RSB Special Meeting

Thursday, June 11, 2026 6:00 PM
ZOOM, 500 Big Dog Salmon Way, Angoon, AK 99820

1. **Call Special Meeting to Order**
2. **Roll call to determine quorum**
3. **Approval of Agenda**
4. **Public comment on agenda or non-agenda items**
5. **Action Items:**

5.1. Approve FY 2026 Chatham School District Budget Revision.
5.2. Approve FY 2027 Chatham School District Budget.

6. **Board Member Comment**
7. **Adjournment**

FY 2026 General Fund Summary - Proposed Budget Revision 6.5.26

	FY 26 Approved Budget	FY 26 PROPOSED Budget Revision	07.01.25 - 05.31.26 Year To Date - Actual	Budget Remaining
Revenues				
Beginning Balance	-	-		
Total Local Revenue	373,550	373,550	22,172	(622)
Total State Revenue	4,275,856	3,957,564	3,308,464	967,392
Total Federal Revenue	206,204	526,737	526,737	(320,533)
Transfers In	-	-	-	-
Total Revenue	**4,855,610**	**4,857,851**	**3,857,373**	**646,237**
Expenditures	4,856,370	4,857,851	3,469,636	1,387,077
Total General Fund Expenditures/Encumbrances	**4,856,370**	**4,857,851**	**3,469,636**	**1,387,077**
Excess of Revenues over/(under) Expenditures	***(760)***	**-**	***387,736***	***(740,840)***

Expenditures by site:	**FY 26 approved budget**	**FY 26 approved budget**
Angoon	**$ 1,525,454**	**$ 1,448,190**
Gustavus	**$ 1,349,644**	**$ 1,280,138**
Tenakee	**$ 200,477**	**$ 237,677**
Klukwan	**$ 823,021**	**$ 781,176**
District Wide	**$ 957,774**	**$ 1,110,670**
Total	**$ 4,856,370**	**$ 4,857,851**

Revenue	FY 26 Approved Budget	FY 26 PROPOSED Budget Revision	07.01.25 - 05.31.26 Year To Date - Actual	Budget Remaining
Beginning Balance	$ -		$ -	$ -
Local				
100-031 Earnings/Investments	**$ 50**	**$ 50**	$ 36	$ 14
100-040 Other Local	**$ 20,000**	**$ 20,000**	$ 21,836	$ (1,836)
100-046 Rental Revenue	**$ 1,500**	**$ 1,500**	$ 300	$ 1,200
100-047 E Rate	**$ 352,000**	**$ 352,000**	$ -	$ -
Total Local Revenue	**373,550**	**373,550**	**22,172**	**(622)**
State				
100-050 Revenue from State Sources	**-**	**-**	-	-
100-051 Foundation	**3,990,682**	**3,672,390**	3,307,390	683,292
HB 281 -	**-**	**-**	-	-
100-056 TRS Relief	**239,389**	**239,389**	-	239,389
100-057 PERS Relief	**44,785**	**44,785**	-	44,785
100-090 Other State Revenue	**1,000**	**1,000**	1,074	(74)
Total State Revenue	**$ 4,275,856**	**$ 3,957,564**	**$ 3,308,464**	**$ 967,392**
Federal				
100-110 PL 81-874 (Title VIII)	**$ 206,204**	**$ -**	$ -	$ 206,204
100-181 Forest Receipts - Unrestricted	**$ -**	**$ 526,737**	**$ 526,737**	**$ (526,737)**
Total Federal Revenue	**$ 206,204**	**$ 526,737**	**$ 526,737**	**$ (320,533)**
Transfers In	$ -	**$ -**	$ -	**$ -**
Total Revenue	**$ 4,855,610**	**$ 4,857,851**	**$ 3,857,373**	**$ 646,237**

Chatham School District

Revenue

Function - Undistributed (0000)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Unrecharged Overheads**	*****	*****	*****	*****
R&M - Other Infrastructure	20,000.00	10,000.00	10,000.00	0.00%
R&M - Buildings Interior	11,000.00	5,500.00	5,500.00	0.00%
R&M - Buildings Exterior	11,000.00	5,500.00	0.00	100.00%
Unrecharged Overheads**	*****	*****	*****	*****
R&M - Non-Vehicle Plant & Machinery	100,000.00	100,000.00	107,129.61	-(7,129.61)
R&M - Office Equipment & Furniture	10,000.00	10,000.00	0.00	100.00%
R&M - Motor Vehicles	40,000.00	40,000.00	0.00	100.00%
R&M - Kapla Stock	250,000.00	0.00	0.00	250,000.00
R&M - Other Technical Reserves Recharge/Write	0.00	222,703.00	222,703.00	-222,703.00
R&M - Expenditure Due to Other Funds	0.00	0.00	0.00	0.00
Total Maintenance	**2,303,000**	**1,007,203**	**1,007,203.61**	**1,295,796.39**

Chatham School District

Expense

Function - Long Term Debt (0002)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Debt Redemption	0.00	0.00	0.00	0.00
Total Expenditure	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**	**0.00**

School - Kingsmill (0004)

Function - Primary Education - Kingsmill (0004)

	Expenditure Budget	2019/20 Revised Budget	Year To Date - Actual	Budget Remaining
Non-Teaching Salaries	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Non-Teaching Salaries - Temp	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Agency	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Maternity Pay	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Sickness Pay	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Other	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Maternity Pay - Temp	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Sickness Pay - Temp	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Other - Temp	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Maternity Pay - Agency	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Sickness Pay - Agency	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Other - Agency	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Temp	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Agency	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Other	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Other - Temp	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Other - Agency	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Maternity Pay	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Maternity Pay - Temp	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Maternity Pay - Agency	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Sickness Pay	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Sickness Pay - Temp	0.00	0.00	0.00	0.00
Non-Teaching Salaries - Overtime - Sickness Pay

Account / Description	Opening Balance	Budget Adjustments	Year To Date - Actual	Budget Remaining
Expenses - Operations and Maintenance of Plant (1000)	Opening Balance	07/10 - 08/10	07/10 - 08/10	Budget Remaining
5001 Rent For Premises (Annual Amount)	10,000.00	0.00	10,000.00	0.00
5002 Rates For Plant Operations (Per Ha)	0.00	0.00	0.00	0.00
5003 Shareholder Fees & Insurance	10.00	10.00	20.00	10.00
5004 Electricity for Plant Operations	0.00	0.00	0.00	0.00
5005 Electrical Repairs	250.00	250.00	500.00	500.00
5006 Rates	0.00	0.00	0.00	0.00
5007 Water Supply	0.00	0.00	0.00	0.00
5008 Maintenance of Plant & Machinery	0.00	0.00	0.00	0.00
5009 Repairs to Roads & Maintenance	0.00	0.00	0.00	0.00
5010 Repairs to Buildings & Maintenance	0.00	0.00	0.00	0.00
5011 Mechanical Supplies	500.00	500.00	1,000.00	1,000.00
5012 Mechanical Repairs	0.00	0.00	0.00	0.00
5013 Plant Overhaul	20.00	20.00	40.00	40.00
5014 Other Expenses	0.00	0.00	0.00	0.00
Total Expenditure	**47,270.00**	**47,270.00**	**94,540.00**	**0.00**
Total Surplus	**(94,270.00)**	**(47,270.00)**	**(94,540.00)**	**(0.00)**

"EFFERY" RESERVOIR (100 L)

Account / 100 Litres (100L)	Opening Balance	07/10 - 08/10	07/10 - 08/10	Budget Remaining
5015 Auditing Expenses	500.00	0.00	500.00	0.00
5016 Rent For Plant	0.00	0.00	0.00	0.00
5017 Shareholder Fees & Insurance	10.00	10.00	20.00	10.00
5018 Electricity for Plant Operations	2,000.00	2,000.00	4,000.00	4,000.00
5019 Electrical Repairs	250.00	250.00	500.00	500.00
5020 Rates	0.00	0.00	0.00	0.00
5021 Water Supply	0.00	0.00	0.00	0.00
5022 Maintenance of Plant & Machinery	0.00	0.00	0.00	0.00
5023 Repairs to Roads & Maintenance	0.00	0.00	0.00	0.00
5024 Repairs to Buildings & Maintenance	0.00	0.00	0.00	0.00
5025 Mechanical Supplies	500.00	500.00	1,000.00	1,000.00
5026 Mechanical Repairs	0.00	0.00	0.00	0.00
5027 Plant Overhaul	20.00	20.00	40.00	40.00
5028 Other Expenses	0.00	0.00	0.00	0.00
Total Expenditure	**47,270.00**	**47,270.00**	**94,540.00**	**0.00**

Account / Balance (BAL)

Expenses - Operations and Maintenance of Plant (1000)	Opening Balance	07/10 - 08/10	07/10 - 08/10	Budget Remaining
5001 Rent For Premises (Annual Amount)	10,000.00	0.00	10,000.00	0.00
5002 Rates For Plant Operations (Per Ha)	0.00	0.00	0.00	0.00
5003 Shareholder Fees & Insurance	10.00	10.00	20.00	10.00
5004 Electricity for Plant Operations	0.00	0.00	0.00	0.00
5005 Electrical Repairs	250.00	250.00	500.00	500.00
5006 Rates	0.00	0.00	0.00	0.00
5007 Water Supply	0.00	0.00	0.00	0.00
5008 Maintenance of Plant & Machinery	0.00	0.00	0.00	0.00
5009 Repairs to Roads & Maintenance	0.00	0.00	0.00	0.00
5010 Repairs to Buildings & Maintenance	0.00	0.00	0.00	0.00
5011 Mechanical Supplies	500.00	500.00	1,000.00	1,000.00
5012 Mechanical Repairs	0.00	0.00	0.00	0.00
5013 Plant Overhaul	20.00	20.00	40.00	40.00
5014 Other Expenses	0.00	0.00	0.00	0.00
Total Expenditure	**47,270.00**	**47,270.00**	**94,540.00**	**0.00**

Account / Balance (BAL)

Expenses - Support Services - Administration (1010)	Opening Balance	07/10 - 08/10	07/10 - 08/10	Budget Remaining
5029 Professional Services	0.00	0.00	0.00	0.00
5030 Administration	150,000.00	150,000.00	300,000.00	300,000.00
5031 Insurance	250.00	250.00	500.00	500.00
Total Expenditure	**150,250.00**	**150,250.00**	**300,500.00**	**300,500.00**

Account / Balance (BAL)

Expenses - Operations and Maintenance of Plant (1000)	Opening Balance	07/10 - 08/10	07/10 - 08/10	Budget Remaining
5001 Rent For Premises (Annual Amount)	10,000.00	0.00	10,000.00	0.00
5002 Rates For Plant Operations (Per Ha)	0.00	0.00	0.00	0.00
5003 Shareholder Fees & Insurance	10.00	10.00	20.00	10.00
5004 Electricity for Plant Operations	0.00	0.00	0.00	0.00
5005 Electrical Repairs	250.00	250.00	500.00	500.00
5006 Rates	0.00	0.00	0.00	0.00
5007 Water Supply	0.00	0.00	0.00	0.00
5008 Maintenance of Plant & Machinery	0.00	0.00	0.00	0.00
5009 Repairs to Roads & Maintenance	0.00	0.00	0.00	0.00
5010 Repairs to Buildings & Maintenance	0.00	0.00	0.00	0.00
5011 Mechanical Supplies	500.00	500.00	1,000.00	1,000.00
5012 Mechanical Repairs	0.00	0.00	0.00	0.00
5013 Plant Overhaul	20.00	20.00	40.00	40.00
5014 Other Expenses	0.00	0.00	0.00	0.00
Total Expenditure	**47,270.00**	**47,270.00**	**94,540.00**	**0

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

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

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

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

Chatham School District								
Revenue								
Function: Undesignated (000)	**FY 26**	**FY 26**	07.01.25 - 05.31.26					
	Approved Budget	**PROPOSED Budget Revision**	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 27 budget Draft #3**	**Comments**
031-Earnings on Investments	50.00	**50.00**	35.77	14.23	50.00	50.00	50.00	
040-Other Local Revenues	20,000.00	**20,000.00**	21,835.78	-1,835.78	15,000.00	15,000.00	15,000.00	Reduced based on past utilization - isolation of SHI award to a separate fund (not general fund)
046-Rental Income	1,500.00	**1,500.00**	300.00	1,200.00	1,500.00	1,500.00	1,500.00	
047-E-Rate	352,000.00	**352,000.00**	0.00	0.00	352,000.00	352,000.00	352,000.00	Estimated federal reimbursement
050-Revenue from State sources	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
051-Foundation Program Revenue	3,990,682.00	**3,672,390.00**	3,307,390.00	683,292.00	3,998,845.00	3,591,538.00	3,791,538.00	Draft 1 used: 12/12/25 FY27 Projection - ADM 146 + 29 correspondence + 8 intensive Draft 2 used updated FY26 actual close projection figures from 4.1.26 Draft 3 uses FY26 actual close projection + $200,000 DEED ADM Settlement
056-TRS On-Behalf Revenue	239,389.00	**239,389.00**	0.00	239,389.00	330,413.01	253,366.35	253,366.35	FY 27 rate - 21.46%
057-PERS On-Behalf Revenue	44,785.00	**44,785.00**	0.00	44,785.00	52,122.12	41,623.12	41,623.12	FY 27 rate - 7.84%
090-Other State Revenues	1,000.00	**1,000.00**	1,074.00	-74.00	1,000.00	1,000.00	1,000.00	PFD raffle
110-Impact Aid	206,204.00	**0.00**	0.00	206,204.00	127,791.00	127,791.00	127,791.00	4 yr avg 206K; DEED est 12/2025 $127K
181-Other Federal Revenue through SOA	0.00	**526,737.05**	526,737.05	-526,737.05	255,506.62	261,221.75	261,221.75	SRS - Authorized by Congress for FY25 or FY26 - subaward notice for FY25 received on 3.13.26 ($255,506.62) and FY26 rec'd 5.21.26 ($271,230.43), FY27 amount based on 5-year avg receipts)
250 - Transfers from Other Funds	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
Total Revenue	**4,855,610**	**4,857,851**	**3,857,372.60**	**646,237.40**	**5,134,227.75**	**4,645,090.22**	**4,845,090.22**	

Chatham School District								
Angoon								
School: Angoon (060)								
Function: 100 Instruction (100)	**Approved FY 26**	**FY 26**	07.01.25 - 05.31.26					
		PROPOSED Budget Revision	**Year To Date - Actual**	**Budget Remaining**	**Proposed FY 27 budget - Draft #1**	**Proposed FY 27 budget - Draft #2**	**Proposed FY 26 budget Draft #3**	**Comments**
315-Certified Teacher	290,430.00	**290,430.00**	309,985.53	-19,555.53	408,201.12	296,503.66	296,503.66	4 FTE (v2.0 removes 1 FTE)
316-Certified Extra Duty Pay	0.00	**0.00**	2,500.00	-2,500.00	0.00	0.00	0.00	
329-Non-Certified Subsitute/Temp	10,000.00	**10,000.00**	10,389.89	-389.89	10,000.00	10,000.00	10,000.00	
361-Life/Health Insurance	27,692.00	**27,692.00**	29,575.63	-1,883.63	42,471.00	49,593.12	49,593.12	
362-Unemployment Insurance	1,502.00	**1,502.00**	2,109.01	-607.01	6,423.02	4,747.55	4,747.55	
363-Workers' Compensation	4,506.00	**4,506.00**	5,005.18	-499.18	10,970.03	8,177.59	8,177.59	
364-FICA Contribution	4,976.00	**4,976.00**	5,482.41	-506.41	5,918.92	4,299.30	4,299.30	
365-TRS	36,478.00	**36,478.00**	39,284.03	-2,806.03	51,270.06	37,240.86	37,240.86	12.56% TRS
365-TRS on behalf	55,240.00	**55,240.00**	0.00	55,240.00	87,599.96	63,629.69	63,629.69	21.46% on behalf
366-PERS	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	No PERS on Obj 329
366-PERS on behalf	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	No PERS on Obj 329
369-Leave Buy Out	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
410-Professional/Technical Services	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
420-Staff Travel & Per Diem	2,000.00	**2,000.00**	2,249.52	-249.52	2,000.00	2,000.00	2,000.00	Cannot adjust proj until CC are posted
425-Student Travel	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
440-Other Purchased Services	0.00	**0.00**	0.00	0.00	0.00	0.00	0.00	
450-Supplies	5,000.00	**5,000.00**	2,756.47	2,243.53	5,000.00	5,000.00	5,000.00	Cannot adjust proj until CC are posted
471-Textbooks	500.00	**500.00**	0.00	500.00	500.00	500.00	500.00	
479 - Other Supplies Materials/Media	500.00	**500.00**	126.23	373.77	500.00	500.00	500.00	
490-Other Expenses	100.00	**100.00**	0.00	100.00	100.00	100.00	100.00	
491-Dues and Fees	100.00	**100.00**	0.00	100.00	100.00	100.00	100.00	

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

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

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

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

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

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

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

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

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

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

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

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

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