

Board of Education

Friday, April 17, 2026 Special Board Meeting at 9:30 AM

HHES District Office Conference Room, 1009 W Klutina St, Valdez, AK 99686

A. PRELIMINARIES

1. Call to Order
2. Pledge of Allegiance
3. Roll Call

B. PUBLIC COMMENT ON NON-AGENDA ITEMS

1. Public Comment Guidelines

C. NEW BUSINESS

1. Approve the FY27 Valdez City Schools Operating Budget

D. BOARD BUSINESS FROM THE FLOOR

1. Comments From Board Members

E. ADJOURNMENT

1. Adjourn the Meeting



TO: BOARD OF EDUCATION, VALDEZ CITY SCHOOL DISTRICT
THRU: SUPERINTENDENT WEBER
FROM: SUSAN LOVE, DIRECTOR OF BUSINESS SERVICES
SUBJECT: FY27 BUDGET ADOPTION
DATE: 4/15/2026

Recommendation: Approve the FY27 Operating Budget in the amount of \$14,425,000.68

District Administration is presenting the attached FY27 budget for adoption. This year, our budget process included planning, preparation, and goal setting, then presentation of the FY27 budget to the board on February 23. Public hearings on the original budget were held on March 5 and 11 at the district office. After VCS received news of a 20% increase in health care costs, another round of evaluation and adjustments were made, resulting in the budget changes presented to the board for discussion on March 24 and approved on April 13. We are now presenting the full budget for adoption during a special session on April 17. Pending adoption, this will be presented to the City Council on April 21.

The planning process includes forecasting enrollment for foundation funding and also class sizes. The projected enrollment for FY27 is 559. That is an increase from the current year enrollment due to the unusually small senior class and unusually large PK class. The projection is derived from doing a roll-forward of the current enrollment. The administration team met as a group to plan district-wide goals and the buildings built their individual goals from those.

Foundation funding had a Base Student Allocation (BSA) increase of \$700 for FY26. This was the first significant increase since FY17. Also to be noted, the increase in BSA through a legislative override of a veto of funding made by the governor. Funding from the City continues to be at the 'Cap'. Funding the BSA creates much more certainty in the budget process.

While increased funding from the State of Alaska for foundation funding made the early budget plan a much less painful process than the prior year, the large spike in health care costs led to some substantial changes, outlined in the attached memo from Superintendent Weber. The result was \$180,000 in reductions without eliminating permanent positions, an increase in state revenue for additional intensive students, and a \$154,000 draw from our undesignated reserve.

Other than the changes mentioned above, the only other increases are in professional development, salaries, and benefits. Professional development was increased to continue the district's 'Grow Our Own' program, recruitment and retention, teacher mentoring program, and further the district's

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academic initiatives. Negotiated salaries are set for FY26-FY28, which creates fewer large swings in the budget.

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Memorandum



Date: 03-19-2026

From: Jason Weber
Superintendent

To: VCS Board of Education

Thru: Jason Weber
Superintendent

Subj: Recommended Budget Update.

Susan Love, Amber Cawley, and Jason Weber worked with the VCS administrators to find funds to cover the unexpected deficit caused by the 20% increase to our health insurance plan.

- There will be 2 additional intensive students who will be eligible to be claimed in FY27. We now anticipate receiving state funding for in FY27, we also believe that we can cover those 2 students with the current staffing (\$173,500)
- Anticipated changes in personnel (savings \$60,000)
- Removal of the ½ time preschool position we budgeted (savings \$25,000) the total number of students budgeted for was 32 students, if we have the same number of students as this year 48, we will be able to fill that position with new funds.
- Take district office utilities off the books, which the current budget proposal had not included. (savings \$40,000)
- Adjustment Technology Budget for travel, and subscriptions. (savings \$15,000) Replace if funding comes through.
- Decrease maintenance and operation funds. (savings \$10,000) Replace if funding comes through.
- Remove \$30,000 from Curriculum Budget online subscriptions, this is money that is not currently allocated. (savings \$30,000)

Our recommendation is to reduce expenditures in the amount of \$180,000 as outlined in the bullet points above and include the additional funding of the intensive students of \$173,500 for

FY27. This proposal would still require a draw of \$135,500 from our undesignated reserves to balance the budget. The draw on undesignated reserves would amount to 9.03% of the current balance which has been carried over the maximum level.

Recommendation: Discuss the recommended budget update.

VALDEZ CITY SCHOOLS

Proposed FY27 Budget

Projected 559 ADM

OPERATING FUND Fund 100

REGULAR INSTRUCTION Function 100

| Object # | Description | FY26 2025-26 Budgeted | FY27 2026-27 Budgeted |
|---------------------------|------------------------|-----------------------------|-----------------------------|
| 315 | Certified Salaries | 3,255,611.00 | 3,295,684.00 |
| 329 | Substitute Salaries | 85,796.46 | 86,859.03 |
| 360 | Benefits | 1,723,862.98 | 1,966,981.68 |
| 443 | Equipment Repair/Maint | 0.00 | 0.00 |
| 451 | Teaching Supplies | 109,163.00 | 108,986.30 |
| 471 | Textbooks | 0.00 | 0.00 |
| 510 | Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 100 | | 5,174,433.44 | 5,458,511.01 |

| | | | |
|------------------|----------------------------|----------------------------|--------------------|
| Includes: | FY26 | FY27 | |
| | 38.74 Certified FTE | 39.15 Certified FTE | |
| | *10.78 FTE VHS | *10.78 FTE VHS | |
| | * 8.00 FTE GMS | * 8.00 FTE GMS | |
| | *19.47 FTE HHES | *19.84 FTE HHES | * .53 Grant Funded |
| | | *.49 Grant Funded | |

CURRICULUM Function 105

| Object # | Description | FY26 2025-26 Budgeted | FY27 2026-27 Budgeted |
|---------------------------|--------------------------|-----------------------------|-----------------------------|
| 321 | Director Salary | 129,563.00 | 136,786.00 |
| 315 | Certified Salaries | 0.00 | 0.00 |
| 329 | Substitute Salaries | 0.00 | 0.00 |
| 360 | Benefits | 21,844.32 | 23,062.12 |
| 418 | Professional Development | 0.00 | 0.00 |
| 451 | Supplies & Materials | 108,000.00 | 94,500.00 |
| 471 | Textbooks | 15,000.00 | 40,000.00 |
| TOTAL FUNCTION 105 | | 274,407.32 | 294,348.12 |

| | | | |
|------------------|----------------------------|----------------------------|--|
| Includes: | FY26 | FY27 | |
| | 1 Administrator | 1 Administrator | |
| | * 1.00 Curriculum Director | * 1.00 Curriculum Director | |

TECHNOLOGY

Function 110

| | | FY26 2025-26 Budgeted | FY27 2026-27 Budgeted |
|---------------------------|-----------------------|--------------------------------------|--------------------------------------|
| Object # | Description | | |
| 321 | Director Salary | 123,334.00 | 130,210.00 |
| 324 | Support Salary | 57,388.00 | 60,868.00 |
| 329 | Substitute Salaries | 0.00 | 0.00 |
| 360 | Benefits | 99,809.52 | 114,514.07 |
| 410 | Professional Services | 93,000.00 | 79,000.00 |
| 420 | Travel | 7,000.00 | 3,000.00 |
| 443 | Equip Repair & Maint | 0.00 | 0.00 |
| 479 | Other Supplies/Media | 200,537.50 | 215,000.00 |
| 491 | Dues & Fees | 0.00 | 0.00 |
| 510 | Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 110 | | 581,069.02 | 602,592.07 |

Includes:

FY26

1 Administrator

* 1.00 Technology Director

1 Classified

* 1.00 Desktop Support Technician

FY27

1 Administrator

* 1.00 Technology Director

1 Classified

* 1.00 Desktop Support Technician

BILINGUAL/BICULTURAL INSTRUCTION

Function 120

| | | FY25 2025-26 Budgeted | FY27 2026-267 Budgeted |
|---------------------------|-----------------------|--------------------------------------|---------------------------------------|
| Object # | Description | | |
| 315 | Certified Salary | 0.00 | 0.00 |
| 323 | Aide Salaries | 0.00 | 0.00 |
| 324 | Support Salaries | 0.00 | 0.00 |
| 329 | Substitute Salaries | 0.00 | 0.00 |
| 360 | Benefits | 0.00 | 0.00 |
| 410 | Professional Services | 0.00 | 0.00 |
| 420 | Travel | 0.00 | 0.00 |
| 451 | Teaching Supplies | 0.00 | 0.00 |
| 454 | Office Supplies | 0.00 | 0.00 |
| TOTAL FUNCTION 120 | | 0.00 | 0.00 |

Includes:

FY26

0.00 Classified

*0.00 HHES Aide

*0.00 Records Clerk

*0.00 Grant Funded

*0.00 Grant Funded

FY27

0.00 Classified

*0.00 District Wide Aide

*0.00 Recruiter/records

VOCATIONAL EDUCATION

Function 160

| | | FY26 2025-26 Budgeted | FY27 2026-27 Budgeted |
|---------------------------|-----------------------|--------------------------------------|--------------------------------------|
| Object # | Description | | |
| 315 | Certified Salaries | 135,270.00 | 129,697.00 |
| 329 | Substitute Salaries | 4,328.64 | 4,150.30 |
| 360 | Benefits | 74,611.59 | 83,977.80 |
| 410 | Professional Services | 0.00 | 0.00 |
| 443 | Equipment Repair | 0.00 | 0.00 |
| 451 | Teaching Supplies | 18,000.00 | 18,000.00 |
| 471 | Textbooks | 0.00 | 0.00 |
| 510 | Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 160 | | 232,210.23 | 235,825.10 |

Includes:

FY26

- 1.71 Certified FTE**
- * 1.57 FTE VHS
- * 0.14 FTE GMS

FY27

- 1.71 Certified FTE**
- * 1.43 FTE VHS
- * 0.28 FTE GMS

SPECIAL EDUCATION

Function 200

| | | FY26 2025-26 Budgeted | FY27 2026-27 Budgeted |
|---------------------------|-----------------------|--------------------------------------|--------------------------------------|
| Object # | Description | | |
| 315 | Certified Salaries | 546,884.00 | 576,519.00 |
| 323 | Aide Salaries | 556,357.00 | 492,430.00 |
| 329 | Substitute Salaries | 36,165.88 | 33,961.74 |
| 360 | Benefits | 914,510.31 | 1,075,467.51 |
| 410 | Professional Services | 0.00 | 0.00 |
| 420 | Travel | 0.00 | 0.00 |
| 451 | Teaching Supplies | 7,000.00 | 7,000.00 |
| 471 | Textbooks | 4,541.60 | 5,000.00 |
| 510 | Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 200 | | 2,065,458.79 | 2,190,378.25 |

Includes:

FY26

- 7.00 Certified FTE**
- * 1.00 FTE VHS
- * 2.00 FTE GMS
- * 3.00 FTE HHES
- * 1.00 FTE District Wide
- 20.00 Classified**
- * 2.00 VHS Paras
- * 5.00 GMS Paras
- * 12.00 HHES Paras

*1.00 Grant Funded

FY27

- 7.00 Certified FTE**
- * 1.00 FTE VHS
- * 2.00 FTE GMS
- * 3.00 FTE HHES
- * 1.00 FTE District Wide
- 18.00 Classified**
- * 4.00 VHS Paras
- * 3.00 GMS Paras
- * 10.00 HHES Paras

* 1.00 Grant Funded

SPECIAL EDUCATION SUPPORT

Function 220

| | | FY26 | FY27 |
|---------------------------|-----------------------|-------------------|-------------------|
| | | 2025-26 | 2026-27 |
| | | Budgeted | Budgeted |
| Object # | Description | | |
| 314 | Director Salary | 86,398.00 | 83,166.00 |
| 324 | Support Salaries | 56,055.00 | 55,071.00 |
| 360 | Benefits | 89,285.04 | 101,116.71 |
| 410 | Professional Services | 100,000.00 | 100,000.00 |
| 420 | Travel | 5,000.00 | 5,000.00 |
| 443 | Equipment Repair | 0.00 | 0.00 |
| 451 | Teaching Supplies | 0.00 | 0.00 |
| 454 | Office Supplies | 300.00 | 300.00 |
| 479 | Other Supl. & Media | 2,500.00 | 2,500.00 |
| 510 | Equipment | 5,000.00 | 5,000.00 |
| TOTAL FUNCTION 220 | | 344,538.04 | 352,153.71 |

Includes:

| | | | | | |
|-------------|------------------------|--------------------|-------------|------------------------|--------------------|
| FY26 | 1 Administrator | | FY27 | 1 Administrator | |
| | * 0.71 Sp Ed Director | *0.29 Grant Funded | | * 0.65 Sp Ed Director | *0.35 Grant Funded |
| | 1 Classified | | | 1 Classified | |
| | * 1.00 Admin Asst | | | * 1.00 Admin Asst | |

SUPPORT SERVICES-STUDENTS

Function 300

| | | FY26 | FY27 |
|---------------------------|---------------------|-------------------|-------------------|
| | | 2025-26 | 2026-27 |
| | | Budgeted | Budgeted |
| Object # | Description | | |
| 315 | Certified Salaries | 255,154.00 | 252,333.00 |
| 329 | Substitute Salaries | 0.00 | 0.00 |
| 360 | Benefits | 138,223.88 | 155,842.56 |
| 420 | Travel | 600.00 | 600.00 |
| 479 | Other Supl. & Media | 4,750.00 | 4,750.00 |
| TOTAL FUNCTION 300 | | 398,727.88 | 413,525.56 |

Includes:

| | | | | | |
|-------------|---------------------------|--|-------------|---------------------------|--|
| FY26 | 3.00 Certified FTE | | FY27 | 3.00 Certified FTE | |
| | * 1.00 FTE VHS | | | * 1.00 FTE VHS | |
| | * 1.00 FTE GMS | | | * 1.00 FTE GMS | |
| | * 1.00 FTE HHES | | | * 1.00 FTE HHES | |

SUPPORT SERVICES-INSTRUCTION

Function 350

| | FY26 2025-26 Budgeted | FY27 2026-27 Budgeted |
|------------------------------|--------------------------------------|--------------------------------------|
| Object # Description | | |
| 315 Certified Salaries | 0.00 | 0.00 |
| 321 Director Salary | 0.00 | 0.00 |
| 323 Aide Salaries | 342,097.00 | 338,008.00 |
| 329 Substitute Salaries | 8,170.96 | 8,218.14 |
| 360 Benefits | 351,069.77 | 388,707.25 |
| 410 Professional Services | 88,000.00 | 54,000.00 |
| 411 Instructional Services | 0.00 | 0.00 |
| 418 Professional Development | 30,000.00 | 64,000.00 |
| 433 Communications | 103,780.00 | 116,040.00 |
| 443 Equipment Repair | 1,000.00 | 1,000.00 |
| 472 Library Books | 8,800.00 | 8,800.00 |
| 473 Periodicals | 800.00 | 800.00 |
| 479 Other Sup. & Media | 5,900.00 | 5,100.00 |
| 510 Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 350 | 939,617.73 | 984,673.39 |

Includes:

FY26

0.00 Certified FTE
*0.00 District Wide

9.00 Classified

*1.00 VHS Library
*1.00 GMS Library
*1.00 HHES Library
*1.00 VHS Office
*1.00 HHES Office
*2.00 HHES Classroom
*0.50 School Nurse *0.50 Grant Funded
*0.00 Migrant/Fed Prog *1.00 Grant Funded

FY27

0.00 Certified FTE
*0.00 District Wide

9.00 Classified

*1.00 VHS Library
*1.00 GMS Library
*1.00 HHES Library
*1.00 VHS Office
*1.00 HHES Office
*2.00 HHES Classroom
*0.50 School Nurse *0.50 Grant Funded
*0.00 Migrant/Fed Prog *1.00 Grant Funded

BUILDING ADMINISTRATION

Function 400

| | FY26 2025-26 Budgeted | FY27 2026-27 Budgeted |
|-----------------------------|--------------------------------------|--------------------------------------|
| Object # Description | | |
| 313 Principal Salaries | 375,817.00 | 370,246.00 |
| 324 Support Salaries | 0.00 | 0.00 |
| 329 Substitute Salaries | 0.00 | 0.00 |
| 360 Benefits | 159,268.80 | 172,391.35 |
| 420 Travel | 3,750.00 | 3,750.00 |
| 491 Dues & Fees | 1,800.00 | 1,800.00 |
| TOTAL FUNCTION 400 | 540,635.80 | 548,187.35 |

Includes:

FY26

3.00 Administrators
*1.00 VHS Principal
*1.00 GMS Principal
*1.00 HHES Principal

FY27

3.00 Administrators
*1.00 VHS Principal
*1.00 GMS Principal
*1.00 HHES Principal

BUILDING ADMINISTRATION-SUPPORT**Function 450**

| Object # | Description | FY26 | FY27 |
|---------------------------|------------------------|---------------------|---------------------|
| | | 2025-26 Budgeted | 2026-27 Budgeted |
| 324 | Support Salary | 121,123.00 | 129,396.00 |
| 329 | Substitute Salaries | 3,875.94 | 4,140.67 |
| 360 | Benefits | 132,845.49 | 156,782.67 |
| 420 | Travel | 0.00 | 0.00 |
| 441 | Rentals | 2,133.96 | 2,133.96 |
| 443 | Equipment Repair/Maint | 0.00 | 0.00 |
| 454 | Office Supplies | 14,700.00 | 14,700.00 |
| 510 | Equipment | 1,000.00 | 1,000.00 |
| TOTAL FUNCTION 450 | | 275,678.39 | 308,153.30 |

Includes:**FY26****3.00 Classified**

- *1.00 VHS Admin Asst
- *1.00 GMS Admin Asst
- *1.00 HHES Admin Asst

FY27**3.00 Classified**

- *1.00 VHS Admin Asst
- *1.00 GMS Admin Asst
- *1.00 HHES Admin Asst

DISTRICT ADMINISTRATION**Function 510**

| Object # | Description | FY26 | FY27 |
|---------------------------|-----------------------|---------------------|---------------------|
| | | 2025-26 Budgeted | 2026-27 Budgeted |
| 311 | Superintendent Salary | 170,000.00 | 175,100.00 |
| 324 | Support Salary | 70,083.36 | 66,506.40 |
| 360 | Benefits | 108,948.26 | 121,500.00 |
| 410 | Professional Services | 17,250.00 | 18,000.00 |
| 413 | Other Services/Advert | 0.00 | 0.00 |
| 420 | Travel | 5,000.00 | 3,000.00 |
| 454 | Office Supplies | 1,500.00 | 1,500.00 |
| 479 | Other Supplies/Media | 6,000.00 | 6,000.00 |
| 491 | Dues & Fees | 2,000.00 | 2,000.00 |
| 510 | Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 510 | | 380,781.62 | 393,606.40 |

Includes:**FY26****1 Administrator**

- *1.00 Superintendent

1 Classified

- *1.00 Board/Supt. Admin Asst

FY27**1 Administrator**

- *1.00 Superintendent

1 Classified

- *1.00 Board/Supt. Admin Asst

SCHOOL BOARD

Function 511

| | | FY26 2025-26 Budgeted | FY27 2026-27 Budgeted |
|---------------------------|----------------------------|--|--|
| Object # | Description | | |
| 410 | Professional Services | 26,250.00 | 20,000.00 |
| 413 | Other Services/Advertising | 0.00 | 0.00 |
| 420 | Travel | 6,000.00 | 6,000.00 |
| 479 | Other Supplies & Media | 4,000.00 | 4,000.00 |
| 491 | Dues & Fees | 9,500.00 | 9,500.00 |
| TOTAL FUNCTION 511 | | <u>45,750.00</u> | <u>39,500.00</u> |

Includes: **FY26** **FY27**
 *7.00 Members *7.00 Members

DISTRICT ADMINISTRATION-SUPPORT

Function 550

| | | FY26 2025-26 Budgeted | FY27 2026-27 Budgeted |
|---------------------------|-------------------------|--|--|
| Object # | Description | | |
| 321 | Business Manager Salary | 130,042.00 | 107,253.00 |
| 324 | Support Salary | 66,611.00 | 58,059.00 |
| 360 | Benefits | 112,560.11 | 117,020.62 |
| 410 | Professional Services | 54,000.00 | 55,000.00 |
| 420 | Travel | 2,000.00 | 2,000.00 |
| 441 | Rentals | 701.22 | 701.22 |
| 443 | Equipment Repair | 0.00 | 0.00 |
| 445 | Insurance Prop/Liab | 21,000.00 | 25,000.00 |
| 454 | Office Supplies | 3,000.00 | 3,000.00 |
| 479 | Other Supplies/Media | 3,000.00 | 3,000.00 |
| 491 | Dues & Fees | 600.00 | 600.00 |
| 495 | Indirect Cost Rate | -18,000.00 | -21,000.00 |
| 510 | Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 550 | | <u>375,514.33</u> | <u>350,633.84</u> |

Includes: **FY26** **FY27**
 1 Administrator **1 Administrator**
 *1.00 Director of Business Services *1.00 Director of Business Services
 1.00 Classified **1.00 Classified**
 *1.00 Accounts Payable/Rec *1.00 Accounts Payable/Rec

OPERATIONS & MAINTENANCE

Function 600

| | | FY26 | FY27 |
|--------------------------------------|---------------------------|---------------------|---------------------|
| | | 2025-26 | 2026-27 |
| Object # | Description | Budgeted | Budgeted |
| 321 | Managerial Salary | 128,267.00 | 135,418.00 |
| 324 | Support Salaries | 43,446.00 | 45,968.00 |
| 325 | Maint./Custodial Salaries | 836,272.00 | 866,572.00 |
| 329 | Substitute Salaries | 31,000.00 | 31,000.00 |
| 360 | Benefits | 683,030.60 | 854,988.54 |
| 420 | Travel | 7,500.00 | 5,000.00 |
| 436 | Electricity | 490,000.00 | 470,000.00 |
| 438 | Fuel for Heating | 425,000.00 | 405,000.00 |
| 441 | Rentals | 5,000.00 | 1,000.00 |
| 442 | Building Repair | 25,000.00 | 25,000.00 |
| 443 | Equipment Repair | 25,000.00 | 40,000.00 |
| 444 | Contracted Services | 60,000.00 | 39,000.00 |
| 445 | Insurance Prop/Liab | 160,000.00 | 160,000.00 |
| 452 | Maintenance Supplies | 60,000.00 | 71,500.00 |
| 453 | Janitorial Supplies | 50,000.00 | 60,000.00 |
| 454 | Office Supplies | 0.00 | 0.00 |
| 457 | Small Tools | 0.00 | 0.00 |
| 458 | Gas & Oil | 9,000.00 | 7,000.00 |
| 479 | Other Supplies | 0.00 | 0.00 |
| 491 | Dues & Fees | 2,000.00 | 1,000.00 |
| 510 | Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 600 | | 3,040,515.60 | 3,218,446.54 |
| Amount Transferred to Comm Ed | | 912,154.68 | 965,533.96 |
| Operating Fund Totals | | 2,128,360.92 | 2,252,912.58 |

Includes:

FY26

1 Administrator

*1.00 Director of Facilities

15.15 Classified

*3.00 Maintenance

*3.00 Day Custodians

*0.68 Admin Asst

*8.47 Evening Custodians

FY27

1 Administrator

*1.00 Director of Facilities

14.68 Classified

*3.00 Maintenance

*3.00 Day Custodians

*0.68 Admin Asst

*8.00 Evening Custodians

OTHER FINANCING

Function 900

| | | FY26 | FY27 |
|---------------------------|-----------------------------|-------------------|-------------------|
| | | 2025-26 | 2026-27 |
| Object # | Description | Budgeted | Budgeted |
| 552 | Transfers to Sp. Rev. Funds | 731,826.85 | 872,560.21 |
| TOTAL FUNCTION 900 | | 731,826.85 | 872,560.21 |

**OPERATING FUND EXPENDITURE TOTALS
FUND 100**

| | FY26 | FY27 |
|--------------------------------------|---------------------|---------------------|
| | 2025-26 | 2026-27 |
| | Budgeted | Budgeted |
| 100-REGULAR INSTRUCTION | 5,174,433.44 | 5,458,511.01 |
| 105-CURRICULUM | 274,407.32 | 294,348.12 |
| 110-TECHNOLOGY | 581,069.02 | 602,592.07 |
| 120-BILINGUAL/BICULTURAL INSTRUCTION | 0.00 | 0.00 |
| 160-VOCATIONAL EDUCATION | 232,210.23 | 235,825.10 |
| 200-SPECIAL EDUCATION | 2,065,458.79 | 2,190,378.25 |
| 220-SPECIAL EDUCATION SUPPORT | 344,538.04 | 352,153.71 |
| 300-SUPPORT SERVICES-STUDENTS | 398,727.88 | 413,525.56 |
| 350-SUPPORT SERVICES-INSTRUCTION | 939,617.73 | 984,673.39 |
| 400-BUILDING ADMINISTRATION | 540,635.80 | 548,187.35 |
| 450-BUILDING ADMINISTRATION-SUPPORT | 275,678.39 | 308,153.30 |
| 510-DISTRICT ADMINISTRATION | 380,781.62 | 393,606.40 |
| 511-SCHOOL BOARD | 45,750.00 | 39,500.00 |
| 550-DISTRICT ADMINISTRATION-SUPPORT | 375,514.33 | 350,633.84 |
| 600-OPERATIONS & MAINTENANCE | 2,128,360.92 | 2,252,912.58 |
| | <hr/> 13,757,183.50 | <hr/> 14,425,000.68 |

TRANSPORTATION

Fund 205

Function 760

| Object # | Description | FY26 | FY27 |
|---------------------------|----------------------|------------------|------------------|
| | | 2025-26 | 2026-27 |
| | | Budgeted | Budgeted |
| 425 | Student Travel | 674,001.38 | 687,481.41 |
| 426 | Field Trips/Non-reg. | 10,750.00 | 10,750.00 |
| 510 | Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 760 | | <hr/> 684,751.38 | <hr/> 698,231.41 |

COMMUNITY EDUCATION

Fund 215

Function 780

30% of O & M

| | FY26 | FY27 |
|-------------------------------|-------------------|-------------------|
| | 2025-26 | 2026-27 |
| | Budgeted | Budgeted |
| Object # Description | | |
| 321 Managerial Salary | 38,480.10 | 40,625.40 |
| 324 Support Salaries | 13,033.80 | 13,790.40 |
| 325 Maint./Custodial Salaries | 245,481.60 | 254,571.60 |
| 329 Substitute Salaries | 9,300.00 | 9,300.00 |
| 330 Overtime | 5,400.00 | 5,400.00 |
| 360 Benefits | 204,909.18 | 256,496.56 |
| 420 Travel | 2,250.00 | 1,500.00 |
| 431 Water & Refuse | 0.00 | 0.00 |
| 436 Electricity | 147,000.00 | 141,000.00 |
| 438 Fuel for Heating | 127,500.00 | 121,500.00 |
| 441 Rentals | 1,500.00 | 300.00 |
| 442 Building Repair | 7,500.00 | 7,500.00 |
| 443 Equipment Repair | 7,500.00 | 12,000.00 |
| 444 Contracted Services | 18,000.00 | 11,700.00 |
| 445 Insurance Prop/Liab | 48,000.00 | 48,000.00 |
| 452 Maintenance Supplies | 18,000.00 | 21,450.00 |
| 453 Janitorial Supplies | 15,000.00 | 18,000.00 |
| 454 Office Supplies | 0.00 | 0.00 |
| 457 Small Tools | 0.00 | 0.00 |
| 458 Gas & Oil | 2,700.00 | 2,100.00 |
| 479 Other Supplies | 0.00 | 0.00 |
| 491 Dues & Fees | 600.00 | 300.00 |
| 510 Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 780 | 912,154.68 | 965,533.96 |

LUNCH FUND

Fund 255

Function 790

| | FY26 | FY27 |
|-----------------------------|---------------------|---------------------|
| | 2025-26 | 2026-27 |
| | Budgeted | Budgeted |
| Object # Description | | |
| 326 Food Service Salaries | 292,221.00 | 303,094.00 |
| 329 Substitute Salaries | 23,377.68 | 24,247.52 |
| 360 Benefits | 275,367.60 | 318,107.80 |
| 420 Travel | 5,000.00 | 5,000.00 |
| 443 Equipment Rep/Maint | 3,000.00 | 3,000.00 |
| 453 Janitorial Supplies | 7,500.00 | 7,500.00 |
| 459 Food | 360,000.00 | 360,000.00 |
| 460 Milk | 65,000.00 | 65,000.00 |
| 479 Other Supplies/Media | 48,000.00 | 48,000.00 |
| 510 Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 790 | 1,079,466.28 | 1,133,949.32 |

Includes:

FY26
***8.00 Classified**

FY27
***8.00 Classified**

PUPIL ACTIVITIES

Fund 301

Function 850

| | | FY26 | FY27 |
|---------------------------|-----------------------|-------------------|-------------------|
| | | 2025-26 | 2026-27 |
| | | Budgeted | Budgeted |
| Object # | Description | | |
| 329 | Sub Salaries | 14,000.00 | 12,500.00 |
| 485 | Extra Duty Contracts | 280,309.00 | 342,182.00 |
| 360 | Benefits | 48,835.57 | 59,038.89 |
| 425 | Travel | 204,500.00 | 200,000.00 |
| 479 | Equipment | 8,500.00 | 8,500.00 |
| 551 | Activities/Misc | 53,200.00 | 53,200.00 |
| 518 | Native Youth Olympics | 8,500.00 | 8,500.00 |
| 552 | Band | 6,000.00 | 6,000.00 |
| 553 | Basketball | 76,000.00 | 76,000.00 |
| 554 | Cheerleaders | 5,300.00 | 5,300.00 |
| 555 | Swim/Dive | 4,500.00 | 4,500.00 |
| 556 | Track | 10,850.00 | 10,850.00 |
| 557 | Volleyball | 48,500.00 | 48,500.00 |
| 542 | Wrestling | 24,000.00 | 24,000.00 |
| 543 | Cross Country Skiing | 11,400.00 | 11,400.00 |
| 544 | Yearbook | 9,900.00 | 10,200.00 |
| 561 | Academic Decathlon | 4,000.00 | 4,000.00 |
| 563 | Chorus | 5,000.00 | 5,000.00 |
| 565 | Spelling Bee | 0.00 | 0.00 |
| 566 | Student Council | 10,650.00 | 10,650.00 |
| 567 | Honor Society | 1,000.00 | 1,000.00 |
| 568 | Team Feeding | 0.00 | 0.00 |
| 569 | Cross Country Running | 3,650.00 | 3,650.00 |
| 571 | Drama | 2,000.00 | 2,000.00 |
| 579 | Softball | 0.00 | 0.00 |
| 580 | Baseball | 0.00 | 0.00 |
| 583 | Lego Robotics | 0.00 | 0.00 |
| 593 | Football | 11,000.00 | 11,000.00 |
| TOTAL FUNCTION 850 | | 851,594.57 | 917,970.89 |

CIP-COMPUTER

Fund 501

Function 350

| | | FY26 | FY27 |
|---------------------------|----------------------------|-------------------|-------------------|
| | | 2025-26 | 2026-27 |
| | | Budgeted | Budgeted |
| Object # | Description | | |
| 410 | Professional Development | 0.00 | 0.00 |
| 420 | Travel | 0.00 | 0.00 |
| 443 | Equipment Repair and Maint | 20,000.00 | 0.00 |
| 479 | Other Supplies and Media | 0.00 | 0.00 |
| 510 | Equipment | 292,623.00 | 268,000.00 |
| TOTAL FUNCTION 350 | | <u>312,623.00</u> | <u>268,000.00</u> |

CIP-FACILITIES

Fund 502

Function 350

| | | FY26 | FY27 |
|---------------------------|---------------------|-------------------|------------------|
| | | 2025-26 | 2026-27 |
| | | Budgeted | Budgeted |
| Object # | Description | | |
| 444 | Contracted Services | 240,000.00 | 80,000.00 |
| 510 | Equipment | 0.00 | 0.00 |
| TOTAL FUNCTION 350 | | <u>240,000.00</u> | <u>80,000.00</u> |

VEHICLE REPLACEMENT

FUND 503

Function 600

| | | FY26 | FY27 |
|---------------------------|--------------------|------------------|------------------|
| | | 2025-26 | 2026-27 |
| | | Budgeted | Budgeted |
| Object # | Description | | |
| 510 | Equipment | 94,624.00 | 89,856.00 |
| TOTAL FUNCTION 600 | | <u>94,624.00</u> | <u>89,856.00</u> |

| Revenue | FY26 2025-26 Budgeted | FY27 2026-27 Budgeted |
|-----------------------------|--------------------------------------|--------------------------------------|
| OPERATING | | |
| Fund 100 | | |
| City Funding | \$9,455,589 | \$9,693,040 |
| State Funding | \$4,483,839 | \$5,160,967 |
| Federal Funding | \$132,820 | \$119,560 |
| Local Funding | \$80,000 | \$170,000 |
| Undesignated Reserve | \$337,221 | \$153,994 |
| Transfer out | <u>-\$731,827</u> | <u>-\$872,560</u> |
| | \$13,757,642 | \$14,425,000 |
| PUPIL TRANSPORTATION | | |
| Fund 205 | | |
| City Funding | \$94,000 | \$256,000 |
| State Funding | \$467,475 | \$454,467 |
| Transportation Reserve | <u>\$123,276</u> | <u>\$0</u> |
| | \$684,751 | \$710,467 |
| COMMUNITY EDUCATION | | |
| Fund 215 | | |
| City Funding | \$820,000 | \$888,452 |
| Local Funding | \$0 | \$0 |
| Community Ed Reserve | \$94,498 | \$75,634 |
| Transfer In | <u>\$0</u> | <u>\$0</u> |
| | \$914,498 | \$964,086 |
| FOOD SERVICE | | |
| Fund 255 | | |
| City Funding | \$400,000 | \$400,000 |
| Federal Funding | \$250,000 | \$225,000 |
| Local Funding | \$143,500 | \$143,500 |
| Food Service Reserve | \$30,734 | \$35,860 |
| Transferred in | <u>\$255,232</u> | <u>\$329,589</u> |
| | \$1,079,466 | \$1,133,949 |
| PUPIL ACTIVITIES | | |
| Fund 301 | | |
| City Funding | \$355,000 | \$355,000 |
| Local Funding | \$20,000 | \$20,000 |
| Transferred in | <u>\$476,595</u> | <u>\$542,971</u> |
| | \$851,595 | \$917,971 |
| TECHNOLOGY | | |
| Fund 501 | | |
| City Funding | \$125,000 | \$125,000 |
| Technology Reserve | <u>\$187,623</u> | <u>\$143,000</u> |
| | \$312,623 | \$268,000 |
| VEHICLE REPLACEMENT | | |
| Fund 502 | | |
| Undesignated Reserve | \$0 | \$0 |
| Vehicle Replacement Reserve | <u>\$89,856</u> | <u>\$89,856</u> |
| | \$89,856 | \$89,856 |
| FACILITIES | | |
| Fund 503 | | |
| ADA/Construction | \$61,426 | \$0 |
| Facilities CIP Reserve | <u>\$18,574</u> | <u>\$80,000</u> |
| | \$80,000 | \$80,000 |

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