



Lake and Peninsula School District
2025-2026 Budget Second Reading
For Approval April 17, 2025

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Levels of Education Provided

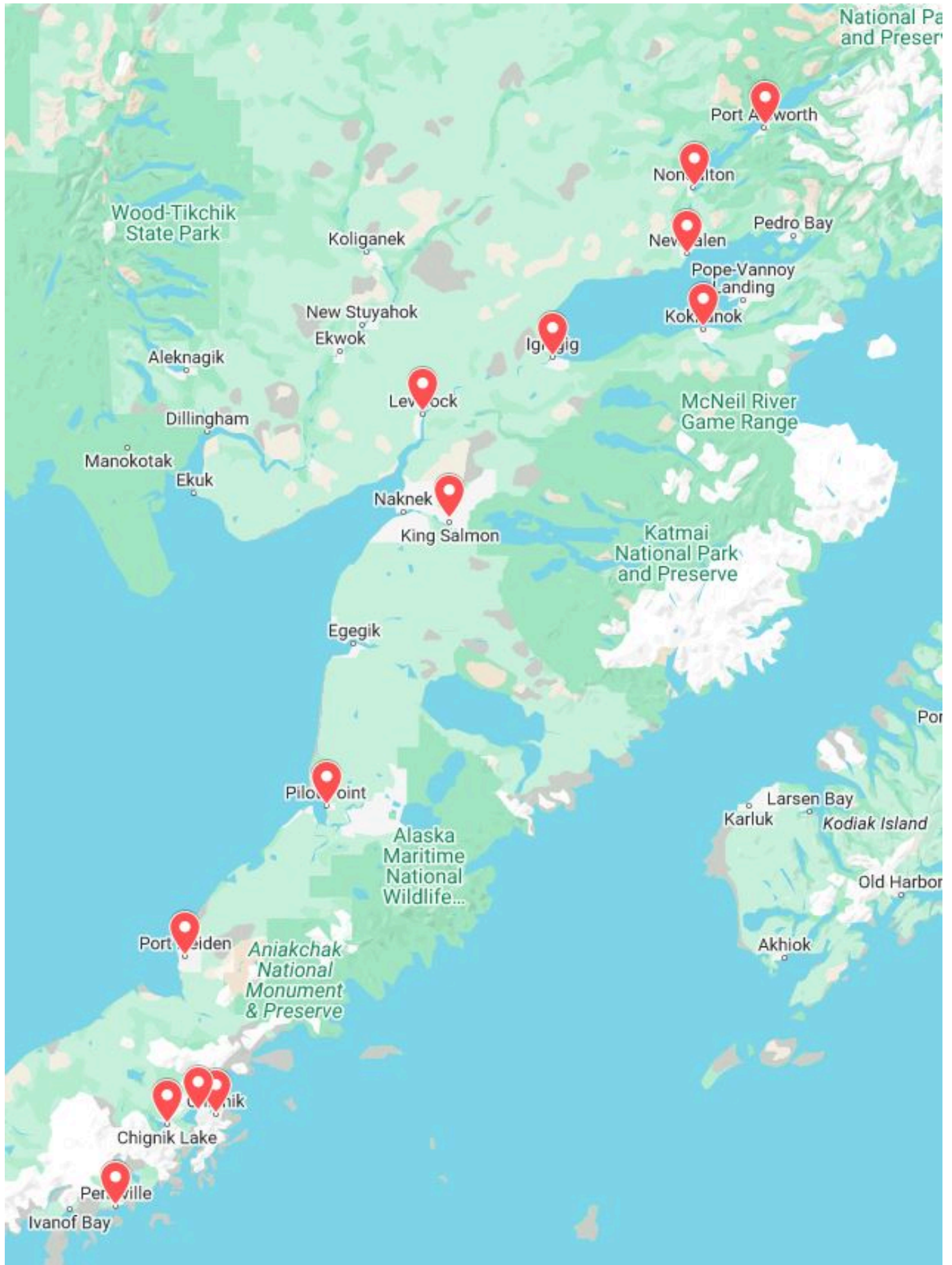
LPSD provides preschool programs and K-12 education in 10 schools. In addition, the partnership with Bristol Bay Regional Career and Technical Education (BBRCTE) consortium allows myriad CTE program tracks for students to gain knowledge and experience.

Geographic Areas Covered

Lake and Peninsula School District

The Lake and Peninsula Borough provides large amounts of high quality habitat that support a phenomenal amount of flora and fauna. The Bristol Bay region is recognized as a world leader in salmon productivity. Commercial fishing, sport fishing and hunting, bear viewing, recreation and tourism, and subsistence are important economic activities that rely on the bounty of the Borough's landscape. Salmon spawning streams attract some of the largest concentrations of brown bear in Alaska. Approximately 10,000 brown bears populate the region, making them more numerous than people. Abundant moose and caribou inhabit the region. Other mammals include wolves, wolverines, river otters, red fox, and beaver. Sea Otters, sea lions, harbor seals and migratory whales inhabit the shoreline and offshore waters. Coastal estuaries are home to waterfowl while nesting eagles, peregrine falcons, and thousands of seabirds inhabit the sea cliffs.

The Lake and Peninsula School District is located on the Alaska Peninsula and comprises an area, in square miles, roughly the size of the state of West Virginia. Extending 400 miles from Lake Clark in the north to Perryville in the south, it contains three National Parks; two National Wildlife Refuges; and numerous designated Wild and Scenic Rivers. The central office of the District is located in King Salmon, approximately halfway between Port Alsworth, the northern most school, and Perryville, the southernmost. None of the school sites can be reached by roadway; all transportation is by means of boat or small planes.



Organizational Chart

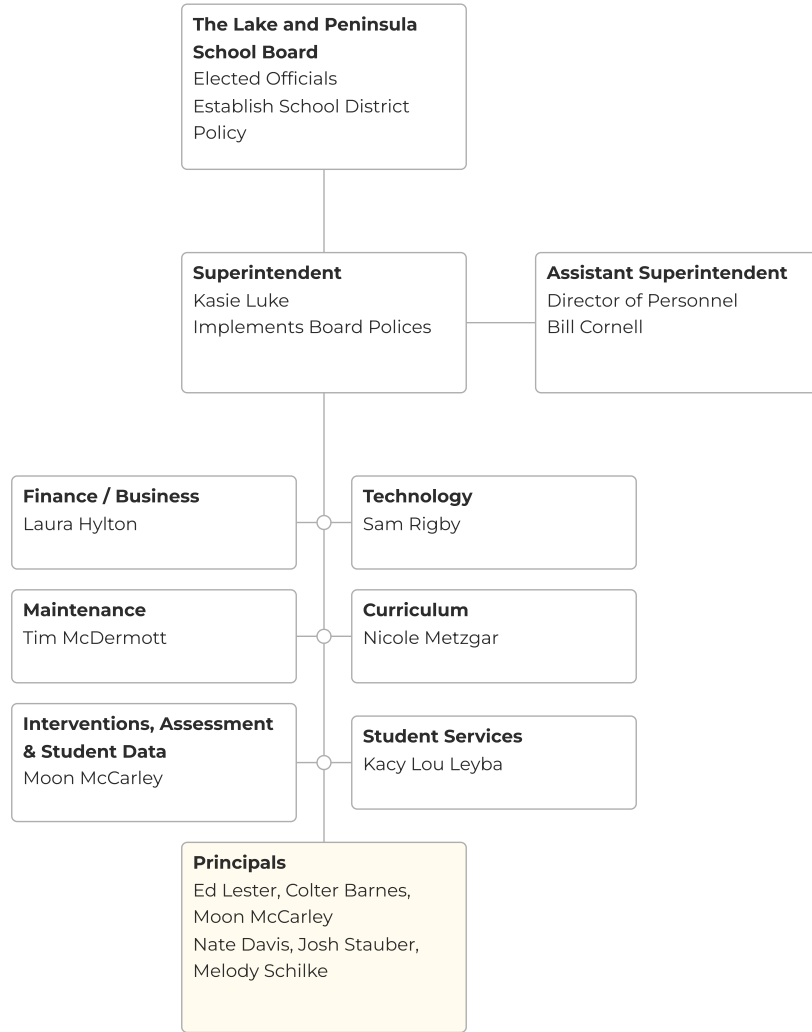
Board Members



In order left to right:

1. Margie Olympic - Newhalen
2. Amber Christensen - Fox - Port Heiden
3. Beth Hill - Kokhanok - Clerk
4. Gerda Kosbruk - Port Heiden - President
5. Austin Shangin - Perryville - Vice President
6. Harry Ricci - Kokhanok
7. Sarah Armstrong - Iliamna

Lake & Peninsula School District



Mission, Vision and Values

Our Vision

We will nourish student growth by investing in partnerships and implementing culturally responsive, place-based education.

Our Mission

We grow self-directed, life-long learners who are grounded in their culture and contribute to their communities.

Focus Areas

Student Focused Readiness

Supporting Staff

Culturally Relevant, Project and Place-Based Learning

Building and Sustaining Partnerships

Strategic Priorities

2023

2028

Lake and Peninsula School District

Vision: We grow self-directed, life-long learners who are grounded in their culture and contribute to their communities

Mission: We will nourish student growth by investing in partnerships and implementing culturally responsive, place-based education

FOCUS AREAS:

STUDENT FOCUSED READINESS

SUPPORTING STAFF

**CULTURALLY RELEVANT, PROJECT
AND
PLACE BASED LEARNING**

**BUILDING AND SUSTAINING
PARTNERSHIPS**

Basis of Budgeting

The District follows the Uniform Chart of Account for School Districts as required by the State of Alaska, Department of Education and Early Development. The District reports financial transactions in accordance with General Accepted Accounting Principals (GAAP) and pronouncements of the Governmental Accounting Standards Board (GASB) which establishes reporting standards for U.S. state and local governments.

Budget Development Process

Budget Timeline

Alaska requires school district budgets to be submitted to boroughs and cities by May 1st each year. The final budget is due to the Alaska Department of Education and Early Development by July 15th annually.

Budget Assumptions

Staffing:

| | |
|--|-------------|
| 1 less full-time admin (coverage will be within the admin team) | ~175,000.00 |
| 2.5 certified teacher reduction IGI (1) + PVL (1) + PTA (.5) <ul style="list-style-type: none"> Igiugig: enrollment 17 K-12 Perryville: enrollment 21 K-12 Tanalian: enrollment 42 K-12 | ~410,000.00 |

Food Service – Cook Estimate

Estimated cook salary and benefits for FY26:

The following total for cooks is not included in this first reading of the budget. If the board chooses to maintain cooks, this would be an endowment fund draw as in FY24 and FY25.

| | |
|-----------------|------------------|
| Salary | \$178,000 |
| Health | \$ 96,300 |
| Benefits -other | <u>\$ 41,700</u> |
| Total | \$315,800 |

Subs potentially add another \$10,000.

As of February 28th the endowment fund balance is \$4,929,884.84 million

- As of March 7th CSHB69- \$1,000 increase to BSA FY26, no inflation proofing or future year increases
- 10 Schools open, estimated enrollment of 289 with LVHS 5 students and 5 intensives
- Hold harmless year 3, adds 18.82 to the Adjusted Average Daily Membership
- ARUC utility costs for Newhalen are increasing 10% and Chignik Lake are nearly doubling with a 49.35% increase
- Includes technologies estimated needs for computer replacements
- Health insurance cost trend for Alaska continues to run between 10 and 15%
- Fuel cost drives heat, electric, transportation of goods and staff.
- Assumes Impact Aid at 70% payment level, unknown how that may change
- School internet provided under the Microcom utilizing Starlink Business
- No BAG grant application will be made as the Microcom contract does not cap the bandwidth at 100mbps

Revenue Sources

LPSD revenue is based on the number of students enrolled in our schools and the State and Federal funding programs. The State of Alaska legislature is responsible for funding public education as provided in the state constitution. The foundation formula determines the amount of State funding and sets the required local contribution for the borough and the maximum contribution the borough is allowed to make. Contributions in excess of the maximum allowable contribution reduce the state foundation payments.

Federal Impact Aid is payment in lieu of taxes for non-taxable Indian and Federal lands. LPSD surveys all families in the district to determine where they reside and what type of property they live on. Native allotments, Alaska Native Claims Settlement Act (ANCSA) lands, Restricted Deeds and some HUD properties are eligible for funding.

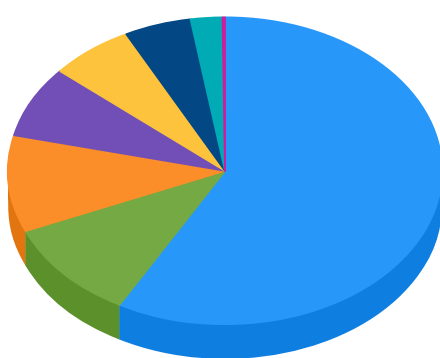
Erate revenue directly offsets the cost of the internet for the district, currently LPSD qualifies at the 90% level.

Retirement On-Behalf revenue is funded by the State of Alaska directly into the PERS and TRS systems for the systems' unfunded liabilities. LPSD is required to report both expense and revenue by Governmental Accounting Standards Board (GASB) reporting standards.

Local revenue consists of local entity contributions to BBRCTE, service contracts and miscellaneous property sales and small items.

Interest is generated on deposits in excess of \$650,000 with Wells Fargo and the scholarship funds principal.

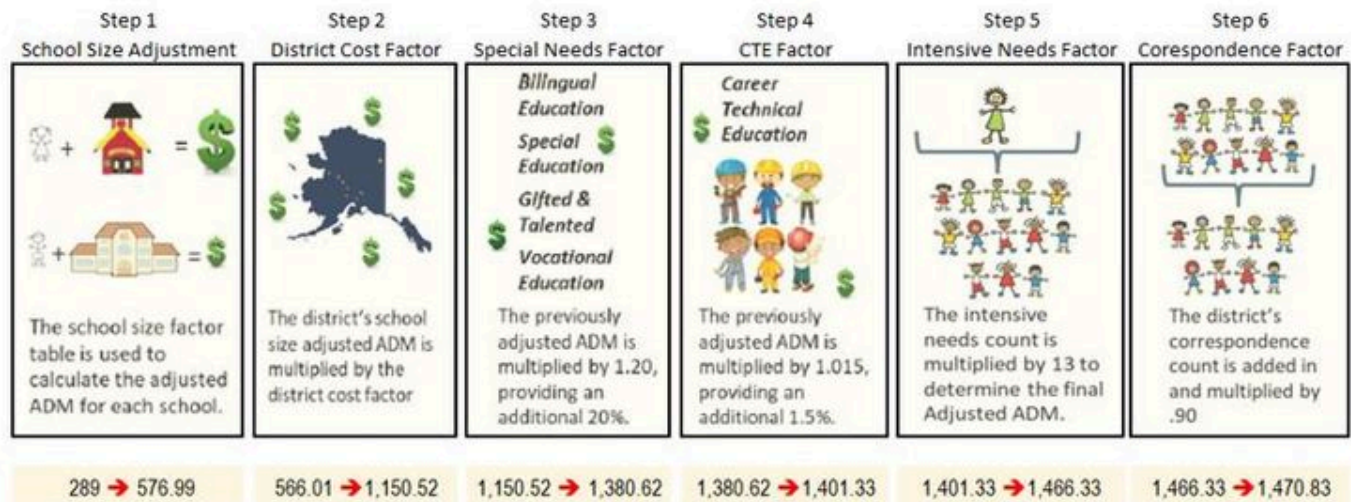
Revenue by Source



- State Revenue **(Budgeted)** \$8,157,787.00
- Other State Revenue **(Budgeted)** \$1,473,712.00
- Borough Appropriation **(Budgeted)** \$1,426,707.00
- Federal Revenue **(Budgeted)** \$1,057,825.14
- Retirement On-Behalf Revenue **(Budgeted)** \$872,875.22
- Local Revenue **(Budgeted)** \$699,500.00
- Erate Revenue **(Budgeted)** \$331,995.00
- Interest Revenue **(Budgeted)** \$25,000.00

State Foundation Formula and Local Contribution

State Foundation Formula and Local Contribution



FY 2025-26 Projected State/Local Revenue for LPSD

| | | | |
|---|----|--------------|-------------|
| District adjusted ADM | | 1,470.83 | |
| Base Student Allocation | \$ | 5,960 | |
| Basic need (BSA x ADM) | \$ | 8,766,147 | |
| Required local effort (borough contribution) | \$ | (437,022) | 164,914,147 |
| State Reduction for Federal Impact Aid Received | \$ | (194,871) | x 2.65 |
| State Foundation Revenue | \$ | 8,134,254 | 437,022 |
| State Quality Schools Grant | \$ | 23,533 | |
| Total State Revenue | \$ | 8,157,787 | |
| Basic Need | \$ | 8,766,147 | |
| Additional Allowable Borough Contribution (23% of Basic Need + Quality Schools) | \$ | 2,021,626 | |
| Total Allowable Local Contribution | \$ | 2,458,648.42 | |

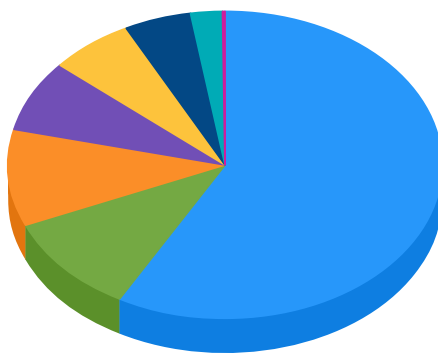
Financial Section



Summary Data for Operating Fund

General Fund Revenue

Revenue by Source



- State Revenue (Budgeted) \$8,157,787.00
- Other State Revenue (Budgeted) \$1,473,712.00
- Borough Appropriation (Budgeted) \$1,426,707.00
- Federal Revenue (Budgeted) \$1,057,825.14
- Retirement On-Behalf Revenue (Budgeted) \$872,875.22
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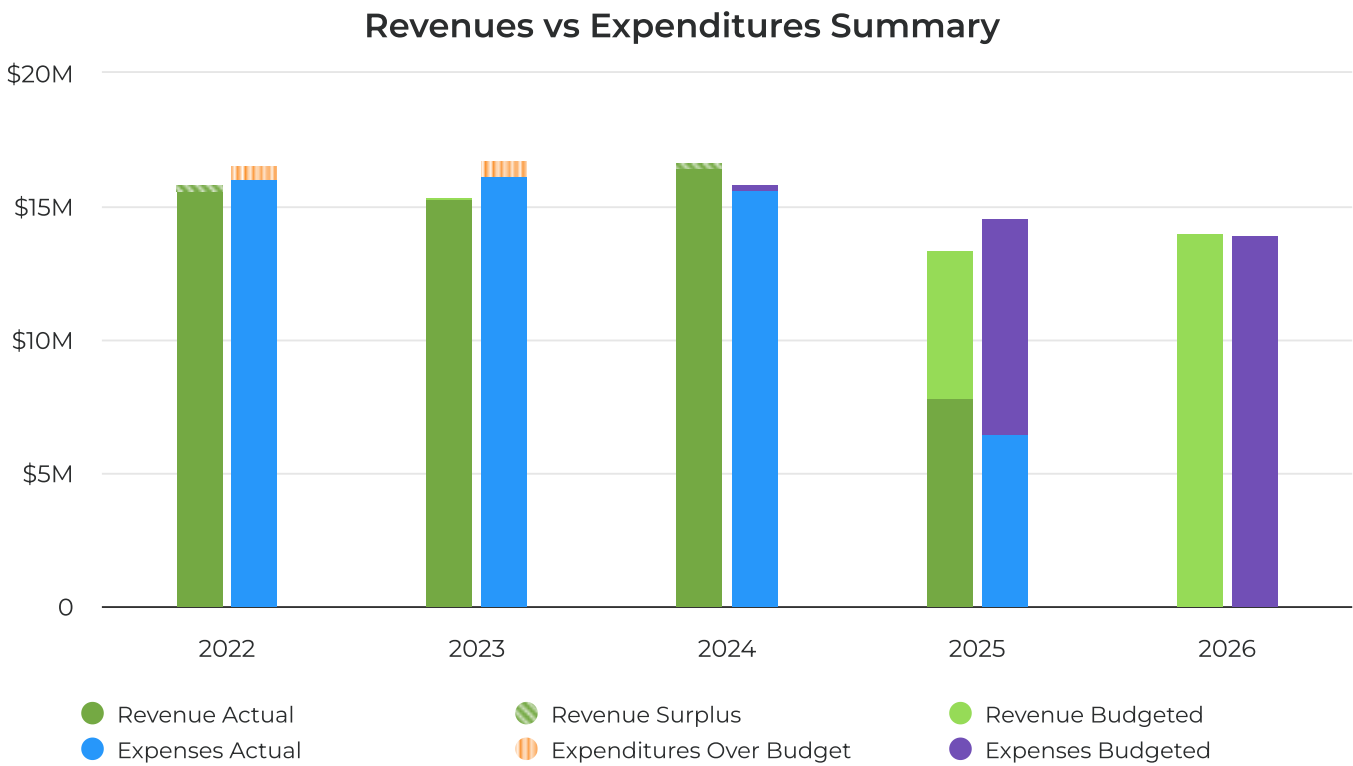
| FY26 Revenue Estimates 3.11.25 | | | | | |
|--------------------------------|--|---------------------------|-------------------------------------|-----------------------------------|----------------------------|
| | (a) | (b) | | (c) | |
| DESCRIPTION | Revised FY25 SB140 Budget add \$680 BSA \$6,640 | FY26 statutory \$5,960 | FY26 on-time + \$680, \$6,640 | FY26 CSHB69 + \$1,000, \$7,486 | FY26 + \$1,808, \$7,768 |
| Borough Appropriation | \$ 1,372,707 | \$ 1,372,707 | \$ 1,372,707 | \$ 1,372,707 | \$ 1,372,707 |
| Borough Added Contribution | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ 35,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Other Local - CTE | \$ 821,000 | \$ 699,500 | \$ 699,500 | \$ 699,500 | \$ 699,500 |
| Foundation | \$ 7,878,327 | \$ 8,157,787 | \$ 8,157,787 | \$ 8,157,787 | \$ 8,157,787 |
| State - foundation increase | \$ 979,621 | \$ - | \$ 1,000,164 | \$ 1,470,830 | \$ 2,659,260 |
| TRS On-Behalf | \$ 707,787 | \$ 729,526 | \$ 729,526 | \$ 729,526 | \$ 729,526 |
| PERS On-Behalf | \$ 82,747 | \$ 143,349 | \$ 143,349 | \$ 143,349 | \$ 143,349 |
| Other State - Raffle | \$ 2,882 | \$ 2,882 | \$ 2,882 | \$ 2,882 | \$ 2,882 |
| Federal ERATE | \$ 917,731 | \$ 331,995 | \$ 331,995 | \$ 331,995 | \$ 331,995 |
| Federal Impact Aid | \$ 1,134,690 | \$ 1,057,825 | \$ 1,057,825 | \$ 1,057,825 | \$ 1,057,825 |
| Total | \$ 13,932,492 | \$ 12,520,571 | \$ 13,520,735 | \$ 13,991,401 | \$ 15,179,831 |
| | | | | | |
| Total | \$ 13,932,492 | \$ 12,520,571 | \$ 13,520,735 | \$ 13,991,401 | \$ 15,179,831 |
| | | | | | |
| Budgeted Expenditures | \$ 14,579,268 | \$ 13,960,516 | \$ 13,960,516 | \$ 13,960,516 | \$ 13,960,516 |
| | \$ (646,776) | \$ (1,439,945) | \$ (439,781) | \$ 30,885 | \$ 1,219,315 |
| | | | | | |
| Beginning Fund Balance | \$ 531,613 | \$ - | \$ - | \$ - | \$ - |
| | | | | | |
| Ending Fund Balance | \$ (115,163) | | | | |

Summary Data for Individual Funds

General Fund (100)

The General Fund is the primary operating fund of the Board. It is used to account for all financial resources except those required to be accounted for in another fund. The Board's General Fund primarily receives revenues from the State of Alaska Foundation Formula Funding, appropriated by the Alaska Legislature, Impact Aid funding payment in lieu of taxes, Erate funding for the Internet and BBRCTE program donations.

Summary



General Fund Comprehensive Fund Summary

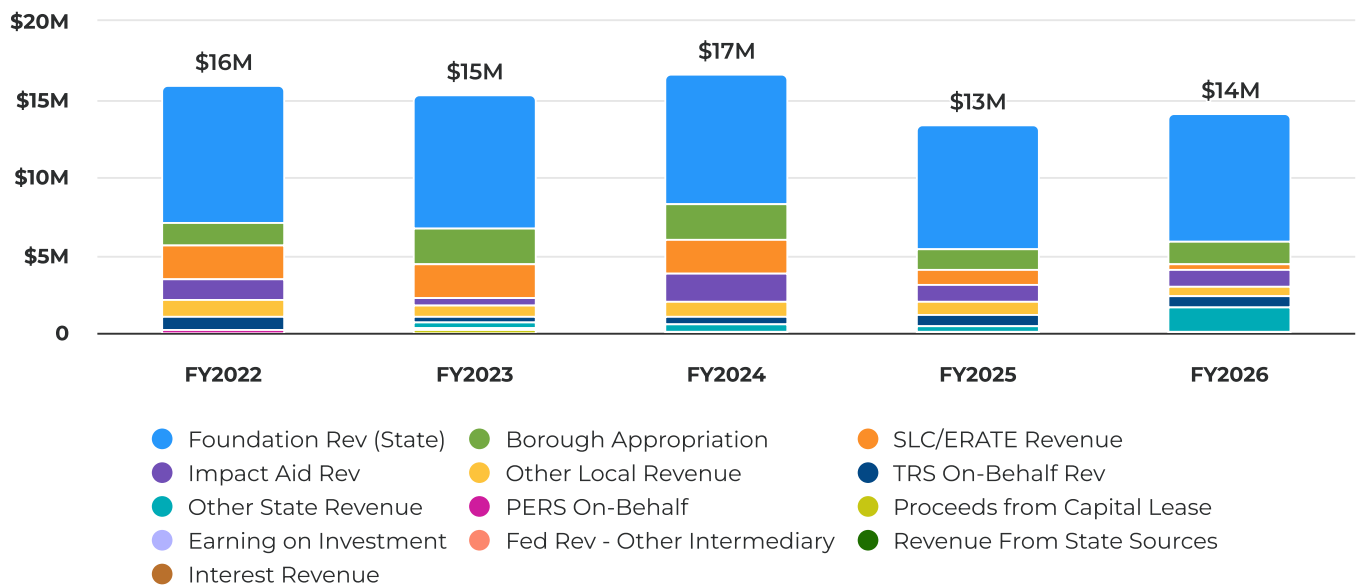
Comprehensive Fund Summary

| Category | FY 2025 Actual | FY 2025 Adopted | FY 2026 Budgeted |
|------------------------|----------------|-----------------|------------------|
| Beginning Fund Balance | \$531,613.00 | \$531,613.00 | - |
| Revenues | | | |
| Borough Appropriation | \$1,426,707.00 | \$1,372,707.00 | \$1,426,707.00 |
| Local Revenue | \$264,211.85 | \$758,000.00 | \$699,500.00 |
| State Revenue | \$4,691,522.00 | \$7,964,711.00 | \$8,157,787.00 |
| Other State Revenue | - | \$427,698.00 | \$1,473,712.00 |
| Federal Revenue | \$803,750.00 | \$1,130,655.85 | \$1,057,825.14 |
| Erate Revenue | \$399,506.60 | \$917,731.00 | \$331,995.00 |
| Interest Revenue | \$23,116.73 | \$15,000.00 | \$25,000.00 |

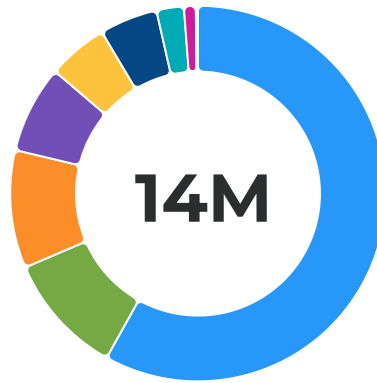
| Category | FY 2025 Actual | FY 2025 Adopted | FY 2026 Budgeted |
|---|-----------------------|------------------------|------------------------|
| Retirement On-Behalf Revenue | \$225,899.23 | \$790,534.17 | \$872,875.22 |
| Total Revenues | \$7,834,713.41 | \$13,377,037.02 | \$14,045,401.36 |
| Expenditures | | | |
| Certified Salaries | \$1,426,091.23 | \$3,981,850.90 | \$3,788,753.82 |
| Non Certified Salary | \$999,009.87 | \$1,820,340.23 | \$1,925,404.63 |
| Fringe Benefits | \$1,507,406.22 | \$3,516,681.17 | \$3,123,159.96 |
| On-Behalf Retirement | \$225,899.23 | \$785,534.17 | \$872,875.22 |
| Housing Allowance/Subsidy | - | \$428,000.00 | \$489,000.00 |
| Professional/Technical Services | \$211,491.46 | \$321,887.00 | \$277,422.00 |
| Transportation Allowance | \$16,486.25 | \$58,947.20 | \$36,857.20 |
| Staff Travel | \$302,489.05 | \$601,500.00 | \$731,026.65 |
| Utilities | \$932,183.27 | \$2,038,929.22 | \$1,552,227.44 |
| Other Purchased Services | \$558,913.43 | \$642,169.00 | \$638,408.88 |
| Supplies, Materials, + Media | \$253,070.55 | \$379,139.00 | \$446,039.00 |
| Other Expense & Indirect | \$36,216.70 | \$4,289.99 | \$9,260.99 |
| Debt Service | - | - | \$70,080.00 |
| Agency Funds NIYAC Booster | \$7,500.00 | - | - |
| Total Expenditures | \$6,476,757.26 | \$14,579,267.88 | \$13,960,515.79 |
| Total Revenues Less Expenditures | \$1,357,956.15 | -\$1,202,230.86 | \$84,885.57 |
| Ending Fund Balance | \$1,889,569.15 | -\$670,617.86 | - |

Revenues by Object

Historical Revenue by Object



FY25 Revenues by Object



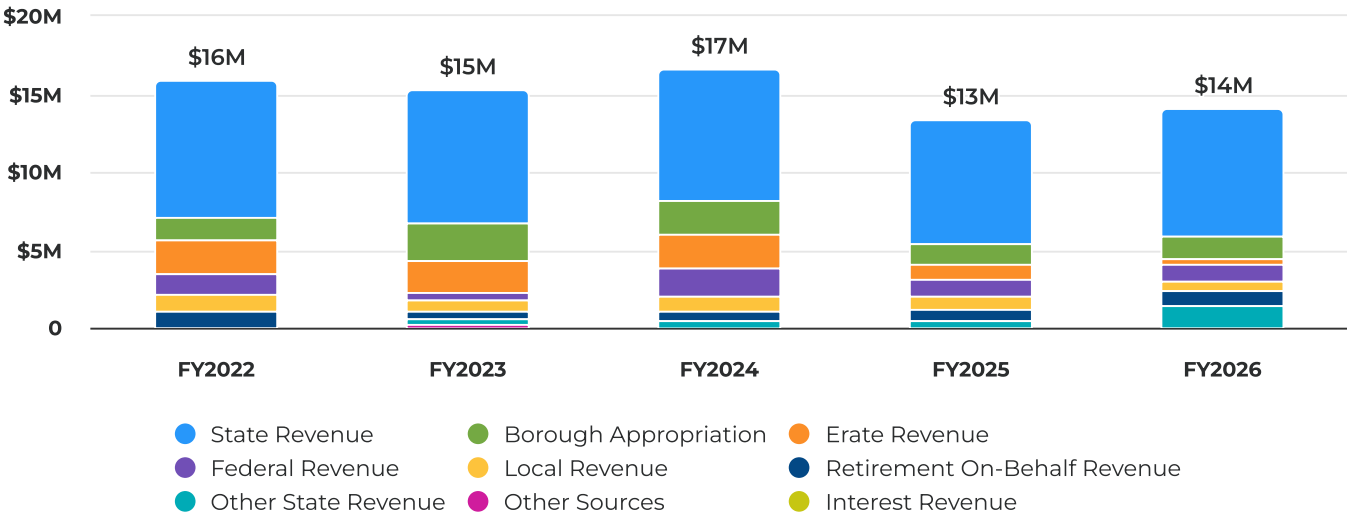
| | | |
|------------------------|-------------|--------|
| Foundation Rev (State) | \$8,157,787 | 58.08% |
| Other State Revenue | \$1,473,712 | 10.49% |
| Borough Appropriation | \$1,426,707 | 10.16% |
| Impact Aid Rev | \$1,057,825 | 7.53% |
| TRS On-Behalf Rev | \$729,526 | 5.19% |
| Other Local Revenue | \$699,500 | 4.98% |
| SLC/ERATE Revenue | \$331,995 | 2.36% |
| PERS On-Behalf | \$143,349 | 1.02% |
| Earning on Investment | \$25,000 | 0.18% |

Revenues by Source

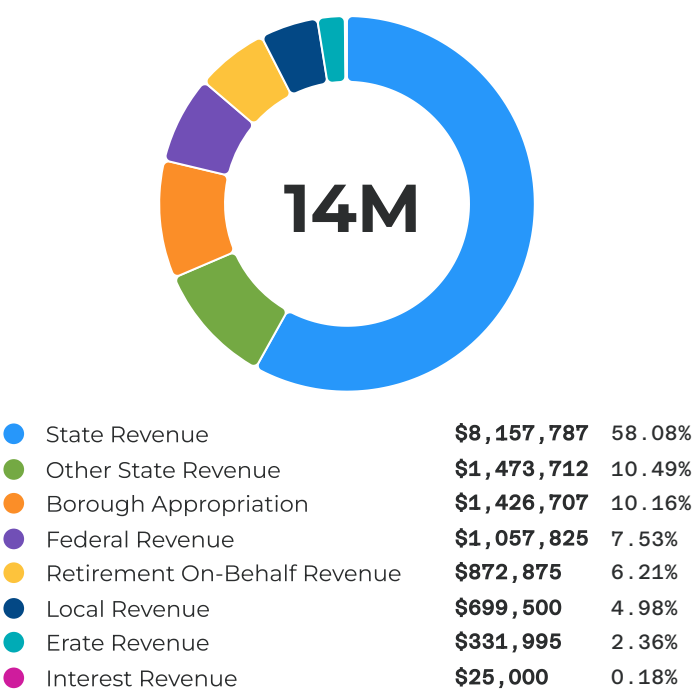
| Category | FY 2025 Actual | FY 2025 Adopted | FY 2026 Budgeted | FY 2025 Adopted vs. FY 2026 Budgeted (% Change) |
|----------------------------|-----------------------|------------------------|------------------------|---|
| Borough Appropriation | \$1,426,707.00 | \$1,372,707.00 | \$1,426,707.00 | 3.93% |
| Earning on Investment | \$11,473.97 | \$5,000.00 | \$25,000.00 | 400.00% |
| Interest Revenue | \$11,642.76 | \$10,000.00 | - | -100.00% |
| Other Local Revenue | \$264,211.85 | \$758,000.00 | \$699,500.00 | -7.72% |
| SLC/ERATE Revenue | \$399,506.60 | \$917,731.00 | \$331,995.00 | -63.82% |
| Revenue From State Sources | \$490,736.00 | \$2,882.00 | - | -100.00% |
| Foundation Rev (State) | \$4,200,786.00 | \$7,961,829.00 | \$8,157,787.00 | 2.46% |
| TRS On-Behalf Rev | \$196,891.87 | \$707,786.65 | \$729,526.36 | 3.07% |
| PERS On-Behalf | \$29,007.36 | \$82,747.52 | \$143,348.86 | 73.24% |
| Other State Revenue | - | \$427,698.00 | \$1,473,712.00 | 244.57% |
| Impact Aid Rev | \$803,750.00 | \$1,130,655.85 | \$1,057,825.14 | -6.44% |
| Total Revenues | \$7,834,713.41 | \$13,377,037.02 | \$14,045,401.36 | 5.00% |

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



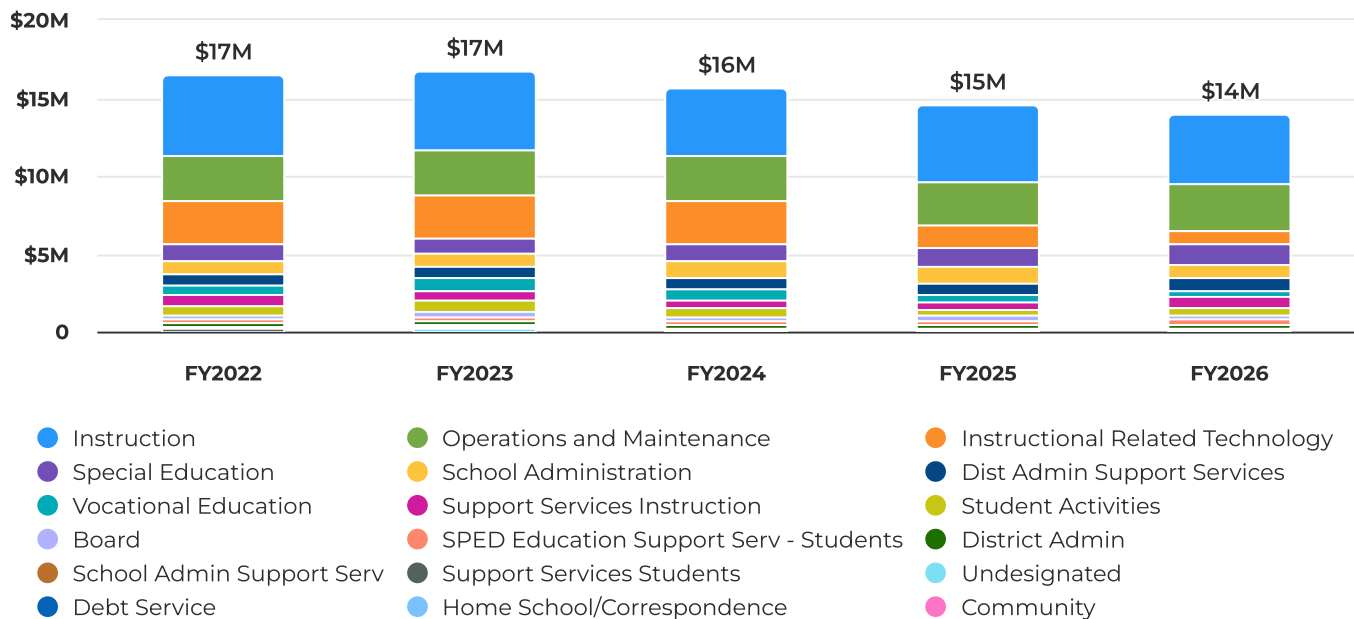
Revenues by Revenue Source

| Category | FY 2025 Actual | FY 2025 Adopted | FY 2026 Budgeted | FY 2025 Adopted vs. FY 2026 Budgeted (% Change) |
|-----------------------|----------------|-----------------|------------------|---|
| Borough Appropriation | \$1,426,707.00 | \$1,372,707.00 | \$1,426,707.00 | 3.93% |
| Local Revenue | \$264,211.85 | \$758,000.00 | \$699,500.00 | -7.72% |
| State Revenue | \$4,691,522.00 | \$7,964,711.00 | \$8,157,787.00 | 2.42% |
| Other State Revenue | - | \$427,698.00 | \$1,473,712.00 | 244.57% |
| Federal Revenue | \$803,750.00 | \$1,130,655.85 | \$1,057,825.14 | -6.44% |

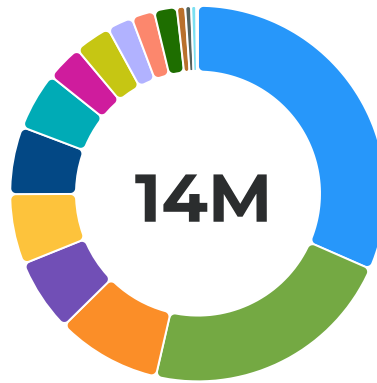
| Category | FY 2025 Actual | FY 2025 Adopted | FY 2026 Budgeted | FY 2025 Adopted vs. FY 2026 Budgeted (% Change) |
|------------------------------|-----------------------|------------------------|------------------------|---|
| Erate Revenue | \$399,506.60 | \$917,731.00 | \$331,995.00 | -63.82% |
| Interest Revenue | \$23,116.73 | \$15,000.00 | \$25,000.00 | 66.67% |
| Retirement On-Behalf Revenue | \$225,899.23 | \$790,534.17 | \$872,875.22 | 10.42% |
| Total Revenues | \$7,834,713.41 | \$13,377,037.02 | \$14,045,401.36 | 5.00% |

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



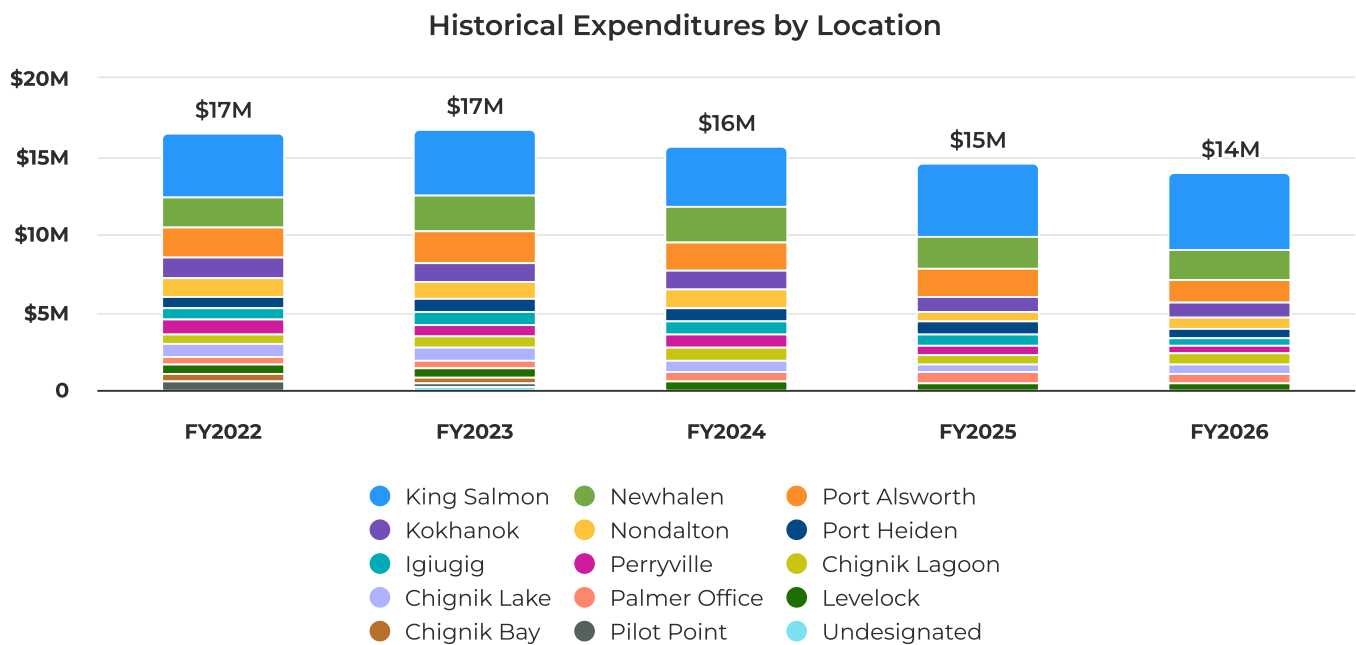
| | | |
|--|-------------|--------|
| Instruction | \$4,408,877 | 31.58% |
| Operations and Maintenance | \$3,076,646 | 22.04% |
| Special Education | \$1,258,006 | 9.01% |
| School Administration | \$877,505 | 6.29% |
| Instructional Related Technology | \$843,987 | 6.05% |
| Dist Admin Support Services | \$810,516 | 5.81% |
| Support Services Instruction | \$693,427 | 4.97% |
| Vocational Education | \$441,751 | 3.16% |
| Student Activities | \$439,168 | 3.15% |
| Board | \$309,672 | 2.22% |
| District Admin | \$275,057 | 1.97% |
| SPED Education Support Serv - Students | \$274,970 | 1.97% |
| School Admin Support Serv | \$100,069 | 0.72% |
| Debt Service | \$70,080 | 0.50% |
| Support Services Students | \$61,245 | 0.44% |
| Home School/Correspondence | \$19,541 | 0.14% |

Expenditures by Function

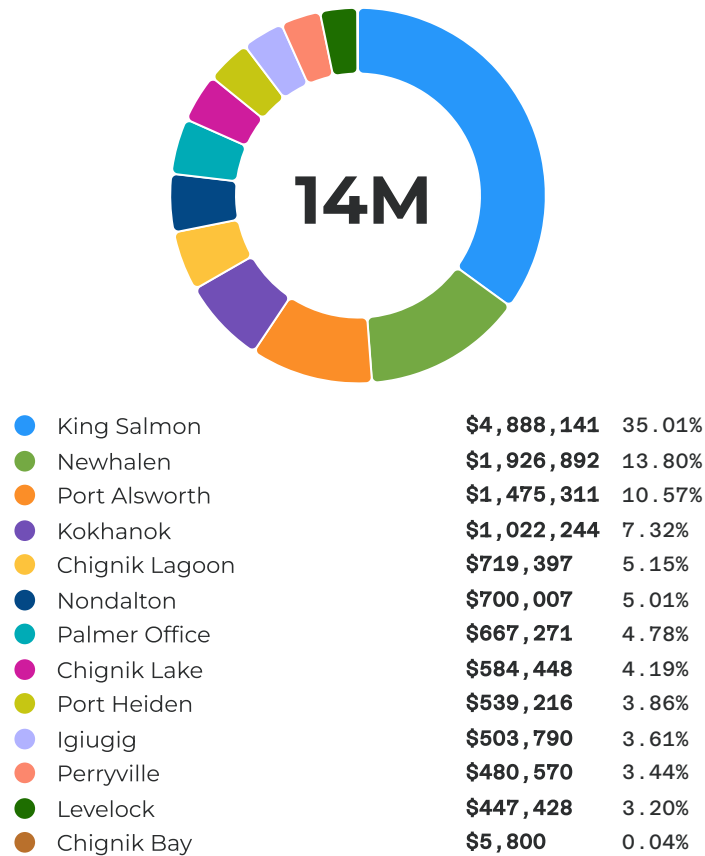
| Category | FY 2025 Actual | FY 2025 Adopted | FY 2026 Budgeted | FY 2025 Adopted vs. FY 2026 Budgeted (% Change) |
|--|----------------|-----------------|------------------|---|
| Instruction | \$1,582,672.78 | \$4,913,448.04 | \$4,408,876.90 | -10.27% |
| Home School/Correspondence | \$8,127.31 | \$24,186.99 | \$19,541.20 | -19.21% |
| Vocational Education | \$269,683.51 | \$485,719.44 | \$441,750.65 | -9.05% |
| Special Education | \$418,908.54 | \$1,124,474.63 | \$1,258,005.87 | 11.87% |
| SPED Education Support Serv - Students | \$94,258.02 | \$276,492.17 | \$274,969.61 | -0.55% |
| Support Services Students | \$6,464.49 | \$65,022.39 | \$61,245.01 | -5.81% |
| Support Services Instruction | \$238,581.95 | \$528,745.14 | \$693,427.11 | 31.15% |
| Instructional Related Technology | \$697,527.93 | \$1,502,686.94 | \$843,986.77 | -43.83% |
| School Administration | \$358,325.83 | \$1,090,778.40 | \$877,504.86 | -19.55% |
| School Admin Support Serv | \$51,570.97 | \$111,256.13 | \$100,069.21 | -10.06% |
| District Admin | \$124,603.17 | \$279,695.40 | \$275,056.67 | -1.66% |
| Board | \$159,085.18 | \$281,838.59 | \$309,672.13 | 9.88% |

| Category | FY 2025 Actual | FY 2025 Adopted | FY 2026 Budgeted | FY 2025 Adopted vs. FY 2026 Budgeted (% Change) |
|-------------------------------------|-----------------------|------------------------|------------------------|---|
| Dist Admin Support Services | \$514,966.51 | \$759,387.61 | \$810,515.77 | 6.73% |
| Operations and Maintenance | \$1,746,835.80 | \$2,784,254.53 | \$3,076,645.74 | 10.50% |
| Student Activities | \$195,215.61 | \$351,281.48 | \$439,168.29 | 25.02% |
| Pupil Transportation To/From School | \$255.34 | - | - | - |
| Food Services | \$2,174.32 | - | - | - |
| Debt Service | - | - | \$70,080.00 | - |
| Transfers (In)/Out | \$7,500.00 | - | - | - |
| Total Expenditures | \$6,476,757.26 | \$14,579,267.88 | \$13,960,515.79 | -4.24% |

Expenditures by Location



FY26 Expenditures by Location

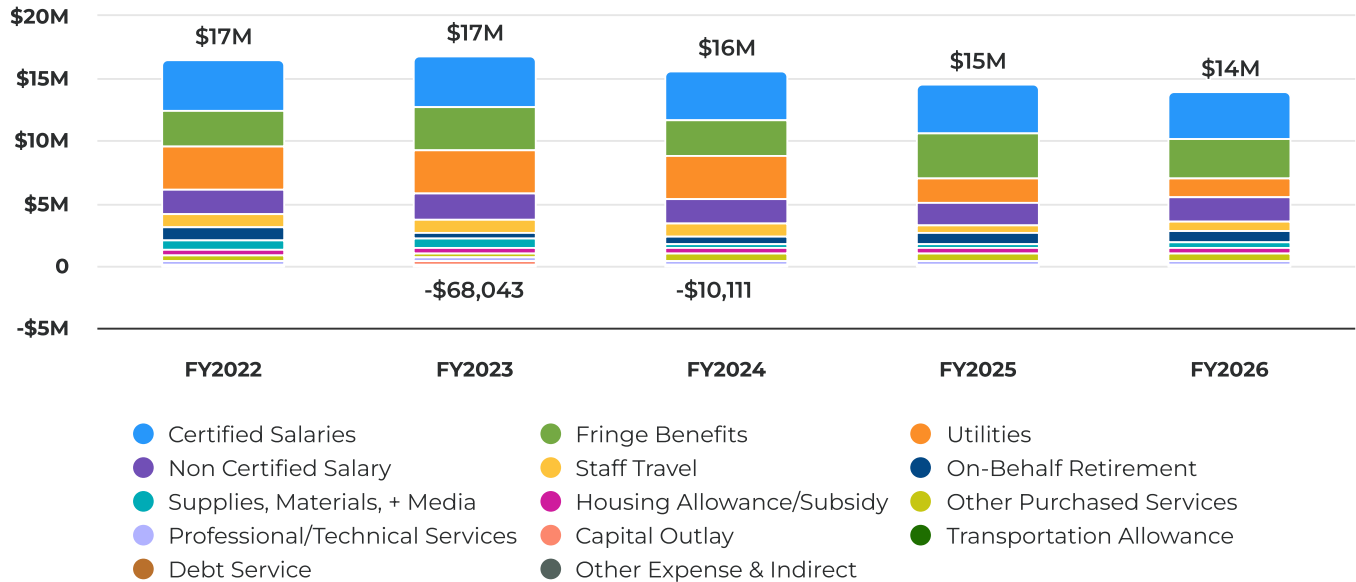


Expenditures by Location

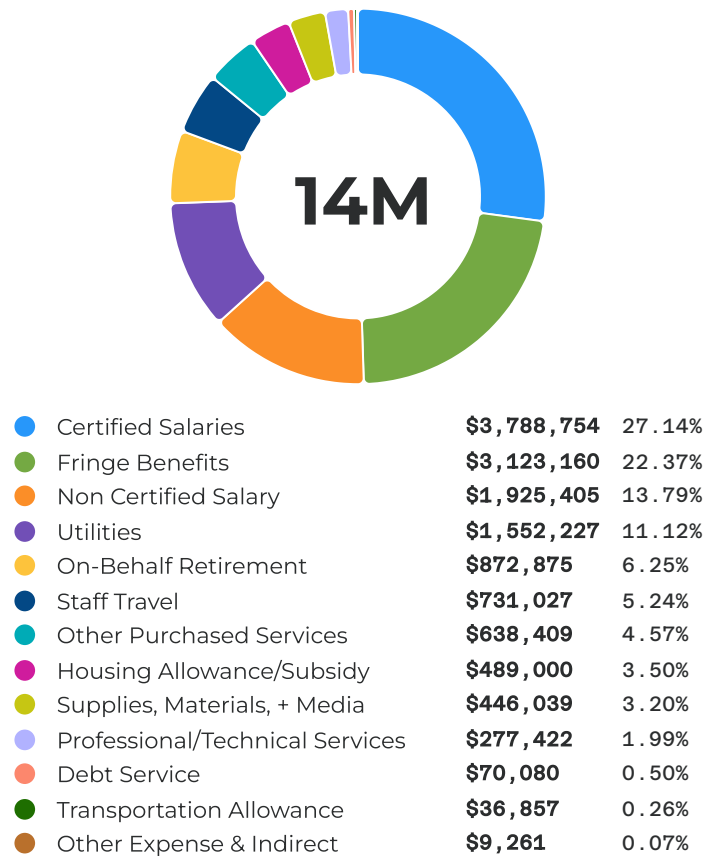
| Category | FY 2025 Actual | FY 2025 Adopted | FY 2026 Budgeted | FY 2025 Adopted vs. FY 2026 Budgeted (% Change) |
|---------------------------|-----------------------|------------------------|------------------------|---|
| Chignik Bay | \$5,994.78 | \$32,679.08 | \$5,800.00 | -82.25% |
| Chignik Lagoon | \$300,237.26 | \$611,528.00 | \$719,397.42 | 17.64% |
| Chignik Lake | \$207,922.58 | \$505,765.83 | \$584,447.63 | 15.56% |
| Igiugig | \$239,630.50 | \$678,730.50 | \$503,790.40 | -25.77% |
| Kokhanok | \$383,539.79 | \$995,609.68 | \$1,022,244.32 | 2.68% |
| Newhalen | \$918,004.18 | \$2,058,499.65 | \$1,926,891.76 | -6.39% |
| Nondalton | \$341,244.86 | \$594,335.00 | \$700,007.18 | 17.78% |
| Port Alsworth | \$807,054.47 | \$1,810,863.00 | \$1,475,311.18 | -18.53% |
| Perryville | \$267,725.59 | \$606,862.70 | \$480,570.03 | -20.81% |
| Pilot Point | \$1,596.89 | \$1,604.08 | - | -100.00% |
| Port Heiden | \$250,652.47 | \$781,150.92 | \$539,215.70 | -30.97% |
| Levelock | \$237,326.94 | \$425,771.54 | \$447,427.90 | 5.09% |
| King Salmon | \$2,236,158.40 | \$4,709,899.86 | \$4,888,141.20 | 3.78% |
| Palmer Office | \$279,668.55 | \$765,968.04 | \$667,271.07 | -12.89% |
| Total Expenditures | \$6,476,757.26 | \$14,579,267.88 | \$13,960,515.79 | -4.24% |

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



Expenditures by Expense Type

| Category | FY 2025 Actual | FY 2025 Adopted | FY 2026 Budgeted | FY 2025 Adopted vs. FY 2026 Budgeted (% Change) |
|------------------------------------|--------------------|---------------------|---------------------|--|
| Certified Salaries | \$1,426,091 | \$3,981,851 | \$3,788,754 | -4.85% |
| Non Certified Salary | \$999,010 | \$1,820,340 | \$1,925,405 | 5.77% |
| Fringe Benefits | \$1,507,406 | \$3,516,681 | \$3,123,160 | -11.19% |
| On-Behalf Retirement | \$225,899 | \$785,534 | \$872,875 | 11.12% |
| Housing Allowance/Subsidy | - | \$428,000 | \$489,000 | 14.25% |
| Professional/Technical Services | \$211,491 | \$321,887 | \$277,422 | -13.81% |
| Transportation Allowance | \$16,486 | \$58,947 | \$36,857 | -37.47% |
| Staff Travel | \$302,489 | \$601,500 | \$731,027 | 21.53% |
| Utilities | \$932,183 | \$2,038,929 | \$1,552,227 | -23.87% |
| Other Purchased Services | \$558,913 | \$642,169 | \$638,409 | -0.59% |
| Supplies, Materials, + Media | \$253,071 | \$379,139 | \$446,039 | 17.65% |
| Other Expense & Indirect | \$36,217 | \$4,290 | \$9,261 | 115.87% |
| Debt Service | - | - | \$70,080 | - |
| Agency Funds NIYAC Booster | \$7,500 | - | - | - |
| Total Expenditures | \$6,476,757 | \$14,579,268 | \$13,960,516 | -4.24% |

Fund Balance

Fund Balance Projections

