358,876 | 363,394 | 365,652 |
| 410 | Professional / Technical Service | - | - | - |
| 420 | Staff & Student Travel / Per Diem | - | - | - |
| 430 | Utilities & Energy | 102,951 | 102,951 | 102,951 |
| 440 | Other Purchased Services | 715 | 715 | 1,520 |
| 451-47 Supplies and Materials | | 6,992 | 6,992 | 4,765 |
| 453 | Janitorial Supplies | 1,040 | 1,040 | 800 |
| 490 | Other Expenses / Fees, Dues | - | - | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 111,698 | 111,698 | 110,036 |
| SITE TOTAL | | 470,574 | 475,092 | 475,688 |



Fund: 100
Location: 373 **Ouzinkie School**
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | |
| Administrator | - | - | - |
| Teacher | 2.00 | 2.00 | 2.00 |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | 2.00 | 2.00 | 2.00 |
| Instructional Aides | 1.00 | 1.00 | 1.00 |
| Other Support Staff | 0.25 | 0.25 | 0.25 |
| Custodial Staff | 1.00 | 1.00 | 1.00 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 2.25 | 2.25 | 2.25 |
| SITE TOTAL | 4.25 | 4.25 | 4.25 |
| ADM: | 12 | 12 | 14 |



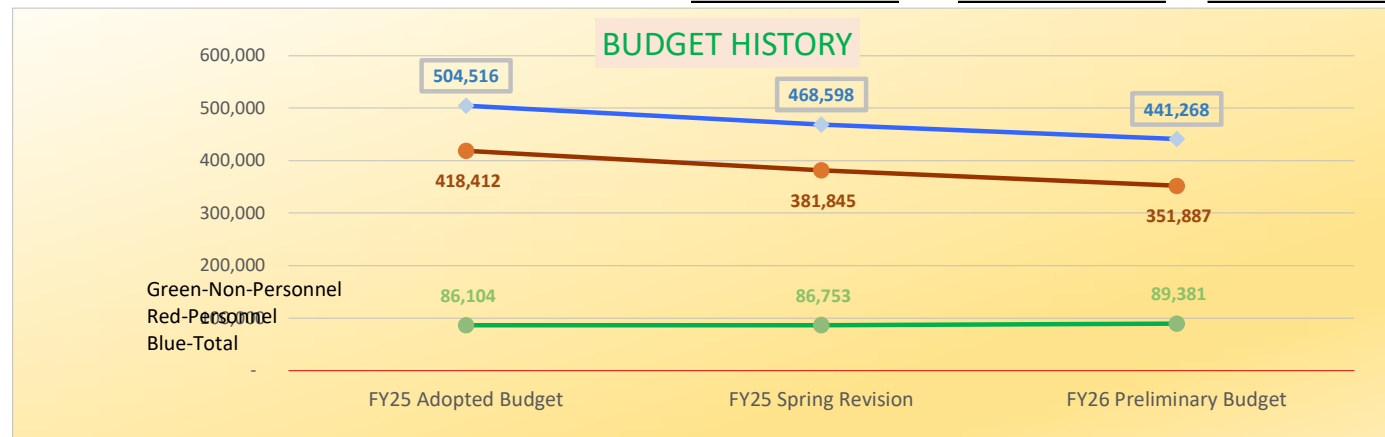
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 375 **Port Lions School**

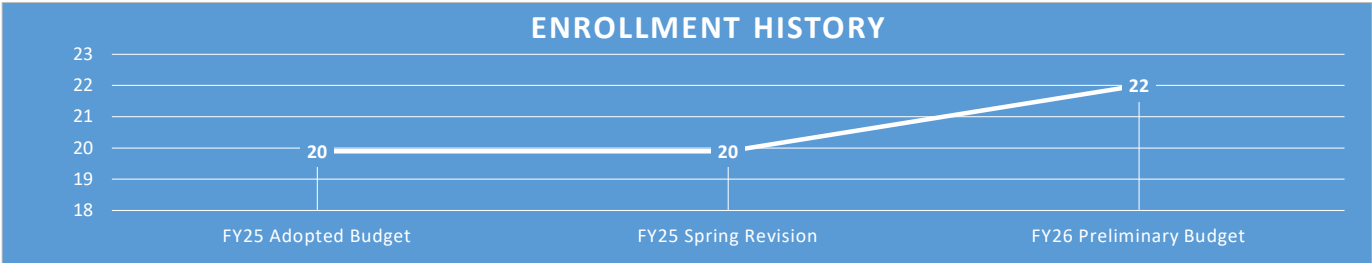
| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|-------------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | 223,845 | 191,065 | 214,344 |
| 320 | Classified Salaries | 54,488 | 50,702 | 50,246 |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | - | - | - |
| 360 | Benefits | 140,078 | 140,078 | 87,297 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 418,412 | 381,845 | 351,887 |
| 410 | Professional / Technical Service | - | - | - |
| 420 | Staff & Student Travel / Per Diem | - | 649 | - |
| 430 | Utilities & Energy | 78,131 | 78,131 | 78,131 |
| 440 | Other Purchased Services | - | - | 1,520 |
| 451-47 Supplies and Materials | | 7,280 | 7,280 | 7,730 |
| 453 | Janitorial Supplies | 693 | 693 | 2,000 |
| 490 | Other Expenses / Fees, Dues | - | - | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 86,104 | 86,753 | 89,381 |
| SITE TOTAL | | 504,516 | 468,598 | 441,268 |



Fund: 100
Location: 375

Port Lions School
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | |
| Administrator | - | - | - |
| Teacher | 3.00 | 3.00 | 3.00 |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | 3.00 | 3.00 | 3.00 |
| Instructional Aides | 0.72 | 0.62 | 0.62 |
| Other Support Staff | 0.13 | 0.13 | 0.13 |
| Custodial Staff | 0.63 | 0.63 | 0.63 |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 1.47 | 1.37 | 1.37 |
| SITE TOTAL | 4.47 | 4.37 | 4.37 |
| ADM: | 20 | 20 | 22 |



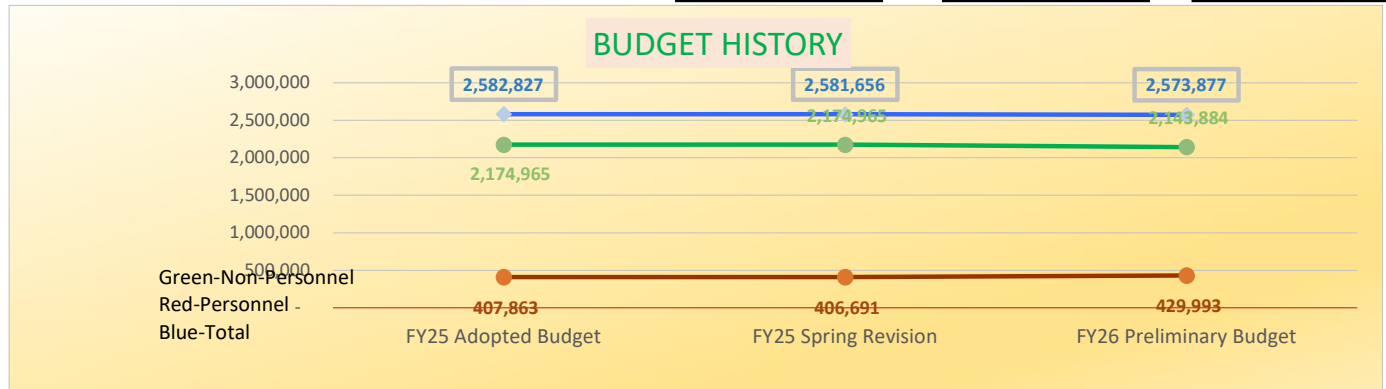
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 380 **Rural Schools**

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|-------------------------------|-----------------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | 231,304 | 230,132 | 232,334 |
| 320 | Classified Salaries | 39,843 | 39,843 | 40,248 |
| 330 | TEA Agreements | 1,899 | 1,899 | 2,395 |
| 340 | Overtime | - | - | 600 |
| 360 | Benefits | 134,817 | 134,817 | 154,417 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 407,863 | 406,691 | 429,993 |
| 410 | Professional / Technical Service | - | - | - |
| 420 | Staff & Student Travel / Per Diem | 92,980 | 92,980 | 62,384 |
| 430 | Utilities & Energy | 2,070,000 | 2,070,000 | 2,070,000 |
| 440 | Other Purchased Services | 1,379 | 1,379 | 1,500 |
| 451-47 Supplies and Materials | | 8,213 | 8,213 | 10,000 |
| 453 | Janitorial Supplies | - | - | - |
| 490 | Other Expenses / Fees, Dues | 2,392 | 2,392 | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 2,174,965 | 2,174,965 | 2,143,884 |
| SITE TOTAL | | 2,582,827 | 2,581,656 | 2,573,877 |



Fund: 100
Location: 380 **Rural Schools**
FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | 1.00 | 1.00 | 1.00 |
| Teacher | - | - | - |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | 1.00 | 1.00 | 1.00 |
| Activities | - | - | - |
| Certified Subtotal: | 2.00 | 2.00 | 2.00 |
| Instructional Aides | - | - | - |
| Other Support Staff | 0.81 | 0.81 | 0.81 |
| Custodial Staff | - | - | - |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 0.81 | 0.81 | 0.81 |
| SITE TOTAL | 2.81 | 2.81 | 2.81 |

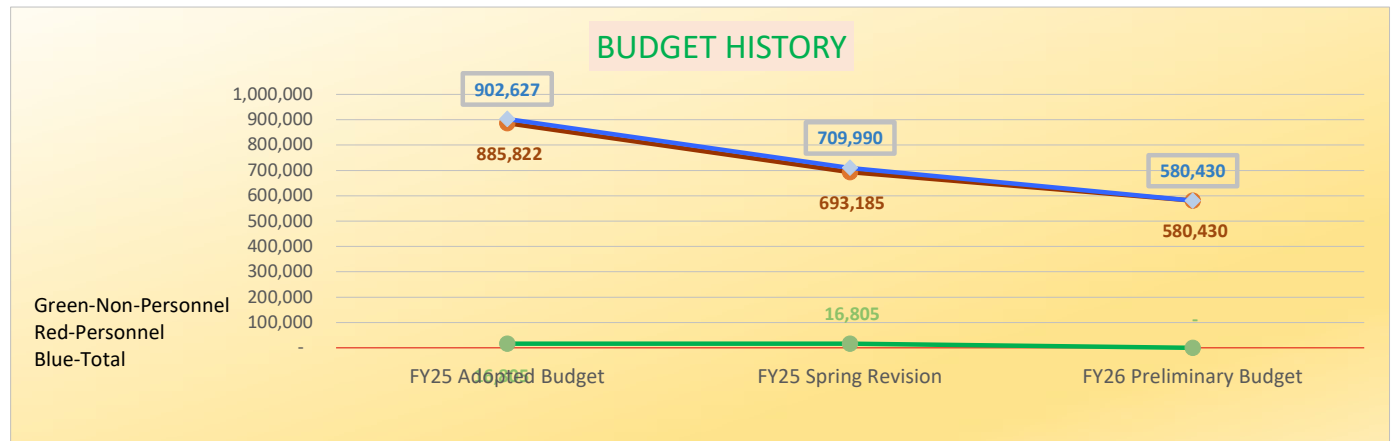
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 410 **D/W Negotiated Benefits**

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|------------------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | 208,170 | 15,533 | 15,688 |
| 320 | Classified Salaries | - | - | - |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | - | - | - |
| 360 | Benefits | 546,653 | 546,653 | 433,742 |
| 380 | Housing Allowance | 78,000 | 78,000 | 78,000 |
| 390 | Transportation Allowance | 53,000 | 53,000 | 53,000 |
| Subtotal Personnel | | 885,822 | 693,185 | 580,430 |
| 410 | Professional / Technical Service | 10,000 | 10,000 | - |
| 420 | Staff & Student Travel / Per Diem | 622 | 622 | - |
| 430 | Utilities & Energy | - | - | - |
| 440 | Other Purchased Services | - | - | - |
| 451-47 Supplies and Materials | | - | - | - |
| 451-45 Teaching/MT/Office Supplies | | - | - | - |
| 453 | Janitorial Supplies | - | - | - |
| 490 | Other Expenses / Fees, Dues | 6,183 | 6,183 | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 16,805 | 16,805 | - |
| SITE TOTAL | | 902,627 | 709,990 | 580,430 |



Fund: 100
Location: 410

D/W Negotiated Benefits
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | - | - | - |
| Teacher | 0.16 | 0.16 | 0.16 |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | 0.16 | 0.16 | 0.16 |
| Instructional Aides | - | - | - |
| Other Support Staff | - | - | - |
| Custodial Staff | - | - | - |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | - | - | - |
| SITE TOTAL | 0.16 | 0.16 | 0.16 |

Footnotes on changes

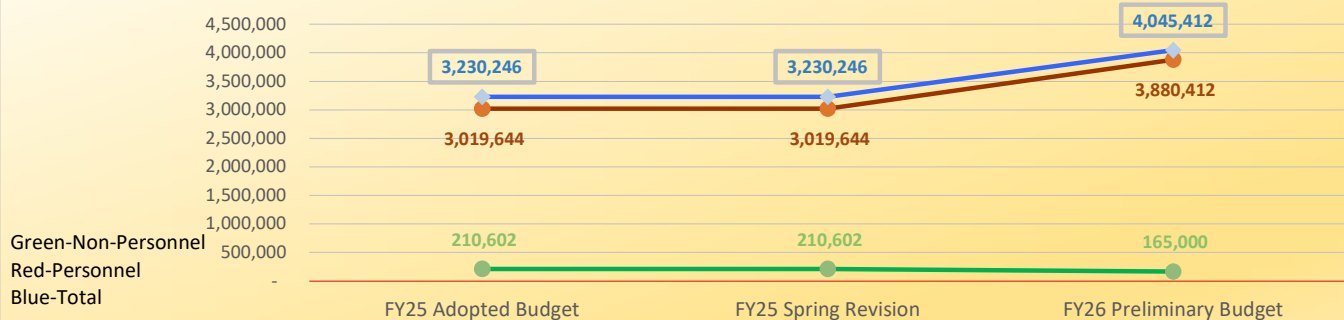
| | |
|---------|--|
| | |
| 310 | |
| 320 | |
| 360 | |
| 380 | |
| 390 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 450 **D/W Services**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | - | - | 841,263 |
| 320 Classified Salaries | 27,124 | 27,124 | 23,724 |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | - | - | - |
| 360 Benefits | 2,992,520 | 2,992,520 | 3,015,425 |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | 3,019,644 | 3,019,644 | 3,880,412 |
| 410 Professional / Technical Service | - | - | - |
| 420 Staff & Student Travel / Per Diem | - | - | - |
| 430 Utilities & Energy | 165,000 | 165,000 | 165,000 |
| 440 Other Purchased Services | 15,602 | 15,602 | - |
| 451-47 Supplies and Materials | 30,000 | 30,000 | - |
| 453 Janitorial Supplies | - | - | - |
| 490 Other Expenses / Fees, Dues | - | - | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 210,602 | 210,602 | 165,000 |
| SITE TOTAL | 3,230,246 | 3,230,246 | 4,045,412 |

BUDGET HISTORY



Fund: 100
Location: 450 **D/W Services**
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | | | |
| Teacher | | | |
| Special Education Teacher | | | |
| Library / Media | | | |
| Counselor | | | |
| Activities | | | |
| Certified Subtotal: | | | |
| Instructional Aides | | | |
| Other Support Staff | | | |
| Custodial Staff | 0.75 | 0.75 | 0.75 |
| Maintenance Staff | | | |
| Classified Subtotal: | 0.75 | 0.75 | 0.75 |
| SITE TOTAL | 0.75 | 0.75 | 0.75 |

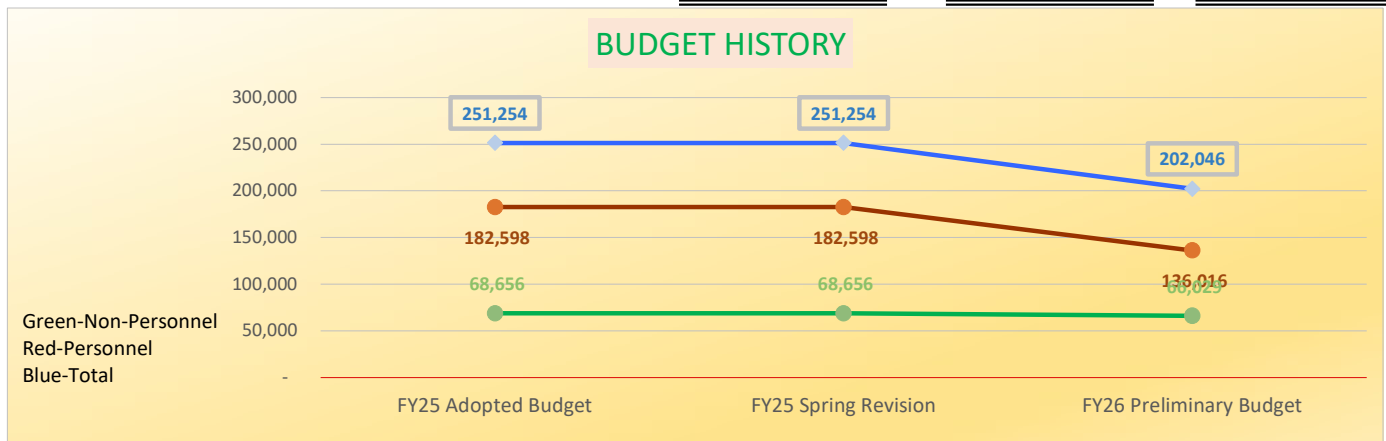
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 451 Auditorium

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | - | - | - |
| 320 Classified Salaries | 131,089 | 131,089 | 81,900 |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | - | - | - |
| 360 Benefits | 51,509 | 51,509 | 54,116 |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | 182,598 | 182,598 | 136,016 |
| 410 Professional / Technical Service | - | - | - |
| 420 Staff & Student Travel / Per Diem | - | - | - |
| 430 Utilities & Energy | 52,229 | 52,229 | 52,229 |
| 440 Other Purchased Services | 2,500 | 2,500 | 2,500 |
| 451-47 Supplies and Materials | 12,844 | 12,844 | 10,000 |
| 453 Janitorial Supplies | 1,083 | 1,083 | 1,300 |
| 490 Other Expenses / Fees, Dues | - | - | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 68,656 | 68,656 | 66,029 |
| SITE TOTAL | 251,254 | 251,254 | 202,046 |



Fund: 100
Location: 451 Auditorium
FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|----------------------|---------------------|----------------------|-------------------------|
| Administrator | | | |
| Teacher | | | |
| Library / Media | | | |
| Counselor | | | |
| Activities | | | |
| Certified Subtotal: | | | |
| Instructional Aides | | | |
| Other Support Staff | 1.50 | 1.69 | 1.00 |
| Custodial Staff | | | |
| Maintenance Staff | | | |
| Classified Subtotal: | 1.50 | 1.69 | 1.00 |
| SITE TOTAL | 1.50 | 1.69 | 1.00 |

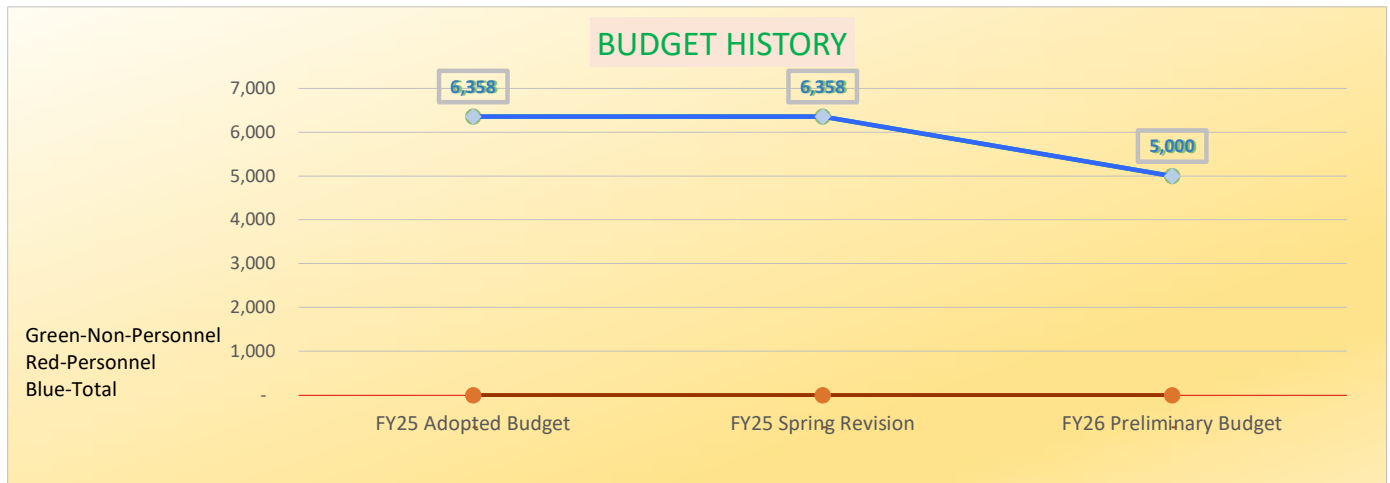
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 452 **Elementary Music**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | - | - | - |
| 320 Classified Salaries | - | - | - |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | - | - | - |
| 360 Benefits | - | - | - |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | - | - | - |
| 410 Professional / Technical Service | - | - | - |
| 420 Staff & Student Travel / Per Diem | 1,358 | 1,358 | - |
| 430 Utilities & Energy | - | - | - |
| 440 Other Purchased Services | 5,000 | 5,000 | 2,500 |
| 451-47 Supplies and Materials | - | - | 2,500 |
| 453 Janitorial Supplies | - | - | - |
| 490 Other Expenses / Fees, Dues | - | - | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 6,358 | 6,358 | 5,000 |
| SITE TOTAL | 6,358 | 6,358 | 5,000 |



Fund: 100
Location: 452 **Elementary Music**
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|----------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | | | |
| Teacher | | | |
| Library / Media | | | |
| Counselor | | | |
| Activities | | | |
| Certified Subtotal: | | | |
| Instructional Aides | | | |
| Other Support Staff | | | |
| Custodial Staff | | | |
| Maintenance Staff | | | |
| Classified Subtotal: | | | |
| SITE TOTAL | | | |

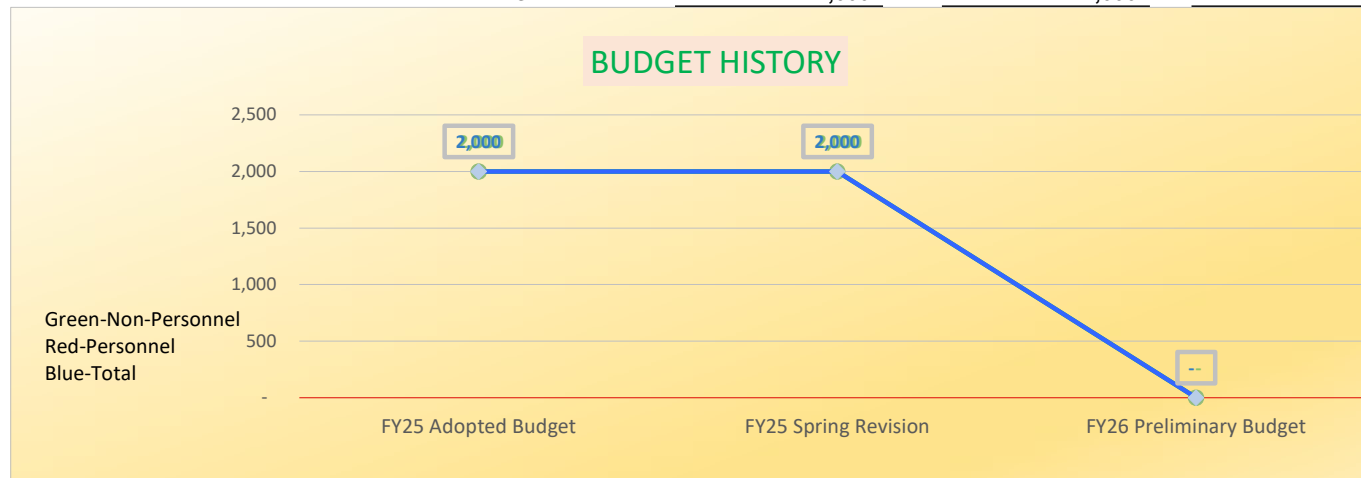
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: **454 Federal Programs**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | - | - | - |
| 320 Classified Salaries | - | - | - |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | - | - | - |
| 360 Benefits | - | - | - |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | - | - | - |
| 410 Professional / Technical Service | - | - | - |
| 420 Staff & Student Travel / Per Diem | - | - | - |
| 430 Utilities & Energy | - | - | - |
| 440 Other Purchased Services | - | - | - |
| 451-47 Supplies and Materials | 2,000 | 2,000 | - |
| 453 Janitorial Supplies | - | - | - |
| 490 Other Expenses / Fees, Dues | - | - | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 2,000 | 2,000 | - |
| SITE TOTAL | 2,000 | 2,000 | - |



Fund: 100

Location: 454 **Federal Programs**

FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | - | - | - |
| Teacher | - | - | - |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | - | - | - |
| Instructional Aides | - | - | - |
| Other Support Staff | - | - | - |
| Custodial Staff | - | - | - |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | - | - | - |
| SITE TOTAL | - | - | - |

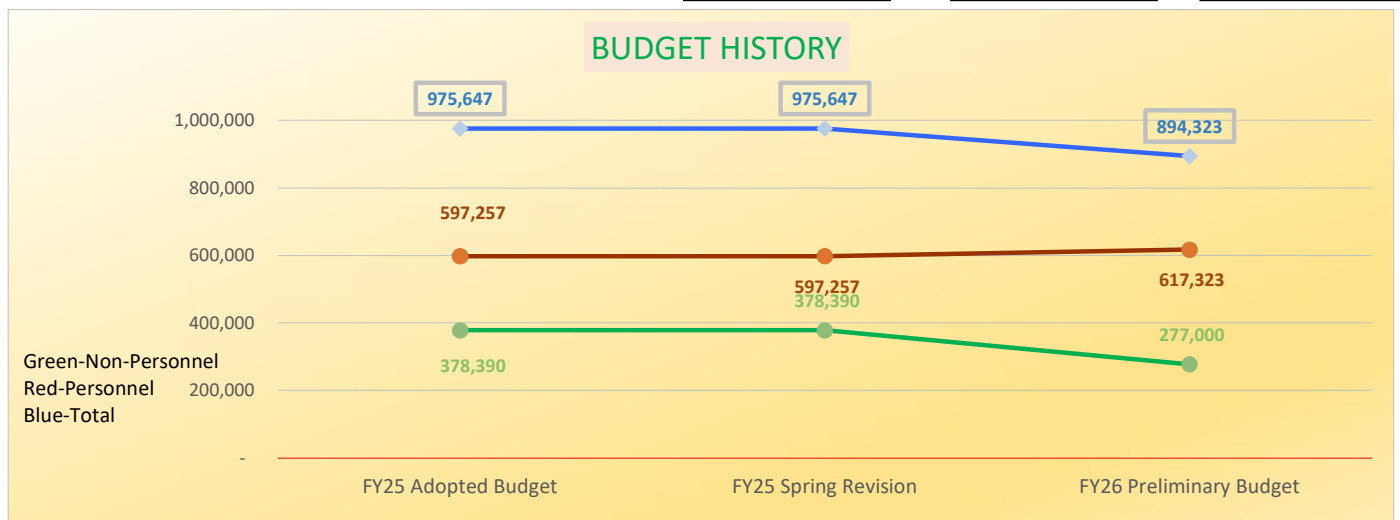
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |

Fund: 100

Location: 459 **Technology Services**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | - | - | - |
| 320 Classified Salaries | 367,070 | 367,070 | 380,789 |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | 2,335 | 2,335 | 4,314 |
| 360 Benefits | 227,852 | 227,852 | 232,220 |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | 597,257 | 597,257 | 617,323 |
| 410 Professional / Technical Service | 55,767 | 55,767 | 25,000 |
| 420 Staff & Student Travel / Per Diem | 11,451 | 11,451 | 2,000 |
| 430 Utilities & Energy | - | - | - |
| 440 Other Purchased Services | 104,321 | 104,321 | 50,000 |
| 451-47 Supplies and Materials | 206,552 | 206,552 | 200,000 |
| 453 Janitorial Supplies | - | - | - |
| 490 Other Expenses / Fees, Dues | 300 | 300 | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 378,390 | 378,390 | 277,000 |
| SITE TOTAL | 975,647 | 975,647 | 894,323 |



Fund: 100
Location: 459 Technology Services
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|----------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | | | |
| Teacher | | | |
| Teacher | | | |
| Library / Media | | | |
| Counselor | | | |
| Activities | | | |
| Certified Subtotal: | | | |
| Instructional Aides | | | |
| Other Support Staff | 5.00 | 5.00 | 5.00 |
| Custodial Staff | | | |
| Maintenance Staff | | | |
| Classified Subtotal: | 5.00 | 5.00 | 5.00 |
| SITE TOTAL | 5.00 | 5.00 | 5.00 |

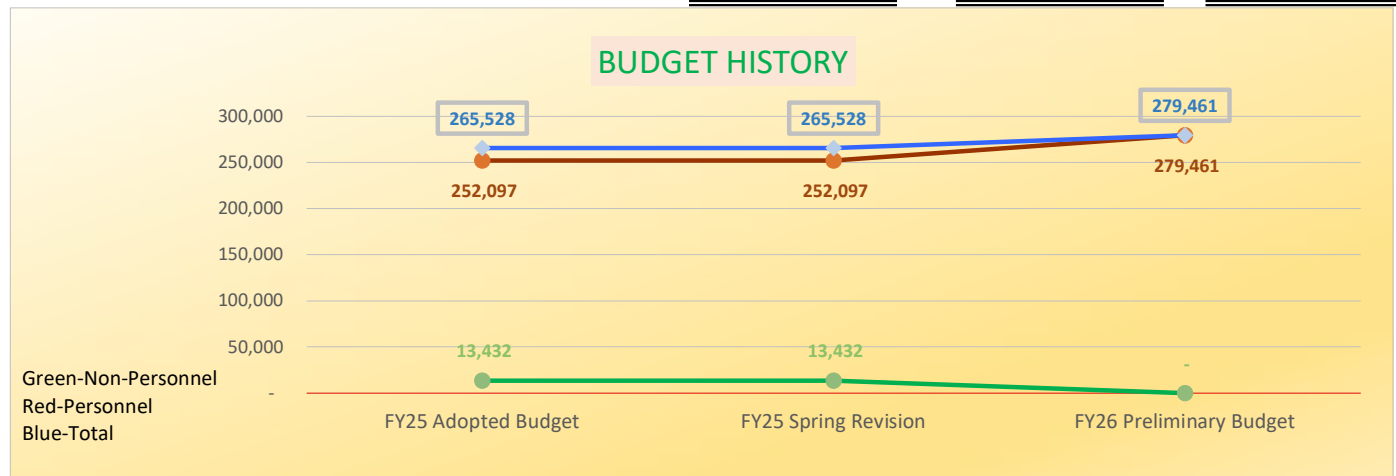
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 461 **Alternative Program (Quality Schools)**

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | 168,574 | 168,574 | 179,352 |
| 320 | Classified Salaries | - | - | - |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | - | - | - |
| 360 | Benefits | 83,523 | 83,523 | 100,109 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| | Subtotal Personnel | 252,097 | 252,097 | 279,461 |
| 410 | Professional / Technical Service | - | - | - |
| 420 | Staff & Student Travel / Per Diem | - | - | - |
| 430 | Utilities & Energy | - | - | - |
| 440 | Other Purchased Services | - | - | - |
| 451-47 | Supplies and Materials | 13,432 | 13,432 | - |
| 451-45 | Teaching/MT/Office Supplies | - | - | - |
| 453 | Janitorial Supplies | - | - | - |
| 490 | Other Expenses / Fees, Dues | - | - | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| | Subtotal Non-Personnel | 13,432 | 13,432 | - |
| | SITE TOTAL | 265,528 | 265,528 | 279,461 |



Fund: 100
Location: 461

Alternative Program (Quality Schools)
FTE's

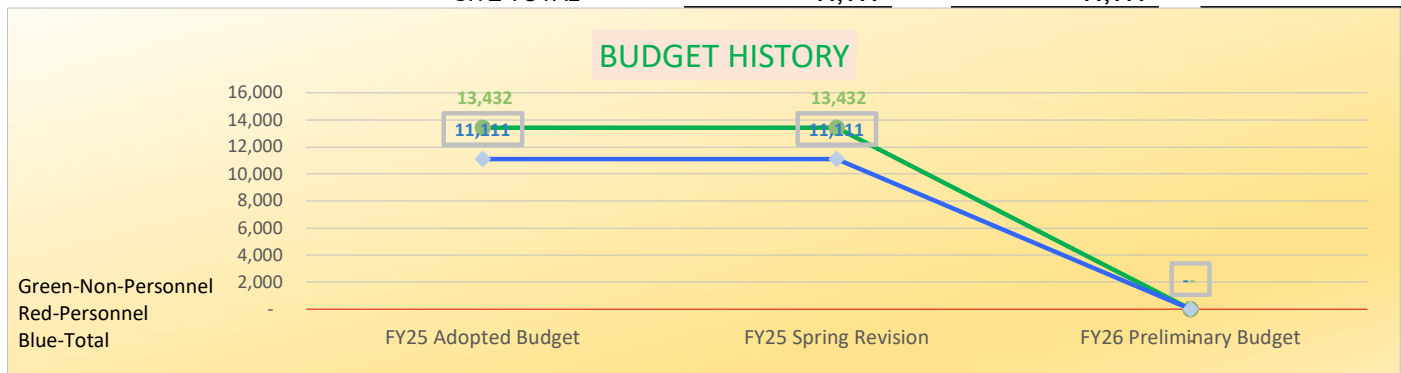
| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | | | |
| Teacher | 2.00 | 2.00 | 2.00 |
| Special Education Teacher | | | |
| Library / Media | | | |
| Counselor | | | |
| Activities | | | |
| Certified Subtotal: | 2.00 | 2.00 | 2.00 |
| Instructional Aides | | | |
| Other Support Staff | | | |
| Custodial Staff | | | |
| Maintenance Staff | | | |
| Classified Subtotal: | - | - | - |
| SITE TOTAL | 2.00 | 2.00 | 2.00 |

Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |

Fund: 100
 Location: 491 **ELAP**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | | | - |
| 320 Classified Salaries | | | - |
| 330 TEA Agreements | | | - |
| 340 Overtime | | | - |
| 360 Benefits | | | - |
| 380 Housing Allowance | | | - |
| 390 Transportation Allowance | | | - |
| Subtotal Personnel | | | - |
| 410 Professional / Technical Service | | | - |
| 420 Staff & Student Travel / Per Diem | | | - |
| 430 Utilities & Energy | | | - |
| 440 Other Purchased Services | | | - |
| 451-47 Supplies and Materials | 9,011 | 9,011 | - |
| 451-45 Teaching/MT/Office Supplies | - | - | - |
| 453 Janitorial Supplies | - | - | - |
| 490 Other Expenses / Fees, Dues | 2,100 | 2,100 | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 11,111 | 11,111 | - |
| SITE TOTAL | 11,111 | 11,111 | - |



Fund: 100
 Location: 491 **ELAP**
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | | | |
| Teacher | | | |
| Special Education Teacher | | | |
| Library / Media | | | |
| Counselor | | | |
| Activities | | | |
| Certified Subtotal: | | | |
| Instructional Aides | | | |
| Other Support Staff | | | |
| Custodial Staff | | | |
| Maintenance Staff | | | |
| Classified Subtotal: | | | |
| SITE TOTAL | | | |

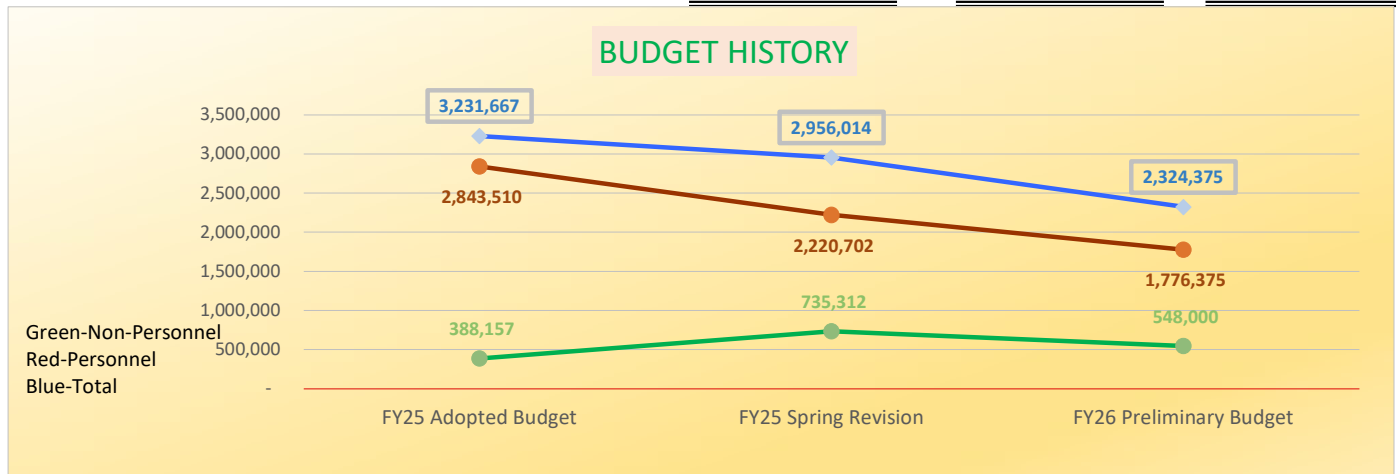
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 492 **Special Ed Services**

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|-------------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | 1,905,441 | 1,265,520 | 1,141,634 |
| 320 | Classified Salaries | 173,040 | 189,551 | 164,992 |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | - | - | 1,382 |
| 360 | Benefits | 765,029 | 765,029 | 468,366 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | 601 | - |
| Subtotal Personnel | | 2,843,510 | 2,220,702 | 1,776,375 |
| 410 | Professional / Technical Service | 317,010 | 321,131 | 300,000 |
| 420 | Staff & Student Travel / Per Diem | 22,730 | 41,674 | 48,000 |
| 430 | Utilities & Energy | - | - | - |
| 440 | Other Purchased Services | 3,411 | 51,762 | 50,000 |
| 451-47 Supplies and Materials | | 44,577 | 319,445 | 150,000 |
| 453 | Janitorial Supplies | - | - | - |
| 490 | Other Expenses / Fees, Dues | 429 | 1,301 | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 388,157 | 735,312 | 548,000 |
| SITE TOTAL | | 3,231,667 | 2,956,014 | 2,324,375 |



Fund: 100
Location: 492 **Special Ed Services**
FTE's

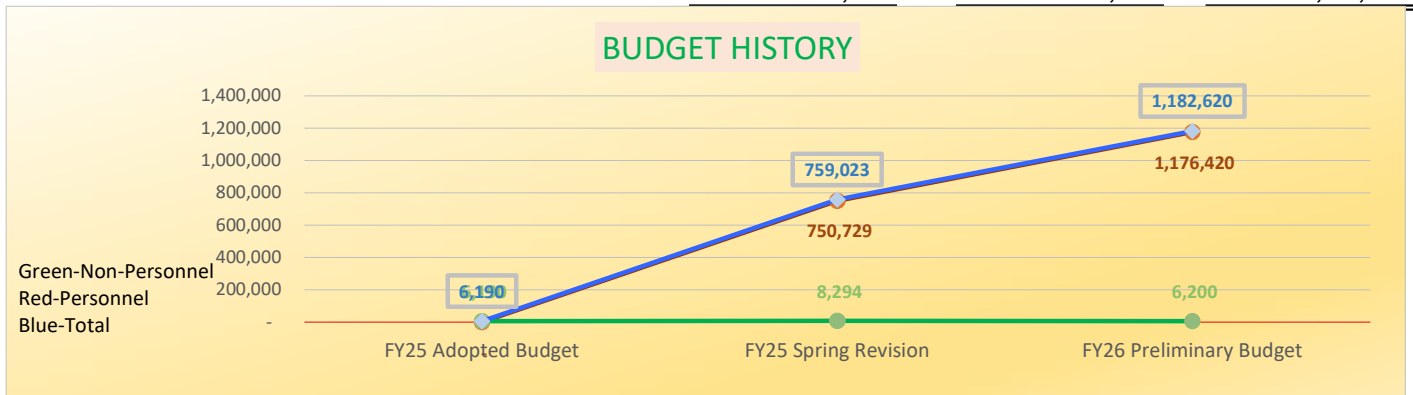
| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | 1.00 | 1.00 | 1.00 |
| Teacher | | | |
| Special Education Teacher | 16.60 | 1.00 | 1.00 |
| Library / Media | | | |
| Counselor | | | |
| Activities | | | |
| Certified Subtotal: | 17.60 | 2.00 | 2.00 |
| Instructional Aides | - | 17.68 | 16.13 |
| Other Support Staff | 1.00 | 14.38 | 10.50 |
| Custodial Staff | | | |
| Maintenance Staff | | | |
| Classified Subtotal: | 1.00 | 32.06 | 26.63 |
| SITE TOTAL | 18.60 | 34.06 | 28.63 |

Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100 General Fund
 Location: 495 **Early Childhood**

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | - | 667,901 | 704,008 |
| 320 | Classified Salaries | - | 82,829 | 103,795 |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | - | - | - |
| 360 | Benefits | - | - | 368,617 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | - | 750,729 | 1,176,420 |
| 410 | Professional / Technical Service | - | 155 | - |
| 420 | Staff & Student Travel / Per Diem | - | 1,114 | 1,200 |
| 430 | Utilities & Energy | - | - | - |
| 440 | Other Purchased Services | - | - | - |
| 451-47 | Supplies and Materials | 6,190 | 6,555 | 5,000 |
| 453 | Janitorial Supplies | - | - | - |
| 490 | Other Expenses / Fees, Dues | - | 470 | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 6,190 | 8,294 | 6,200 |
| SITE TOTAL | | 6,190 | 759,023 | 1,182,620 |



Fund: 100 General Fund
Location: 495 **Early Childhood**
FTE's

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---|------------------------|-------------------------|----------------------------|
| Account Description | | | | |
| Administrator | — | - | - | - |
| Teacher | — | - | 1.00 | 1.00 |
| Special Education Teacher | — | - | 2.00 | 2.00 |
| Library / Media | — | - | - | - |
| Counselor | — | - | - | - |
| Activities | — | - | - | - |
| Certified Subtotal: | — | - | 3.00 | 3.00 |
| Instructional Aides | — | - | 1.85 | 1.85 |
| Other Support Staff | — | - | 5.38 | 5.38 |
| Custodial Staff | — | - | - | - |
| Maintenance Staff | — | - | - | - |
| Classified Subtotal: | — | - | 7.23 | 7.23 |
| SITE TOTAL | — | - | 10.23 | 10.23 |

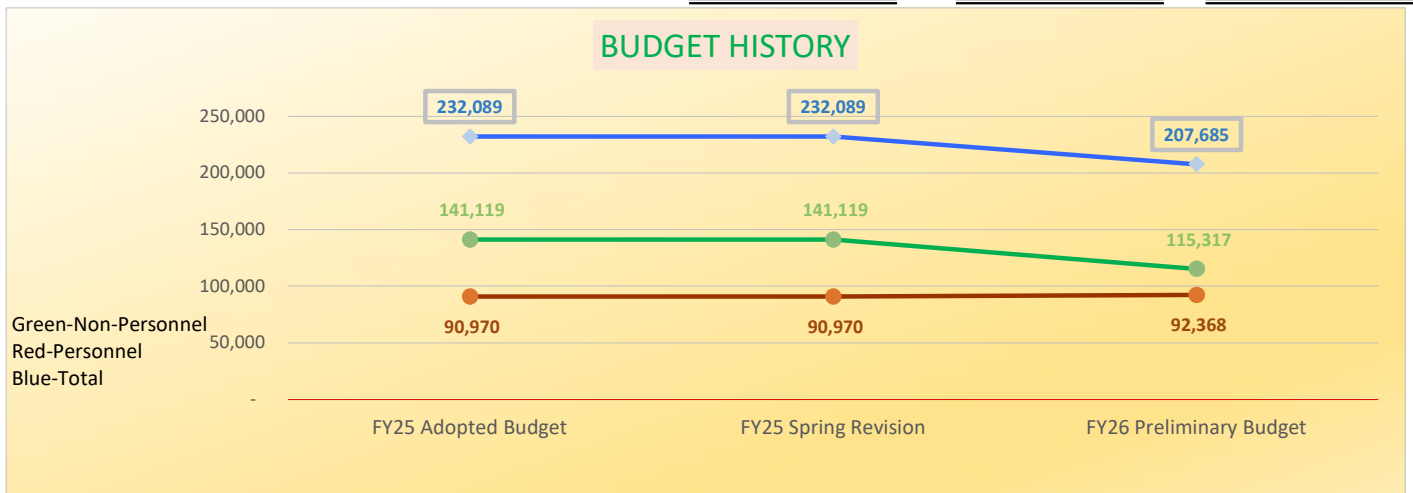
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 510 **Board of Education**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | - | - | - |
| 320 Classified Salaries | 65,985 | 65,985 | 68,324 |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | 4,000 | 4,000 | 2,200 |
| 360 Benefits | 20,985 | 20,985 | 21,844 |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | 90,970 | 90,970 | 92,368 |
| 410 Professional / Technical Service | 97,450 | 97,450 | 30,000 |
| 420 Staff & Student Travel / Per Diem | 28,445 | 28,445 | 22,500 |
| 430 Utilities & Energy | - | - | - |
| 440 Other Purchased Services | 6,500 | 6,500 | 12,000 |
| 451-47 Supplies and Materials | 5,523 | 5,523 | 36,000 |
| 453 Janitorial Supplies | - | - | - |
| 490 Other Expenses / Fees, Dues | 3,200 | 3,200 | 14,817 |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 141,119 | 141,119 | 115,317 |
| SITE TOTAL | 232,089 | 232,089 | 207,685 |



Fund: 100

Location: 510 Board of Education

FTE's

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|---------------------|----------------------|-------------------------|
| Administrator | - | - | - |
| Teacher | - | - | - |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | - | - | - |
| Instructional Aides | - | - | - |
| Other Support Staff | 0.50 | 0.50 | 0.50 |
| Custodial Staff | - | - | - |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 0.50 | 0.50 | 0.50 |
| SITE TOTAL | 0.50 | 0.50 | 0.50 |

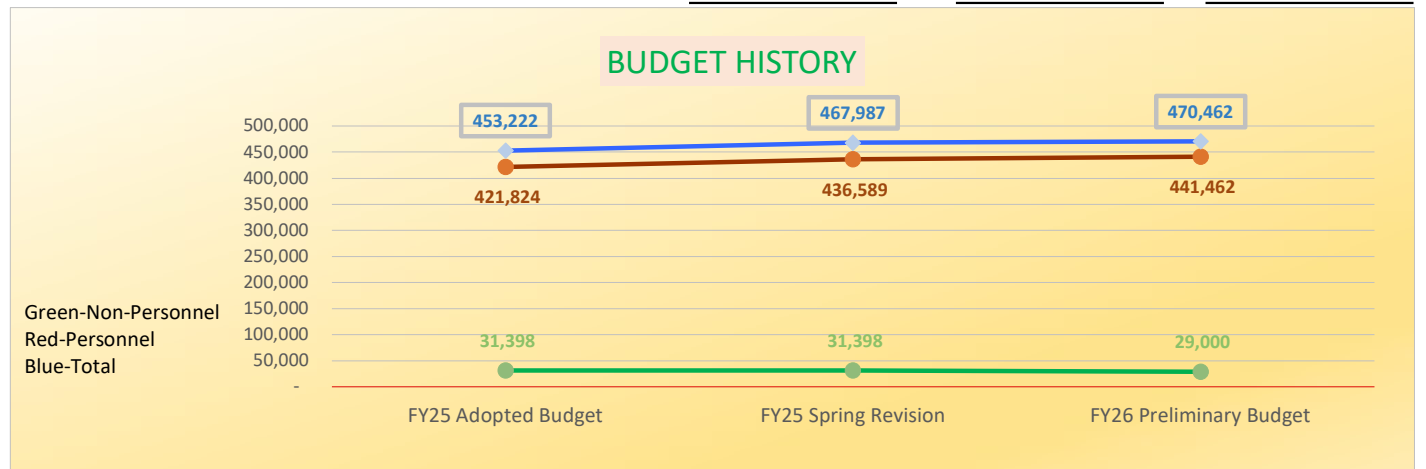
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 560 **Superintendent's Office**

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|-------------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | 175,235 | 190,000 | 191,900 |
| 320 | Classified Salaries | 109,004 | 109,004 | 113,681 |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | 9,000 | 9,000 | 3,231 |
| 360 | Benefits | 128,585 | 128,585 | 132,650 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 421,824 | 436,589 | 441,462 |
| 410 | Professional / Technical Service | 4,500 | 4,500 | 3,000 |
| 420 | Staff & Student Travel / Per Diem | 8,688 | 8,688 | 7,000 |
| 430 | Utilities & Energy | - | - | - |
| 440 | Other Purchased Services | 4,000 | 4,000 | 1,000 |
| 451-47 Supplies and Materials | | 11,601 | 11,601 | 18,000 |
| 453 | Janitorial Supplies | - | - | - |
| 490 | Other Expenses / Fees, Dues | 2,609 | 2,609 | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 31,398 | 31,398 | 29,000 |
| SITE TOTAL | | 453,222 | 467,987 | 470,462 |



Fund: 100

Location: 560 **Superintendent's Office**
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | 1.00 | 1.00 | 1.00 |
| Teacher | | | |
| Special Education Teacher | | | |
| Library / Media | | | |
| Counselor | | | |
| Activities | | | |
| Certified Subtotal: | 1.00 | 1.00 | 1.00 |
| Instructional Aides | | | |
| Other Support Staff | 1.50 | 1.50 | 1.50 |
| Custodial Staff | | | |
| Maintenance Staff | | | |
| Classified Subtotal: | 1.50 | 1.50 | 1.50 |
| SITE TOTAL | 2.50 | 2.50 | 2.50 |

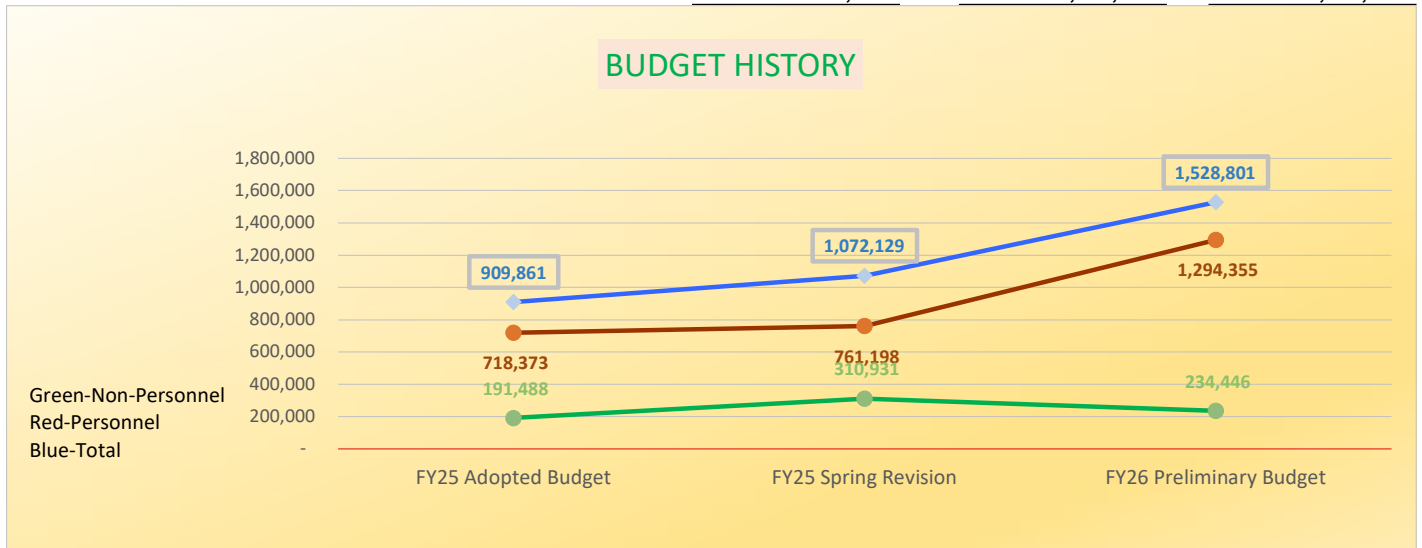
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 561 **Asst' Superintendent / HR**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | 158,675 | 201,500 | 166,847 |
| 320 Classified Salaries | 308,623 | 308,623 | 819,373 |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | 4,700 | 4,700 | 5,121 |
| 360 Benefits | 246,375 | 246,375 | 303,013 |
| 380 Housing Allowance | | | |
| 390 Transportation Allowance | | | |
| Subtotal Personnel | 718,373 | 761,198 | 1,294,355 |
| 410 Professional / Technical Service | 97,250 | 216,693 | 136,197 |
| 420 Staff & Student Travel / Per Diem | 21,809 | 21,809 | 51,249 |
| 430 Utilities & Energy | - | - | - |
| 440 Other Purchased Services | 22,138 | 22,138 | 7,000 |
| 451-47 Supplies and Materials | 50,292 | 50,292 | 40,000 |
| 453 Janitorial Supplies | - | - | - |
| 490 Other Expenses / Fees, Dues | - | - | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 191,488 | 310,931 | 234,446 |
| SITE TOTAL | 909,861 | 1,072,129 | 1,528,801 |



Fund: 100

Location: 561 **Asst' Superintendent / HR**
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | 1.00 | 1.00 | 1.00 |
| Teacher | - | - | - |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | 1.00 | 1.00 | 1.00 |
| Instructional Aides | - | - | - |
| Other Support Staff | 5.00 | 8.50 | 5.50 |
| Custodial Staff | - | - | - |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 5.00 | 8.50 | 5.50 |
| SITE TOTAL | 6.00 | 9.50 | 6.50 |

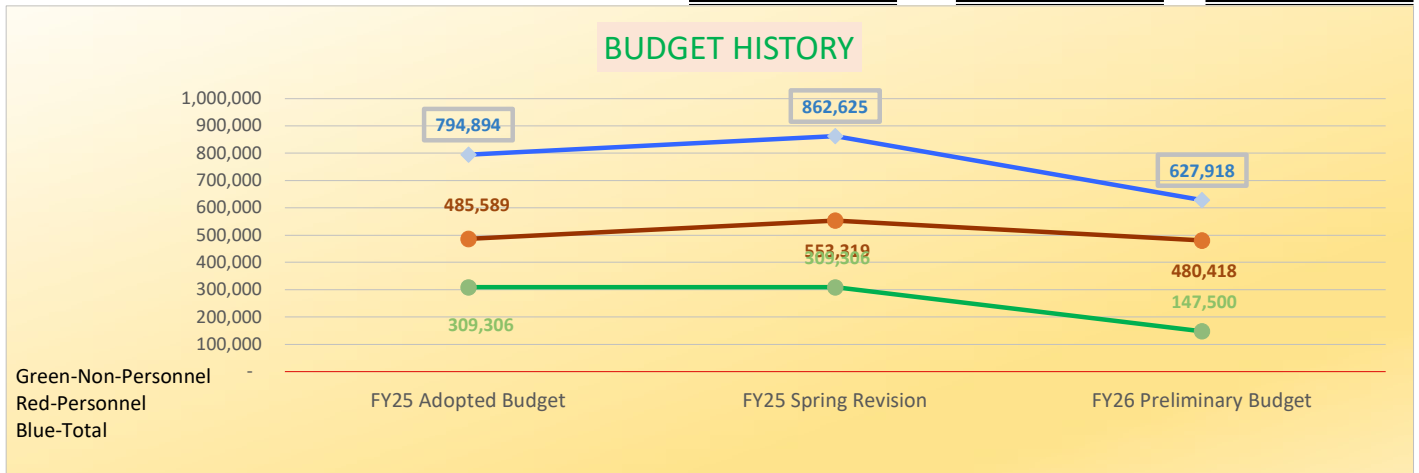
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 562 **Instructional Support**

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|-------------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | 280,846 | 348,577 | 426,290 |
| 320 | Classified Salaries | 90,059 | 90,059 | - |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | - | - | - |
| 360 | Benefits | 114,683 | 114,683 | 54,128 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 485,589 | 553,319 | 480,418 |
| 410 | Professional / Technical Service | 82,470 | 82,470 | 50,000 |
| 420 | Staff & Student Travel / Per Diem | 46,537 | 46,537 | 25,000 |
| 430 | Utilities & Energy | - | - | - |
| 440 | Other Purchased Services | 13,100 | 13,100 | 2,500 |
| 451-47 Supplies and Materials | | 167,199 | 167,199 | 70,000 |
| 453 | Janitorial Supplies | - | - | - |
| 490 | Other Expenses / Fees, Dues | - | - | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 309,306 | 309,306 | 147,500 |
| SITE TOTAL | | 794,894 | 862,625 | 627,918 |



Fund: 100

Location: 562 **Instructional Support**
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | 2.00 | 2.00 | 2.00 |
| Teacher | - | - | - |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | 2.00 | 2.00 | 2.00 |
| Instructional Aides | - | - | - |
| Other Support Staff | - | - | - |
| Custodial Staff | - | - | - |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | - | - | - |
| SITE TOTAL | 2.00 | 2.00 | 2.00 |

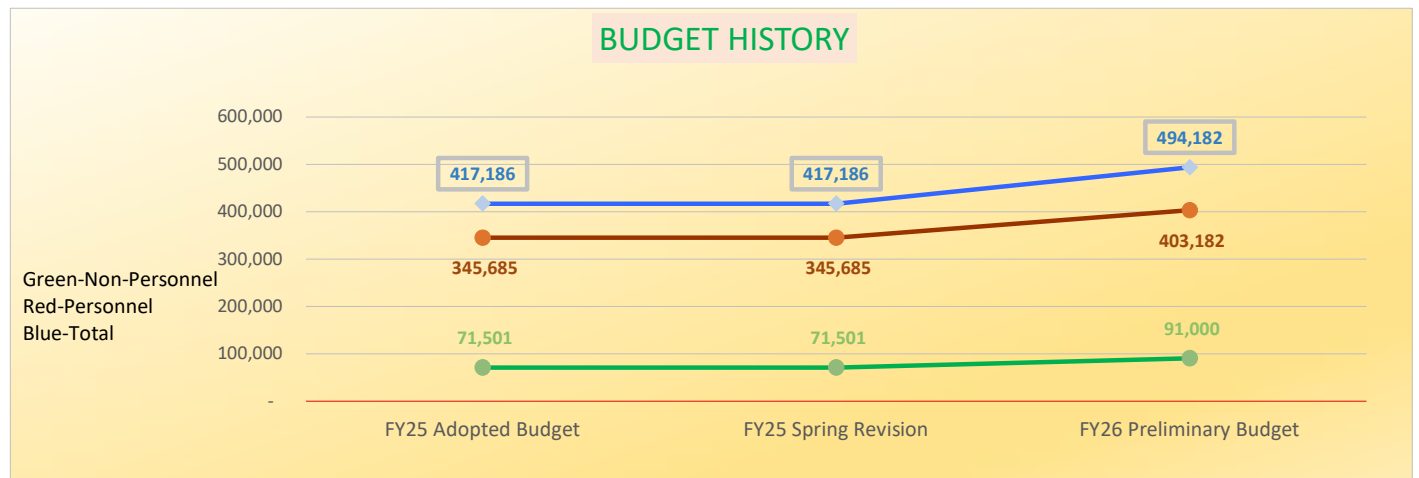
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 563 **School / Student Support**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | - | - | - |
| 320 Classified Salaries | 238,244 | 238,244 | 246,159 |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | 769 | 769 | - |
| 360 Benefits | 106,672 | 106,672 | 157,023 |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | 345,685 | 345,685 | 403,182 |
| 410 Professional / Technical Service | 16,000 | 16,000 | 24,000 |
| 420 Staff & Student Travel / Per Diem | 53,939 | 53,939 | 67,000 |
| 430 Utilities & Energy | - | - | - |
| 440 Other Purchased Services | - | - | - |
| 451-47 Supplies and Materials | 1,561 | 1,561 | - |
| 453 Janitorial Supplies | - | - | - |
| 490 Other Expenses / Fees, Dues | - | - | - |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 71,501 | 71,501 | 91,000 |
| SITE TOTAL | 417,186 | 417,186 | 494,182 |



Fund: 100

Location: 563 **School / Student Support**
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | - | - | - |
| Teacher | - | - | - |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | | | |
| Instructional Aides | - | - | - |
| Other Support Staff | 3.44 | 3.44 | 3.44 |
| Custodial Staff | - | - | - |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 3.44 | 3.44 | 3.44 |
| SITE TOTAL | 3.44 | 3.44 | 3.44 |

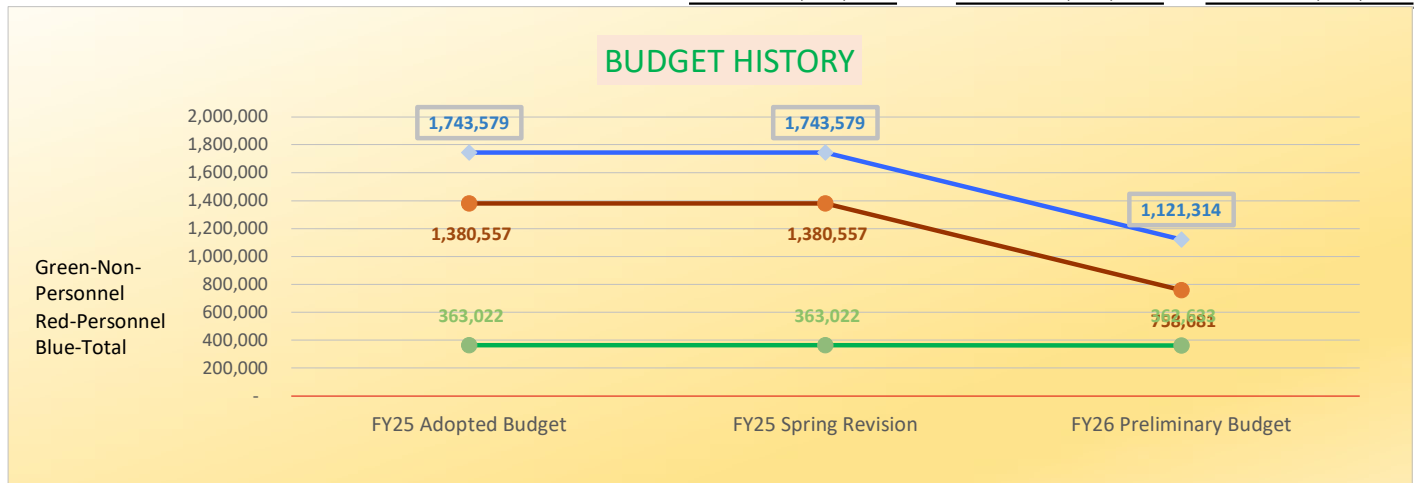
Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 610 **Financial Services**

| Account Description | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------------------|---------------------|----------------------|-------------------------|
| 310 Certified Salaries | - | - | - |
| 320 Classified Salaries | 811,497 | 811,497 | 469,026 |
| 330 TEA Agreements | - | - | - |
| 340 Overtime | 4,700 | 4,700 | 5,122 |
| 360 Benefits | 564,360 | 564,360 | 284,533 |
| 380 Housing Allowance | - | - | - |
| 390 Transportation Allowance | - | - | - |
| Subtotal Personnel | 1,380,557 | 1,380,557 | 758,681 |
| 410 Professional / Technical Service | 50,000 | 50,000 | 50,000 |
| 420 Staff & Student Travel / Per Diem | 4,601 | 4,601 | - |
| 430 Utilities & Energy | - | - | - |
| 440 Other Purchased Services | 192,608 | 192,608 | 200,633 |
| 451-47 Supplies and Materials | 106,780 | 106,780 | 99,600 |
| 453 Janitorial Supplies | 433 | 433 | 400 |
| 490 Other Expenses / Fees, Dues | 8,600 | 8,600 | 12,000 |
| 500 Building Improvements | - | - | - |
| 510 Equipment | - | - | - |
| 550 Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | 363,022 | 363,022 | 362,633 |
| SITE TOTAL | 1,743,579 | 1,743,579 | 1,121,314 |



Fund: 100

Location: **610 Financial Services**
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | - | - | - |
| Teacher | - | - | - |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | - | - | - |
| Instructional Aides | - | - | - |
| Other Support Staff | 8.50 | 9.00 | 7.00 |
| Custodial Staff | - | - | - |
| Maintenance Staff | - | - | - |
| Classified Subtotal: | 8.50 | 9.00 | 7.00 |
| SITE TOTAL | 8.50 | 9.00 | 7.00 |

Footnotes on changes

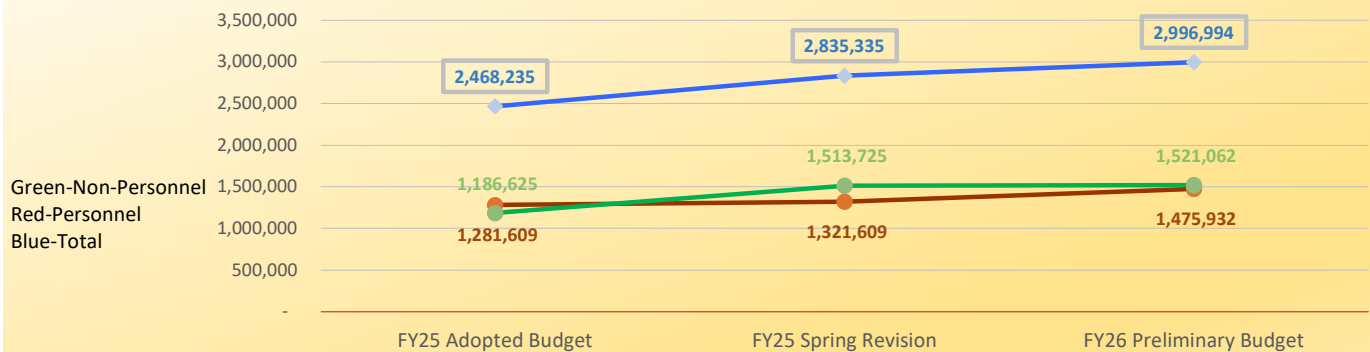
| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |

Fund: 100

Location: 710 **Maintenance & Operations**

| | | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|-------------------------------|-----------------------------------|---------------------|----------------------|-------------------------|
| Account Description | | | | |
| 310 | Certified Salaries | - | - | - |
| 320 | Classified Salaries | 767,216 | 807,216 | 935,098 |
| 330 | TEA Agreements | - | - | - |
| 340 | Overtime | 21,816 | 21,816 | 10,021 |
| 360 | Benefits | 492,578 | 492,578 | 530,813 |
| 380 | Housing Allowance | - | - | - |
| 390 | Transportation Allowance | - | - | - |
| Subtotal Personnel | | 1,281,609 | 1,321,609 | 1,475,932 |
| 410 | Professional / Technical Service | - | 150,000 | 107,910 |
| 420 | Staff & Student Travel / Per Diem | 25,955 | 38,455 | 32,000 |
| 430 | Utilities & Energy | 112,148 | 114,148 | 226,152 |
| 440 | Other Purchased Services | 821,223 | 810,823 | 855,000 |
| 451-47 Supplies and Materials | | 224,700 | 397,700 | 280,000 |
| 453 | Janitorial Supplies | 2,599 | 2,599 | 20,000 |
| 490 | Other Expenses / Fees, Dues | - | - | - |
| 500 | Building Improvements | - | - | - |
| 510 | Equipment | - | - | - |
| 550 | Transfers to other Funds | - | - | - |
| Subtotal Non-Personnel | | 1,186,625 | 1,513,725 | 1,521,062 |
| SITE TOTAL | | 2,468,235 | 2,835,335 | 2,996,994 |

BUDGET HISTORY



Fund: 100
Location: 710 **Maintenance & Operations**
FTE's

| | FY25 Adopted Budget | FY25 Spring Revision | FY26 Preliminary Budget |
|---------------------------|------------------------|-------------------------|----------------------------|
| Account Description | | | |
| Administrator | - | - | - |
| Teacher | - | - | - |
| Special Education Teacher | - | - | - |
| Library / Media | - | - | - |
| Counselor | - | - | - |
| Activities | - | - | - |
| Certified Subtotal: | - | - | - |
| Instructional Aides | - | - | - |
| Other Support Staff | 2.00 | 9.00 | 2.00 |
| Custodial Staff | 1.00 | 1.00 | 1.00 |
| Maintenance Staff | 8.00 | 18.00 | 9.00 |
| Classified Subtotal: | 11.00 | 28.00 | 12.00 |
| SITE TOTAL | 11.00 | 28.00 | 12.00 |

Footnotes on changes

| | |
|---------|--|
| 310 | |
| 320 | |
| 360 | |
| 410 | |
| 420 | |
| 430 | |
| 440 | |
| 451-479 | |
| 490 | |
| 510 | |