

Budget Committee Meeting

Wednesday, June 10, 2026 5:00 PM

ZOOM, 500 Big Dog Salmon Way, Angoon, AK 99820

1. **Call Budget Committee Meeting to Order**

Speaker(s): Ralph
Watkins

2. **Public Hearing on the FY 2027 Budget**

2.1. Anyone from the public may speak about the CSD
Budget for next school year. The proposed budget
is attached here.

Speaker(s): David
Langford



Chatham School District

Budget Document Orientation

Alphabet Soup – Acronyms you'll notice

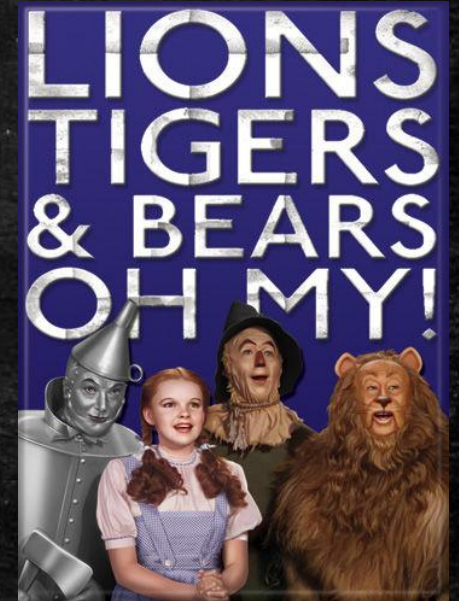
- FY = fiscal year
- Est. = estimate
- Inc. = Increase
- Proj. = projection
- FTE = full-time equivalent
- CC = credit card
- ADM = average daily membership or the average number of students enrolled in the school
- AK DEED = Alaska Department of Education
- CIP = Capital Improvement Program
- TRS =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

Budget File Format

- 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!

- Sites
 - o60 – Angoon
 - o62 – Gustavus
 - o64 – Tenakee
 - o67 – Klukwan
 - o99 – 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!

- 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?



CSD Budget Highlights – Draft 1

- 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

- 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

- 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)

FY 2027 General Fund Summary - Proposed Budget - Draft #3 - updated 5.31.26

	FY 26 Approved Budget	FY 26 PROPOSED Budget Revision	07.01.25 - 05.31.26 Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3
Revenues							
Beginning Balance	-	-				-	-
Total Local Revenue	373,550	373,550	22,172	(622)	368,550	368,550	368,550
Total State Revenue	4,275,856	3,957,564	3,308,464	967,392	4,382,380	3,887,527	4,087,527
Total Federal Revenue	206,204	526,737	526,737	(320,533)	383,298	389,013	389,013
Transfers In	-	-	-	-	-	-	-
Total Revenue	4,855,610	4,857,851	3,857,373	646,237	5,134,228	4,645,090	4,845,090
Expenditures							
	4,856,370	4,857,851	3,469,636	1,387,077	5,462,724	4,819,198	4,845,090
Total General Fund Expenditures/Encumbrances	4,856,370	4,857,851	3,469,636	1,387,077	5,462,724	4,819,198	4,845,090
Excess of Revenues over/(under) Expenditures	(760)	-	387,736	(740,840)	(328,496)	(174,107)	0

Expenditures by site:	FY 26 approved budget	FY 26 approved budget	FY 27 budget projection - draft #1	FY 27 budget projection - draft #2	FY 27 budget projection - draft #3
Angoon	\$ 1,525,454	\$ 1,448,190	\$ 1,778,660	\$ 1,559,059	\$ 1,564,689
Gustavus	\$ 1,349,644	\$ 1,280,138	\$ 1,522,631	\$ 1,394,782	\$ 1,389,152
Tenakee	\$ 200,477	\$ 237,677	\$ 264,633	\$ 297,133	\$ 297,133
Klukwan	\$ 823,021	\$ 781,176	\$ 865,440	\$ 732,954	\$ 735,295
District Wide	\$ 957,774	\$ 1,110,670	\$ 1,031,360	\$ 835,269	\$ 858,821
Total	\$ 4,856,370	\$ 4,857,851	\$ 5,462,724	\$ 4,819,198	\$ 4,845,090

Revenue	FY 26	FY 26	07.01.25 - 05.31.26		Proposed FY 27	Proposed FY 27	Proposed FY 27 budget Draft	
	Approved Budget	PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	budget - Draft #1	budget - Draft #2	#3	Comments
Beginning Balance	\$ -		\$ -	\$ -	\$ -	0	0	
Local								
100-031 Earnings/Investments	\$ 50	\$ 50	\$ 36	\$ 14	\$ 50	\$ 50	\$ 50	
100-040 Other Local	\$ 20,000	\$ 20,000	\$ 21,836	\$ (1,836)	\$ 15,000	\$ 15,000	\$ 15,000	
100-046 Rental Revenue	\$ 1,500	\$ 1,500	\$ 300	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500	
100-047 E Rate	\$ 352,000	\$ 352,000	\$ -	\$ -	\$ 352,000	\$ 352,000	\$ 352,000	
Total Local Revenue	373,550	373,550	22,172	(622)	368,550	368,550	368,550	
State								
100-050 Revenue from State Sources	-	-	-	-	-	-	-	
100-051 Foundation	3,990,682	3,672,390	3,307,390	683,292	3,998,845	3,591,538	\$ 3,791,538	12/12/25 FY27 Projection - ADM 146 + 29 correspondence + 8 intensive
HB 281 -	-	-	-	-	-	-	\$ -	
100-056 TRS Relief	239,389	239,389	-	239,389	330,413	253,366	\$ 253,366	FY 27 rate - 21.46%
100-057 PERS Relief	44,785	44,785	-	44,785	52,122	41,623	\$ 41,623	FY 27 rate - 7.84%
100-090 Other State Revenue	1,000	1,000	1,074	(74)	1,000	1,000	\$ 1,000	PFD Raffle
Total State Revenue	\$ 4,275,856	\$ 3,957,564	\$ 3,308,464	\$ 967,392	\$ 4,382,380	\$ 3,887,527	\$ 4,087,527	
Federal							\$ 1,000	
100-110 PL 81-874 (Title VIII)	\$ 206,204	\$ -	\$ -	\$ 206,204	\$ 127,791	\$ 127,791	\$ 127,791	4 yr avg 206K; DEED est 12/2025 \$127K
100-181 Forest Receipts - Unrestricted	\$ -	\$ 526,737	\$ 526,737	\$ (526,737)	\$ 255,507	\$ 261,222	\$ 261,222	
Total Federal Revenue	\$ 206,204	\$ 526,737	\$ 526,737	\$ (320,533)	\$ 383,298	\$ 389,013	\$ 389,013	
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 4,855,610	\$ 4,857,851	\$ 3,857,373	\$ 646,237	\$ 5,134,228	\$ 4,645,090	\$ 4,845,090	

Chatham School District								
Revenue								
Function: Undesignated (000)	FY 26	FY 26	07.01.25 - 05.31.26					
	Approved Budget	PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
031-Earnings on Investments	50.00	50.00	35.77	14.23	50.00	50.00	50.00	
040-Other Local Revenues	20,000.00	20,000.00	21,835.78	-1,835.78	15,000.00	15,000.00	15,000.00	Reduced based on past utilization - isolation of SHI award to a separate fund (not general fund)
046-Rental Income	1,500.00	1,500.00	300.00	1,200.00	1,500.00	1,500.00	1,500.00	
047-E-Rate	352,000.00	352,000.00	0.00	0.00	352,000.00	352,000.00	352,000.00	Estimated federal reimbursement
050-Revenue from State sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
051-Foundation Program Revenue	3,990,682.00	3,672,390.00	3,307,390.00	683,292.00	3,998,845.00	3,591,538.00	3,791,538.00	Draft 1 used: 12/12/25 FY27 Projection - ADM 146 + 29 correspondence + 8 intensive Draft 2 used updated FY26 actual close projection figures from 4.1.26 Draft 3 uses FY26 actual close projection + \$200,000 DEED ADM Settlement
056-TRS On-Behalf Revenue	239,389.00	239,389.00	0.00	239,389.00	330,413.01	253,366.35	253,366.35	FY 27 rate - 21.46%
057-PERS On-Behalf Revenue	44,785.00	44,785.00	0.00	44,785.00	52,122.12	41,623.12	41,623.12	FY 27 rate - 7.84%
090-Other State Revenues	1,000.00	1,000.00	1,074.00	-74.00	1,000.00	1,000.00	1,000.00	PFD raffle
110-Impact Aid	206,204.00	0.00	0.00	206,204.00	127,791.00	127,791.00	127,791.00	4 yr avg 206K; DEED est 12/2025 \$127K
181-Other Federal Revenue through SOA	0.00	526,737.05	526,737.05	-526,737.05	255,506.62	261,221.75	261,221.75	SRS - Authorized by Congress for FY25 or FY26 - subaward notice for FY25 received on 3.13.26 (\$255,506.62) and FY26 rec'd 5.21.26 (\$271,230.43), FY27 amount based on 5-year avg receipts)
250 - Transfers from Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Revenue	4,855,610	4,857,851	3,857,372.60	646,237.40	5,134,227.75	4,645,090.22	4,845,090.22	
Chatham School District								
Angoon								
School: Angoon (060)								
Function: 100 Instruction (100)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 26 budget Draft #3	Comments
315-Certified Teacher	290,430.00	290,430.00	309,985.53	-19,555.53	408,201.12	296,503.66	296,503.66	4 FTE (v2.0 removes 1 FTE)
316-Certified Extra Duty Pay	0.00	0.00	2,500.00	-2,500.00	0.00	0.00	0.00	
329-Non-Certified Substitute/Temp	10,000.00	10,000.00	10,389.89	-389.89	10,000.00	10,000.00	10,000.00	
361-Life/Health Insurance	27,692.00	27,692.00	29,575.63	-1,883.63	42,471.00	49,593.12	49,593.12	
362-Unemployment Insurance	1,502.00	1,502.00	2,109.01	-607.01	6,423.02	4,747.55	4,747.55	
363-Workers' Compensation	4,506.00	4,506.00	5,005.18	-499.18	10,970.03	8,177.59	8,177.59	
364-FICA Contribution	4,976.00	4,976.00	5,482.41	-506.41	5,918.92	4,299.30	4,299.30	
365-TRS	36,478.00	36,478.00	39,284.03	-2,806.03	51,270.06	37,240.86	37,240.86	12.56% TRS
365-TRS on behalf	55,240.00	55,240.00	0.00	55,240.00	87,599.96	63,629.69	63,629.69	21.46% on behalf
366-PERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No PERS on Obj 329
366-PERS on behalf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No PERS on Obj 329
369-Leave Buy Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410-Professional/Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	2,000.00	2,249.52	-249.52	2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted
425-Student Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
440-Other Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
450-Supplies	5,000.00	5,000.00	2,756.47	2,243.53	5,000.00	5,000.00	5,000.00	Cannot adjust proj until CC are posted
471-Textbooks	500.00	500.00	0.00	500.00	500.00	500.00	500.00	
479 - Other Supplies Materials/Media	500.00	500.00	126.23	373.77	500.00	500.00	500.00	
490-Other Expenses	100.00	100.00	0.00	100.00	100.00	100.00	100.00	
491-Dues and Fees	100.00	100.00	0.00	100.00	100.00	100.00	100.00	

510-Equipment	0.00	0.00	5,000.00	-5,000.00	0.00	0.00	0.00	FY26 Exp Killisnoo Harbor (Greenhouse exp reimbursed with local revenue) will not repeat in FY27
Total Expenditures	439,024.00	439,024.00	414,463.90	24,560.10	631,054.11	482,391.77	482,391.77	
School: Angoon (060)								
Function: Special Education Instruction (200)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
315-Certified Teacher	79,764.00	50,000.00	31,019.28	48,744.72	82,986.18	66,931.80	66,931.80	1 FTE
316-Certified Extra Duty Pay	2,000.00	2,000.00	2,550.08	-550.08	0.00	0.00	0.00	
323-Non-Certified Aide	50,738.00	50,738.00	49,833.73	904.27	54,738.75	54,738.75	54,738.75	1.36 FTE
329-Non-Certified Substitute/Temp	500.00	500.00	1,978.54	-1,478.54	500.00	500.00	500.00	
361-Life/Health Insurance	13,292.00	13,292.00	0.00	13,292.00	13,292.00	13,626.20	13,626.20	
362-Unemployment Insurance	665.00	665.00	865.85	-200.85	2,065.87	1,825.06	1,825.06	
363-Workers' Compensation	1,995.00	1,995.00	1,743.85	251.15	3,716.81	3,284.32	3,284.32	
364-FICA Contribution	5,106.00	5,106.00	4,952.25	153.75	5,390.81	5,158.02	5,158.02	
365-TRS	10,270.00	10,270.00	7,984.33	2,285.67	10,423.06	8,406.63	8,406.63	12.56% TRS
365-TRS on behalf	15,347.00	15,347.00	0.00	15,347.00	17,808.83	14,363.56	14,363.56	21.46% on behalf
366-PERS	11,162.00	11,162.00	11,159.20	2.80	12,042.53	12,042.53	12,042.53	22% PERS
366-PERS on behalf	3,212.00	3,212.00	0.00	3,212.00	4,291.52	4,291.52	4,291.52	7.84% on behalf
369-Leave Buy Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410 - Professional/Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted
450-Supplies	500.00	500.00	106.94	393.06	500.00	500.00	500.00	Cannot adjust proj until CC are posted
491-Dues & Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	196,551.00	166,787.00	112,194.05	84,356.95	209,756.36	187,668.39	187,668.39	
School: Angoon (060)								
Function: Support Services - Instruction (350)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
410-Professional Technical Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
430-Utility Services	250.00	250.00	0.00	250.00	250.00	250.00	250.00	
433-Communications	180,000.00	180,000.00	12,294.00	167,706.00	180,000.00	180,000.00	180,000.00	\$144k erate; \$36,000 district
450 - Supplies	200.00	200.00	54.79	145.21	200.00	200.00	200.00	
Total Expenditures	180,450.00	180,450.00	12,348.79	168,101.21	180,450.00	180,450.00	180,450.00	
School: Angoon (060)								
Function: School Administration (400)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
313-Certified Principal	98,784.00	98,784.00	82,320.00	16,464.00	100,759.68	100,957.25	100,957.25	1 FTE
316-Certified Extra Duty Pay	0.00	0.00	350.00	-350.00	0.00	0.00	0.00	Acting Admin
361-Life/Health Insurance	13,292.00	13,292.00	10,747.79	2,544.21	13,292.00	13,626.20	13,626.20	
362-Unemployment Insurance	494.00	494.00	415.10	78.90	1,511.40	1,514.36	1,514.36	
363-Workers' Compensation	1,481.00	1,481.00	1,240.05	240.95	2,518.99	2,523.93	2,523.93	
364-FICA Contribution	1,432.00	1,432.00	1,198.67	233.33	1,461.02	1,463.88	1,463.88	
365-TRS	12,047.00	12,047.00	10,381.72	1,665.28	12,655.42	12,680.23	12,680.23	12.56% TRS
365-TRS on behalf	18,542.00	18,542.00	0.00	18,542.00	21,623.03	21,665.43	21,665.43	21.46% on behalf
369-Leave Buy Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

410-Professional/Technical Services	3,200.00	3,200.00	7,146.50	-3,946.50	5,100.00	5,100.00	5,100.00	Frontline
420-Staff Travel & Per Diem	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	Cannot adjust proj until CC are posted
433-Communications	15,000.00	10,000.00	8,788.97	6,211.03	15,000.00	15,000.00	15,000.00	telephone service
441-Rentals/Leases	10,000.00	10,000.00	6,304.41	3,695.59	10,000.00	10,000.00	10,000.00	copy machine lease
454-Office Supplies	500.00	500.00	1,021.84	-521.84	500.00	500.00	500.00	
491-Dues and Fees	0.00	0.00	113.05	-113.05	120.00	120.00	120.00	professional dues
510-Equipment	0.00	0.00	1,499.00	-1,499.00	0.00	0.00	0.00	Apple computer - not needed in FY27
Total Expenditures	179,772.00	174,772.00	131,527.10	48,244.90	189,541.54	190,151.28	190,151.28	
School: Angoon (060)								
Function: School Administration Support Services (450)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
323-Non-Certified Aide			15.74	-15.74	0.00	0.00	0.00	Move via JE
324-Non-Certified Support Staff	40,725.00	40,725.00	38,383.23	2,341.77	51,635.40	27,443.40	27,443.40	0.69 FTE (reduced in v2.0)
329-Non-Certified Substitute/Temp	1,000.00	1,000.00	7,322.34	-6,322.34	1,000.00	1,000.00	1,000.00	
361-Life/Health Insurance	7,200.00	7,200.00	4,800.00	2,400.00	7,200.00	2,484.00	2,484.00	
362-Unemployment Insurance	208.00	208.00	505.21	-297.21	774.53	411.65	411.65	
363-Workers' Compensation	626.00	626.00	757.81	-131.81	1,549.06	823.30	823.30	
364-FICA Contribution	3,192.00	3,192.00	3,864.87	-672.87	3,950.11	2,099.42	2,099.42	
366-PERS	8,959.00	8,959.00	8,489.93	469.07	11,359.79	6,037.55	6,037.55	22% PERS
366-PERS on Behalf	2,642.00	2,642.00	0.00	2,642.00	4,048.22	2,151.56	2,151.56	7.84% on behalf
454-Office Supplies	200.00	200.00	719.59	-519.59	200.00	200.00	200.00	Cannot adjust proj until CC are posted
Total Expenditures	64,752.00	64,752.00	64,858.72	-106.72	81,717.11	42,650.88	42,650.88	
School: Angoon (060)								
Function: Operations and Maintenance of Plant (600)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
325-Non Cert Maintenance Custodial	81,579.00	81,579.00	82,050.47	-471.47	89,640.32	82,320.00	82,320.00	1.0 FTE (reduced in v2.0)
329-Non-Certified Substitute/Temp	2,000.00	2,000.00	7,393.65	-5,393.65	7,000.00	7,000.00	7,000.00	
361-Life/Health Insurance	3,600.00	3,600.00	300.00	3,300.00	3,600.00	3,600.00	3,600.00	
362-Unemployment Insurance	420.00	420.00	897.43	-477.43	1,344.60	1,234.80	1,234.80	
363-Workers' Compensation	1,253.00	1,253.00	1,346.16	-93.16	2,689.21	2,469.60	2,469.60	
364-FICA Contribution	6,394.00	6,394.00	6,865.40	-471.40	6,857.48	6,297.48	6,297.48	
366-PERS	17,948.00	17,948.00	17,488.66	459.34	19,720.87	18,110.40	18,110.40	22% PERS
366-PERS on behalf	5,164.00	5,164.00	0.00	5,164.00	7,027.80	6,453.89	6,453.89	7.84% on behalf
369-Leave Buy Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Service	2,000.00	2,000.00	4,120.00	-2,120.00	2,000.00	2,000.00	2,000.00	
420-Staff Travel & Per Diem	2,000.00	2,000.00	273.80	1,726.20	2,000.00	2,000.00	2,000.00	maintenance conference
431-Water & Sewer	11,520.00	11,520.00	7,680.00	3,840.00	11,520.00	11,520.00	11,520.00	
432-Garbage	2,220.00	2,220.00	1,600.00	620.00	2,220.00	2,220.00	2,220.00	
435-Energy	31,350.00	31,350.00	31,516.92	-166.92	31,350.00	31,350.00	31,350.00	
436-Electricity	117,500.00	75,000.00	68,238.49	49,261.51	117,500.00	117,500.00	117,500.00	
438-Heating Fuel	4,000.00	4,000.00	3,157.76	842.24	4,000.00	4,000.00	4,000.00	
442-Building Repair & Maintenance	8,000.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00	8,000.00	
443-Equipment Repair & Maintenance	4,000.00	4,000.00	2,480.83	1,519.17	4,000.00	4,000.00	4,000.00	
446-Property Insurance	52,548.00	52,548.00	80,338.17	-27,790.17	52,548.00	52,548.00	58,178.00	
452-Maintenance Supplies	3,000.00	3,000.00	6,566.38	-3,566.38	3,000.00	3,000.00	3,000.00	
453-Janitorial Supplies	5,000.00	5,000.00	1,717.18	3,282.82	5,000.00	5,000.00	5,000.00	
458-Vehicle Gasoline, Diesel, Oil	1,575.00	1,575.00	2,379.01	-804.01	3,000.00	3,000.00	3,000.00	FY27 Inc based on utilization
491-Dues & Fees	50.00	50.00	0.00	50.00	50.00	50.00	50.00	

Total Expenditures	363,121.00	320,621.00	326,410.31	36,710.69	384,068.28	373,674.17	379,304.17	
School: Angoon (060)								
Function: Student Activities (700)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget			Proposed FY 27	Proposed FY 27	Proposed FY 27	
		Revision	Year To Date - Actual	Budget Remaining	budget - Draft #1	budget - Draft #2	budget Draft #3	Comments
316-Certified Extra Duty Pay	5,000.00	5,000.00	11,350.00	-6,350.00	5,000.00	5,000.00	5,000.00	.15 FTE
329-Non-Certified Substitute/Temp	5,000.00	5,000.00	1,250.00	3,750.00	5,000.00	5,000.00	5,000.00	.15 FTE
361-Life/Health Insurance	0.00	0.00	343.48	0.00	0.00	0.00	0.00	
362-Unemployment Insurance	155.00	155.00	126.00	29.00	150.00	150.00	150.00	
363-Workers' Compensation	260.00	260.00	189.00	71.00	275.00	275.00	275.00	
364-FICA Contribution	385.00	385.00	734.49	-349.49	455.00	455.00	455.00	
365-TRS	628.00	628.00	464.72	163.28	628.00	628.00	628.00	12.56% TRS
365-TRS on behalf	939.00	939.00	0.00	939.00	1,073.00	1,073.00	1,073.00	21.46% on behalf
366-PERS	1,100.00	1,100.00	229.39	870.61	1,100.00	1,100.00	1,100.00	22% PERS
366-PERS on behalf	317.00	317.00	0.00	317.00	392.00	392.00	392.00	7.84% on behalf
420-Staff Travel & Per Diem	1,000.00	1,000.00	1,724.78	-724.78	1,000.00	1,000.00	1,000.00	Cannot adjust proj until CC are posted
425-Student Travel	35,000.00	35,000.00	4,790.01	30,209.99	35,000.00	35,000.00	35,000.00	Cannot adjust proj until CC are posted
450-Supplies	1,000.00	1,000.00	1,421.62	-421.62	1,000.00	1,000.00	1,000.00	Cannot adjust proj until CC are posted
491-Dues and Fees	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	ASAA annual fees
Total Expenditures	51,784.00	51,784.00	22,623.49	29,503.99	52,073.00	52,073.00	52,073.00	
School: Angoon (060)								
Function: Other Financing Uses (900)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget			Proposed FY 27	Proposed FY 27	Proposed FY 27	
		Revision	Year To Date - Actual	Budget Remaining	budget - Draft #1	budget - Draft #2	budget Draft #3	Comments
550-Transfer to Other Funds	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	Transfer to Food Service
Total Expenditures	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	
Total Angoon	1,525,454.00	1,448,190.00	1,084,426.36	441,371.12	1,778,660.40	1,559,059.49	1,564,689.49	
School: Gustavus (062)								
Function: 100 Instruction (100)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget			Proposed FY 27	Proposed FY 27	Proposed FY 27	
		Revision	Year To Date - Actual	Budget Remaining	budget - Draft #1	budget - Draft #2	budget Draft #3	Comments
315-Certified Teacher	350,793.00	350,793.00	298,839.27	51,953.73	399,995.04	314,296.68	314,296.68	4 FTE (v2.0 removes 1 FTE)
323-Non-Certified Aide			8,879.36	-8,879.36	8,718.87	8,718.87	8,718.87	QT - not budgeted in function 100 (200) - CF will review/adjust
329-Non-Certified Substitute/Temp	4,000.00	4,000.00	23,726.03	-19,726.03	4,000.00	4,000.00	4,000.00	
361-Life/Health Insurance	111,428.00	55,000.00	42,477.10	68,950.90	124,720.00	114,129.26	114,129.26	
362-Unemployment Insurance	1,775.00	1,775.00	2,769.50	-994.50	6,130.71	4,845.23	4,845.23	
363-Workers' Compensation	5,322.00	5,322.00	5,148.30	173.70	10,261.45	8,118.99	8,118.99	
364-FICA Contribution	5,393.00	5,393.00	7,031.77	-1,638.77	6,466.62	5,223.99	5,223.99	
365-TRS	44,060.00	44,060.00	37,617.26	6,442.74	50,239.38	39,475.66	39,475.66	12.56% TRS
365-TRS on behalf	65,844.00	65,844.00	0.00	65,844.00	85,838.94	67,448.07	67,448.07	21.46% on behalf
366-PERS			1,953.47	-1,953.47	1,918.15	1,918.15	1,918.15	22% PERS
366-PERS on behalf			0.00	0.00	683.56	683.56	683.56	7.84% on behalf
369-Leave Buy Out	0.00	0.00	2,306.70	-2,306.70	0.00	0.00	0.00	
380-Housing Allowance/Subsidy	10,000.00	10,000.00	8,551.00	1,449.00	10,000.00	10,000.00	10,000.00	rent stipends (based on 3 staff @10 months)
410-Professional Technical Service	200.00	200.00	139.99	60.01	200.00	200.00	200.00	
420-Staff Travel & Per Diem	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted

450-Supplies	5,000.00	5,000.00	6,439.86	-1,439.86	5,000.00	5,000.00	5,000.00	Cannot adjust proj until CC are posted
471-Textbooks	500.00	500.00	1,409.76	-909.76	500.00	500.00	500.00	Cannot adjust proj until CC are posted
490-Other Expenses	500.00	500.00	0.00	500.00	500.00	500.00	500.00	
491-Dues and Fees	200.00	200.00	0.00	200.00	200.00	200.00	200.00	
Total Expenditures	607,015.00	550,587.00	447,289.37	159,725.63	717,372.72	587,258.46	587,258.46	
School: Gustavus (062)								
Function: Special Education Instruction (200)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
313-Certified Principal			16,109.60	-16,109.60	19,718.13	19,756.79	19,756.79	KM shows up on line 313, not 315; changed budget for FY27
315-Certified Teacher	19,332.00	19,332.00	0.00	19,332.00				KM shows up on line 313, not 315; changed budget for FY27
323-Non-Certified Aide	72,290.00	72,290.00	69,664.24	2,625.76	88,064.32	88,064.32	88,064.32	2.76 FTE
329-Non-Certified Substitute/Temp	500.00	500.00	7,278.47	-6,778.47	0.00	0.00	0.00	0.00
361-Life/Health Insurance	5,201.00	5,201.00	4,045.42	1,155.58	18,492.60	18,955.74	18,955.74	
362-Unemployment Insurance	460.00	460.00	864.73	-404.73	1,616.73	1,617.31	1,617.31	
363-Workers' Compensation	1,382.00	1,382.00	1,414.70	-32.70	3,134.88	3,135.85	3,135.85	
364-FICA Contribution	5,849.00	5,849.00	6,137.99	-288.99	7,022.83	7,023.39	7,023.39	
365-TRS	2,428.00	2,428.00	2,181.97	246.03	2,476.60	2,481.45	2,481.45	12.56% TRS
365-TRS on behalf	3,629.00	3,629.00	0.00	3,629.00	4,231.51	4,239.81	4,239.81	21.46% on behalf
366-PERS	15,907.00	15,907.00	12,197.27	3,709.73	19,374.15	19,374.15	19,374.15	22% PERS
366-PERS on behalf	4,576.00	4,576.00	0.00	4,576.00	6,904.24	6,904.24	6,904.24	7.84% on behalf
369-Leave Buy Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
390-Other Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	rent stipends (based on 1 staff @ 10 months)
410-Professional/Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted
450-Supplies	500.00	500.00	83.07	416.93	500.00	500.00	500.00	Cannot adjust proj until CC are posted
Total Expenditures	134,054.00	134,054.00	119,977.46	14,076.54	173,535.99	174,053.05	174,053.05	
School: Gustavus (062)								
Function: Support Services - Instruction (350)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
410-Professional Technical Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
433-Communications	100,000.00	100,000.00	4,048.00	95,952.00	100,000.00	100,000.00	100,000.00	\$80k Erate; \$20k district
450-Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	100,000.00	100,000.00	4,048.00	95,952.00	100,000.00	100,000.00	100,000.00	
School: Gustavus (062)								
Function: School Administration (400)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
313-Certified Principal	77,326.00	77,326.00	64,438.40	12,887.60	78,872.50	79,027.16	79,027.16	.80 FTE (other 20% in SPED)
316-Certified Extra Duty Pay	1,400.00	1,400.00	0.00	1,400.00	1,400.00	1,400.00	1,400.00	CF needs to adjust this to Function 200 districtwide
361-Life/Health Insurance	20,803.00	20,803.00	16,181.78	4,621.22	20,802.40	21,318.16	21,318.16	
362-Unemployment Insurance	394.00	394.00	381.31	12.69	1,183.09	1,185.41	1,185.41	
363-Workers' Compensation	1,181.00	1,181.00	1,042.35	138.65	1,971.81	1,975.68	1,975.68	
364-FICA Contribution	1,142.00	1,142.00	1,007.53	134.47	1,143.65	1,145.89	1,145.89	
365-TRS	9,888.00	9,888.00	8,727.70	1,160.30	9,906.39	9,925.81	9,925.81	12.56% TRS
365-TRS on behalf	14,777.00	14,777.00	0.00	14,777.00	16,926.04	16,959.23	16,959.23	21.46% on behalf

369-Leave Buy Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Services	3,200.00	3,200.00	3,343.28	-143.28	3,200.00	3,200.00	3,200.00	Frontline
420-Staff Travel & Per Diem	2,000.00	2,000.00	435.00	1,565.00	2,000.00	2,000.00	2,000.00	
433-Communications	5,000.00	5,000.00	8,423.40	-3,423.40	5,000.00	5,000.00	5,000.00	phone service
441-Rentals/Leases	5,000.00	5,000.00	6,398.52	-1,398.52	5,000.00	5,000.00	5,000.00	copy machine rental
454-Office Supplies	500.00	500.00	1,859.83	-1,359.83	500.00	500.00	500.00	
490-Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
491-Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Professional Dues
Total Expenditures	142,611.00	142,611.00	112,239.10	30,371.90	147,905.88	148,637.34	148,637.34	
School: Gustavus (062)								
Function: School Administration Support Services (450)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
324-Non-Certified Support Staff	31,066.00	31,066.00	29,274.19	1,791.81	30,613.20	30,613.20	30,613.20	1 FTE
329-Non-Certified Substitute/Temp	1,000.00	1,000.00	849.96	150.04	0.00	0.00	0.00	
361-Life/Health Insurance	40,622.00	40,622.00	33,851.70	6,770.30	40,622.00	41,638.43	41,638.43	
362-Unemployment Insurance	160.00	160.00	301.26	-141.26	459.20	459.20	459.20	
363-Workers' Compensation	481.00	481.00	451.84	29.16	918.40	918.40	918.40	
364-FICA Contribution	2,454.00	2,454.00	2,304.52	149.48	2,341.91	2,341.91	2,341.91	
366-PERS	6,834.00	6,834.00	6,082.25	751.75	6,734.90	6,734.90	6,734.90	22% PERS
366-PERS on behalf	1,966.00	1,966.00	0.00	1,966.00	2,400.07	2,400.07	2,400.07	7.84% on behalf
454-Office Supplies	500.00	500.00	0.00	500.00	500.00	500.00	500.00	
Total Expenditures	85,083.00	85,083.00	73,115.72	11,967.28	84,589.68	85,606.11	85,606.11	
School: Gustavus (062)								
Function: Operations and Maintenance of Plant (600)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
325-Non Cert Maintenance Custodial	47,578.00	44,000.00	41,259.46	6,318.54	58,097.76	58,097.76	58,097.76	1.38 FTE
329-Non-Certified Substitute/Temp	500.00	500.00	166.99	333.01	500.00	500.00	500.00	
362-Unemployment Insurance	240.00	240.00	414.25	-174.25	871.47	871.47	871.47	
363-Workers' Compensation	722.00	722.00	621.39	100.61	1,742.93	1,742.93	1,742.93	
364-FICA Contribution	3,678.00	3,678.00	3,169.13	508.87	4,444.48	4,444.48	4,444.48	
366-PERS	10,468.00	10,468.00	9,077.11	1,390.89	12,781.51	12,781.51	12,781.51	22% PERS
366-PERS on behalf	3,012.00	3,012.00	0.00	3,012.00	4,554.86	4,554.86	4,554.86	7.84% on behalf
369-Leave Buy Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Service	10,000.00	6,500.00	6,143.00	3,857.00	10,000.00	10,000.00	10,000.00	Sprinkler inspection, snow removal
420-Staff Travel & Per Diem	2,000.00	2,000.00	1,266.00	734.00	2,000.00	2,000.00	2,000.00	Maintenance conference
431-Water & Sewer	22,000.00	16,000.00	14,667.15	7,332.85	22,000.00	22,000.00	22,000.00	
432-Garbage	1,460.00	1,460.00	867.64	592.36	1,460.00	1,460.00	1,460.00	
436-Electricity	30,845.00	30,845.00	36,280.18	-5,435.18	30,845.00	30,845.00	30,845.00	
438-Heating Fuel	32,704.00	32,704.00	25,377.80	7,326.20	32,704.00	32,704.00	32,704.00	
442-Building Repair & Maintenance	5,000.00	5,000.00	7,306.04	-2,306.04	5,000.00	5,000.00	5,000.00	
443-Equipment Repair & Maintenance	4,000.00	4,000.00	6,683.55	-2,683.55	4,000.00	4,000.00	4,000.00	
446-Property Insurance	26,702.00	26,702.00	19,624.25	7,077.75	26,702.00	26,702.00	21,072.00	
452-Maintenance Supplies	3,000.00	3,000.00	1,401.89	1,598.11	3,000.00	3,000.00	3,000.00	
453-Janitorial Supplies	2,000.00	2,000.00	1,891.20	108.80	2,000.00	2,000.00	2,000.00	
458-Vehicle Gasoline, Diesel, Oil	400.00	400.00	38.68	361.32	400.00	400.00	400.00	
491-Dues and Fees	50.00	50.00	0.00	50.00	50.00	50.00	50.00	vehicle registration
510-Equipment	0.00	0.00	2,845.82	-2,845.82	0.00	0.00	0.00	
Total Expenditures	206,359.00	193,281.00	179,101.53	27,257.47	223,154.01	223,154.01	217,524.01	

School: Gustavus (062)								
Function: Student Activities (700)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
316-Certified Extra Duty Pay	5,000.00	5,000.00	6,775.00	-1,775.00	5,000.00	5,000.00	5,000.00	
329-Non-Certified Substitute/Temp	5,000.00	5,000.00	2,100.00	2,900.00	5,000.00	5,000.00	5,000.00	
361-Life/Health Insurance	300.00	300.00	23.37	276.63	0.00	0.00	0.00	
362-Unemployment Insurance	50.00	50.00	66.50	-16.50	150.00	150.00	150.00	
363-Workers' Compensation	150.00	150.00	125.25	24.75	275.00	275.00	275.00	
364-FICA Contribution	455.00	455.00	449.67	5.33	455.00	455.00	455.00	
365-TRS	628.00	628.00	368.19	259.81	628.00	628.00	628.00	12.56% TRS
365-TRS on behalf	939.00	939.00	0.00	939.00	1,073.00	1,073.00	1,073.00	21.46% on behalf
366-PERS	0.00	0.00	0.00	0.00	1,100.00	1,100.00	1,100.00	22% PERS
366-PERS on behalf	0.00	0.00	0.00	0.00	392.00	392.00	392.00	7.84% on behalf
420-Staff Travel & Per Diem	1,000.00	1,000.00	1,202.06	-202.06	1,000.00	1,000.00	1,000.00	chaperones and coaches are coded to 425
425-Student Travel	35,000.00	35,000.00	4,601.53	30,398.47	35,000.00	35,000.00	35,000.00	
450-Supplies	500.00	500.00	174.11	325.89	500.00	500.00	500.00	
491-Dues and Fees	500.00	500.00	0.00	500.00	500.00	500.00	500.00	ASAA annual dues
Total Expenditures	49,522.00	49,522.00	15,885.68	33,636.32	51,073.00	51,073.00	51,073.00	
School: Gustavus (062)								
Function: Other Financing Uses (900)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	0.00		0.00	Comments
550-Transfer to Other Funds	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00	Transfer to Foxes Den to reduce deficit fund balance
Total Expenditures	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00	
Total Gustavus	1,349,644.00	1,280,138.00	951,656.86	397,987.14	1,522,631.28	1,394,781.97	1,389,151.97	
School: Tenakee (064)								
Function: 100 Instruction (100)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
321-Non-Certified Coordinator/Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
323-Non-Certified Aide	21,347.00	21,347.00	22,311.38	-964.38	27,902.86	27,902.86	27,902.86	.49 FTE - MM
329-Non-Certified Substitute/Temp	0.00	0.00	371.91	-371.91	0.00	0.00	0.00	
361-Life/Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
362-Unemployment Insurance	107.00	107.00	226.86	-119.86	418.54	418.54	418.54	
363-Workers' Compensation	320.00	320.00	340.26	-20.26	837.09	837.09	837.09	
364-FICA Contribution	1,633.00	1,633.00	1,735.30	-102.30	2,134.57	2,134.57	2,134.57	
365-TRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
365-TRS on behalf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
366-PERS	3,342.00	3,342.00	4,908.51	-1,566.51	6,138.63	6,138.63	6,138.63	22% PERS
366-PERS on behalf	962.00	962.00	0.00	962.00	2,187.58	2,187.58	2,187.58	7.84% on behalf
410-Professional/Technical Services	3,200.00	0.00	0.00	3,200.00	3,200.00	3,200.00	3,200.00	
420-Staff Travel & Per Diem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
433-Communications	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	Phone service
								Harmony contract - 19 students @\$2800 plus 10 add'l students - needs to be adjusted based on actual Harmony invoices
440-Other Purchased Services	47,600.00	87,000.00	83,046.45	-35,446.45	68,200.00	100,000.00	100,000.00	
441-Rentals/Leases	700.00	700.00	16.98	683.02	700.00	700.00	700.00	xerox rental
450-Supplies	200.00	200.00	0.00	200.00	200.00	200.00	200.00	
490-Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Google Ads

Total Expenditures	82,411.00	118,611.00	112,957.65	-30,546.65	114,919.27	146,719.27	146,719.27	
School: Tenakee (064)								
Function: Support Services - Instruction (350)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
410-Pro/Tech Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
433-Communications	60,000.00	60,000.00	0.00	60,000.00	60,000.00	60,000.00	60,000.00	\$48k Erate; \$12k district
434-Other Utility Services	400.00	400.00	0.00	400.00	400.00	400.00	400.00	
443-Equipment Repair & Maintenance	500.00	500.00	0.00	500.00	500.00	500.00	500.00	
Total Expenditures	60,900.00	60,900.00	0.00	60,900.00	60,900.00	60,900.00	60,900.00	
School: Tenakee (064)								
Function: School Administration - (400)	0.00	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
441-Rentals/Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Services	0.00	0.00	3,343.28	-3,343.28	3,500.00	3,500.00	3,500.00	Frontline
433-Communications	0.00	0.00	2,734.80	-2,734.80	2,000.00	2,000.00	2,000.00	AK Communications
434-Other Utility Services	0.00	0.00	3,089.00	-3,089.00	3,480.00	3,480.00	3,480.00	Starlink
450-Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00		9,167.08	-9,167.08	8,980.00	8,980.00	8,980.00	
School: Tenakee (064)								
Function: School Administration Support Services (450)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
324-Non-Certified Support Staff	8,930.00	8,930.00	13,657.21	-4,727.21	16,293.60	16,293.60	16,293.60	.35 FTE
362-Unemployment Insurance	45.00	45.00	136.57	-91.57	244.40	244.40	244.40	
363-Workers' Compensation	134.00	134.00	204.86	-70.86	488.81	488.81	488.81	
364-FICA Contribution	683.00	683.00	1,044.76	-361.76	1,246.46	1,246.46	1,246.46	
366-PERS	0.00	0.00	3,004.59	-3,004.59	3,584.59	3,584.59	3,584.59	22% PERS
366-PERS on behalf	0.00	0.00	0.00	0.00	1,277.42	1,277.42	1,277.42	7.84% on behalf
454-Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	9,792.00	9,792.00	18,047.99	-8,255.99	23,135.28	23,135.28	23,135.28	
School: Tenakee (064)								
Function: Operations and Maintenance of Plant (600)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
325-Non Cert Maintenance Custodial	10,436.00	10,436.00	8,515.50	1,920.50	12,513.60	12,513.60	12,513.60	.23 FTE
329-Non-Certified Substitute/Temp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
362-Unemployment Insurance	52.00	52.00	85.14	-33.14	187.70	187.70	187.70	
363-Workers' Compensation	157.00	157.00	127.75	29.25	375.41	375.41	375.41	
364-FICA Contribution	799.00	799.00	651.44	147.56	957.29	957.29	957.29	
366-PERS	0.00	0.00	0.00	0.00	2,752.99	2,752.99	2,752.99	22% PERS
366-PERS on behalf	0.00	0.00	0.00	0.00	981.07	981.07	981.07	7.84% on behalf
410-Professional/Technical Services	0.00	0.00	418.50	-418.50	0.00	500.00	500.00	LJ Answering/Alarm
420-Staff Travel & Per Diem	0.00	0.00	189.00	-189.00	0.00	200.00	200.00	

432-Garbage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
436-Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	covered by City of Tenakee
438-Heating Fuel	17,000.00	17,000.00	14,212.67	2,787.33	20,000.00	20,000.00	20,000.00	FY 26 budget = building open 3 days a week; FY27 adj based on util
442-Building Repair & Maintenance	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	
443-Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
446-Property Insurance	15,735.00	15,735.00	15,295.97	439.03	15,735.00	15,735.00	15,735.00	
452-Maintenance Supplies	100.00	100.00	1,898.25	-1,798.25	100.00	100.00	100.00	
453-Janitorial Supplies	50.00	50.00	199.28	-149.28	50.00	50.00	50.00	
491-Dues and Fees	45.00	45.00	45.00	0.00	45.00	45.00	45.00	City of Tenakee Springs... ?
Total Expenditures	47,374.00	47,374.00	41,638.50	5,735.50	56,698.06	57,398.06	57,398.06	
Total Tenakee	200,477.00	237,677.00	181,811.22	18,665.78	264,632.61	297,132.61	297,132.61	
School: Klukwan (067)								
Function: 100 Instruction (100)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
315-Certified Teacher	142,550.00	142,550.00	119,125.83	23,424.17	149,257.36	72,000.00	72,000.00	0.80 FTE
316-Certified Extra Duty Pay			6,300.00	-6,300.00	0.00	0.00	0.00	Eliminated for FY27
329-Non-Certified Substitute/Temp	2,000.00	2,000.00	1,519.39	480.61	0.00	0.00	0.00	
361-Life/Health Insurance	55,842.00	20,000.00	14,334.34	41,507.66	26,584.00	10,900.96	10,900.96	
362-Unemployment Insurance	723.00	723.00	1,142.93	-419.93	2,238.86	1,080.00	1,080.00	
363-Workers' Compensation	2,168.00	2,168.00	1,904.13	263.87	3,731.43	1,800.00	1,800.00	
364-FICA Contribution	2,220.00	2,220.00	3,427.79	-1,207.79	2,164.23	1,044.00	1,044.00	
365-TRS	17,905.00	17,905.00	12,726.92	5,178.08	18,746.72	9,043.20	9,043.20	12.56% TRS
365-TRS on behalf	26,757.00	26,757.00	0.00	26,757.00	32,030.63	15,451.20	15,451.20	21.46% on behalf
366-PERS	0.00	0.00	5,297.49	-5,297.49	0.00	0.00	0.00	22% PERS
366-PERS on behalf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.84% on behalf
369-Leave Buy Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
380-Housing Subsidy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410-Professional/Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	10,000.00	10,000.00	6,794.32	3,205.68	10,000.00	10,000.00	9,500.00	Staff mileage reimbursement
450-Supplies	2,500.00	2,500.00	5,401.29	-2,901.29	2,500.00	2,500.00	2,500.00	
471-Text Books	500.00	500.00	0.00	500.00	500.00	500.00	500.00	
490-Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	263,165.00	227,323.00	177,974.43	85,190.57	247,753.23	124,319.36	123,819.36	
School: Klukwan (067)								
Function: Special Education Instruction (200)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
315-Certified Teacher	68,117.00	68,117.00	37,961.04	30,155.96	79,762.98	66,931.80	66,931.80	1 FTE
316-Extra Duty Pay	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	.15 FTE
323-Non-Certified Aide	55,588.00	55,588.00	24,231.42	31,356.58	43,912.80	43,912.80	43,912.80	1.04 FTE
329-Non-Certified Substitute/Temp	1,000.00	1,000.00	2,527.36	-1,527.36	1,000.00	1,000.00	1,000.00	
361-Life/Health Insurance	26,003.00	20,000.00	14,637.30	11,365.70	29,603.00	17,226.20	17,226.20	
362-Unemployment Insurance	624.00	624.00	547.67	76.33	2,005.13	1,812.67	1,812.67	
363-Workers' Compensation	1,871.00	1,871.00	1,011.28	859.72	3,561.45	3,240.68	3,240.68	
364-FICA Contribution	5,317.00	5,317.00	2,804.05	2,512.95	4,660.89	4,776.40	4,776.40	
365-TRS	8,556.00	8,556.00	4,767.90	3,788.10	11,274.23	9,662.63	9,662.63	12.56% TRS
365-TRS on behalf	12,786.00	12,786.00	0.00	12,786.00	19,263.14	16,509.56	16,509.56	21.46% on behalf
366-PERS	12,230.00	12,230.00	5,330.91	6,899.09	9,660.82	9,660.82	9,660.82	22% PERS

366-PERS on behalf	4,312.00	4,312.00	0.00	4,312.00	3,442.76	3,442.76	3,442.76	7.84% on behalf
410-Professional Technical Services	0.00	0.00	5,008.84	-5,008.84	7,500.00	10,017.65	10,017.65	SERRC Sped Ed Services
420-Staff Travel	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	
450-Supplies	1,000.00	1,000.00	536.78	463.22	1,000.00	1,000.00	1,041.00	
Total Expenditures	199,404.00	193,401.00	99,364.55	100,039.45	228,647.20	201,193.97	201,234.97	
School: Klukwan (067)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
Function: Support Services - Instruction (350)		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
410-Professional Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
433-Communications	100,000.00	100,000.00	9,027.90	90,972.10	100,000.00	100,000.00	100,000.00	\$80k Erate; \$20k district
450-Supplies	200.00	200.00	0.00	200.00	200.00	200.00	200.00	
Total Expenditures	100,200.00	100,200.00	9,027.90	91,172.10	100,200.00	100,200.00	100,200.00	
School: Klukwan (067)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
Function: School Administration (400)		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
313-Certified Principal	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00	.20 FTE
316-Certified Extra Duty Pay	7,000.00	7,000.00	0.00	7,000.00	7,000.00	0.00	0.00	Removed - Extra Duty Head Teacher; see line above
361-Life/Health Insurance	0.00	0.00	0.00	0.00	0.00	2,725.24	2,725.24	
362-Unemployment Insurance	35.00	35.00	0.00	35.00	105.00	270.00	270.00	
363-Workers' Compensation	105.00	105.00	0.00	105.00	175.00	450.00	450.00	
364-FICA Contribution	102.00	102.00	0.00	102.00	101.50	261.00	261.00	
365-TRS	880.00	880.00	0.00	880.00	879.20	2,260.80	2,260.80	12.56% TRS
365-TRS on behalf	1,314.00	1,314.00	0.00	1,314.00	1,502.20	3,862.80	3,862.80	21.46% on behalf
410-Pro/Tech Services	3,200.00	3,200.00	3,343.28	-143.28	3,200.00	3,200.00	3,200.00	Frontline
420-Staff Travel & Per Diem	2,000.00	2,000.00	387.00	1,613.00	2,000.00	2,000.00	2,000.00	
433-Communications	3,000.00	3,000.00	1,722.82	1,277.18	3,000.00	3,000.00	3,000.00	phone service
441-Rentals/Leases	4,000.00	4,000.00	2,884.15	1,115.85	4,000.00	4,000.00	4,000.00	copy machine rental
454-Office Supplies	500.00	500.00	967.52	-467.52	500.00	500.00	500.00	
490-Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	22,136.00	22,136.00	9,304.77	12,831.23	22,462.90	40,529.84	40,529.84	
School: Klukwan (067)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
Function: School Administration Support Services (450)		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
324-Non-Certified Support Staff	20,363.00	20,363.00	7,213.61	13,149.39	31,244.40	31,244.40	31,244.40	.75FTE
329-Non-Certified Substitute/Temp	500.00	500.00	13,855.61	-13,355.61	500.00	500.00	500.00	
361-Life/Health Insurance	3,600.00	3,600.00	1,500.00	2,100.00	3,600.00	3,600.00	3,600.00	
362-Unemployment Insurance	104.00	104.00	225.70	-121.70	468.67	468.67	468.67	
363-Workers' Compensation	313.00	313.00	338.53	-25.53	937.33	937.33	937.33	
364-FICA Contribution	1,596.00	1,596.00	1,726.54	-130.54	2,390.20	2,390.20	2,390.20	
366-PERS	4,480.00	4,480.00	1,560.30	2,919.70	6,873.77	6,873.77	6,873.77	22% PERS
366-PERS on behalf	1,289.00	1,289.00	0.00	1,289.00	2,449.56	2,449.56	2,449.56	7.84% on behalf
420-Staff Travel and Per Diem	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	staff mileage reimbursement
454-Office Supplies	500.00	500.00	340.02	159.98	500.00	500.00	500.00	

Total Expenditures	37,745.00	37,745.00	26,760.31	10,984.69	53,963.93	53,963.93	53,963.93	
School: Klukwan (067)								
Function: Operations and Maintenance of Plant (600)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
325-Non Cert Maintenance Custodial	27,606.00	27,606.00	39,142.53	-11,536.53	35,307.36	35,307.36	35,307.36	.75 FTE
329-Non-Certified Substitute/Temp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
361-Life/Health Insurance	13,292.00	13,292.00	12,184.37	1,107.63	13,292.00	13,626.20	13,626.20	
362-Unemployment Insurance	138.00	138.00	391.42	-253.42	529.61	529.61	529.61	
363-Workers' Compensation	414.00	414.00	587.15	-173.15	1,059.22	1,059.22	1,059.22	
364-FICA Contribution	2,112.00	2,112.00	2,994.39	-882.39	2,701.01	2,701.01	2,701.01	
366-PERS	6,073.00	6,073.00	8,611.35	-2,538.35	7,767.62	7,767.62	7,767.62	22% PERS
366-PERS on behalf	1,748.00	1,748.00	0.00	1,748.00	2,768.10	2,768.10	2,768.10	7.84% on behalf
410-Professional Technical Service	0.00	0.00	1,136.00	-1,136.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	2,000.00	1,375.80	624.20	2,000.00	2,000.00	2,000.00	maintenance conference
431-Water & Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FY 26 services to be provided by CIV
432-Garbage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	FY 26 services to be provided by CIV
436-Electricity	44,725.00	44,725.00	29,850.57	14,874.43	44,725.00	44,725.00	44,725.00	
438-Heating Fuel	65,678.00	65,678.00	45,074.82	20,603.18	65,678.00	65,678.00	65,678.00	
442-Building Repair & Maintenance	3,000.00	3,000.00	3,501.84	-501.84	3,000.00	3,000.00	3,000.00	
443-Equipment Repair & Maintenance	200.00	200.00	4,826.94	-4,626.94	200.00	200.00	200.00	
446-Property Insurance	26,135.00	26,135.00	24,525.12	1,609.88	26,135.00	26,135.00	26,135.00	
452-Maintenance Supplies	4,000.00	4,000.00	4,766.16	-766.16	4,000.00	4,000.00	4,000.00	
453-Janitorial Supplies	3,000.00	3,000.00	58.56	2,941.44	3,000.00	3,000.00	3,000.00	
458-Vehicle Gasoline, Diesel, Oil	250.00	250.00	159.32	90.68	250.00	250.00	250.00	
490-Other Expenses	0.00	0.00	49.24	-49.24	0.00	0.00	0.00	
491-Dues & Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	200,371.00	200,371.00	179,235.58	21,135.42	212,412.92	212,747.12	215,547.12	
Total Klukwan	823,021.00	781,176.00	501,667.54	321,353.46	865,440.18	732,954.22	735,295.22	
School: District Wide (099)								
Function: 100 Instruction (100)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
316-Extra Duty - National Forest Receipt payment	0.00	0.00	0.00	0.00	63,876.66	0.00	0.00	Forest Receipts tentatively removed pending negotiations - 25% clause in certified CBA
361-Life/Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
362-Unemployment Insurance	0.00	0.00	0.00	0.00	958.15	0.00	0.00	
363-Workers' Compensation	0.00	0.00	0.00	0.00	1,596.92	0.00	0.00	
364-FICA Contribution	0.00	0.00	0.00	0.00	926.21	0.00	0.00	
365-TRS	0.00	0.00	0.00	0.00	8,022.91	0.00	0.00	12.56% TRS
365-TRS on behalf	0.00	0.00	0.00	0.00	13,707.93	0.00	0.00	21.46% on behalf
410-Professional Technical Service	35,000.00	20,000.00	16,866.34	18,133.66	20,000.00	20,000.00	20,000.00	PowerSchool, back ground checks and other services
440-Other Purchased Services	11,000.00	11,000.00	10,546.20	453.80	7,000.00	7,000.00	7,000.00	Droplet/Jotform
450-Supplies	1,000.00	1,000.00	6,273.88	-5,273.88	1,000.00	1,000.00	1,000.00	
490-Other Expenses	500.00	500.00	0.00	500.00	500.00	500.00	500.00	
Total Expenditures	47,500.00	32,500.00	33,686.42	13,813.58	117,588.78	28,500.00	28,500.00	
School: District Wide (099)								
Function: Special Education Support Services - Students (220)	Approved FY 26	FY 26	07.01.25 - 05.31.26					

		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
316-Certified Extra Duty Pay	0.00	20,000.00	25,000.00	-25,000.00	30,000.00	30,000.00	30,000.00	Spec Ed Direct - Added back in FY26 by superintendent (not in FY26 budget) Districtwide Psych Services Extra Duty contract also added for \$10,000. Not included in the adopt budget
361-Life/Health Insurance	0.00	0.00	3,322.45	-3,322.45	3,000.00	3,000.00	3,000.00	
362-Unemployment Insurance	0.00	0.00	76.11	-76.11	160.00	160.00	160.00	
363-Workers' Compensation	0.00	0.00	280.30	-280.30	450.00	450.00	450.00	
364-Fica Contributions	0.00	0.00	270.96	-270.96	360.00	360.00	360.00	
365-TRS	0.00	0.00	2,347.13	-2,347.13	3,768.00	3,768.00	3,768.00	12.56% TRS
365-TRS on behalf	0.00	0.00	0.00	0.00	5,631.00	5,631.00	5,631.00	21.46% on behalf
410-Professional Technical Service	70,000.00	70,000.00	40,749.81	29,250.19	70,000.00	47,000.00	47,000.00	SERRC - DCRS (CF to review what else is coded here)
420-Staff Travel & Per Diem	6,000.00	6,000.00	3,442.45	2,557.55	6,000.00	6,000.00	6,000.00	Travel for contractors
491-Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	SEAS
Total Expenditures	76,000.00	96,000.00	75,489.21	510.79	119,369.00	96,369.00	96,369.00	
School: District Wide (099)								
Function: Support Services - Students (300)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
366-PERS on behalf	4,500.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00	4,500.00	6.33% on-behalf contributions for special revenue funds
Total Expenditures	4,500.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00	4,500.00	
Function: Support Services - Instruction (350)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
410-Professional Technical Service	102,000.00	102,000.00	56,322.60	45,677.40	102,000.00	79,349.67	79,349.67	SERRC Tech contract FY27 + Tech Ops PD
433-Communications	3,000.00	3,000.00	682.58	2,317.42	3,000.00	3,000.00	3,000.00	
450 - Supplies	760.00	760.00	890.54	-130.54	760.00	760.00	760.00	OpenText - Anti Virus Subscription
490- Other Expenses	760.00	760.00	0.00	760.00	760.00	760.00	760.00	OpenText - Anti Virus Subscription
Total Expenditures	106,520.00	106,520.00	57,895.72	48,624.28	106,520.00	83,869.67	83,869.67	
School: District Wide (099)								
Function: District Administration (510)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
311-Certified Superintendent	124,000.00	100,000.00	68,750.00	55,250.00	100,000.00	100,000.00	100,000.00	.67 FTE (remaining FTE dedicated to Mt Edgcombe)
316-Certified Extra Duty Pay	0.00	0.00	3,000.00	-3,000.00	3,000.00	3,000.00	3,000.00	District Testing Coordinator stipend
324-Non-Certified Support Staff	60,975.00	60,975.00	79,457.62	-18,482.62	65,010.78	16,250.00	16,250.00	.25 FTE
361-Life/Health Insurance	31,521.00	31,521.00	3,300.00	28,221.00	3,600.00	1,800.00	1,800.00	
362-Unemployment Insurance	924.00	924.00	1,163.40	-239.40	2,520.16	243.75	243.75	
363-Workers' Compensation	2,774.00	2,774.00	2,486.35	287.65	4,525.32	487.50	487.50	
364-FICA Contribution	6,462.00	6,462.00	7,568.17	-1,106.17	6,466.82	1,243.13	1,243.13	
365-TRS	15,574.00	15,574.00	8,999.24	6,574.76	12,936.00	12,560.00	12,560.00	12.56% TRS
365-TRS on behalf	23,275.00	23,275.00	0.00	23,275.00	22,103.80	21,460.00	21,460.00	21.46% on behalf
366-PERS	13,414.00	13,414.00	17,480.65	-4,066.65	14,302.37	3,575.00	3,575.00	22% PERS
366-PERS on behalf	3,860.00	3,860.00	0.00	3,860.00	5,096.85	1,274.00	1,274.00	7.84% on behalf

369-Other Employee Benefits	0.00	0.00	2,329.60	-2,329.60	0.00	0.00	0.00	RW Leave Payout
390-Transportation Allowance	10,000.00	10,000.00	11,250.00	-1,250.00	0.00	0.00	0.00	One-time Moving Costs (DL)
420-Staff Travel & Per Diem	15,000.00	15,000.00	6,474.64	8,525.36	15,000.00	15,000.00	15,000.00	
433-Communications	1,500.00	1,500.00	2,311.91	-811.91	1,500.00	1,500.00	1,500.00	
440-Other Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
454-Office Supplies	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	
491-Dues and Fees	1,000.00	1,000.00	450.00	550.00	1,000.00	1,000.00	1,000.00	professional dues
Total Expenditures	311,279.00	287,279.00	215,021.58	96,257.42	258,062.10	180,393.38	180,393.38	
School: District Wide (099)								
Function: Board of Education (511)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
329-Non-Certified Sub/Temp	19,800.00	19,800.00	16,170.00	3,630.00	19,800.00	19,800.00	19,800.00	5 board members @ \$165/mtg x 24 meetings
364-FICA Contribution	1,515.00	1,515.00	1,237.07	277.93	1,515.00	1,515.00	1,515.00	
410-Professional/Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	8,000.00	8,000.00	1,725.00	6,275.00	8,000.00	8,000.00	8,000.00	Cannot adjust forecast until CC bills are posted
425-Student Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
454-Office Supplies	100.00	100.00	0.00	100.00	100.00	100.00	100.00	
490-Other Expenses	500.00	500.00	0.00	500.00	500.00	500.00	500.00	
491-Dues and Fees	10,000.00	10,000.00	7,190.00	2,810.00	10,000.00	10,000.00	10,000.00	online policy, membership dues, AASB SCCS
Total Expenditures	39,915.00	39,915.00	26,322.07	13,592.93	39,915.00	39,915.00	39,915.00	
School: District Wide (099)								
Function: District Administration Support Services (550)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
324-Non-Certified Support Staff	114,127.00	95,104.00	91,572.74	22,554.26	118,653.46	16,250.00	16,250.00	.25 FTE
361-Life/Health Insurance	8,280.00	6,300.00	6,600.00	1,680.00	10,800.00	1,800.00	1,800.00	
362-Unemployment Insurance	570.00	570.00	957.35	-387.35	1,779.50	243.75	243.75	
363-Workers' Compensation	1,712.00	1,712.00	1,472.57	239.43	3,559.60	487.50	487.50	
364-FICA Contribution	8,731.00	8,731.00	7,510.19	1,220.81	9,076.99	1,243.13	1,243.13	
366-PERS	25,108.00	25,108.00	20,146.00	4,962.00	26,103.76	3,575.00	3,575.00	22% PERS
366-PERS on behalf	7,225.00	7,225.00	0.00	7,225.00	9,302.43	1,274.00	1,274.00	7.84% on behalf
369-Leave Buy Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410-Professional Technical Service	16,000.00	16,000.00	47,312.75	-31,312.75	16,000.00	100,837.00	104,388.25	SERRC Federal programs, ERate, HR Contracts, OASIS
412-Auditing Accounting Service	88,000.00	88,000.00	62,952.50	25,047.50	88,000.00	125,000.00	125,000.00	Contract with GSD, Apptegy (website)
414-Legal Services	10,000.00	10,000.00	2,596.60	7,403.40	10,000.00	10,000.00	10,000.00	Altman Rogers; SERRC - Business Services
420-Staff Travel & Per Diem	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	
433-Communications	200.00	200.00	463.72	-263.72	200.00	200.00	200.00	
441-Rentals/Leases	3,000.00	3,000.00	2,577.60	422.40	3,000.00	3,000.00	3,000.00	copy machine rental
446-Property Insurance			14,969.67	-14,969.67		15,000.00	15,000.00	
447-Liability Insurance	62,117.00	62,117.00	86,476.43	-24,359.43	62,117.00	87,000.00	87,000.00	
454-Office Supplies	1,000.00	1,000.00	89.95	910.05	1,000.00	1,000.00	1,000.00	OSHA Posters & other supplies
490-Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
491-Dues and Fees	6,000.00	6,000.00	4,797.86	1,202.14	6,000.00	6,000.00	6,000.00	Monthly bank fees and other fees
493-Interest Expense	2,000.00	2,000.00	4,188.92	-2,188.92	2,000.00	5,000.00	5,000.00	Interest on Liability/Property Ins (monthly installment 9.5% of total premium)
495-Indirect Cost Recovery	-75,000.00	-75,000.00	-22,627.36	-52,372.64	-75,000.00	-45,000.00	-45,000.00	Adjust budgeted indirect based on actuals - some grants do not allow indirect
Total Expenditures	281,070.00	260,067.00	332,057.49	-50,987.49	294,592.74	334,910.38	338,461.63	

School: District Wide (099)								
Function: Operations and Maintenance of Plant (600)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
410-Professional Technical Service	5,000.00	5,000.00	5,072.00	-72.00	5,000.00	6,000.00	6,000.00	Fire Extinguisher Inspection, SERRC -CIP & CMMS, Firealarm inspection
420-Staff Travel & Per Diem	0.00	0.00	672.00	-672.00	0.00	0.00	0.00	
436-Electricity	4,826.00	3,500.00	2,650.37	2,175.63	4,826.00	4,826.00	4,826.00	
443-Equipment Repair and Maintenance	0.00	0.00	1,207.45	-1,207.45	1,500.00	1,500.00	1,500.00	
452-Maintenance Supplies	100.00	100.00	0.00	100.00	100.00	100.00	100.00	
Total Expenditures	9,926.00	8,600.00	9,601.82	324.18	11,426.00	12,426.00	12,426.00	
School: District Wide (099)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
Function: Student Activities (700)		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
329 - Non-Certified Substitute/Temporary	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00	
362-Unemployment Insurance	20.00	20.00	0.00	20.00	20.00	20.00	20.00	
363-Workers' Compensation	60.00	60.00	0.00	60.00	60.00	60.00	60.00	
364-FICA Contribution	306.00	306.00	0.00	306.00	306.00	306.00	306.00	
420-Staff Travel & Per Diem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
491-Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,386.00	4,386.00	0.00	4,386.00	4,386.00	4,386.00	4,386.00	
School: District Wide (099)								
Function: Other Financing Uses (900)	Approved FY 26	FY 26	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	Year To Date - Actual	Budget Remaining	Proposed FY 27 budget - Draft #1	Proposed FY 27 budget - Draft #2	Proposed FY 27 budget Draft #3	Comments
550-Transfer to other funds	76,678.00	270,903.05	0.00	76,678.00	75,000.00	50,000.00	70,000.00	Transfer to CIP special revenue fund
Total Expenditures	76,678.00	270,903.05	0.00	76,678.00	75,000.00	50,000.00	70,000.00	
Total District Wide	957,774.00	1,110,670.05	750,074.31	207,699.69	1,031,359.62	835,269.43	858,820.68	
TOTAL ALL SITES	4,856,370.00	4,857,851.05	3,469,636.29	1,387,077.19	5,462,724.09	4,819,197.72	4,845,089.97	
Difference	-760.00	0.00	387,736.31	-740,839.79	-328,496.33	-174,107.50	0.25	
TRS On Behalf					330,413.01	253,366.35	253,366.35	
PERS On Behalf					52,122.12	41,623.12	41,623.12	