

Board of Education Budget Retreat

Saturday, January 31, 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

KIBSD Board Budgetary Parameters as of 1/26/26

- Base revenue projections on 3% Decline for FY27 – FY29
- Increase of 4% on Insurance each year FY27-29
- 100% max allowable contribution from KIB
- 100 Intensive Needs Students FY27-29
- FTEs rolled at assumed 1% salary increase FY27-29 for KIESA, KBEA, KAA, KAP at steps, but not columns
- No inflation costs in non-personnel expenditures
- Fund Maintenance at \$300,000 and Curriculum at \$50,000 above FY26 budgeted amount
- Add 1 AKTeach FTE
- Assuming \$1M in insurance overpayment

Estimated FY27 Fund Balance

FINAL DRAFT
FOR DISCUSSION PURPOSES ONLY

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	
	<hr/>	
Fund balance subject to 10% limitation	\$ 5,864,338	
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Nonexempt fund balances as a percentage of current year expenditures		
Fund balance subject to limitations	= 5,864,338	11.76%
Current year expenditures	49,858,604	

Exhibit J

\$5,864,338

Committed from Fund Balance for FY26 Budget:

- June 16 Adopted FY 26 Budget us of \$4,972,353 of fund balance (at \$340 BSA)

\$891,985 Projected Fund Balance (6/16/25)

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

\$1,413,836 Projected FY27 Fund Balance (11/17/25)

+ \$1,255,016 from Hold Harmless and additional 3 INF students (Winter Budget Revisions on 1/26/26).

\$2,668,852 Projected FY27 Fund Balance (1/26/26)

- \$682,959 Winter Revisions Expenditures
 - o \$105,423 Curriculum and Learning (approved 1/26/26)
 - o \$315,000 Maintenance (approved 1/26/26)
 - o \$262,536 Child Nutrition (approved 9/15)

\$1,985,893 Projected FY27 Fund Balance (1/26/26)

PROJECTED REVENUE ENROLLMENT SCENARIOS WITH INF AND HH

	FY26 Winter Revisions w/ Hold Harmless (Adopted 1.26.2026)	+ / -	FY27 W/ 3% DECLINE AND 100 INF	+ / -	FY28 W/ 3% DECLINE AND 100 INF	+ / -	FY29 W/ 3% DECLINE AND 100 INF
LOCAL REVENUE SOURCES:							
Annual Appropriation/InKind	\$ 12,979,556.50	\$ 1,635,846.50	\$ 14,615,403.00	\$ (281,438.00)	\$ 14,333,965.00	\$ (343,840.00)	\$ 13,990,125.00
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	\$ 2,337,535.20	\$ (337,535.20)	\$ 2,000,000.00	\$ -	\$ 2,000,000.00	\$ -	\$ 2,000,000.00
Sub-total Local Sources	\$ 15,413,091.70	\$ 1,298,311.30	\$ 16,711,403.00	\$ (281,438.00)	\$ 16,429,965.00	\$ (343,840.00)	\$ 16,086,125.00
STATE SOURCES:							
Foundation	\$ 27,220,560.76	\$ (1,615,941.76)	\$ 25,604,619.00	\$ (1,220,711.00)	\$ 24,383,908.00	\$ (1,491,374.00)	\$ 22,892,534.00
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	\$ 84,055.00	\$ (3,147.00)	\$ 80,908.00	\$ (2,933.00)	\$ 77,975.00	\$ (3,583.00)	\$ 74,392.00
TRS On Behalf	\$ 3,116,751.00	\$ 41,149.00	\$ 3,157,900.00	\$ -	\$ 3,157,900.00	\$ -	\$ 3,157,900.00
PERS On Behalf	\$ 514,136.00	\$ 161,864.00	\$ 676,000.00	\$ -	\$ 676,000.00	\$ -	\$ 676,000.00
Sub-total State Sources	\$ 31,823,084.76	\$ (1,416,075.76)	\$ 30,407,009.00	\$ (1,223,644.00)	\$ 29,183,365.00	\$ (1,494,957.00)	\$ 27,688,408.00
FEDERAL SOURCES:							
Impact Aid-Military (thru State)	\$ 2,405,992.00	\$ (205,992.00)	\$ 2,200,000.00	\$ -	\$ 2,200,000.00	\$ -	\$ 2,200,000.00
Impact Aid-Military Spec Ed (thru State)	\$ 31,231.00	\$ 3,769.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00
Department of Defense	\$ 163,839.00	\$ 1,161.00	\$ 165,000.00	\$ -	\$ 165,000.00	\$ -	\$ 165,000.00
Impact Aid-Direct	\$ 4,143.00	\$ 20,857.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
Sub-total Federal Sources	\$ 2,605,205.00	\$ (180,205.00)	\$ 2,425,000.00	\$ -	\$ 2,425,000.00	\$ -	\$ 2,425,000.00
LOCAL-STATE-FEDERAL REVENUE	\$ 49,841,381.46	\$ (297,969.46)	\$ 49,543,412.00	\$ (1,505,082.00)	\$ 48,038,330.00	\$ (1,838,797.00)	\$ 46,199,533.00
OTHER SOURCES:							
Indirect Cost Factor	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00
Use of fund balance	\$ 3,195,485.06	\$ (3,195,485.06)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total Other Sources	\$ 3,375,485.06	\$ (3,195,485.06)	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -	\$ 180,000.00
TOTAL REVENUE	\$ 53,216,866.52	\$ (3,493,454.52)	\$ 49,723,412.00	\$ (1,505,082.00)	\$ 48,218,330.00	\$ (1,838,797.00)	\$ 46,379,533.00

Expenditures	\$ 53,216,866.52	\$ 53,405,025.96	\$ 54,925,876.87	\$ 56,386,151.47
Difference between Rev and Exp	\$ -	\$ (3,681,613.96)	\$ (6,707,546.87)	\$ (10,006,618.47)

PROJECTED EXPENDITURES FY26 - FY29

Account Number	Description	FY26	+ / -	FY27	+ / -	FY28	+ / -	FY29
100.000.000.0000.310.0000	CERTIFIED. SALARIES	\$ 16,159,108.66	\$ 537,995.61	\$ 16,697,104.27	\$ 330,111.68	\$ 17,027,215.95	\$ 296,369.89	\$ 17,323,585.84
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	\$ 729,620.08	\$ 17,648,233.63	\$ 920,886.36	\$ 18,569,119.99	\$ 925,773.77	\$ 19,494,893.76
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	\$ 941,339.50	\$ 43,494,492.11	\$ 1,442,850.91	\$ 44,937,343.02	\$ 1,408,274.60	\$ 46,345,617.62
100.000.000.0000.410.0000	PROFL/TECHNICAL SERVICES	\$ 748,607.00	\$ 8,500.00	\$ 757,107.00	\$ -	\$ 757,107.00	\$ -	\$ 757,107.00
100.000.000.0000.420.0000	STAFF TRAVEL	\$ 206,649.00	\$ 3,800.00	\$ 210,449.00	\$ -	\$ 210,449.00	\$ -	\$ 210,449.00
100.000.000.0000.425.0000	STUDENT TRAVEL	\$ 422,520.41	\$ (10,836.56)	\$ 411,683.85	\$ -	\$ 411,683.85	\$ -	\$ 411,683.85
100.000.000.0000.430.0000	UTILITIES/ENERGY	\$ 4,928,909.20	\$ (337,535.20)	\$ 4,591,374.00	\$ -	\$ 4,591,374.00	\$ -	\$ 4,591,374.00
100.000.000.0000.440.0000	OTHER PURCHASED SERVICES	\$ 1,217,034.90	\$ 34,698.10	\$ 1,251,733.00	\$ -	\$ 1,251,733.00	\$ -	\$ 1,251,733.00
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$ 1,999,485.43	\$ (40,115.43)	\$ 1,959,370.00	\$ -	\$ 1,959,370.00	\$ -	\$ 1,959,370.00
100.000.000.0000.490.0000	OTHER EXPENSES	\$ 48,607.00	\$ 30,210.00	\$ 78,817.00	\$ -	\$ 78,817.00	\$ -	\$ 78,817.00
100.000.000.0000.510.0000	EQUIPMENT	\$ 96,679.35	\$ (96,679.35)	\$ -	\$ -	\$ -		\$ -
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$ 995,221.62	\$ (345,221.62)	\$ 650,000.00	\$ 78,000.00	\$ 728,000.00	\$ 52,000.00	\$ 780,000.00
Sub-total Non Personnel		\$ 10,663,713.91	\$ (753,180.06)	\$ 9,910,533.85		\$ 9,988,533.85		\$ 10,040,533.85
Total Expense		\$ 53,216,866.52	\$ 188,159.44	\$ 53,405,025.96	\$ 1,520,850.91	\$ 54,925,876.87	\$ 1,460,274.60	\$ 56,386,151.47

FY27 - FY29 Additions:

+1 FTE AKTeach Teacher: \$150,000 (Salary and Benefits)
 +\$50,000 to Curriculum Supplies
 +\$300,000 to Maintenance Supplies
Total: \$500,000.00

*Assumption 4% Insurance Increase
 **Ongoing Tech Refresh Conversations

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.

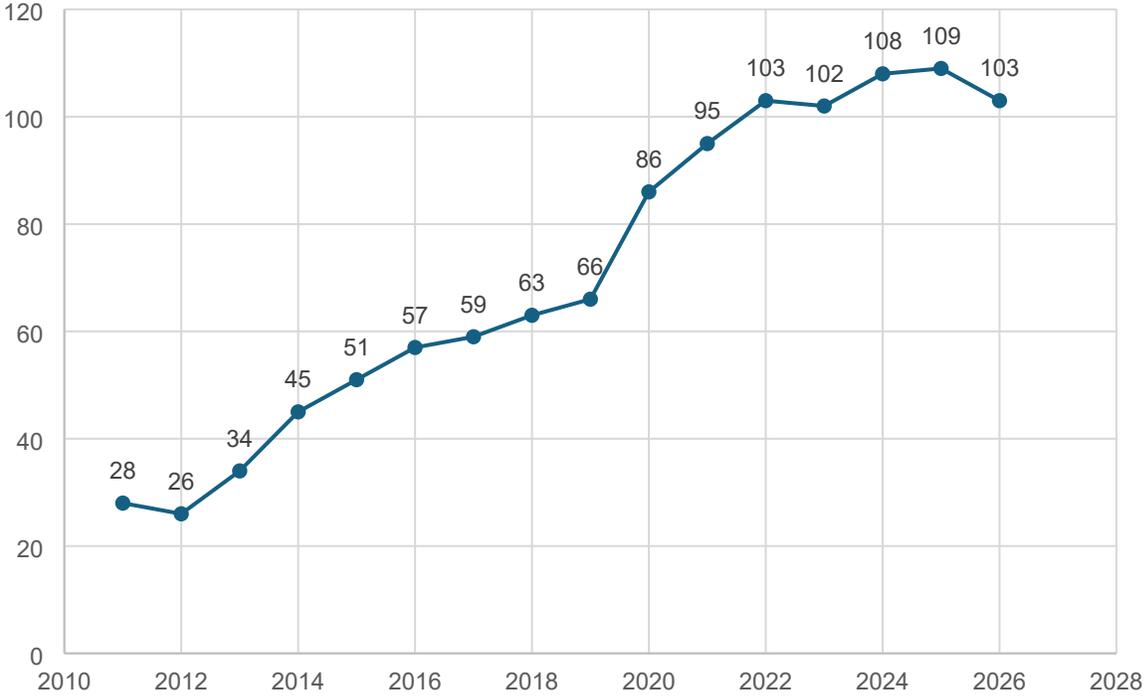
FY29 Hold Harmless ends

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.

Students that Qulify for intensive Levels of Support



FY 26: 2025-2026

Student Counts

	East	Main	Peterson	KMS	KHS
Kinder	49		26		
1st	51		32		
2nd	86		40		
3rd	85		32		
4th		99	39		
5th		101	26		
6th				128	
7th				149	
8th				121	
9th					117
10th					139
11th					134
12th					119

FTE: Homeroom Teachers at Elementary

	East	Main	Peterson
Kinder	3		2
1st	3		2
2nd	5		2
3rd	4		2
4th		4	2
5th		4	1

FY 26: 2025-2026

Student Counts

	East	Main	Peterson	KMS	KHS
Kinder	49		26		
1st	51		32		
2nd	86		40		
3rd	85		32		
4th		99	39		
5th		101	26		
6th				128	
7th				149	
8th				121	
9th					117
10th					139
11th					134
12th					119

FTE: Homeroom Teachers at Elementary

	East	Main	Peterson
Kinder	3		2
1st	3		2
2nd	5		2
3rd	4		2
4th		4	2
5th		4	1

Consolidation Scenarios Overview

	East	Main	Peterson	KMS	KHS
Scenario 1	K-3rd	closed	K-3rd	4th-6th	7th-12th
Scenario 2	K-2nd	closed	closed	3rd-6th	7th-12th
Scenario 3*	K-3rd	closed	K-5th	4th-7th	8th-12th
Scenario 4*	K-4th	closed	K-4th	5th-7th	8th-12th
Scenario 5*	K-4th	closed	K-7th	5th-7th	8th-12th
Scenario 6*	K-3rd	closed	K-6th	4th-6th	7th-12th
Scenario 7*	K-2nd	3rd-4th	closed	5th-7th	8th-12th

*A (cuts CNA, Cuts Russian, Alutiiq, Tagalog) and B (no cuts to CNA or languages)

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-3 East, K-3 Peterson, 4-6 KMS, 7-12 KHS (Cut CNA, Cut Languages)																	
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary	235	1			1	1	1	1	1	2	1.5	1.5	1				
Main Elementary																	
Peterson Elementary & Rural Schools & AKTeach	124	1			2		1		1	2	0.5	0.5	1				
4-6 Campus (KMS)	382	1	1		1	1	2	1	1	2	1.5	1.5	1				
7-12 Campus (KHS)	788	1	2	1	1	1	3		1	3	1.5	2.5	1				
Rural Schools																	
TOTAL		4	3	1	5	3	7	2	4	9	5	6	4				
Decrease from FY 26		2	-1	0	1	2	1.5	1	1.5	2	0	2	0	1	5	10	
28																	

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Admin (1.0)	\$ 166,235.00
Secretary III (1.0)	\$ 65,231.00
Secretary I (2.0)	\$ 155,873.00
Counselor (1.5)	\$ 138,754.00
Instructional Coach (1.0)	\$ 125,136.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
PE (2.0)	\$ 250,955.00
Elementary (5.0)	\$ 531,303.00
Secondary (10.0)	\$ 988,209.00
*LLSP is on DW list Sub Total FTE: 27	\$ 2,781,210.00

	East		Peterson		KMS		KHS
	Students	Sections	Students	Sections	Students	Sections	Students
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th					117	4	
5th					138	5	
6th					127	4	
7th							128
8th							149
9th							121
10th							117
11th							139
12th							134

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 4,163,304.00
Maintenance Direct/IUndirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 4,347,651.00

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, Close Peterson, K-2 East, 3-6 KMS, 7-12 KHS (Cut CNA, Cut Languages)																		
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch	
East Elementary	233	1			1	1	1	1	1	2	1.5	1.5	1					
Main Elementary																		
Peterson Elementary																		
3-6 Campus (KMS)	508	1	2		1	1	2	1	1	2	2	2	1					
7-12 Campus (KHS)	788	1	2	1	1	1	3		1	3	1.5	2.5	1					
Rural Schools & AKTeach		1			1		1											
TOTAL		4	4	1	4	3	7	2	3	7	5	6	3					
Decrease from FY 26		2	-2	0	2	2	1.5	1	2.5	4	0	2	1	1	1	7	10	

35

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (2.0)	\$ 130,462.00
Secretary I (2.0)	\$ 155,873.00
Counselor (1.5)	\$ 138,754.00
Instructional Coach (1.0)	\$ 125,136.00
Nurse (2.5)	\$ 382,107.00
Custodial (4.0)	\$ 232,838.00
PE (2.0)	\$ 250,955.00
Librarian (1.0)	\$ 55,374.00
Elementary (7.0)	\$ 782,258.00
Secondary (10.0)	\$ 988,209.00
Kinder Aide (1.0)	\$ 36,508.00
*1 LLSP is on DW list	
Sub Total FTE: 34	\$ 3,278,474.00

	East		KMS		KHS
	Students	Sections	Students	Sections	Students
K	75	4			
1st	75	4			
2nd	83	5			
3rd			126	5	
4th			117	4	
5th			138	5	
6th			127	4	
7th					128
8th					149
9th					121
10th					117
11th					139
12th					134

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 4,660,568.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 352,582.00
Total Reductions for Scenario	\$ 5,013,150.00

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-3 East, K-5 Peterson, 4-7 Intermediate (4-5 not inclusive of Peterson, 6-7 all Town), 8-12 Secondary (no CNA, cut languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary	235	1			1	1	1	1	1	2	1.33	1.33	1				
Main Elementary																	
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1				
4-7 Intermediate Campus (KMS)	439	1	1		1	1	2	1	1	2	1.67	2.67	1				
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3	1	2	1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	3	4	9	5	7	4				
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2			0	0	1	3	8

18

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (3.0)	\$ 335,637.00
Secondary (8.0)	\$ 712,408.00
*LLSP is on DW list	
Sub Total FTE: 17	\$ 1,627,108.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,009,202.00
Maintenance Direct/Indirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,193,549.00

	East		Peterson		KMS		KHS
	Students	Sections	Students	Sections	Students	Sections	
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th			32	1	85	3	
5th			39	2	99	4	
6th					127		
7th					128		
8th							149
9th							121
10th							117
11th							139
12th							134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-3 East, K-5 Peterson, 4-7 Intermediate (4-5 not inclusive of Peterson, 6-7 all Town), 8-12 Secondary (with CNA, with languages)																		
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch	
East Elementary	235	1			1	1	1	1	1	2	1.33	1.33	1					
Main Elementary																		
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1					
4-7 Intermediate Campus (KMS)	439	1	1		1	1	2	1	1	2	1.67	2.67	1					
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3	1	2	1					
Rural Schools & AKTeach		1			1		1											
TOTAL		5	3	1	5	4	8	3	4	9	5	7	4					
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2	0	1	0	0	1	3	7	
18																		

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (3.0)	\$ 335,637.00
Secondary (7.0)	\$ 603,942.00
*LLSP is on DW list Sub Total FTE: 17	\$ 1,518,642.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 2,900,736.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,085,083.00

	East		Peterson		KMS		KHS
	Students	Sections	Students	Sections	Students	Sections	Students
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th			32	1	85	3	
5th			39	2	99	4	
6th					127		
7th					128		
8th							149
9th							121
10th							117
11th							139
12th							134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-4 East, K-4 Peterson, 5-7 Intermediate, 8-12 Secondary (cut CNA, cut languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-4)	320	1	1		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-4)	156	1			1	1	1	1	1	2			1				
5-7 Intermediate Campus (KMS)	393	1	1		1	1	2	1	1	2			1				
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	4	1	5	4	8	3	4	9	5	0	4				
Decrease from FY 26		1	-2	0	1	1	0.5	0	1.5	2	0	0	0	0	1	4	8
19																	

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (4.0)	\$ 438,676.00
Secondary (8.0)	\$ 712,408.00
*LLSP is on DW list Sub Total FTE: 18	\$ 1,730,147.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,112,241.00
Maintenance Direct/Indirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,296,588.00

	East		Peterson		KMS	KHS
	Students	Sections	Students	Sections		
K	49	3	26	2		
1st	49	3	26	2		
2nd	51	3	32	2		
3rd	86	4	40	2		
4th	85	3	32	1		
5th					138	
6th					127	
7th					128	
8th						149
9th						121
10th						117
11th						139
12th						134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-4 East, K-4 Peterson, 5-7 Intermediate, 8-12 Secondary (with CNA, with languages)																	
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-4)	320	1	1		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-4)	156	1			1	1	1	1	1	2			1				
5-7 Intermediate Campus (KMS)	393	1	1		1	1	2	1	1	2			1				
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	4	1	5	4	8	3	4	9	5	8	4				
Decrease from FY 26		1	-2	0	1	1	0.5	0	1.5	2	0	0	0	0	1	4	7
18																	

One-time Costs from FY 26 Budget		
Reconfiguration	\$	150,000.00
Playground at KMS	\$	200,000.00
Personnel Reductions		
Secretary III (1.0)	\$	65,231.00
Secretary I (1.0)	\$	90,642.00
Counselor (0.5)	\$	63,676.00
Nurse (1.5)	\$	243,095.00
Custodial (2.0)	\$	116,419.00
Elementary (4.0)	\$	438,676.00
Secondary (7.0)	\$	603,942.00
*LLSP is on DW list	Sub Total FTE: 17	\$ 1,621,681.00

	East		Peterson		KMS	KHS	
	Students	Sections	Students	Sections			
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th	85	3	32	1			
5th							138
6th							127
7th							128
8th							149
9th							121
10th							117
11th							139
12th					134		

District Wide Reductions		
HR Director (1.0)	\$	212,930.00
GT (1.0)	\$	121,304.00
Special Education Teacher (1.0)	\$	128,676.00
Federal Programs Director (1.0)	\$	188,661.00
CFO Secretary (1.0)	\$	147,802.00
Auditorium Director (1.0)	\$	151,000.00
Providence Mental Health Contract (0.5)	\$	100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$	24,701.00
Adjust 12 month to 11 month non Essential	\$	77,345.00
Adjust Director Pay to Principal Pay	\$	7,015.00
Alternative Ed (0.5)	\$	77,008.00
School Psychologist (1.0)	\$	145,652.00
Section B Sub Total	\$	1,382,094.00
Section A + B Reductions	\$	3,003,775.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$	184,347.00
Total Reductions for Scenario	\$	3,188,122.00

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-4 East, K-7 Peterson, 5-7 Intermediate, 8-12 Secondary (cut CNA, cut languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-4)	320	1	0.5		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-4)	251	1			1	1	1	1	1	2			1				
5-7 Intermediate Campus (KMS)	292	1	0.5		1	1	2	1	1	2			1				
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	3	4	9	5	0	4				
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2	0	0	0	0	1	4	5
16																	

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (4.0)	\$ 438,676.00
Secondary (5.0)	\$ 592,514.00
*LLSP is on DW list Sub Total FTE: 15	\$ 1,610,253.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 2,992,347.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,176,694.00

	East		Peterson		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	49	3	26	2		
1st	49	3	26	2		
2nd	51	3	32	2		
3rd	86	4	40	2		
4th	85	3	32	1		
5th			39	2	99	
6th			29	1	100	
7th			30	1	98	
8th						149
9th						121
10th						117
11th						139
12th						134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-4 East, K-7 Peterson, 5-7 Intermediate, 8-12 Secondary (with CNA, with languages)																	
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-4)	320	1	0.5		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-4)	251	1			1	1	1	1	1	2			1				
5-7 Intermediate Campus (KMS)	292	1	0.5		1	1	2	1	1	2			1				
8-12 Campus (KHS)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	3	4	9	5	0	4	0	1	4	4
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2	0	0	0	0	1	4	4
15																	

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 63,676.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (4.0)	\$ 438,676.00
Secondary (4.0)	\$ 429,459.00
*LLSP is on DW list Sub Total FTE: 14	\$ 1,447,198.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 2,829,292.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,013,639.00

	East		Peterson		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	49	3	26	2		
1st	49	3	26	2		
2nd	51	3	32	2		
3rd	86	4	40	2		
4th	85	3	32	1		
5th			39	2	99	
6th			29	1	100	
7th			30	1	98	
8th						149
9th						121
10th						117
11th						139
12th						134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-3 East, K-6 Peterson, 4-6 Intermediate, 7-12 Secondary (cut CNA, cut languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-3)	235	1	0.5		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-6)	221	1			1	1	1	1	1	2			1				
4-6 Intermediate Campus (KMS)	298	1	0.5		1	1	2	1	1	2			1				
7-12 Campus (KHS)	788	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	3	4	9	5	0	4				
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2	0	0	0	0	1	2	10
19																	

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 138,754.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (2.0)	\$ 217,965.00
Secondary (10.0)	\$ 988,209.00
*LLSP is on DW list Sub Total FTE: 18	\$ 1,860,315.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,242,409.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,426,756.00

	East		Peterson		KMS		KHS		
	Students	Sections	Students	Sections	Students	Sections	Students		
K	49	3	26	2					
1st	49	3	26	2					
2nd	51	3	32	2					
3rd	86	4	40	2					
4th			32	1				85	3
5th			39	2				99	4
6th			26	1	101	4			
7th							128		
8th							149		
9th							121		
10th							117		
11th							139		
12th							134		

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

Close Main, K-3 East, K-6 Peterson, 4-6 Intermediate, 7-12 Secondary (with CNA, with languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-3)	235	1	0.5		1	1	1	1	1	2			1				
Main Elementary																	
Peterson Elementary (k-6)	221	1			1	1	1	1	1	2			1				
4-6 Intermediate Campus (KMS)	298	1	0.5		1	1	2	1	1	2			1				
7-12 Campus (KHS)	788	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	3	4	9	5	0	4	0	1	2	9
Decrease from FY 26		1	-1	0	1	1	0.5	0	1.5	2	0	0	0	0	1	2	9

18

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 138,754.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Elementary (2.0)	\$ 217,965.00
Secondary (9.0)	\$ 924,226.00
*LLSP is on DW list	
Sub Total FTE: 17	\$ 1,796,332.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,178,426.00
Maintenance Direct/Indirect/Utilities 3 yr average	\$ 184,347.00
Total Reductions for Scenario	\$ 3,362,773.00

	East		Peterson		KMS		KHS
	Students	Sections	Students	Sections	Students	Sections	Students
K	49	3	26	2			
1st	49	3	26	2			
2nd	51	3	32	2			
3rd	86	4	40	2			
4th			32	1	85	3	
5th			39	2	99	4	
6th			26	1	101	4	
7th							128
8th							149
9th							121
10th							117
11th							139
12th							134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

K-2 East, 3-4 Main, Close Peterson, 5-7 KMS, 8-12 Secondary (cut CNA, cut languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-2)	233	1			1	1	1	1	1	2			1				
Main Elementary (3-4)	243	1			1	1	1	1	1	2			1				
Peterson Elementary																	
KMS (5-7)	393	1	1		1	1	2		1	2			1				
KHS (8-12)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	2	4	9			4			8	8
Decrease from FY 26		1	-1	0	1	1	0.5	1	1.5	2			0	0	1	8	8
24																	

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 138,754.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Instructional Coach (1.0)	\$ 125,136.00
Elementary (8.0)	\$ 899,170.00
Secondary (8.0)	\$ 712,408.00
*LLSP is on DW list Sub Total FTE: 23	\$ 2,390,855.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,772,949.00
Maintenance Direct/Undirect/Utilities 3 yr. average	\$ 168,235.00
Total Reductions for Scenario	\$ 3,941,184.00

	East		Main		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	75	4				
1st	75	4				
2nd	83	5				
3rd			126	5		
4th			117	4		
5th					138	
6th					127	
7th					128	
8th						149
9th						121
10th						117
11th						139
12th						134

Current FY 26 Operational Support Staff													
School	Students	Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Custodial	Music	PE	Librarian
East Elementary	241	1			1	1	1	1	1	2	1.5	1.5	1
Main Elementary	200	1			1	1	1	1	1	2	0.5	0.5	1
Peterson Elementary	195	1			1	1	1	1	1	2	1	1	1
Kodiak Middle School	398	1	1		1	1	2.5		1	2	1	3	0.5
Kodiak High School	509	1	1	1	1	1	2		1.5	3	1	2	0.5
Rural Schools / AKTeach		1			1		1						
TOTAL		6	2	1	6	5	8.5	3	5.5	11	5	8	4

K-2 East, 3-4 Main, Close Peterson, 5-7 KMS, 8-12 Secondary (with CNA, with languages)																	
School		Principal	AP	ACCT	Sec III	Sec I	Coun	IC	Nurse	Cust	Music	PE	Librarian	K Aides	LSSP	Elem Tch	Sec Tch
East Elementary (k-2)	233	1			1	1	1	1	1	2			1				
Main Elementary (3-4)	243	1			1	1	1	1	1	2			1				
Peterson Elementary																	
KMS (5-7)	393	1	1		1	1	2		1	2			1				
KHS (8-12)	660	1	2	1	1	1	3		1	3			1				
Rural Schools & AKTeach		1			1		1										
TOTAL		5	3	1	5	4	8	2	4	9			4				
Decrease from FY 26		1	-1	0	1	1	0.5	1	1.5	2			0	0	1	8	7

23

One-time Costs from FY 26 Budget	
Reconfiguration	\$ 150,000.00
Playground at KMS	\$ 200,000.00

Personnel Reductions	
Secretary III (1.0)	\$ 65,231.00
Secretary I (1.0)	\$ 90,642.00
Counselor (0.5)	\$ 138,754.00
Nurse (1.5)	\$ 243,095.00
Custodial (2.0)	\$ 116,419.00
Instructional Coach (1.0)	\$ 125,136.00
Elementary (8.0)	\$ 899,170.00
Secondary (7.0)	\$ 603,942.00
*LLSP is on DW list Sub Total FTE: 22	\$ 2,282,389.00

District Wide Reductions	
HR Director (1.0)	\$ 212,930.00
GT (1.0)	\$ 121,304.00
Special Education Teacher (1.0)	\$ 128,676.00
Federal Programs Director (1.0)	\$ 188,661.00
CFO Secretary (1.0)	\$ 147,802.00
Auditorium Director (1.0)	\$ 151,000.00
Providence Mental Health Contract (0.5)	\$ 100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$ 24,701.00
Adjust 12 month to 11 month non Essential	\$ 77,345.00
Adjust Director Pay to Principal Pay	\$ 7,015.00
Alternative Ed (0.5)	\$ 77,008.00
School Psychologist (1.0)	\$ 145,652.00
Section B Sub Total	\$ 1,382,094.00
Section A + B Reductions	\$ 3,664,483.00
Maintenance Direct/Undirect/Utilities 3 yr average	\$ 168,235.00
Total Reductions for Scenario	\$ 3,832,718.00

	East		Main		KMS	KHS
	Students	Sections	Students	Sections	Students	Students
K	75	4				
1st	75	4				
2nd	83	5				
3rd			126	5		
4th			117	4		
5th					138	
6th					127	
7th					128	
8th						149
9th						121
10th						117
11th						139
12th						134

District Wide Cuts

1 FTE HR Director	\$212,930.00
1 FTE GT	\$121,304.00
1 FTE Special Education Teacher	\$128,676.00
1 FTE Federal Programs Director	\$188,661.00
1 FTE CFO Secretary	\$147,802.00
1 FTE Auditorium Director	\$151,000.00
.5 Providence Mental Health Contract	\$100,000.00
Adjust HR Classified Supervisor to HR Coordinator	\$24,701.00
Adjust 12 month to 11 month non Essential	\$77,345.00
Adjust Director Pay to Principal Pay	\$7,015.00
.5 FTE Alternative Ed	\$77,008.00
1 FTE School Psychologist	\$145,652.00
Section Sub Total	\$1,382,094.00

10 FTE Aide IV	\$560,982.00
2 FTE Instructional Coaches	\$319,995.00
3 FTE Elementary	\$311,770.00
5 FTE Kinder aides	\$229,140.00
1 Additonal FTE School Psychologist	\$145,652.00
Section Sub Total	\$1,567,539.00

1 FTE English KHS	\$122,947.00
1 FTE Social Studies KHS	\$118,484.00
1 FTE KMS	\$108,466.00
1 CTE at KHS	\$79,562.00
Section Sub Total	\$429,459.00

Activity Travel	\$45,000.00
Section Sub Total	\$45,000.00

Sub Sections Total	\$3,424,092.00
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KHS CURRENT SY26 FTE: 36.0

PROPOSED KHS (9-12) FTE REDUCTION: -5.0 (4.5 with CNA)

VERSION	UTILIZED FTE	TOTAL SECTION REDUCTION*	SHARED CLASSROOM SPACE	NOTES
7-12 A REMOVE CNA/LANG	47.5	33	8 Teachers Required to Share	
7-12 B KEEP CNA/LANG	48	25	11 Teachers Required to share	+0.5 – CNA (increased class size in various classes where double-blocked, limits student selection for CNA students...max 6 vs 7 classes) +0.2 – Alutiiq (not in matrix) = sacrificed AP Human Geo (new course), 1 large section AP World, 1 large section APUSH, .5 Music shared with INT
8 -12 C REMOVE CNA/LANG	39	30	Not required	1.0 Music MOVED to INT, NO CUT TO MUSIC OFFERINGS
8-12 D KEEP CNA/LANG	39.5	25	Not required	+0.5 – CNA (increased class size in various classes where double-blocked, limits student selection for CNA students...max 6 vs 7 classes) +0.2 – Alutiiq (not in matrix) = sacrificed AP Human Geo (new course), 1 large section AP World, 1 large section APUSH, 1.0 Music MOVED to INT, NO CUT TO MUSIC OFFERINGS

SEE NEXT PAGE FOR REDUCTION IMPACT

Proposed SY27 Section REDUCTIONS based on reduced FTE

Note: The proposed schedule reflects changes in the number of student-facing sections across departments, with several areas experiencing net reductions, increasing class sizes to board approved PTR. Reductions were considered with the intent to minimize impact on students while continuing to offer a range of courses and opportunities for student choice.

COURSES HIGHLIGHTED IN RED WILL BE REMOVED FROM MASTER SCHEDULE

ELA

- 1 Comp/Lit 9
- 2 World Lit

- Contemporary Topics (ELA)

MATH

- 1 ALG I
- 1 GEO
- 1 ALG II
- 1 Pre-ALG

SCI

- 1 BIO
- 1 Forensic Science
- 1 CHEM
- 1 PHYS
- 1 EARTH

- Oceanography

- AP Environmental Science (yearly rotate with AP CHEM)

- Med Terminology

SS

- 1 AP WORLD
- 1 APUSH
- 1 PSYCH
- 2 WORLD H

- Psychology

PE

- 1 Yoga
- 1 Team Sports

ARTS/LANGUAGE

- 1 HS Art
- Music Production*
- Quilting*
- Russian, Tagalog, Alutiiq***

CTE

- 1 Multimedia
- 1 Construction
- Audio Video Productions*
- Fisheries*
- CNA***

**Learning Lab Interventions not included in count, minor variations may occur due to staffing/course requests.*

"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



Apple Inc. Education Price Quote

Customer:

Walter Barnes
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 Email: wbarnes01@kibsd.org

Apple Inc:

Melissa Jackson
 6900 W. Parmer Ln.
 Austin, TX 78729
 Phone: (512) 230-8782
 Email: melissa.jackson@apple.com

Apple Quote:

2214170593

Quote Date:

January 26, 2026

Quote Valid Until:

February 25, 2026

Quote Comments:

Item #	Details	Qty	Unit List Price	Extended List Price
1	iPad Wi-Fi 256GB - Silver (Packaged in a 10-pack) Part Number: MD6Q4LL/A	470	\$424.00	\$199,280.00
2	Logitech Rugged Combo 4 Touch Case with Integrated Smart Connector Keyboard for iPad (A16) – Blue Part Number: HQ6P2ZM/A	470	\$109.95	\$51,676.50
3	Logitech Crayon for iPad Part Number: HQ6R2ZM/A	470	\$49.95	\$23,476.50
4	iPad Wi-Fi 256GB - Silver (Packaged in a 10-pack) Part Number: MD6Q4LL/A	980	\$424.00	\$415,520.00
5	Logitech Rugged Combo 4 Touch Case with Integrated Smart Connector Keyboard for iPad (A16) – Blue Part Number: HQ6P2ZM/A	980	\$109.95	\$107,751.00
6	Logitech Crayon for iPad Part Number: HQ6R2ZM/A	980	\$49.95	\$48,951.00

Education List Price Total	\$846,655.00
Additional Tax	\$0.00
Estimated Tax	\$0.00
Total Tax	\$0.00
Extended Total Price*	\$846,655.00

**In most cases Extended Total Price does not include Sales Tax
 If applicable, Recycle/eWaste/CBE Fees for CA Accounts are included. Standard shipping is complimentary

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- If you're the authorized purchaser and need assistance in registering for access to the Apple Online Store, please contact your Apple Sales Representative.

This is a quote for the sale of products or services. Your use of this quote is subject to the following provisions which can change on subsequent quotes:

- A. Any order that you place in response to this Quote will be governed by the purchase agreement between Apple Inc. ("Apple") and you or another entity under which you're authorized to purchase under, in effect at the time you place the order.
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- B. All sales are final. Please review Return Policy below if you have any questions. If you use your institution's Purchase Order form to place an order in response to this Quote, Apple rejects any Terms set out on the Purchase Order that are inconsistent with or in addition to the Terms of the governing purchase agreement between the parties.
- C. Unless this Quote specifies otherwise, it remains in effect until the Quote Valid Until Date set forth above. Apple reserves the right to withdraw this Quote before an order is placed, modify, or cancel any provision of this Quote, or cancel any orders placed.



Apple Inc. Education Price Quote

Customer:

Walter Barnes
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Apple Inc:

Melissa Jackson
 6900 W. Parmer Ln.
 Austin, TX 78729
 Phone: (512) 230-8782
 Email: melissa.jackson@apple.com

Apple Quote:

2214170595

Quote Date:

January 26, 2026

Quote Valid Until:

February 25, 2026

Quote Comments:

Item #	Details	Qty	Unit List Price	Extended List Price
1	iPad Wi-Fi 128GB - Blue (Packaged in a 10-pack) Part Number: MD6M4LL/A	750	\$324.00	\$243,000.00
2	Logitech Rugged Combo 4 Touch Case with Integrated Smart Connector Keyboard for iPad (A16) – Blue Part Number: HQ6P2ZM/A	750	\$109.95	\$82,462.50
3	Logitech Crayon for iPad Part Number: HQ6R2ZM/A	750	\$49.95	\$37,462.50

Education List Price Total	\$362,925.00
Additional Tax	\$0.00
Estimated Tax	\$0.00
Total Tax	\$0.00
Extended Total Price*	\$362,925.00

**In most cases Extended Total Price does not include Sales Tax
 If applicable, Recycle/eWaste/CBE Fees for CA Accounts are included. Standard shipping is complimentary

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- If you're the authorized purchaser and need assistance in registering for access to the Apple Online Store, please contact your Apple Sales Representative.

This is a quote for the sale of products or services. Your use of this quote is subject to the following provisions which can change on subsequent quotes:

- A. Any order that you place in response to this Quote will be governed by the purchase agreement between Apple Inc. ("Apple") and you or another entity under which you're authorized to purchase under, in effect at the time you place the order.
 - If you do not have a purchase agreement in effect with Apple, please contact csteam.edu@apple.com.
- B. All sales are final. Please review Return Policy below if you have any questions. If you use your institution's Purchase Order form to place an order in response to this Quote, Apple rejects any Terms set out on the Purchase Order that are inconsistent with or in addition to the Terms of the governing purchase agreement between the parties.
- C. Unless this Quote specifies otherwise, it remains in effect until the Quote Valid Until Date set forth above. Apple reserves the right to withdraw this Quote before an order is placed, modify, or cancel any provision of this Quote, or cancel any orders placed.



Apple Inc. Education Price Quote

Customer:

Walter Barnes
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Apple Inc:

Melissa Jackson
 6900 W. Parmer Ln.
 Austin, TX 78729
 Phone: (512) 230-8782
 Email: melissa.jackson@apple.com

Apple Quote:

2214170598

Quote Date:

January 26, 2026

Quote Valid Until:

February 25, 2026

Quote Comments:

Item #	Details	Qty	Unit List Price	Extended List Price
1	13-inch MacBook Air: Apple M4 chip with 10-core CPU and 8-core GPU, 16GB, 256GB SSD - Silver (Packaged in a 5-pack) Part Number: MW173LL/A Configuration: 065-CH5Q : Apple M4 chip with 10-core CPU, 8-core GPU, 16-core Neural Engine 065-CH5V : 16GB unified memory 065-CH5Y : 256GB SSD storage 065-CH63 : 30W USB-C Power Adapter 065-CH7C : 12MP Center Stage camera 065-CH7D : Two Thunderbolt 4 ports 065-CH7F : MagSafe 3 charging port 065-CH7G : 13.6-inch Liquid Retina display with True Tone 065-CH9N : None 065-CH98 : Backlit Magic Keyboard with Touch ID - US English 065-CH9K : Accessory Kit	380	\$879.00	\$334,020.00
2	13-inch MacBook Air: Apple M4 chip with 10-core CPU and 8-core GPU, 16GB, 256GB SSD - Sky Blue (Packaged in a 5-pack) Part Number: MC6W4LL/A Configuration: 065-CH5Q : Apple M4 chip with 10-core CPU, 8-core GPU, 16-core Neural Engine 065-CH5V : 16GB unified memory 065-CH5Y : 256GB SSD storage 065-CH63 : 30W USB-C Power Adapter 065-CH7C : 12MP Center Stage camera 065-CH7D : Two Thunderbolt 4 ports 065-CH7F : MagSafe 3 charging port 065-CH7G : 13.6-inch Liquid Retina display with True Tone 065-CH9N : None 065-CJWP : Backlit Magic Keyboard with Touch ID - US English 065-CJWT : Accessory Kit	80	\$879.00	\$70,320.00

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Education List Price Total	\$404,340.00
Additional Tax	\$0.00
Estimated Tax	\$0.00
Total Tax	\$0.00
Extended Total Price*	\$404,340.00

**In most cases Extended Total Price does not include Sales Tax
If applicable, Recycle/eWaste/CBE Fees for CA Accounts are included. Standard shipping is complimentary

Disclosure

This document has been created for you as Apple Quote ID **2214170598**.

Your institution's Authorized Purchaser may submit an order online at <https://ecommerce.apple.com>. Go to the Quote area of your Apple Online Store, click on it and convert to an order.

- If you're the authorized purchaser and need assistance in registering for access to the Apple Online Store, please contact your Apple Sales Representative.

This is a quote for the sale of products or services. Your use of this quote is subject to the following provisions which can change on subsequent quotes:

- A. Any order that you place in response to this Quote will be governed by the purchase agreement between Apple Inc. ("Apple") and you or another entity under which you're authorized to purchase under, in effect at the time you place the order.
 - If you do not have a purchase agreement in effect with Apple, please contact csteam.edu@apple.com.
- B. All sales are final. Please review Return Policy below if you have any questions. If you use your institution's Purchase Order form to place an order in response to this Quote, Apple rejects any Terms set out on the Purchase Order that are inconsistent with or in addition to the Terms of the governing purchase agreement between the parties.
- C. Unless this Quote specifies otherwise, it remains in effect until the Quote Valid Until Date set forth above. Apple reserves the right to withdraw this Quote before an order is placed, modify, or cancel any provision of this Quote, or cancel any orders placed.

Kodiak Island Borough School District

Apple Quote Number	2214170593
Apple Solution	\$846,655.00
Apple Financial Services (AFS) Proposal - 4 Annual Payments at 0%	
Payment 1 Due Date - 7/15/2026	\$211,663.75
Payment 2 Due Date - 7/15/2027	\$211,663.75
Payment 3 Due Date - 7/15/2028	\$211,663.75
Payment 4 Due Date - 7/15/2029	\$211,663.75
Apple Guaranteed Buyback option effective at maturity	
Quantity of 11th Gen iPad 256GB	980
Guaranteed Buyback per 11th Gen iPad 256GB	\$50
* Total Guarantee Buyback	\$49,000
Financial Summary	
Total Quote Amount	\$846,655
* Total Guarantee Buyback	\$49,000
Sum of Payments less Total Guarantee Buyback	\$797,655
Net Savings to Net30 Purchase (in dollars)	-\$49,000
Net Savings to Net30 Purchase (as a %)	5.8%

**Total Guaranteed Buyback maximum if all devices are returned in good working order.*

*** Subject to final approval.*

**** 0% Pricing assumes tax exempt.*

Kodiak Island Borough School District

Apple Quote Number	2214170595
Apple Solution	\$362,925.00
Apple Financial Services (AFS) Proposal - 4 Annual Payments at 0%	
Payment 1 Due Date - 7/15/2026	\$90,731.25
Payment 2 Due Date - 7/15/2027	\$90,731.25
Payment 3 Due Date - 7/15/2028	\$90,731.25
Payment 4 Due Date - 7/15/2029	\$90,731.25
Apple Guaranteed Buyback option effective at maturity	
Quantity of 11th Gen iPad 128GB	750
Guaranteed Buyback per 11th Gen iPad 128GB	\$50
* Total Guarantee Buyback	\$37,500
Financial Summary	
Total Quote Amount	\$362,925
* Total Guarantee Buyback	\$37,500
Sum of Payments less Total Guarantee Buyback	\$325,425
Net Savings to Net30 Purchase (in dollars)	-\$37,500
Net Savings to Net30 Purchase (as a %)	10.3%

**Total Guaranteed Buyback maximum if all devices are returned in good working order.*

*** Subject to final approval.*

**** 0% Pricing assumes tax exempt.*

Kodiak Island Borough School District

Apple Quote Number	2214170598
Apple Solution	\$404,340.00
Apple Financial Services (AFS) Proposal - 4 Annual Payments at 0%	
Payment 1 Due Date - 7/15/2026	\$101,085.00
Payment 2 Due Date - 7/15/2027	\$101,085.00
Payment 3 Due Date - 7/15/2028	\$101,085.00
Payment 4 Due Date - 7/15/2029	\$101,085.00
Apple Guaranteed Buyback option effective at maturity	
Quantity of 13-inch MacBook Air M4s 256GB	460
Guaranteed Buyback per 13-inch MacBook Air M4 256GB	\$225
* Total Guarantee Buyback	\$103,500
Financial Summary	
Total Quote Amount	\$404,340
* Total Guarantee Buyback	\$103,500
Sum of Payments less Total Guarantee Buyback	\$300,840
Net Savings to Net30 Purchase (in dollars)	-\$103,500
Net Savings to Net30 Purchase (as a %)	25.6%

**Total Guaranteed Buyback maximum if all devices are returned in good working order.*

*** Subject to final approval.*

**** 0% Pricing assumes tax exempt.*

**School Board
Preliminary Concensus
cuts 1/5/26**

Amount

**Duncan's
Revised
Proposed Cuts
for 1/31/26
work session**

Admin Auditorium & Community Schools Dir.	151,000		151,000
Admin Director of HR	221,930		221,930
Admin Director to Principal	7,015		7,015
Admin Federal Programs Dir.	188,661		188,661
14 Classified to 11 Months	77,345		77,345
5 FTE Classified Aide II	229,140		0
10 FTE Classified Aid IV	560,982	-4	224,392
		# may be	
2.5 Classified Nurse	453,849	incorrect	2.5
1.0 FTE Secretary to CFO	147,802		147,802
2 FTE District Wide Psychologists	291,304	-1	145,652
3 FTE Elementary Teachers	311,770		311,770
1 FTE Gifted and Talented	121,304		121,304
2 FTE Elementary Coaches	319,995	-1	159,998
1 FTE Elementary Special Ed.	128,676		128,676
.5 FTE Secondary Alt. Ed.	77,008		77,008
5. FTE Secondary Counseling	62,467		62,467
1 FTE Secondary Elective	163,050		163,050
1 FTE Secondary Elective	103,104		103,104
2 FTE Secondary English	212,930	-1	106,465
1 FTE Secondary PE	118,663		118,663
1 FTE Secondary Social Studies	83,316		83,316
5% activities Cut (Duncan)			45,000
Total	4031311		2,909,368

Positions/Cuts to revisit

Librarian and Library Media Specialists

Nurse Configuration

5% activities Cut 45,000

.5 Secondary CTE (CNA) 78,890

Note: Keeps funding for CNA and Library staff