

ANNETTE ISLAND SCHOOL DISTRICT

# FY26 BUDGET WORK SESSION

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MAY 12, 2025

89A 4TH AVE  
METLAKATLA, AK 99926

# MAY BUDGET WORK SESSION

2025

## HISTORICAL REVENUE

	<b>FY20 Actuals</b>	<b>FY21 Actuals</b>	<b>FY22 Actuals</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>
Earnings	167,895	21,495	4,609	296,334	525,830	450,000
Local Revenue	15,361	79,546	6,655	6,775	49,712	4,000
E-rate	93,009	98,064	121,677	121,677	121,677	140,562
Foundation	3,591,639	4,483,476	3,456,768	3,402,645	3,593,094	3,094,078
Quality Schools	14,005	16,698	16,800	15,814	15,992	15,558
Dividend Raffle	-	1,887	1,783	1,671	1,940	1,500
One-Time Funding	102,852	-	-	217,505	338,354	600,000
TRS On-Behalf	471,928	511,384	531,321	382,387	401,087	556,662
PERS On-Behalf	107,933	163,439	187,737	62,999	66,682	114,435
Impact Aid	5,617,043	5,795,786	5,281,993	5,731,086	7,743,070	5,700,000
USAC	-	-	-	25,732	-	-
<b>Totals</b>	<b>10,181,665</b>	<b>11,171,775</b>	<b>9,609,343</b>	<b>10,264,625</b>	<b>12,857,438</b>	<b>10,676,795</b>

## FY26 GENERAL FUND REVENUE PROJECTIONS

<b>FY26 GF Revenue No BSA/Lesgislative Change</b>			<b>FY26 GF Revenue Including HB57</b>		
<b>Description</b>	<b>Amount</b>		<b>Description</b>	<b>Amount</b>	
Earnings On Investments	(360,000.00)		Earnings On Investments	(360,000.00)	
Other Local Revenues	(1,000.00)		Other Local Revenues	(1,000.00)	
E-Rate Revenue	(139,728.00)		E-Rate Revenue	(139,728.00)	
Foundation Program	(2,724,705.61)		Foundation Program	(3,385,765.05)	
Quality Schools	(14,608.56)		Quality Schools	(14,654.05)	
Dividend Raffle	(1,500.00)		Dividend Raffle	(1,500.00)	
PreK 1/2 FTE	(121,531.00)		PreK 1/2 FTE	(121,531.00)	
One Time Money	-		One Time Money	-	
ER TRS On-Behalf Revenue	(687,292.56)		ER TRS On-Behalf Revenue	(687,292.56)	
ER PERS On-Behalf Revenue	(139,618.04)		ER PERS On-Behalf Revenue	(139,618.04)	
Impact Aid - P.L. 874	(5,400,000.00)		Impact Aid - P.L. 874	(5,400,000.00)	
<b>Total</b>	<b>(9,589,983.77)</b>		<b>Total</b>	<b>(10,251,088.70)</b>	

PERSONNEL

Personnel FTE included in 1<sup>st</sup> Reading of the General Fund Budget FY26

	Total Positions FTE	Certified		Classified		Administrative		Exempt	
		Filled	Open	Filled	Open	Filled	Open	Filled	Open
<b>General Fund</b>	<b>73.71</b>	<b>26.53</b>	<b>4.00</b>	<b>29.38</b>	<b>4.00</b>	<b>5.00</b>	<b>-</b>	<b>4.80</b>	<b>-</b>
High School	20.24	7.00	1.50	8.74	2.00	1.00	-	-	-
Middle School	14.24	5.00	1.50	6.74	-	1.00	-	-	-
Elementary School	23.77	12.00	-	10.77	-	1.00	-	-	-
CTE	3.53	2.53	1.00	-	-	-	-	-	-
District Wide	11.93	-	-	3.13	2.00	2.00	-	4.80	-
<b>Pupil Transportation</b>	<b>0.40</b>	<b>-</b>	<b>-</b>	<b>0.40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
District Wide	0.40	-	-	0.40	-	-	-	-	-
<b>Food Service</b>	<b>5.20</b>	<b>-</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.20</b>	<b>-</b>
District Wide	5.20	-	-	4.00	-	-	-	1.20	-
<b>Title IA</b>	<b>2.23</b>	<b>1.50</b>	<b>-</b>	<b>0.73</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Middle School	0.50	0.50	-	-	-	-	-	-	-
Elementary School	1.73	1.00	-	0.73	-	-	-	-	-
<b>Title VI-B</b>	<b>1.00</b>	<b>0.50</b>	<b>-</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Middle School	0.50	0.50	-	-	-	-	-	-	-
Elementary School	0.50	-	-	0.50	-	-	-	-	-
<b>Indian Education</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Elementary School	1.00	1.00	-	-	-	-	-	-	-
<b>Early Education/FR</b>	<b>9.00</b>	<b>3.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Elementary School	7.00	3.00	-	4.00	-	-	-	-	-
District Wide	2.00	-	-	-	-	-	-	2.00	-
<b>Total FTE</b>	<b>92.54</b>	<b>32.53</b>	<b>4.00</b>	<b>39.01</b>	<b>4.00</b>	<b>5.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>

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**NON-PERSONNEL EXPENDITURES**

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Audit & Accounting Serv.	47,000
Legal Services	30,000
Liability & Property Ins.	200,500
Other Purchased Services	62,000
Professional/Tech Service	299,100
Tech. Related Repair & Maint.	89,300
Rental Agreement	9,300
	737,200
Employee/Staff Travel	125,400
Student Travel	323,000
	448,400
Bandwidth	14,000
Electricity	314,250
Heating Fuel	185,000
Postage	5,000
Telephone	44,000
Water/Sewer/Garbage	18,000
	580,250
Custodial Supplies	40,000
Maintenance Supplies	60,000
Tools	10,000
Vehicle Gas & Oil	10,000
Supplies/Materials/Media	281,400
School Snack Food	3,000
Tuition/Stipend - Student Only	10,200
Technology Supplies	96,000
Dues & Fees	22,675
	533,275
Indirect Cost Recovery	(41,000)
Transfer to Food Service	350,000
Transfer to Other Funds	50,000
	400,000
Total Non-Personnel	2,658,125

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OVERVIEW

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<b>\$0 BSA Increase</b>			<b>HB57 Increase</b>		
Revenue	9,589,984		Revenue	10,251,089	
Personnel	8,417,771	88%	Personnel	8,417,771	88%
Expenses	2,258,125	24%	Expenses	2,258,125	24%
Transfers	400,000	4%	Transfers	400,000	4%
Variance	<u>(1,485,912)</u>		Variance	<u>(824,807)</u>	

- Projected Ending FY25 Fund Balance/Beginning FY26 Fund Balance = \$6.7 million (\$1k is unreserved and is 9.75% of FY25 expenditures)

Areas to decrease the variance

- Not fill open positions (estimated value \$520k)
  - 1 Maintenance Technician
  - 2 Paraprofessionals
  - Internal Transfer to fill Secondary Cultural Specialist (Reduces 1 FTE)
  - 1 CTE Teacher
  - 1 Teacher (not replace teacher on approved leave, fill internally)
  - 1 SPED Teacher
- New hired teacher's salary placement vs exiting teacher's salary placement
- Insurance cost was budgeted at a 10% increase in the 1<sup>st</sup> reading. It is only a 3% increase. This results in a \$83k savings
- Projected salary increase for certified group was what the MEA proposed at 3%. Reducing the percentage could save up to \$90k and still offer an increase