

CRAIG CITY SCHOOL DISTRICT

FY26 BUDGET - DRAFT

REVENUE

Account	Description	FY25 - 1st Revision BOARD APPROVED	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance	NOTES
100.000.000.011	CITY DIRECT - MINIMUM RLC	\$1,256,805.00	\$480,413	
100.000.000.012	CITY IN-KIND SERVICES	\$81,977.00	\$81,977	57,080 (in-kind) 24,897 (supplemental)
100.000.000.013	CITY PROPOSITION 2 ADDITIONAL TAX REV		\$700,000	
100.000.000.031	INTEREST	\$1,359.00	\$1,359	
100.000.000.039	SHARED SERVICES	\$7,000.00	\$7,000	
100.000.000.040	OTHER LOCAL REVENUES	\$37,100.00	\$35,000	Gate from sports, Headstart rental income 30K, misc.
100.000.000.041	CHS Sports Travel Deposit-Only acco	\$0.00	\$0	CHS student payments for sports travel - will be added to 100.200.700.425
100.000.000.042	CMS Sports Travel Deposit-Only accr	\$0.00	\$0	CMS student payments for sports travel - will be added to 100.200.700.425
100.000.000.044	LAB, SHOP, COURSE	\$3,000.00	\$1,000	
100.000.000.045	PARTICIPATION FEES	\$10,000.00	\$10,000	
100.000.000.047	E-RATE SUBSIDY	\$75,000.00	\$65,210	61,570.80 Brick & Mortar (AP&T), \$2,181.38 PACE Wasilla (MTA), \$1,140 PACE Anchorage (GCI) and \$479.88 PACE Ketchikan
100.000.000.051	PUBLIC SCHOOL FUNDING	\$5,295,088.00	\$5,248,876	440 PACE + 190 B&M, Total 630
100.000.000.055	PUBLIC SCHOOL SUPPLEMENTAL	\$329,851.00	\$0	
100.000.000.056	TRS ON-BEHALF	\$386,000.00	\$421,751	TRS on-behalf FY26 18.77% (Certified salaries = \$2,246,945)
100.000.000.057	PERS ON-BEHALF	\$43,300.00	\$54,782	PERS on-behalf FY26 6.33% (Classified salaries = \$865,428)
100.000.000.110	IMPACT AID	\$500,000.00	\$500,000	
100.000.000.200	Insurance Recovery	\$0.00		
REVENUE TOTALS		\$8,026,480.00	\$7,607,368	

MIDDLE SCHOOL EXPENDITURES

Account	Description	FY25 - 1st Revision BOARD APPROVED	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance	NOTES
Middle School Instruction				
100.100.100.315	Teachers	\$340,395.73	\$374,399	5 Total FTE (374,408) minus \$7,350 to Indian Ed
100.100.100.329	Substitutes	\$7,500.00	\$3,000	
100.100.100.361	Health Insurance	\$82,966.08	\$145,232	5 Total FTE
100.100.100.362	Unemployment	\$1,078.36	\$1,273	5 Total FTE

100.100.100.363	Worker's Compensation	\$3,864.15	\$4,193	5 Total FTE
100.100.100.364	FICA	\$5,177.59	\$5,429	5 Total FTE
100.100.100.365	TRS Retirement Contribution	\$42,963.08	\$47,025	5 Total FTE
100.100.100.412	Fitness Center	\$2,240.00	\$2,240	In-Kind
100.100.100.441	Rentals	\$1,980.00	\$1,980	In-Kind
100.100.100.471	Textbooks	\$0.00	\$5,000	
TOTALS		\$488,164.99	\$589,770	

Middle School Special Education Instruction

100.100.200.315	Teachers	\$45,958.95	\$52,223	.66 FTE
100.100.200.323	Aides	\$17,800.91	\$20,990	.73 Sp Ed Aide
100.100.200.329	Substitutes	\$713.00	\$1,000	
100.100.200.361	Health Insurance	\$7,370.40	\$26,432	.66 FTE
100.100.200.362	Unemployment	\$195.67	\$249	.66 FTE + .73 Aide
100.100.200.363	Worker's Compensation	\$700.25	\$820	.66 FTE + .73 Aide
100.100.200.364	FICA	\$3,528.55	\$2,363	.66 FTE + .73 Aide
100.100.200.365	TRS Retirement Contribution	\$2,541.84	\$6,559	.66 FTE Teacher
100.100.200.366	PRS Retirement Contribution	\$9,146.85	\$4,618	.73 Sp Ed Aide
100.100.200.450	Supplies - Special Education	\$0.00	\$0	
TOTALS		\$87,956.42	\$115,254	

Middle School Counselor

100.100.300.318	Specialists	\$12,006.40	\$20,168	
100.100.300.361	Health Insurance	\$2,568.49	\$8,221	.25 FTE Counselor
100.100.300.362	Unemployment	\$47.12	\$69	.25 FTE Counselor
100.100.300.363	Worker's Compensation	\$170.30	\$226	.25 FTE Counselor
100.100.300.364	FICA	\$220.47	\$292	.25 FTE Counselor
100.100.300.365	TRS Retirement Contribution	\$1,910.11	\$2,533	.25 FTE Counselor
100.100.300.410	Student Support Prof & Tech	\$1,480.00	\$2,220	School Climate and Connectedness Survey
100.100.300.420	Staff Travel	\$0.00	\$0	
100.100.300.450	Supplies & Materials	\$250.00	\$200	Allocation
TOTALS		\$18,652.89	\$33,929	

Middle School Student Instructional Support

100.100.350.316	Extra Duty Pay	\$9,668.00	\$1,323	Student Council and BOB only.
100.100.350.362	Unemployment	\$22.00	\$4	Advisors - classroom and yearbook
100.100.350.363	Worker's Compensation	\$111.00	\$15	" "
100.100.350.364	FICA	\$136.00	\$19	" "
100.100.350.365	TRS Retirement Contribution	\$1,100.00	\$125	" "
100.100.350.410	Prof & Tech Services	\$2,000.00	\$0	PowerSchool moved to district
100.100.350.433	Communications	\$4,200.00	\$5,200	
100.100.350.434	Internet	\$25,000.00	\$22,804	This is offset by E-Rate in revenue section
100.100.350.443	Equipment Repairs	\$5,620.00	\$5,620	

100.100.350.450	Supplies & Materials	\$9,000.00	\$8,000	Includes, but not limited to, library, literature corner, Fitnessgram Classroom allocations (4 core teachers at 350/each)
100.100.350.452	Classroom Supplies - Allocations	\$1,400.00	\$1,400	
100.100.350.453	Music Supplies	\$400.00	\$400	
100.100.350.454	PE Supplies	\$200.00	\$200	
TOTALS		\$58,857.00	\$45,110	

Middle School Administration

100.100.400.313	Principal	\$58,846.00	\$52,500	.5 FTE
100.100.400.361	Health Insurance	\$20,934.49	\$23,979	.5 FTE
100.100.400.362	Unemployment	\$200.08	\$179	.5 FTE
100.100.400.363	Worker's Compensation	\$659.08	\$588	.5 FTE
100.100.400.364	FICA	\$853.27	\$761	.5 FTE
100.100.400.365	TRS Retirement Contribution	\$7,391.05	\$6,594	.5 FTE
100.100.400.420	Staff Travel	\$1,000.00	\$750	
100.100.400.450	Supplies & Materials	\$250.00	\$250	
100.100.400.491	Dues & Fees	\$0.00	\$315	
TOTALS		\$90,133.97	\$85,916	

Middle School Admin Support

100.100.450.324	Support Staff	\$30,619.04	\$40,652	MS Admin Assistant
100.100.450.329	Substitutes	\$1,000.00	\$1,000	
100.100.450.361	Health Insurance	\$28,937.30	\$48,956	MS Admin Assistant = \$42,756
100.100.450.362	Unemployment	\$208.54	\$138	MS Admin Assistant
100.100.450.363	Worker's Compensation	\$551.07	\$455	MS Admin Assistant
100.100.450.364	FICA	\$3,352.37	\$3,110	MS Admin Assistant
100.100.450.366	PRS Retirement Contribution	\$9,362.69	\$8,943	MS Admin Assistant
100.100.450.450	Supplies & Materials	\$350.00	\$350	
TOTALS		\$74,381.01	\$103,604	

Middle School Maintenance

100.100.600.325	Custodians	\$59,341.00	\$51,670	.95 custodian + .33 maintenance
100.100.600.329	Substitutes	\$4,000.00	\$2,500	
100.100.600.361	Health Insurance	\$25,910.00	\$31,529	.95 custodian + .33 maintenance
100.100.600.362	Unemployment	\$200.23	\$176	.95 custodian + .33 maintenance
100.100.600.363	Worker's Compensation	\$3,533.40	\$3,204	.95 custodian + .33 maintenance
100.100.600.364	FICA	\$4,505.09	\$3,953	.95 custodian + .33 maintenance
100.100.600.366	PRS Retirement Contribution	\$12,955.80	\$11,367	.95 custodian + .33 maintenance
100.100.600.431	Water,sewage,garbage	\$12,050.00	\$12,050	In-Kind
100.100.600.436	Electricity	\$30,000.00	\$30,000	
100.100.600.438	Heating Oil	\$28,000.00	\$28,000	12,085 In-Kind City of Craig
TOTALS		\$180,495.52	\$174,449	

Middle School Student Activities

100.100.700.316	Extra Duty Pay	\$31,044.00	\$31,309	MS Coaches, AD
100.100.700.327	Bus Drivers	\$250.00	\$250	MS Sports
100.100.700.330	Referee	\$2,000.00	\$2,000	
100.100.700.362	Unemployment	\$153.00	\$106	MS Sports Bus Drivers, Coaches, AD, Refs
100.100.700.363	Worker's Compensation	\$291.32	\$351	MS Sports Bus Drivers, Coaches, AD, Refs
100.100.700.364	FICA	\$2,326.53	\$2,395	MS Sports Bus Drivers, Coaches, AD, Refs
100.100.700.365	TRS Retirement Contribution	\$2,037.40	\$0	
100.100.700.366	PRS Retirement Contribution	\$1,642.76	\$0	
100.100.700.418	Officiating Fees	\$225.00	\$225	MS Ref Travel
100.100.700.425	Student Travel	\$11,000.00	\$13,940	MS Sports Travel - Included \$440 from Student Travel Deposits
100.100.700.450	Supplies & Materials	\$1,000.00	\$1,000	rule books, food for visiting teams, etc
TOTALS		\$51,970.01	\$51,576	

HIGH SCHOOL EXPENDITURES

Account	Description	FY25 - 1st Revision BOARD APPROVED	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance	NOTES
High School Instruction				
100.200.100.315	CERTIFICATED SALARIES	\$413,461.32	\$375,348	5 Total FTE (382,698) minus \$7,350 to Indian Ed
100.200.100.329	SUBSTITUTES	\$5,000.00	\$5,000	
100.200.100.361	Health Insurance	\$141,964.32	\$192,508	5 Total FTE = 168,129
100.200.100.362	Unemployment	\$1,301.74	\$1,276	
100.200.100.363	Worker's Compensation	\$4,682.51	\$4,203	
100.200.100.364	FICA	\$6,249.45	\$5,442	
100.200.100.365	TRS Retirement Contribution	\$52,171.20	\$47,143	
100.200.100.412	FITNESS/SWIMMING INSTRUCTION	\$2,356.00	\$2,356	In-Kind
100.200.100.471	TEXTBOOKS	\$0.00	\$5,000	
TOTALS		\$627,186.54	\$638,276	

High School Special Education

100.200.200.315	Special Education Teachers	\$51,827.26	\$47,660	.67 FTE HS Sp Ed Teacher
100.200.200.323	Special Education Aides	\$41,445.52	\$46,200	1.46 FTE Sp Ed aides
100.200.200.329	Substitutes	\$500.00	\$500	HS subs typically covered in-house - decreased to \$500
100.200.200.361	Health Insurance	\$0.00	\$31,650	FY25 had no budget for this as the teacher was retired with health
100.200.200.362	Unemployment	\$326.92	\$319	HS Sp Ed Teacher + 1.46 FTE aides
100.200.200.363	Worker's Compensation	\$1,095.20	\$1,051	HS Sp Ed Teacher + 1.46 FTE aides
100.200.200.364	FICA	\$2,671.78	\$4,225	HS Sp Ed Teacher + 1.46 FTE aides
100.200.200.365	TRS Retirement Contribution	\$0.00	\$5,986	HS Sp Ed Teacher
100.200.200.366	PRS Retirement Contribution	\$4,449.93	\$10,164	1.46 FTE aides
TOTALS		\$102,316.61	\$147,755	

High School Counselor

100.200.300.318	Specialists	\$12,006.40	\$20,168	
100.200.300.361	Health Insurance	\$2,568.49	\$8,221	.25 FTE Counselor
100.200.300.362	Unemployment	\$47.12	\$69	.25 FTE Counselor
100.200.300.363	Worker's Compensation	\$170.30	\$226	.25 FTE Counselor
100.200.300.364	FICA	\$220.47	\$292	.25 FTE Counselor
100.200.300.365	TRS Retirement Contribution	\$1,910.11	\$2,533	.25 FTE Counselor
100.200.300.410	Prof & Technical	\$1,480.00	\$2,220	School Climate & Connectedness Survey
100.200.300.450	Supplies & Materials	\$0.00	\$200	HS Students AP courses BYU
TOTALS		\$18,402.89	\$33,929	

High School Instructional Support

100.200.350.316	Extra Duty Pay	\$20,679.00	\$15,200	HS Advisors (Classroom, NHS, Student Council)
100.200.350.323	Aides	\$11,166.00	\$11,890	.5 HS Librarian
100.200.350.362	Unemployment	\$108.27	\$92	.5 HS Librarian, HS Advisors
100.200.350.363	Worker's Compensation	\$141.82	\$303	.5 HS Librarian, HS Advisors
100.200.350.364	FICA	\$968.95	\$393	.5 HS Librarian, HS Advisors
100.200.350.365	TRS Retirement Contribution	\$2,597.28	\$1,909	HS Advisors
100.200.350.366	PRS Retirement Contribution	\$2,456.52	\$2,616	.5 HS Librarian
100.200.350.410	Prof & Technical	\$2,000.00	\$0	Tech Security/Support moved to district - moved welding instruction to
100.200.350.411	Prof & Technical Instructional Servic	\$66,950.00	\$66,950	HS Welding Instruction Contract
100.200.350.420	Staff Travel	\$1,000.00	\$1,000	HS Music regional meetings
100.200.350.425	Student Travel	\$9,800.00	\$7,000	Music & Art Fest
100.200.350.433	Communications	\$3,750.00	\$4,750	HS phone, postage
100.200.350.434	Internet	\$25,000.00	\$22,804	This is offset by E-Rate in revenue section
100.200.350.443	Equipment Repair	\$4,000.00	\$4,000	HS copier
100.200.350.450	Supplies & Materials	\$18,807.00	\$14,000	HS - Teacher Access Resources, IXL license, copy paper, poster printer
100.200.350.452	Classroom Supplies - Allocations	\$1,400.00	\$1,400	Teacher classroom allocation supplies (4 core teachers)
100.200.350.453	Music Supplies	\$400.00	\$400	
100.200.350.454	PE Supplies	\$200.00	\$200	
100.200.350.491	Dues & Fees	\$3,585.00	\$3,785	HS NHS, Cognia
TOTALS		\$175,009.85	\$158,692	

High School Administration

100.200.400.313	Principal	\$116,157.00	\$58,250	
100.200.400.361	Health Insurance	\$0.00	\$0	
100.200.400.362	Unemployment	\$360.72	\$198	
100.200.400.363	Worker's Compensation	\$1,301.04	\$652	
100.200.400.364	FICA	\$1,684.00	\$845	
100.200.400.365	TRS Retirement Contribution	\$14,589.32	\$7,316	
100.200.400.420	Staff Travel	\$1,000.00	\$1,500	
100.200.400.450	Supplies & Materials	\$500.00	\$500	
100.200.400.491	Dues & Fees	\$385.00	\$625	HS Principal

TOTALS	\$135,977.08	\$69,886
---------------	---------------------	-----------------

High School Administration Support

100.200.450.324	Support Staff	\$39,850.00	\$40,652	
100.200.450.329	Substitutes	\$3,000.00	\$3,000	HS Admin Assistant substitute
100.200.450.361	Health Insurance	\$7,063.00	\$4,200	Opt-Out Stipend
100.200.450.362	Unemployment	\$214.00	\$138	
100.200.450.363	Worker's Compensation	\$2,767.00	\$455	
100.200.450.364	FICA	\$3,299.00	\$3,110	
100.200.450.366	PRS Retirement Contribution	\$8,767.00	\$8,943	
100.200.450.450	Admin Assist Office Supplies	\$350.00	\$350	
TOTALS		\$65,310.00	\$60,848	

High School Maintenance

100.200.600.325	Custodians	\$47,196.16	\$54,917	1.0 custodian + .33 maintenance crew
100.200.600.329	Substitute	\$7,000.00	\$3,000	
100.200.600.361	Health Insurance	\$25,081.92	\$32,330	1.0 custodian + .66 maintenance crew
100.200.600.362	Unemployment	\$192.07	\$187	1.0 custodian + .66 maintenance crew
100.200.600.363	Worker's Compensation	\$3,389.40	\$3,295	1.0 custodian + .66 maintenance crew
100.200.600.364	FICA	\$4,321.49	\$4,201	1.0 custodian + .66 maintenance crew
100.200.600.366	PRS Retirement Contribution	\$9,877.58	\$12,082	1.0 custodian + .66 maintenance crew
100.200.600.410	Prof & Tech		\$6,200	Johnson Controls
100.200.600.431	Water,sewage, garbage	\$9,408.00	\$9,408	In-Kind
100.200.600.436	Electricity	\$95,000.00	\$95,000	
100.200.600.438	Heating Oil	\$85,000.00	\$85,000	
100.200.600.442	Road Maintenance	\$1,875.00	\$1,875	In-Kind
TOTALS		\$288,341.62	\$307,495	

High School Student Activities

100.200.700.316	Extra Duty Pay	\$59,237.00	\$58,851	HS Coaches, AD
100.200.700.327	Bus Drivers	\$1,000.00	\$1,000	HS Sports Bus driver
100.200.700.330	Referee	\$4,000.00	\$4,000	
100.200.700.361	Health Insurance	\$4,802.40	\$0	HS Sports bus driver
100.200.700.362	Unemployment	\$162.00	\$200	HS Sports bus driver
100.200.700.363	Worker's Compensation	\$422.00	\$659	HS Sports bus driver
100.200.700.364	FICA	\$3,206.00	\$4,502	HS Sports bus driver
100.200.700.366	PRS Retirement Contribution	\$440.00	\$0	HS Sports bus driver
100.200.700.410	Prof & Technical	\$2,000.00	\$2,000	Drug testing
100.200.700.418	Officiating Travel	\$100.00	\$100	HS ref travel
100.200.700.420	Staff Travel	\$2,000.00	\$2,000	AD travel, admin to regional and state
100.200.700.425	Student Travel	\$106,500.00	\$121,840	HS Sports travel, Drumline \$131,840 INCLUDES THE \$1,840 IN DEPOSITS
100.200.700.426	Deposit acct for STUDENT TRAVEL	\$0.00	\$0	Student Travel fees - for
100.200.700.441	Rentals	\$5,005.00	\$5,005	In-Kind

100.200.700.450	Supplies & Materials	\$1,000.00	\$1,000	HS Sports rule books, etc
100.200.700.451	Region V Expense	\$0.00	\$0	
100.200.700.452	Uniforms	\$0.00	\$1,500	HS Sports Uniforms
100.200.700.491	Dues And Fees	\$3,600.00	\$3,600	
TOTALS		\$193,474.40	\$206,257	

ELEMENTARY SCHOOL EXPENDITURES

Account	Description	FY25 - 1st Revision BOARD APPROVED	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance	NOTES
Elementary Instruction				
100.300.100.315	Teachers	\$531,050.90	\$481,760	7 FTE (489,110) minus \$7,350 Indian Ed
100.300.100.329	Substitutes	\$20,000.00	\$15,000	Subs for certified
100.300.100.361	Health Insurance	\$209,660.41	\$208,190	7.99 FTE
100.300.100.362	Unemployment	\$1,746.55	\$1,638	
100.300.100.363	Worker's Compensation	\$6,201.54	\$5,400	
100.300.100.364	FICA	\$8,649.59	\$6,985	
100.300.100.365	TRS Retirement Contribution	\$57,545.23	\$60,509	
100.300.100.412	Swimming Instruction	\$3,005.00	\$3,005	In-Kind
100.300.100.471	Textbooks	\$0.00	\$5,000	
TOTALS		\$837,859.22	\$787,487	
Elementary Special Education				
100.300.200.315	Teachers	\$48,093.59	\$49,436	.67 FTE
100.300.200.323	Aides	\$62,237.12	\$92,715	4 SpED Aides
100.300.200.329	Substitutes	\$5,000.00	\$5,000	Subs for special ed aides
100.300.200.361	Health Insurance	\$49,626.00	\$44,171	.67 FTE Teacher@17597 and .73 Aide Voluntary @ 20,980
100.300.200.362	Unemployment	\$356.52	\$483	.67 FTE Teacher + Sp Ed Aides
100.300.200.363	Worker's Compensation	\$1,025.36	\$1,592	.67 FTE Teacher + Sp Ed Aides
100.300.200.364	FICA	\$5,110.20	\$7,810	.67 FTE Teacher + Sp Ed Aides
100.300.200.365	TRS Retirement Contribution	\$6,120.32	\$6,209	.67 FTE Teacher
100.300.200.366	PRS Retirement Contribution	\$8,684.11	\$20,397	Sp Ed Aides
TOTALS		\$186,253.22	\$227,813	
Elementary Counselor				
100.300.300.318	Specialists	\$12,006.40	\$20,168	
100.300.300.361	Health Insurance	\$2,568.49	\$8,238	.25 FTE Counselor = \$3,424.62 - \$3,209 to Title 1C
100.300.300.362	Unemployment	\$47.12	\$69	.25 FTE Counselor
100.300.300.363	Worker's Compensation	\$170.30	\$226	.25 FTE Counselor

100.300.300.364	FICA	\$220.47	\$292	.25 FTE Counselor
100.300.300.365	TRS Retirement Contribution	\$1,910.11	\$2,533	.25 FTE Counselor = \$2,412.80 minus \$2.041 to Title 1C
100.300.300.410	Student Support Prof & Tech	\$1,480.00	\$2,220	
100.300.300.450	Supplies - Counselor	\$250.00	\$200	Allocation amount for counselor
TOTALS		\$18,652.89	\$33,946	

Elementary Instructional Support

100.300.350.323	Aides	\$13,200.00	\$17,390	73 migrant tutor with 22K to Title 1C , .5 Libraian.
100.300.350.361	Health Insurance	\$0.00	\$0	
100.300.350.362	Unemployment	\$143.48	\$134	.5 Elementary Librarian, migrant tutor, .73 aide
100.300.350.363	Worker's Compensation	\$472.63	\$441	.5 Elementary Librarian, migrant tutor, .73 aide
100.300.350.364	FICA	\$3,228.22	\$3,013	.5 Elementary Librarian, migrant tutor, .73 aide
100.300.350.366	PRS Retirement Contribution	\$8,883.78	\$8,666	.5 Elementary Librarian, migrant tutor, .73 aide
100.300.350.410	Prof & Tech Services	\$2,000.00	\$0	moved to district
100.300.350.420	Staff Travel	\$0.00	\$0	
100.300.350.433	Communications	\$1,500.00	\$1,500	Elementary Phone, postage
100.300.350.434	Internet	\$8,250.00	\$22,804	This is offset by E-Rate in revenue section
100.300.350.443	Equipment Repairs	\$5,000.00	\$5,000	Elementary copier supplies
100.300.350.450	Supplies & Materials	\$20,000.00	\$14,000	Library, Book Creator, IXL Learning, Scholastic, CEMS PE equipment.
100.300.350.452	Classroom Supplies - Allocations	\$2,100.00	\$1,750	Classroom allocations(5 core teachers)
100.300.350.453	Music Supplies	\$400.00	\$400	
100.300.350.454	PE Supplies	\$200.00	\$200	
100.300.350.456	Elementary Student Activities	\$1,500.00	\$1,500	Battle of Books registration & books
TOTALS		\$66,878.11	\$76,798	

Elementary Administration

100.300.400.313	Principal	\$58,846.00	\$52,500	
100.300.400.361	Health Insurance	\$20,934.49	\$23,979	
100.300.400.362	Unemployment	\$200.08	\$179	
100.300.400.363	Worker's Compensation	\$659.08	\$588	
100.300.400.364	FICA	\$853.27	\$761	
100.300.400.365	TRS Retirement Contribution	\$7,391.06	\$6,594	
100.300.400.420	Staff Travel	\$0.00	\$750	Principal's Conf
100.300.400.450	Supplies - Principal	\$250.00	\$250	
100.300.400.491	Dues & Fees	\$0.00	\$315	Principal's Conf
TOTALS		\$89,133.98	\$85,916	

Elementary Administration Support

100.300.450.324	Support Staff	\$41,462.00	\$43,114	K.E. 25.91
100.300.450.329	Substitute	\$3,000.00	\$3,000	
100.300.450.361	Health Insurance	\$42,741.36	\$48,954	
100.300.450.362	Unemployment	\$140.97	\$147	
100.300.450.363	Worker's Compensation	\$464.37	\$625	

100.300.450.364	FICA	\$3,171.84	\$3,298
100.300.450.366	PRS Retirement Contribution	\$9,121.64	\$9,485
100.300.450.450	Supplies Admin Assistant	\$350.00	\$350
TOTALS		\$100,452.18	\$108,973

Elementary Maintenance

100.300.600.325	Custodians	\$60,865.00	\$53,585	1.0 custodian (21.26) + .33 maintenance crew
100.300.600.329	Substitutes	\$4,000.00	\$4,000	
100.300.600.361	Health Insurance	\$42,476.69	\$32,330	1.0 custodian + .33 maintenance crew
100.300.600.362	Unemployment	\$306.94	\$182	1.0 custodian + .33 maintenance crew
100.300.600.363	Worker's Compensation	\$3,667.39	\$3,322	1.0 custodian + .33 maintenance crew
100.300.600.364	FICA	\$5,856.17	\$4,099	1.0 custodian + .33 maintenance crew
100.300.600.366	PRS Retirement Contribution	\$15,390.30	\$6,730	1.0 custodian + .33 maintenance crew
100.300.600.431	Water,sewage,garbage	\$16,143.00	\$16,143	In-Kind
100.300.600.435	Propane - Elementary Boiler	\$30,000.00	\$30,000	
100.300.600.435	Wood Boiler Heating		\$13,011	In-Kind (was coded to electricity and heating oil)
100.300.600.436	Electricity	\$26,500.00	\$26,500	
100.300.600.438	Heating Oil	\$12,085.00	\$0	
100.300.600.442	Road Maintenance	\$625.00	\$625	In-Kind
TOTALS		\$217,915.49	\$190,527	

Elementary Student Activities

100.300.700.316	Extra Duty Pay	\$1,896.00	\$1,797	Elementary cross country & student council
100.300.700.362	Unemployment	\$6.44	\$6	Elementary cross country & student council
100.300.700.363	Worker's Compensation	\$21.23	\$20	Elementary cross country & student council
100.300.700.364	FICA	\$77.09	\$26	Elementary cross country & student council
100.300.700.365	TRS Retirement Contribution	\$0.00	\$125	
TOTALS		\$2,000.76	\$1,974	

PACE EXPENDITURES

Account	Description	FY25 - 1st Revision BOARD APPROVED	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance	NOTES
PACE Instruction				
100.400.140.315	Teachers	\$368,786.50	\$318,095	4 FTE
100.400.140.361	Health Insurance	\$80,790.84	\$63,640	1 EMP, 1 FAM plus 2 FTE that are opt-out bonus only
100.400.140.362	Unemployment	\$1,177.68	\$1,082	4 FTE
100.400.140.363	Worker's Compensation	\$4,222.10	\$3,563	4 FTE
100.400.140.364	FICA	\$5,079.09	\$4,612	4 FTE
100.400.140.365	TRS Retirement Contribution	\$46,256.63	\$39,953	4 FTE
100.400.140.450	Supplies, Materials & Media	\$350,000.00	\$350,000	PACE curric. from Student Allotments

		TOTALS	\$856,312.84	\$780,945
PACE Special Education				
100.400.200.315	Teachers	\$79,091.00	\$82,968	1 FTE
100.400.200.361	Health Insurance	\$28,780.44	\$32,954	1 FTE
100.400.200.362	Unemployment	\$236.58	\$282	
100.400.200.363	Worker's Compensation	\$885.84	\$929	
100.400.200.364	FICA	\$1,106.22	\$1,203	
100.400.200.365	TRS Retirement Contribution	\$9,933.83	\$10,421	
		TOTALS	\$120,033.91	\$128,757
PACE Student Support				
100.400.350.318	Counselor	\$12,461.33	\$20,168	
100.400.350.361	Health Insurance	\$2,568.35	\$8,238	.25 FTE Counselor
100.400.350.362	Unemployment	\$48.77	\$69	.25 FTE Counselor
100.400.350.363	Worker's Compensation	\$175.45	\$226	.25 FTE Counselor
100.400.350.364	FICA	\$227.09	\$292	.25 FTE Counselor
100.400.350.365	TRS Retirement Contribution	\$1,967.33	\$2,533	5,108.15 minus \$2,041 to Title 1C
100.400.350.410	Prof & Tech Services	\$11,000.00	\$11,000	PACE Data management and PowerSchool - MOVE \$2867.02 OUT
100.400.350.412	Prof/Tech (Allotments)	\$200,000.00	\$200,000	PACE parent reimbursements from allotments.
100.400.350.420	Staff Travel	\$0.00	\$0	In-service, PACE visits to Kodiak and Wrangell charged to school
100.400.350.433	Communications	\$12,000.00	\$8,000	Phones and postage
100.400.350.434	Internet	\$80,000.00	\$80,000	PACE office internet + parent reimbursements from student allotment
100.400.350.440	Other Purch Services	\$65,000.00	\$65,000	PACE advertising - adjust budget after talking with Jared
100.400.350.443	Equipment Repairs	\$3,000.00	\$3,000	PACE Anchorage copier
100.400.350.450	Supplies & Materials	\$25,000.00	\$25,000	PACE computers, iPads
100.400.350.451	PACE Student Activities	\$6,000.00	\$3,000	Event Activities for 3 learning centers quarterly
100.400.350.491	Dues And Fees	\$1,500.00	\$1,200	PACE accreditation, ZOOM license
		TOTALS	\$420,948.32	\$427,726
PACE Administration				
100.400.400.313	Principal	\$57,311.50	\$63,798	
100.400.400.361	Health Insurance	\$25,074.12	\$0	
100.400.400.362	Unemployment	\$179.28	\$217	
100.400.400.363	Worker's Compensation	\$641.77	\$715	
100.400.400.364	FICA	\$0.00	\$925	
100.400.400.365	TRS Retirement Contribution	\$7,198.32	\$8,013	
100.400.400.420	Staff Travel	\$0.00	\$2,500	
100.400.400.450	Supplies, materials & media	\$0.00	\$250	
100.400.400.491	dues and Fees	\$0.00	\$625	ASSAP
		TOTALS	\$90,404.99	\$77,043
PACE Administration Support				

100.400.450.324	Admin Assistants	\$73,606.95	\$96,722	1.5 FTE and .73 FTE
100.400.450.361	Health Insurance	\$29,837.57	\$18,416	1 FTE single, 1 opt-out bonus
100.400.450.362	Unemployment	\$371.73	\$329	1.5 FTE and .73 FTE
100.400.450.363	Worker's Compensation	\$1,154.20	\$1,083	1.5 FTE and .73 FTE
100.400.450.364	FICA	\$6,619.42	\$1,402	1.5 FTE and .73 FTE
100.400.450.366	PRS Retirement Contribution	\$18,465.54	\$21,279	1.5 FTE and .73 FTE
100.400.450.450	Supplies & Materials	\$350.00	\$350	
TOTALS		\$130,405.41	\$139,581	

PACE Maintenance

100.400.600.325	Pace Custodian	\$2,640.00	\$2,800	.05 FTE
100.400.600.361	Health Insurance	\$699.02	\$802	.05 FTE
100.400.600.362	Unemployment	\$8.98	\$10	.05 FTE
100.400.600.363	Worker's Compensation	\$158.40	\$174	.05 FTE
100.400.600.364	FICA	\$201.96	\$214	.05 FTE
100.400.600.366	PRS Retirement Contribution	\$580.80	\$616	.05 FTE
100.400.600.436	Electricity	\$2,000.00	\$500	PACE Ketchikan Utilities
100.400.600.438	Heating Oil	\$350.00	\$350	PACE Craig Heating Oil
100.400.600.441	Rentals	\$100,051.80	\$84,852	PACE offices includes removing Kethickan, and increase in Anchorage rent of \$500/month. Will increase another \$200/month in FY27
TOTALS		\$106,690.96	\$90,318	

DISTRICT WIDE EXPENDITURES

Account	Description	FY25 - 1st Revision BOARD APPROVED	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance	NOTES
District Instruction - Other Employee Benefits				
100.500.100.350	PRS/TRS On behalf	\$429,300.00	\$476,533	Exact amount not known at this time
100.500.100.359	(leave Buy-out)	\$5,000.00	\$15,000	End of year leave buy-outs
100.500.100.369	Tuition Reimbursement	\$5,000.00	\$5,000	Teacher and Principal tuition reimbursement per negotiated
100.500.100.370	Medical Co-Pay Reimbursement	\$4,500.00	\$4,500	Per negotiated agreement - married staff
100.500.100.371	Cell Phone Reimbursement	\$5,400.00	\$5,400	Admin cell phone reimbursement up to \$60/month for one plan
TOTALS		\$449,200.00	\$506,433	

District Special Ed Support

100.500.220.314	Director	\$70,250.00	\$70,250
100.500.220.360	403(b) Employer Contribution		\$1,500
100.500.220.361	Health Insurance	\$20,941.56	\$23,978

100.500.220.362	Unemployment	\$234.83	\$239	
100.500.220.363	Worker's Compensation	\$846.85	\$787	
100.500.220.364	FICA	\$1,096.39	\$1,019	
100.500.220.365	TRS Retirement Contribution	\$9,497.40	\$8,823	
100.500.220.372	American Fidelity Expense	\$302.40	\$302	Life insurance policy per contract
100.500.220.410	Prof & Tech Services	\$55,000.00	\$30,000	Title VI-B will cover \$178,465
100.500.220.420	Staff Travel	\$561.00	\$1,000	Special Ed Director Conference +
100.500.220.450	Supplies & Materials	\$750.00	\$750	
TOTALS		\$159,480.43	\$138,648	

District Instructional Support

100.500.350.324	Support Staff	\$109,869.42	\$114,959	Technology (network tech and tech 2) - \$9.325 Title 1-A and 8.000 Title IV-A
100.500.350.361	Health Insurance	\$40,849.78	\$49,652	Network Tech and Tech 2
100.500.350.362	Unemployment	\$350.96	\$450	Network Tech and Tech 2
100.500.350.363	Worker's Compensation	\$1,288.66	\$1,482	Network Tech and Tech 2
100.500.350.364	FICA	\$8,818.47	\$10,120	Network Tech and Tech 2
100.500.350.366	PRS Retirement Contribution	\$25,941.84	\$29,102	Network Tech and Tech 2
100.500.350.410	Prof & Tech Services	\$55,000.00	\$50,000	GSD Educ Services PowerSchool, District Reporting, Testing Server
100.500.350.420	Staff Travel	\$3,000.00	\$0	AASB Family Engagement Event
100.500.350.433	Communications	\$500.00	\$500	District office phone and postage
100.500.350.440	Other Purch Services	\$2,000.00	\$2,000	District website hosting, IT network, Bright Arrow
100.500.350.450	Supplies & Materials	\$7,000.00	\$7,000	Microsoft Office, Adobe Creative Cloud, District website
100.500.350.451	In-Service Supplies	\$1,500.00	\$1,500	In-service and PT Conferences
100.500.350.452	TECH Supplies	\$0.00	\$49,749	
TOTALS		\$256,119.13	\$316,514	

District Administration

100.500.510.311	Superintendent	\$70,250.00	\$70,250	Superintendent
100.500.510.320	School Board	\$1,680.00	\$1,680	
100.500.510.360	403(b) Employer Contribution	\$3,000.00	\$1,500	Superintendent
100.500.510.361	Health Insurance	\$20,941.68	\$23,978	Superintendent
100.500.510.362	Unemployment	\$218.16	\$239	Superintendent
100.500.510.363	Worker's Compensation	\$786.83	\$787	Superintendent
100.500.510.364	FICA	\$1,018.65	\$1,019	Superintendent
100.500.510.365	TRS Retirement Contribution	\$8,823.39	\$8,823	Superintendent
100.500.510.372	American Fidelity Term Life Insuranc	\$302.40	\$302	Life insurance policy per contract
100.500.510.420	Staff Travel	\$2,000.00	\$2,000	ASA meetings, AASB, SERRC Board of Directors
100.500.510.440	Superintendent Search	\$2,000.00	\$0	Superintendent moving expenses per contract
100.500.510.450	Supplies & Materials	\$1,000.00	\$1,000	Family & Community Dialogue
100.500.510.491	Dues And Fees	\$1,440.00	\$1,440	Chamber of Commerce, Zoom, ASA
TOTALS		\$113,461.11	\$113,018	

District Administration Support

100.500.550.324	Support Staff	\$116,489.68	\$117,273	1.0 FTE Bus. Manager + .5 FTE Accts Payable
100.500.550.361	Health Insurance	\$34,847.96	\$33,092	1.0 FTE Bus Mgr, .5 Accts Payable @ opt-out stipend
100.500.550.362	Unemployment	\$374.34	\$399	1.0 FTE Bus. Manager + .5 FTE Accts Payable
100.500.550.363	Worker's Compensation	\$1,334.31	\$1,313	1.0 FTE Bus. Manager + .5 FTE Accts Payable
100.500.550.364	FICA	\$9,141.51	\$8,971	1.0 FTE Bus. Manager + .5 FTE Accts Payable
100.500.550.366	PRS Retirement Contribution	\$25,566.82	\$25,800	1.0 FTE Bus. Manager + .5 FTE Accts Payable
100.500.550.410	Prof & Tech Services	\$45,000.00	\$42,500	Acct. Software, Microsoft Office 365, background checks, AASB Policy Online & Boardbook
100.500.550.412	Auditing	\$49,624.00	\$49,624	
100.500.550.414	Legal Services	\$15,000.00	\$15,000	Attorneys Jermain, Dunnagan & Owens
100.500.550.420	Staff Travel	\$0.00	\$0	
100.500.550.433	Communications	\$680.00	\$680	Phones in district office, postage. Moved \$720 cell phone to
100.500.550.440	Other Purch Services	\$8,600.00	\$8,600	Monthly bank fees, Supt coaching fees ASA, ZOOM subscription
100.500.550.445	Insurance Premiums	\$242,450.20	\$242,450	General Liability, Crime Insurance, Property Casualty (NOTE: \$48,000 Worker's Comp insurance is included in In-service, name plates for Board, Bond Premium office supplies
100.500.550.450	Supplies & Materials	\$500.00	\$500	
100.500.550.490	Business Office	\$0.00	\$0	
100.500.550.491	Dues and Fees	\$1,000.00	\$1,000	Alasbo Membership, bank charges, unemployment
100.500.550.495	Indirect Costs	(\$32,651.40)	(\$32,651)	
TOTALS		\$517,957.42	\$514,551	

District Maintenance

100.500.600.321	Director	\$59,898.83	\$59,899	Maintenance Director with \$24,664 to Transportation Director
100.500.600.361	Health Insurance	\$41,883.24	\$47,956	Maintenance Director
100.500.600.362	Unemployment	\$264.48	\$204	Maintenance Director
100.500.600.363	Worker's Compensation	\$5,073.84	\$3,714	Maintenance Director
100.500.600.364	FICA	\$6,468.96	\$4,582	Maintenance Director
100.500.600.366	PRS Retirement Contribution	\$18,603.83	\$13,178	Maintenance Director
100.500.600.410	Professional & Technical	\$18,000.00	\$21,700	RFP's, Tongass Electric, SERRC, Fire Marshall. Fire extinguishers
100.500.600.420	Staff Travel	\$1,000.00	\$1,000	Maintenance Director
100.500.600.441	Rentals - All Schools	\$5,000.00	\$5,000	
100.500.600.450	Supplies & Materials	\$33,000.00	\$35,000	AML, Tyler Rental, Napa, KCDA, Keys, JS, Pacific Plumbing
100.500.600.451	Office Supplies	\$350.00	\$300	
100.500.600.453	Janitorial Supplies	\$9,000.00	\$9,000	
100.500.600.455	Van Maintenance and Supplies / Ma	\$7,000.00	\$8,000	
100.500.600.458	Vehicle Gasoline, Diesel, Oil	\$3,000.00	\$3,500	Vans for student travel, maintenance, etc.
100.500.600.459	Grounds, Gravel, Paint, Ice-Melt, Etc	\$2,000.00	\$3,000	
TOTALS		\$210,543.18	\$216,033	

Fund Transfers

100.500.900.552	Transfer/food Service Fund	\$0.00	\$0
-----------------	----------------------------	--------	-----

100.500.900.553	Transfer/transportation	\$12,000.00	\$12,000
100.500.900.554	Transfer/special Project Fund	\$0.00	\$0
100.500.900.555	Transfer to Staff Housing	\$2,194.00	\$2,194 In-Kind
TOTALS		\$14,194.00	\$14,194

	FY25 - 1st Revision BOARD APPROVED	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance
TOTAL REVENUE:	\$8,026,480.00	\$7,607,368

TOTAL EXPENDITURES:	\$7,621,528.34	\$7,799,941
---------------------	----------------	-------------

FY ACTIVITY:	\$404,951.66	-\$192,573
--------------	--------------	------------

Fund Balance Breakdown		
Total Beginning Fund Balance	\$85,652	\$362,074 *
Net Increase (Decrease)	\$404,952	-\$192,573
Total Ending Fund Balance	\$490,604	\$169,501
Estimated Fund Balance Exclusions		
Inventory	\$28,000	\$28,000
Impact Aid	\$500,000	\$500,000
PACE Allotment (Committed)	\$190,000	\$190,000
Unreserved Fund Balance	(\$227,396)	(\$548,499)

**Projected*