

ANNETTE ISLAND SCHOOL DISTRICT

FY26 BUDGET WORK SESSION

MAY 28, 2025

89A 4TH AVE
METLAKATLA, AK 99926

2ND MAY BUDGET WORK SESSION

2025

HISTORICAL REVENUE

	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actual	FY24 Actual	FY25 Budget
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	-	-
Totals	10,181,665	11,171,775	9,609,343	10,264,625	12,857,438	10,676,795

FY26 GENERAL FUND REVENUE PROJECTIONS

FY26 GF Revenue No BSA/Legislative Change			FY26 GF Revenue Including HB57		
Description	Amount		Description	Amount	
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)	
Total	(9,589,983.77)		Total	(10,251,088.70)	

PERSONNEL

Personnel FTE included in 1st Reading of the General Fund Budget FY26

	Total Positions FTE	Certified		Classified		Administrative		Exempt	
		Filled	Open	Filled	Open	Filled	Open	Filled	Open
General Fund	73.71	26.53	4.00	29.38	4.00	5.00	-	4.80	-
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	-
Pupil Transportation	0.40	-	-	0.40	-	-	-	-	-
District Wide	0.40	-	-	0.40	-	-	-	-	-
Food Service	5.20	-	-	4.00	-	-	-	1.20	-
District Wide	5.20	-	-	4.00	-	-	-	1.20	-
Title IA	2.23	1.50	-	0.73	-	-	-	-	-
Middle School	0.50	0.50	-	-	-	-	-	-	-
Elementary School	1.73	1.00	-	0.73	-	-	-	-	-
Title VI-B	1.00	0.50	-	0.50	-	-	-	-	-
Middle School	0.50	0.50	-	-	-	-	-	-	-
Elementary School	0.50	-	-	0.50	-	-	-	-	-
Indian Education	1.00	1.00	-	-	-	-	-	-	-
Elementary School	1.00	1.00	-	-	-	-	-	-	-
Early Education/FR	9.00	3.00	-	4.00	-	-	-	-	-
Elementary School	7.00	3.00	-	4.00	-	-	-	-	-
District Wide	2.00	-	-	-	-	-	-	2.00	-
Total FTE	92.54	32.53	4.00	39.01	4.00	5.00	-	6.00	-

NON-PERSONNEL EXPENDITURES

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

OVERVIEW

\$0 BSA Increase			HB57 Increase		
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 1st 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

Operating Fund 5 Year Forecast

Description	FY26 Budget	FY27 Budget	FY28 Budget	FY29 Budget	FY30 Budget
Impact Aid - P.L. 874	(5,400,000.00)	(5,400,000.00)	(5,400,000.00)	(5,400,000.00)	(5,400,000.00)
Foundation Program	(2,724,705.61)	(2,724,705.61)	(2,724,705.61)	(2,724,705.61)	(2,724,705.61)
ER TRS On-Behalf Revenue	(626,795.66)	(645,599.53)	(664,967.52)	(684,916.54)	(705,464.04)
Earnings On Investments	(360,000.00)	(360,000.00)	(360,000.00)	(360,000.00)	(360,000.00)
E-Rate Revenue	(139,728.00)	-	-	-	-
ER PERS On-Behalf Revenue	(134,279.28)	(138,307.66)	(142,456.89)	(146,730.59)	(151,132.51)
PreK 1/2 FTE	(121,531.00)	(121,531.00)	(121,531.00)	(121,531.00)	(121,531.00)
Quality Schools	(14,608.56)	(14,608.56)	(14,608.56)	(14,608.56)	(14,608.56)
Dividend Raffle	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)
Other Local Revenues	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
	(9,524,148.11)	(9,407,252.36)	(9,430,769.57)	(9,454,992.31)	(9,479,941.72)
Teacher	2,203,489.51	2,269,594.20	2,337,682.02	2,407,812.48	2,480,046.86
Insurance - Life & Health	1,234,496.46	1,382,636.04	1,548,552.36	1,734,378.64	1,942,504.08
ER TRS On-Behalf Expense	626,795.68	645,599.55	664,967.54	684,916.56	705,464.06
Aides	623,809.14	642,523.41	661,799.12	681,653.09	702,102.68
Administration	527,712.41	532,989.53	538,319.43	543,702.62	549,139.65
TRS Expense	377,411.03	388,733.36	400,395.36	412,407.22	424,779.44
Support Staff	317,097.06	326,609.97	336,408.27	346,500.52	356,895.53
PERS Expense	305,723.15	314,894.84	324,341.69	334,071.94	344,094.10
Non-Cert Direct/Coord/Mgr.	269,577.46	277,664.78	285,994.73	294,574.57	303,411.81
Custodial	242,069.66	249,331.75	256,811.70	264,516.05	272,451.53
Cert. Direct/Coord/Mgr	189,077.20	190,967.97	192,877.65	194,806.43	196,754.49
FICA - SS & Medicare	172,595.48	177,773.34	183,106.54	188,599.74	194,257.73
Extra Duty Pay	159,523.30	164,309.00	169,238.27	174,315.42	179,544.88
ER PERS On-Behalf Expense	134,279.26	138,307.64	142,456.87	146,730.57	151,132.49
Maintenance	127,060.98	130,872.81	134,798.99	138,842.96	143,008.25
Substitutes/Temporaries	93,444.85	95,000.00	95,000.00	95,000.00	95,000.00
Workers Compensation	35,646.44	36,715.83	37,817.31	38,951.83	40,120.38
ESC - Unemployment Insurance	32,820.70	33,805.32	34,819.48	35,864.07	36,939.99
Other Employee Benefits	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
403b Employer Match	13,220.00	15,000.00	15,000.00	15,000.00	15,000.00
Transportation Allowance	5,200.00	5,000.00	5,000.00	5,000.00	5,000.00
	7,716,049.77	8,043,329.36	8,390,387.33	8,762,644.72	9,162,647.96
Professional/Tech Service	299,100.00	299,100.00	299,100.00	299,100.00	299,100.00
Liability & Property Ins.	200,500.00	206,515.00	212,710.45	219,091.76	225,664.52
Technology Related Repair & Maintenance	89,300.00	89,300.00	89,300.00	89,300.00	89,300.00
Other Purchased Services	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00
Audit & Accounting Serv.	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00
Legal Services	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Rentals/Leases/Maintenance Agreement	9,300.00	12,000.00	12,000.00	12,000.00	12,000.00
	737,200.00	745,915.00	752,110.45	758,491.76	765,064.52
Electricity	314,250.00	323,677.50	333,387.83	343,389.46	353,691.14
Heating Fuel	185,000.00	190,550.00	196,266.50	202,154.50	208,219.13
Telephone	44,000.00	45,320.00	46,679.60	48,079.99	49,522.39
Water/Sewer/Garbage	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
Bandwidth	14,000.00	14,420.00	14,852.60	15,298.18	15,757.12
Postage	5,000.00	5,150.00	5,304.50	5,463.64	5,627.54
	580,250.00	597,117.50	614,491.03	632,385.76	650,817.33
Supplies/Materials/Media	281,400.00	281,400.00	281,400.00	281,400.00	281,400.00
Technology Supplies	96,000.00	111,000.00	126,000.00	141,000.00	156,000.00
Maintenance Supplies	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00

Custodial Supplies	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Tuition/Stipend - Student Only	10,200.00	10,200.00	10,200.00	10,200.00	10,200.00
Tools	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Vehicle Gas & Oil	10,000.00	10,300.00	10,609.00	10,927.27	11,255.09
School Snack Food	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	510,600.00	525,900.00	541,209.00	556,527.27	571,855.09
Dues & Fees	22,675.00	23,355.25	24,055.91	24,777.58	25,520.91
Indirect Cost Recovery	(41,000.00)	(41,000.00)	(41,000.00)	(41,000.00)	(41,000.00)
	(18,325.00)	(17,644.75)	(16,944.09)	(16,222.42)	(15,479.09)
Student Travel	323,000.00	332,690.00	342,670.70	352,950.82	363,539.35
Employee/Staff Travel	125,400.00	129,162.00	133,036.86	137,027.97	141,138.80
	448,400.00	461,852.00	475,707.56	489,978.79	504,678.15
Transfer to Food Service	350,000.00	360,500.00	371,315.00	382,454.45	393,928.08
Transfer to Other Funds	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	400,000.00	410,500.00	421,315.00	432,454.45	443,928.08
Total Expenses/Transfers Out	10,374,174.77	10,766,969.11	11,178,276.27	11,616,260.33	12,083,512.04
Variance	850,026.66	1,359,716.75	1,747,506.70	2,161,268.03	2,603,570.32
HB57 Increase	(661,104.93)	(661,104.93)	(661,104.93)	(661,104.93)	(661,104.93)
Varince with HB57	188,921.73	698,611.82	1,086,401.77	1,500,163.10	1,942,465.39

Forest Receipts/Early Education Fund 5 Year Forecast

Description	FY26 Budget	FY27 Budget	FY28 Budget	FY29 Budget	FY30 Budget
Personnel - 9 FTE	932,243.57	960,210.88	989,017.20	1,018,687.72	1,049,248.35
Total Including Forest Receipts Personnel	1,121,165.30	1,658,822.70	2,075,418.97	2,518,850.82	2,991,713.74