

Board of Education and Borough Assembly Joint Work Session

Wednesday, March 4, 2026 6:30 PM

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

1. General Meeting Information

1.a. Call to Order

1.b. Legal Statements

Speaker (s): Board President

1.c. Alutiiq Land Acknowledgment

Speaker (s): Board President

1.d. Public Notification of Recording

Speaker (s): Board President

2. Community Comments

2.a. Community Comments

Speaker (s): Board President

3. Discussion Items

3.a. FY27 Budget Presentation and Discussion

3.b. Budget Submission Deadline

3.c. Facilities Maintenance Update

3.d. Discussion of Any School Closures

4. Borough Assembly and Board of Education Comments

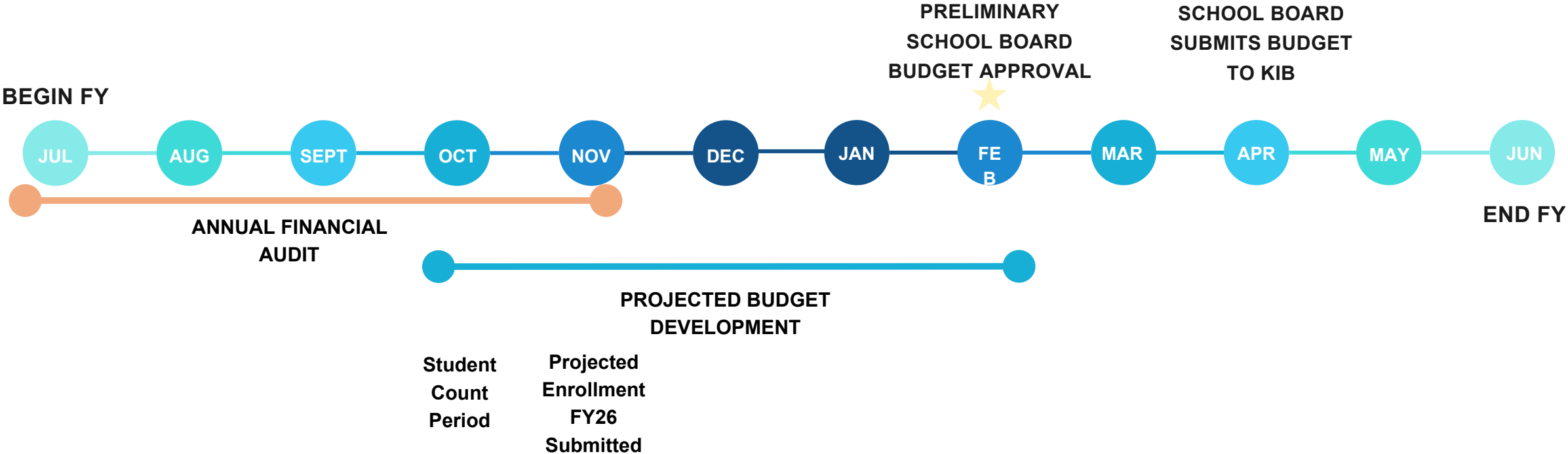
5. Adjournment



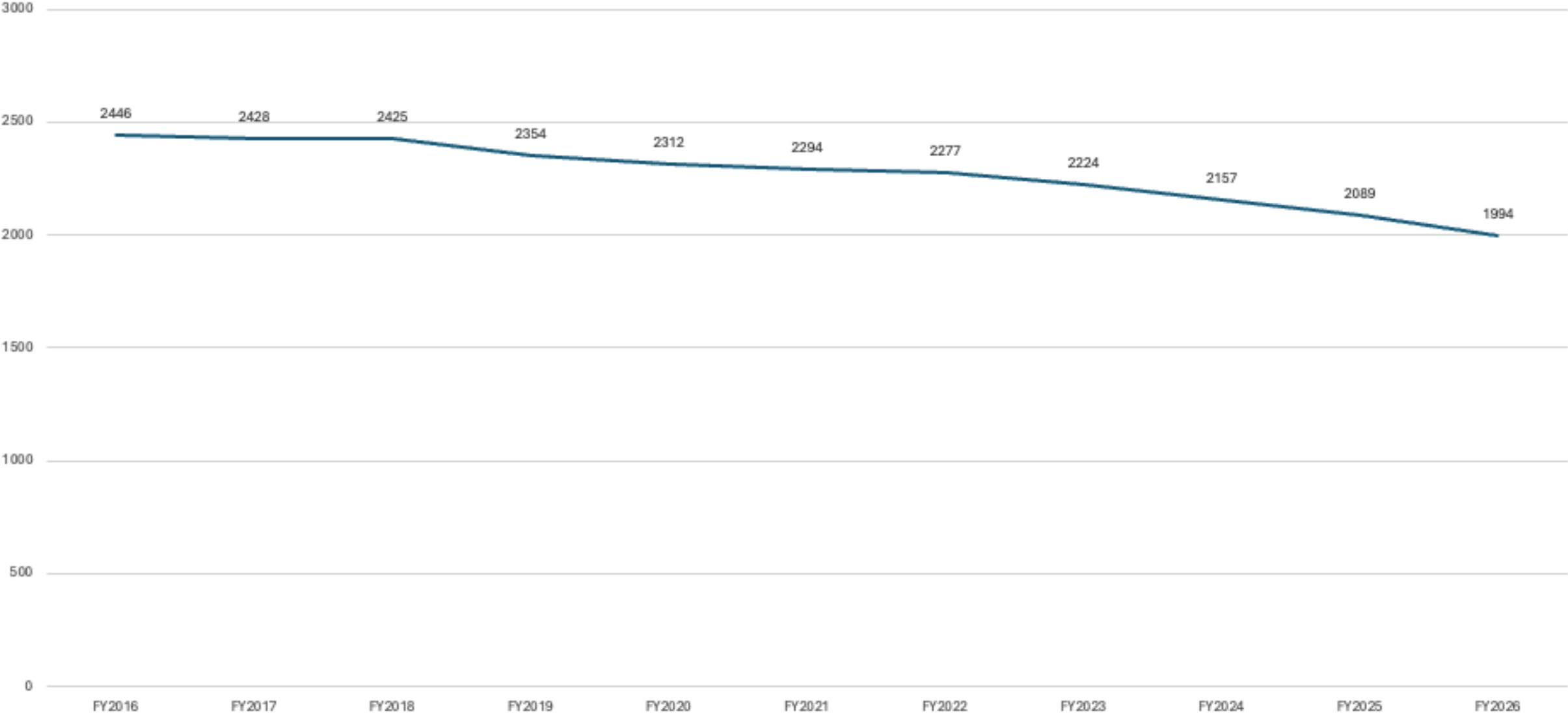
FY27 Financial Overview

KIB and KIBSD Joint Work Session
March 4, 2026

BUDGET DEVELOPMENT



Enrollment October



Estimated FY27 Fund Balance

Projected Fund Balance FY27

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		<u>1,638,655</u>	
Fund balance subject to 10% limitation	\$	<u><u>5,864,338</u></u>	
Nonexempt fund balances as a percentage of current year expenditures			
Fund balance subject to limitations	=	<u><u>5,864,338</u></u>	11.76%
Current year expenditures		<u><u>49,858,604</u></u>	

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)



STATE FOUNDATION FORMULA FY 26

STEP 1

SCHOOL SIZE ADJUSTMENT



THE SCHOOL SIZE FACTOR TABLE IS USED TO CALCULATE THE ADJUSTED ADM FOR EACH SCHOOL.

ADM = 1710

Adjusted ADM = **2193.78**

STEP 2

DISTRICT COST FACTOR




THE DISTRICT'S SCHOOL SIZE ADJUSTED ADM IS MULTIPLIED BY THE DISTRICT COST FACTOR

$2193.78 \times 1.289 =$
2827.78

STEP 3

SPECIAL NEEDS FACTOR




THE PREVIOUSLY ADJUSTED ADM IS MULTIPLIED BY 1.20, PROVIDING AN ADDITIONAL 20%.

$2827.78 \times 1.2 =$
3393.34

STEP 4

CTE FACTOR



THE PREVIOUSLY ADJUSTED ADM IS MULTIPLIED BY 1.015, PROVIDING AN ADDITIONAL 1.5%.

$3393.34 \times 1.015 =$
3444.24

STEP 5

INTENSIVE NEEDS FACTOR




THE INTENSIVE NEEDS COUNT IS MULTIPLIED BY 13 TO DETERMINE THE FINAL ADJUSTED ADM.

$100 \times 13 = 1300$

$1300 + 3444.24 =$
4744.24

STEP 6

CORRESPONDENCE FACTOR



THE DISTRICT'S CORRESPONDENCE COUNT IS ADDED IN AND MULTIPLIED BY .90

$241.35 \times .9 = 217.22$

$4744.24 + 217.22 =$
4961.46



Foundation Formula Projection Workbook (Assuming 3% Decline, Hold Harmless Yr2, and 100 INF)

2
KODIAK ISLAND BOROUGH SCHOOL DISTRICT
Foundation Formula
FY27 PROJECTED W/ 3% DECLINE, HH, AND 100

1.17.26 1:40pm

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.			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			1300
Adjusted Students + Special Educat			4,840.75
+ Correspondence (ADM * 90)			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
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)			\$ 25,604,619
+ Quality Schools			\$ 80,908
= TOTAL STATE ENTITLEMENT			\$ 25,685,527
* Formula+school size 10-19.99 uses flat 39.60 ADM			

Basic Need
\$33,677,955

Minus

- Borough Require Funding \$6,850,865
- Impact Aid @ 90% times Required Borough Funding % \$1,222,471

Plus
Quality Schools
\$80,908

\$25,865,527



Foundation Formula Projection Workbook (Assuming 3% Decline, Hold Harmless Yr2, and 100 INF)

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

KIB
Contribution
at 100% Cap



FY27 Projected Revenue

(Assuming 3% Decline, Hold Harmless Yr 2, INF 100)

FY27 PROJECTED REVENUE	
	FY27 W/ 3% DECLINE AND 100 INF
LOCAL REVENUE SOURCES:	
Annual Appropriation/InKind	\$ 14,615,403.00
In-kind Services	
Use of Facilities	\$ 20,000.00
Academic Athletic Fees	\$ 70,000.00
Village Rent	\$ 6,000.00
Other & Grant Local Revenue	
E-Rate Reimbursements	\$ 2,000,000.00
Sub-total Local Sources	\$ 16,711,403.00
STATE SOURCES:	
Foundation	\$ 25,604,619.00
One Time State Grant money	\$ -
State Military Contract	\$ 879,582.00
PFD Raffle	\$ 8,000.00
Quality Schools	\$ 80,908.00
TRS On Behalf	\$ 3,157,900.00
PERS On Behalf	\$ 676,000.00
Sub-total State Sources	\$ 30,407,009.00
FEDERAL SOURCES:	
Impact Aid-Military (thru State)	\$ 2,200,000.00
Impact Aid-Military Spec Ed (thru State)	\$ 35,000.00
Department of Defense	\$ 165,000.00
Impact Aid-Direct	\$ 25,000.00
Sub-total Federal Sources	\$ 2,425,000.00
LOCAL-STATE-FEDERAL REVENUE	\$ 49,543,412.00
OTHER SOURCES:	
Indirect Cost Factor	\$ 180,000.00
Use of fund balance	\$ -
Sub-total Other Sources	\$ 180,000.00
TOTAL REVENUE	\$ 49,723,412.00

Expenditures \$ 50,542,168.35

Difference between Rev and Exp \$ (818,756.35)



PROJECTED EXPENDITURES FY27

Account Number	Description	FY27 as of 1.31.2026	+ / -	FY27 as of 3.4.2026
100.000.000.0000.310.0000	CERTIFIED SALARIES	\$ 16,697,104.27	\$ (1,116,918.13)	\$ 15,580,186.14
100.000.000.0000.320.0000	CLASSIFIED WAGES	\$ 8,753,154.21	\$ (332,408.90)	\$ 8,420,745.31
100.000.000.0000.330.0000	CLASSIFIED, TEA	\$ 150,000.00	\$ -	\$ 150,000.00
100.000.000.0000.340.0000	CLASSIFIED, OVERTIME	\$ 80,000.00	\$ -	\$ 80,000.00
100.000.000.0000.360.0000	EMPLOYEE BENEFITS	\$ 17,648,233.63	\$ (1,119,530.58)	\$ 16,528,703.05
100.000.000.0000.380.0000	HOUSING ALLOWANCE	\$ 100,000.00	\$ -	\$ 100,000.00
100.000.000.0000.390.0000	TRANSPORTATION ALLOWANCE	\$ 66,000.00	\$ -	\$ 66,000.00
Sub-Total Personnel		\$ 43,494,492.11	\$ (2,568,857.61)	\$ 40,925,634.50
100.000.000.0000.410.0000	PROF'L/TECHNICAL SERVICES	\$ 757,107.00	\$ (150,000.00)	\$ 607,107.00
100.000.000.0000.420.0000	STAFF TRAVEL	\$ 210,449.00	\$ (40,000.00)	\$ 170,449.00
100.000.000.0000.425.0000	STUDENT TRAVEL	\$ 411,683.85	\$ -	\$ 411,683.85
100.000.000.0000.430.0000	UTILITIES/ENERGY	\$ 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
100.000.000.0000.450.0000	SUPPLIES/MEDIA/MATERIALS	\$ 1,959,370.00	\$ (104,000.00)	\$ 1,855,370.00
100.000.000.0000.490.0000	OTHER EXPENSES	\$ 78,817.00	\$ -	\$ 78,817.00
100.000.000.0000.510.0000	EQUIPMENT	\$ -	\$ -	\$ -
100.000.000.0000.550.0000	TRANSFERS TO OTHER FUNDS	\$ 650,000.00	\$ -	\$ 650,000.00
Sub-total Non Personnel		\$ 9,910,533.85	\$ (294,000.00)	\$ 9,616,533.85
Total Expense		\$ 53,405,025.96	\$ (2,862,857.61)	\$ 50,542,168.35

FY27 - FY29 Additions:
 +.5 FTE AKTeach Teacher: \$50,000 (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

FY27 Projected Expenditures



Collaborative Two-Year Plan for Balancing the Budget (2027-2028)

FY27
Approved
Cuts on
2/9/26

Fiscal Year 2026

**Budget Advisory Committee:
(Establish in March 2026)**

Goal: Identify and explore options for stability for KIBSD over time

- Plan for the likelihood of at least one school closure in FY 28.
- Set dates for meetings, beginning in April 2026
- Determine and publish agendas to guide discussions
- Set dates for Community Town Hall meetings

Contingency Cuts FY 27	
• 10% Activities	90,000
• 1 FTE Maintenance	123,000
• Prov Mental Health	100,000
• School Psych (2 nd one)	145,652
• Aide IV (additional 3)	168,294
• 1 FTE Nurse	159,000
• Auditorium Director	151,000
• Pool Cost	100,000
• Other positions as identified.	-----
	1,036,946

Fiscal Year 2027

FY 27 Cuts without School Closure	
HR Director	212,930
Fed Prog Director	188,661
GT Teacher	121,304
Special Ed Teacher	128,676
CFO Secretary	147,802
Prov Mental Health (0.5)	100,000
Adjust HR Sup to Coord	24,701
Adjust 12 mo to 11 mo	77,345
Adjust Dir pay to Princ	7,015
Alternative Ed (0.5)	77,008
School Psych (1.0)	145,652
Elementary Coach (1.0)	159,998
0.5 nurse	70,000
0.5 Secondary Counseling	62,400
Aide IV (7 FTE)	392,687
2 FTE Secondary	214,729
3 FTE elementary	311,770
Line 420 Staff Travel	40,000
Legal (intl visas)	50,000
Night Custodians (2)	79,389
Non personnel	104,000
	2,716,067

Fiscal Year 2028

FY 28 Plan School Closure Options (from Budget Advisory Committee)

- Close Main
- Close Peterson
- Close Main AND Peterson

Identified Reconfiguration Parameters

- 8-12 at the High School
- ?

Information Needs - preliminary

- Busing options/changes/routes
- School start times
- After school sports (start/end time)
- (4-day week?)

Info Still Needed – FY 27

- Support from City for Pool (100,000?)
- Support from KANA for nurses?
- Support from City for Auditorium Dir
- ?

February 9, 2026



**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, 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 100 * 13 1300
 Adjusted Students + Special Education 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
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or

B. Basic Need

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

B. .002 of Tax Base =	\$2,585,231,925	x .002 =	\$5,170,464
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Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution	\$6,850,865
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+ Additional Allowable Local	\$ 7,764,538
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= Total Estimated Maximum Allowable Local Contribution	\$14,615,403
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KIB Support	\$ 14,615,403
Percentage of Maximum	100.00%

Amount Below Cap	\$0
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Prior Year Support	\$ 12,979,556
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**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
	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 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
 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) \$ 24,383,908

+ 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
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or

B. Basic Need

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

B. .002 of Tax Base =	\$2,585,231,925	x .002 =	\$5,170,464
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Estimated Maximum Local Contribution Allowable (The Sum of the Following Two)

Required Local Contribution	\$6,850,865
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+ Additional Allowable Local	\$ 7,483,100
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= Total Estimated Maximum Allowable Local Contribution	\$14,333,965
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KIB Support	\$ 14,333,965
Percentage of Maximum	100.00%

Amount Below Cap	\$0
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FY26 KIB Suport	\$ 12,979,556
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**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>Local ADM</u>	1,505.0000	-----> 1,995.87
	Correspondence	240.0000	
		<u>1,745.0000</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 2,572.68

*** 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 \$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) **\$ 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

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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

Estimated FY27 Fund Balance

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	\$ 5,864,338	
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	

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)

Collaborative Two-Year Plan for Balancing the Budget (2027-2028)

Fiscal Year 2026

Budget Advisory Committee: (Establish in March 2026)

Goal: Identify and explore options for stability for KIBSD over time

- Plan for the likelihood of at least one school closure in FY 28.
- Set dates for meetings, beginning in April 2026
- Determine and publish agendas to guide discussions
- Set dates for Community Town Hall meetings

Contingency Cuts FY 27

- 10% Activities 90,000
- 1 FTE Maintenance 123,000
- Prov Mental Health 100,000
- School Psych (2nd one) 145,652
- Aide IV (additional 3) 168,294
- 1 FTE Nurse 159,000
- Auditorium Director 151,000
- Pool Cost 100,000
- Other positions as identified. -----

1,036,946

Fiscal Year 2027

FY 27 Cuts without School Closure

HR Director	212,930
Fed Prog Director	188,661
GT Teacher	121,304
Special Ed Teacher	128,676
CFO Secretary	147,802
Prov Mental Health (0.5)	100,000
Adjust HR Sup to Coord	24,701
Adjust 12 mo to 11 mo	77,345
Adjust Dir pay to Princ	7,015
Alternative Ed (0.5)	77,008
School Psych (1.0)	145,652
Elementary Coach (1.0)	159,998
0.5 nurse	70,000
0.5 Secondary Counseling	62,400
Aide IV (7 FTE)	392,687
2 FTE Secondary	214,729
3 FTE elementary	311,770
Line 420 Staff Travel	40,000
Legal (intl visas)	50,000
Night Custodians (2)	79,389
Non personnel	104,000

2,716,067

Fiscal Year 2028

FY 28 Plan School Closure Options (from Budget Advisory Committee)

- Close Main
- Close Peterson
- Close Main AND Peterson

Identified Reconfiguration Parameters

- 8-12 at the High School
- ?

Information Needs - preliminary

- Busing options/changes/routes
- School start times
- After school sports (start/end time)
- (4-day week?)

Info Still Needed – FY 27

- Support from City for Pool (100,000?)
- Support from KANA for nurses?
- Support from City for Auditorium Dir
- ?



KIB Maintenance
Annual Operations Summary –
Calendar Year [2025]



**KODIAK
ISLAND
BOROUGH**

A L A S K A

Purpose & Overview

The Kodiak Island Borough Maintenance team is responsible for the upkeep, safety, and appearance of public facilities, infrastructure, and borough assets throughout the year.

This presentation provides an overview of departmental operations for the calendar year, including staffing resources and a data-driven summary of completed work, service levels, and operational trends based on dashboard reporting.

Department Staffing Overview

Workforce Composition



- **4 Full-Time Employees**
 - Responsible for core maintenance operations
 - Skilled trades, inspections, and preventive maintenance
- **2 Temporary Laborers**
 - Seasonal and peak-workload support
 - Grounds, cleanup, and special projects
- **Total Staff Count:** Staffing fluctuated between 3-6 employees during the reporting period



Dashboard-Driven Slides

(Each of the following slides pulls directly from our dashboard metrics)

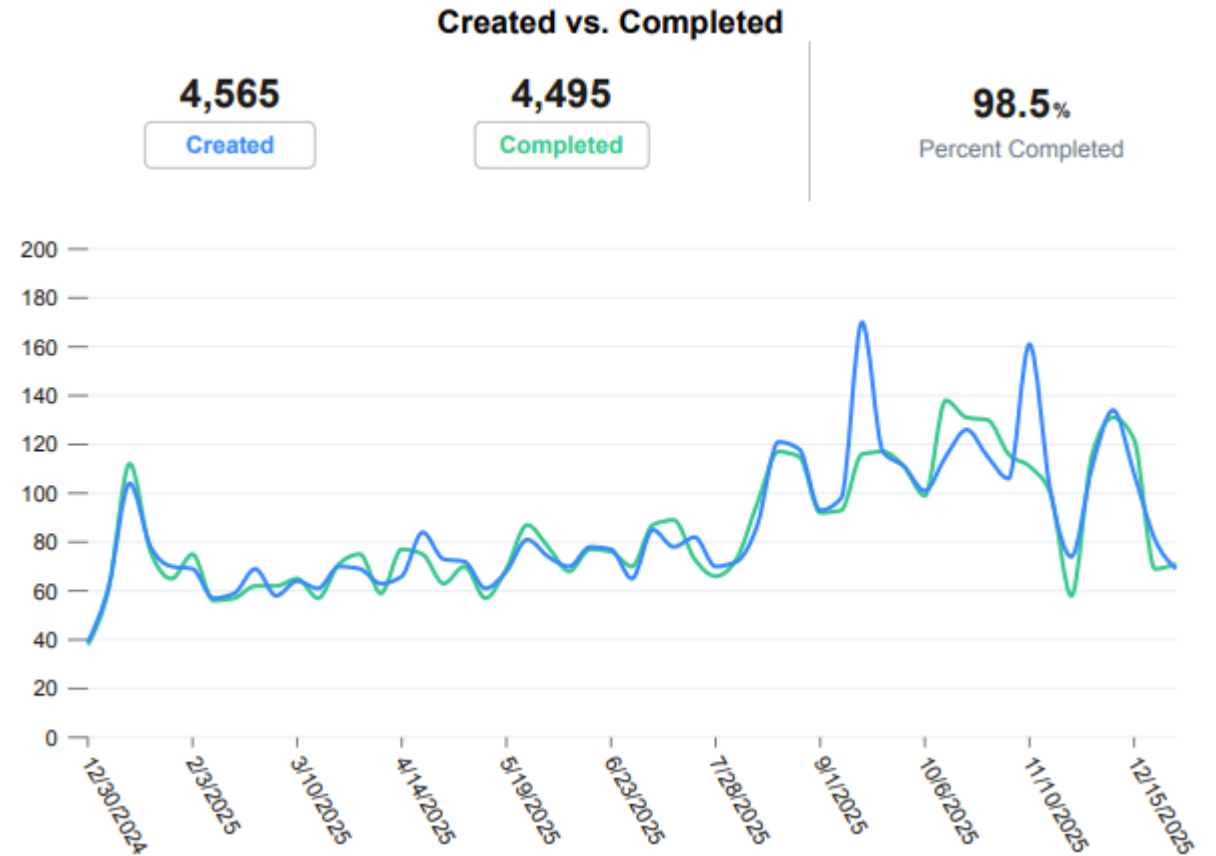
Key consideration would be the increased monitoring of key metrics in August 2025, and the addition of North Star to the KIB Maintenance responsibility.



Created vs. Completed Work Orders

For this reporting period, 4,495 out of 4,565 work orders were completed, resulting in a 98.5% completion rate.

Please note the sharp increase in work orders generated beginning in August 2025.

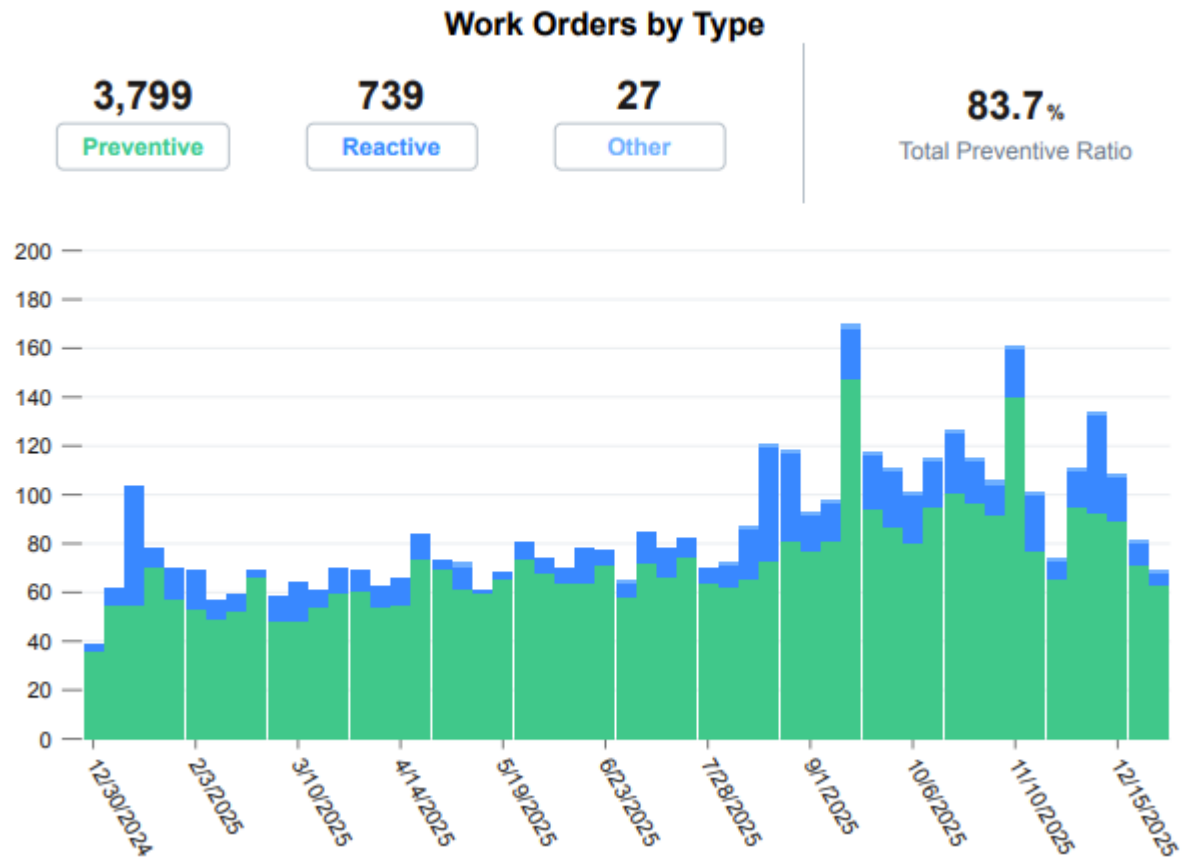


Work Orders by Type

Kodiak Island Borough Maintenance addresses three types of maintenance: preventive (planned), reactive (unplanned), and other, which focuses on outliers typically driven by operational needs.

For 2025, the team completed:

- 3,799 preventive
- 739 reactive
- 27 other

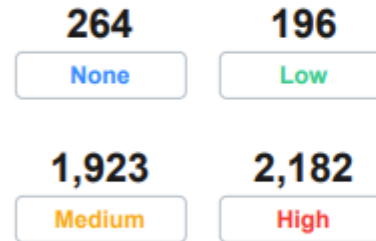


Work Orders by Priority

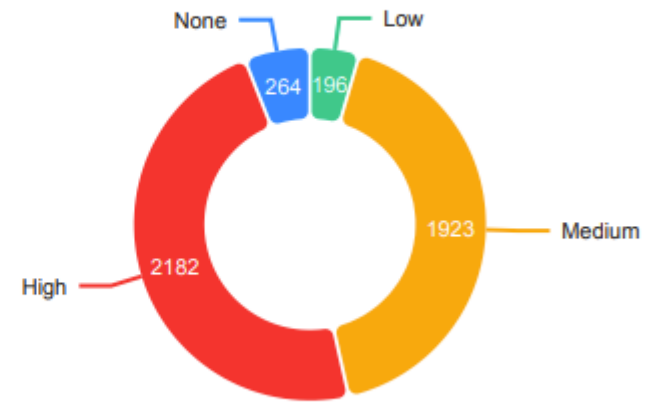
Kodiak Island Borough Maintenance addresses four types of work order priorities: high, medium, low, and no priority for work orders that are not labeled. Priorities are determined based on operational impacts.

For 2025, the team completed:

- 2,182 High
- 1,923 Medium
- 196 Low
- 264 None



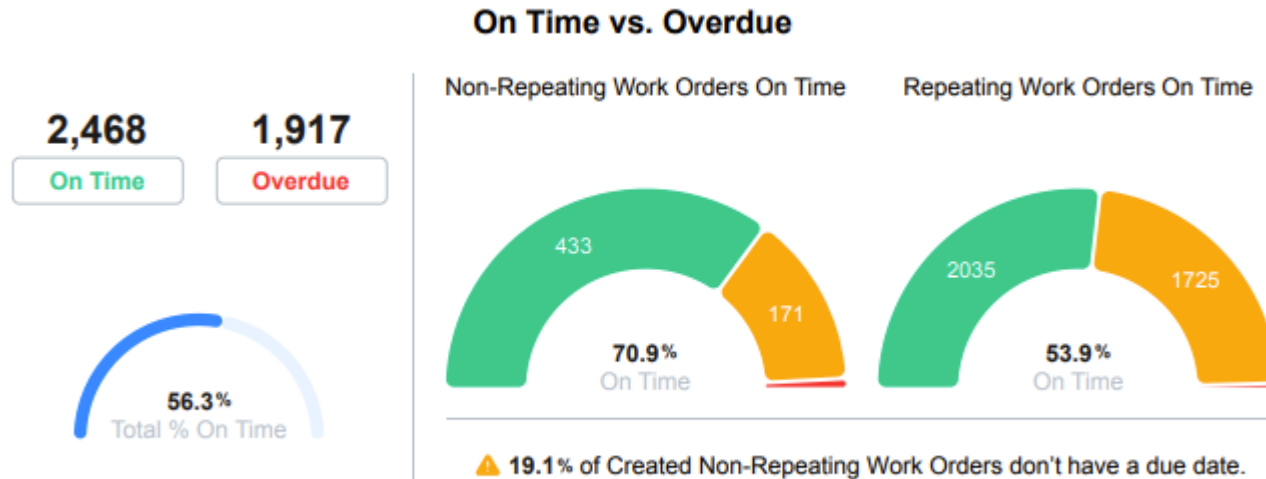
Priority



On Time vs. Overdue

Kodiak Island Borough Maintenance tracks on-time versus overdue work order completions.

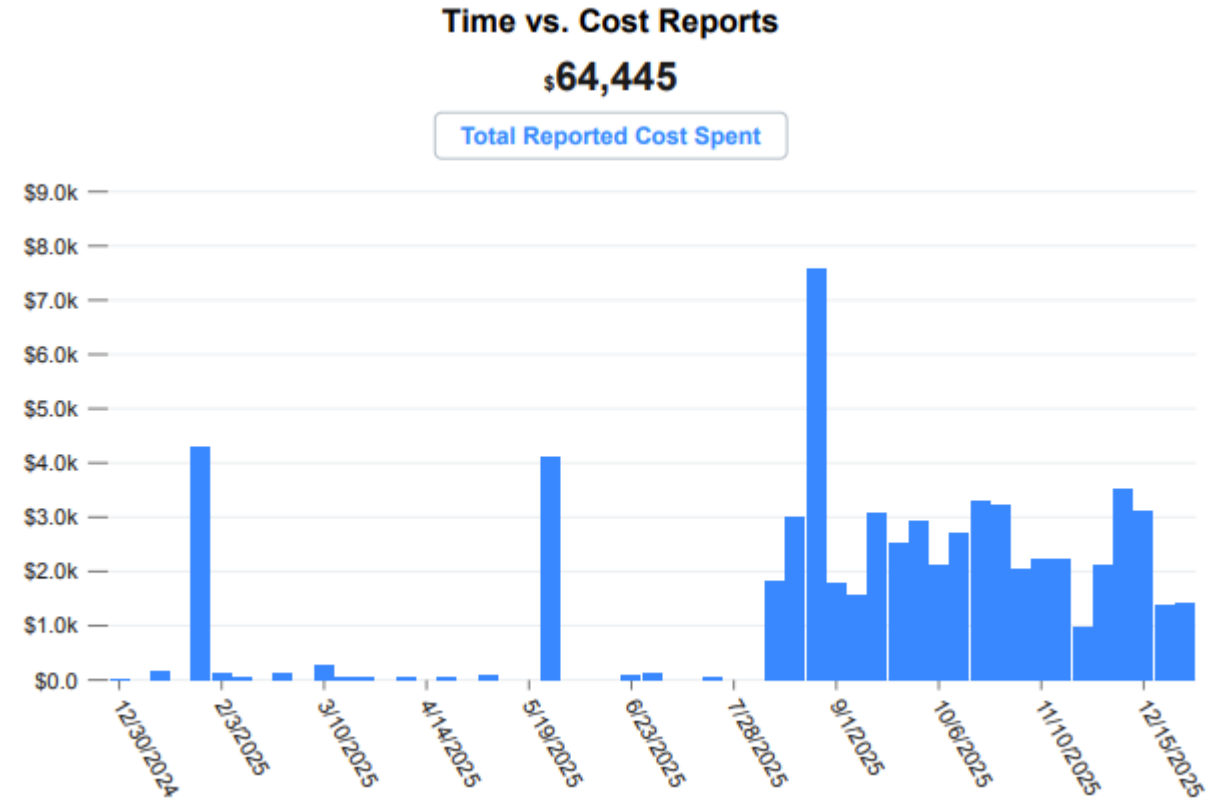
For 2025, the team achieved a 56.3% on-time completion rate. This is a metric that the new Facilities Maintenance Coordinator is actively working to improve.



Time vs. Cost Reporting

Kodiak Island Borough Maintenance tracks employee time for work orders as a key metric to determine overall operational and facility costs.

For 2025, the team reported \$64,445 in total costs associated with employee time. However, this was not a required metric prior to August 2025, so we expect this number to increase significantly in 2026.



Time vs. Cost Reporting

Kodiak Island Borough Maintenance tracks employee time for work orders as a key metric to determine overall operational and facility costs.

For 2025, the team reported 1,551 hours of employee work time. However, this was not a required metric prior to August 2025, so we expect this number to increase significantly in 2026.





Thank you

Codi Allen

Project Manager/Inspector

Callen@Kodiakak.us



KIB Project Management
Project Forecast CY2026-27



**KODIAK
ISLAND
BOROUGH**

A L A S K A

Purpose & Overview

The Kodiak Island Borough Projects Office is responsible for the planning, coordination, and oversight of capital improvement projects, major maintenance initiatives, and small-scale construction efforts involving Borough-owned facilities, infrastructure, and properties.

Through effective project management and collaboration with other Borough departments, contractors, and community partners, the Projects Office works to protect public assets, extend the service life of facilities and infrastructure, and support the long-term operational and strategic goals of the Kodiak Island Borough.

Department Staffing Overview

Workforce Composition

- **2 Full-Time Employees**
- The Office manages projects from initial concept and scoping through design, procurement, construction, and close-out, ensuring that all work is completed in accordance with Borough policies, applicable codes and regulations, adopted budgets, and established timelines.
- Responsibilities include project planning and budgeting support, contractor coordination, grant and funding compliance, stakeholder communication, and quality assurance.



Dashboard-Driven Slides

*(Each of the following slides pulls directly
from our dashboard metrics)*

** Note: These amounts are provided for illustrative purposes. Actual expenditures may vary based on project prioritization, funding availability, procurement timelines, permitting requirements, and other implementation factors.*

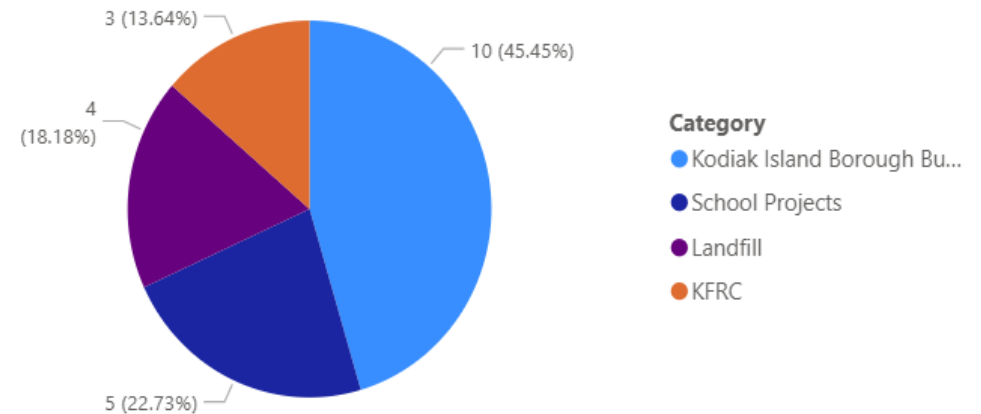
Project Count by Category

Projects are divided into four main categories representing Borough-owned assets and primary locations based on internal funding practices.

These include:

- Kodiak Island Borough Buildings and Grounds
- Kodiak Island Borough School District (School Projects)
- Landfill (including Leachate Treatment Plant and Baler Facilities)
- Kodiak Island Fisheries Research Center

The Projects Office is currently managing 22 active projects.

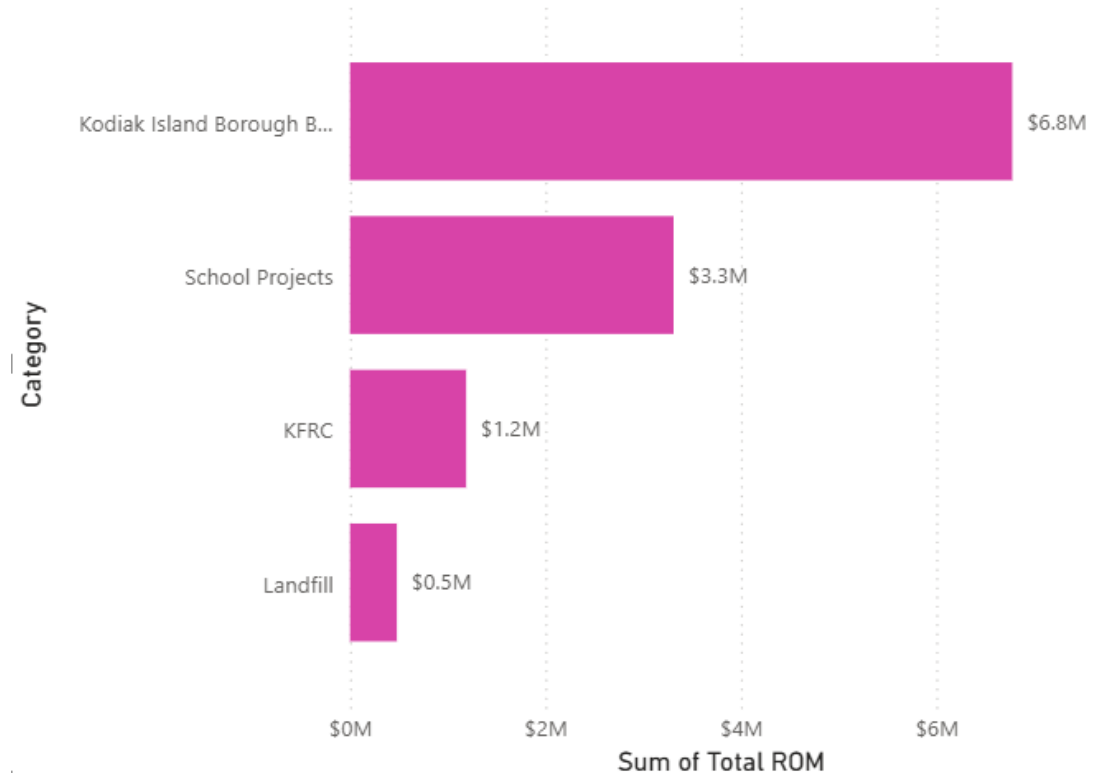


Sum of Total ROM by Category

The Rough Order of Magnitude (ROM) costs for the overall project costs in each category are as follows:

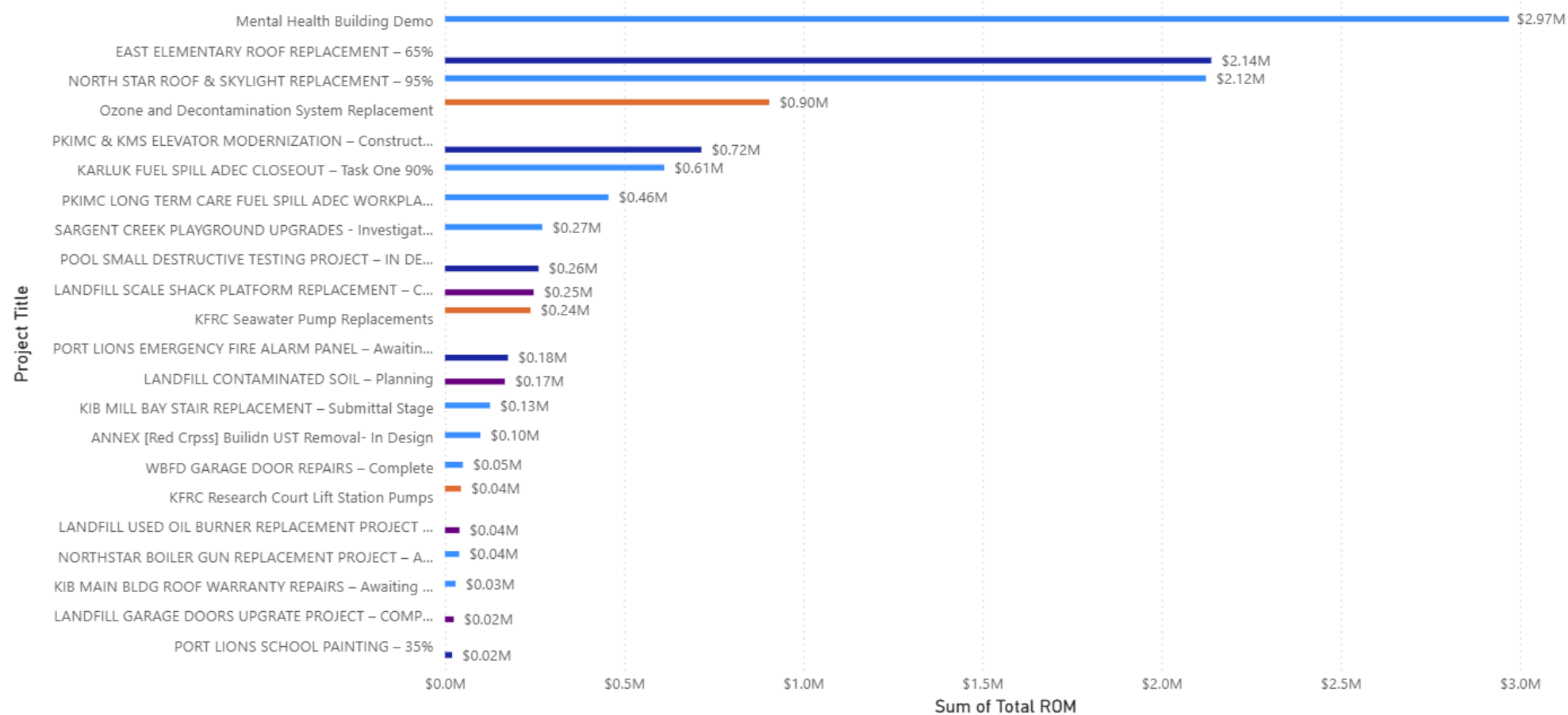
- Kodiak Island Borough Buildings and Grounds – \$6.8 million
- Kodiak Island Borough School District (School Projects) – \$3.3 million
- Landfill (including Leachate Treatment Plant and Baler Facilities) – \$0.5 million
- Kodiak Island Fisheries Research Center – \$1.2 million
- **Sum of all projects: \$11,753,755.85***

** Note: This amount is provided for illustrative purposes only and assumes that all identified projects—regardless of their current stage of planning, design, or development—would be fully executed within the current calendar year. Actual expenditures may vary based on project prioritization, funding availability, procurement timelines, permitting requirements, and other implementation factors.*



Current Projects for CY2026-CY2028

Category ● KFRC ● Kodiak Island Borough Building and Grounds ● Landfill ● School Projects



The projects listed are presented without regard to priority or sequence. The Rough Order of Magnitude (ROM) cost estimates reflect the best available information at the current stage of project planning or development and are intended for preliminary budgeting purposes only. As project scopes are further defined and design advances, more detailed and refined cost estimates will be developed to improve accuracy and support funding and implementation decisions.



Thank you

Codi Allen

Project Manager/Inspector

Callen@Kodiakak.us



Maintenance Report

February 25, 2026

MISSION

Safe, comfortable instructional spaces for students and teachers

Preventative Maintenance

Partnership with the Borough



Recent/Ongoing Collaborative Projects	Future Collaborative Projects
North Star handover	Food Services Cold Storage
Peterson roof	High School Parking Lot Lighting
Chiniak Exterior Painting	Pool Circulation VFD
Middle School elevator	Port Lions heating valves/re-pipe
Pool Assessment	Chiniak heating loop repairs
Port Lions fire alarm system	Port Lions Exterior Painting
Snow removal coordination	Rural schools fire alarms
Parking Lot maintenance/stripping	East Elementary Roof



FY26 YTD Maintenance Costs

