

## **MEMORANDUM OF UNDERSTANDING**

Between

Kodiak Island Borough School District (KIBSD)

and

Kodiak Administrative Professionals (KAP)

**Subject: Clarification and Application of Item 510 – Salary (2023–2026 Collective Bargaining Agreement)**

### **Purpose**

This Memorandum of Understanding (MOU) serves to confirm the mutual understanding between the Kodiak Administrative Professionals (KAP) and the Kodiak Island Borough School District (KIBSD) regarding the interpretation and implementation of Item 510 – Salary within the 2023–2026 Collective Bargaining Agreement.

### **Agreement**

Item 510 states that

"The FY24 baseline of the Base Student Allocation (BSA) is \$5960, this is inclusive of the \$30 BSA increase from the 32nd Legislative Session that was passed as part of the Reads Act for support of the Reads Act. Beyond this increase, the following will apply with any additional BSA increase. This provision applies only for the duration of this agreement and will be sunset on June 30, 2026.

Over the course of this agreement, if the legislation increases the BSA above the established baseline of \$5960 for every \$750,000 increase in revenue there will be 1% added to the FY24 pay scale up to BSA amount of \$6960. This increase will not compound but be based on the FY24 pay scale. Salary schedules will be adjusted based on the percentage increase."

### **Clarification**

It is mutually agreed that:

- The numbers and values used for calculating the percentage increase referenced in Item 510 will be based on the FY26 OASIS count submitted by KIBSD to the Alaska Department of Education and Early Development (DEED).
- These figures will reflect the data upon which KIBSD bases its FY26 operational budget.

- Both KAP and KIBSD acknowledge that the final true-up of these figures occurs later in the fiscal year and may be adjusted following DEED's review of:

- Students enrolled in multiple districts
- Verification of students qualifying for intensive levels of need
- Other factors affecting the Adjusted Average Daily Membership (AADM), upon which state revenue calculations are based.

To facilitate timely salary adjustments as negotiated under Item 510, the numbers used will be those submitted by KIBSD to the State of Alaska as part of the official OASIS student count, which is required to be collected and submitted no later than October 31, 2025.

### **Payment Calculation Agreement**

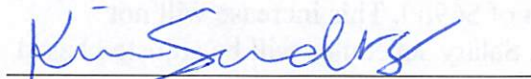
The payment calculations utilized for the Base Student Allocation (BSA) increase shall be based on the estimated Adjusted Average Daily Membership (AADM) figures presented to the Association leadership on October 30, 2025. These figures will serve as the final basis for determining the pay increase as outlined in the BSA language presented. No revisions or adjustments to these calculations shall be made thereafter. The "hold harmless" provision shall not be considered part of the BSA increase, even if it results in an increase in district revenue.

### **Duration**

This MOU applies only for the duration of the 2023–2026 Collective Bargaining Agreement and will sunset on June 30, 2026, in alignment with Item 510.

### **Signatures**

For the Kodiak Island Borough School  
District



Superintendent or Designee

For the Kodiak Administrative  
Professionals



KAP President

Date: 10/30/25

Date: 10/30/25