

Staff Hearing Session
Thursday, March 26, 2026 3:45 PM Alaskan

Sitka High School Library
1000 Lake Street
Sitka, AK 99835

1. Staff Hearing Packet

**Sitka School District
FY 27 Budget Reduction Scenarios**

Common Elements in all 3 scenarios

Enrollment & Revenue

- Enrollment ADM Reduces from:
 - FY26 1026 ADM to FY27 1007 ADM
 - FY26 46 Intensives to FY27 43 Intensives
- City and Borough of Sitka funds to the cap equaling \$8,229,592
- BSA equivalent to \$6,660.00 (no anticipated increase)
- No scenarios are using SRS (FY24 SRS will add to our fund balance to the equivalent of \$288,853.80 - FY 25, 26, and 27 amounts remain unknown.)

Additional Expenditures

- Health Insurance Increase of 8.1%
- SEA, SESPA, and Administrator wage increase of 4% plus step increases
- \$200,000 - Food Service Program

Reductions

- 3 retiree positions not refilled
- 2.5 FTE classroom teacher resignations not refilled
- 1 FTE non-tenured special education reduction
- 1 FTE Counselor position (.25 of each secondary counselor) covered by grant funds
- Does not include any budget for curriculum
- Does not include any budget for tech refresh

Key Differences

Category	Scenario 1	Scenario 2	Scenario 3
Fund Balance Used	\$66,750	\$418,912	\$490,792
Classroom Teacher Reductions	10.5	7.5	7.5
Details:	<p>Cuts:</p> <ul style="list-style-type: none"> • 3 Non-tenured • 1 Sped 	<p>Keep:</p> <ul style="list-style-type: none"> • 3 Non-tenured • Interventionists 	<p>Keep:</p> <ul style="list-style-type: none"> • 3 Non-tenured • Interventionists
Classified Staff Reductions	4 FTE	4 FTE	3.5 FTE
Details:	<p>Cuts:</p> <ul style="list-style-type: none"> • 2 Secretary • 1 Data Manager • .5 Nurse • .5 Sped Sec. 	<p>Cuts:</p> <ul style="list-style-type: none"> • 2 Secretary • 1 Data Manager • .5 Nurse • .5 Sped Sec. 	<p>Keep:</p> <ul style="list-style-type: none"> • .5 Nurse
Admin. Reductions	1.5	1.5	1
Details:	<p>Cuts:</p> <ul style="list-style-type: none"> • .5 Assist Supt • .45 Cultural Dir • .5 BMS A/P 	<p>Cuts:</p> <ul style="list-style-type: none"> • .5 Assist Supt • .45 Cultural Dir • .5 BMS A/P 	<p>Keep:</p> <ul style="list-style-type: none"> • .5 administrator
Program Reductions/Restructure	<p>Cuts:</p> <ul style="list-style-type: none"> • Reduction in ELL services • No Interventionists • Increase PTR • AK Reads reporting duty shifted to teachers • Programming and elective reductions at secondary level 	<p>Keep:</p> <ul style="list-style-type: none"> • Provides intervention • Provides more ELL services • Less movement 	<p>Keep:</p> <ul style="list-style-type: none"> • Provides intervention • Provides more ELL services



SITKA SCHOOL DISTRICT

Revenue Budget-Scenario 1

Fiscal Year 2026-2027 Projected

	FY25	FY26 Expected	FY27 Proposed	Change
<i>Enrollment Projection</i>	<i>1034+47 IN</i>	<i>1026+46 IN</i>	<i>1007+43 IN</i>	<i>-19, 3 INT</i>
	<i>Includes 47 Corresp</i>	<i>Includes 43 Corresp</i>	<i>Includes 50 Corresp</i>	<i>+7 Corresp</i>
FUND				
100: General Fund				
011 City/Borough Appropriation	\$ 7,735,562.00	\$ 7,972,424.04	\$ 8,229,592.00	\$ 257,167.96
City/Borough PAC In Kind	\$ -	\$ 125,000.00	\$ 125,000.00	\$ -
040 Other Revenue (Local)	\$ 45,000.00	\$ 60,000.00	\$ 60,000.00	\$ -
047 E-rate Revenue (Federal)	\$ 69,076.00	\$ 69,076.00	\$ 69,076.00	\$ -
050 Quality Schools	\$ 40,946.00	\$ 39,482.81	\$ 39,898.81	\$ 416.00
051 State Foundation	\$ 12,741,899.00	\$ 11,748,355.43	\$ 11,868,905.07	\$ 120,549.63
056 Other State Revenue (IRS On Behalf)	\$ 1,057,966.46	\$1,121,045.00	\$1,259,430.07	\$ 138,385.07
057 Other State Revenue (PERS On Behalf)	\$ 63,355.27	\$84,005.00	\$82,515.93	\$ (1,489.07)
05X Other State Revenue (one time funds)				\$ -
05x Other State Revenue (misc funds)	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -
110 Impact Aid (Federal)	\$ 70,000.00	\$ 3,000.00	\$ -	\$ (3,000.00)
190 Forest Receipts (pass-thru)	\$ 300,000.00			\$ -
250 Transfers from other funds	\$ -			\$ -
Use of Fund Balance			\$ 500,000.00	\$ 500,000.00
FUND TOTAL	\$ 22,130,804.73	\$ 21,229,388.28	\$ 22,241,417.88	\$ 1,012,029.60
FUND				
205: Student Transportation				
065 Student Transportation (State)	\$ 102,000.00	\$ 350,000.00	\$ 512,000.00	\$ 162,000.00
250 Fund Transfer In	\$ -			\$ -
FUND TOTAL	\$ 102,000.00	\$ 350,000.00	\$ 350,000.00	\$ 162,000.00
FUND				
215: Community Schools				
011 City/Borough Appropriation	\$ -	\$ 37,000.00	\$ 37,000.00	\$ -
FUND TOTAL	\$ -	\$ 37,000.00	\$ 37,000.00	\$ -
FUND				
255: Food Service				
02X School Breakfast/Lunch Sales	\$ 23,000.00	\$ 23,000.00	\$ 110,000.00	\$ 87,000.00
16X USDA Revenue	\$ 290,000.00	\$ 290,000.00	\$ 195,000.00	\$ (95,000.00)
FUND TOTAL	\$ 313,000.00	\$ 313,000.00	\$ 313,000.00	\$ (8,000.00)
FUND				
500: Major Maintenance Capital Projects				
040 Other Revenue (Local)	\$ -	\$ -	\$ -	\$ -
011 City/Borough Appropriation	\$ 150,000.00	\$ -	\$ -	\$ -
FUND TOTAL	\$ 150,000.00	\$ -	\$ -	\$ -
FUND				
600: Community Services - Pool				
011 City/Borough Appropriation	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -
040 Charges for Services	\$ 2,400.00	\$ -	\$ -	\$ -
250 Fund Transfer In	\$ -			\$ -
FUND TOTAL	\$ 243,500.00	\$ 100,000.00	\$ 100,000.00	\$ -
TOTAL REVENUE	\$ 22,939,305	\$ 22,029,388	\$ 22,352,324	\$ 1,166,030
		\$ 23,609,665.67	\$ 21,808,168	\$ 433,250



SITKA SCHOOL DISTRICT

Revenue Budget-Scenario 2

Fiscal Year 2026-2027 Projected

	FY25	FY26 Expected	FY27 Proposed	Change
<i>Enrollment Projection</i>	<i>1034+47 IN</i>	<i>1026+46 IN</i>	<i>1007+43 IN</i>	<i>-19, 3 INT</i>
	<i>Includes 47 Corresp</i>	<i>Includes 43 Corresp</i>	<i>Includes 50 Corresp</i>	<i>+7 Corresp</i>
FUND				
100: General Fund				
011 City/Borough Appropriation	\$ 7,735,562.00	\$ 7,972,424.04	\$ 8,229,592.00	\$ 257,167.96
City/Borough PAC In Kind	\$ -	\$ 125,000.00	\$ 125,000.00	\$ -
040 Other Revenue (Local)	\$ 45,000.00	\$ 60,000.00	\$ 60,000.00	\$ -
047 E-rate Revenue (Federal)	\$ 69,076.00	\$ 69,076.00	\$ 69,076.00	\$ -
050 Quality Schools	\$ 40,946.00	\$ 39,482.81	\$ 39,898.81	\$ 416.00
051 State Foundation	\$ 12,741,899.00	\$ 11,748,355.43	\$ 11,868,905.07	\$ 120,549.63
056 Other State Revenue (IRS On Behalf)	\$ 1,057,966.46	\$1,121,045.00	\$1,259,430.07	\$ 138,385.07
057 Other State Revenue (PERS On Behalf)	\$ 63,355.27	\$84,005.00	\$82,515.93	\$ (1,489.07)
05X Other State Revenue (one time funds)				\$ -
05x Other State Revenue (misc funds)	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -
110 Impact Aid (Federal)	\$ 70,000.00	\$ 3,000.00	\$ -	\$ (3,000.00)
190 Forest Receipts (pass-thru)	\$ 300,000.00			\$ -
250 Transfers from other funds	\$ -			\$ -
Use of Fund Balance			\$ 500,000.00	\$ 500,000.00
FUND TOTAL	\$ 22,130,804.73	\$ 21,229,388.28	\$ 22,241,417.88	\$ 1,012,029.60
FUND				
205: Student Transportation				
065 Student Transportation (State)	\$ 102,000.00	\$ 350,000.00	\$ 512,000.00	\$ 162,000.00
250 Fund Transfer In	\$ -			\$ -
FUND TOTAL	\$ 102,000.00	\$ 350,000.00	\$ 350,000.00	\$ 162,000.00
FUND				
215: Community Schools				
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FUND				
600: Community Services - Pool				
011 City/Borough Appropriation	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -
040 Charges for Services	\$ 2,400.00	\$ -	\$ -	\$ -
250 Fund Transfer In	\$ -			\$ -
FUND TOTAL	\$ 243,500.00	\$ 100,000.00	\$ 100,000.00	\$ -
TOTAL REVENUE	\$ 22,939,305	\$ 22,029,388	\$ 22,352,324	\$ 1,166,030
		\$ 23,609,665.67	\$ 22,160,330	\$ 81,088



SITKA SCHOOL DISTRICT

Revenue Budget-Scenario 3

Fiscal Year 2026-2027 Projected

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<i>Enrollment Projection</i>	<i>1034+47 IN</i>	<i>1026+46 IN</i>	<i>1007+43 IN</i>	<i>-19, 3 INT</i>
	<i>Includes 47 Corresp</i>	<i>Includes 43 Corresp</i>	<i>Includes 50 Corresp</i>	<i>+7 Corresp</i>
FUND				
100: General Fund				
011 City/Borough Appropriation	\$ 7,735,562.00	\$ 7,972,424.04	\$ 8,229,592.00	\$ 257,167.96
City/Borough PAC In Kind	\$ -	\$ 125,000.00	\$ 125,000.00	\$ -
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047 E-rate Revenue (Federal)	\$ 69,076.00	\$ 69,076.00	\$ 69,076.00	\$ -
050 Quality Schools	\$ 40,946.00	\$ 39,482.81	\$ 39,898.81	\$ 416.00
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05X Other State Revenue (one time funds)	\$ -	\$ -	\$ -	\$ -
05x Other State Revenue (misc funds)	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -
110 Impact Aid (Federal)	\$ 70,000.00	\$ 3,000.00	\$ -	\$ (3,000.00)
190 Forest Receipts (pass-thru)	\$ 300,000.00	\$ -	\$ -	\$ -
250 Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00
FUND TOTAL	\$ 22,130,804.73	\$ 21,229,388.28	\$ 22,241,417.88	\$ 1,012,029.60
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250 Fund Transfer In	\$ -	\$ -	\$ -	\$ -
FUND TOTAL	\$ 243,500.00	\$ 100,000.00	\$ 100,000.00	\$ -
TOTAL REVENUE	\$ 22,939,305	\$ 22,029,388	\$ 22,352,324	\$ 1,166,030
		\$ 23,609,665.67	\$ 22,232,210	\$ 9,208

