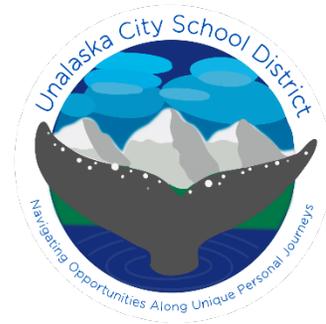


FROM: Kim Hanisch, Superintendent
DATE: March 17, 2026
AGENDA ITEM: **B** MEMO NUMBER: 124
SUBJECT: FY27 Proposed Budget
STRATEGIC PLAN ALIGNMENT:
SCHOOL YEAR: 2025-26



ACTION ITEM

PERTINENT FACTS:

The first reading of the FY 2027 proposed budget was at the March 3rd board meeting. The FY 2027 proposed budget is before the Board this evening for a 2nd and final reading towards approval. Per City Ordinance, after approval by the School Board, but no later than April 1, the budget will be submitted to the City for approval of the total amount. The District is tentatively scheduled to present the FY 2027 budget at the April 13th City Council meeting. The resolution to approve the amount, if so decided, will be brought forward during the April 28th meeting.

FISCAL NOTE:

The total FY 2027 proposed operating budget includes \$8,730,748 in revenues based on a projected enrollment of 355 students with projected State Foundation Program funding of \$3,940,097, pending a \$0 increase in the BSA, and a local contribution of \$4,494,286 which is the maximum allowed by State law. The proposed operating budget includes \$9,243,156 in expenditures, which includes a \$416,000 increase in spending, to be covered by the projected fund balance.

The District requests no separate appropriations from the City in any of our 4 designated special funds.

RECOMMENDATION:

Administration recommends the Board approve the FY2027 budget for submission to the City by April 1st, 2026.

Attachments:

FY27 Proposed Budget

FY27 Budget Presentation (city)

UNALASKA CITY SCHOOL DISTRICT
FY 27 BUDGET PROPOSED - STATUS QUO FROM EARLY REVISION
PROJECTED ENROLLMENT (Same As FY26 Actual): 355, 8 Intensive
STATE FUNDING AT \$6,660 BSA

GENERAL FUND
FUNCTION 100 REGULAR INSTRUCTION

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early Revision	FY27 Increase (reduction) Proposed	CHANGE
100-315	TEACHERS	\$1,671,410	\$1,645,202	\$1,892,022	\$246,820
100-316	EXTRA CURRICULAR STIPEND	\$11,600	\$31,238	\$16,238	(\$15,001)
100-317	TEACHER SUBING ON PREP	\$12,960	\$4,800	\$4,800	\$0
100-323	AIDES	\$48,289	\$114,954	\$118,334	\$3,380
100-324	EXTRA CURRICULAR Classified	\$3,100			
100-329	SUBSTITUTES	\$12,000	\$21,600	\$21,600	\$0
100-350	BENEFITS	\$1,027,803	\$1,174,640	\$1,316,161	\$141,521
	TRS/PERS on Behalf	\$0			\$0
100-410	PROFESSIONAL DEVELOPMEN	\$30,000	\$25,000	\$25,000	\$0
100-420	TRAVEL	\$0	\$0	\$0	\$0
100-425	STUDENT TRAVEL	\$141,000	\$127,350	\$127,350	\$0
100-440	BAND INSTRUMENTS REPAIRS	\$7,062	\$8,000	\$8,000	\$0
100-450	SUPPLIES	\$173,996	\$37,530	\$148,380	\$110,850
100-472	Battle of the BOOKS	\$2,024	\$1,800	\$1,800	\$0
100-474	TECHNOLOGY SUPPLIES	\$44,000	\$37,190	\$32,497	(\$4,693)
100-490	OTHER EXPENSES	\$1,500	\$1,500	\$1,500	\$0
100-510	EQUIPMENT	\$2,616	\$0	\$0	\$0
100-511	TECHNOLOGY	\$30,000	\$36,572	\$36,572	\$0
100-512	BUILDINGS	\$0			\$0
TOTALS FUNCTION 100		\$3,219,360	\$3,267,376	\$3,750,253	\$482,877

FUNCTION 120 BILINGUAL/BICULTURAL EDUCATION

ACCT #	DESCRIPTION	FY 25	FY26	FY27	Increase (reduction)
		Year End REV	Early Revision	Proposed	CHANGE
120-314	ELL COORDINATOR	\$2,000	\$2,000	\$2,000	\$0
120-315	TEACHERS	\$68,372	\$68,282	\$70,242	\$1,960
120-316	STIPENDS	\$2,550	\$2,600	\$2,600	\$0
120-324	CLASSIFIED COACH	\$2,850	\$2,900	\$2,900	\$0
120-329	SUBSTITUTES/Non-Staff Coach	\$1,000	\$1,000	\$1,000	\$0
120-350	BENEFITS	\$123,519	\$41,588	\$43,417	\$1,829
120-425	STUDENT TRAVEL	\$32,200	\$60,000	\$60,000	\$0
120-450	SUPPLIES	\$1,750	\$1,550	\$1,750	\$200
TOTALS FUNCTION 120		\$234,241	\$178,719	\$183,909	\$5,190

FUNCTION 160 VOCATIONAL EDUCATION

ACCT #	DESCRIPTION	FY 25	FY26	FY27	Increase (reduction)
		Year End REV	Early	Proposed	CHANGE
160-315	TEACHERS	\$72,874	\$161,714	\$168,083	\$6,369
160-316	STIPENDS	\$0	\$2,250	\$2,250	\$0
160-323	CLASSROOM AIDE	\$4,158	\$0	\$0	\$0
160-324	STIPENDS CLASSIFIED		\$0	\$0	\$0
160-329	SUBSTITUTES	\$2,500	\$0	\$0	\$0
160-350	BENEFITS	\$40,638	\$102,577	\$100,560	(\$2,017)
160-410	PROFESSIONAL SERVICES	\$0	\$2,000	\$2,000	\$0
160-425	STUDENT TRAVEL	\$0	\$28,000	\$28,000	\$0
160-450	SUPPLIES	\$8,500	\$10,550	\$15,750	\$5,200
160-474	TECH SUPPLIES	\$0	\$2,425	\$2,425	\$0
160-510	EQUIPMENT	\$0	\$0	\$0	\$0
TOTALS FUNCTION 160		\$128,670	\$309,516	\$319,068	\$190,398

FUNCTION 200 SPECIAL EDUCATION

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early Revision	FY27 Increase (reduction) Proposed	CHANGE
200-315	TEACHERS	\$293,581	\$306,721	\$312,641	\$5,920
200-323	AIDES	\$150,798	\$163,356	\$181,261	\$17,905
200-329	SUBSTITUTES	\$11,466	\$13,250	\$13,250	(\$1)
200-350	BENEFITS	\$290,619	\$328,965	\$349,722	\$20,757
200-420	TRAVEL	\$6,532	\$0	\$0	\$0
200-450	SUPPLIES	\$5,000	\$2,600	\$2,250	(\$350)
TOTALS FUNCTION 200		\$757,996	\$814,892	\$859,123	\$44,231

GENERAL FUND

FUNCTION 220 - SPECIAL EDUCATION - SERVICES

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early Revision	FY27 Increase (reduction) Proposed	CHANGE
220-314	COORDINATOR(s)	\$10,000	\$10,000	\$10,000	\$0
220-315	TEACHER	\$52,677	\$0	\$0	\$0
220-350	BENEFITS	\$11,000	\$1,601	\$1,601	\$0
	TRS/PERS ON BEHALF	\$0			\$0
220-410	PROFESSIONAL SERVICES	\$113,545	\$130,891	\$134,817	\$3,926
220-420	TRAVEL	\$5,707	\$2,200	\$5,200	\$3,000
220-450	SUPPLIES	\$200	\$3,500	\$3,500	\$0
220-510	EQUIPMENT	\$1,000.00	0	0	\$0
TOTALS FUNCTION 220		\$194,129	\$148,192	\$155,118	\$6,926

FUNCTION 300 SUPPORT SERVICES - STUDENTS

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early	FY27 Increase (reduction) Proposed	CHANGE
300-315	COUNSELOR	0	\$111,677.98	\$117,728.34	\$117,728
300-322	Student Support Services	\$70,053	\$0.00	\$0.00	(\$70,053)
300-323	AIDES	\$32,083	\$35,072.44	\$37,784.15	\$5,701
300-350	BENEFITS	\$90,670	\$102,796.87	\$108,311.09	\$17,641
300-410	PROFESSIONAL SERVICES	\$6,500	\$0.00	\$0.00	(\$6,500)
300-450	SUPPLIES	\$8,400	\$7,235.00	\$7,975.00	(\$425)
TOTALS FUNCTION 300		\$207,706	\$256,782	\$271,799	\$15,016

GENERAL FUND

FUNCTION 350 SUPPORT SERVICES - INSTRUCTION

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early	FY27 Increase (reduction) Proposed	CHANGE
350-314	TESTING COORDINATOR	\$2,000.00	\$2,000.00	\$2,000.00	\$0
350-321	IT COORDINATOR	\$95,768	\$80,782.00	\$95,577.82	\$14,796
350-323	LIBRARIAN	\$60,150	\$63,447	\$65,315	\$1,868
350-324	IT SOFTWARE INTEGRATION	\$61,833	\$66,851	\$70,699	\$3,848
350-329	SUBS	\$1,272	\$1,500	\$1,500	\$0
350-350	BENEFITS	\$183,246	\$182,833	\$202,127	\$19,294
350-410	PROFESSIONAL SERVICES	\$73,200	\$61,500	\$37,500	(\$24,000)
350-420	TRAVEL	\$0	\$0	\$2,700	\$2,700
350-433	INTERNET	\$141,510	\$141,510	\$141,510	\$0
350-445	INSURANCE	\$0	\$9,190	\$9,650	\$460
350-450	SUPPLIES	\$2,000	\$3,400	\$3,500	\$100
350-472	LIBRARY BOOKS AND SUPPLIE	\$14,250	\$6,250	\$14,250	\$8,000
350-474	TECHNOLOGY SUPPLIES	\$30,766	\$52,321	\$44,828	(\$7,493)
350-510	EQUIPMENT	\$34,257	\$4,250	\$14,250	\$10,000
TOTALS FUNCTION 350		\$700,252	\$675,834	\$705,407	\$29,573

FUNCTION 400 SCHOOL ADMINISTRATION

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early	FY27 Proposed	Increase (reduction) CHANGE
400-313	PRINCIPALS	\$196,204	\$212,586	\$210,761	(\$1,825)
400-350	BENEFITS	\$107,512.26	\$111,688.88	\$118,678.84	\$6,990
	TRS/PERS ON BEHALF	\$0.00	\$0.00	\$0.00	\$0
400-410	PROFESSIONAL SERVICES (AT	\$0	\$0	\$0	\$0
400-420	TRAVEL	\$3,643	\$3,300	\$6,600	\$3,300
400-450	SUPPLIES	\$3,040	\$3,500	\$4,000	\$500
400-474	TECHNOLOGY SUPPLIES	\$0	\$0	\$0	\$0
400-490	Membership Subscriptions	\$0	\$1,500	\$1,500	\$0
TOTALS FUNCTION 400		\$310,399	\$332,575	\$341,540	\$8,965

FUNCTION 450 SCHOOL ADMINISTRATION

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early	FY27 Proposed	Increase (reduction) CHANGE
450-324	OFFICE AND REGISTRAR	\$144,243	\$182,140	\$192,673	\$10,533
450-329	SUBS	\$2,520	\$3,584	\$3,584	\$0
450-350	BENEFITS	\$153,789	\$175,291	\$184,484	\$9,193
	TRS/PERS ON BEHALF	\$0	\$0	\$0	\$0
450-450	SUPPLIES	\$6,300	\$6,675	\$7,900	\$1,225
450-420	TRAVEL	\$0	\$0	\$0	\$0
450-474	TECHNOLOGY SUPPLIES	\$0	\$0	\$0	\$0
TOTALS FUNCTION 450		\$306,852	\$367,690	\$388,641	\$20,951

FUNCTION 510 DISTRICT ADMINISTRATION - SUPERINTENDENT

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early	FY27 Proposed	Increase (reduction) CHANGE
510-311	SUPERINTENDENT	\$136,577	\$140,654	\$136,000	(\$4,654)
510-324	ADMIN ASSISTANT	\$31,688	\$28,098	\$59,438	\$31,340
510-350	BENEFITS	\$102,035	\$73,026	\$137,022	\$63,996
510-350	ALLOCATED FOR NEW STAFF - TRS/PERS ON BEHALF	\$0 \$0			\$0 \$0
510-410	PROFESSIONAL SRVC	\$31,500	\$31,300	\$39,800	\$8,500
510-420	TRAVEL	\$15,999	\$9,900	\$8,300	(\$1,600)
510-440	OTHER PURCHASED SRVC	\$0	\$0	\$0	\$0
510-450	SUPPLIES	\$11,000	\$10,000	\$15,000	\$5,000
510-474	TECHNOLOGY SUPPLIES	\$0			\$0
510-490	Membership Subscriptions	\$11,295	\$12,725	\$12,725	\$0

TOTALS FUNCTION 510 **\$340,094** **\$305,703** **\$408,285** \$102,582

**GENERAL FUND
FUNCTION 511 BOARD OF EDUCATION**

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early	FY27 Proposed	Increase (reduction) CHANGE
511-410	PROFESSIONAL SRVC	\$25,500	\$17,500	\$17,500	\$0
511-420	TRAVEL	\$15,000	\$16,500	\$24,000	\$7,500
511-450	SUPPLIES	\$300	\$1,500	\$2,000	\$500
511-474	TECHNOLOGY SUPPLIES	\$1,000	\$0	\$0	\$0
511-490	OTHER EXPENSE	\$12,000	\$10,650	\$11,500	\$850

TOTALS FUNCTION 511 **\$53,800** **\$46,150** **\$55,000** \$8,850

FUNCTION 550 BUSINESS OFFICE

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early	FY27 Proposed	Increase (reduction) CHANGE
550-314	COORDINATOR	\$0	\$0	\$0	\$0
550-321	BUSINESS MANAGER	\$91,869	\$96,512	\$101,892	\$5,380
550-324	ACCT PAYABLE	\$62,965	\$63,760	\$65,616	\$1,856
550-329	TEMPORARY STAFF	\$6,252	\$9,942	\$31,395	\$21,453
550-350	BENEFITS	\$128,844	\$132,580	\$140,982	\$8,402
	TRS/PERS ON BEHALF	\$0			\$0
550-410	PROFESSIONAL	\$65,500	\$50,620	\$53,150	\$2,530
550-420	TRAVEL	\$5,890	\$2,750	\$6,000	\$3,250
550-440	JOB POSTING FEES	\$0	\$500	\$500	\$0
550-445	INSURANCE	\$61,434	\$91,366	\$95,934	\$4,568
550-450	SUPPLIES	\$1,676	\$800	\$1,250	\$450
550-474	TECHNOLOGY SUPPLIES	\$4,796	\$14,866	\$12,070	(\$2,796)
550-490	OTHER EXPENSE	\$25,000	\$15,250	\$15,825	\$575
550-510	EQUIPMENT	\$0			\$0
TOTALS FUNCTION 550		\$454,226	\$478,946	\$524,614	\$45,668

FUNCTION 600 MAINTENANCE

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early	FY27 Proposed	Increase (reduction) CHANGE
600-321	MAINTENANCE COORD.	\$41,415.00	\$0.00	\$0.00	\$0
600-324	MAINTENANCE STAFF	\$25,840	\$38,658	\$55,989	\$17,331
600-325	CUSTODIANS	\$111,894	\$105,588	\$109,896	\$4,308
600-329	TEMPORARY STAFF	\$5,323	\$5,376	\$5,537	\$161
600-350	BENEFITS	\$152,914	\$160,045	\$137,973	(\$22,072)
	TRS/PERS ON BEHALF	\$0			\$0
600-410	PRINTER/COPIER MAINT.	\$7,313	\$25,000	\$25,000	\$0
600-420	STAFF TRAVEL	\$357	\$0	\$0	\$0
600-430	UTILITIES	\$36,846	\$36,846	\$36,846	\$0
600-433	INTERNET/TELEPHONE/FAX	\$69,866	\$92,658	\$92,658	\$0
600-434	POSTAGE	\$5,000	\$5,000	\$5,000	\$0
600-435	ENERGY	\$316,193	\$316,193	\$316,193	\$0
600-440	OTHER PURCHASED SERVICE	\$32,850	\$10,000	\$30,000	\$20,000
600-445	INSURANCE	\$65,299	\$62,858	\$66,001	\$3,143
600-450	SUPPLIES - MAINT. AND JANIT.	\$46,000	\$17,000	\$45,000	\$28,000
600-450	TECH SUPPLIES - SOFTWARE			\$800	\$800
600-510	EQUIPMENT	\$11,200	\$0	\$0	\$0
600-512	BUILDINGS	\$0	\$6,000	\$6,000	\$0
600-550	TRANSFER: Community Schools		\$200,000		(\$200,000)
600-550	TRANSFER: Food Srvc		\$211,100		(\$211,100)
600-550	TRANSFER: Teacher Hous.	\$69,050	\$50,000		(\$50,000)
TOTALS FUNCTION 600		\$997,360	\$1,342,322	\$932,893	(\$409,429)

FUNCTION 700 PUPIL ACTIVITIES

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early	FY27 Proposed	Increase (reduction) CHANGE
700-314	ACTIVITIES DIRECTOR	\$16,289	\$15,726	\$46,813	\$31,087
700-316	CERTIFIED Staff coach/ref.	\$22,890	\$30,000	\$30,000	\$0
700-324	CLASSIFIED Staff Coach/Ref.	\$2,320	\$6,000	\$6,000	\$0
700-329	NON STAFF Coach/Ref.	\$16,711	\$4,250	\$4,250	\$0
700-350	BENEFITS	\$20,000	\$17,719	\$31,594	\$13,875
	TRS/PERS ON BEHALF	\$0	\$0	\$0	\$0
700-410	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
700-420	AD TRAVEL	\$5,160	\$9,000	\$9,000	\$0
700-424	STUDENT TRAVEL	\$342,200	\$200,850	\$200,850	\$0
700-450	SUPPLIES	\$10,674	\$14,000	\$14,000	\$0
700-510	EQUIPMENT	\$0			\$0
700-490	OTHER EXPENSE	\$5,000	\$5,000	\$5,000	\$0

TOTALS FUNCTION 700 **\$441,244** **\$302,545** **\$347,507** **\$44,962**

	FY 25 Year End REV	FY26 Early	FY27 Proposed	Increase (reduction) CHANGE
TOTAL EXPENDITURES GENERAL FUND	\$8,346,329	\$8,827,242	\$9,243,156	\$415,914
Per Pupil Expenditures	\$25,113	\$26,749	\$26,037	
Per Pupil Revenue	\$22,717	\$27,910	\$24,594	
Student Count	332.35	330	355	

FUND 100 REVENUES

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 Early Revision	FY27 Increase (reduction) Proposed	CHANGE
011	CITY APPROPRIATION	\$4,351,810	\$4,353,863	\$4,494,286	\$140,423
025	INTEREST INCOME	\$18,000	\$110,000	\$110,000	\$0
040	OTHER LOCAL REVENUE	\$11,000	\$8,000	\$4,000	(\$4,000)
043	STUDENT SPORTS FEES	\$3,000	\$25,000	\$25,000	\$0
044	LAB, SHOP, TEXTBOOK FEES	\$2,000	\$2,000	\$2,000	\$0
045	GATE RECEIPTS	\$3,627	\$2,000	\$2,000	\$0
046	RENTAL INCOME	\$10,350	\$10,356	\$10,356	\$0
047	E-RATE REVENUE	\$141,510	\$141,510	\$141,510	\$0
051	FOUNDATION PROGRAM	\$3,000,355	\$4,021,630	\$3,940,097	(\$81,533)
056	TRS ON-BEHALF	\$0	\$0	\$0	\$0
056	PERS ON-BEHALF		\$0	\$0	\$0
097	DIVIDEND RAFFLE FUND	\$1,680	\$1,500	\$1,500	\$0
110	IMPACT AID	\$0	\$0	\$0	\$0
	Other sources	\$6,632	\$534,427	\$0	(\$534,427)

TOTALS REVENUES FUND 100 **\$7,549,964** **\$9,210,286** **\$8,730,748** **(\$479,538)**

REVENUES - EXPENSES **(\$796,365)** **\$383,044** **(\$512,408)**

Expected to be Used **(\$250,000)**

PROJECTED FUND BALANCE **\$750,512** **\$883,556** **\$371,148**

Actual Ending fund balance Projected FY26 end fund balance. Projected available fund balance in FY27.

END OF GENERAL FUND

**FUND 215 COMMUNITY SCHOOLS
BEGINNING FUND BALANCE:**

		(\$137,726)	(\$176,955)	\$31,000	
		FY 25	FY26 Early	FY27	Increase (reduction)
ACCT #	DESCRIPTION	Year End REV	Revision	Proposed	CHANGE
780-314	COMMUNITY SCHOOL COORD	\$35,000.00	\$0.00	\$0.00	\$0
780-321	MAINTENANCE COORD.	\$41,415	\$0	\$0	\$0
780-324	MAINTENANCE STAFF	\$25,840	\$38,658	\$55,989	\$17,331
780-325	CUSTODIANS	\$111,894	\$105,588	\$109,896	\$4,308
780-329	TEMPORARY STAFF	\$5,323	\$5,376	\$5,537	\$161
780-350	BENEFITS	\$166,438	\$184,794	\$137,973	(\$46,821)
780-410	PROFESSIONAL SERVICES	\$7,313	\$25,000	\$25,000	\$0
780-430	UTILITIES	\$36,846	\$36,846	\$36,846	\$0
780-433	INTERNET	\$68,606	\$87,858	\$92,658	\$4,800
780-434	POSTAGE		\$0	\$5,000	
780-435	ENERGY	\$316,193	\$316,193	\$316,193	\$0
780-440	OTHER PURCHASED SERVICE	\$32,850	\$20,000	\$30,000	\$10,000
780-445	INSURANCE BOND AND PREMI	\$124,062	\$91,786	\$96,375	\$4,589
780-450	SUPPLIES	\$46,000	\$46,000	\$45,000	(\$1,000)
780-474	TCH SUPPLIES: SOFTWARE		\$0	\$800	
780-510	EQUIPMENT	\$11,200	\$0	\$0	\$0
780-512	BUILDINGS		\$0	\$6,000	\$6,000
TOTAL EXPENDITURES FUND 215		\$1,028,980	\$958,099	\$963,267	\$5,168

FUND 215 COMMUNITY SCHOOLS REVENUES

		FY 25	FY26	FY27	Increase (reduction)
ACCT #	DESCRIPTION	Year End REV	Approved	Proposed	CHANGE
11	CITY APPROPRIATION	\$975,000	\$975,000	\$975,000	\$0

250	TRANSFER FROM GENERAL FI	\$0	\$200,000	\$0	\$0
TOTAL REVENUES FUND 215		\$975,000	\$1,175,000	\$975,000	\$0
ENDING FUND BALANCE:		(\$176,955)	\$31,000	\$42,733	
		Decreased debt			

FUND 255 FOOD SERVICE EXPENDITURES

BEGINNING FUND BALANCE:		(\$83,725)	(\$251,056)	(\$7,526)	
		FY 25	FY26	FY27	Increase (reduction)
			Early		
ACCT #	DESCRIPTION	Year End REV	Revision	Proposed	CHANGE
790-321	FOOD SRVC COORD	\$50,000	\$0	\$0	\$0
790-323	AIDES	\$ 37,286.49	\$0.00	\$0.00	\$0
790-324	COOKS	\$ 115,112.02	\$ 144,280.00	\$ 153,099.00	\$8,819
790-329	SUBSTITUTES	\$21,934	\$7,720	\$7,720	\$0
790-350	BENEFITS	\$215,336	\$125,571	\$133,392	\$7,821
790-410	PROFESSIONAL SERVICES	\$0	\$30,000	\$30,000	\$0
790-420	TRAVEL	\$2,444	\$0	\$0	\$0
790-435	ENERGY		\$0	\$0	\$0
790-459	FOOD	\$229,000	\$230,000	\$230,000	\$0
790-469	NON-FOOD	\$30,000	\$25,000	\$25,000	\$0
790-474	TECH SUPPLIES	\$1,943			\$0
790-490	OTHER EXPENSE		\$60,000	\$60,000	\$0
790-510	EQUIPMENT	\$7,355	\$0	\$0	\$0
790-550	TRANS. FROM COMM. ENGAGE	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES FUND 255		\$710,410	\$622,570	\$639,210	\$16,640

FUND 255 FOOD SERVICE REVENUES

ACCT #	DESCRIPTION	FY 25 Year End REV	FY26 "Early Revision"	FY27 Increase (reduction) Proposed	CHANGE
011	CITY APPROPRIATION	\$300,000	\$400,000	\$400,000	\$0
020	MEALS REVENUE	\$110,000	\$150,000	\$150,000	\$0
099	AK NUTRITIONAL FOODS GRAI	\$0	\$0	\$0	\$0
161	TYPE A MEAL REIMBURSEMEN	\$90,000.00	\$90,000.00	\$90,000.00	\$0
162	USDA COMMODITIES	\$16,000	\$15,000	\$15,000	\$0
250	TRANSFER: From G.F.		\$211,100	\$0	(\$211,100)
TOTAL REVENUES FUND 255		\$516,000	\$866,100	\$655,000	\$139,000
ENDING FUND BALANCE:		(\$251,056)	(\$7,526)	\$8,263	
Decreased debt through transfer					

FUND 377 EXTRACURRICULAR Travel

ACCT #	DESCRIPTION	FY 25 MID YEAR REV	FY26 Approved	FY27 Increase (reduction) Proposed	CHANGE
425	Student Travel	\$98,500	\$200,000	\$260,000	\$60,000
TOTAL EXPENDITURES FUND 377		\$98,500	\$200,000	\$260,000	\$60,000

FUND 377 EXTRA CURRICULAR TRAVEL REVENUES

ACCT #	DESCRIPTION	FY 25 MID YEAR REV	FY26 Approved	FY27 Proposed	Increase (reduction) CHANGE
11	CITY APPROPRIATION	\$160,000	\$260,000	\$260,000	\$100,000
TOTAL REVENUES FUND 377		\$160,000	\$260,000	\$260,000	
ENDING FUND BALANCE:		\$122,880	\$182,880	\$182,880	
		Actual			

FUND 378 PRESCHOOL EXPENDITURES

ACCT #	DESCRIPTION	FY 25 MID YEAR REV	FY26 Revision Early	FY27 Proposed	Increase (reduction) CHANGE
780-314	PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0
780-315	TEACHERS	\$101,790.00	\$102,790.00	\$86,275.00	(\$16,515)
780-323	AIDES	\$25,442.02	\$37,567.95	\$38,694.60	\$1,127
780-324	OFFICE CLERK	\$4,960.62	\$5,642.42	\$5,939.45	\$297
780-325	CUSTODIANS	\$0.00	\$0.00	\$0.00	\$0
780-329	SUBSTITUTES	\$3,350.00	\$1,800.00	\$1,800.00	\$0
780-350	BENEFITS	\$106,839.29	\$115,058.18	\$113,530.62	(\$1,528)
780-420	TRAVEL	\$0.00			\$0
780-410	SCHOLARSHIP FUND	\$1,575.00	\$7,500.00	\$7,500.00	\$0
780-430	UTILITIES	\$0.00	\$0.00	\$0.00	\$0
780-435	ENERGY	\$0.00	\$0.00	\$0.00	\$0
780-450	SUPPLIES	\$750.00	\$750.00	\$750.00	\$0
780-510	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0
TOTAL EXPENDITURES FUND 378		\$244,707	\$271,109	\$254,490	(\$16,619)

FUND 378 PRESCHOOL REVENUES

ACCT #	DESCRIPTION	FY 25	FY26	FY27	
		Year End REV	Early Revision	Status quo	Increase (reduction)
					CHANGE
011	CITY APPROPRIATION	\$210,000	\$210,000	\$210,000	\$0
049	OTHER LOCAL REVENUE	\$43,000	\$49,500	\$49,500	\$0
TOTAL REVENUES FUND 378		\$253,000	\$259,500	\$259,500	\$0
ENDING FUND BALANCE:		\$12,248	\$640	\$5,650	
		Increased			

RESTRICTED FUND

FUND 510 MAJOR MAINTENANCE PROJECTS

FY27 Projected. START FUND BALANCE \$759,609.00
FY27 Projected. END FUND BALANCE \$759,609.00

SPECIAL FUND

FUND 520 REAL ESTATE PURCHASE (SUPERINTENDENT HOUSE)

BEGINNING FUND BALANCE:		\$1,338	\$23	\$23	
		FY 25	FY26	FY27	Increase (reduction)
			Early		
EXPENDITURES		Year End REV	Revision	Proposed	CHANGE
600-440	OTHER PURCHASED SERVICE	\$8,500.00	\$2,000.00	\$10,000.00	\$8,000
600-450	SUPPLIES	\$200.00	\$0.00	\$0.00	\$0
600-510	EQUIPMENT		\$0.00	\$0.00	\$0
600-550	TRANSFER TO OTHER FUND	\$4,800.00	\$0.00	\$0.00	\$0
TOTAL EXPENDITURES FUND 520		\$13,500.00	\$2,000.00	\$10,000.00	\$8,000
		FY 25	FY26	FY27	Increase (reduction)
			Early		
REVENUES FUND 520		PRELIM REV	Revision	Proposed	CHANGE
046	MONTHLY RENT	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00
250	TRANSFER FROM OTHER FUN	\$185.04			-\$185.04
		\$12,185	\$12,000	\$12,000	(\$185)
ENDING FUND BALANCE:		\$23	\$10,023	\$2,023	

**RESTRICTED FUND
FUND 532 DEBT REIMBURSEMENT PROJECT**

FY27 PRELIM. START BALANCE \$170,744.00
 FY27 PRELIM. END BALANCE \$170,744.00

**RESTRICTED FUND
FUND 560 CITY FUNDED PROJECTS**

FY27 PRELIM. START BALANCE \$832,856
 FY27 PRELIM. END BALANCE \$832,856

SPECIAL FUND

FUND 645 TEACHER HOUSING

BEGINNING FUND BALANCE:

(\$43,278) **\$14** **(\$5,162)**
FY 25 **FY26** **FY27** Increase (reduction)

FUND 645 EXPENDITURES

Year End REV **Proposed** **Proposed** **CHANGE**

600-325	CUSTODIANS	\$0.00	\$0.00	\$0.00	\$0.00
600-350	BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
600-430	UTILITIES	\$12,010.37	\$13,000.00	\$13,000.00	\$0.00
600-435	ENERGY	\$10,049.83	\$12,000.00	\$12,000.00	\$0.00
600-441	RENT	\$234,000.00	\$153,600.00	\$153,600.00	\$0.00
600-450	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
600-510	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00

TOTAL EXPENDITURES FUND 645 **\$256,060** **\$178,600** **\$178,600** **\$0**

REVENUES FUND 645

FY 25 **FY26** **FY26** Increase (reduction)
PRELIM REV **Proposed** **Proposed** **CHANGE**

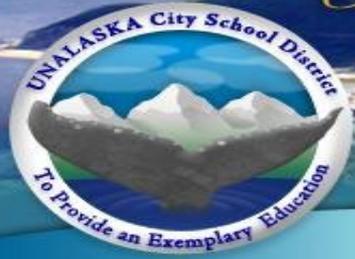
046	MONTHLY RENT	\$208,151.00	\$178,600.00	\$178,600.00	\$0
250	TRANSFER FROM OTHER FUND	73850	0	\$0.00	\$0

\$282,001 **\$178,600** **\$178,600** **\$0**

END FUND BALANCE:

(\$5,162) **\$14** **(\$5,162)**

UNALASKA *City School District*



FY27 Draft Budget City Presentation

March 17, 2026

Appreciation for the FY27 Budget Committee



Thank you for your dedication and service to our community.

Budget Development answers the Essential
Question:

How do we best invest money so
that UCSD's mission and vision,
within these 4 focus areas, are
achieved?

Proposed FY27 Budget Summary

	Expenditures	Revenue
General Operating Budget	\$9,243,156 (includes \$416K spending increase)	\$8,730,748
Pupil Transportation	\$134,400	\$279,740
Community Schools	\$963,267	\$975,000
Food Service	\$639,210	\$655,000
Pre-School	\$254,490	\$259,500
Student Activity (Special Funds)	\$260,000	\$260,000
Totals	\$11,494,524	\$11,159,988

FY26 Budget Proposal – City Funding

Fund	FY27 Request	FY26 Budget	Difference
General Operating Fund	\$4,494,286	\$4,353,863	\$140,423
Community Schools	\$975,000	\$975,000	\$0
Food Service	\$400,000	\$400,000	\$0
Student Travel	\$260,000	\$260,000	\$0
Pre-School	\$210,000	\$210,000	\$0
Totals	\$6,339,286	\$6,198,863	\$140,423

General Operating Budget

Revenues

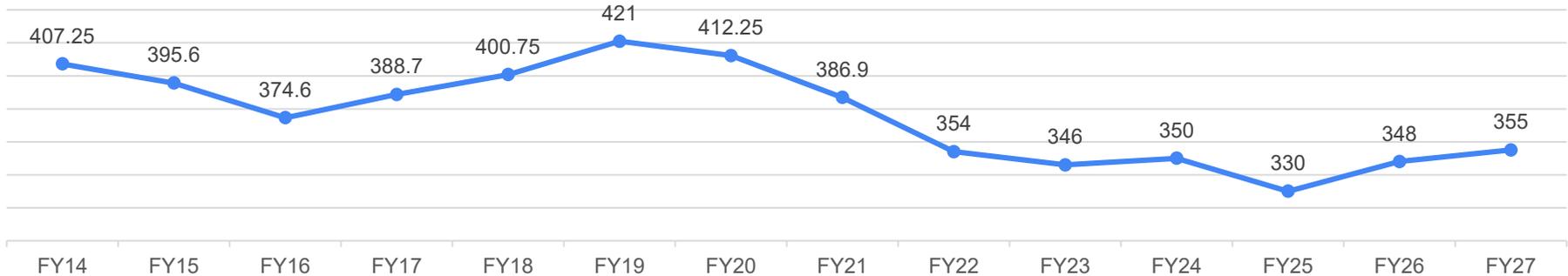
Requested Local Contribution

Assessed Property Value	\$966,513,019
<u>Required</u> Local Contribution (.00265 MILS)	\$2,561,260
.002 MILS True \$ Value	\$1,933,026
<u>Maximum</u> Allowable Contribution	\$4,494,286

Projected State Contributions

- Decrease in State Contribution of \$81,533
 - ADM: **355** student enrollment
 - **8** intensive need students
 - **\$0** increase in the BSA
- **Projected State Contribution: \$3,940,097**

UCSD Avg. Daily Mambership



FY27 General Revenue Trends and Projections

Source	FY22	FY23	FY24	FY25	FY26	FY27(projected)
State	\$3,809,810	\$3,497,787	3,506,103	\$3,591,448	\$4,021,630	3,940,097
City	\$3,666,381	\$3,994,910	\$4,150,242	\$4,351,810	\$4,353,863	\$4,494,286
Other (Uaf rent, e-rate, BAG, other local)	\$354,783	\$498,268	\$514,216	\$144,062	\$246,067	\$296,365
Total	\$7,830,974	\$7,990,965	\$8,170,561	\$8,087,320	\$8,182,147	\$8,730,748

General Operating Budget

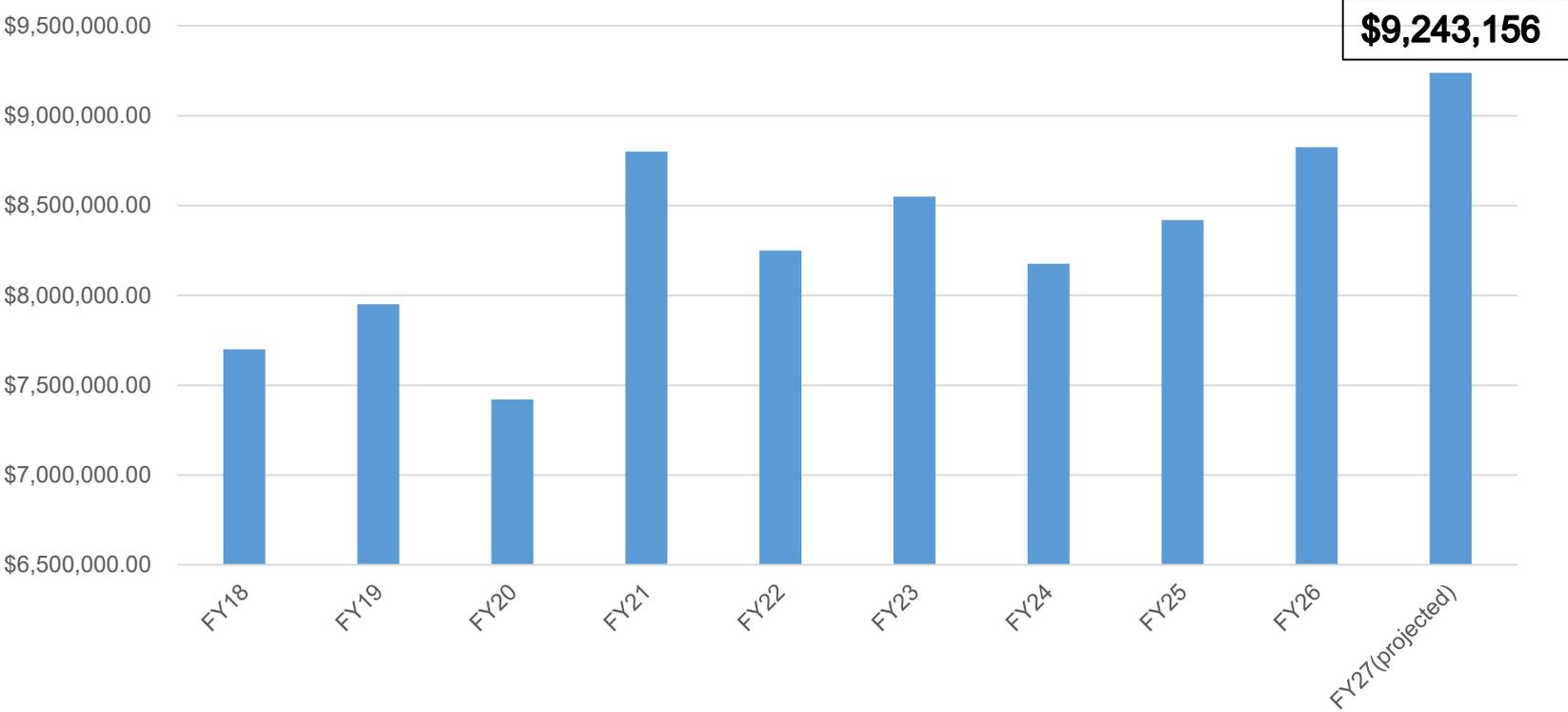
Expenditures



Expenditures Overview

FY26 4.5% increase in expenditures
FY27 4.7% budgeted projected increase + Additional Expenditures

UCSD General Fund Expenditures 2018-2027

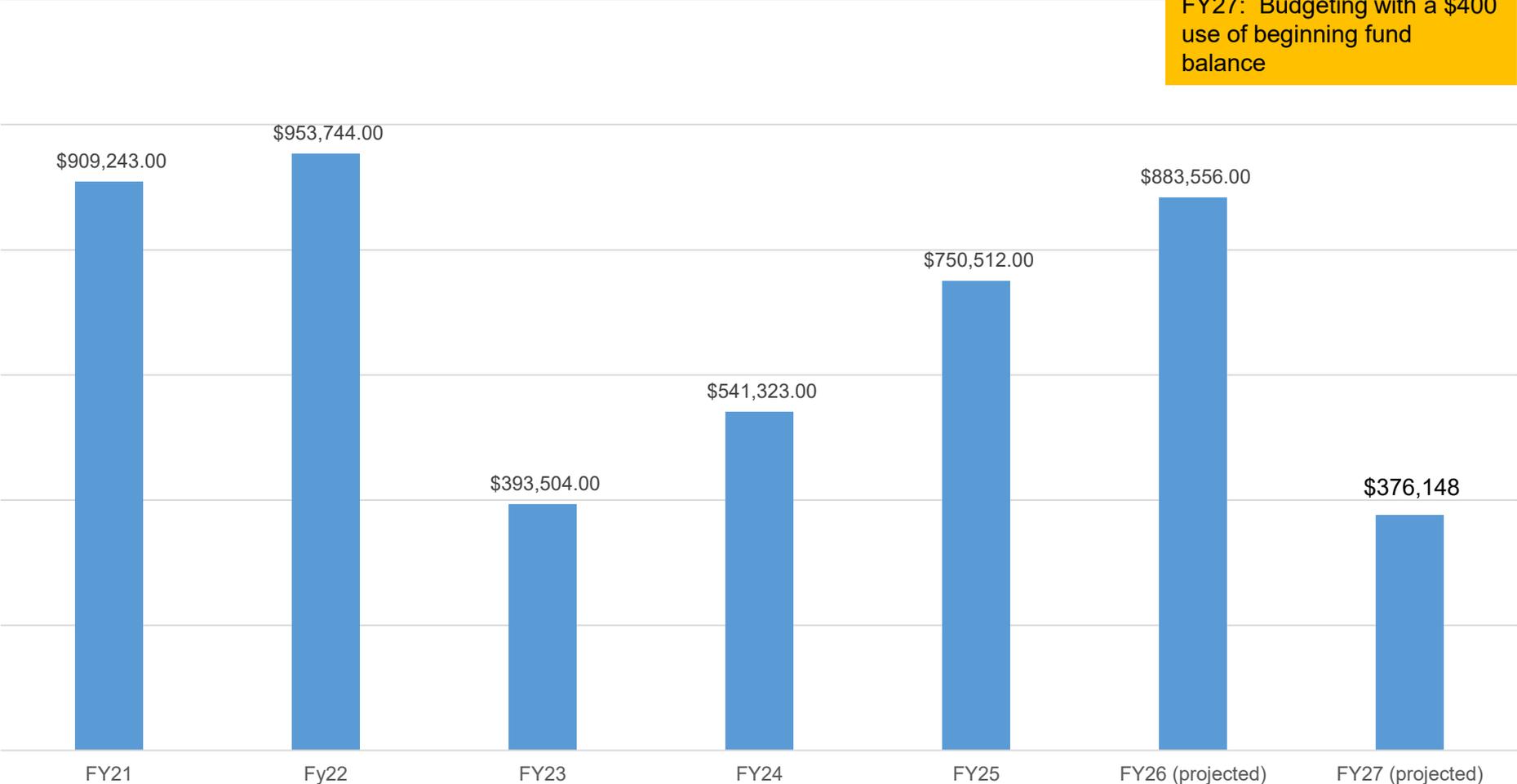


Proposed Budget Increased Expenditures

Area to Be Increased	Approx. Increase in Expenditure
2 Certified Teachers (1 EVE, 1 “flex”)	\$315,000
Increase PT to FT Board Secretary/Administrative Assistant	\$52,500
Tech Purchases	\$10,000
PT Maintenance	\$31,500
Total Increases	\$409,000

Ending Fund Balance Trend 2021-present

FY26: Original projected \$0
FY27: Budgeting with a \$400 use of beginning fund balance



Re-Cap: General Fund City Request

FY27 Request	FY26 Budget	Difference
\$4,494,286	\$4,351,810	\$142,476
Note:	Original appropriation \$4,398,965.93	\$47K re-allocated into community schools

Special Funds

- Community Schools
- Food Service
- Student Activities
- PreSchool

Community Schools

	Total Expenditures	City Expenditures	Requested City Contribution	Fund Balance
FY 20 (40%)	\$1,453,765	\$581,506	\$628,691	\$86,179
FY 21 (40%)	\$1,454,590	\$581,836	\$626,798	\$131,141
FY 22 (40%)	\$1,807,228	\$722,891	\$592,813	\$1,063
FY 23 (40%)	\$1,865,888	\$746,355	\$650,000	\$95,292
FY 24 (40%)	\$1,834,210	\$733,684	\$730,000	\$111,429
FY25 (50%)	\$2,180,210	\$1,090,105	\$975,000	\$177,944
FY26 (50%)	\$2,137,219	\$1,095,750	\$975,000	\$31,000 Note: UCSD \$200,000 fund transfer FY26
FY27	\$1,927,000	\$963,267	\$975,000	\$42,733



Food Service

	Expenditures	Requested City Contribution	Fund Balance
FY 20	\$423,991	\$289,000	\$13,619
FY 21	\$404,284	\$290,000	\$137,958
FY 22	\$504,827	\$250,000	\$231,080
FY 23	\$531,198	\$170,000	\$67,512
FY 24	\$590,018	\$275,000	\$67,828
FY25	\$570,888	\$300,000	\$297,042
FY26	PROJ: \$622,570	\$400,000	Proj: \$7,526 Note: UCSD \$211,000 fund transfer FY26
FY27	639,210	\$400,000	\$8,263

UCSD NOTE:
-increased meal prices
-improved accounting
-efficiency with expenditures (staffing and purchases)

Student Activities

FY27 PROJECTED AVAILABLE FUND
BALANCE
\$182,880

	UCSD Travel Budget	Requested City Contribution	Total Student Travel Budget
FY 19	\$473,000		\$473,000
FY 20	\$473,000		\$473,000
FY 21	\$473,000		\$473,000
FY 22	\$473,000		\$473,000
FY 23	\$473,000		\$473,000
FY 24	\$498,000	\$140,000	\$638,000
FY25	\$510,450	\$160,000	\$670,450
FY26	\$302,000	\$160,000 Actual: \$260,000	\$615,000
FY27	\$347,507	\$260,000	\$607,507



PreSchool

	Expenditures	Revenues City Request	Fund Balance
FY 20	\$209,800	\$191,000	\$54,221
FY 21	\$211,790	\$190,000	\$45,444
FY 22	\$251,360	\$190,000	\$36,542
FY 23	\$257,496	\$190,000	\$12,168
FY 24	\$258,747	\$200,000	\$7,422
FY 25	\$244,707	\$210,000	\$2,001
FY26	Proj: \$271,000	\$210,000	Proj: \$640
FY27	\$254,490	\$210,000	\$5,650 (Additional revenues: ~\$50K in tuition)

UCSD Strategic Plan

Mission: Our dynamic community will ensure a caring environment which exposes, educates and supports learners through joyful challenges while thriving together.

Vision: Inspired to Navigate Opportunities along Unique, Personal Journeys

Focus Areas:

- Expand opportunities through partnerships
- Prepare students to navigate their personal journeys and advocate for their future
- Create caring and joyful learning environments
- Adapt instruction so all learners can thrive

Essential Question:

How do we best invest money so that UCSD's mission and vision, within these 4 focus areas, are achieved?

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Student Travel	\$260,000	\$260,000	\$0
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