

Board of Education Budget Retreat

Saturday, January 17, 2026 9:00 AM

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

1. General Meeting Information

1.a. Board Member and Legal Statements

Speaker (s) : Board
President

1.b. Alutiiq Land Acknowledgment

Speaker (s) : Board
President

2. Retreat Agenda

2.a. FY 27 Budget Discussion

Estimated FY27 Fund Balance

FINAL DRAFT
FOR DISCUSSION PURPOSES ONLY

Exhibit J-1

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

Schedule of Compliance - AS 14.17.505

Year Ended June 30, 2025

| | | |
|--|---------------------|---------------|
| Total fund balance - General Fund | \$ 10,791,947 | |
| less exemptions per 4 AAC 09.60(a): | | |
| Inventory | 262,539 | |
| Prepays | 704 | |
| Encumbrances | 628,199 | |
| Impact Aid | 2,377,462 | |
| Homeschool allotment rollover | 20,050 | |
| Self-insurance | 1,638,655 | |
| | <u>5,864,338</u> | |
| Fund balance subject to 10% limitation | \$ <u>5,864,338</u> | |
| | | |
| Nonexempt fund balances as a percentage of current year expenditures | | |
| Fund balance subject to limitations | <u>5,864,338</u> | <u>11.76%</u> |
| Current year expenditures | 49,858,604 | |

- Committed from \$5,864.338
- June 16 Adopted FY 26 Budget us of \$4,972,353 of fund balance (at \$340 BSA)
 - September 15 Approved Transfer of \$262,536 to Child Nutrition Fund

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

\$5,864.338 FY 26 Fund Balance
- \$5,234,889 Use of Fund Balance for FY26

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

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

\$1,151,300 Projected FY27 Fund Balance

| PROJECTED EXPENDITURES FY27 - FY29 | | | | | | | | |
|------------------------------------|--------------------------|-------------------------|----------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|
| Account Number | Description | FY26 | + / - | FY27 | + / - | FY28 | + / - | FY29 |
| 100.000.000.0000.310.0000 | CERTIFIED. SALARIES | \$ 16,159,108.66 | \$ 437,995.61 | \$ 16,597,104.27 | \$ 330,111.68 | \$ 16,927,215.95 | \$ 296,369.89 | \$ 17,223,585.84 |
| 100.000.000.0000.320.0000 | CLASSIFIED WAGES | \$ 9,068,053.94 | \$ (314,899.73) | \$ 8,753,154.21 | \$ 191,852.87 | \$ 8,945,007.08 | \$ 186,130.94 | \$ 9,131,138.02 |
| 100.000.000.0000.330.0000 | CLASSIFIED, TEA | \$ 171,375.00 | \$ (21,375.00) | \$ 150,000.00 | \$ - | \$ 150,000.00 | \$ - | \$ 150,000.00 |
| 100.000.000.0000.340.0000 | CLASSIFIED, OVERTIME | \$ 80,000.00 | \$ - | \$ 80,000.00 | \$ - | \$ 80,000.00 | \$ - | \$ 80,000.00 |
| 100.000.000.0000.360.0000 | EMPLOYEE BENEFITS | \$ 16,918,613.55 | \$ 679,620.08 | \$ 17,598,233.63 | \$ 920,886.36 | \$ 18,519,119.99 | \$ 925,773.77 | \$ 19,444,893.76 |
| 100.000.000.0000.380.0000 | HOUSING ALLOWANCE | \$ 92,428.00 | \$ 7,572.00 | \$ 100,000.00 | \$ - | \$ 100,000.00 | \$ - | \$ 100,000.00 |
| 100.000.000.0000.390.0000 | TRANSPORTATION ALLOWANCE | \$ 63,573.46 | \$ 2,426.54 | \$ 66,000.00 | \$ - | \$ 66,000.00 | \$ - | \$ 66,000.00 |
| Sub-Total Personnel | | \$ 42,553,152.61 | \$ 791,339.50 | \$ 43,344,492.11 | \$ 1,442,850.91 | \$ 44,787,343.02 | \$ 1,408,274.60 | \$ 46,195,617.62 |
| 100.000.000.0000.410.0000 | PROFL/TECHNICAL SERVICES | \$ 757,107.00 | \$ - | \$ 757,107.00 | \$ - | \$ 757,107.00 | \$ - | \$ 757,107.00 |
| 100.000.000.0000.420.0000 | STAFF TRAVEL | \$ 210,449.00 | \$ - | \$ 210,449.00 | \$ - | \$ 210,449.00 | \$ - | \$ 210,449.00 |
| 100.000.000.0000.425.0000 | STUDENT TRAVEL | \$ 411,683.85 | \$ - | \$ 411,683.85 | \$ - | \$ 411,683.85 | \$ - | \$ 411,683.85 |
| 100.000.000.0000.430.0000 | UTILITIES/ENERGY | \$ 4,591,374.00 | \$ - | \$ 4,591,374.00 | \$ - | \$ 4,591,374.00 | \$ - | \$ 4,591,374.00 |
| 100.000.000.0000.440.0000 | OTHER PURCHASED SERVICES | \$ 1,251,733.00 | \$ - | \$ 1,251,733.00 | \$ - | \$ 1,251,733.00 | \$ - | \$ 1,251,733.00 |
| 100.000.000.0000.450.0000 | SUPPLIES/MEDIA/MATERIALS | \$ 1,609,370.00 | \$ - | \$ 1,609,370.00 | \$ - | \$ 1,609,370.00 | \$ - | \$ 1,609,370.00 |
| 100.000.000.0000.490.0000 | OTHER EXPENSES | \$ 78,817.00 | \$ - | \$ 78,817.00 | \$ - | \$ 78,817.00 | \$ - | \$ 78,817.00 |
| 100.000.000.0000.510.0000 | EQUIPMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 100.000.000.0000.550.0000 | TRANSFERS TO OTHER FUNDS | \$ 678,600.00 | \$ (28,600.00) | \$ 650,000.00 | \$ 78,000.00 | \$ 728,000.00 | \$ 52,000.00 | \$ 780,000.00 |
| Sub-total Non Personnel | | \$ 9,589,133.85 | | \$ 9,560,533.85 | | \$ 9,638,533.85 | | \$ 9,690,533.85 |
| Total Expense | | \$ 52,142,286.46 | \$ 762,739.50 | \$ 52,905,025.96 | \$ 1,520,850.91 | \$ 54,425,876.87 | \$ 1,460,274.60 | \$ 55,886,151.47 |

Assumption 4% Insurance Increase

PROJECTED REVENUE WITH ENROLLMENT SCENARIOS

| | | 2% | + / - | 3% | + / - | 4% | + / - | STATE PROJECTION (3.5%) |
|-------------------------------|--|-------------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|----------------------------|
| LOCAL REVENUE SOURCES: | | | | | | | | |
| | Annual Appropriation/InKind | \$ 14,079,675.00 | \$ (34,472.00) | \$ 14,045,203.00 | \$ (51,961.00) | \$ 13,993,242.00 | \$ (19,193.00) | \$ 13,974,049.00 |
| | In-kind Services | | \$ - | | \$ - | | \$ - | |
| | Use of Facilities | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 |
| | Academic Athletic Fees | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 |
| | Village Rent | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| | Other & Grant Local Revenue | \$ - | \$ - | | \$ - | | \$ - | |
| | E-Rate Reimbursements | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 |
| | Sub-total Local Sources | \$ 16,175,675.00 | \$ (34,472.00) | \$ 16,141,203.00 | \$ (51,961.00) | \$ 16,089,242.00 | \$ (19,193.00) | \$ 16,070,049.00 |
| STATE SOURCES: | | \$ - | \$ - | | \$ - | | \$ - | |
| | Foundation | \$ 23,280,945.00 | \$ (149,517.00) | \$ 23,131,428.00 | \$ (225,374.00) | \$ 22,906,054.00 | \$ (83,250.00) | \$ 22,822,804.00 |
| | One Time State Grant money | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | State Military Contract | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 |
| | PFD Raffle | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| | Quality Schools | \$ 75,326.00 | \$ (360.00) | \$ 74,966.00 | \$ (541.00) | \$ 74,425.00 | \$ (200.00) | \$ 74,225.00 |
| | TRS On Behalf | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 |
| | PERS On Behalf | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 |
| | Sub-total State Sources | \$ 28,077,753.00 | \$ (149,877.00) | \$ 27,927,876.00 | \$ (225,915.00) | \$ 27,701,961.00 | \$ (83,450.00) | \$ 27,618,511.00 |
| FEDERAL SOURCES: | | \$ - | \$ - | | \$ - | | \$ - | |
| | Impact Aid-Military (thru State) | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 |
| | Department of Defense | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 |
| | Impact Aid-Direct | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 |
| | Sub-total Federal Sources | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$ 46,678,428.00 | \$ (184,349.00) | \$ 46,494,079.00 | \$ (277,876.00) | \$ 46,216,203.00 | \$ (102,643.00) | \$ 46,113,560.00 |
| OTHER SOURCES: | | | \$ - | | | | | |
| | Indirect Cost Factor | \$ 180,000.00 | \$ - | \$ 180,000.00 | | \$ 180,000.00 | | \$ 180,000.00 |
| | Use of fund balance | | \$ - | \$ - | | \$ - | | \$ - |
| | Sub-total Other Sources | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | TOTAL REVENUE | \$ 46,858,428.00 | \$ (184,349.00) | \$ 46,674,079.00 | \$ (277,876.00) | \$ 46,396,203.00 | \$ (102,643.00) | \$ 46,293,560.00 |

| | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | \$ 52,905,025.96 | \$ 52,905,025.96 | \$ 52,905,025.96 | \$ 52,905,025.96 |
| Difference between Rev and Exp | \$ (6,046,597.96) | \$ (6,230,946.96) | \$ (6,508,822.96) | \$ (6,611,465.96) |

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 PROJECTED W/ 2% DECLINE**

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 270.0000 | 326.10 + (.97*(270 - 250)) | 345.50 |
| Main | 185.0000 | 218.10 + (1.08*(185 - 150)) | 255.90 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 370.0000 | 326.10 + (.97*(370 - 250)) | 442.50 |
| KHS | 495.0000 | 471.6 + (.92*(495 - 400)) | 559.00 |
| | Local ADM | 1,629.0000 | 2,115.83 |
| | Correspondence | 240.0000 | |
| | 1,869.0000 | -----> | |

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2** **1.289**
Total After Adjustment for District Cost Factor 2,727.30

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)** **1.200**
Total After Adjustment for Special Needs Factor 3272.76

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,321.85

+ Special Education Intensive Fac **90 * 13** **1170**
Adjusted Students + Special Educat 0 4,491.85

+ Correspondence (ADM * 90) **ADM: 240.00** **216.000**
Total District Adjusted ADM 4,707.85

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$31,354,281**

Required Local Effort (.00265 mills x FY245Full Values) \$6,850,865

Full Values \$2,585,231,925
Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 48.33%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 23,280,945**

+ Quality Schools **\$ 75,326**

= TOTAL STATE ENTITLEMENT **\$ 23,356,271**

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

Required and Maximum Local Contribution Estimates
FY27 PROJECTED W/ 2% DECLINE

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = \$2,585,231,925 x .00265 = **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% 31,686,638 x 45% = \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = 31,429,607 x .23 = **\$7,228,810**

or

B. .002 of Tax Base = \$2,585,231,925 x .002 = \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 7,228,810

= Total Estimated Maximum Allowable Local Contribution **\$14,079,675**

KIB Support \$ 14,079,675
Percentage of Maximum 100.00%

Amount Below Cap \$0

Prior Year Support \$ 12,979,556

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 PROJECTED W/ 3% DECLINE**

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 270.0000 | 326.10 + (.97*(270 - 250)) | 345.50 |
| Main | 185.0000 | 218.10 + (1.08*(185 - 150)) | 255.90 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 360.0000 | 326.10 + (.97*(360 - 250)) | 432.80 |
| KHS | 490.0000 | 471.6 + (.92*(490 - 400)) | 554.40 |
| | Local ADM | 1,614.0000 | 2,101.53 |
| | Correspondence | 240.0000 | |
| | 1,854.0000 | -----> | |

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2** **1.289**
Total After Adjustment for District Cost Factor 2,708.87

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)** **1.200**
Total After Adjustment for Special Needs Factor 3250.64

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,299.40

+ Special Education Intensive Fac **90 * 13** **1170**
Adjusted Students + Special Educat 0 4,469.40

+ Correspondence (ADM * 90) **ADM: 240.00** **216.000**
Total District Adjusted ADM 4,685.40

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$31,204,764**

Required Local Effort (.00265 mills x FY24 Full Values) \$6,850,865

Full Values \$2,585,231,925
Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 48.45%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 23,131,428**

+ Quality Schools **\$ 74,966**

= TOTAL STATE ENTITLEMENT **\$ 23,206,394**

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

Required and Maximum Local Contribution Estimates
FY27 PROJECTED W/ 3% DECLINE

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{31,279,730}{} \times .23 =$ **\$7,194,338**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local $\$ \underline{7,194,338}$

= Total Estimated Maximum Allowable Local Contribution \$14,045,203

KIB Support \$ 14,045,203
Percentage of Maximum 100.00%

Amount Below Cap \$0

Prior Year Support \$ 12,979,556

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 PROJECTED W/ 4% DECLINE**

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 267.0000 | 326.10 + (.97*(267 - 250)) | 342.59 |
| Main | 185.0000 | 218.10 + (1.08*(185 - 150)) | 255.90 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 355.0000 | 326.10 + (.97*(355 - 250)) | 427.95 |
| KHS | 475.0000 | 471.6 + (.92*(475 - 400)) | 540.60 |
| | Local ADM | 1,591.0000 | 2,079.97 |
| | Correspondence | 240.0000 | |
| | 1,831.0000 | | |

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2) 1.289**
Total After Adjustment for District Cost Factor 2,681.08

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural) 1.200**
Total After Adjustment for Special Needs Factor 3217.30

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
Total After Adjustment for Voc Ed Funding Factor 3,265.56

+ Special Education Intensive Fac 90 * 13 1170
Adjusted Students + Special Educat 0 4,435.56

+ Correspondence (ADM * 90) ADM: 240.00 216.000
Total District Adjusted ADM 4,651.56

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$30,979,390

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 48.62%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 22,906,054

+ Quality Schools \$ 74,425

= TOTAL STATE ENTITLEMENT \$ 22,980,479

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY27 PROJECTED W/ 4% DECLINE**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

| | | | |
|----------------------------------|-----------------|------------|--------------------|
| A. Full Tax Value x 2.65 Mills = | \$2,585,231,925 | x .00265 = | \$6,850,865 |
|----------------------------------|-----------------|------------|--------------------|

or

B. Basic Need

| | | | |
|----------------------|------------|---------|--------------|
| PY Basic Need x .45% | 31,686,638 | x 45% = | \$14,258,987 |
|----------------------|------------|---------|--------------|

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

| | | | |
|------------------------|------------|---------|--------------------|
| A. 23% of Basic Need = | 31,053,815 | x .23 = | \$7,142,377 |
|------------------------|------------|---------|--------------------|

or

| | | | |
|-----------------------|-----------------|----------|-------------|
| B. .002 of Tax Base = | \$2,585,231,925 | x .002 = | \$5,170,464 |
|-----------------------|-----------------|----------|-------------|

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

| | |
|------------------------------|---------------------|
| Required Local Contribution | \$6,850,865 |
| + Additional Allowable Local | \$ <u>7,142,377</u> |

| | |
|---|---------------------|
| = Total Estimated Maximum Allowable Local Contribution | \$13,993,242 |
|---|---------------------|

| | |
|------------------------------|----------------------|
| KIB Support | \$ 13,993,242 |
| Percentage of Maximum | 100.00% |
| Amount Below Cap | \$0 |
| Prior Year Support | \$ 12,979,556 |

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 STATE PROJECTION**

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 270.0000 | 326.10 + (.97*(270 - 250)) | 345.50 |
| Main | 185.0000 | 218.10 + (1.08*(185 - 150)) | 255.90 |
| Peterson | 188.0000 | 218.10 + (1.08*(188 - 150)) | 259.14 |
| KMS | 360.0000 | 326.10 + (.97*(360 - 250)) | 432.80 |
| KHS | 490.0000 | 471.6 + (.92*(490 - 400)) | 554.40 |
| | Local ADM | 1,602.0000 | 2,088.57 |
| | Correspondence | 240.0000 | |
| | | 1,842.0000 | |

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2** **1.289**
Total After Adjustment for District Cost Factor 2,692.17

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)** **1.200**
Total After Adjustment for Special Needs Factor 3230.60

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,279.06

+ Special Education Intensive Fac **88 * 13** **1144**
Adjusted Students + Special Educat 0 4,423.06

+ Correspondence (ADM * 90) **ADM: 240.00** **216.000**
Total District Adjusted ADM 4,639.06

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$30,896,140**

Required Local Effort (.00265 mills x FY24 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 48.69%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 22,822,804**

+ Quality Schools **\$ 74,225**

= TOTAL STATE ENTITLEMENT **\$ 22,897,029**

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

Required and Maximum Local Contribution Estimates
FY27 STATE PROJECTION

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{\quad} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{30,970,365}{\quad} \times .23 =$ **\$7,123,184**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local $\$ \underline{7,123,184}$

= Total Estimated Maximum Allowable Local Contribution \$13,974,049

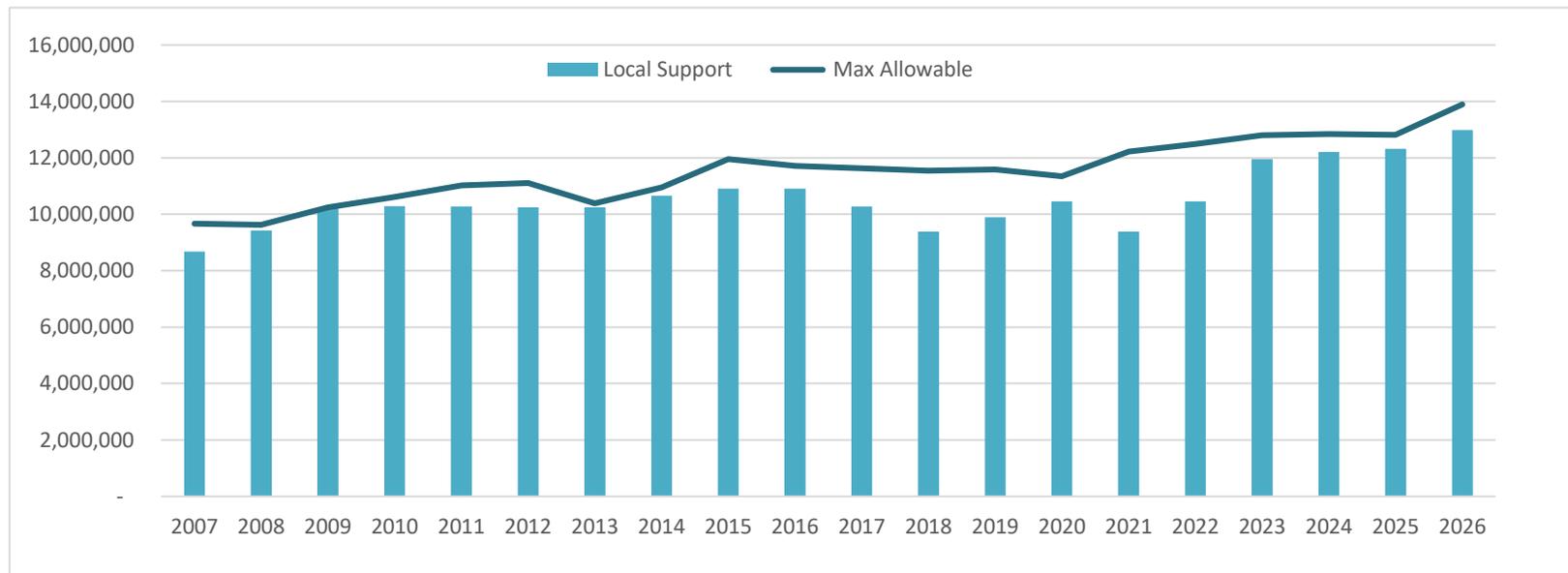
KIB Support \$ 13,974,049
Percentage of Maximum 100.00%

Amount Below Cap \$0

Prior Year Support \$ 12,979,556

KODIAK ISLAND BOROUGH SCHOOL DISTRICT Local Support History Information from KIBSD Annual Audits

| <u>Fiscal Year</u> | <u>Appropriation</u> | <u>In-Kind</u> | <u>Local Support</u> | <u>Year-to-Year Difference</u> | | <u>Max Allowable</u> | <u>Amount Below the Cap</u> | <u>Percent of Max</u> |
|--------------------|----------------------|----------------|----------------------|--------------------------------|---------|----------------------|-----------------------------|-----------------------|
| 2007 | 7,775,801 | 895,459 | 8,671,260 | 38,820 | Actual | 9,663,496 | 992,236 | 89.73% |
| 2008 | 8,482,554 | 937,858 | 9,420,412 | 749,152 | Actual | 9,624,522 | 204,110 | 97.88% |
| 2009 | 9,270,768 | 972,850 | 10,243,618 | 823,206 | Actual | 10,243,618 | - | 100.00% |
| 2010 | 9,343,500 | 946,850 | 10,290,350 | 46,732 | Actual | 10,612,781 | 322,431 | 96.96% |
| 2011 | 9,494,388 | 780,962 | 10,275,350 | (15,000) | Actual | 11,016,766 | 741,416 | 93.27% |
| 2012 | 9,481,000 | 769,350 | 10,250,350 | (25,000) | Actual | 11,098,280 | 847,930 | 92.36% |
| 2013 | 9,348,500 | 901,850 | 10,250,350 | - | Actual | 10,388,388 | 138,038 | 98.67% |
| 2014 | 9,795,870 | 853,850 | 10,649,720 | 399,370 | Actual | 10,946,091 | 296,371 | 97.29% |
| 2015 | 10,090,250 | 815,350 | 10,905,600 | 255,880 | Actual | 11,955,244 | 1,049,644 | 91.22% |
| 2016 | 10,154,238 | 751,362 | 10,905,600 | | Actual | 11,705,821 | 800,221 | 93.16% |
| 2017 | 9,366,500 | 911,000 | 10,277,500 | (628,100) | Actual | 11,630,705 | 1,353,205 | 88.37% |
| 2018 | 8,947,500 | 430,000 | 9,377,500 | (900,000) | Actual | 11,537,978 | 2,160,478 | 81.28% |
| 2019 | 9,460,244 | 430,000 | 9,890,244 | 512,744 | Actual | 11,579,181 | 1,688,937 | 85.41% |
| 2020 | 10,025,244 | 430,000 | 10,455,244 | 565,000 | Actual | 11,345,168 | 889,924 | 92.16% |
| 2021 | 8,960,089 | 430,000 | 9,390,089 | (1,065,155) | Actual | 12,226,547 | 2,836,458 | 76.80% |
| 2022 | 10,025,244 | 430,000 | 10,455,244 | 1,065,155 | Actual | 12,492,896 | 2,037,652 | 83.69% |
| 2023 | 11,405,244 | 550,000 | 11,955,244 | 1,500,000 | Actual | 12,798,209 | 842,965 | 93.41% |
| 2024 | 11,655,244 | 550,000 | 12,205,244 | 250,000 | Actual | 12,835,778 | 630,534 | 95.09% |
| 2025 | 11,666,558 | 650,000 | 12,316,558 | 111,314 | Actual | 12,814,579 | 498,021 | 96.11% |
| 2026 | 12,329,557 | 650,000 | 12,979,557 | 662,999 | Adopted | 13,891,877 | 912,321 | 93.43% |



| PROJECTED REVENUE WITH ENROLLMENT SCENARIOS | | | | | | |
|---|--|-------------------------|------------------------|-------------------------|------------------------|-------------------------|
| | | FY27 W/ 3% DECLINE | + / - | FY28 W/ 3% DECLINE | + / - | FY29 W/ 3% DECLINE |
| LOCAL REVENUE SOURCES: | | | | | | |
| | Annual Appropriation/InKind | \$ 14,045,203.00 | \$ (128,197.00) | \$ 13,917,006.00 | \$ (166,416.00) | \$ 13,750,590.00 |
| | In-kind Services | | \$ - | | \$ - | |
| | Use of Facilities | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 |
| | Academic Athletic Fees | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 |
| | Village Rent | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| | Other & Grant Local Revenue | | \$ - | | \$ - | |
| | E-Rate Reimbursements | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 |
| | Sub-total Local Sources | \$ 16,141,203.00 | \$ (128,197.00) | \$ 16,013,006.00 | \$ (166,416.00) | \$ 15,846,590.00 |
| STATE SOURCES: | | | | | | |
| | | | \$ - | | \$ - | |
| | Foundation | \$ 23,131,428.00 | \$ (556,043.00) | \$ 22,575,385.00 | \$ (721,811.00) | \$ 21,853,574.00 |
| | One Time State Grant money | \$ - | \$ - | \$ - | \$ - | \$ - |
| | State Military Contract | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 |
| | PFD Raffle | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| | Quality Schools | \$ 74,966.00 | \$ (1,335.00) | \$ 73,631.00 | \$ (1,735.00) | \$ 71,896.00 |
| | TRS On Behalf | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 |
| | PERS On Behalf | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 |
| | Sub-total State Sources | \$ 27,927,876.00 | \$ (557,378.00) | \$ 27,370,498.00 | \$ (723,546.00) | \$ 26,646,952.00 |
| FEDERAL SOURCES: | | | | | | |
| | | | \$ - | | \$ - | |
| | Impact Aid-Military (thru State) | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 |
| | Department of Defense | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 |
| | Impact Aid-Direct | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 |
| | Sub-total Federal Sources | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$ 46,494,079.00 | \$ (685,575.00) | \$ 45,808,504.00 | \$ (889,962.00) | \$ 44,918,542.00 |
| OTHER SOURCES: | | | | | | |
| | Indirect Cost Factor | \$ 180,000.00 | | \$ 180,000.00 | | \$ 180,000.00 |
| | Use of fund balance | \$ - | | \$ - | | \$ - |
| | Sub-total Other Sources | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | TOTAL REVENUE | \$ 46,674,079.00 | \$ (685,575.00) | \$ 45,988,504.00 | \$ (889,962.00) | \$ 45,098,542.00 |

| | | | |
|---------------------------------------|-------------------|-------------------|--------------------|
| Expenditures | \$ 52,905,025.96 | \$ 54,425,876.87 | \$ 55,886,151.47 |
| Difference between Rev and Exp | \$ (6,230,946.96) | \$ (8,437,372.87) | \$ (10,787,609.47) |

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 PROJECTED W/ 3% DECLINE**

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 270.0000 | 326.10 + (.97*(270 - 250)) | 345.50 |
| Main | 185.0000 | 218.10 + (1.08*(185 - 150)) | 255.90 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 360.0000 | 326.10 + (.97*(360 - 250)) | 432.80 |
| KHS | 490.0000 | 471.6 + (.92*(490 - 400)) | 554.40 |
| | Local ADM | 1,614.0000 | 2,101.53 |
| | Correspondence | 240.0000 | |
| | 1,854.0000 | | |

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2** **1.289**
Total After Adjustment for District Cost Factor 2,708.87

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)** **1.200**
Total After Adjustment for Special Needs Factor 3250.64

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,299.40

+ Special Education Intensive Fac **90 * 13** **1170**
Adjusted Students + Special Educat 0 4,469.40

+ Correspondence (ADM * 90) **ADM: 240.00** **216.000**
Total District Adjusted ADM 4,685.40

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$31,204,764**

Required Local Effort (.00265 mills x FY24 Full Values) \$6,850,865

Full Values \$2,585,231,925
Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 48.45%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 23,131,428**

+ Quality Schools **\$ 74,966**

= TOTAL STATE ENTITLEMENT **\$ 23,206,394**

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Borough Revenue Cap Estimate
Required and Maximum Local Contribution Estimates
FY27 PROJECTED W/ 3% DECLINE

Estimated Required Local Contribution Options (The Lesser of the Following Two)

| | | |
|----------------------------------|----------------------------|--------------------|
| A. Full Tax Value x 2.65 Mills = | \$2,585,231,925 x .00265 = | \$6,850,865 |
|----------------------------------|----------------------------|--------------------|

or

B. Basic Need

| | | | |
|----------------------|-------------------|---------|--------------|
| PY Basic Need x .45% | <u>31,686,638</u> | x 45% = | \$14,258,987 |
|----------------------|-------------------|---------|--------------|

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

| | | | |
|------------------------|-------------------|---------|--------------------|
| A. 23% of Basic Need = | <u>31,279,730</u> | x .23 = | \$7,194,338 |
|------------------------|-------------------|---------|--------------------|

or

| | | |
|-----------------------|--------------------------|-------------|
| B. .002 of Tax Base = | \$2,585,231,925 x .002 = | \$5,170,464 |
|-----------------------|--------------------------|-------------|

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

| | |
|-----------------------------|-------------|
| Required Local Contribution | \$6,850,865 |
|-----------------------------|-------------|

| | |
|------------------------------|---------------------|
| + Additional Allowable Local | <u>\$ 7,194,338</u> |
|------------------------------|---------------------|

| | |
|---|---------------------|
| = Total Estimated Maximum Allowable Local Contribution | \$14,045,203 |
|---|---------------------|

| | |
|------------------------------|----------------------|
| KIB Support | \$ 14,045,203 |
| Percentage of Maximum | 100.00% |

| | |
|-------------------------|------------|
| Amount Below Cap | \$0 |
|-------------------------|------------|

| | |
|--------------------|---------------|
| Prior Year Support | \$ 12,979,556 |
|--------------------|---------------|

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY28 PROJECTED W/ 3% DECLINE**

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 259.0000 | 326.10 + (.97*(259 - 250)) | 334.83 |
| Main | 177.0000 | 218.10 + (1.08*(177 - 150)) | 247.26 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 345.0000 | 326.10 + (.97*(345 - 250)) | 418.25 |
| KHS | 469.0000 | 471.6 + (.92*(469 - 400)) | 535.08 |
| | Local ADM | 1,559.0000 | 2,048.35 |
| | Correspondence | 240.0000 | |
| | | 1,799.0000 | |

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2** **1.289**
Total After Adjustment for District Cost Factor 2,640.32

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)** **1.200**
Total After Adjustment for Special Needs Factor 3168.38

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,215.91

+ Special Education Intensive Fac **90 * 13** **1170**
Adjusted Students + Special Educat 0 4,385.91

+ Correspondence (ADM * 90) **ADM: 240.00** **216.000**
Total District Adjusted ADM 4,601.91

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$30,648,721**

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865

Full Values \$2,585,231,925
Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 48.89%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 22,575,385**

+ Quality Schools **\$ 73,631**

= TOTAL STATE ENTITLEMENT **\$ 22,649,016**

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY28 PROJECTED W/ 3% DECLINE**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = \$2,585,231,925 x .00265 = \$6,850,865

or

B. Basic Need

PY Basic Need x .45% 31,686,638 x 45% = \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = 30,722,352 x .23 = \$7,066,141

or

B. .002 of Tax Base = \$2,585,231,925 x .002 = \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 7,066,141

= Total Estimated Maximum Allowable Local Contribution \$13,917,006

KIB Support \$ 13,917,006
Percentage of Maximum 100.00%

Amount Below Cap \$0

Prior Year Support \$ 12,979,556

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY29 PROJECTED W/ 3% DECLINE**

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 248.0000 | 326.10 + (.97*(248 - 250)) | 323.94 |
| Main | 169.0000 | 218.10 + (1.08*(169 - 150)) | 238.62 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 330.0000 | 326.10 + (.97*(330 - 250)) | 403.70 |
| KHS | 449.0000 | 471.6 + (.92*(449 - 400)) | 516.68 |
| | Local ADM | 1,505.0000 | 1,995.87 |
| | Correspondence | 240.0000 | |
| | | 1,745.0000 | |

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2) 1.289**
Total After Adjustment for District Cost Factor 2,572.68

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural) 1.200**
Total After Adjustment for Special Needs Factor 3087.22

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
Total After Adjustment for Voc Ed Funding Factor 3,133.53

+ Special Education Intensive Fac 88 * 13 1144
Adjusted Students + Special Educat 0 4,277.53

+ Correspondence (ADM * 90) ADM: 240.00 216.000
Total District Adjusted ADM 4,493.53

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$29,926,910

Required Local Effort (.00265 mills x FY24 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 49.48%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 21,853,574

+ Quality Schools \$ 71,896

= TOTAL STATE ENTITLEMENT \$ 21,925,470

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

Required and Maximum Local Contribution Estimates
FY29 PROJECTED W/ 3% DECLINE

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{29,998,806}{} \times .23 =$ **\$6,899,725**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 6,899,725

= Total Estimated Maximum Allowable Local Contribution \$13,750,590

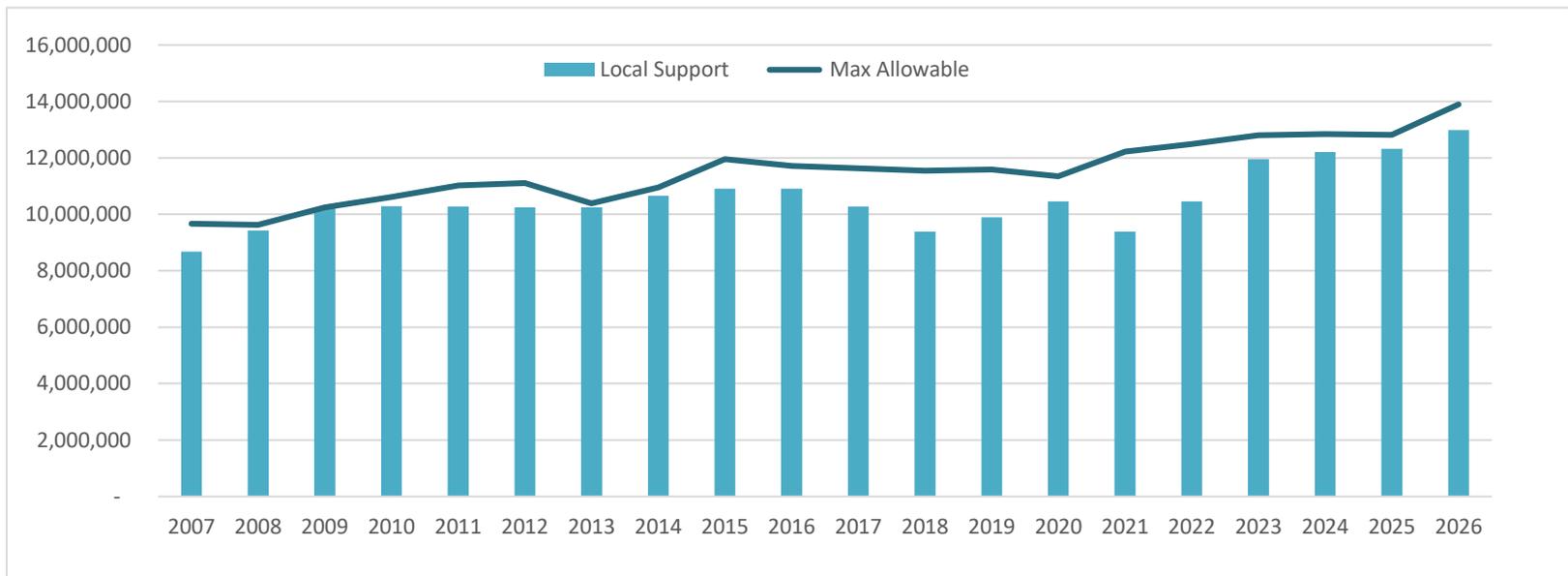
KIB Support \$ 13,750,590
Percentage of Maximum 100.00%

Amount Below Cap \$0

Prior Year Support \$ 12,979,556

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Local Support History
Information from KIBSD Annual Audits

| <u>Fiscal Year</u> | <u>Appropriation</u> | <u>In-Kind</u> | <u>Local Support</u> | <u>Year-to-Year Difference</u> | | <u>Max Allowable</u> | <u>Amount Below the Cap</u> | <u>Percent of Max</u> |
|--------------------|----------------------|----------------|----------------------|--------------------------------|---------|----------------------|-----------------------------|-----------------------|
| 2007 | 7,775,801 | 895,459 | 8,671,260 | 38,820 | Actual | 9,663,496 | 992,236 | 89.73% |
| 2008 | 8,482,554 | 937,858 | 9,420,412 | 749,152 | Actual | 9,624,522 | 204,110 | 97.88% |
| 2009 | 9,270,768 | 972,850 | 10,243,618 | 823,206 | Actual | 10,243,618 | - | 100.00% |
| 2010 | 9,343,500 | 946,850 | 10,290,350 | 46,732 | Actual | 10,612,781 | 322,431 | 96.96% |
| 2011 | 9,494,388 | 780,962 | 10,275,350 | (15,000) | Actual | 11,016,766 | 741,416 | 93.27% |
| 2012 | 9,481,000 | 769,350 | 10,250,350 | (25,000) | Actual | 11,098,280 | 847,930 | 92.36% |
| 2013 | 9,348,500 | 901,850 | 10,250,350 | - | Actual | 10,388,388 | 138,038 | 98.67% |
| 2014 | 9,795,870 | 853,850 | 10,649,720 | 399,370 | Actual | 10,946,091 | 296,371 | 97.29% |
| 2015 | 10,090,250 | 815,350 | 10,905,600 | 255,880 | Actual | 11,955,244 | 1,049,644 | 91.22% |
| 2016 | 10,154,238 | 751,362 | 10,905,600 | | Actual | 11,705,821 | 800,221 | 93.16% |
| 2017 | 9,366,500 | 911,000 | 10,277,500 | (628,100) | Actual | 11,630,705 | 1,353,205 | 88.37% |
| 2018 | 8,947,500 | 430,000 | 9,377,500 | (900,000) | Actual | 11,537,978 | 2,160,478 | 81.28% |
| 2019 | 9,460,244 | 430,000 | 9,890,244 | 512,744 | Actual | 11,579,181 | 1,688,937 | 85.41% |
| 2020 | 10,025,244 | 430,000 | 10,455,244 | 565,000 | Actual | 11,345,168 | 889,924 | 92.16% |
| 2021 | 8,960,089 | 430,000 | 9,390,089 | (1,065,155) | Actual | 12,226,547 | 2,836,458 | 76.80% |
| 2022 | 10,025,244 | 430,000 | 10,455,244 | 1,065,155 | Actual | 12,492,896 | 2,037,652 | 83.69% |
| 2023 | 11,405,244 | 550,000 | 11,955,244 | 1,500,000 | Actual | 12,798,209 | 842,965 | 93.41% |
| 2024 | 11,655,244 | 550,000 | 12,205,244 | 250,000 | Actual | 12,835,778 | 630,534 | 95.09% |
| 2025 | 11,666,558 | 650,000 | 12,316,558 | 111,314 | Actual | 12,814,579 | 498,021 | 96.11% |
| 2026 | 12,329,557 | 650,000 | 12,979,557 | 662,999 | Adopted | 13,891,877 | 912,321 | 93.43% |



Programmatic Cuts from January 8 Work Session

| | |
|---|----------------|
| .5 FTE Alternative Ed | \$77,008.00 |
| .5 Providence Mental Health Contract | \$100,000.00 |
| 1 FTE Auditorium Director | \$151,000.00 |
| 1 FTE CFO Secretary | \$147,802.00 |
| 1 FTE Elective at KHS | \$103,104.00 |
| 1 FTE Electives at KMS | \$163,050.00 |
| 1 FTE English | \$68,463.00 |
| 1 FTE English | \$212,930.00 |
| 1 FTE Federal Programs Director | \$188,661.00 |
| 1 FTE GT | \$121,304.00 |
| 1 FTE HR Director | \$212,930.00 |
| 1 FTE PE secondary | \$118,663.00 |
| 1 FTE Social Studies | \$83,316.00 |
| 1 FTE Special Education | \$128,676.00 |
| 10 FTE Aide IV | \$560,982.00 |
| 2 FTE Instructional Coaches | \$319,995.00 |
| 2 FTE School Psych | \$291,304.00 |
| 3 FTE Elementary | \$311,770.00 |
| 5 FTE Kinder aides | \$229,140.00 |
| Activity Travel | \$45,000.00 |
| Adjust Director Pay to Principal Pay | \$7,015.00 |
| Adjust 12 month to 11 month non Essential | \$77,345.00 |
| Adjust HR Classified Supervisor to HR Coordinator | \$24,701.00 |
| | \$3,744,159.00 |

Members of the Board,

We are writing in response to last night's discussion about proposed efficiencies at the secondary level. We want to clarify both the intent and structure of the recommendations brought forward.

When the Board asked administration to identify efficiencies, we focused on two priorities: minimizing the impact on student choice and maximizing the effective use of staff and instructional spaces. Multiple variations were considered and set aside because they reduced student access, eliminated programs disproportionately, or created staffing and scheduling conflicts that outweighed any financial benefit.

The efficiencies presented to the Board are not a list of independent reductions. They function as an interconnected package. For the proposal to work, it **must** be implemented as presented. When individual elements are adjusted in isolation to preserve specific positions, courses, or sections, it will disrupt the master schedule and limit how effectively the system functions overall.

Administration cannot selectively preserve individual components based on perceived value. Each recommendation affects staffing assignments, course offerings, room use, and student schedules. Removing or restoring one element requires changes elsewhere, often resulting in fewer student options, less efficient use of staff, or increased costs that negate the original savings.

To be clear, the package was designed to:

- Preserve the greatest number of student course options possible
- Direct limited resources toward programs impacting the most students
- Maintain a schedule that is both operationally viable and educationally sound

When individual pieces are isolated from that framework, those outcomes are no longer achievable.

For example:

1. Keep Russian as an offering:
 - a. Two periods of Russian serve 18 students. In our scenario, the current Russian teacher would pick-up two social studies classes in it's place. Two periods of Social Studies serves 60 students. **Keeping Russian result in 44 students without a social studies class** . The same principle applies to Tagalog and Alutiiq.
2. Keep CNA
 - a. The CNA program serves a maximum of 20 students per year (16 students this year) and requires a 0.5 FTE allocation for three instructional periods. **That same 0.5 FTE, if reallocated within the master schedule, would**

serve up to 90 students across core or elective courses. Maintaining CNA comes with a significant opportunity cost, limiting access and choice for a much larger portion of the student population.

3. Cut Elective/CTE Programming

- a. Proposed elective and CTE reductions are distributed across multiple programs, including Art, Science, Quilting, Learning Lab/Interventions, Auto, Construction, Multimedia, Music, CNA, and Fisheries. ***These reductions were intentionally spread to avoid disproportionately eliminating opportunity in any single area.***
 - b. CNA and Fisheries would be cut. Business would replace Fisheries as it can serve 90 students vs 42. Replacing Fisheries with Business allows the district to serve more than twice the number of students with the same resources.
4. For long-term planning and creative consideration, if additional FTE class periods were available within secondary, administration would prioritize deploying those resources in ways that stabilize and grow enrollment. One such approach would be to leverage available sections as shared assets between brick-and-mortar programming and homeschool partnerships, allowing students to remain enrolled with KHS/AKTEACH while accessing targeted in-person coursework.

These examples are not exceptions; they are representative of how tightly connected the proposed changes are. The work cannot be meaningfully evaluated by examining individual cuts in isolation.

Given the complexity of these decisions and the limits of discussing detailed scheduling in a public meeting, I encourage Board members to schedule time with secondary administration. A smaller, private setting will allow for deeper questions, clearer explanations, and a more accurate understanding of the constraints and tradeoffs involved.

Administration remains committed to transparency, collaboration, and making decisions that serve students first. We welcome continued dialogue and are prepared to walk through the proposal in detail so that decisions can be made with a full understanding of their impact.

Respectfully,

Matt Bieber
Principal KHS

Kathryn Symmes
Assistant Principal KHS

| "Direct" Maintenance Costs by Site | FY24 | FY23 | FY22 | 3-Year Average |
|---|-------------|-------------|-------------|-----------------------|
| East Elementary (240) | \$17,157.72 | \$11,330.70 | \$15,552.73 | \$14,680.38 |
| Main Elementary (250) | \$17,426.27 | \$9,059.86 | \$19,907.60 | \$15,464.58 |
| Northstar Elementary (260) | \$32,364.96 | \$8,491.89 | \$10,576.23 | \$17,144.36 |
| Peterson Elementary (270) | \$13,377.07 | \$23,215.90 | \$26,705.12 | \$21,099.36 |
| KMS (120) | \$20,120.35 | \$19,267.89 | \$27,104.28 | \$22,164.17 |

| "Indirect" Allocated Maintenance Costs | FY24 | FY23 | FY22 | 3-Year Average |
|---|-------------|-------------|-------------|-----------------------|
| East Elementary (240) | \$18,508.77 | \$33,972.96 | \$7,893.25 | \$20,124.99 |
| Main Elementary (250) | \$18,508.77 | \$33,972.96 | \$7,893.25 | \$20,124.99 |
| Northstar Elementary (260) | \$18,508.77 | \$33,972.96 | \$7,893.25 | \$20,124.99 |
| Peterson Elementary (270) | \$18,508.77 | \$33,972.96 | \$7,893.25 | \$20,124.99 |
| KMS (120) | \$37,017.54 | \$67,945.92 | \$15,786.49 | \$40,249.99 |

| Custodial Costs by Site | FY24 | FY23 | FY22 | 3-Year Average |
|--------------------------------|-------------|-------------|-------------|-----------------------|
| East Elementary (240) | \$10,153.63 | \$6,631.12 | \$10,880.26 | \$9,221.67 |
| Main Elementary (250) | \$6,776.05 | \$7,444.17 | \$6,186.28 | \$6,802.17 |
| Northstar Elementary (260) | \$5,958.56 | \$7,268.74 | \$10,040.33 | \$7,755.88 |
| Peterson Elementary (270) | \$7,071.41 | \$7,919.69 | \$7,460.82 | \$7,483.97 |
| KMS (120) | \$9,334.26 | \$11,120.12 | \$12,590.61 | \$11,015.00 |

| Utilities Costs by Site | FY24 | FY23 | FY22 | 3-Year Average |
|--------------------------------|--------------|--------------|--------------|-----------------------|
| East Elementary (240) | \$147,670.00 | \$151,924.00 | \$121,368.00 | \$140,320.67 |
| Main Elementary (250) | \$118,081.00 | \$122,858.00 | \$102,619.00 | \$114,519.33 |
| Northstar Elementary (260) | \$124,031.00 | \$149,594.00 | \$111,060.00 | \$128,228.33 |
| Peterson Elementary (270) | \$118,542.00 | \$138,612.00 | \$101,427.00 | \$119,527.00 |
| KMS (120) | \$230,402.00 | \$272,847.00 | \$241,750.00 | \$248,333.00 |

| Total M&O Costs by Site | FY24 | FY23 | FY22 | 3-Year Average |
|------------------------------------|--------------|--------------|--------------|-----------------------|
| East Elementary (240) | \$193,490.12 | \$203,858.78 | \$155,694.24 | \$184,347.71 |
| Main Elementary (250) | \$160,792.09 | \$173,334.99 | \$136,606.13 | \$156,911.07 |
| Northstar Elementary (260) | \$180,863.29 | \$199,327.59 | \$139,569.81 | \$173,253.56 |
| Peterson Elementary (270) | \$157,499.25 | \$203,720.55 | \$143,486.19 | \$168,235.33 |

KMS (120)

\$296,874.15

\$371,180.93

\$297,231.38

\$321,762.16

| Site | Building System | Year Installed | Years Deferred | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Notes | FY21 CIP Rank | FY22 CIP Rank | FY23 CIP Rank | FY24 CIP Rank | FY25 CIP Rank | FY26 CIP Rank | Est From 2026 R&R Schedule | Est from FY26 Cost Model | Other Estimate or Quote | Actual Cost |
|---------------------------------------|----------------------|----------------|----------------|--------------|-------------|-------------|-------------|-------------|-------------|---|--|---------------|---------------|---------------|---------------|---------------|----------------------------|--------------------------|-------------------------|-------------|
| | | | | | | | | | | | | | | | | | | | | |
| East Elementary | Site Improvements | 1986 | 4 | 667 | | | | | | Safety upgrade & repaving of Parking Lot | 4 | 4 | 6 | | | | | | | |
| East Elementary | Exterior Wall System | 1988 | 3 | 690 | | | | | | Siding Replacement. | 9 | 9 | 7 | 7 | 7 | 8 | 1645 | 690 | | |
| East Elementary | Roof System | 1988 | | 2069 | | | | | | 1982 Gym and 1986 Library wing | | | 9 | 5 | 5 | 6 | 839 | 2069 | | |
| East Elementary | Interior Paint | 1988 | | | 375 | | | | | | | | | | | | 375 | | | |
| East Elementary | Interior Ceiling | 1988 | | | 630 | | | | | | | | | | | | 630 | | | |
| East Elementary | Fire Protection | 1986 | 5 | 464 | | | | | | Hydro test sprinkler system. Repair or Replace as required. | | | | | | | 464 | | | |
| East Elementary | HVAC Controls | 2007 | | | 389 | | | | | | | | | | | | 389 | | | |
| East Elementary | Electrical Lighting | 2006 | | | | | | 1011 | | | | | | | | | 1011 | | | |
| East Elementary | Special Electrical | 2005 | | | | | 444 | | | Intrusion, Address, Access, ADA. Check on Fire Panel age. Replace devices | 5 | 5 | | | | | 444 | | | |
| Subtotal East Elementary | | | | | 3890 | 1394 | 0 | 444 | 1011 | 0 | \$6.7 million over next 6 years | | | | | | | | | |
| Main Elementary | Exterior Wall System | 1983 | 8 | 782 | | | | | | Siding Replacement. | 8 | 8 | 5 | 6 | 6 | 7 | 1530 | 782 | | |
| Main Elementary | Exterior Windows | 1983 | 3 | 529 | | | | | | Windows in East facing wall especially the Library leak. Replace all opening windows with fixed as per original HVAC system design and retro-commission HVAC. | | | | | | | 529 | | | |
| Main Elementary | Roof System | 2022 | | 725 | | | | | | Reimbursement project | | 3 | 3 | | | 2 | | | | 725 |
| Main Elementary | HVAC Controls | 2001 | | 510 | | | | | | Replace Gen 1 System 8000 | 19 | 18 | 16 | 15 | 15 | 16 | 510 | 1567 | | |
| Main Elementary | Special Electrical | 2012 | | | | | 572 | | | Intrusion, access and ADA. Check on Fire Panel age. Replace devices | 7 | 7 | | | | | 572 | | | |
| Subtotal Main Elementary | | | | | 2546 | 0 | 0 | 572 | 0 | 0 | \$3.1 million over next 6 years | | | | | | | | | |
| North Star Elementary | Exterior Wall | 2023 | | 1370 | | | | | | Reimbursement project | 3 | 3 | 4 | 2 | 2 | 3 | | | | 1370 |
| North Star Elementary | Roof System | 1995 | 1 | 4108 | | | | | | PVC | | | | 4 | 4 | 4 | 950 | 4108 | | |
| North Star Elementary | HVAC Controls | 1995 | 1 | 440 | | | | | | Replace Gen 1 System 8000 | 15 | 15 | 14 | 13 | 13 | 14 | 440 | 1640 | | |
| North Star Elementary | Special Electrical | 1995 | | | | | | 503 | | Intrusion, access, fire panel and ADA | 10 | 10 | | | | | 503 | | | |
| Subtotal North Star Elementary | | | | | 5918 | 0 | 0 | 572 | 0 | 503 | \$7.0 million over next 6 years | | | | | | | | | |
| Peterson Elementary | Exterior Wall System | 1998 | | 549 | | | | | | Paint and repair | 16 | 16 | 13 | 12 | 12 | 13 | 1980 | 549 | | |
| Peterson Boiler Room | Exterior Wall | 1975 | 1 | 25 | | | | | | Metal siding is perforated | | | | | | | 25 | | | |
| Peterson Boiler Room | Exterior Doors | 1975 | 6 | 1 | | | | | | Well maintained, but at 50 years old. | | | | | | | 1 | | | |
| Subtotal Peterson | | | | | 26 | 549 | 0 | 0 | 0 | 0 | \$0.6 million over next 6 years | | | | | | | | | |
| | | | | 12379 | 1943 | 0 | 1016 | 1011 | 503 | | | | | | | | | | | |

Not DEED CIP eligible
 Protection of Structure
 Health or Code Issues
 Energy Savings

(in thousands of dollars)

Renewal and Replacement Schedule

| CIP FY | 2026 | Building System Appraisal (List taken from Appendix A of EED Preventive Maintenance Handbook) | | | Current Dollar Value of Systems/Components that require Renewal or Replacement during Year (in thousands of dollars) | | | | | | Deferred Project | Attach Survey if included in CIP | Total Costs by System (in dollars) | |
|--|----------|---|--------|----------------|--|-----------------|--------|--------|--------|--------|------------------|----------------------------------|------------------------------------|------------------------------------|
| | | Facility or Building | System | Year Installed | Remain-ing Life Span | Year work req'd | Year 1 | Year 2 | Year 3 | Year 4 | | | | Year 5 |
| Name and/or Number | | Site Improvements | | | | | | | | | | | | |
| EED # | 28003001 | Site Utilities | | | | | | | | | | | | |
| Dist. # | | Foundation/Substruct. | 1966 | 10 | 2036 | | | | | | | | | \$ 1,853,966 |
| | | Superstructure | 1966 | 10 | 2036 | | | | | | | | | \$ 2,465,322 |
| Gross Square Footage | | Exterior Wall System | 1988 | -3 | 2023 | 1,645 | | | | | | X | | \$ 1,645,056 |
| 40,712 | | Exterior Windows | 2009 | 13 | 2039 | | | | | | | | | \$ 435,004 |
| | | Exterior Doors | 2018 | 13 | 2039 | | | | | | | | | \$ 86,764 |
| Number of Stories | | Roof Systems | 1986 | 0 | 2026 | 839 | | | | | | X | | \$ 839,259 |
| 1 | | Interior Partitions | 1988 | 12 | 2038 | | | | | | | | | \$ 952,305 |
| | | Interior Doors | 2017 | 21 | 2047 | | | | | | | | | \$ 295,148 |
| Building or Facility Use | | Interior Floor Finishes | 2017 | 7 | 2033 | | | | | | | | | \$ 985,767 |
| EAST ELEMENTARY SCHOOL | | Interior Wall Finishes | 1988 | 2 | 2028 | | 375 | | | | | | | \$ 375,092 |
| | | Interior Ceiling Finishes | 1988 | 2 | 2028 | | 630 | | | | | | | \$ 630,011 |
| Replacement Value | | Specialties | 1988 | 10 | 2036 | | | | | | | | | \$ 481,686 |
| \$18,087,472 | | Conveying Systems | | | | | | | | | | | | |
| | | Plumbing piping | 1988 | 7 | 2033 | | | | | | | | | \$ 633,062 |
| NOTES | | Plumbing Fixtures | 2016 | 20 | 2046 | | | | | | | | | \$ 310,200 |
| Needs metal roofing replaced 1982 and 1986 additions. Data, phone, clock, intercom, camera 2020. In building roof drain failure. Sprinkler system needs hydro test and Inspected | | Fire Protect./Suppres. | 1986 | -5 | 2021 | 464 | | | | | | X | | \$ 463,944 |
| | | HVAC Distribution | 1988 | 7 | 2033 | | | | | | | | | \$ 913,417 |
| | | HVAC Equipment | 2012 | 16 | 2042 | | | | | | | | | \$ 2,067,398 |
| | | HVAC Controls | 2007 | 2 | 2028 | | 389 | | | | | | | \$ 388,881 |
| | | Electrical Serv./Gen. | 2010 | 24 | 2050 | | | | | | | | | \$ 368,080 |
| | | Electrical Distribution | 1988 | 12 | 2038 | | | | | | | | | \$ 442,239 |
| | | Electrical Lighting | 2006 | 5 | 2031 | | | | | 1,011 | | | | \$ 1,011,090 |
| | | Special Electrical | 2020 | 4 | 2030 | | | | 444 | | | | X | \$ 444,047 |
| Facility Cost Index | 0.163 | Equip and Furnishings | | | | | | | | | | | | |
| | | Totals | | | | 2,948 | 1,394 | - | 444 | 1,011 | - | | | \$ 5,797,379 Six Year Total |

System Life and Cost Data Sheet

| | System Life Expect | % cost 1-story | % cost 2-story |
|---------------------------|--------------------|----------------|----------------|
| Site Improvements | 25 | n/a | n/a |
| Site Utilities | 40 | n/a | n/a |
| Foundation/Substruct. | 50 | 10.25% | 5.78% |
| Superstructure | 50 | 13.63% | 16.57% |
| Exterior Wall System | 25 | 9.10% | 7.49% |
| Exterior Windows | 30 | 2.41% | 2.59% |
| Exterior Doors | 20 | 0.48% | 0.44% |
| Roof Systems | 20 | 4.64% | 5.09% |
| Interior Partitions | 50 | 5.27% | 5.28% |
| Interior Doors | 30 | 1.63% | 1.72% |
| Interior Floor Finishes | 15 | 5.45% | 5.61% |
| Interior Wall Finishes | 25 | 2.07% | 2.17% |
| Interior Ceiling Finishes | 25 | 3.48% | 3.23% |
| Specialties | 40 | 2.66% | 2.94% |
| Conveying Systems | 40 | | 0.38% |
| Plumbing piping | 30 | 3.50% | 3.65% |
| Plumbing Fixtures | 30 | 1.72% | 1.54% |
| Fire Protect./Suppres. | 30 | 2.57% | 2.74% |
| HVAC Distribution | 40 | 5.05% | 5.25% |
| HVAC Equipment | 30 | 11.43% | 10.75% |
| HVAC Controls | 20 | 2.15% | 2.50% |
| Electrical Serv./Gen. | 40 | 2.04% | 2.68% |
| Electrical Distribution | 50 | 2.45% | 2.76% |
| Electrical Lighting | 25 | 5.59% | 6.05% |
| Special Electrical | 15 | 2.46% | 2.80% |
| Equip and Furnishings | 25 | n/a | n/a |
| | | 100.00% | 100.00% |

Renewal and Replacement Schedule

| CIP FY 2011 | | Building System Appraisal (List taken from Appendix A of EED Preventive Maintenance Handbook) | | | Current Dollar Value of Systems/Components that require Renewal or Replacement during Year (in thousands of dollars) | | | | | | Deferred Project | Attach Survey if included in CIP | Total Costs by System (in dollars) | |
|--------------------------|----------|---|----------------|----------------------|--|--------|--------|--------|--------|--------|------------------|----------------------------------|------------------------------------|-----------------------|
| Facility or Building | | System | Year Installed | Remain-ing Life Span | Year work req'd | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | | | | Year 6 |
| Name and/or Number | | Site Improvements | | | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | | | |
| EED # | xxxxxxx | Site Utilities | | | | | | | | | | | | |
| Dist. # | xxxx-xxx | Foundation/Substruct. | 1995 | 34 | 2045 | | | | | | | | | \$ 737,066 |
| Gross Square Footage | | Superstructure | 1995 | 34 | 2045 | | | | | | | | | \$ 2,113,006 |
| 106197 | | Exterior Wall System | 1995 | 9 | 2020 | | | | | | | | | \$ 955,125 |
| Number of Stories | | Exterior Windows | 1995 | 14 | 2025 | | | | | | | | | \$ 330,036 |
| 2 | | Exterior Doors | 1995 | 4 | 2015 | | | | 56 | | | | | \$ 56,249 |
| Building or Facility Use | | Roof Systems | 1995 | 4 | 2015 | | | | 649 | | | | | \$ 649,077 |
| Alaska Elementary School | | Interior Partitions | 1995 | 34 | 2045 | | | | | | | | | \$ 673,306 |
| Replacement Value | | Interior Doors | 1995 | 14 | 2025 | | | | | | | | | \$ 219,953 |
| 12752000 | | Interior Floor Finishes | 1995 | -1 | 2010 | 716 | | | | | | X | | \$ 715,714 |
| NOTES | | Interior Wall Finishes | 1995 | 9 | 2020 | | | | | | | | | \$ 276,718 |
| 0.084125645 | | Interior Ceiling Finishes | 1995 | 9 | 2020 | | | | | | | | | \$ 411,252 |
| | | Specialties | 1995 | 24 | 2035 | | | | | | | | | \$ 375,468 |
| | | Conveying Systems | 1995 | 24 | 2035 | | | | | | | | | \$ 48,458 |
| | | Plumbing piping | 1995 | 14 | 2025 | | | | | | | | | \$ 464,810 |
| | | Plumbing Fixtures | 1995 | 14 | 2025 | | | | | | | | | \$ 196,381 |
| | | Fire Protect./Suppres. | 1995 | 14 | 2025 | | | | | | | | | \$ 348,767 |
| | | HVAC Distribution | 1995 | 24 | 2035 | | | | | | | | | \$ 669,480 |
| | | HVAC Equipment | 1995 | 14 | 2025 | | | | | | | | | \$ 1,370,840 |
| | | HVAC Controls | 1995 | 4 | 2015 | | | | 318 | | | | | \$ 318,162 |
| | | Electrical Serv./Gen. | 1995 | 24 | 2035 | | | | | | | | | \$ 341,350 |
| | | Electrical Distribution | 1995 | 34 | 2045 | | | | | | | | | \$ 351,955 |
| | | Electrical Lighting | 1995 | 9 | 2020 | | | | | | | | | \$ 771,496 |
| | | Special Electrical | 1995 | -1 | 2010 | 357 | | | | | | X | | \$ 357,056 |
| Facility Cost Index | | Equip and Furnishings | | | | | | | | | | | | |
| 0.084125645 | | Totals | | | | 1,073 | - | - | 1,023 | - | - | \$ 2,096,259 | | Six Year Total |

East Building Life Cycle Estimate Adjustment

| <i>Installed</i> | <i>System</i> | <i>Suggested</i> | <i>Used</i> | <i>Replacement Year</i> | <i>Remaining Years</i> | <i>Adj</i> | <i>Reason for Adjustment</i> |
|------------------|---------------------------|------------------|-------------|-------------------------|------------------------|------------|--|
| | Site Improvements | 25 | 25 | | | 0 | |
| | Site Utilities | 40 | 40 | | | 0 | |
| 1966 | Foundation/Substructure | 50 | 70 | 2036 | 10.00 | 20 | In good condition |
| 1966 | Superstructure | 50 | 70 | 2036 | 10.00 | 20 | In good condition |
| 1988 | Exterior Wall System | 25 | 35 | 2023 | -3.00 | 10 | Siding starting to fail |
| 2009 | Exterior Windows | 30 | 30 | 2039 | 13.00 | 0 | |
| 2019 | Exterior Doors | 20 | 20 | 2039 | 13.00 | 0 | Well maintained |
| 1986 | Roof Systems | 20 | 40 | 2026 | 0.00 | 20 | 1982 and 1986 addition metal needs replaced |
| 1988 | Interior Partitions | 50 | 50 | 2038 | 12.00 | 0 | |
| 2017 | Interior Doors | 30 | 30 | 2047 | 21.00 | 0 | |
| 2018 | Interior Floor Finishes | 15 | 15 | 2033 | 7.00 | 0 | |
| 1988 | Interior Wall Finishes | 25 | 40 | 2028 | 2.00 | 15 | Well maintained. 1965 Sheetrock and mud tested positive for ACM |
| 1988 | Interior Ceiling Finishes | 25 | 40 | 2028 | 2.00 | 15 | Well maintained |
| 1966 | Specialties | 40 | 70 | 2036 | 10.00 | 30 | 2017 New cabinets in 1965 wing |
| | Conveying Systems | | | | | 0 | |
| 1988 | Plumbing piping | 30 | 45 | 2033 | 7.00 | 15 | Well maintained. In building roof drain horizontal pipe failure. |
| 2016 | Plumbing Fixtures | 30 | 30 | 2046 | 20.00 | 0 | |
| 1986 | Fire Protect./Suppression | 30 | 35 | 2021 | -5.00 | 5 | Sprinkler system needs hydro test and Inspected/repared |
| 1988 | HVAC Distribution | 40 | 45 | 2033 | 7.00 | 5 | Well maintained |
| 2012 | HVAC Equipment | 30 | 30 | 2042 | 16.00 | 0 | Need New CUH in Lib Wing - Convert Lib and Gym pnu to DDC |
| 2007 | HVAC Controls | 20 | 21 | 2028 | 2.00 | 1 | Well maintained |
| 2010 | Electrical Serv./Gen. | 40 | 40 | 2050 | 24.00 | 0 | Entire building on generator |
| 1988 | Electrical Distribution | 50 | 50 | 2038 | 12.00 | 0 | |
| 2006 | Electrical Lighting | 25 | 25 | 2031 | 5.00 | 0 | |
| 2014 | Special Electrical | 15 | 15 | 2029 | 4.00 | 0 | Intrusion, access, fire alarm |
| | Equip and Furnishings | 25 | 25 | | | 0 | |

Adjust formula to current FY from cell B-1 on page one

Renewal and Replacement Schedule

| CIP FY | 2026 | Building System Appraisal (List taken from Appendix A of EED Preventive Maintenance Handbook) | | | Current Dollar Value of Systems/Components that require Renewal or Replacement during Year (in thousands of dollars) | | | | | | Deferred Project | Attach Survey if included in CIP | Total Costs by System (in dollars) | |
|-------------------------------|----------|---|--------|----------------|--|-----------------|--------|--------|--------|--------|------------------|----------------------------------|------------------------------------|--------------|
| | | Facility or Building | System | Year Installed | Remain-ing Life Span | Year work req'd | Year 1 | Year 2 | Year 3 | Year 4 | | | | Year 5 |
| Name and/or Number | | Site Improvements | | | | | | | | | | | | |
| EED # | 28009001 | Site Utilities | | | | | | | | | | | | |
| Dist. # | | Foundation/Substruct. | 1983 | 7 | 2033 | | | | | | | | | \$ 1,180,385 |
| | | Superstructure | 1983 | 7 | 2033 | | | | | | | | | \$ 3,383,906 |
| Gross Square Footage | | Exterior Wall System | 1983 | -8 | 2018 | 1,530 | | | | | | X | | \$ 1,529,599 |
| 37,830 | | Exterior Windows | 1983 | -3 | 2023 | 529 | | | | | | X | | \$ 528,540 |
| | | Exterior Doors | 1983 | 7 | 2033 | | | | | | | | | \$ 90,081 |
| Number of Stories | | Roof Systems | 2022 | 16 | 2042 | | | | | | | | | \$ 1,039,474 |
| 2 | | Interior Partitions | 1983 | 7 | 2033 | | | | | | | | | \$ 1,078,275 |
| | | Interior Doors | 1983 | 7 | 2033 | | | | | | | | | \$ 352,247 |
| Building or Facility Use | | Interior Floor Finishes | 2007 | 7 | 2033 | | | | | | | | | \$ 1,146,191 |
| MAIN ELEMENTARY SCHOOL | | Interior Wall Finishes | 2010 | 9 | 2035 | | | | | | | | | \$ 443,155 |
| | | Interior Ceiling Finishes | 1983 | 7 | 2033 | | | | | | | | | \$ 658,606 |
| Replacement Value | | Specialties | 1983 | 7 | 2033 | | | | | | | | | \$ 601,299 |
| \$20,421,884 | | Conveying Systems | 1983 | 8 | 2034 | | | | | | | | | \$ 77,603 |
| | | Plumbing piping | 1983 | 7 | 2033 | | | | | | | | | \$ 744,378 |
| NOTES | | Plumbing Fixtures | 1983 | 7 | 2033 | | | | | | | | | \$ 314,497 |
| Fire panel only 2012. | | Fire Protect./Suppres. | 1983 | 7 | 2033 | | | | | | | | | \$ 558,539 |
| Installed new Gym floor | | HVAC Distribution | 1983 | 7 | 2033 | | | | | | | | | \$ 1,072,149 |
| 2016. Replaced Bridge | | HVAC Equipment | 1983 | 7 | 2033 | | | | | | | | | \$ 2,195,353 |
| deck 2017. Data, phone, | | HVAC Controls | 2001 | 0 | 2026 | 510 | | | | | | X | | \$ 509,526 |
| intercom, clock, camera | | Electrical Serv./Gen. | 2019 | 33 | 2059 | | | | | | | | | \$ 546,661 |
| 2020. New Roof 2022 | | Electrical Distribution | 1983 | 7 | 2033 | | | | | | | | | \$ 563,644 |
| | | Electrical Lighting | 2005 | 9 | 2035 | | | | | | | | | \$ 1,235,524 |
| | | Special Electrical | 2012 | 4 | 2030 | | | | 572 | | | | | \$ 571,813 |
| Facility Cost Index | | Equip and Furnishings | | | | | | | | | | | | |
| 0.125731079 | | Totals | | | | 2,568 | - | - | 572 | - | - | \$ 3,139,478 | Six Year Total | |

System Life and Cost Data Sheet

| | System Life Expect | % cost 1-story | % cost 2-story |
|---------------------------|--------------------|----------------|----------------|
| Site Improvements | 25 | n/a | n/a |
| Site Utilities | 40 | n/a | n/a |
| Foundation/Substruct. | 50 | 10.25% | 5.78% |
| Superstructure | 50 | 13.63% | 16.57% |
| Exterior Wall System | 25 | 9.10% | 7.49% |
| Exterior Windows | 30 | 2.41% | 2.59% |
| Exterior Doors | 20 | 0.48% | 0.44% |
| Roof Systems | 20 | 4.64% | 5.09% |
| Interior Partitions | 50 | 5.27% | 5.28% |
| Interior Doors | 30 | 1.63% | 1.72% |
| Interior Floor Finishes | 15 | 5.45% | 5.61% |
| Interior Wall Finishes | 25 | 2.07% | 2.17% |
| Interior Ceiling Finishes | 25 | 3.48% | 3.23% |
| Specialties | 40 | 2.66% | 2.94% |
| Conveying Systems | 40 | | 0.38% |
| Plumbing piping | 30 | 3.50% | 3.65% |
| Plumbing Fixtures | 30 | 1.72% | 1.54% |
| Fire Protect./Suppres. | 30 | 2.57% | 2.74% |
| HVAC Distribution | 40 | 5.05% | 5.25% |
| HVAC Equipment | 30 | 11.43% | 10.75% |
| HVAC Controls | 20 | 2.15% | 2.50% |
| Electrical Serv./Gen. | 40 | 2.04% | 2.68% |
| Electrical Distribution | 50 | 2.45% | 2.76% |
| Electrical Lighting | 25 | 5.59% | 6.05% |
| Special Electrical | 15 | 2.46% | 2.80% |
| Equip and Furnishings | 25 | n/a | n/a |
| | | 100.00% | 100.00% |

Renewal and Replacement Schedule

| CIP FY 2011 | | Building System Appraisal (List taken from Appendix A of EED Preventive Maintenance Handbook) | | | Current Dollar Value of Systems/Components that require Renewal or Replacement during Year (in thousands of dollars) | | | | | | Deferred Project | Attach Survey if included in CIP | Total Costs by System (in dollars) | |
|--------------------------|----------|---|----------------|----------------------|--|--------|--------|--------|--------|--------|------------------|----------------------------------|------------------------------------|-----------------------|
| Facility or Building | | System | Year Installed | Remain-ing Life Span | Year work req'd | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | | | | Year 6 |
| Name and/or Number | | Site Improvements | | | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | | | |
| EED # | xxxxxxx | Site Utilities | | | | | | | | | | | | |
| Dist. # | xxxx-xxx | Foundation/Substruct. | 1995 | 34 | 2045 | | | | | | | | | \$ 737,066 |
| Gross Square Footage | | Superstructure | 1995 | 34 | 2045 | | | | | | | | | \$ 2,113,006 |
| 106197 | | Exterior Wall System | 1995 | 9 | 2020 | | | | | | | | | \$ 955,125 |
| | | Exterior Windows | 1995 | 14 | 2025 | | | | | | | | | \$ 330,036 |
| Number of Stories | | Exterior Doors | 1995 | 4 | 2015 | | | | 56 | | | | | \$ 56,249 |
| 2 | | Roof Systems | 1995 | 4 | 2015 | | | | 649 | | | | | \$ 649,077 |
| | | Interior Partitions | 1995 | 34 | 2045 | | | | | | | | | \$ 673,306 |
| Building or Facility Use | | Interior Doors | 1995 | 14 | 2025 | | | | | | | | | \$ 219,953 |
| Alaska Elementary School | | Interior Floor Finishes | 1995 | -1 | 2010 | 716 | | | | | | X | | \$ 715,714 |
| | | Interior Wall Finishes | 1995 | 9 | 2020 | | | | | | | | | \$ 276,718 |
| Replacement Value | | Interior Ceiling Finishes | 1995 | 9 | 2020 | | | | | | | | | \$ 411,252 |
| 12752000 | | Specialties | 1995 | 24 | 2035 | | | | | | | | | \$ 375,468 |
| | | Conveying Systems | 1995 | 24 | 2035 | | | | | | | | | \$ 48,458 |
| NOTES | | Plumbing piping | 1995 | 14 | 2025 | | | | | | | | | \$ 464,810 |
| | | Plumbing Fixtures | 1995 | 14 | 2025 | | | | | | | | | \$ 196,381 |
| | | Fire Protect./Suppres. | 1995 | 14 | 2025 | | | | | | | | | \$ 348,767 |
| | | HVAC Distribution | 1995 | 24 | 2035 | | | | | | | | | \$ 669,480 |
| | | HVAC Equipment | 1995 | 14 | 2025 | | | | | | | | | \$ 1,370,840 |
| | | HVAC Controls | 1995 | 4 | 2015 | | | | 318 | | | | | \$ 318,162 |
| | | Electrical Serv./Gen. | 1995 | 24 | 2035 | | | | | | | | | \$ 341,350 |
| | | Electrical Distribution | 1995 | 34 | 2045 | | | | | | | | | \$ 351,955 |
| | | Electrical Lighting | 1995 | 9 | 2020 | | | | | | | | | \$ 771,496 |
| Facility Cost Index | | Special Electrical | 1995 | -1 | 2010 | 357 | | | | | | X | | \$ 357,056 |
| 0.084125645 | | Equip and Furnishings | | | | | | | | | | | | |
| | | Totals | | | | 1,073 | - | - | 1,023 | - | - | \$ 2,096,259 | | Six Year Total |

Main Building Life Cycle Estimate Adjustments

| Installed | System | Suggested | Used | Replacement Year | Remaining Years | Adj | Reason for Adjustment |
|-----------|---------------------------|-----------|------|------------------|-----------------|-----|---|
| | Site Improvements | 25 | 25 | | | 0 | |
| | Site Utilities | 40 | 40 | | | 0 | |
| 1983 | Foundation/Substructure | 50 | 50 | 2033 | 7.00 | 0 | |
| 1983 | Superstructure | 50 | 50 | 2033 | 7.00 | 0 | |
| 1983 | Exterior Wall System | 25 | 35 | 2018 | -8.00 | 10 | Need paint and siding replacement |
| 1983 | Exterior Windows | 30 | 40 | 2023 | -3.00 | 10 | Library side of building only? |
| 1983 | Exterior Doors | 20 | 50 | 2033 | 7.00 | 30 | Well maintained |
| 2022 | Roof Systems | 20 | 20 | 2042 | 16.00 | 0 | |
| 1983 | Interior Partitions | 50 | 50 | 2033 | 7.00 | 0 | |
| 1983 | Interior Doors | 30 | 50 | 2033 | 7.00 | 20 | Well maintained |
| 2007 | Interior Floor Finishes | 15 | 25 | 2032 | 6.00 | 10 | Well maintained |
| 2010 | Interior Wall Finishes | 25 | 25 | 2035 | 9.00 | 0 | |
| 1983 | Interior Ceiling Finishes | 25 | 50 | 2033 | 7.00 | 25 | Well maintained |
| 1983 | Specialties | 40 | 50 | 2033 | 7.00 | 10 | Well maintained |
| 1994 | Conveying Systems | 40 | 40 | 2034 | 8.00 | 0 | |
| 1983 | Plumbing piping | 30 | 50 | 2033 | 7.00 | 20 | Well maintained |
| 1983 | Plumbing Fixtures | 30 | 50 | 2033 | 7.00 | 20 | Well maintained |
| 1983 | Fire Protect./Suppression | 30 | 50 | 2033 | 7.00 | 20 | Well maintained |
| 1983 | HVAC Distribution | 40 | 50 | 2033 | 7.00 | 10 | Needs rebalanced |
| 1983 | HVAC Equipment | 30 | 50 | 2033 | 7.00 | 20 | R&R Dampers and actuators |
| 2001 | HVAC Controls | 20 | 25 | 2026 | 0.00 | 5 | Getting hard to find parts for Gen 1 network 8000 |
| 2019 | Electrical Serv./Gen. | 40 | 40 | 2059 | 33.00 | 0 | Purchased but needs to be installed |
| 1983 | Electrical Distribution | 50 | 50 | 2033 | 7.00 | 0 | |
| 2005 | Electrical Lighting | 25 | 30 | 2035 | 9.00 | 5 | Well maintained |
| 2012 | Special Electrical | 15 | 18 | 2030 | 4.00 | 3 | Needs access, intrusion, fire alarm replaced 2012 |
| | Equip and Furnishings | 25 | 25 | | | 0 | |

Adjust formula to current FY from cell B-1 on page one

Renewal and Replacement Schedule

| CIP FY | 2026 | Building System Appraisal (List taken from Appendix A of EED Preventive Maintenance Handbook) | | | Current Dollar Value of Systems/Components that require Renewal or Replacement during Year (in thousands of dollars) | | | | | | Deferred Project | Attach Survey if included in CIP | Total Costs by System (in dollars) | | |
|--------|------|---|---------------------------|----------------|--|-----------------|--------|--------|--------|--------|------------------|----------------------------------|------------------------------------|--------|----------------|
| | | Facility or Building | System | Year Installed | Remain-ing Life Span | Year work req'd | Year 1 | Year 2 | Year 3 | Year 4 | | | | Year 5 | Year 6 |
| | | Name and/or Number | Site Improvements | | | | | | | | | | | | |
| | | EED # | Site Utilities | | | | | | | | | | | | |
| | | Dist. # | Foundation/Substruct. | 1975 | 9 | 2035 | | | | | | | | | \$ 27,911 |
| | | | Superstructure | 1975 | 9 | 2035 | | | | | | | | | \$ 37,115 |
| | | Gross Square Footage | Exterior Wall System | 1975 | -1 | 2025 | 25 | | | | | | X | | \$ 24,766 |
| | | 529 | Exterior Windows | | | | | | | | | | | | |
| | | | Exterior Doors | 1975 | -6 | 2020 | 1 | | | | | | X | | \$ 1,306 |
| | | Number of Stories | Roof Systems | 2016 | 10 | 2036 | | | | | | | | | \$ 12,635 |
| | | 1 | Interior Partitions | | | | | | | | | | | | |
| | | | Interior Doors | | | | | | | | | | | | |
| | | Building or Facility Use | Interior Floor Finishes | 2010 | 9 | 2035 | | | | | | | | | \$ 14,840 |
| | | PETERSON BOILER ROOM | Interior Wall Finishes | | | | | | | | | | | | |
| | | | Interior Ceiling Finishes | | | | | | | | | | | | |
| | | Replacement Value | Specialties | | | | | | | | | | | | |
| | | \$272,302 | Conveying Systems | | | | | | | | | | | | |
| | | | Plumbing piping | 2016 | 20 | 2046 | | | | | | | | | \$ 9,531 |
| | | NOTES | Plumbing Fixtures | | | | | | | | | | | | |
| | | Replaced Roof, Boilers, pumps, piping, hotwater heater, lighting and HVAC controls 2016. | Fire Protect./Suppres. | 2016 | 20 | 2046 | | | | | | | | | \$ 6,985 |
| | | | HVAC Distribution | 2016 | 30 | 2056 | | | | | | | | | \$ 13,751 |
| | | | HVAC Equipment | 2016 | 20 | 2046 | | | | | | | | | \$ 31,124 |
| | | | HVAC Controls | 2016 | 10 | 2036 | | | | | | | | | \$ 5,854 |
| | | | Electrical Serv./Gen. | 2016 | 30 | 2056 | | | | | | | | | \$ 5,541 |
| | | | Electrical Distribution | 2016 | 40 | 2066 | | | | | | | | | \$ 6,658 |
| | | | Electrical Lighting | 2016 | 15 | 2041 | | | | | | | | | \$ 15,222 |
| | | | Special Electrical | | | | | | | | | | | | |
| | | Facility Cost Index | Equip and Furnishings | | | | | | | | | | | | |
| | | 0.095746922 | Totals | | | | 26 | - | - | - | - | - | \$ | 26,072 | Six Year Total |

System Life and Cost Data Sheet

| | System Life Expect | % cost 1-story | % cost 2-story |
|---------------------------|--------------------|----------------|----------------|
| Site Improvements | 25 | n/a | n/a |
| Site Utilities | 40 | n/a | n/a |
| Foundation/Substruct. | 50 | 10.25% | 5.78% |
| Superstructure | 50 | 13.63% | 16.57% |
| Exterior Wall System | 25 | 9.10% | 7.49% |
| Exterior Windows | 30 | 2.41% | 2.59% |
| Exterior Doors | 20 | 0.48% | 0.44% |
| Roof Systems | 20 | 4.64% | 5.09% |
| Interior Partitions | 50 | 5.27% | 5.28% |
| Interior Doors | 30 | 1.63% | 1.72% |
| Interior Floor Finishes | 15 | 5.45% | 5.61% |
| Interior Wall Finishes | 25 | 2.07% | 2.17% |
| Interior Ceiling Finishes | 25 | 3.48% | 3.23% |
| Specialties | 40 | 2.66% | 2.94% |
| Conveying Systems | 40 | | 0.38% |
| Plumbing piping | 30 | 3.50% | 3.65% |
| Plumbing Fixtures | 30 | 1.72% | 1.54% |
| Fire Protect./Suppres. | 30 | 2.57% | 2.74% |
| HVAC Distribution | 40 | 5.05% | 5.25% |
| HVAC Equipment | 30 | 11.43% | 10.75% |
| HVAC Controls | 20 | 2.15% | 2.50% |
| Electrical Serv./Gen. | 40 | 2.04% | 2.68% |
| Electrical Distribution | 50 | 2.45% | 2.76% |
| Electrical Lighting | 25 | 5.59% | 6.05% |
| Special Electrical | 15 | 2.46% | 2.80% |
| Equip and Furnishings | 25 | n/a | n/a |
| | | 100.00% | 100.00% |

Renewal and Replacement Schedule

| CIP FY 2011 | | Building System Appraisal (List taken from Appendix A of EED Preventive Maintenance Handbook) | | | Current Dollar Value of Systems/Components that require Renewal or Replacement during Year (in thousands of dollars) | | | | | | Deferred Project | Attach Survey if included in CIP | Total Costs by System (in dollars) | |
|--------------------------|----------|---|----------------|----------------------|--|--------|--------|--------|--------|--------|------------------|----------------------------------|------------------------------------|-----------------------|
| Facility or Building | | System | Year Installed | Remain-ing Life Span | Year work req'd | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | | | | Year 6 |
| Name and/or Number | | Site Improvements | | | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | | | |
| EED # | xxxxxxx | Site Utilities | | | | | | | | | | | | |
| Dist. # | xxxx-xxx | Foundation/Substruct. | 1995 | 34 | 2045 | | | | | | | | | \$ 737,066 |
| Gross Square Footage | | Superstructure | 1995 | 34 | 2045 | | | | | | | | | \$ 2,113,006 |
| 106197 | | Exterior Wall System | 1995 | 9 | 2020 | | | | | | | | | \$ 955,125 |
| | | Exterior Windows | 1995 | 14 | 2025 | | | | | | | | | \$ 330,036 |
| Number of Stories | | Exterior Doors | 1995 | 4 | 2015 | | | | 56 | | | | | \$ 56,249 |
| 2 | | Roof Systems | 1995 | 4 | 2015 | | | | 649 | | | | | \$ 649,077 |
| | | Interior Partitions | 1995 | 34 | 2045 | | | | | | | | | \$ 673,306 |
| Building or Facility Use | | Interior Doors | 1995 | 14 | 2025 | | | | | | | | | \$ 219,953 |
| Alaska Elementary School | | Interior Floor Finishes | 1995 | -1 | 2010 | 716 | | | | | | X | | \$ 715,714 |
| | | Interior Wall Finishes | 1995 | 9 | 2020 | | | | | | | | | \$ 276,718 |
| Replacement Value | | Interior Ceiling Finishes | 1995 | 9 | 2020 | | | | | | | | | \$ 411,252 |
| 12752000 | | Specialties | 1995 | 24 | 2035 | | | | | | | | | \$ 375,468 |
| | | Conveying Systems | 1995 | 24 | 2035 | | | | | | | | | \$ 48,458 |
| NOTES | | Plumbing piping | 1995 | 14 | 2025 | | | | | | | | | \$ 464,810 |
| | | Plumbing Fixtures | 1995 | 14 | 2025 | | | | | | | | | \$ 196,381 |
| | | Fire Protect./Suppres. | 1995 | 14 | 2025 | | | | | | | | | \$ 348,767 |
| | | HVAC Distribution | 1995 | 24 | 2035 | | | | | | | | | \$ 669,480 |
| | | HVAC Equipment | 1995 | 14 | 2025 | | | | | | | | | \$ 1,370,840 |
| | | HVAC Controls | 1995 | 4 | 2015 | | | | 318 | | | | | \$ 318,162 |
| | | Electrical Serv./Gen. | 1995 | 24 | 2035 | | | | | | | | | \$ 341,350 |
| | | Electrical Distribution | 1995 | 34 | 2045 | | | | | | | | | \$ 351,955 |
| | | Electrical Lighting | 1995 | 9 | 2020 | | | | | | | | | \$ 771,496 |
| Facility Cost Index | | Special Electrical | 1995 | -1 | 2010 | 357 | | | | | | X | | \$ 357,056 |
| 0.084125645 | | Equip and Furnishings | | | | | | | | | | | | |
| | | Totals | | | | 1,073 | - | - | 1,023 | - | - | \$ 2,096,259 | | Six Year Total |

Peterson Boiler Room Building Life Cycle Estimate Adjustments

| Installed | System | Suggested | Used | Replacement Year | Remaining Years | Adj | Reason for Adjustment |
|-----------|---------------------------|-----------|------|------------------|-----------------|-----|--------------------------------|
| | Site Improvements | 25 | 25 | | | 0 | |
| | Site Utilities | 40 | 40 | | | 0 | |
| 1975 | Foundation/Substructure | 50 | 60 | 2035 | 9.00 | 10 | Well maintained |
| 1975 | Superstructure | 50 | 60 | 2035 | 9.00 | 10 | Well maintained |
| 1975 | Exterior Wall System | 25 | 50 | 2025 | -1.00 | 25 | Near end of life cycle |
| | Exterior Windows | 30 | 30 | | | 0 | |
| 1975 | Exterior Doors | 20 | 45 | 2020 | -6.00 | 25 | Well maintained |
| 2016 | Roof Systems | 20 | 20 | 2036 | 10.00 | 0 | |
| | Interior Partitions | 50 | 50 | | | 0 | |
| | Interior Doors | 30 | 30 | | | 0 | |
| 2010 | Interior Floor Finishes | 15 | 25 | 2035 | 9.00 | 10 | Painted concrete slab on grade |
| | Interior Wall Finishes | 25 | 25 | | | 0 | |
| | Interior Ceiling Finishes | 25 | 25 | | | 0 | |
| | Specialties | 40 | 40 | | | 0 | |
| | Conveying Systems | 40 | 40 | | | 0 | |
| 2016 | Plumbing piping | 30 | 30 | 2046 | 20.00 | 0 | |
| | Plumbing Fixtures | 30 | 30 | | | 0 | |
| 2016 | Fire Protect./Suppression | 30 | 30 | 2046 | 20.00 | 0 | |
| 2016 | HVAC Distribution | 40 | 40 | 2056 | 30.00 | 0 | |
| 2016 | HVAC Equipment | 30 | 30 | 2046 | 20.00 | 0 | |
| 2016 | HVAC Controls | 20 | 20 | 2036 | 10.00 | 0 | |
| 2016 | Electrical Serv./Gen. | 40 | 40 | 2056 | 30.00 | 0 | No generator at this location |
| 2016 | Electrical Distribution | 50 | 50 | 2066 | 40.00 | 0 | |
| 2016 | Electrical Lighting | 25 | 25 | 2041 | 15.00 | 0 | |
| | Special Electrical | 15 | 15 | | | 0 | |
| | Equip and Furnishings | 25 | 25 | | | 0 | |

Adjust formula to current FY from cell B-1 on page one

Renewal and Replacement Schedule

| CIP FY | 2026 | Building System Appraisal (List taken from Appendix A of EED Preventive Maintenance Handbook) | | | Current Dollar Value of Systems/Components that require Renewal or Replacement during Year (in thousands of dollars) | | | | | | Deferred Project | Attach Survey if included in CIP | Total Costs by System (in dollars) | |
|--|----------|---|--------|----------------|--|-----------------|--------|--------|--------|--------|------------------|----------------------------------|------------------------------------|----------------|
| | | Facility or Building | System | Year Installed | Remain-ing Life Span | Year work req'd | Year 1 | Year 2 | Year 3 | Year 4 | | | | Year 5 |
| Name and/or Number | | Site Improvements | | | | | | | | | | | | |
| EED # | 28006001 | Site Utilities | | | | | | | | | | | | |
| Dist. # | | Foundation/Substruct. | 1998 | 22 | 2048 | | | | | | | | | \$ 2,230,923 |
| | | Superstructure | 1998 | 22 | 2048 | | | | | | | | | \$ 2,966,583 |
| Gross Square Footage | | Exterior Wall System | 1998 | 2 | 2028 | | 1,980 | | | | | | | \$ 1,979,536 |
| 39,967 | | Exterior Windows | 1998 | 7 | 2033 | | | | | | | | | \$ 523,451 |
| | | Exterior Doors | 1998 | 7 | 2033 | | | | | | | | | \$ 104,405 |
| Number of Stories | | Roof Systems | 1994 | -12 | 2014 | 1,010 | | | | | | X | | \$ 1,009,901 |
| 1 | | Interior Partitions | 1998 | 22 | 2048 | | | | | | | | | \$ 1,145,933 |
| | | Interior Doors | 1998 | 7 | 2033 | | | | | | | | | \$ 355,159 |
| Building or Facility Use | | Interior Floor Finishes | 2016 | 10 | 2036 | | | | | | | | | \$ 1,186,198 |
| PETERSON | | Interior Wall Finishes | 1998 | 7 | 2033 | | | | | | | | | \$ 451,358 |
| ELEMENTARY SCHOOL | | Interior Ceiling Finishes | 1998 | 7 | 2033 | | | | | | | | | \$ 758,107 |
| Replacement Value | | Specialties | 1998 | 12 | 2038 | | | | | | | | | \$ 579,624 |
| \$21,765,102 | | Conveying Systems | | | | | | | | | | | | |
| | | Plumbing piping | 1998 | 7 | 2033 | | | | | | | | | \$ 761,779 |
| NOTES | | Plumbing Fixtures | 1998 | 7 | 2033 | | | | | | | | | \$ 373,271 |
| Replaced flooring, Boilers, Pumps, HWH and HVAC controls 2016. Data, Phone, Intercom, Clock 2020 | | Fire Protect./Suppres. | 1998 | 7 | 2033 | | | | | | | | | \$ 558,275 |
| | | HVAC Distribution | 1998 | 12 | 2038 | | | | | | | | | \$ 1,099,138 |
| | | HVAC Equipment | 1998 | 7 | 2033 | | | | | | | | | \$ 2,487,751 |
| | | HVAC Controls | 2016 | 10 | 2036 | | | | | | | | | \$ 467,950 |
| | | Electrical Serv./Gen. | 1998 | 12 | 2038 | | | | | | | | | \$ 442,920 |
| | | Electrical Distribution | 1998 | 22 | 2048 | | | | | | | | | \$ 532,157 |
| | | Electrical Lighting | 1998 | 7 | 2033 | | | | | | | | | \$ 1,216,669 |
| | | Special Electrical | 2020 | 9 | 2035 | | | | | | | | | \$ 534,333 |
| Facility Cost Index | | Equip and Furnishings | | | | | | | | | | | | |
| 0.0464 | | Totals | | | | 1,010 | 1,980 | - | - | - | - | \$ 2,989,437 | | Six Year Total |

System Life and Cost Data Sheet

| | System Life Expect | % cost 1-story | % cost 2-story |
|---------------------------|--------------------|----------------|----------------|
| Site Improvements | 25 | n/a | n/a |
| Site Utilities | 40 | n/a | n/a |
| Foundation/Substruct. | 50 | 10.25% | 5.78% |
| Superstructure | 50 | 13.63% | 16.57% |
| Exterior Wall System | 25 | 9.10% | 7.49% |
| Exterior Windows | 30 | 2.41% | 2.59% |
| Exterior Doors | 20 | 0.48% | 0.44% |
| Roof Systems | 20 | 4.64% | 5.09% |
| Interior Partitions | 50 | 5.27% | 5.28% |
| Interior Doors | 30 | 1.63% | 1.72% |
| Interior Floor Finishes | 15 | 5.45% | 5.61% |
| Interior Wall Finishes | 25 | 2.07% | 2.17% |
| Interior Ceiling Finishes | 25 | 3.48% | 3.23% |
| Specialties | 40 | 2.66% | 2.94% |
| Conveying Systems | 40 | | 0.38% |
| Plumbing piping | 30 | 3.50% | 3.65% |
| Plumbing Fixtures | 30 | 1.72% | 1.54% |
| Fire Protect./Suppres. | 30 | 2.57% | 2.74% |
| HVAC Distribution | 40 | 5.05% | 5.25% |
| HVAC Equipment | 30 | 11.43% | 10.75% |
| HVAC Controls | 20 | 2.15% | 2.50% |
| Electrical Serv./Gen. | 40 | 2.04% | 2.68% |
| Electrical Distribution | 50 | 2.45% | 2.76% |
| Electrical Lighting | 25 | 5.59% | 6.05% |
| Special Electrical | 15 | 2.46% | 2.80% |
| Equip and Furnishings | 25 | n/a | n/a |
| | | 100.00% | 100.00% |

Renewal and Replacement Schedule

| CIP FY 2011 | | Building System Appraisal (List taken from Appendix A of EED Preventive Maintenance Handbook) | | | Current Dollar Value of Systems/Components that require Renewal or Replacement during Year (in thousands of dollars) | | | | | | Deferred Project | Attach Survey if included in CIP | Total Costs by System (in dollars) | |
|------------------------------------|----------|---|----------------|----------------------|--|--------|--------|--------|--------|--------|------------------|----------------------------------|------------------------------------|--------------|
| Facility or Building | | System | Year Installed | Remain-ing Life Span | Year work req'd | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | | | | Year 6 |
| Name and/or Number | | Site Improvements | | | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | | | |
| EED # | xxxxxxx | Site Utilities | | | | | | | | | | | | |
| Dist. # | xxxx-xxx | Foundation/Substruct. | 1995 | 34 | 2045 | | | | | | | | | \$ 737,066 |
| Gross Square Footage | | Superstructure | 1995 | 34 | 2045 | | | | | | | | | \$ 2,113,006 |
| 106197 | | Exterior Wall System | 1995 | 9 | 2020 | | | | | | | | | \$ 955,125 |
| | | Exterior Windows | 1995 | 14 | 2025 | | | | | | | | | \$ 330,036 |
| Number of Stories | | Exterior Doors | 1995 | 4 | 2015 | | | | 56 | | | | | \$ 56,249 |
| 2 | | Roof Systems | 1995 | 4 | 2015 | | | | 649 | | | | | \$ 649,077 |
| | | Interior Partitions | 1995 | 34 | 2045 | | | | | | | | | \$ 673,306 |
| Building or Facility Use | | Interior Doors | 1995 | 14 | 2025 | | | | | | | | | \$ 219,953 |
| Alaska Elementary School | | Interior Floor Finishes | 1995 | -1 | 2010 | 716 | | | | | | X | | \$ 715,714 |
| | | Interior Wall Finishes | 1995 | 9 | 2020 | | | | | | | | | \$ 276,718 |
| Replacement Value | | Interior Ceiling Finishes | 1995 | 9 | 2020 | | | | | | | | | \$ 411,252 |
| 12752000 | | Specialties | 1995 | 24 | 2035 | | | | | | | | | \$ 375,468 |
| | | Conveying Systems | 1995 | 24 | 2035 | | | | | | | | | \$ 48,458 |
| NOTES | | Plumbing piping | 1995 | 14 | 2025 | | | | | | | | | \$ 464,810 |
| | | Plumbing Fixtures | 1995 | 14 | 2025 | | | | | | | | | \$ 196,381 |
| | | Fire Protect./Suppres. | 1995 | 14 | 2025 | | | | | | | | | \$ 348,767 |
| | | HVAC Distribution | 1995 | 24 | 2035 | | | | | | | | | \$ 669,480 |
| | | HVAC Equipment | 1995 | 14 | 2025 | | | | | | | | | \$ 1,370,840 |
| | | HVAC Controls | 1995 | 4 | 2015 | | | | 318 | | | | | \$ 318,162 |
| | | Electrical Serv./Gen. | 1995 | 24 | 2035 | | | | | | | | | \$ 341,350 |
| | | Electrical Distribution | 1995 | 34 | 2045 | | | | | | | | | \$ 351,955 |
| Facility Cost Index 0.084125645 | | Electrical Lighting | 1995 | 9 | 2020 | | | | | | | | | \$ 771,496 |
| | | Special Electrical | 1995 | -1 | 2010 | 357 | | | | | | | X | \$ 357,056 |
| Equip and Furnishings | | | | | | | | | | | | | | |
| Totals | | | | | | 1,073 | - | - | 1,023 | - | - | \$ 2,096,259 | Six Year Total | |

Peterson Building Life Cycle Estimate Adjustments

| Installed | System | Suggested | Used | Replacement Year | Remaining Years | Adj | Reason for Adjustment |
|-----------|---------------------------|-----------|------|------------------|-----------------|-----|-------------------------------|
| 1998 | Site Improvements | 25 | 25 | | | 0 | |
| 1998 | Site Utilities | 40 | 40 | | | 0 | |
| 1998 | Foundation/Substructure | 50 | 50 | 2048 | 22.00 | 0 | |
| 1998 | Superstructure | 50 | 50 | 2048 | 22.00 | 0 | |
| 1998 | Exterior Wall System | 25 | 30 | 2028 | 2.00 | 5 | Needs paint and minor repairs |
| 1998 | Exterior Windows | 30 | 35 | 2033 | 7.00 | 5 | Well maintained |
| 1998 | Exterior Doors | 20 | 35 | 2033 | 7.00 | 15 | Well maintained |
| 1994 | Roof Systems | 20 | 20 | 2014 | -12.00 | 0 | |
| 1998 | Interior Partitions | 50 | 50 | 2048 | 22.00 | 0 | |
| 1998 | Interior Doors | 30 | 35 | 2033 | 7.00 | 5 | Well maintained |
| 2016 | Interior Floor Finishes | 15 | 20 | 2036 | 10.00 | 5 | Well maintained |
| 1998 | Interior Wall Finishes | 25 | 35 | 2033 | 7.00 | 10 | Well maintained |
| 1998 | Interior Ceiling Finishes | 25 | 35 | 2033 | 7.00 | 10 | Well maintained |
| 1998 | Specialties | 40 | 40 | 2038 | 12.00 | 0 | |
| | Conveying Systems | | | | | 0 | |
| 1998 | Plumbing piping | 30 | 35 | 2033 | 7.00 | 5 | Well maintained |
| 1998 | Plumbing Fixtures | 30 | 35 | 2033 | 7.00 | 5 | Well maintained |
| 1998 | Fire Protect/Suppression | 30 | 35 | 2033 | 7.00 | 5 | Well maintained |
| 1998 | HVAC Distribution | 40 | 40 | 2038 | 12.00 | 0 | |
| 1998 | HVAC Equipment | 30 | 35 | 2033 | 7.00 | 5 | Well maintained |
| 2016 | HVAC Controls | 20 | 20 | 2036 | 10.00 | 0 | |
| 1998 | Electrical Serv./Gen. | 40 | 40 | 2038 | 12.00 | 0 | |
| 1998 | Electrical Distribution | 50 | 50 | 2048 | 22.00 | 0 | |
| 1998 | Electrical Lighting | 25 | 35 | 2033 | 7.00 | 10 | Well maintained |
| 2020 | Special Electrical | 15 | 15 | 2035 | 9.00 | 0 | Need intrusion, access |
| | | | | | | | |

Adjust formula to current FY from cell B-1 on page one

Consolidation Scenarios

Updated 1/16/26

| Current FY 26 Operational Support Staff | | | | | | | | | | | | | |
|---|-----------|----------|----------|----------|----------|------------|----------|------------|-----------|------------|----------|----------|-----------|
| School | Principal | AP | ACCT | Sec III | Sec I | Coun | IC | Nurse | Custodial | CN (GF) | Music | PE | Librarian |
| East Elementary | 1 | | | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1.5 | 1.5 | 1 |
| Main Elementary | 1 | | | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 0.5 | 0.5 | 1 |
| Peterson Elementary | 1 | | | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 1 |
| Kodiak Middle School | 1 | 1 | | 1 | 1 | 2.5 | | 1 | 2 | 1.2 | 1 | 3 | 0.5 |
| Kodiak High School | 1 | 1 | 1 | 1 | 1 | 2 | | 1.5 | 3 | 2 (PT) | 1 | 2 | 0.5 |
| Rural Schools / AKTeach | 1 | | | 1 | | 1 | | | | | | | |
| TOTAL | 6 | 2 | 1 | 6 | 5 | 8.5 | 3 | 5.5 | 11 | 6.2 | 5 | 8 | 4 |

| Close Main, K-3 East, K-3 Peterson, 4-6 KMS, 7-12 KHS | | | | | | | | | | | | | | | | | | |
|---|-----------|-----------|----------|----------|----------|------------|----------|------------|-----------|------------|----------|----------|-----------|--------|------------|----------|----------|-----------|
| School | Principal | AP | ACCT | Sec III | Sec I | Coun | IC | Nurse | Custodial | CN (GF) | Music | PE | Librarian | K Aids | ELAP | LSSP | Elem Tch | Sec Tch |
| East Elementary | 1 | | | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1.5 | 1.5 | 1 | | | | | |
| Main Elementary | | | | | | | | | | | | | | | | | | |
| Peterson Elementary & Rural Schools & AKTeach | 1 | | | 2 | | 1 | | 1 | 2 | 1 | 0.5 | 0.5 | 1 | | | | | |
| 4-6 Campus (KMS) | 1 | 1 | | 1 | 1 | 2 | 1 | 1 | 2 | 1.2 | 1.5 | 1.5 | 1 | | | | | |
| 7-12 Campus (KHS) | 1 | 2 | 1 | 1 | 1 | 3 | | 1 | 3 | 2.5 | 1.5 | 2.5 | 1 | | | | | |
| Rural Schools | | | | | | | | | | | | | | | | | | |
| TOTAL | 4 | 3 | 1 | 5 | 3 | 7 | 2 | 4 | 9 | 5.7 | 5 | 6 | 4 | | | | | |
| Decrease from FY 26 | 2 | -1 | 0 | 1 | 2 | 1.5 | 1 | 1.5 | 2 | 0.5 | 0 | 2 | 0 | | 0.5 | 1 | 5 | 10 |
| 29 | | | | | | | | | | | | | | | | | | |

Estimated Savings

\$3,290,544

| Close Main, Close Peterson, K-2 East, 3-6 KMS, 7-12 KHS | | | | | | | | | | | | | | | | | | |
|---|-----------|-----------|----------|----------|----------|------------|----------|------------|-----------|------------|----------|----------|-----------|----------|------------|----------|----------|-----------|
| School | Principal | AP | ACCT | Sec III | Sec I | Coun | IC | Nurse | Custodial | CN (GF) | Music | PE | Librarian | K Aids | ELAP | LSSP | Elem Tch | Sec Tch |
| East Elementary | 1 | | | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1.5 | 1.5 | 1 | | | | | |
| Main Elementary | | | | | | | | | | | | | | | | | | |
| Peterson Elementary | | | | | | | | | | | | | | | | | | |
| 3-6 Campus (KMS) | 1 | 1 | | 1 | 1 | 2 | 1 | 1 | 2 | 1.5 | 2 | 2 | 1 | | | | | |
| 7-12 Campus (KHS) | 1 | 2 | 1 | 1 | 1 | 3 | | 1 | 3 | 2.5 | 1.5 | 2.5 | 1 | | | | | |
| Rural Schools & AKTeach | 1 | | | 1 | | 1 | | | | | | | | | | | | |
| TOTAL | 4 | 3 | 1 | 4 | 3 | 7 | 2 | 3 | 7 | 5 | 5 | 6 | 3 | | | | | |
| Decrease from FY 26 | 2 | -1 | 0 | 2 | 2 | 1.5 | 1 | 2.5 | 4 | 1.2 | 0 | 2 | 1 | 1 | 0.5 | 2 | 7 | 10 |
| 38.7 | | | | | | | | | | | | | | | | | | |

Estimated Savings

\$4,296,822

Close Main, K-3 East, K-3 Peterson, KMS becomes Grades 4-6 district wide, KHS becomes 7-12

| | |
|---|----------------|
| 1 principal | \$196,664.00 |
| 1.5 nurse | \$190,000.00 |
| 1.5 counselor | \$109,079.00 |
| 1 Secretary III | \$64,972.00 |
| 1 Secretary I | \$89,088.00 |
| 1 Day custodian | \$84,445.00 |
| 1 night custodian | \$141,198.00 |
| 1 music | \$109,105.00 |
| 1 pe | \$129,139.00 |
| 2 4th grade | \$293,054.00 |
| 2 2nd grade | \$235,828.00 |
| .5 ELAP | \$80,572.00 |
| 1 IC | \$95,032.00 |
| 1 Secretary I | \$34,747.00 |
| 10 Secondary Teachers | \$1,006,293.00 |
| 1 Sped East | \$128,676.00 |
| 1 LSSP | \$145,652.00 |
| Utilities , Custodial, Maintenance Main 3 Year M&O Average | \$157,000.00 |
| | \$3,290,544.00 |

Close Main, Close Peterson. KMS becomes Grades 3-6 District Wide, KHS becomes Grades 7-12, East becomes K-2 District Wide

| | |
|--|----------------|
| 6 elementary (1 Kinder, 1 1st, 2 2nd, 2 4th) | \$619,000.00 |
| 10 secondary | \$1,006,293.00 |
| 2 Principals | \$416,357.00 |
| 2 counselors | \$228,021.00 |
| 2 nurse | \$281,597.00 |
| 1 IC | \$95,032.00 |
| 1 librarian specialist | \$35,569.00 |
| 2 Secretary III | \$126,771.00 |
| 2 Secretary I | \$123,885.00 |
| 2 Day Custodian | \$142,299.00 |
| 2 Night Custodian | \$121,204.00 |
| 1 kinder aides | \$35,154.00 |
| 2 PE | \$240,148.00 |
| 2 School Psychologists | \$291,304.00 |
| 1 SPED | \$128,676.00 |
| .5 ELAP | \$80,572.00 |
| Utilities , Custodial, Maintenance Main 3 Year M&O Avg | \$157,000.00 |
| Utilities , Custodial, Maintenance Peterson 3 Year M&O Average | \$168,000.00 |
| | \$4,296,882.00 |

Central Office Staffing

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

| | | |
|---------------------------|--|-----------------------------------|
| Maintenance and Custodial | | Director of Maintenance |
| | | Custodial Supervisor |
| | | Maintenance Foreman |
| | | Accountant III |
| | | Maintenance Mechanic IV |
| | | Maintenance Mechanic III |
| | | Maintenance Mechanic II |
| | | Custodian I Night |
| Student Information | | Information Management Specialist |
| | | Information Specialist II |
| Human Resources | Director of Human Resources (.5) | |
| | | Human Resources Supervisor |
| | | Human Resources Coordinator |
| Shipping and Receiving | | Supply Specialist I |
| | | Supply Specialist II |
| Rural Schools | Director of Rural Schools, AK Teach & Arts | |
| | | Secretary for Rural Schools |

Apple iPad Refresh for KIBSD

Refresh for everyone, new iPads, keyboard cases with trackpad, and stylus

| Target | iPad Storage | QTY |
|--------------------|--------------|------|
| Secondary | 256 GB | 1160 |
| Primary | 128 GB | 950 |
| Staff ¹ | 256 GB | 440 |

Total cost estimate: \$1,415,945.00

Can be financed with 0% APR resulting in the following annual costs.

| FY26 | FY27 | FY28 | FY29 |
|--------------|--------------|--------------|--------------|
| \$353,986.25 | \$353,986.25 | \$353,986.25 | \$353,986.25 |

Option to not update Primary iPads

Refresh for Staff and Secondary Students

New iPads, keyboard cases with trackpad, and stylus

Primary iPads would continue to use 7th Generation iPads, may stop getting security updates in 1-2 years

| Target | iPad Storage | QTY |
|--------------------|--------------|------|
| Secondary | 256 GB | 1160 |
| Staff ¹ | 256 GB | 440 |

Total cost estimate: \$956,240.00

Can be financed with 0% APR resulting in the following annual costs.

| FY26 | FY27 | FY28 | FY29 |
|--------------|--------------|--------------|--------------|
| \$239,060.00 | \$239,060.00 | \$239,060.00 | \$239,060.00 |

Current staff and student laptops with M1 processors are performing well. May stop getting security updates in 1-2 years. Estimated cost at around \$440,000 depending on distribution to aides and students.

¹ Not all staff members are assigned an iPad

Estimated FY27 Fund Balance

FINAL DRAFT
FOR DISCUSSION PURPOSES ONLY

Exhibit J-1

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

Schedule of Compliance - AS 14.17.505

Year Ended June 30, 2025

| | | |
|--|---------------------|---------------|
| Total fund balance - General Fund | \$ 10,791,947 | |
| less exemptions per 4 AAC 09.60(a): | | |
| Inventory | 262,539 | |
| Prepays | 704 | |
| Encumbrances | 628,199 | |
| Impact Aid | 2,377,462 | |
| Homeschool allotment rollover | 20,050 | |
| Self-insurance | 1,638,655 | |
| | <u>5,864,338</u> | |
| Fund balance subject to 10% limitation | <u>\$ 5,864,338</u> | |
| | | |
| Nonexempt fund balances as a percentage of current year expenditures | | |
| Fund balance subject to limitations | <u>5,864,338</u> | <u>11.76%</u> |
| Current year expenditures | 49,858,604 | |

Committed from \$5,864.338

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

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

~~\$5,864.338 FY 26 Fund Balance~~

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

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

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

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

+ 1,130,512 HH and 3 additional INF

~~2,281,812 IF Board Approves without additional FY26 Expenditures at Winter Revisions in February~~

Hold Harmless Explanation for FY26-29

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

FY26

FY 26 ADM is 2193.78

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

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

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

FY27

Projected FY27 ADM is 2101.53.

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

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

FY28

Projected FY28 ADM is 2074.85.

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

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

FY29 Hold Harmless ends

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

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

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

| FY26 Revenue | | | | | | |
|-------------------------------|--|--|------------------------|--|------------------------|--|
| | | FY26 Revenue w/ \$340 BSA Increase (Adopted) | + / - | FY26 Fall Revisions (w/ \$700 BSA Increase) | + / - | FY26 Winter Revisions w/ Hold Harmless |
| LOCAL REVENUE SOURCES: | | | | | | |
| | Annual Appropriation/InKind | \$ 12,979,556.50 | \$ - | \$ 12,979,556.50 | \$ - | \$ 12,979,556.50 |
| | In-kind Services | | \$ - | | \$ - | |
| | Use of Facilities | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 |
| | Academic Athletic Fees | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 |
| | Village Rent | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| | Other & Grant Local Revenue | | \$ - | | \$ - | |
| | E-Rate Reimbursements | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 |
| | Sub-total Local Sources | \$ 15,075,556.50 | \$ - | \$ 15,075,556.50 | \$ - | \$ 15,075,556.50 |
| STATE SOURCES: | | | | | | |
| | Foundation | \$ 23,250,563.76 | \$ 1,867,144.00 | \$ 25,117,707.76 | \$ 2,102,853.00 | \$ 27,220,560.76 |
| | One Time State Grant money | \$ - | \$ - | \$ - | \$ - | \$ - |
| | State Military Contract | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 |
| | PFD Raffle | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| | Quality Schools | \$ 79,178.00 | \$ 205.00 | \$ 79,383.00 | \$ 4,672.00 | \$ 84,055.00 |
| | TRS On Behalf | \$ 2,551,293.00 | \$ - | \$ 2,551,293.00 | \$ 522,960.49 | \$ 3,074,253.49 |
| | PERS On Behalf | \$ 456,434.00 | \$ - | \$ 456,434.00 | \$ 40,814.26 | \$ 497,248.26 |
| | Sub-total State Sources | \$ 27,225,050.76 | \$ 1,867,349.00 | \$ 29,092,399.76 | \$ 2,671,299.75 | \$ 31,763,699.51 |
| FEDERAL SOURCES: | | | | | | |
| | Impact Aid-Military (thru State) | \$ 2,405,992.00 | \$ - | \$ 2,405,992.00 | \$ - | \$ 2,405,992.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$ 31,231.00 | \$ - | \$ 31,231.00 | \$ - | \$ 31,231.00 |
| | Department of Defense | \$ 248,393.00 | \$ - | \$ 248,393.00 | \$ (84,554.00) | \$ 163,839.00 |
| | Impact Aid-Direct | \$ 4,143.00 | \$ - | \$ 4,143.00 | \$ - | \$ 4,143.00 |
| | Sub-total Federal Sources | \$ 2,689,759.00 | \$ - | \$ 2,689,759.00 | \$ (84,554.00) | \$ 2,605,205.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$ 44,990,366.26 | \$ 1,867,349.00 | \$ 46,857,715.26 | \$ 2,586,745.75 | \$ 49,444,461.01 |
| OTHER SOURCES: | | | | | | |
| | Indirect Cost Factor | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | Use of fund balance | \$ 4,972,353.05 | \$ (521,851.85) | \$ 4,450,501.20 | \$ (802,162.77) | \$ 3,648,338.43 |
| | Hold Harmless Estimate | \$ 654,070.00 | \$ - | \$ 654,070.00 | \$ (654,070.00) | |
| | Sub-total Other Sources | \$ 5,806,423.05 | \$ (521,851.85) | \$ 5,284,571.20 | \$ (1,456,232.77) | \$ 3,828,338.43 |
| | TOTAL REVENUE | \$ 50,796,789.31 | \$ 1,345,497.15 | \$ 52,142,286.46 | \$ 1,130,512.98 | \$ 53,272,799.44 |

3
KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY26 Budget Winter Revision with Hold Harmless

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|--------------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 13.0000 | 39.60 | 39.60 |
| Chiniak | 18.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 39.60 + (1.62*(30 - 20)) | 55.80 |
| Old Harbor | 38.0000 | 55.80 + (1.49*(38 - 30)) | 67.72 |
| Ouzinkie | 14.0000 | 39.60 | 39.60 |
| East | 296.2500 | 326.10 + (.97*(296.25 - 250)) | 370.96 |
| Main | 203.4000 | 218.10 + (1.08*(203.4 - 150)) | 275.77 |
| Peterson | 200.7500 | 218.10 + (1.08*(200.75 - 150)) | 272.91 |
| KMS | 390.3500 | 326.10 + (.97*(390.35 - 250)) | 462.24 |
| KHS | 506.5000 | 471.6 + (.92*(506.5 - 400)) | 569.58 |
| | <u>1,710.2500</u> | | <u>2,193.78</u> |
| Local ADM | 1,710.2500 | -----> | 2,193.78 |
| Correspondence | <u>240.9000</u> | HOLD HARMLESS | <u>2,355.17</u> |
| | 1,951.1500 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.1289)**
Total After Adjustment for District Cost Factor 3,035.81

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural))** 1.200
Total After Adjustment for Special Needs Factor 3642.97

*** Vocational Education Factor (Vocational for students 7-12)** 1.015
Total After Adjustment for Voc Ed Funding Factor 3,697.61

+ Special Education Intensive Fac 103 * 13 1339
Adjusted Students + Special Educat 0 5,036.61

+ Correspondence (ADM * 90) ADM: 240.90 216.810
Total District Adjusted ADM 5,253.42

*** Base Student Allocation Value (BSAV)** 6660
= Basic Need \$34,987,777

Required Local Effort (.00265 mills x FY24 Full Values) \$6,703,145
Full Values \$2,529,488,770

Impact Aid 2,306,479
Impact Aid Percentage Local required/local budget 51.26%

Deductible Impact Aid Impact Aid *.9 * x% \$1,064,071

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 27,220,561

+ Quality Schools \$ 84,055

= TOTAL STATE ENTITLEMENT \$ 27,304,616

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY26 Budget Winter Revision with Hold Harmless**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,529,488,770 \times .00265 =$ **\$6,703,145**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,917,409}{\quad} \times 45\% =$ \$14,362,834

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{35,071,832}{\quad} \times .23 =$ **\$8,066,521**

or

B. .002 of Tax Base = $\$2,529,488,770 \times .002 =$ \$5,058,978

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,703,145

+ Additional Allowable Local \$ 8,066,521

= Total Estimated Maximum Allowable Local Contribution \$14,769,666

| | | |
|-----------------------|----|-------------------|
| KIB Support | \$ | <u>12,979,557</u> |
| Percentage of Maximum | | 87.88% |
| Amount Below Cap | | \$1,790,110 |
| Prior Year Support | \$ | 12,316,558 |

| PROJECTED REVENUE ENROLLMENT SCENARIOS WITH INF AND HH | | | | | | |
|--|--|-------------------------------------|----------------------|-------------------------------------|----------------------|--------------------------------------|
| | | FY27 W/ 3% DECLINE AND 90 INF | + / - | FY27 W/ 3% DECLINE AND 95 INF | + / - | FY27 W/ 3% DECLINE AND 103 INF |
| LOCAL REVENUE SOURCES: | | | | | | |
| | Annual Appropriation/InKind | \$ 14,415,791.00 | \$ 99,806.00 | \$ 14,515,597.00 | \$ 159,690.00 | \$ 14,675,287.00 |
| | In-kind Services | | \$ - | | \$ - | |
| | Use of Facilities | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 |
| | Academic Athletic Fees | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 |
| | Village Rent | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| | Other & Grant Local Revenue | | \$ - | | \$ - | |
| | E-Rate Reimbursements | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 |
| | Sub-total Local Sources | \$ 16,511,791.00 | \$ 99,806.00 | \$ 16,611,597.00 | \$ 159,690.00 | \$ 16,771,287.00 |
| STATE SOURCES: | | | | | | |
| | | | \$ - | | \$ - | |
| | Foundation | \$ 24,738,819.00 | \$ 432,900.00 | \$ 25,171,719.00 | \$ 692,640.00 | \$ 25,864,359.00 |
| | One Time State Grant money | \$ - | \$ - | \$ - | \$ - | \$ - |
| | State Military Contract | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 |
| | PFD Raffle | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| | Quality Schools | \$ 78,828.00 | \$ 1,040.00 | \$ 79,868.00 | \$ 1,664.00 | \$ 81,532.00 |
| | TRS On Behalf | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 |
| | PERS On Behalf | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 |
| | Sub-total State Sources | \$ 29,539,129.00 | \$ 433,940.00 | \$ 29,973,069.00 | \$ 694,304.00 | \$ 30,667,373.00 |
| FEDERAL SOURCES: | | | | | | |
| | | | \$ - | | \$ - | |
| | Impact Aid-Military (thru State) | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 |
| | Department of Defense | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 |
| | Impact Aid-Direct | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 |
| | Sub-total Federal Sources | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$ 48,475,920.00 | \$ 533,746.00 | \$ 49,009,666.00 | \$ 853,994.00 | \$ 49,863,660.00 |
| OTHER SOURCES: | | | | | | |
| | Indirect Cost Factor | \$ 180,000.00 | | \$ 180,000.00 | | \$ 180,000.00 |
| | Use of fund balance | \$ - | | \$ - | | \$ - |
| | Sub-total Other Sources | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | TOTAL REVENUE | \$ 48,655,920.00 | \$ 533,746.00 | \$ 49,189,666.00 | \$ 853,994.00 | \$ 50,043,660.00 |

| | | | |
|---------------------------------------|-------------------|-------------------|-------------------|
| Expenditures | \$ 52,905,025.96 | \$ 52,905,025.96 | \$ 52,905,025.96 |
| Difference between Rev and Exp | \$ (4,249,105.96) | \$ (3,715,359.96) | \$ (2,861,365.96) |

6
KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 PROJECTED W/ 3% DECLINE, HH AND 90

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|--------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 270.0000 | 326.10 + (.97*(270 - 250)) | 345.50 |
| Main | 185.0000 | 218.10 + (1.08*(185 - 150)) | 255.90 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 360.0000 | 326.10 + (.97*(360 - 250)) | 432.80 |
| KHS | 490.0000 | 471.6 + (.92*(490 - 400)) | 554.40 |
| | <hr/> | | <hr/> |
| Local ADM | 1,614.0000 | -----> | 2,101.53 |
| Correspondence | 240.0000 | | 2,255.25 |
| | <hr/> | | <hr/> |
| | 1,854.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000)) 1.289**
Total After Adjustment for District Cost Factor 2,907.02

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)) 1.200**
Total After Adjustment for Special Needs Factor 3488.42

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
Total After Adjustment for Voc Ed Funding Factor 3,540.75

+ Special Education Intensive Fac 90 * 13 1170
Adjusted Students + Special Educat 0 4,710.75

+ Correspondence (ADM * 90) ADM: 240.00 216.000
Total District Adjusted ADM 4,926.75

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$32,812,155

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942
Impact Aid Percentage Local required/local budget 47.21%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 24,738,819

+ Quality Schools \$ 78,828

= TOTAL STATE ENTITLEMENT \$ 24,817,647

*** Formula+school size 10-19.99 uses flat 39.60 ADM**

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Borough Revenue Cap Estimate
Required and Maximum Local Contribution Estimates
FY27 PROJECTED W/ 3% DECLINE, HH AND 90

Estimated Required Local Contribution Options (The Lesser of the Following Two)

| | | |
|----------------------------------|----------------------------|--------------------|
| A. Full Tax Value x 2.65 Mills = | \$2,585,231,925 x .00265 = | \$6,850,865 |
|----------------------------------|----------------------------|--------------------|

or

B. Basic Need

| | | |
|----------------------|---------------------------|--------------|
| PY Basic Need x .45% | <u>31,686,638</u> x 45% = | \$14,258,987 |
|----------------------|---------------------------|--------------|

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

| | | |
|------------------------|---------------------------|--------------------|
| A. 23% of Basic Need = | <u>32,890,983</u> x .23 = | \$7,564,926 |
|------------------------|---------------------------|--------------------|

or

| | | |
|-----------------------|--------------------------|-------------|
| B. .002 of Tax Base = | \$2,585,231,925 x .002 = | \$5,170,464 |
|-----------------------|--------------------------|-------------|

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

| | |
|-----------------------------|-------------|
| Required Local Contribution | \$6,850,865 |
|-----------------------------|-------------|

| | |
|------------------------------|---------------------|
| + Additional Allowable Local | \$ <u>7,564,926</u> |
|------------------------------|---------------------|

| | |
|---|---------------------|
| = Total Estimated Maximum Allowable Local Contribution | \$14,415,791 |
|---|---------------------|

| | |
|--|--------------------------------------|
| | KIB Support \$ 14,415,791 |
| | Percentage of Maximum 100.00% |

| | |
|--|-----------------------------|
| | Amount Below Cap \$0 |
|--|-----------------------------|

| | |
|---------------------|------------|
| FY26 KIB SUPPORT \$ | 12,979,556 |
|---------------------|------------|

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KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 PROJECTED W/ 3% DECLINE, HH AND 95

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|--------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 270.0000 | 326.10 + (.97*(270 - 250)) | 345.50 |
| Main | 185.0000 | 218.10 + (1.08*(185 - 150)) | 255.90 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 360.0000 | 326.10 + (.97*(360 - 250)) | 432.80 |
| KHS | 490.0000 | 471.6 + (.92*(490 - 400)) | 554.40 |
| | <hr/> | | <hr/> |
| Local ADM | 1,614.0000 | -----> | 2,101.53 |
| Correspondence | 240.0000 | | 2,255.25 |
| | <hr/> | | <hr/> |
| | 1,854.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000)) 1.289**
Total After Adjustment for District Cost Factor 2,907.02

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)) 1.200**
Total After Adjustment for Special Needs Factor 3488.42

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
Total After Adjustment for Voc Ed Funding Factor 3,540.75

+ Special Education Intensive Factor 95 * 13 1235
Adjusted Students + Special Education 0 4,775.75

+ Correspondence (ADM * 90) ADM: 240.00 216.000
Total District Adjusted ADM 4,991.75

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$33,245,055

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942
Impact Aid Percentage Local required/local budget 46.89%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 25,171,719

+ Quality Schools \$ 79,868

= TOTAL STATE ENTITLEMENT \$ 25,251,587

*** Formula+school size 10-19.99 uses flat 39.60 ADM**

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY27 PROJECTED W/ 3% DECLINE, HH AND 95**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = \$2,585,231,925 x .00265 = \$6,850,865

or

B. Basic Need

PY Basic Need x .45% 31,686,638 x 45% = \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = 33,324,923 x .23 = \$7,664,732

or

B. .002 of Tax Base = \$2,585,231,925 x .002 = \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 7,664,732

= Total Estimated Maximum Allowable Local Contribution \$14,515,597

| | | |
|------------------------------|-----------|--------------------------|
| KIB Support | \$ | <u>14,515,597</u> |
| Percentage of Maximum | | 100.00% |
| Amount Below Cap | | \$0 |
| FY26 KIB SUPPORT | \$ | 12,979,556 |

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KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 PROJECTED W/ 3% DECLINE, HH AND 103

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 270.0000 | 326.10 + (.97*(270 - 250)) | 345.50 |
| Main | 185.0000 | 218.10 + (1.08*(185 - 150)) | 255.90 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 360.0000 | 326.10 + (.97*(360 - 250)) | 432.80 |
| KHS | 490.0000 | 471.6 + (.92*(490 - 400)) | 554.40 |
| | <hr/> | | <hr/> |
| Local ADM | 1,614.0000 | -----> | 2,101.53 |
| Correspondence | 240.0000 | | 2,255.25 |
| | <hr/> | | <hr/> |
| | 1,854.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000))** **1.289**
Total After Adjustment for District Cost Factor 2,907.02

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural))** **1.200**
Total After Adjustment for Special Needs Factor 3488.42

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,540.75

+ Special Education Intensive Factor **103 * 13** **1339**
Adjusted Students + Special Education 0 4,879.75

+ Correspondence (ADM * 90) **ADM: 240.00** **216.000**
Total District Adjusted ADM 5,095.75

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$33,937,695**

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942
Impact Aid Percentage Local required/local budget 46.38%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 25,864,359**

+ Quality Schools **\$ 81,532**

= TOTAL STATE ENTITLEMENT **\$ 25,945,891**

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

Required and Maximum Local Contribution Estimates

FY27 PROJECTED W/ 3% DECLINE, HH AND 103

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{\quad} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{34,019,227}{\quad} \times .23 =$ **\$7,824,422**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

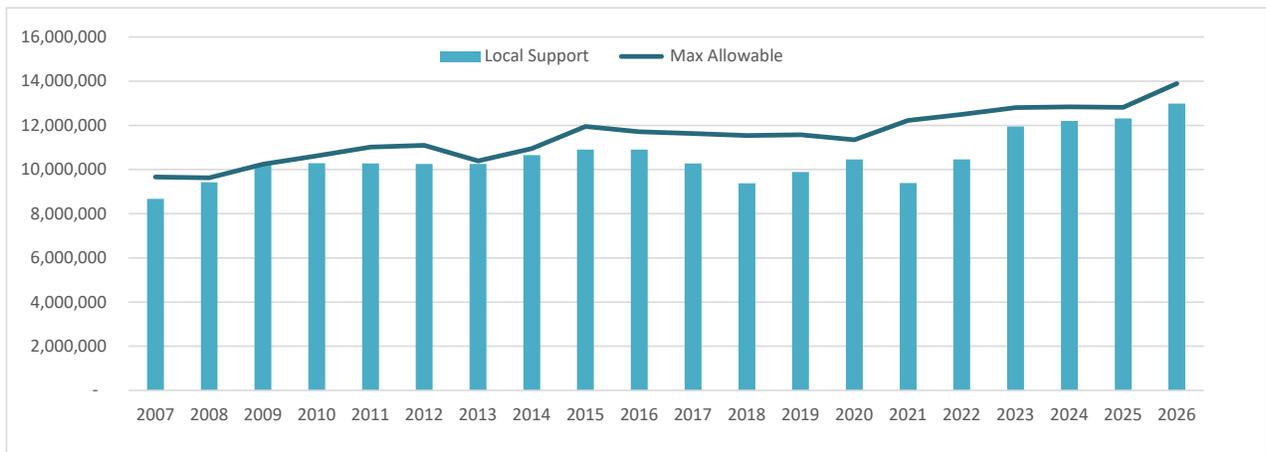
+ Additional Allowable Local \$ 7,824,422

= Total Estimated Maximum Allowable Local Contribution \$14,675,287

| | | |
|------------------------------|-----------|-------------------|
| KIB Support | \$ | 14,675,287 |
| Percentage of Maximum | | 100.00% |
| Amount Below Cap | | \$0 |
| FY26 KIB SUPPORT | \$ | 12,979,556 |

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Local Support History
Information from KIBSD Annual Audits**

| <u>Fiscal Year</u> | <u>Appropriation</u> | <u>In-Kind</u> | <u>Local Support</u> | <u>Year-to-Year Difference</u> | | <u>Max Allowable</u> | <u>Amount Below the Cap</u> | <u>Percent of Max</u> |
|--------------------|----------------------|----------------|----------------------|--------------------------------|---------|----------------------|-----------------------------|-----------------------|
| 2007 | 7,775,801 | 895,459 | 8,671,260 | 38,820 | Actual | 9,663,496 | 992,236 | 89.73% |
| 2008 | 8,482,554 | 937,858 | 9,420,412 | 749,152 | Actual | 9,624,522 | 204,110 | 97.88% |
| 2009 | 9,270,768 | 972,850 | 10,243,618 | 823,206 | Actual | 10,243,618 | - | 100.00% |
| 2010 | 9,343,500 | 946,850 | 10,290,350 | 46,732 | Actual | 10,612,781 | 322,431 | 96.96% |
| 2011 | 9,494,388 | 780,962 | 10,275,350 | (15,000) | Actual | 11,016,766 | 741,416 | 93.27% |
| 2012 | 9,481,000 | 769,350 | 10,250,350 | (25,000) | Actual | 11,098,280 | 847,930 | 92.36% |
| 2013 | 9,348,500 | 901,850 | 10,250,350 | - | Actual | 10,388,388 | 138,038 | 98.67% |
| 2014 | 9,795,870 | 853,850 | 10,649,720 | 399,370 | Actual | 10,946,091 | 296,371 | 97.29% |
| 2015 | 10,090,250 | 815,350 | 10,905,600 | 255,880 | Actual | 11,955,244 | 1,049,644 | 91.22% |
| 2016 | 10,154,238 | 751,362 | 10,905,600 | | Actual | 11,705,821 | 800,221 | 93.16% |
| 2017 | 9,366,500 | 911,000 | 10,277,500 | (628,100) | Actual | 11,630,705 | 1,353,205 | 88.37% |
| 2018 | 8,947,500 | 430,000 | 9,377,500 | (900,000) | Actual | 11,537,978 | 2,160,478 | 81.28% |
| 2019 | 9,460,244 | 430,000 | 9,890,244 | 512,744 | Actual | 11,579,181 | 1,688,937 | 85.41% |
| 2020 | 10,025,244 | 430,000 | 10,455,244 | 565,000 | Actual | 11,345,168 | 889,924 | 92.16% |
| 2021 | 8,960,089 | 430,000 | 9,390,089 | (1,065,155) | Actual | 12,226,547 | 2,836,458 | 76.80% |
| 2022 | 10,025,244 | 430,000 | 10,455,244 | 1,065,155 | Actual | 12,492,896 | 2,037,652 | 83.69% |
| 2023 | 11,405,244 | 550,000 | 11,955,244 | 1,500,000 | Actual | 12,798,209 | 842,965 | 93.41% |
| 2024 | 11,655,244 | 550,000 | 12,205,244 | 250,000 | Actual | 12,835,778 | 630,534 | 95.09% |
| 2025 | 11,666,558 | 650,000 | 12,316,558 | 111,314 | Actual | 12,814,579 | 498,021 | 96.11% |
| 2026 | 12,329,557 | 650,000 | 12,979,557 | 662,999 | Adopted | 13,891,877 | 912,321 | 93.43% |



| PROJECTED REVENUE ENROLLMENT SCENARIOS WITH INF AND HH | | | | | | |
|--|--|-------------------------------------|----------------------|-------------------------------------|----------------------|--------------------------------------|
| | | FY28 W/ 3% DECLINE AND 90 INF | + / - | FY28 W/ 3% DECLINE AND 95 INF | + / - | FY28 W/ 3% DECLINE AND 103 INF |
| LOCAL REVENUE SOURCES: | | | | | | |
| | Annual Appropriation/InKind | \$ 14,134,353.00 | \$ 99,806.00 | \$ 14,234,159.00 | \$ 159,690.00 | \$ 14,393,849.00 |
| | In-kind Services | | \$ - | | \$ - | |
| | Use of Facilities | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 |
| | Academic Athletic Fees | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 |
| | Village Rent | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| | Other & Grant Local Revenue | | \$ - | | \$ - | |
| | E-Rate Reimbursements | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 |
| | Sub-total Local Sources | \$ 16,230,353.00 | \$ 99,806.00 | \$ 16,330,159.00 | \$ 159,690.00 | \$ 16,489,849.00 |
| STATE SOURCES: | | | | | | |
| | | | \$ - | | \$ - | |
| | Foundation | \$ 23,518,108.00 | \$ 432,900.00 | \$ 23,951,008.00 | \$ 692,640.00 | \$ 24,643,648.00 |
| | One Time State Grant money | \$ - | \$ - | \$ - | \$ - | \$ - |
| | State Military Contract | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 |
| | PFD Raffle | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| | Quality Schools | \$ 75,895.00 | \$ 1,040.00 | \$ 76,935.00 | \$ 1,664.00 | \$ 78,599.00 |
| | TRS On Behalf | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 |
| | PERS On Behalf | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 |
| | Sub-total State Sources | \$ 28,315,485.00 | \$ 433,940.00 | \$ 28,749,425.00 | \$ 694,304.00 | \$ 29,443,729.00 |
| FEDERAL SOURCES: | | | | | | |
| | | | \$ - | | \$ - | |
| | Impact Aid-Military (thru State) | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 |
| | Department of Defense | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 |
| | Impact Aid-Direct | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 |
| | Sub-total Federal Sources | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$ 46,970,838.00 | \$ 533,746.00 | \$ 47,504,584.00 | \$ 853,994.00 | \$ 48,358,578.00 |
| OTHER SOURCES: | | | | | | |
| | Indirect Cost Factor | \$ 180,000.00 | | \$ 180,000.00 | | \$ 180,000.00 |
| | Use of fund balance | \$ - | | \$ - | | \$ - |
| | Sub-total Other Sources | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | TOTAL REVENUE | \$ 47,150,838.00 | \$ 533,746.00 | \$ 47,684,584.00 | \$ 853,994.00 | \$ 48,538,578.00 |

| | | | |
|---------------------------------------|-------------------|-------------------|-------------------|
| Expenditures | \$ 54,425,876.87 | \$ 54,425,876.87 | \$ 54,425,876.87 |
| Difference between Rev and Exp | \$ (7,275,038.87) | \$ (6,741,292.87) | \$ (5,887,298.87) |

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KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY28 PROJECTED W/ 3% DECLINE, HH, AND 90

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|--------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 259.0000 | 326.10 + (.97*(259 - 250)) | 334.83 |
| Main | 177.0000 | 218.10 + (1.08*(177 - 150)) | 247.26 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 345.0000 | 326.10 + (.97*(345 - 250)) | 418.25 |
| KHS | 469.0000 | 471.6 + (.92*(469 - 400)) | 535.08 |
| | <hr/> | | <hr/> |
| Local ADM | 1,559.0000 | -----> | 2,048.35 |
| Correspondence | 240.0000 | | 2,138.50 |
| | <hr/> | | <hr/> |
| | 1,799.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.1289**
Total After Adjustment for District Cost Factor **2,756.53**

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural) 1.200**
Total After Adjustment for Special Needs Factor **3307.84**

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
Total After Adjustment for Voc Ed Funding Factor **3,357.46**

+ Special Education Intensive Fac 90 * 13 1170
Adjusted Students + Special Educat 0 **4,527.46**

+ Correspondence (ADM * 90) ADM: 240.00 216.000
Total District Adjusted ADM **4,743.46**

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$31,591,444

Required Local Effort (.00265 mills x FY25 Full Values) **\$6,850,865**
Full Values **\$2,585,231,925**

Impact Aid **2,507,942**

Impact Aid Percentage Local required/local budget **48.14%**
Deductible Impact Aid Impact Aid *.9 * x% **\$1,222,471**

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 23,518,108

+ Quality Schools \$ 75,895

= TOTAL STATE ENTITLEMENT \$ 23,594,003

*** Formula+school size 10-19.99 uses flat 39.60 ADM**

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Borough Revenue Cap Estimate
Required and Maximum Local Contribution Estimates
FY28 PROJECTED W/ 3% DECLINE, HH, AND 90**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{100} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{31,667,339}{100} \times .23 =$ **\$7,283,488**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 7,283,488

= Total Estimated Maximum Allowable Local Contribution \$14,134,353

KIB Support \$ 14,134,353
Percentage of Maximum 100.00%

Amount Below Cap \$0

FY26 KIB Support \$ 12,979,556

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KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY28 PROJECTED W/ 3% DECLINE, HH, AND 95

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 259.0000 | 326.10 + (.97*(259 - 250)) | 334.83 |
| Main | 177.0000 | 218.10 + (1.08*(177 - 150)) | 247.26 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 345.0000 | 326.10 + (.97*(345 - 250)) | 418.25 |
| KHS | 469.0000 | 471.6 + (.92*(469 - 400)) | 535.08 |
| | <hr/> | | <hr/> |
| Local ADM | 1,559.0000 | -----> | 2,048.35 |
| Correspondence | 240.0000 | | 2,138.50 |
| | <hr/> | | <hr/> |
| | 1,799.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000))** **1.289**
Total After Adjustment for District Cost Factor 2,756.53

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural))** **1.200**
Total After Adjustment for Special Needs Factor 3307.84

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,357.46

+ Special Education Intensive Factor **95 * 13** **1235**
Adjusted Students + Special Education 0 4,592.46

+ Correspondence (ADM * 90) **ADM: 240.00** **216.000**
Total District Adjusted ADM 4,808.46

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$32,024,344**

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 47.81%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 23,951,008**

+ Quality Schools **\$ 76,935**

= TOTAL STATE ENTITLEMENT **\$ 24,027,943**

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY28 PROJECTED W/ 3% DECLINE, HH, AND 95**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{\quad} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{32,101,279}{\quad} \times .23 =$ **\$7,383,294**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 7,383,294

= Total Estimated Maximum Allowable Local Contribution \$14,234,159

| | |
|------------------------------|----------------------|
| KIB Support | \$ 14,234,159 |
| Percentage of Maximum | 100.00% |
| Amount Below Cap | \$0 |
| FY26 KIB Support | \$ 12,979,556 |

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KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY28 PROJECTED W/ 3% DECLINE, HH, AND 103

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 259.0000 | 326.10 + (.97*(259 - 250)) | 334.83 |
| Main | 177.0000 | 218.10 + (1.08*(177 - 150)) | 247.26 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 345.0000 | 326.10 + (.97*(345 - 250)) | 418.25 |
| KHS | 469.0000 | 471.6 + (.92*(469 - 400)) | 535.08 |
| | <hr/> | | <hr/> |
| Local ADM | 1,559.0000 | -----> | 2,048.35 |
| Correspondence | 240.0000 | | 2,138.50 |
| | <hr/> | | <hr/> |
| | 1,799.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000))** **1.289**
Total After Adjustment for District Cost Factor 2,756.53

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural))** **1.200**
Total After Adjustment for Special Needs Factor 3307.84

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,357.46

+ Special Education Intensive Fac **103 * 13** **1339**
Adjusted Students + Special Educat 0 4,696.46

+ Correspondence (ADM * 90) **ADM: 240.00** **216.000**
Total District Adjusted ADM 4,912.46

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$32,716,984**

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 47.28%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 24,643,648**

+ Quality Schools **\$ 78,599**

= TOTAL STATE ENTITLEMENT **\$ 24,722,247**

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY28 PROJECTED W/ 3% DECLINE, HH, AND 103**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{\quad} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{32,795,583}{\quad} \times .23 =$ **\$7,542,984**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

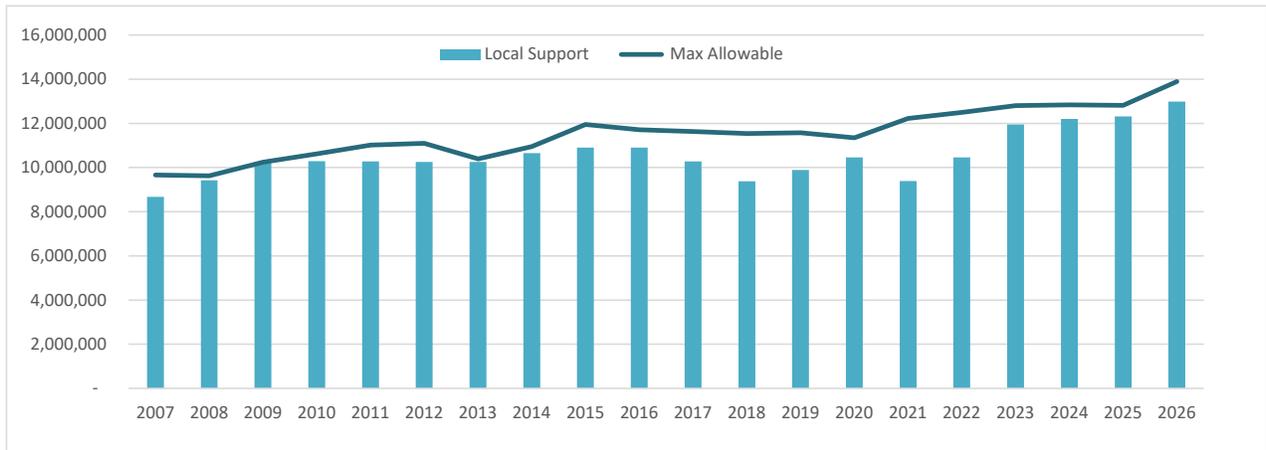
+ Additional Allowable Local \$ 7,542,984

= Total Estimated Maximum Allowable Local Contribution **\$14,393,849**

| | | |
|------------------------------|-----------|-------------------|
| KIB Support | \$ | 14,393,849 |
| Percentage of Maximum | | 100.00% |
| Amount Below Cap | | \$0 |
| FY26 KIB Support | \$ | 12,979,556 |

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Local Support History
Information from KIBSD Annual Audits**

| <u>Fiscal Year</u> | <u>Appropriation</u> | <u>In-Kind</u> | <u>Local Support</u> | <u>Year-to-Year Difference</u> | | <u>Max Allowable</u> | <u>Amount Below the Cap</u> | <u>Percent of Max</u> |
|--------------------|----------------------|----------------|----------------------|--------------------------------|---------|----------------------|-----------------------------|-----------------------|
| 2007 | 7,775,801 | 895,459 | 8,671,260 | 38,820 | Actual | 9,663,496 | 992,236 | 89.73% |
| 2008 | 8,482,554 | 937,858 | 9,420,412 | 749,152 | Actual | 9,624,522 | 204,110 | 97.88% |
| 2009 | 9,270,768 | 972,850 | 10,243,618 | 823,206 | Actual | 10,243,618 | - | 100.00% |
| 2010 | 9,343,500 | 946,850 | 10,290,350 | 46,732 | Actual | 10,612,781 | 322,431 | 96.96% |
| 2011 | 9,494,388 | 780,962 | 10,275,350 | (15,000) | Actual | 11,016,766 | 741,416 | 93.27% |
| 2012 | 9,481,000 | 769,350 | 10,250,350 | (25,000) | Actual | 11,098,280 | 847,930 | 92.36% |
| 2013 | 9,348,500 | 901,850 | 10,250,350 | - | Actual | 10,388,388 | 138,038 | 98.67% |
| 2014 | 9,795,870 | 853,850 | 10,649,720 | 399,370 | Actual | 10,946,091 | 296,371 | 97.29% |
| 2015 | 10,090,250 | 815,350 | 10,905,600 | 255,880 | Actual | 11,955,244 | 1,049,644 | 91.22% |
| 2016 | 10,154,238 | 751,362 | 10,905,600 | | Actual | 11,705,821 | 800,221 | 93.16% |
| 2017 | 9,366,500 | 911,000 | 10,277,500 | (628,100) | Actual | 11,630,705 | 1,353,205 | 88.37% |
| 2018 | 8,947,500 | 430,000 | 9,377,500 | (900,000) | Actual | 11,537,978 | 2,160,478 | 81.28% |
| 2019 | 9,460,244 | 430,000 | 9,890,244 | 512,744 | Actual | 11,579,181 | 1,688,937 | 85.41% |
| 2020 | 10,025,244 | 430,000 | 10,455,244 | 565,000 | Actual | 11,345,168 | 889,924 | 92.16% |
| 2021 | 8,960,089 | 430,000 | 9,390,089 | (1,065,155) | Actual | 12,226,547 | 2,836,458 | 76.80% |
| 2022 | 10,025,244 | 430,000 | 10,455,244 | 1,065,155 | Actual | 12,492,896 | 2,037,652 | 83.69% |
| 2023 | 11,405,244 | 550,000 | 11,955,244 | 1,500,000 | Actual | 12,798,209 | 842,965 | 93.41% |
| 2024 | 11,655,244 | 550,000 | 12,205,244 | 250,000 | Actual | 12,835,778 | 630,534 | 95.09% |
| 2025 | 11,666,558 | 650,000 | 12,316,558 | 111,314 | Actual | 12,814,579 | 498,021 | 96.11% |
| 2026 | 12,329,557 | 650,000 | 12,979,557 | 662,999 | Adopted | 13,891,877 | 912,321 | 93.43% |



| PROJECTED REVENUE ENROLLMENT SCENARIOS WITH INF AND HH | | | | | | |
|--|--|-------------------------------------|----------------------|-------------------------------------|----------------------|--------------------------------------|
| | | FY29 W/ 3% DECLINE AND 90 INF | + / - | FY29 W/ 3% DECLINE AND 95 INF | + / - | FY29 W/ 3% DECLINE AND 103 INF |
| LOCAL REVENUE SOURCES: | | | | | | |
| | Annual Appropriation/InKind | \$ 13,790,513.00 | \$ 99,806.00 | \$ 13,890,319.00 | \$ 159,690.00 | \$ 14,050,009.00 |
| | In-kind Services | | \$ - | | \$ - | |
| | Use of Facilities | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 |
| | Academic Athletic Fees | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 |
| | Village Rent | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| | Other & Grant Local Revenue | | \$ - | | \$ - | |
| | E-Rate Reimbursements | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 |
| | Sub-total Local Sources | \$ 15,886,513.00 | \$ 99,806.00 | \$ 15,986,319.00 | \$ 159,690.00 | \$ 16,146,009.00 |
| STATE SOURCES: | | | | | | |
| | | | \$ - | | \$ - | |
| | Foundation | \$ 22,026,734.00 | \$ 432,900.00 | \$ 22,459,634.00 | \$ 692,640.00 | \$ 23,152,274.00 |
| | One Time State Grant money | \$ - | \$ - | \$ - | \$ - | \$ - |
| | State Military Contract | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 |
| | PFD Raffle | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| | Quality Schools | \$ 72,312.00 | \$ 1,040.00 | \$ 73,352.00 | \$ 1,664.00 | \$ 75,016.00 |
| | TRS On Behalf | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 |
| | PERS On Behalf | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 |
| | Sub-total State Sources | \$ 26,820,528.00 | \$ 433,940.00 | \$ 27,254,468.00 | \$ 694,304.00 | \$ 27,948,772.00 |
| FEDERAL SOURCES: | | | | | | |
| | | | \$ - | | \$ - | |
| | Impact Aid-Military (thru State) | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 |
| | Department of Defense | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 |
| | Impact Aid-Direct | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 |
| | Sub-total Federal Sources | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$ 45,132,041.00 | \$ 533,746.00 | \$ 45,665,787.00 | \$ 853,994.00 | \$ 46,519,781.00 |
| OTHER SOURCES: | | | | | | |
| | Indirect Cost Factor | \$ 180,000.00 | | \$ 180,000.00 | | \$ 180,000.00 |
| | Use of fund balance | \$ - | | \$ - | | \$ - |
| | Sub-total Other Sources | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | TOTAL REVENUE | \$ 45,312,041.00 | \$ 533,746.00 | \$ 45,845,787.00 | \$ 853,994.00 | \$ 46,699,781.00 |

| | | | |
|---------------------------------------|--------------------|--------------------|-------------------|
| Expenditures | \$ 55,886,151.47 | \$ 55,886,151.47 | \$ 55,886,151.47 |
| Difference between Rev and Exp | \$ (10,574,110.47) | \$ (10,040,364.47) | \$ (9,186,370.47) |

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KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY29 PROJECTED W/ 3% DECLINE, HH, AND 90

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 248.0000 | 326.10 + (.97*(248 - 250)) | 323.94 |
| Main | 169.0000 | 218.10 + (1.08*(169 - 150)) | 238.62 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 330.0000 | 326.10 + (.97*(330 - 250)) | 403.70 |
| KHS | 449.0000 | 471.6 + (.92*(449 - 400)) | 516.68 |
| | <u>1,505.0000</u> | | <u>1,995.87</u> |
| Local ADM | 1,505.0000 | -----> | 1,995.87 |
| Correspondence | <u>240.0000</u> | | |
| | 1,745.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000)) 1.289**
Total After Adjustment for District Cost Factor 2,572.68

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)) 1.200**
Total After Adjustment for Special Needs Factor 3087.22

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
Total After Adjustment for Voc Ed Funding Factor 3,133.53

+ Special Education Intensive Fac 90 * 13 1170
Adjusted Students + Special Educat 0 4,303.53

+ Correspondence (ADM * 90) ADM: 240.00 216.000
Total District Adjusted ADM 4,519.53

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$30,100,070

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942
Impact Aid Percentage Local required/local budget 49.33%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 22,026,734

+ Quality Schools \$ 72,312

= TOTAL STATE ENTITLEMENT \$ 22,099,046

* Formula+school size 10-19.99 uses flat 39.60 ADM

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Borough Revenue Cap Estimate
Required and Maximum Local Contribution Estimates
FY29 PROJECTED W/ 3% DECLINE, HH, AND 90**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{100} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{30,172,382}{100} \times .23 =$ **\$6,939,648**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 6,939,648

= Total Estimated Maximum Allowable Local Contribution \$13,790,513

KIB Support \$ 13,790,513
Percentage of Maximum 100.00%

Amount Below Cap \$0

FY26 KIB Support \$ 12,979,556

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KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY29 PROJECTED W/ 3% DECLINE, HH, AND 95

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 248.0000 | 326.10 + (.97*(248 - 250)) | 323.94 |
| Main | 169.0000 | 218.10 + (1.08*(169 - 150)) | 238.62 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 330.0000 | 326.10 + (.97*(330 - 250)) | 403.70 |
| KHS | 449.0000 | 471.6 + (.92*(449 - 400)) | 516.68 |
| | <u>1,505.0000</u> | | <u>1,995.87</u> |
| Local ADM | 1,505.0000 | -----> | 1,995.87 |
| Correspondence | <u>240.0000</u> | | |
| | 1,745.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000)) 1.289**
Total After Adjustment for District Cost Factor 2,572.68

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)) 1.200**
Total After Adjustment for Special Needs Factor 3087.22

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
Total After Adjustment for Voc Ed Funding Factor 3,133.53

+ Special Education Intensive Fac 95 * 13 1235
Adjusted Students + Special Educat 0 4,368.53

+ Correspondence (ADM * 90) ADM: 240.00 216.000
Total District Adjusted ADM 4,584.53

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$30,532,970

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942
Impact Aid Percentage Local required/local budget 48.98%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 22,459,634

+ Quality Schools \$ 73,352

= TOTAL STATE ENTITLEMENT \$ 22,532,986

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY29 PROJECTED W/ 3% DECLINE, HH, AND 95**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{\quad} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{30,606,322}{\quad} \times .23 =$ **\$7,039,454**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 7,039,454

= Total Estimated Maximum Allowable Local Contribution **\$13,890,319**

| | |
|------------------------------|----------------------|
| KIB Support | \$ 13,890,319 |
| Percentage of Maximum | 100.00% |
| Amount Below Cap | \$0 |
| FY26 KIB Support | \$ 12,979,556 |

26
KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY29 PROJECTED W/ 3% DECLINE, HH, AND 103

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 248.0000 | 326.10 + (.97*(248 - 250)) | 323.94 |
| Main | 169.0000 | 218.10 + (1.08*(169 - 150)) | 238.62 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 330.0000 | 326.10 + (.97*(330 - 250)) | 403.70 |
| KHS | 449.0000 | 471.6 + (.92*(449 - 400)) | 516.68 |
| | <u>1,505.0000</u> | | <u>1,995.87</u> |
| Local ADM | 1,505.0000 | -----> | 1,995.87 |
| Correspondence | <u>240.0000</u> | | |
| | 1,745.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000))** **1.289**
Total After Adjustment for District Cost Factor 2,572.68

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural))** **1.200**
Total After Adjustment for Special Needs Factor 3087.22

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,133.53

+ Special Education Intensive Fac **103 * 13** **1339**
Adjusted Students + Special Educat 0 4,472.53

+ Correspondence (ADM * 90) **ADM: 240.00** **216.000**
Total District Adjusted ADM 4,688.53

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$31,225,610**

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942
Impact Aid Percentage Local required/local budget 48.43%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 23,152,274**

+ Quality Schools **\$ 75,016**

= TOTAL STATE ENTITLEMENT **\$ 23,227,290**

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY29 PROJECTED W/ 3% DECLINE, HH, AND 103**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = \$2,585,231,925 x .00265 = \$6,850,865

or

B. Basic Need

PY Basic Need x .45% 31,686,638 x 45% = \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = 31,300,626 x .23 = \$7,199,144

or

B. .002 of Tax Base = \$2,585,231,925 x .002 = \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

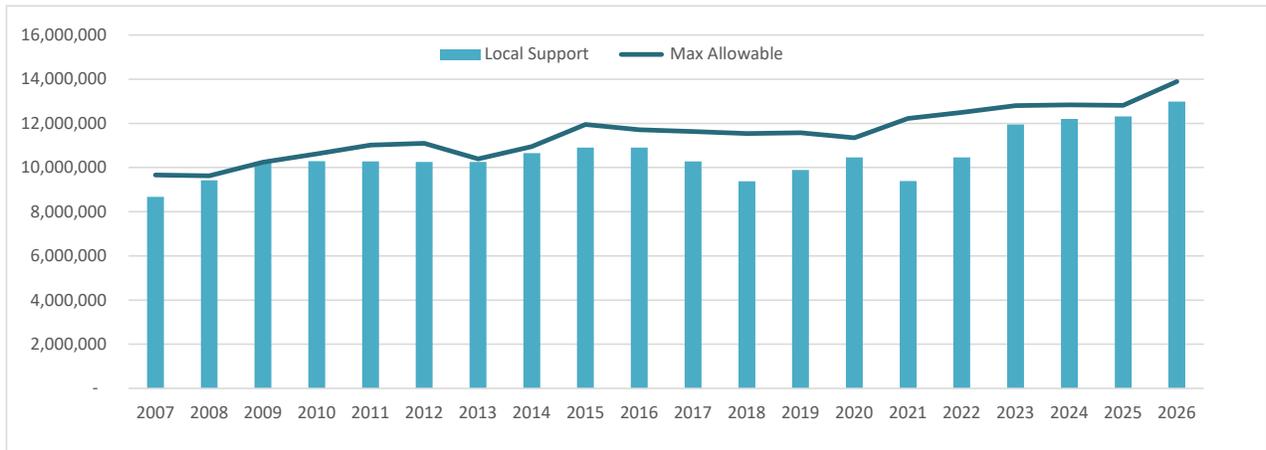
+ Additional Allowable Local \$ 7,199,144

= Total Estimated Maximum Allowable Local Contribution \$14,050,009

| | | |
|------------------------------|-----------|--------------------------|
| KIB Support | \$ | <u>14,050,009</u> |
| Percentage of Maximum | | 100.00% |
| Amount Below Cap | | \$0 |
| FY26 KIB Suport | \$ | 12,979,556 |

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Local Support History
Information from KIBSD Annual Audits**

| <u>Fiscal Year</u> | <u>Appropriation</u> | <u>In-Kind</u> | <u>Local Support</u> | <u>Year-to-Year Difference</u> | | <u>Max Allowable</u> | <u>Amount Below the Cap</u> | <u>Percent of Max</u> |
|--------------------|----------------------|----------------|----------------------|--------------------------------|---------|----------------------|-----------------------------|-----------------------|
| 2007 | 7,775,801 | 895,459 | 8,671,260 | 38,820 | Actual | 9,663,496 | 992,236 | 89.73% |
| 2008 | 8,482,554 | 937,858 | 9,420,412 | 749,152 | Actual | 9,624,522 | 204,110 | 97.88% |
| 2009 | 9,270,768 | 972,850 | 10,243,618 | 823,206 | Actual | 10,243,618 | - | 100.00% |
| 2010 | 9,343,500 | 946,850 | 10,290,350 | 46,732 | Actual | 10,612,781 | 322,431 | 96.96% |
| 2011 | 9,494,388 | 780,962 | 10,275,350 | (15,000) | Actual | 11,016,766 | 741,416 | 93.27% |
| 2012 | 9,481,000 | 769,350 | 10,250,350 | (25,000) | Actual | 11,098,280 | 847,930 | 92.36% |
| 2013 | 9,348,500 | 901,850 | 10,250,350 | - | Actual | 10,388,388 | 138,038 | 98.67% |
| 2014 | 9,795,870 | 853,850 | 10,649,720 | 399,370 | Actual | 10,946,091 | 296,371 | 97.29% |
| 2015 | 10,090,250 | 815,350 | 10,905,600 | 255,880 | Actual | 11,955,244 | 1,049,644 | 91.22% |
| 2016 | 10,154,238 | 751,362 | 10,905,600 | | Actual | 11,705,821 | 800,221 | 93.16% |
| 2017 | 9,366,500 | 911,000 | 10,277,500 | (628,100) | Actual | 11,630,705 | 1,353,205 | 88.37% |
| 2018 | 8,947,500 | 430,000 | 9,377,500 | (900,000) | Actual | 11,537,978 | 2,160,478 | 81.28% |
| 2019 | 9,460,244 | 430,000 | 9,890,244 | 512,744 | Actual | 11,579,181 | 1,688,937 | 85.41% |
| 2020 | 10,025,244 | 430,000 | 10,455,244 | 565,000 | Actual | 11,345,168 | 889,924 | 92.16% |
| 2021 | 8,960,089 | 430,000 | 9,390,089 | (1,065,155) | Actual | 12,226,547 | 2,836,458 | 76.80% |
| 2022 | 10,025,244 | 430,000 | 10,455,244 | 1,065,155 | Actual | 12,492,896 | 2,037,652 | 83.69% |
| 2023 | 11,405,244 | 550,000 | 11,955,244 | 1,500,000 | Actual | 12,798,209 | 842,965 | 93.41% |
| 2024 | 11,655,244 | 550,000 | 12,205,244 | 250,000 | Actual | 12,835,778 | 630,534 | 95.09% |
| 2025 | 11,666,558 | 650,000 | 12,316,558 | 111,314 | Actual | 12,814,579 | 498,021 | 96.11% |
| 2026 | 12,329,557 | 650,000 | 12,979,557 | 662,999 | Adopted | 13,891,877 | 912,321 | 93.43% |



| PROJECTED REVENUE WITH ENROLLMENT SCENARIOS 3% Decline With HH | | | | | | |
|--|--|-------------------------|--------------------------|-------------------------|--------------------------|-------------------------|
| | | FY27 W/ 3% DECLINE | + / - | FY28 W/ 3% DECLINE | + / - | FY29 W/ 3% DECLINE |
| LOCAL REVENUE SOURCES: | | | | | | |
| | Annual Appropriation/InKind | \$ 14,415,791.00 | \$ (281,438.00) | \$ 14,134,353.00 | \$ (343,840.00) | \$ 13,790,513.00 |
| | In-kind Services | | \$ - | | \$ - | |
| | Use of Facilities | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 |
| | Academic Athletic Fees | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 |
| | Village Rent | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| | Other & Grant Local Revenue | | \$ - | | \$ - | |
| | E-Rate Reimbursements | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 |
| | Sub-total Local Sources | \$ 16,511,791.00 | \$ (281,438.00) | \$ 16,230,353.00 | \$ (343,840.00) | \$ 15,886,513.00 |
| STATE SOURCES: | | | | | | |
| | Foundation | \$ 24,738,819.00 | \$ (1,220,711.00) | \$ 23,518,108.00 | \$ (1,491,374.00) | \$ 22,026,734.00 |
| | One Time State Grant money | \$ - | \$ - | \$ - | \$ - | \$ - |
| | State Military Contract | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 |
| | PFD Raffle | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| | Quality Schools | \$ 78,828.00 | \$ (2,933.00) | \$ 75,895.00 | \$ (3,583.00) | \$ 72,312.00 |
| | TRS On Behalf | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 |
| | PERS On Behalf | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 |
| | Sub-total State Sources | \$ 29,539,129.00 | \$ (1,223,644.00) | \$ 28,315,485.00 | \$ (1,494,957.00) | \$ 26,820,528.00 |
| FEDERAL SOURCES: | | | | | | |
| | Impact Aid-Military (thru State) | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 |
| | Department of Defense | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 |
| | Impact Aid-Direct | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 |
| | Sub-total Federal Sources | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$ 48,475,920.00 | \$ (1,505,082.00) | \$ 46,970,838.00 | \$ (1,838,797.00) | \$ 45,132,041.00 |
| OTHER SOURCES: | | | | | | |
| | Indirect Cost Factor | \$ 180,000.00 | | \$ 180,000.00 | | \$ 180,000.00 |
| | Use of fund balance | \$ - | | \$ - | | \$ - |
| | Sub-total Other Sources | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | TOTAL REVENUE | \$ 48,655,920.00 | \$ (1,505,082.00) | \$ 47,150,838.00 | \$ (1,838,797.00) | \$ 45,312,041.00 |

| | | | |
|---------------------------------------|-------------------|-------------------|--------------------|
| Expenditures | \$ 52,905,025.96 | \$ 54,425,876.87 | \$ 55,886,151.47 |
| Difference between Rev and Exp | \$ (4,249,105.96) | \$ (7,275,038.87) | \$ (10,574,110.47) |

30
KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 PROJECTED W/ 3% DECLINE With HH

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 270.0000 | 326.10 + (.97*(270 - 250)) | 345.50 |
| Main | 185.0000 | 218.10 + (1.08*(185 - 150)) | 255.90 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 360.0000 | 326.10 + (.97*(360 - 250)) | 432.80 |
| KHS | 490.0000 | 471.6 + (.92*(490 - 400)) | 554.40 |
| | Local ADM | 1,614.0000 | 2,101.53 |
| | Correspondence | 240.0000 | 2,255.25 |
| | | 1,854.0000 | |

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2.000))** **1.289**
Total After Adjustment for District Cost Factor 2,907.02

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural))** **1.200**
Total After Adjustment for Special Needs Factor 3488.42

*** Vocational Education Factor (Vocational for students 7-12)** **1.015**
Total After Adjustment for Voc Ed Funding Factor 3,540.75

+ Special Education Intensive Factor **90 * 13** **1170**
Adjusted Students + Special Education 0 4,710.75

+ Correspondence (ADM * 90) **ADM: 240.00** **216.000**
Total District Adjusted ADM 4,926.75

*** Base Student Allocation Value (BSAV)** **6660**
= Basic Need **\$32,812,155**

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942

Impact Aid Percentage Local required/local budget 47.21%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) **\$ 24,738,819**

+ Quality Schools **\$ 78,828**

= TOTAL STATE ENTITLEMENT **\$ 24,817,647**

* Formula+school size 10-19.99 uses flat 39.60 ADM

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Borough Revenue Cap Estimate
Required and Maximum Local Contribution Estimates
FY27 PROJECTED W/ 3% DECLINE With HH**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{100} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{32,890,983}{100} \times .23 =$ **\$7,564,926**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 7,564,926

= Total Estimated Maximum Allowable Local Contribution \$14,415,791

KIB Support \$ 14,415,791
Percentage of Maximum 100.00%

Amount Below Cap \$0

FY26 KIB Support \$ 12,979,556

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KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY28 PROJECTED W/ 3% DECLINE With HH

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 259.0000 | 326.10 + (.97*(259 - 250)) | 334.83 |
| Main | 177.0000 | 218.10 + (1.08*(177 - 150)) | 247.26 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 345.0000 | 326.10 + (.97*(345 - 250)) | 418.25 |
| KHS | 469.0000 | 471.6 + (.92*(469 - 400)) | 535.08 |
| | <hr/> | | <hr/> |
| Local ADM | 1,559.0000 | -----> | 2,048.35 |
| Correspondence | 240.0000 | | 2,138.50 |
| | <hr/> | | <hr/> |
| | 1,799.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000)) 1.289**
Total After Adjustment for District Cost Factor 2,756.53

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)) 1.200**
Total After Adjustment for Special Needs Factor 3307.84

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
Total After Adjustment for Voc Ed Funding Factor 3,357.46

+ Special Education Intensive Fac 90 * 13 1170
Adjusted Students + Special Educat 0 4,527.46

+ Correspondence (ADM * 90) ADM: 240.00 216.000
Total District Adjusted ADM 4,743.46

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$31,591,444

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942
Impact Aid Percentage Local required/local budget 48.14%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 23,518,108

+ Quality Schools \$ 75,895

= TOTAL STATE ENTITLEMENT \$ 23,594,003

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY28 PROJECTED W/ 3% DECLINE With HH**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = $\$2,585,231,925 \times .00265 =$ **\$6,850,865**

or

B. Basic Need

PY Basic Need x .45% $\frac{31,686,638}{\quad} \times 45\% =$ \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = $\frac{31,667,339}{\quad} \times .23 =$ **\$7,283,488**

or

B. .002 of Tax Base = $\$2,585,231,925 \times .002 =$ \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 7,283,488

= Total Estimated Maximum Allowable Local Contribution \$14,134,353

| | |
|------------------------------|----------------------|
| KIB Support | \$ 14,134,353 |
| Percentage of Maximum | 100.00% |
| Amount Below Cap | \$0 |
| FY26 KIB Support | \$ 12,979,556 |

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KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY29 PROJECTED W/ 3% DECLINE With HH

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 248.0000 | 326.10 + (.97*(248 - 250)) | 323.94 |
| Main | 169.0000 | 218.10 + (1.08*(169 - 150)) | 238.62 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 330.0000 | 326.10 + (.97*(330 - 250)) | 403.70 |
| KHS | 449.0000 | 471.6 + (.92*(449 - 400)) | 516.68 |
| | <u>1,505.0000</u> | | <u>1,995.87</u> |
| Local ADM | 1,505.0000 | -----> | 1,995.87 |
| Correspondence | <u>240.0000</u> | | |
| | 1,745.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000)) 1.289**
Total After Adjustment for District Cost Factor 2,572.68

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)) 1.200**
Total After Adjustment for Special Needs Factor 3087.22

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
Total After Adjustment for Voc Ed Funding Factor 3,133.53

+ Special Education Intensive Fac 90 * 13 1170
Adjusted Students + Special Educat 0 4,303.53

+ Correspondence (ADM * 90) ADM: 240.00 216.000
Total District Adjusted ADM 4,519.53

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$30,100,070

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865
Full Values \$2,585,231,925

Impact Aid 2,507,942
Impact Aid Percentage Local required/local budget 49.33%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 22,026,734

+ Quality Schools \$ 72,312

= TOTAL STATE ENTITLEMENT \$ 22,099,046

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY29 PROJECTED W/ 3% DECLINE With HH**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = \$2,585,231,925 x .00265 = \$6,850,865

or

B. Basic Need

PY Basic Need x .45% 31,686,638 x 45% = \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = 30,172,382 x .23 = \$6,939,648

or

B. .002 of Tax Base = \$2,585,231,925 x .002 = \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

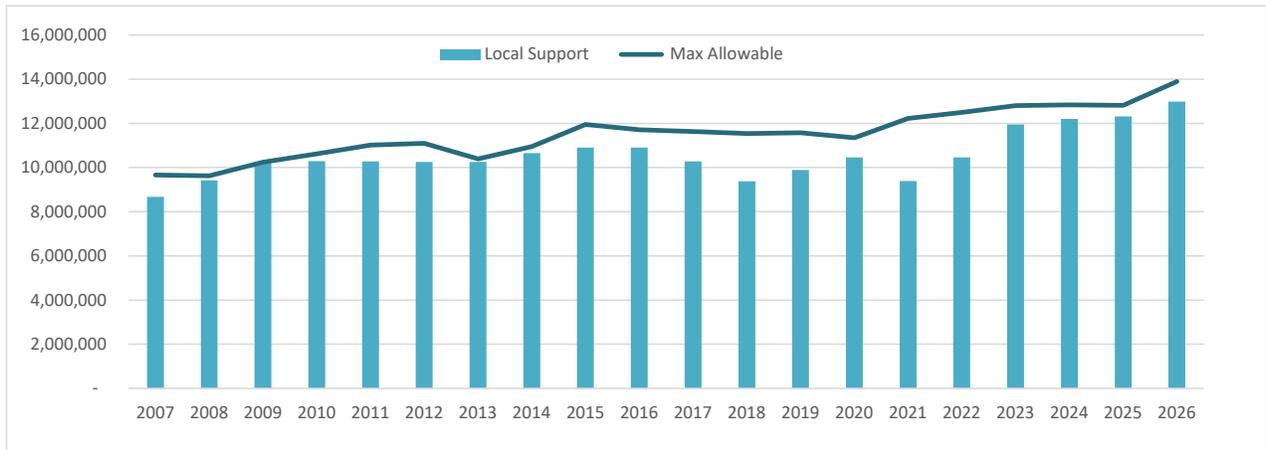
+ Additional Allowable Local \$ 6,939,648

= Total Estimated Maximum Allowable Local Contribution \$13,790,513

| | | |
|------------------------------|-----------|-------------------|
| KIB Support | \$ | 13,790,513 |
| Percentage of Maximum | | 100.00% |
| Amount Below Cap | | \$0 |
| FY26 KIB Support | \$ | 12,979,556 |

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Local Support History
Information from KIBSD Annual Audits**

| <u>Fiscal Year</u> | <u>Appropriation</u> | <u>In-Kind</u> | <u>Local Support</u> | <u>Year-to-Year Difference</u> | | <u>Max Allowable</u> | <u>Amount Below the Cap</u> | <u>Percent of Max</u> |
|--------------------|----------------------|----------------|----------------------|--------------------------------|---------|----------------------|-----------------------------|-----------------------|
| 2007 | 7,775,801 | 895,459 | 8,671,260 | 38,820 | Actual | 9,663,496 | 992,236 | 89.73% |
| 2008 | 8,482,554 | 937,858 | 9,420,412 | 749,152 | Actual | 9,624,522 | 204,110 | 97.88% |
| 2009 | 9,270,768 | 972,850 | 10,243,618 | 823,206 | Actual | 10,243,618 | - | 100.00% |
| 2010 | 9,343,500 | 946,850 | 10,290,350 | 46,732 | Actual | 10,612,781 | 322,431 | 96.96% |
| 2011 | 9,494,388 | 780,962 | 10,275,350 | (15,000) | Actual | 11,016,766 | 741,416 | 93.27% |
| 2012 | 9,481,000 | 769,350 | 10,250,350 | (25,000) | Actual | 11,098,280 | 847,930 | 92.36% |
| 2013 | 9,348,500 | 901,850 | 10,250,350 | - | Actual | 10,388,388 | 138,038 | 98.67% |
| 2014 | 9,795,870 | 853,850 | 10,649,720 | 399,370 | Actual | 10,946,091 | 296,371 | 97.29% |
| 2015 | 10,090,250 | 815,350 | 10,905,600 | 255,880 | Actual | 11,955,244 | 1,049,644 | 91.22% |
| 2016 | 10,154,238 | 751,362 | 10,905,600 | | Actual | 11,705,821 | 800,221 | 93.16% |
| 2017 | 9,366,500 | 911,000 | 10,277,500 | (628,100) | Actual | 11,630,705 | 1,353,205 | 88.37% |
| 2018 | 8,947,500 | 430,000 | 9,377,500 | (900,000) | Actual | 11,537,978 | 2,160,478 | 81.28% |
| 2019 | 9,460,244 | 430,000 | 9,890,244 | 512,744 | Actual | 11,579,181 | 1,688,937 | 85.41% |
| 2020 | 10,025,244 | 430,000 | 10,455,244 | 565,000 | Actual | 11,345,168 | 889,924 | 92.16% |
| 2021 | 8,960,089 | 430,000 | 9,390,089 | (1,065,155) | Actual | 12,226,547 | 2,836,458 | 76.80% |
| 2022 | 10,025,244 | 430,000 | 10,455,244 | 1,065,155 | Actual | 12,492,896 | 2,037,652 | 83.69% |
| 2023 | 11,405,244 | 550,000 | 11,955,244 | 1,500,000 | Actual | 12,798,209 | 842,965 | 93.41% |
| 2024 | 11,655,244 | 550,000 | 12,205,244 | 250,000 | Actual | 12,835,778 | 630,534 | 95.09% |
| 2025 | 11,666,558 | 650,000 | 12,316,558 | 111,314 | Actual | 12,814,579 | 498,021 | 96.11% |
| 2026 | 12,329,557 | 650,000 | 12,979,557 | 662,999 | Adopted | 13,891,877 | 912,321 | 93.43% |



KIBSD Intensive Counts FY22 – FY 26

FY22 103

FY23 102

FY24 108

FY25 109

FY26 103

FY27 PROJECTED REVENUE SCENARIOS WITH INF AND HH

| | | FY27 W/ 3% DECLINE AND 90 INF | + / - | FY27 W/ 3% DECLINE AND 95 INF | + / - | FY27 W/ 3% DECLINE AND 100 INF | + / - | FY27 W/ 3% DECLINE AND 103 INF |
|-------------------------------|--|--|----------------------|--|----------------------|---|----------------------|---|
| LOCAL REVENUE SOURCES: | | | | | | | | |
| | Annual Appropriation/InKind | \$ 14,415,791.00 | \$ 99,806.00 | \$ 14,515,597.00 | \$ 99,806.00 | \$ 14,615,403.00 | \$ 59,884.00 | \$ 14,675,287.00 |
| | In-kind Services | | \$ - | | \$ - | | \$ - | |
| | Use of Facilities | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 |
| | Academic Athletic Fees | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 |
| | Village Rent | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| | Other & Grant Local Revenue | | \$ - | | \$ - | | \$ - | |
| | E-Rate Reimbursements | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 |
| | Sub-total Local Sources | \$ 16,511,791.00 | \$ 99,806.00 | \$ 16,611,597.00 | \$ 99,806.00 | \$ 16,711,403.00 | \$ 59,884.00 | \$ 16,771,287.00 |
| STATE SOURCES: | | | | | | | | |
| | Foundation | \$ 24,738,819.00 | \$ 432,900.00 | \$ 25,171,719.00 | \$ 432,900.00 | \$ 25,604,619.00 | \$ 259,740.00 | \$ 25,864,359.00 |
| | One Time State Grant money | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | State Military Contract | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 |
| | PFD Raffle | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| | Quality Schools | \$ 78,828.00 | \$ 1,040.00 | \$ 79,868.00 | \$ 1,040.00 | \$ 80,908.00 | \$ 624.00 | \$ 81,532.00 |
| | TRS On Behalf | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 |
| | PERS On Behalf | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 |
| | Sub-total State Sources | \$ 29,539,129.00 | \$ 433,940.00 | \$ 29,973,069.00 | \$ 433,940.00 | \$ 30,407,009.00 | \$ 260,364.00 | \$ 30,667,373.00 |
| FEDERAL SOURCES: | | | | | | | | |
| | Impact Aid-Military (thru State) | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 |
| | Department of Defense | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 |
| | Impact Aid-Direct | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 |
| | Sub-total Federal Sources | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$ 48,475,920.00 | \$ 533,746.00 | \$ 49,009,666.00 | \$ 533,746.00 | \$ 49,543,412.00 | \$ 320,248.00 | \$ 49,863,660.00 |
| OTHER SOURCES: | | | | | | | | |
| | Indirect Cost Factor | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | Use of fund balance | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - |
| | Sub-total Other Sources | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | TOTAL REVENUE | \$ 48,655,920.00 | \$ 533,746.00 | \$ 49,189,666.00 | \$ 533,746.00 | \$ 49,723,412.00 | \$ 320,248.00 | \$ 50,043,660.00 |

| | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | \$ 52,905,025.96 | \$52,905,025.96 | \$ 52,905,025.96 | \$ 52,905,025.96 |
| Difference between Rev and Exp | \$ (4,249,105.96) | \$ (3,715,359.96) | \$ (3,181,613.96) | \$ (2,861,365.96) |

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 PROJECTED W/ 3% DECLINE, HH, AND 100**

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 270.0000 | 326.10 + (.97*(270 - 250)) | 345.50 |
| Main | 185.0000 | 218.10 + (1.08*(185 - 150)) | 255.90 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 360.0000 | 326.10 + (.97*(360 - 250)) | 432.80 |
| KHS | 490.0000 | 471.6 + (.92*(490 - 400)) | 554.40 |
| | <u>1,614.0000</u> | | <u>2,101.53</u> |
| Local ADM | 1,614.0000 | -----> | 2,101.53 |
| Correspondence | <u>240.0000</u> | | <u>2,255.25</u> |
| | 1,854.0000 | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000)) 1.289**
 Total After Adjustment for District Cost Factor 2,907.02

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultrual)) 1.200**
 Total After Adjustment for Special Needs Factor 3488.42

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
 Total After Adjustment for Voc Ed Funding Factor 3,540.75

+ Special Education Intensive Fac 100 * 13 1300
 Adjusted Students + Special Educat 0 4,840.75

+ Correspondence (ADM * 90) ADM: 240.00 216.000
 Total District Adjusted ADM 5,056.75

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$33,677,955

Required Local Effort (.00265 mills x FY24 Full Values) \$6,850,865

Impact Aid Full Values \$2,585,231,925 2,507,942

Impact Aid Percentage Local required/local budget 46.38%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 25,604,619

+ Quality Schools \$ 80,908

= TOTAL STATE ENTITLEMENT \$ 25,685,527

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY27 PROJECTED W/ 3% DECLINE, HH, AND 100**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

| | | | |
|----------------------------------|-----------------|------------|--------------------|
| A. Full Tax Value x 2.65 Mills = | \$2,585,231,925 | x .00265 = | \$6,850,865 |
|----------------------------------|-----------------|------------|--------------------|

or

B. Basic Need

| | | | |
|----------------------|------------|---------|--------------|
| PY Basic Need x .45% | 31,686,638 | x 45% = | \$14,258,987 |
|----------------------|------------|---------|--------------|

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

| | | | |
|------------------------|------------|---------|--------------------|
| A. 23% of Basic Need = | 33,758,863 | x .23 = | \$7,764,538 |
|------------------------|------------|---------|--------------------|

or

| | | | |
|-----------------------|-----------------|----------|-------------|
| B. .002 of Tax Base = | \$2,585,231,925 | x .002 = | \$5,170,464 |
|-----------------------|-----------------|----------|-------------|

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

| | |
|-----------------------------|-------------|
| Required Local Contribution | \$6,850,865 |
|-----------------------------|-------------|

| | |
|------------------------------|--------------|
| + Additional Allowable Local | \$ 7,764,538 |
|------------------------------|--------------|

| | |
|---|---------------------|
| = Total Estimated Maximum Allowable Local Contribution | \$14,615,403 |
|---|---------------------|

| | |
|------------------------------|----------------------|
| KIB Support | \$ 14,615,403 |
| Percentage of Maximum | 100.00% |

| | |
|-------------------------|------------|
| Amount Below Cap | \$0 |
|-------------------------|------------|

| | |
|--------------------|---------------|
| Prior Year Support | \$ 12,979,556 |
|--------------------|---------------|

FY28 PROJECTED REVENUE SCENARIOS WITH INF AND HH

| | | FY28 W/ 3% DECLINE AND 90 INF | + / - | FY28 W/ 3% DECLINE AND 95 INF | + / - | FY28 W/ 3% DECLINE AND 100 INF | + / - | FY28 W/ 3% DECLINE AND 103 INF |
|-------------------------------|--|-------------------------------------|----------------------|-------------------------------------|----------------------|--------------------------------------|----------------------|--------------------------------------|
| LOCAL REVENUE SOURCES: | | | | | | | | |
| | Annual Appropriation/InKind | \$ 14,134,353.00 | \$ 99,806.00 | \$ 14,234,159.00 | \$ 99,806.00 | \$ 14,333,965.00 | \$ 59,884.00 | \$ 14,393,849.00 |
| | In-kind Services | | \$ - | | \$ - | | \$ - | |
| | Use of Facilities | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 |
| | Academic Athletic Fees | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 |
| | Village Rent | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| | Other & Grant Local Revenue | | \$ - | | \$ - | | \$ - | |
| | E-Rate Reimbursements | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 |
| | Sub-total Local Sources | \$ 16,230,353.00 | \$ 99,806.00 | \$ 16,330,159.00 | \$ 99,806.00 | \$ 16,429,965.00 | \$ 59,884.00 | \$ 16,489,849.00 |
| STATE SOURCES: | | | | | | | | |
| | Foundation | \$ 23,518,108.00 | \$ 432,900.00 | \$ 23,951,008.00 | \$ 432,900.00 | \$ 24,383,908.00 | \$ 259,740.00 | \$ 24,643,648.00 |
| | One Time State Grant money | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | State Military Contract | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 |
| | PFD Raffle | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| | Quality Schools | \$ 75,895.00 | \$ 1,040.00 | \$ 76,935.00 | \$ 1,040.00 | \$ 77,975.00 | \$ 624.00 | \$ 78,599.00 |
| | TRS On Behalf | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 |
| | PERS On Behalf | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 |
| | Sub-total State Sources | \$ 28,315,485.00 | \$ 433,940.00 | \$ 28,749,425.00 | \$ 433,940.00 | \$ 29,183,365.00 | \$ 260,364.00 | \$ 29,443,729.00 |
| FEDERAL SOURCES: | | | | | | | | |
| | Impact Aid-Military (thru State) | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 |
| | Department of Defense | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 |
| | Impact Aid-Direct | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 |
| | Sub-total Federal Sources | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$ 46,970,838.00 | \$ 533,746.00 | \$ 47,504,584.00 | \$ 533,746.00 | \$ 48,038,330.00 | \$ 320,248.00 | \$ 48,358,578.00 |
| OTHER SOURCES: | | | | | | | | |
| | Indirect Cost Factor | \$ 180,000.00 | | \$ 180,000.00 | \$ - | \$ 180,000.00 | | \$ 180,000.00 |
| | Use of fund balance | \$ - | | \$ - | \$ - | \$ - | | \$ - |
| | Sub-total Other Sources | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 | | \$ 180,000.00 |
| | TOTAL REVENUE | \$ 47,150,838.00 | \$ 533,746.00 | \$ 47,684,584.00 | \$ 533,746.00 | \$ 48,218,330.00 | \$ 320,248.00 | \$ 48,538,578.00 |

| | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | \$ 54,425,876.87 | \$ 54,425,876.87 | \$ 54,425,876.87 | \$ 54,425,876.87 |
| Difference between Rev and Exp | \$ (7,275,038.87) | \$ (6,741,292.87) | \$ (6,207,546.87) | \$ (5,887,298.87) |

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY28 PROJECTED W/ 3% DECLINE, HH, AND 100**

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 259.0000 | 326.10 + (.97*(259 - 250)) | 334.83 |
| Main | 177.0000 | 218.10 + (1.08*(177 - 150)) | 247.26 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 345.0000 | 326.10 + (.97*(345 - 250)) | 418.25 |
| KHS | 469.0000 | 471.6 + (.92*(469 - 400)) | 535.08 |
| | <u>1,559.0000</u> | -----> | 2,048.35 |
| Local ADM | 1,559.0000 | | 2,048.35 |
| Correspondence | <u>240.0000</u> | | 2,138.50 |
| | <u>1,799.0000</u> | | |

*** District Cost Factor(Cost factor in specific to each school district range from (1.000-2.000)) 1.289**
 Total After Adjustment for District Cost Factor 2,756.53

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)) 1.200**
 Total After Adjustment for Special Needs Factor 3307.84

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
 Total After Adjustment for Voc Ed Funding Factor 3,357.46

+ Special Education Intensive Factor 100 * 13 1300
 Adjusted Students + Special Education 0 4,657.46

+ Correspondence (ADM * 90) ADM: 240.00 216.000
 Total District Adjusted ADM 4,873.46

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$32,457,244

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865

Impact Aid Full Values \$2,585,231,925 2,507,942

Impact Aid Percentage Local required/local budget 47.28%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 24,383,908

+ Quality Schools \$ 77,975

= TOTAL STATE ENTITLEMENT \$ 24,461,883

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY28 PROJECTED W/ 3% DECLINE, HH, AND 100**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

| | | | |
|----------------------------------|-----------------|------------|--------------------|
| A. Full Tax Value x 2.65 Mills = | \$2,585,231,925 | x .00265 = | \$6,850,865 |
|----------------------------------|-----------------|------------|--------------------|

or

B. Basic Need

| | | | |
|----------------------|------------|---------|--------------|
| PY Basic Need x .45% | 31,686,638 | x 45% = | \$14,258,987 |
|----------------------|------------|---------|--------------|

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

| | | | |
|------------------------|------------|---------|--------------------|
| A. 23% of Basic Need = | 32,535,219 | x .23 = | \$7,483,100 |
|------------------------|------------|---------|--------------------|

or

| | | | |
|-----------------------|-----------------|----------|-------------|
| B. .002 of Tax Base = | \$2,585,231,925 | x .002 = | \$5,170,464 |
|-----------------------|-----------------|----------|-------------|

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

| | |
|-----------------------------|-------------|
| Required Local Contribution | \$6,850,865 |
|-----------------------------|-------------|

| | |
|------------------------------|---------------------|
| + Additional Allowable Local | \$ <u>7,483,100</u> |
|------------------------------|---------------------|

| | |
|---|---------------------|
| = Total Estimated Maximum Allowable Local Contribution | \$14,333,965 |
|---|---------------------|

| | |
|------------------------------|----------------------|
| KIB Support | \$ 14,333,965 |
| Percentage of Maximum | 100.00% |

| | |
|-------------------------|------------|
| Amount Below Cap | \$0 |
|-------------------------|------------|

| | |
|-----------------|---------------|
| FY26 KIB Suport | \$ 12,979,556 |
|-----------------|---------------|

FY29 PROJECTED SCENARIOS WITH INF AND HH

| | | FY29 W/ 3% DECLINE AND 90 INF | + / - | FY29 W/ 3% DECLINE AND 95 INF | + / - | FY29 W/ 3% DECLINE AND 100 INF | + / - | FY29 W/ 3% DECLINE AND 103 INF |
|-------------------------------|--|-------------------------------------|----------------------|-------------------------------------|----------------------|--------------------------------------|----------------------|--------------------------------------|
| LOCAL REVENUE SOURCES: | | | | | | | | |
| | Annual Appropriation/InKind | \$ 13,790,513.00 | \$ 99,806.00 | \$ 13,890,319.00 | \$ 99,806.00 | \$ 13,990,125.00 | \$ 59,884.00 | \$ 14,050,009.00 |
| | In-kind Services | | \$ - | | \$ - | | \$ - | |
| | Use of Facilities | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ - | \$ 20,000.00 |
| | Academic Athletic Fees | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 | \$ - | \$ 70,000.00 |
| | Village Rent | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| | Other & Grant Local Revenue | | \$ - | | \$ - | | \$ - | |
| | E-Rate Reimbursements | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 | \$ - | \$ 2,000,000.00 |
| | Sub-total Local Sources | \$ 15,886,513.00 | \$ 99,806.00 | \$ 15,986,319.00 | \$ 99,806.00 | \$ 16,086,125.00 | | \$ 16,146,009.00 |
| STATE SOURCES: | | | | | | | | |
| | | | \$ - | | \$ - | | | |
| | Foundation | \$ 22,026,734.00 | \$ 432,900.00 | \$ 22,459,634.00 | \$ 432,900.40 | \$ 22,892,534.40 | \$ 259,739.60 | \$ 23,152,274.00 |
| | One Time State Grant money | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | State Military Contract | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 | \$ - | \$ 879,582.00 |
| | PFD Raffle | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| | Quality Schools | \$ 72,312.00 | \$ 1,040.00 | \$ 73,352.00 | \$ 1,040.00 | \$ 74,392.00 | \$ 624.00 | \$ 75,016.00 |
| | TRS On Behalf | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 | \$ - | \$ 3,157,900.00 |
| | PERS On Behalf | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 | \$ - | \$ 676,000.00 |
| | Sub-total State Sources | \$ 26,820,528.00 | \$ 433,940.00 | \$ 27,254,468.00 | \$ 433,940.40 | \$ 27,688,408.40 | \$ 260,363.60 | \$ 27,948,772.00 |
| FEDERAL SOURCES: | | | | | | | | |
| | | | \$ - | | \$ - | | | |
| | Impact Aid-Military (thru State) | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 | \$ - | \$ 2,200,000.00 |
| | Impact Aid-Military Spec Ed (thru State) | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 | \$ - | \$ 35,000.00 |
| | Department of Defense | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 | \$ - | \$ 165,000.00 |
| | Impact Aid-Direct | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 | \$ - | \$ 25,000.00 |
| | Sub-total Federal Sources | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 | \$ - | \$ 2,425,000.00 |
| | LOCAL-STATE-FEDERAL REVENUE | \$ 45,132,041.00 | \$ 533,746.00 | \$ 45,665,787.00 | \$ 533,746.40 | \$ 46,199,533.40 | \$ 320,247.60 | \$ 46,519,781.00 |
| OTHER SOURCES: | | | | | | | | |
| | Indirect Cost Factor | \$ 180,000.00 | | \$ 180,000.00 | | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | Use of fund balance | \$ - | | \$ - | | \$ - | \$ - | \$ - |
| | Sub-total Other Sources | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 | \$ - | \$ 180,000.00 |
| | TOTAL REVENUE | \$ 45,312,041.00 | \$ 533,746.00 | \$ 45,845,787.00 | \$ 533,746.40 | \$ 46,379,533.40 | \$ 320,247.60 | \$ 46,699,781.00 |

| | | | | |
|---------------------------------------|--------------------|-------------------|-------------------|-------------------|
| Expenditures | \$ 55,886,151.47 | \$ 55,886,151.47 | \$ 55,886,151.47 | \$ 55,886,151.47 |
| Difference between Rev and Exp | \$ (10,574,110.47) | \$(10,040,364.47) | \$ (9,506,618.07) | \$ (9,186,370.47) |

**KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY29 PROJECTED W/ 3% DECLINE, HH, AND 100**

| SCHOOL | Working enrollment | | ADJUSTED ADM |
|----------------|--------------------|-----------------------------|-----------------|
| | ADM | *FORMULA | |
| Akhiok | 12.0000 | 39.60 | 39.60 |
| Chiniak | 17.0000 | 39.60 | 39.60 |
| Port Lions | 30.0000 | 55.80 + (1.49*(30 - 30)) | 55.80 |
| Old Harbor | 37.0000 | 55.80 + (1.49*(37 - 30)) | 66.23 |
| Ouzinkie | 13.0000 | 39.60 | 39.60 |
| East | 248.0000 | 326.10 + (.97*(248 - 250)) | 323.94 |
| Main | 169.0000 | 218.10 + (1.08*(169 - 150)) | 238.62 |
| Peterson | 200.0000 | 218.10 + (1.08*(200 - 150)) | 272.10 |
| KMS | 330.0000 | 326.10 + (.97*(330 - 250)) | 403.70 |
| KHS | 449.0000 | 471.6 + (.92*(449 - 400)) | 516.68 |
| | <u>1,505.0000</u> | | <u>1,995.87</u> |
| Local ADM | 1,505.0000 | -----> | 1,995.87 |
| Correspondence | <u>240.0000</u> | | |
| | 1,745.0000 | | |

*** District Cost Factor (Cost factor in specific to each school district range from (1.000-2.000)) 1.289**
 Total After Adjustment for District Cost Factor 2,572.68

*** Special Needs Factor (Voc ed, Sped (excuding Intensives, GT, Bicultural)) 1.200**
 Total After Adjustment for Special Needs Factor 3087.22

*** Vocational Education Factor (Vocational for students 7-12) 1.015**
 Total After Adjustment for Voc Ed Funding Factor 3,133.53

+ Special Education Intensive Factor 100 * 13 1300
 Adjusted Students + Special Education 0 4,433.53

+ Correspondence (ADM * 90) ADM: 240.00 216.000
 Total District Adjusted ADM 4,649.53

*** Base Student Allocation Value (BSAV) 6660**
= Basic Need \$30,965,870

Required Local Effort (.00265 mills x FY25 Full Values) \$6,850,865

Impact Aid Full Values \$2,585,231,925 2,507,942

Impact Aid Percentage Local required/local budget 48.43%

Deductible Impact Aid Impact Aid *.9 * x% \$1,222,471

Regular State Aid (= Basic Need - Required Local Effort - Deductible Impact Aid) \$ 22,892,534

+ Quality Schools \$ 74,392

= TOTAL STATE ENTITLEMENT \$ 22,966,926

* Formula+school size 10-19.99 uses flat 39.60 ADM

KODIAK ISLAND BOROUGH SCHOOL DISTRICT

Borough Revenue Cap Estimate

**Required and Maximum Local Contribution Estimates
FY29 PROJECTED W/ 3% DECLINE, HH, AND 100**

Estimated Required Local Contribution Options (The Lesser of the Following Two)

A. Full Tax Value x 2.65 Mills = \$2,585,231,925 x .00265 = \$6,850,865

or

B. Basic Need

PY Basic Need x .45% 31,686,638 x 45% = \$14,258,987

Estimated Additional Allowable Local Contribution Options (The Greater of the Following Two)

A. 23% of Basic Need = 31,040,262 x .23 = \$7,139,260

or

B. .002 of Tax Base = \$2,585,231,925 x .002 = \$5,170,464

Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution \$6,850,865

+ Additional Allowable Local \$ 7,139,260

= Total Estimated Maximum Allowable Local Contribution \$13,990,125

KIB Support \$ 13,990,125
Percentage of Maximum 100.00%

Amount Below Cap \$0

FY26 KIB Suport \$ 12,979,556

7-12 and 9-12 Secondary Packages

-Goal: Balance the budget by maximizing class sizes while maintaining as many class opportunities as possible

-total FTEs and certifications

-At KHS, we do not offer “elective courses” in the way the term is often used. We also do not have “elective teachers.” Any course a student takes beyond the board-approved graduation requirements is categorized as an elective for credit purposes only. This includes academically rigorous and sequenced courses such as AP Statistics, third- and fourth-year CTE courses, Jazz Band, and other advanced offerings.

- Our teachers are often certified in multiple areas and teach across content lines to expand student opportunities. Because of this, staffing decisions must focus on FTE impact, not course labels. An FTE cut reduces instructional capacity no matter where it occurs.

-Example: We have 2 periods serving 18 Russian Students. Next year, those two periods could serve 60 social studies students. If we keep Russian, we can’t cut the social studies position we said we could cut because now we need two more sections of social studies

High School Classes cut connected with each FTE on the “Programmatic Cuts” list-yellow would be removed and others are reduced offerings.

| | | | | | | |
|--|---------------------------------|---|---|--------------------------------|--------------------------|--------------------------|
| 0.5 Alt Ed | Music prod 16 | World History 19 avg | | | | |
| 1.0 CTE | Geometry 21 avg | Med Term 20 | Construction 13 avg | Construction 13 avg | Construction 13 avg | Multimedia 13 avg |
| 0.5 CNA | CNA 16 | CNA | CNA | | | |
| 1.0 Elective | Early Child Ed 17 average | Yoga 13.5 average | Team sports 16 average | Forensics 16.5 average | Oceanog 7 | Art 17 average |
| 1.0 English | Contemp Topics 11 | Comp Lit 18 averag | Pre Algebra 11 average | Algebra 17.4 average | ELAP ELA 8 Average | Multimedia 13 average |
| 1.0 Language | Russian 8 | Russian 10 | AP World History 1 big section vs 2 | World History 19 average | Tagalog 14 | Alutiiq 8 |
| 1.0 Social Stud. | Psychology 15 | AP US History 1 big section vs 2 | Biology 24 average | Chemistry 21 average | Earth Sci. 19 average | Physics 11 average |
| <i>NOTE: Courses impacted don't directly equate with the type of FTE proposed cut due to staff movement and certifications. They represent the internal moves/reductions to make schedule work without them.</i> | | | | | | |

Added: Health and AP Human Geography

Cut: Yearbook 13 and ELAP Skills 11 average and quilting 16

Cut Fisheries 43, added Business 90

| KMS + KHS COMBINED | KMS + KHS STANDALONE | |
|--|---|--|
| 7-12 Anticipated Cuts | 9-12 Anticipated Cuts | 6-8 Anticipated Cuts |
| <p><i>-All Academic courses will have fewer sections (larger class sizes)</i></p> <p>HS Elective Cuts -1 ELAP study skills, -1 team sports, -1 weight training, -2 learning lab, oceanography, quilting, yoga, music production, Russian, Tagalog, Alutiiq</p> <p>HS CTE Cuts 1 Multi Media, -3 CNA, -1 Medical Terminology</p> <p>MS Cuts 1.5 PE teachers 2 Elective teachers* 1-3 FTE's</p> <p><i>-Keeping small classes would affect how the 7-12 fits in the building</i></p> | <p><i>-All Academic courses will have fewer sections (larger class sizes)</i></p> <p>HS Elective Cuts - 1 art, -1 ELAP study skills, -1 yoga, -1 team sports, 1 early childhood, oceanography, quilting, music production, Russian, Tagalog, Alutiiq, general psychology</p> <p>HS CTE Cuts -3 Construction, -3 Multi Media, -3 CNA, -1 Medical Terminology</p> | <p><i>-Academic courses will have fewer sections (larger class sizes)</i></p> <p>KMS Cuts -1 PE FTE</p> <ul style="list-style-type: none"> • larger class sizes (up to 40) <p>-1 ELA FTE</p> <ul style="list-style-type: none"> • 6th Grade separate reading/writing <p>-1 Elective FTE</p> <ul style="list-style-type: none"> • Larger sizes industrial arts • Impact on new course and partnership with KANA <p>-0.5 FTE Counselor</p> |
| 3 periods of Business replace 3 periods of Fisheries (more students can fit in business) | 3 periods of Business replace 3 periods of Fisheries (more students can fit in business) | Teachers consolidate students into 5 periods and teach an extra prep of ELA or elective. |
| <p>Teachers cut 5.5 KHS 4.0 KMS Endorsements would affect which KHS and KMS were cut and which would stay with 6th grade.</p> | <p>Teachers Cut 6.0</p> | <p>Teachers Cut 3.5 KMS</p> |
| SUBJECT TO CHANGE BASED ON STAFFING AND COURSE REQUESTS | | |

-We cut a lot in both scenarios.

-Instead of having the challenge of cutting this year and the challenge of combining next year, we should cut and combine this year.

-Student mentor program – 11th and 12th grade students build leadership skills and mentor 9th graders. We could expand these so sophomores are also getting the leadership training so 10-12 would be mentors and 7-9 would get mentors, improving the school climate of the new 7-12. We have the money for the training and program implementation now.