

# Chatham School District

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Budget Document Orientation

# Alphabet Soup – Acronyms you'll notice

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- FY = fiscal year
- Est. = estimate
- Inc. = Increase
- Proj. = projection
- FTE = full-time equivalent
- CC = credit card
- ADM = average daily membership or the average number of students enrolled in the school
- AK DEED = Alaska Department of Education
- CIP = Capital Improvement Program
- TRS = Teacher Retirement System
- PERS = Public Employee Retirement System
- SERRC = Southeast Regional Resource Center
- SPED = Special Education

# Budget File Format

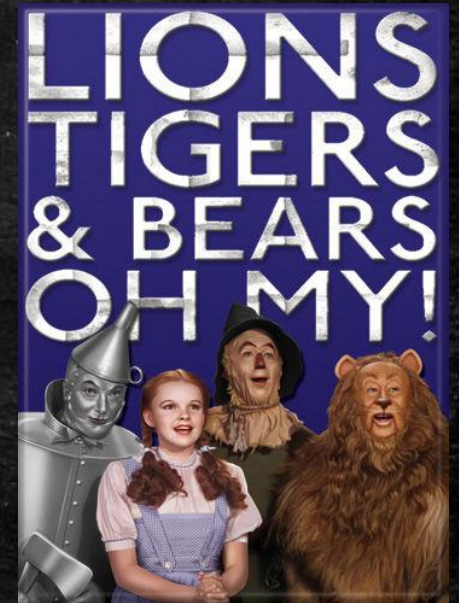
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- Page 1 – District Level Summary of Revenue and Expenses with a table for Expenditures by Site (location) at the bottom of the page.
- Page 2 – Revenue Details
- Page 3 to end – Site level and Function level expenditure details by Object code

# Sites, Functions, and Objects – oh my!

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- Sites
  - 060 – Angoon
  - 062 – Gustavus
  - 064 – Tenakee
  - 067 – Klukwan
  - 099 – Districtwide



# Sites, Functions and Objects – oh my!

- Functions (in Fund 100)
  - 100 – INSTRUCTION - refers to activities where teachers directly interact with students, whether in classrooms, alternative settings, or through approved technologies, including the staff and resources used in teaching. It covers related costs like salaries, supplies, and equipment, but excludes teacher training and professional development.
  - 200 – SPECIAL EDUCATION INSTRUCTION - involves direct teaching of students with special needs, including specialized staff, services, and resources to support their development. It includes related costs and specialized staff training, but excludes general instructional training.
  - 220 – SPECIAL ED SUPPORT SERVICES - includes services that assess and support the well-being and development of students with special needs, as outlined in their IEPs. This covers specialized staff and related costs for services like counseling, therapy, and health support.
  - 350 – SUPPORT SERVICES INSTRUCTION - activities that support teaching, such as curriculum development, library services, and teacher training. It covers related staff, resources, and costs that enhance instructional effectiveness.
  - 400 – SCHOOL ADMINISTRATION - the leadership and management of school operations, including supervision of staff and coordination of instructional activities by principals and similar staff. It includes related administrative costs but excludes general office expenses.
  - 450 – SCHOOL ADMIN SUPPORT SERVICES - activities that assist school leadership in managing operations, primarily through non-certificated staff like secretaries and clerks. It covers their related costs, such as salaries, supplies, and equipment.
  - 510/511 – DISTRICT ADMINISTRATION - overall district-wide leadership and governance, including the superintendent, school board (511), and central administrative functions like planning and public relations. It includes related administrative costs such as salaries, services, and travel.
  - 550 – DISTRICT ADMIN SUPPORT SERVICES - services such as accounting, payroll, budgeting, data processing, and reporting. It covers related staff and costs needed to manage financial and operational information.
  - 600 – OPERATIONS - This includes maintaining school buildings, equipment, and grounds to keep them operational, supported by custodial and maintenance staff. It covers related operating costs but excludes construction and capital improvements.
  - 700 - STUDENT ACTIVITIES - This includes non-instructional, school-sponsored student activities such as clubs and athletics. It covers related staff, travel, and activity expenses.
  - 900 – OTHER FINANCING USES - includes transfers of funds between accounts to support programs or meet funding requirements, such as subsidizing services or matching grants.

# Sites, Functions and Objects – oh my!

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- Object Codes – codes describe the financial activity represented by a specific transaction.
- Cover all types of revenue and expenditures within a school district's finance system
- Are broken down and defined in the [AK DEED Chart of Accounts](#)
- Some examples within the Chatham Budget are:
  - 051 – Foundation Program Revenue
  - 315 – Certified Teacher
  - 361 – Life/Health Insurance
  - 365 – TRS
  - 420 – Staff Travel
  - 425 – Student Travel
  - 450 – Supplies
  - 510 - Equipment

QUESTIONS?

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# CSD Budget Highlights – Draft 1

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- FY26 costs analyzed – actual FY26 staffing costs/FTE rolled to FY27
- Steps added for certified staff
- 2% COLA added (placeholder – negotiations in progress) for certified
- Classified staff rolled flat – no COLA
- FY26 changes (not in FY26 adopt budget)
  - Spec Ed Director \$20,000 and Psych Services \$10,000 = total \$43,369
  - Add back add'l 2 hrs/day for secretaries and district admin staff = total \$65,072
  - Change from Droplet to Jotform = savings of \$6,000
  - Remove extra duty contract for grants = savings of \$14,000
- Materials, Supplies and Travel lines cannot be updated until all credit card transactions are forecasted – then adjustments to forecasted expenses can be made in a future draft
- National Forest Receipts Revenue Added = total \$255,506.62
  - Also added anticipated additional staffing costs due to clause in Certified contract about 25% of revenue to teacher salaries = estimated expense of \$89,088.78 including fringe

# CSD Budget Highlights – Draft 2

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- Updated FY27 revenue projection based on information from DEED on 3.28.26 - net reduction in revenue of  $\approx$  \$407K
  - Does not include potential for revenue add back that DEED is currently modeling
- District Administration Restructuring - savings of  $\approx$  \$134K
- Removed National Forest Receipts payables - savings of  $\approx$  \$65K
- Angoon
  - Removed custodian - savings of  $\approx$  \$11K
  - Removed secretary - savings of  $\approx$  \$35K
  - Removed 1.0 FTE Math teacher - savings of  $\approx$  \$126K
- Gustavus
  - Removed HS ELA/SS position - savings of  $\approx$  \$133K
- Klukwan
  - Updated anticipated range/step for vacant position - savings of  $\approx$  \$32K
  - Removed 1.0 FTE teaching position - savings of  $\approx$  \$90K
- Districtwide
  - Added 2.5% increase to health insurance premiums for certified and classified staff - cost of  $\approx$  \$8,900 more than FY26
  - Added potential contract for OASIS reporting - \$12K
  - Reduced indirect revenue to \$45K from \$75K - more accurate based on FY26 and FY25

# CSD Budget Highlights - Draft 3

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- All changes from Draft 2 carried forward
- 200K of additional Foundation revenue forecasted.
- Still only a 2% COLA for certified staff budgeted
- No COLA for classified staff budgeted
- Materials and Supplies likely understated on travel since an accurate forecast of expenses cannot be done without the unposted credit card charges coded.
- Overall, this budget, although balanced, still does not give the district any margin for emergencies or unplanned expenses (like boilers going out or other major maintenance concerns)