

Board of Education Special Meeting

Monday, February 9, 2026 Immediately Following Work Session

KIBSD Central Office Conference Room F140, 722 Mill Bay Road, Kodiak, Alaska
99615

1. KIBSD Board of Education

2. Preliminaries

2.a. Call to Order **Speaker (s)** : Board President

2.b. Legal Statements **Speaker (s)** : Board President

2.c. Public Notification of Recording **Speaker (s)** : Board President

2.d. Location of Board Meeting Agendas and Documents **Speaker (s)** : Board President

3. Opening Items

3.a. Pledge of Allegiance **Speaker (s)** : Board President

3.b. Alutiiq Land Acknowledgment **Speaker (s)** : Board President

3.c. Roll Call **Speaker (s)** : Board President

3.d. Approval of the Agenda **Speaker (s)** : Board President

4. Community Comments

4.a. Community Comments **Speaker (s)** : Board President

5. Action Items

5.a. FY27 Budget

6. Board Comments

6.a. Board Comments **Speaker (s)** : Board President

7. Adjournment

7.a. Adjournment

FY26 Central Office Staffing

Department	Certificated Employees	Classified Employees
Office of the Superintendent	Superintendent	
	Assistant Superintendent	
		Secretary to the Superintendent
		Board Secretary / Secretary to the Assistant Superintendent
		Travel Coordinator
Business Services		Chief Financial Officer
		Payroll Accountant
		Accountant III
		Grants and Purchasing Coordinator (vacant)
		Accounts Payable and Purchasing Supervisor
		Secretary to the CFO
Federal Programs	Director of Federal Programs (Grant Funded)	
		Secretary IV (Grant Funded)
Curriculum and Learning	Director of Elementary Education	
	Director of Secondary Education	
Technology		Technology Supervisor
		Tech II
		Tech II
		Tech IV
		Server and Cloud Coordinator
Special Education Services	Director of Special Education	
		Secretary IV
		Secretary III (grant funded)
Student Activities		Director of Activities and Athletics
		Secretary III (part-time)
Auditorium		Director of the Auditorium & Community Schools

FY26 Central Office Staffing

Maintenance and Custodial		Director of Maintenance
		Information Management Specialist
		Custodial Supervisor
		Maintenance Foreman
		Accountant III
		Maintenance Mechanic IV
		Maintenance Mechanic III
		Maintenance Mechanic II
		Maintenance Mechanic II
		Maintenance Mechanic II
		Maintenance Mechanic II
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
Student Information		Information Management Specialist
		Information Specialist II
Human Resources	Director of Human Resources (.5)	
		Human Resources Supervisor
		Human Resources Coordinator
Child Nutrition	Food Services Coordinator (grant funded)	
Shipping and Receiving		Supply Specialist I

FY26 Central Office Staffing

		Supply Specialist II
Rural Schools	Director of Rural Schools, AK Teach & Arts	
		Secretary III

Consolidation Considerations

Without consolidation, Main will use 7 of 13 possible classrooms in FY27 (assuming no decline in enrollment); Peterson has long been less than half full

Consolidation: Building-Specific Cuts (\$1.6M)

- 1 Principal
- 1 Librarian
- 1 PE Teacher
- 1 Music Teacher
- Secretary (2 FTE)
- Maintenance Costs
- Maintenance (1 FTE)
- Day/Night Custodian
- 1 Elementary Teacher (Same class sizes)
- 1 Nurse
- 1 Counselor
- 1 Instructional Coach

Example Positions Saved Over Program-Only Cuts at \$2.7M

- 4 Secondary Teachers
- 1 Psychologist
- Auditorium Director
- Nurse (0.5 FTE)
- CFO Secretary
- Secondary Counselor (0.5 FTE)
- Providence Mental Health (0.5 FTE)
- Gifted & Talented Teacher

Example Positions/Items Saved Over Program-Only Cuts at \$3.5M

- 4 Secondary Teachers
- 10% Student Activities
- 10% Student Travel
- 2 Psychologists
- Nurses (1.5 FTE)
- Providence Mental Health (1 FTE)

\$350k of savings are budgeted for one-time consolidation costs in the first year, these savings can prevent 3 teacher FTE cuts in year 2

Differences between 4B/7B scenarios from Saturday work session and these versions

Line #	Scenario	Principal / Assistant principal	Nursing FTE	Elementary PE teacher	Secondary PE teacher
1	4B Saturday	Adds 1	Cuts 1.5	No change	No change
2	4B Today	No change	Cuts 2.5	Cuts 0.5 (Main)	Cuts 1 (KMS)
3	7B Saturday	No cut	Cuts 1.5	No change	No change
4	7B Today	Cuts 1	Cuts 2.5	Cuts 1 (Peterson)	Cuts 1 (KMS)

Scenarios cutting to \$3.3M

Line #	Scenario	Classroom teacher cuts	Nurse FTE cuts	AK Teach FTE add-in	Pool contribution from City
5	Program cuts	8	4.5	0	\$100k
6	4B \$3.3M	6	2.5	1	0
7	7B \$3.3M	3	2.5	1	0

Why does 7B save more teacher / nurse / instructional coach positions than 4B?

Line #	Scenario	Principal / Assistant Principal cuts	Music teacher cuts	Elementary PE teacher cuts
8	4B	0	0.5	0.5
9	7B	1	1	1

Scenarios cutting to \$2.7M

Line #	Scenario	Elementary teacher cuts	Secondary teacher cuts (excluding PE)	Secondary PE teacher cuts	Nurse FTE cuts
10	4B \$2.7M	0	0	1	2.5
11	7B \$2.7M	0	0	1	1.5

Consolidation scenarios also include \$350k in one-time costs for FY27; in FY28-29 that \$350

Librarian	Maintenance FTE	Elementary teachers	Secondary teachers
No change	No change	Cuts 4	Cuts 7
Cuts 1	Cuts 1	Cuts 3	Cuts 3
No change	No change	Cuts 8	Cuts 7
Cuts 1	Cuts 1	Cuts 1	Cuts 2

Additional teacher positions provided by AK Teach FTE, pool assumption, KANA nurse assumption	Activity cuts
0	\$45k
4	0
4	0

Instructional coach cuts
1
0

0k can be used to preserve 3-4 teacher jobs

Please note the following assumptions:

- Each scenario (4B and 7B) is given at a \$2.7M cut level (our original target at 100% of local support) and a fallback \$3.3M cut level.
- Each scenario proposes only 1 assistant principal for the 8-12 KHS, not the 2 assistant principals requested by the administration. This is to preserve teaching positions over administrative positions. If the administration tells us this is not possible, I would propose reducing a curriculum director position (the two curriculum directors are already sharing Director of Federal Programs duties in all consolidation and cut scenarios).
- K-4 East requires 1.5 music FTE and 1.5 PE FTE to allow for prep periods, so no savings in those FTEs are possible in scenario 4 (close Main). Closing Peterson does allow reducing 1 music FTE and 1 PE FTE.
- In the \$3.3M scenarios I reduce nursing by 2.5 FTEs to match Duncan's proposed cuts. I picture one nurse covering KMS / KHS in scenario 4 and two nurses covering Main / KMS / KHS in scenario 7. In the \$2.7M scenario we cut 1.5 nurses.
- Main can host 13 regular classrooms and 9 SPED spaces. I'm less clear on East, but I believe it can host 18-20 regular classrooms and 7-8 SPED rooms, plus two intervention spaces in the library loft. So there is room for more elementary teachers / more regular classrooms than included in the original scenarios.
- Differences from the original scenarios are highlighted in red.

Scenario 4B

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-4 East, K-4 Peterson, 5-7 Intermediate, 8-12 Secondary (with CNA, with languages)																		
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch	Maintenance
East Elementary (K-4)	320	1	1		1	1	1	1	1	2	1.5	1.5	1					
Main Elementary																		
Peterson Elementary (K-4)	156	1			1	1	1	1	1	2	1	1	1					
5-7 Intermediate Campus (KMS)	393	1	1		1	1	2	1	0.5	2	1	2	0.5					
8-12 Campus (KHS)	660	1	1	1	1	1	3		0.5	3	1	2	0.5					
Rural Schools & AKTeach		1			1		1											
TOTAL		5	3	1	5	4	8	3	3	9	4.5	6.5	3					
Decrease from FY 26		1	-1	0	1	1	0.5	0	2.5	2	0.5	1.5	1	0	1	0	0	1
12																		

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary I (1.0)	\$90,642
Counselor (0.5)	\$63,676
Custodial (2.0)	\$116,419
Elementary (0.0)	\$0
Secondary (0.0)	\$0
Music (0.5)	\$53,000
PE (1.5)	\$159,000
Librarian (1.0)	\$63,000
Maintenance (1.0)	\$123,000
*LLSP is on DW list	
Sub Total	\$318,737
FTE: 13	

\$109,669
\$86,277

	East		Peterson		KMS	KHS
	Students	Sections	Students	Sections		
K	49	3	26	2		
1st	49	3	26	2		
2nd	51	3	32	2		
3rd	86	4	40	2		
4th	85	3	32	1		
5th					138	
6th					127	
7th					128	
8th						149
9th						121
10th						117
11th						139
12th						134

Four more elementary teachers / sections available to East & Main
Seven more secondary teachers available than in original 4B scenario

District Wide Reductions	
HR Director (1.0)	\$212,930
GT (1.0)	\$121,304
Special Education Teacher (1.0)	\$128,676
Federal Programs Director (1.0)	\$188,661
CFO Secretary (1.0)	\$147,802
Auditorium Director (1.0)	\$151,000
Providence Mental Health Contract (0.5)	\$100,000
Adjust HR Classified Supervisor to HR Coordinator	\$24,701
Adjust 12 month to 11 month non Essential	\$77,345
Adjust Director Pay to Principal Pay	\$7,015
Alternative Ed (0.5)	\$77,008
School Psychologist (1.0)	\$145,652
Elementary coach (1.0)	\$159,998
KMS PE (1.0)	\$106,000
Classified nurse (2.5)	\$264,750
Classified Aide IV (8)	\$448,784
AK Teach FTE	-\$120,000
Section B Sub Total	\$2,241,626
Section A + B Reductions	\$2,560,363
Maintenance Direct/Undirect/Utilities 3 yr average	\$184,347
Total Reductions for Scenario	\$2,744,710

(same as Duncan's programmatic list)
(setting this at \$120k, \$150k seems too high)
(includes 1-time costs)

Scenario 4B

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-4 East, K-4 Peterson, 5-7 Intermediate, 8-12 Secondary (with CNA, with languages)																		
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch	Maintenance
East Elementary (k-4)	320	1	1		1	1	1	1	1	2	1.5	1.5	1					
Main Elementary																		
Peterson Elementary (k-4)	156	1			1	1	1	1	1	2	1	1	1					
5-7 Intermediate Campus (KMS)	393	1	1		1	1	2	1	0.5	2	1	2	0.5					
8-12 Campus (KHS)	660	1	1	1	1	1	3		0.5	3	1	2	0.5					
Rural Schools & AKTeach		1			1		1											
TOTAL		5	3	1	5	4	8	3	3	9	4.5	6.5	3					
Decrease from FY 26		1	-1	0	1	1	0.5	0	2.5	2	0.5	1.5	1	0	1	3	3	1
18																		

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$65,231
Secretary I (1.0)	\$90,642
Counselor (0.5)	\$63,676
Custodial (2.0)	\$116,419
Elementary (3.0)	\$329,007
Secondary (3.0)	\$258,832
Music (0.5)	\$53,000
PE (0.5)	\$53,000
Librarian (1.0)	\$63,000
Maintenance (1.0)	\$123,000
*LSP is on DW list	Sub Total \$865,807
FTE: 13	

\$109,669
\$86,277

	East		Peterson		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	49	3	26	2		
1st	49	3	26	2		
2nd	51	3	32	2		
3rd	86	4	40	2		
4th	85	3	32	1		
5th					138	
6th					127	
7th					128	
8th						149
9th						121
10th						117
11th						139
12th						134

One more elementary teacher / section available to East & Main
Four more secondary teachers available than in original 4B scenario

District Wide Reductions	
HR Director (1.0)	\$212,930
GT (1.0)	\$121,304
Special Education Teacher (1.0)	\$128,676
Federal Programs Director (1.0)	\$188,661
CFO Secretary (1.0)	\$147,802
Auditorium Director (1.0)	\$151,000
Providence Mental Health Contract (0.5)	\$100,000
Adjust HR Classified Supervisor to HR Coordinator	\$24,701
Adjust 12 month to 11 month non Essential	\$77,345
Adjust Director Pay to Principal Pay	\$7,015
Alternative Ed (0.5)	\$77,008
School Psychologist (1.0)	\$145,652
Elementary coach (1.0)	\$159,998
KMS PE (1.0)	\$106,000
Classified nurse (2.5)	\$264,750
Classified Aide IV (8)	\$448,784
AK Teach FTE	-\$120,000
Section B Sub Total	\$2,241,626
Section A + B Reductions	\$3,107,433
Maintenance Direct/Indirect/Utilities 3 yr average	\$184,347
Total Reductions for Scenario	\$3,291,780

(same as Duncan's programmatic list)
(setting this at \$120k, \$150k seems too high)
(includes 1-time costs)

Scenario 7B

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

K-2 East, 3-4 Main, Close Peterson, 5-7 KMS, 8-12 Secondary (with CNA, with languages)																		
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch	Maintenance
East Elementary (k-2)	233	1			1	1	1	1	1	2	1	1	1					
Main Elementary (3-4)	243	1			1	1	1	1	1	2	1	1	1					
Peterson Elementary																		
KMS (5-7)	393	1	1		1	1	2		1	2	1	2	0.5					
KHS (8-12)	660	1	1	1	1	1	3		1	3	1	2	0.5					
Rural Schools & AKTeach		1			1		1											
TOTAL		5	2	1	5	4	8	2	3	9	4	6	3					
Decrease from FY 26		1	0	0	1	1	0.5	1	1.5	2	1	2	1	0	1	0	0	1

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One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Principal (1.0)	\$200,000
Secretary III (1.0)	\$65,231
Secretary I (1.0)	\$90,642
Counselor (0.5)	\$63,676
Custodial (2.0)	\$116,419
Elementary (0.0)	\$0
Secondary (0.0)	\$0
Music (1.0)	\$106,000
PE (1.0)	\$90,000
Librarian (1.0)	\$63,000
Maintenance (1.0)	\$123,000
*LLSP is on DW list	
Sub Total	\$567,968
FTE: 13	

\$112,396
\$86,277

	East		Main		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	75	4				
1st	75	4				
2nd	83	5				
3rd			126	5		
4th			117	4		
5th					138	
6th					127	
7th					128	
8th						149
9th						121
10th						117
11th						139
12th						134

Eight more elementary teachers / sections available to East & Main
Eight more secondary teachers available than in original 7B scenario

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Elementary coach (0.0)	\$ 0.00
Classified nurse (1.5)	\$ 158,850.00
Classified Aide IV (8)	\$ 448,784.00
Section B Sub Total	\$ 1,989,728.00
Section A + B Reductions	\$ 2,557,696.00
Maintenance Direct/Indirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 2,742,043.00

(same as Duncan's programmatic list)

(includes 1-time costs)

Scenario 7B

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

K-2 East, 3-4 Main, Close Peterson, 5-7 KMS, 8-12 Secondary (with CNA, with languages)																		
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch	Maintenance
East Elementary (k-2)	233	1			1	1	1	1	1	2	1.5	1	1					
Main Elementary (3-4)	243	1			1	1	1	1	1	2	0.5	1	1					
Peterson Elementary																		
KMS (5-7)	393	1	1		1	1	2		0.5	2	1	2	0.5					
KHS (8-12)	660	1	1	1	1	1	3		0.5	3	1	2	0.5					
Rural Schools & AKTeach		1			1		1											
TOTAL		5	2	1	5	4	8	2	3	9	4	6	3					
Decrease from FY 26		1	0	0	1	1	0.5	1	2.5	2	1	2	1	0	1	1	2	1

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One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Principal (1.0)	\$200,000
Secretary III (1.0)	\$65,231
Secretary I (1.0)	\$90,642
Counselor (0.5)	\$63,676
Custodial (2.0)	\$116,419
Elementary (1.0)	\$112,396
Secondary (2.0)	\$172,555
Music (1.0)	\$106,000
PE (1.0)	\$90,000
Librarian (1.0)	\$63,000
Maintenance (1.0)	\$123,000
*LLSP is on DW list	Sub Total \$852,919
FTE: 13	

\$112,396
\$86,277

	East		Main		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	75	4				
1st	75	4				
2nd	83	5				
3rd			126	5		
4th			117	4		
5th					138	
6th					127	
7th					128	
8th						149
9th						121
10th						117
11th						139
12th						134

Seven more elementary teachers / sections available to East & Main
Six more secondary teachers available than in original 7B scenario

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Elementary coach (1.0)	\$ 159,998.00
Classified nurse (2.5)	\$ 264,750.00
Classified Aide IV (8)	\$ 448,784.00
Section B Sub Total	\$ 2,255,626.00
Section A + B Reductions	\$ 3,108,545.11
Maintenance Direct/Indirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,292,892.11

(same as Duncan's programmatic list)
(same as Duncan's programmatic list)

(includes 1-time costs)

PROJECTED EXPENDITURES FY26 - FY29

Account Number	Description	FY26	+ / -	FY27	+ / -	FY28	+ / -	FY29
100.000.000.0000.310.0000	CERTIFIED. SALARIES	\$ 16,159,108.66	\$ 537,995.61	\$ 16,697,104.27	\$ 330,111.68	\$ 17,027,215.95	\$ 296,369.89	\$ 17,323,585.84
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$ 9,068,053.94	\$ (314,899.73)	\$ 8,753,154.21	\$ 191,852.87	\$ 8,945,007.08	\$ 186,130.94	\$ 9,131,138.02
100.000.000.0000.330.0000	CLASSIFIED, TEA	\$ 171,375.00	\$ (21,375.00)	\$ 150,000.00	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00
100.000.000.0000.340.0000	CLASSIFIED, OVERTIME	\$ 80,000.00	\$ -	\$ 80,000.00	\$ -	\$ 80,000.00	\$ -	\$ 80,000.00
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$ 16,918,613.55	\$ 729,620.08	\$ 17,648,233.63	\$ 920,886.36	\$ 18,569,119.99	\$ 925,773.77	\$ 19,494,893.76
100.000.000.0000.380.0000	HOUSING ALLOWANCE	\$ 92,428.00	\$ 7,572.00	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00
100.000.000.0000.390.0000	TRANSPORTATION ALLOWANCE	\$ 63,573.46	\$ 2,426.54	\$ 66,000.00	\$ -	\$ 66,000.00	\$ -	\$ 66,000.00
Sub-Total Personnel		\$ 42,553,152.61	\$ 941,339.50	\$ 43,494,492.11	\$ 1,442,850.91	\$ 44,937,343.02	\$ 1,408,274.60	\$ 46,345,617.62
100.000.000.0000.410.0000	PROFL/TECHNICAL SERVICES	\$ 748,607.00	\$ 8,500.00	\$ 757,107.00	\$ -	\$ 757,107.00	\$ -	\$ 757,107.00
100.000.000.0000.420.0000	STAFF TRAVEL	\$ 206,649.00	\$ 3,800.00	\$ 210,449.00	\$ -	\$ 210,449.00	\$ -	\$ 210,449.00
100.000.000.0000.425.0000	STUDENT TRAVEL	\$ 422,520.41	\$ (10,836.56)	\$ 411,683.85	\$ -	\$ 411,683.85	\$ -	\$ 411,683.85
100.000.000.0000.430.0000	UTILITIES/ENERGY	\$ 4,928,909.20	\$ (337,535.20)	\$ 4,591,374.00	\$ -	\$ 4,591,374.00	\$ -	\$ 4,591,374.00
100.000.000.0000.440.0000	OTHER PURCHASED SERVICES	\$ 1,217,034.90	\$ 34,698.10	\$ 1,251,733.00	\$ -	\$ 1,251,733.00	\$ -	\$ 1,251,733.00
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$ 1,999,485.43	\$ (40,115.43)	\$ 1,959,370.00	\$ -	\$ 1,959,370.00	\$ -	\$ 1,959,370.00
100.000.000.0000.490.0000	OTHER EXPENSES	\$ 48,607.00	\$ 30,210.00	\$ 78,817.00	\$ -	\$ 78,817.00	\$ -	\$ 78,817.00
100.000.000.0000.510.0000	EQUIPMENT	\$ 96,679.35	\$ (96,679.35)	\$ -	\$ -	\$ -		\$ -
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$ 995,221.62	\$ (345,221.62)	\$ 650,000.00	\$ 78,000.00	\$ 728,000.00	\$ 52,000.00	\$ 780,000.00
Sub-total Non Personnel		\$ 10,663,713.91	\$ (753,180.06)	\$ 9,910,533.85		\$ 9,988,533.85		\$ 10,040,533.85
Total Expense		\$ 53,216,866.52	\$ 188,159.44	\$ 53,405,025.96	\$ 1,520,850.91	\$ 54,925,876.87	\$ 1,460,274.60	\$ 56,386,151.47

FY27 - FY29 Additions:

+1 FTE AKTeach Teacher: \$150,000 (Salary and Benefits)
 +\$50,000 to Curriculum Supplies
 +\$300,000 to Maintenance Supplies
Total: \$500,000.00

*Assumption 4% Insurance Increase

**Ongoing Tech Refresh Conversations

PROJECTED REVENUE ENROLLMENT SCENARIOS WITH INF AND HH

	FY26 Winter Revisions w/ Hold Harmless (Adopted 1.26.2026)	+ / -	FY27 W/ 3% DECLINE AND 100 INF	+ / -	FY28 W/ 3% DECLINE AND 100 INF	+ / -	FY29 W/ 3% DECLINE AND 100 INF
LOCAL REVENUE SOURCES:							
Annual Appropriation/InKind	\$ 12,979,556.50	\$ 1,635,846.50	\$ 14,615,403.00	\$ (281,438.00)	\$ 14,333,965.00	\$ (343,840.00)	\$ 13,990,125.00
In-kind Services		\$ -		\$ -		\$ -	
Use of Facilities	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
Academic Athletic Fees	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00
Village Rent	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
Other & Grant Local Revenue		\$ -		\$ -		\$ -	
E-Rate Reimbursements	\$ 2,337,535.20	\$ (337,535.20)	\$ 2,000,000.00	\$ -	\$ 2,000,000.00	\$ -	\$ 2,000,000.00
Sub-total Local Sources	\$ 15,413,091.70	\$ 1,298,311.30	\$ 16,711,403.00	\$ (281,438.00)	\$ 16,429,965.00	\$ (343,840.00)	\$ 16,086,125.00
STATE SOURCES:							
Foundation	\$ 27,220,560.76	\$ (1,615,941.76)	\$ 25,604,619.00	\$ (1,220,711.00)	\$ 24,383,908.00	\$ (1,491,374.00)	\$ 22,892,534.00
One Time State Grant money		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Military Contract	\$ 879,582.00	\$ -	\$ 879,582.00	\$ -	\$ 879,582.00	\$ -	\$ 879,582.00
PFD Raffle	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
Quality Schools	\$ 84,055.00	\$ (3,147.00)	\$ 80,908.00	\$ (2,933.00)	\$ 77,975.00	\$ (3,583.00)	\$ 74,392.00
TRS On Behalf	\$ 3,116,751.00	\$ 41,149.00	\$ 3,157,900.00	\$ -	\$ 3,157,900.00	\$ -	\$ 3,157,900.00
PERS On Behalf	\$ 514,136.00	\$ 161,864.00	\$ 676,000.00	\$ -	\$ 676,000.00	\$ -	\$ 676,000.00
Sub-total State Sources	\$ 31,823,084.76	\$ (1,416,075.76)	\$ 30,407,009.00	\$ (1,223,644.00)	\$ 29,183,365.00	\$ (1,494,957.00)	\$ 27,688,408.00
FEDERAL SOURCES:							
Impact Aid-Military (thru State)	\$ 2,405,992.00	\$ (205,992.00)	\$ 2,200,000.00	\$ -	\$ 2,200,000.00	\$ -	\$ 2,200,000.00
Impact Aid-Military Spec Ed (thru State)	\$ 31,231.00	\$ 3,769.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00
Department of Defense	\$ 163,839.00	\$ 1,161.00	\$ 165,000.00	\$ -	\$ 165,000.00	\$ -	\$ 165,000.00
Impact Aid-Direct	\$ 4,143.00	\$ 20,857.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
Sub-total Federal Sources	\$ 2,605,205.00	\$ (180,205.00)	\$ 2,425,000.00	\$ -	\$ 2,425,000.00	\$ -	\$ 2,425,000.00
LOCAL-STATE-FEDERAL REVENUE	\$ 49,841,381.46	\$ (297,969.46)	\$ 49,543,412.00	\$ (1,505,082.00)	\$ 48,038,330.00	\$ (1,838,797.00)	\$ 46,199,533.00
OTHER SOURCES:							
Indirect Cost Factor	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00
Use of fund balance	\$ 3,195,485.06	\$ (3,195,485.06)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total Other Sources	\$ 3,375,485.06	\$ (3,195,485.06)	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00
TOTAL REVENUE	\$ 53,216,866.52	\$ (3,493,454.52)	\$ 49,723,412.00	\$ (1,505,082.00)	\$ 48,218,330.00	\$ (1,838,797.00)	\$ 46,379,533.00

Expenditures	\$ 53,216,866.52	\$ 53,405,025.96	\$ 54,925,876.87	\$ 56,386,151.47
Difference between Rev and Exp	\$ -	\$ (3,681,613.96)	\$ (6,707,546.87)	\$ (10,006,618.47)

FY26 Central Office Staffing

Department	Certificated Employees	Classified Employees
Office of the Superintendent	Superintendent	
	Assistant Superintendent	
		Administrative Assistant to the Superintendent / Curriculum & Learning
		Board Secretary / Administrative Assistant to the Assistant Superintendent
Travel and Housing Coordinator		
Business Services		Chief Financial Officer
		Payroll Accountant
		General Ledger Accountant
		Grants and Purchasing Supervisor (vacant)
		Accounts Payable and Purchasing Supervisor
		Secretary to the CFO
Federal Programs	Director of Federal Programs	
Curriculum and Learning	Director of Elementary Education	
	Director of Secondary Education	
Technology		Technology Supervisor
		Tech II
		Tech II
		Tech IV
		Server and Cloud Coordinator
Special Education Services	Director of Special Education	
	Secretary to Special Education Services	
Student Activities		Secretary to Early Childhood (part time)
		Director of Activities and Athletics

FY26 Central Office Staffing

		Secretary to Activities & Student Travel (part-time)
Auditorium		Director of the Auditorium & Community Schools
Maintenance and Custodial		Director of Maintenance
		Custodial Supervisor
		Maintenance Foreman
		Accountant III
		Maintenance Mechanic IV
		Maintenance Mechanic III
		Maintenance Mechanic II
		Maintenance Mechanic II
		Maintenance Mechanic II
		Maintenance Mechanic II
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
		Custodian I Night
Student Information		Information Management Specialist
		Information Specialist II
Human Resources	Director of Human Resources (.5)	
		Human Resources Supervisor
		Human Resources Coordinator
Shipping and Receiving		Supply Specialist I
		Supply Specialist II

FY26 Central Office Staffing

Rural Schools	Director of Rural Schools, AK Teach & Arts	
		Secretary for Rural Schools

FY 26: 2025-2026

Student Counts

	East	Main	Peterson	KMS	KHS
Kinder	49		26		
1st	51		32		
2nd	86		40		
3rd	85		32		
4th		99	39		
5th		101	26		
6th				128	
7th				149	
8th				121	
9th					117
10th					139
11th					134
12th					119

FTE: Homeroom Teachers at Elementary

	East	Main	Peterson
Kinder	3		2
1st	3		2
2nd	5		2
3rd	4		2
4th		4	2
5th		4	1

Consolidation Scenarios Overview

	East	Main	Peterson	KMS	KHS
Scenario 1	K-3rd	closed	K-3rd	4th-6th	7th-12th
Scenario 2	K-2nd	closed	closed	3rd-6th	7th-12th
Scenario 3*	K-3rd	closed	K-5th	4th-7th	8th-12th
Scenario 4*	K-4th	closed	K-4th	5th-7th	8th-12th
Scenario 5*	K-4th	closed	K-7th	5th-7th	8th-12th
Scenario 6*	K-3rd	closed	K-6th	4th-6th	7th-12th
Scenario 7*	K-2nd	3rd-4th	closed	5th-7th	8th-12th

*A (cuts CNA, Cuts Russian, Alutiiq, Tagalog) and B (no cuts to CNA or languages)

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-3 East, K-3 Peterson, 4-6 KMS, 7-12 KHS (Cut CNA, Cut Languages)																	
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary	235	1			1	1	1	1	1	2	1.5	1.5	1				
Main Elementary																	
Peterson Elementary & Rural Schools & AKTeach	124	1			2		1		1	2	0.5	0.5	1				
4-6 Campus (KMS)	382	1	1		1	1	2	1	1	2	1.5	1.5	1				
7-12 Campus (KHS)	788	1	2	1	1	1	3		1	3	1.5	2.5	1				
Rural Schools																	
TOTAL		4	3	1	5	3	7	2	4	9	5	6	4				
Decrease from FY 26		2	-1	0	1	2	1.5	1	1.5	2	0	2	0		1	5	10
28																	

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Admin (1.0)	\$ 166,235.00
Secretary III (1.0)	\$ 65,231.00
Secretary I (2.0)	\$ 155,873.00
Counselor (1.5)	\$ 138,754.00
Instructional Coach (1.0)	\$ 125,136.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
PE (2.0)	\$ 250,955.00
Elementary (5.0)	\$ 531,303.00
Secondary (10.0)	\$ 988,209.00
*LLSP is on DW list	
Sub Total FTE: 27	\$ 2,781,210.00

	East		Peterson		KMS		KHS
	Students	Sections	Students	Sections	Students	Sections	Students
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th					117	4	
5th					138	5	
6th					127	4	
7th							128
8th							149
9th							121
10th							117
11th							139
12th							134

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 4,163,304.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 4,347,651.00

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, Close Peterson, K-2 East, 3-6 KMS, 7-12 KHS (Cut CNA, Cut Languages)																		
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch	
East Elementary	233	1			1	1	1	1	1	2	1.5	1.5	1					
Main Elementary																		
Peterson Elementary																		
3-6 Campus (KMS)	508	1	2		1	1	2	1	1	2	2	2	1					
7-12 Campus (KHS)	788	1	2	1	1	1	3		1	3	1.5	2.5	1					
Rural Schools & AKTeach		1			1		1											
TOTAL		4	4	1	4	3	7	2	3	7	5	6	3					
Decrease from FY 26		2	-2	0	2	2	1.5	1	2.5	4	0	2	1	1	1	7	10	
35																		

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (2.0)	\$ 130,462.00
Secretary I (2.0)	\$ 155,873.00
Counselor (1.5)	\$ 138,754.00
Instructional Coach (1.0)	\$ 125,136.00
Nurse (2.5)	\$ 382,107.00
Custodial (4.0)	\$ 232,838.00
PE (2.0)	\$ 250,955.00
Librarian (1.0)	\$ 55,374.00
Elementary (7.0)	\$ 782,258.00
Secondary (10.0)	\$ 988,209.00
Kinder Aide (1.0)	\$ 36,508.00
*1 LLSP is on DW list Sub Total FTE: 34	\$ 3,278,474.00

	East		KMS		KHS
	Students	Sections	Students	Sections	Students
K	75	4			
1st	75	4			
2nd	83	5			
3rd			126	5	
4th			117	4	
5th			138	5	
6th			127	4	
7th					128
8th					149
9th					121
10th					117
11th					139
12th					134

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 4,660,568.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 352,582.00
Total Reductions for Scenario	\$ 5,013,150.00

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-3 East, K-5 Peterson, 4-7 Intermediate (4-5 not inclusive of Peterson, 6-7 all Town), 8-12 Secondary (no CNA, cut languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary	235	1			1	1	1	1	1	2	1.33	1.33	1				
Main Elementary																	
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1				
4-7 Intermediate Campus (KMS)	439	1	1		1	1	2	1	1	2	1.67	2.67	1				
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3	1	2	1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	3	4	9	5	7	4				
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2			0	0	1	3	8

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One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (3.0)	\$ 335,637.00
Secondary (8.0)	\$ 712,408.00
*LSP is on DW list	
Sub Total FTE: 17	\$ 1,627,108.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFQ Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,009,202.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,193,549.00

	East		Peterson		KMS		KHS
	Students	Sections	Students	Sections	Students	Sections	Students
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th			32	1	85	3	
5th			39	2	99	4	
6th					127		
7th					128		
8th							149
9th							121
10th							117
11th							139
12th							134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-3 East, K-5 Peterson, 4-7 Intermediate (4-5 not inclusive of Peterson, 6-7 all Town), 8-12 Secondary (with CNA, with languages)																		
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch	
East Elementary	235	1			1	1	1	1	1	2	1.33	1.33	1					
Main Elementary																		
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1					
4-7 Intermediate Campus (KMS)	439	1	1		1	1	2	1	1	2	1.67	2.67	1					
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3	1	2	1					
Rural Schools & AKTeach		1			1		1											
TOTAL		5	3	1	5	4	8	3	4	9	5	7	4					
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2	0	1	0	0	1	3	7	
18																		

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (3.0)	\$ 335,637.00
Secondary (7.0)	\$ 603,942.00
*LLSP is on DW list Sub Total FTE: 17	\$ 1,518,642.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 2,900,736.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,085,083.00

	East		Peterson		KMS		KHS
	Students	Sections	Students	Sections	Students	Sections	Students
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th			32	1	85	3	
5th			39	2	99	4	
6th					127		
7th					128		
8th							149
9th							121
10th							117
11th							139
12th							134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-4 East, K-4 Peterson, 5-7 Intermediate, 8-12 Secondary (cut CNA, cut languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-4)	320	1	1		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-4)	156	1			1	1	1	1	1	2			1				
5-7 Intermediate Campus (KMS)	393	1	1		1	1	2	1	1	2			1				
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	4	1	5	4	8	3	4	9	5	0	4	0	1	4	8
Decrease from FY 26		1	-2	0	1	1	0.5	0	1.5	2	0	0	0	0	1	4	8
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One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (4.0)	\$ 438,676.00
Secondary (8.0)	\$ 712,408.00
*LLSP is on DW list Sub Total FTE: 18	\$ 1,730,147.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,112,241.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,296,588.00

	East		Peterson		KMS	KHS	
	Students	Sections	Students	Sections			
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th	85	3	32	1			
5th							138
6th							127
7th							128
8th							149
9th							121
10th							117
11th							139
12th					134		

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-4 East, K-4 Peterson, 5-7 Intermediate, 8-12 Secondary (with CNA, with languages)																	
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-4)	320	1	1		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-4)	156	1			1	1	1	1	1	2			1				
5-7 Intermediate Campus (KMS)	393	1	1		1	1	2	1	1	2			1				
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	4	1	5	4	8	3	4	9	5	8	4				
Decrease from FY 26		1	-2	0	1	1	0.5	0	1.5	2	0	0	0	0	1	4	7

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One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00
Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (4.0)	\$ 438,676.00
Secondary (7.0)	\$ 603,942.00
*LLSP is on DW list Sub Total FTE: 17	\$ 1,621,681.00

	East		Peterson		KMS	KHS	
	Students	Sections	Students	Sections	Students	Students	
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th	85	3	32	1			
5th							138
6th							127
7th							128
8th							149
9th							121
10th							117
11th							139
12th					134		

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,003,775.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,188,122.00

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-4 East, K-7 Peterson, 5-7 Intermediate, 8-12 Secondary (cut CNA, cut languages)																		
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch	
East Elementary (k-4)	320	1	0.5		1	1	1	1	1	2			1					
Main Elementary																		
Peterson Elementary (k-4)	251	1			1	1	1	1	1	2			1					
5-7 Intermediate Campus (KMS)	292	1	0.5		1	1	2	1	1	2			1					
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3			1					
Rural Schools & AKTeach		1			1		1											
TOTAL		5	3	1	5	4	8	3	4	9	5	0	4					
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2	0	0	0	0	1	4	5	

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One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (4.0)	\$ 438,676.00
Secondary (5.0)	\$ 592,514.00
*LLSP is on DW list Sub Total FTE: 15	\$ 1,610,253.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 2,992,347.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,176,694.00

	East		Peterson		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	49	3	26	2		
1st	49	3	26	2		
2nd	51	3	32	2		
3rd	86	4	40	2		
4th	85	3	32	1		
5th			39	2	99	
6th			29	1	100	
7th			30	1	98	
8th						149
9th						121
10th						117
11th						139
12th						134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-4 East, K-7 Peterson, 5-7 Intermediate, 8-12 Secondary (with CNA, with languages)																	
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-4)	320	1	0.5		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-4)	251	1			1	1	1	1	1	2			1				
5-7 Intermediate Campus (KMS)	292	1	0.5		1	1	2	1	1	2			1				
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	3	4	9	5	0	4				
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2	0	0	0	0	1	4	4
15																	

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (4.0)	\$ 438,676.00
Secondary (4.0)	\$ 429,459.00
*LLSP is on DW list Sub Total FTE: 14	\$ 1,447,198.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 2,829,292.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,013,639.00

	East		Peterson		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	49	3	26	2		
1st	49	3	26	2		
2nd	51	3	32	2		
3rd	86	4	40	2		
4th	85	3	32	1		
5th			39	2	99	
6th			29	1	100	
7th			30	1	98	
8th						149
9th						121
10th						117
11th						139
12th						134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-3 East, K-6 Peterson, 4-6 Intermediate, 7-12 Secondary (cut CNA, cut languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-3)	235	1	0.5		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-6)	221	1			1	1	1	1	1	2			1				
4-6 Intermediate Campus (KMS)	298	1	0.5		1	1	2	1	1	2			1				
7-12 Campus (KHS)	788	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	3	4	9	5	0	4				
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2	0	0	0	0	1	2	10
							19										

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 138,754.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (2.0)	\$ 217,965.00
Secondary (10.0)	\$ 988,209.00
*LLSP is on DW list Sub Total FTE: 18	\$ 1,860,315.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,242,409.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,426,756.00

	East		Peterson		KMS		KHS
	Students	Sections	Students	Sections	Students	Sections	Students
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th			32	1	85	3	
5th			39	2	99	4	
6th			26	1	101	4	
7th							128
8th							149
9th							121
10th							117
11th							139
12th							134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-3 East, K-6 Peterson, 4-6 Intermediate, 7-12 Secondary (with CNA, with languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-3)	235	1	0.5		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-6)	221	1			1	1	1	1	1	2			1				
4-6 Intermediate Campus (KMS)	298	1	0.5		1	1	2	1	1	2			1				
7-12 Campus (KHS)	788	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	3	4	9	5	0	4	0	1	2	9
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2	0	0	0	0	1	2	9

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One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 138,754.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (2.0)	\$ 217,965.00
Secondary (9.0)	\$ 924,226.00
*LLSP is on DW list Sub Total FTE: 17	\$ 1,796,332.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,178,426.00
Maintenance Direct/Indirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,362,773.00

	East		Peterson		KMS		KHS
	Students	Sections	Students	Sections	Students	Sections	Students
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th			32	1	85	3	
5th			39	2	99	4	
6th			26	1	101	4	
7th							128
8th							149
9th							121
10th							117
11th							139
12th							134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

K-2 East, 3-4 Main, Close Peterson, 5-7 KMS, 8-12 Secondary (cut CNA, cut languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-2)	233	1			1	1	1	1	1	2			1				
Main Elementary (3-4)	243	1			1	1	1	1	1	2			1				
Peterson Elementary																	
KMS (5-7)	393	1	1		1	1	2		1	2			1				
KHS (8-12)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	2	4	9			4				
Decrease from FY 26		1	-1	0	1	1	0.5	1	1.5	2			0	0	1	8	8

24

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 138,754.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Instructional Coach (1.0)	\$ 125,136.00
Elementary (8.0)	\$ 899,170.00
Secondary (8.0)	\$ 712,408.00
*LLSP is on DW list Sub Total FTE: 23	\$ 2,390,855.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,772,949.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 168,235.00
Total Reductions for Scenario	\$ 3,941,184.00

	East		Main		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	75	4				
1st	75	4				
2nd	83	5				
3rd			126	5		
4th			117	4		
5th					138	
6th					127	
7th					128	
8th						149
9th						121
10th						117
11th						139
12th						134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

K-2 East, 3-4 Main, Close Peterson, 5-7 KMS, 8-12 Secondary (with CNA, with languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-2)	233	1			1	1	1	1	1	2			1				
Main Elementary (3-4)	243	1			1	1	1	1	1	2			1				
Peterson Elementary																	
KMS (5-7)	393	1	1		1	1	2		1	2			1				
KHS (8-12)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	2	4	9			4				
Decrease from FY 26		1	-1	0	1	1	0.5	1	1.5	2			0	0	1	8	7

23

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 138,754.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Instructional Coach (1.0)	\$ 125,136.00
Elementary (8.0)	\$ 899,170.00
Secondary (7.0)	\$ 603,942.00
*LLSP is on DW list Sub Total FTE: 22	\$ 2,282,389.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,664,483.00
Maintenance Direct/Indirect/Utilities 3 yr average	\$ 168,235.00
Total Reductions for Scenario	\$ 3,832,718.00

	East		Main		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	75	4				
1st	75	4				
2nd	83	5				
3rd			126	5		
4th			117	4		
5th					138	
6th					127	
7th					128	
8th						149
9th						121
10th						117
11th						139
12th						134

District Wide Cuts

1 FTE HR Director	\$212,930.00
1 FTE GT	\$121,304.00
1 FTE Special Education Teacher	\$128,676.00
1 FTE Federal Programs Director	\$188,661.00
1 FTE CFO Secretary	\$147,802.00
1 FTE Auditorium Director	\$151,000.00
.5 Providence Mental Health Contract	\$100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$24,701.00
Adjust 12 month to 11 month non Essential	\$77,345.00
Adjust Director Pay to Principal Pay	\$7,015.00
.5 FTE Alternative Ed	\$77,008.00
1 FTE School Psychologist	\$145,652.00
Section Sub Total	\$1,382,094.00

10 FTE Aide IV	\$560,982.00
2 FTE Instructional Coaches	\$319,995.00
3 FTE Elementary	\$311,770.00
5 FTE Kinder aides	\$229,140.00
1 Additonal FTE School Psychologist	\$145,652.00
Section Sub Total	\$1,567,539.00

1 FTE English KHS	\$122,947.00
1 FTE Social Studies KHS	\$118,484.00
1 FTE KMS	\$108,466.00
1 CTE at KHS	\$79,562.00
Section Sub Total	\$429,459.00

Activity Travel	\$45,000.00
Section Sub Total	\$45,000.00

Sub Sections Total	\$3,424,092.00
--------------------	----------------

1 FTE HR Director	\$212,930.00
1 FTE GT	\$121,304.00
1 FTE Special Education Teacher	\$128,676.00
1 FTE Federal Programs Director	\$188,661.00
1 FTE CFO Secretary	\$147,802.00
1 FTE Auditorium Director	\$151,000.00
.5 Providence Mental Health Contract	\$100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$24,701.00
Adjust 12 month to 11 month non Essential	\$77,345.00
Adjust Director Pay to Principal Pay	\$7,015.00
.5 FTE Alternative Ed	\$77,008.00
1 FTE School Psychologist	\$145,652.00
Section Sub Total	\$1,382,094.00

5 Aide 5	\$280,491.00
1 Instructional Coach	\$159,997.50
3 FTE Elementary	\$311,770.00

1 Additonal FTE School Psychologist	\$145,652.00
	\$897,910.50

Activity Travel	\$45,000.00
Section Sub Total	\$45,000.00

\$2,325,004.50

2 Curriculum Coordinators
 District Librarian replace with Library Media Specialists

FY 26: 2025-2026

Student Counts

	East	Main	Peterson	KMS	KHS
Kinder	49		26		
1st	51		32		
2nd	86		40		
3rd	85		32		
4th		99	39		
5th		101	26		
6th				128	
7th				149	
8th				121	
9th					117
10th					139
11th					134
12th					119

FTE: Homeroom Teachers at Elementary

	East	Main	Peterson
Kinder	3		2
1st	3		2
2nd	5		2
3rd	4		2
4th		4	2
5th		4	1

Estimated FY27 Fund Balance

FINAL DRAFT
FOR DISCUSSION PURPOSES ONLY

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
(A Component Unit of the Kodiak Island Borough)

Schedule of Compliance - AS 14.17.505

Year Ended June 30, 2025

Total fund balance - General Fund	\$ 10,791,947
less exemptions per 4 AAC 09.60(a):	
Inventory	262,539
Prepays	704
Encumbrances	628,199
Impact Aid	2,377,462
Homeschool allotment rollover	20,050
Self-insurance	1,638,655
	<hr/>
Fund balance subject to 10% limitation	<u>\$ 5,864,338</u>

Nonexempt fund balances as a percentage of current year expenditures

Fund balance subject to limitations	=	<u>5,864,338</u>	=	<u>11.76%</u>
Current year expenditures		49,858,604		

Exhibit J

\$5,864.338

Committed from Fund Balance for FY26 Budget:

- June 16 Adopted FY 26 Budget us of \$4,972,353 of fund balance (at \$340 BSA)
- September 15 Approved Transfer of \$262,536 to Child Nutrition Fund

\$5,234,889 Use of Fund Balance for FY26

\$5,864.338 FY 26 Fund Balance

- \$5,234,889 Use of Fund Balance for FY26

\$629,449 Remaining Fund Balance projected for FY27 at \$340 BSA

+ \$521,851 anticipated from BSA \$700 (Budget Revisions on 11/17).

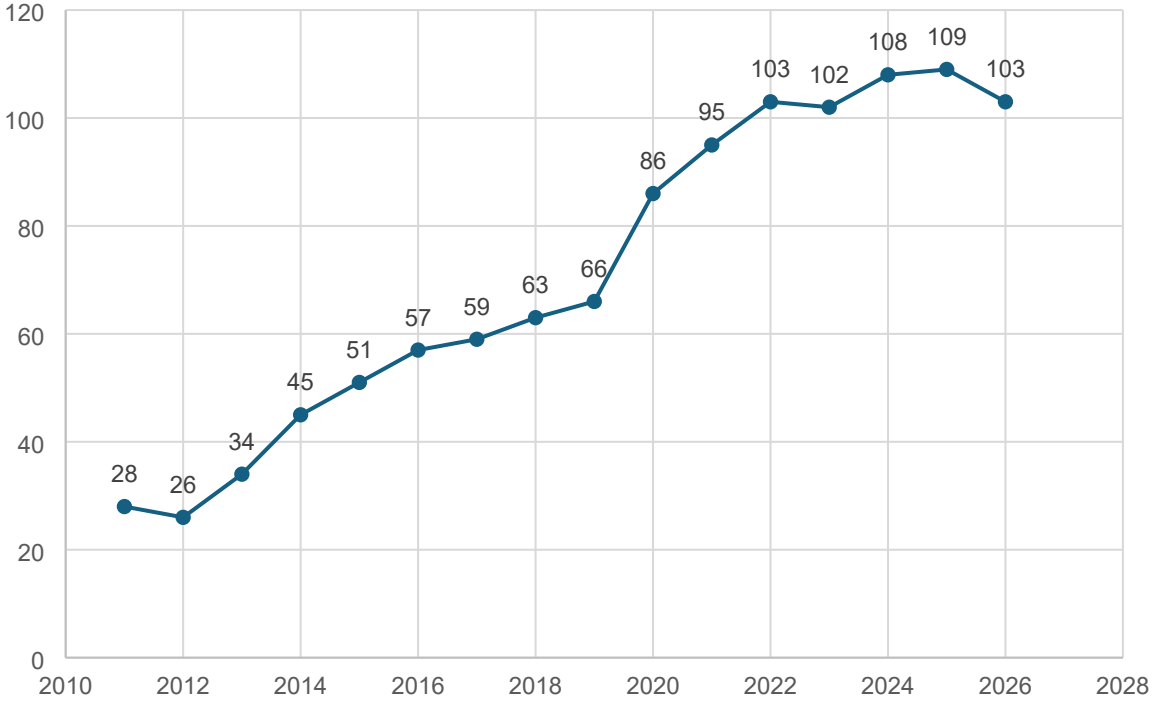
\$1,151,300 Projected FY27 Fund Balance (11/17)

+ 1,130,512 HH and 3 additional INF (Winter Revision 1/26/26)

-\$500,000 Winter Revisions Expenditures (Winter Revisions 1/26/26)

\$1,781,812 Projected Fund Balance for

Students that Qulify for intensive Levels of Support



Hold Harmless Explanation for FY26-29

FY25 is the base that the state uses for hold harmless based on Adjusted Average Daily Membership (ADM with school size factor) of 2408.96 at brick and mortar campuses (not including AKTeach).

FY26

FY 26 ADM is 2193.78

$$(2408.96 - 2193.78) * 0.75 = 161.385$$

We are funded at an additional 161.385 which is 75% of the difference in ADM FY25-FY26

If each year the ADM is projected at a 3% decline (Board Projection)

FY27

Projected FY27 ADM is 2101.53.

$$(2408.96 - 2101.53) * 0.5 = 153.72$$

We are funded at an additional 153.72 which is 50% of the difference between FY27 and FY25.

FY28

Projected FY28 ADM is 2074.85.

$$(2408.96 - 2074.85) * 0.25 = 90.15$$

We are funded at an additional 90.15 which is 25% of the difference between FY28 and FY25.

FY29 Hold Harmless ends

If you add a school consolidation in a different year that is then compounded.

If in any year, you see a 5% decline in ADM you begin hold harmless (for enrollment) again and your base year is re-established.

If you consolidate in a year when you have a 5% decline you have to choose between the two types of hold harmless.

Collaborative Two-Year Plan for Balancing the Budget (2027-2028)

Fiscal Year 2026

Budget Advisory Committee: (Establish in March 2026)

Goal: Identify and explore options for stability for KIBSD over time

- Plan for the likelihood of at least one school closure in FY 28.
- Set dates for meetings, beginning in April 2026
- Determine and publish agendas to guide discussions
- Set dates for Community Town Hall meetings

Contingency Cuts FY 27

- | | |
|--|---------|
| • 10% Activities | 90,000 |
| • 1 FTE Maintenance | 123,000 |
| • Prov Mental Health | 100,000 |
| • School Psych (2 nd one) | 145,652 |
| • Aide IV (additional 3) | 168,294 |
| • 1 FTE Nurse | 159,000 |
| • Auditorium Director | 151,000 |
| • Pool Cost | 100,000 |
| • Other positions as identified. ----- | |

1,036,946

Fiscal Year 2027

FY 27 Cuts without School Closure

HR Director	212,930
Fed Prog Director	188,661
GT Teacher	121,304
Special Ed Teacher	128,676
CFO Secretary	147,802
Prov Mental Health (0.5)	100,000
Adjust HR Sup to Coord	24,701
Adjust 12 mo to 11 mo	77,345
Adjust Dir pay to Princ	7,015
Alternative Ed (0.5)	77,008
School Psych (1.0)	145,652
Elementary Coach (1.0)	159,998
0.5 nurse	70,000
0.5 Secondary Counseling	62,400
Aide IV (7 FTE)	392,687
2 FTE Secondary	214,729
3 FTE elementary	311,770
Line 420 Staff Travel	40,000
Legal (intl visas)	50,000
Night Custodians (2)	79,389
Non personnel	104,000

2,716,067

Fiscal Year 2028

FY 28 Plan School Closure Options (from Budget Advisory Committee)

- Close Main
- Close Peterson
- Close Main AND Peterson

Identified Reconfiguration Parameters

- 8-12 at the High School
- ?

Information Needs - preliminary

- Busing options/changes/routes
- School start times
- After school sports (start/end time)
- (4-day week?)

Info Still Needed – FY 27

- Support from City for Pool (100,000?)
- Support from KANA for nurses?
- Support from City for Auditorium Dir
- ?