Ketchikan Gateway Borough School District

FY2025-2026 Budget - First Draft

Michael Robbins ~ Superintendent of Schools

Ketchikan Gateway Borough School District ~ Business Office

April 23. 2025 BOE Meeting

April 21, 2025

Ketchikan Gateway Borough School District (KGBSD) has set forth to create a budget designed to continue the advancements and achievements of its educational program for Fiscal Year 2025-2026. Given the current legislative landscape, it has been a daunting task of dealing with knowns that are detrimental to moving the educational program forward and unknowns that are uncomfortable on which to build a spending plan.

KGBSD is extremely interested in maintaining, at a minimum, and building upon the following list of achievements that the Board of Education, Administration and Staff believe are important for shaping our students for the future:

➢ Increased Graduation Rate	➢ Decreased Drop-out rate
➢ Special Education Compliance	➢ Graduation plan for off-track students
➢ READS Act Implementation	➢ Creation of a Multi-Tiered System of Support
➢ Mental Wellness Program	➢ Credit Recovery Program
➢ Advancement Via Individual Determination	➢ Reduction of Suspension %s
➢ Trauma Engaged Practices driven Code of Conduct Implemented	➢ Building upon existing Community and Tribal Relationships
➢ Strategic Planning & Policy Development	➢ Career and Technical Education

As seen in the list of achievements is strategic planning. The Board of Education, Administration, Staff, Students and Community members recently embarked on the creation of a new set of strategic goals to drive decision-making in the district. Those goals adopted by the Board during FY2024-2025, are as follows:

- Goal #1 – Graduation Rate

KGBSD will increase student graduation rate to 90%.

- Goal #2 – Growth

50% of students in grades 3 through 9 are expected to achieve their targeted growth scores in both reading and math assessments.

- Goal #3 – Proficiency

60% of students in 4th and 8th grades who have been students in the KGBSD for five or more years or will score proficient in reading and math.

- Goal #4 – Communication

Establish and implement a comprehensive communication plan with standardized processes and tools.

- Goal #5 – Social-Emotional Goal

Students will respond with average % positive ratings on questions regarding Socio-Emotional Learning.

- Goal #6 – Career & Technical Ed. (CTE)

Create fully developed pathways in the current CTE areas.

KGBSD wants to set an educational environment that is challenging and stimulating for every student that crosses a threshold into a KGBSD school site or participation in its correspondence offering. KGBSD believes that by doing so it can move the needle on the accomplishments and strategic goals mentioned above. However, there is a reality that in order to accomplish those goals, a solid fiscal plan needs to be shaped and followed. That reality is tied directly to the established Foundation Formula that directs educational funding in the State of Alaska.

Sadly, that formula has not seen a significant increase to its main component, the Base Student Allocation (BSA) in nearly a decade. Without a change in the BSA, each and every district in the State of Alaska will in the vast majority of cases receive either the same amount of funding or less in Fiscal Year 2025-2026 in comparison to Fiscal Year 2024-2025. The two-tiered explanation for that is no change in the BSA and the fact that the legislature, and the Governor to some extent, recognized the need for additional educational funding in Fiscal Year 2024-2025 but provided that additional funding on a one-year basis outside the Foundation Formula.

The Business Office has been working diligently on a set of assumptions for both revenues and expenditures to drive forward a revised spending plan, or budget, from Fiscal Year 2024-2025 into a plan to support the achievements and strategic goals outlined above by creating specialization in the elementary schools to take advantage of economies of scale and provide develop especially important staff development for Grades K through 3rd. The expenditure portion of the budget was developed independently of any revenue assumptions. It has been purposely created to present what the reality is with respect to supporting the educational programming of KGBSD. The expenditure budget, as presented, can only be supported by a significant increase in the BSA of the Foundation Formula. The budget utilizes another one-time increase of $680 outside the BSA of the Foundation Formula.

Major Revenue Assumptions:

- Foundation Formula:
    - District Projected K-12 ADM – 1,917 (decrease consistent with FY2024-2025 drop)
    - Projected number of special education intensive students – 119
    - Borough In-Kind Contribution (Property Insurance) – $1,400,000
    - Projected Legislative One-Time Funding - $680
- Other Operating Fund Revenue Assumptions:
    - Medicaid Reimbursement - $150,000
    - Interest Income - $150,000
    - Other Local Revenue - $75,000
    - On-behalf TRS/PERS State payments - $2,396,000
    - E*Rate USAC - $214,000
    - Other State Revenues - $15,000
    - Other Federal Revenues - $10,000

Major Expenditure Assumptions:

- Salaries:
    - District Personnel covered under the following negotiated agreements moved on the corresponding salary schedules per the negotiated agreements:
        - IT Support Personnel
        - KEA Certificated Staff
        - KLO Administrative Staff
        - IBEW Maintenance Staff
    - District Personnel covered under expiring negotiated agreements and on non-negotiated salary schedules moved on those corresponding salary schedules and adjusted using a cost-of-living adjustment factor
    - District Personnel not covered by any of the above situations had their compensation levels adjusted per a cost-of-living adjustment factor
    - Current open positions salary amounts were set by an average of the employee groups to which they belong (ie Teacher = average of all teaching staff covered under KEA agreement)
    - Attrition may not be replaced on a one for one basis
    - Extra duty line items maintained at existing levels
    - Sub pay structure maintained at current pay levels but eliminates the bonus structure

- Employee Benefits:
  - Health and Welfare insurance (medical, dental, vision, life) premiums have been increased by 4%. While the insurance renewal has been locked in at 3.4% premiums, 4% has been used to provide a slight cushion if higher than anticipated participation or claims levels materialize
  - Open positions are assumed to be filled by a new staff member taking the health and welfare insurance
  - On-behalf State covered pension contributions maintained at Fiscal Year 2024-2025 levels
  - Assumes no changes to the following payroll tax and pension contribution %s:
    - FICA (7.65%)
    - Medicare (1.45%)
    - TRS Employer Pension Contribution (12.56%)
    - PERS Employer Pension Contribution (22.00%)
  - Workers' Compensation and Unemployment line items have been maintained at Fiscal Year 2024-2025 after review of current year WC premium audit and account activity
- Utilities/Services/Supplies & Equipment:
  - All utility accounts current year activity was reviewed and projected based upon current utility rates and consumption
  - All contractual relationships in the areas of maintenance, technology and rental space have been included at their contractual amounts. Special Education contracts have been maintained at Fiscal Year 2024-2025 levels pending a finalization of estimated need for Fiscal Year 2025-2026 and the hiring of additional staff to forgo those contractual relationships
  - Supplies, Materials and Equipment have been maintained at FY2024-2025 levels except in situations where lease agreements are in place.

Description	FY2023-2024 Actual	FY2024-2025 Revised Budget	FY2025-2026 Proposed Budget
Projected FY2025-2026 Operating Fund Revenue			
Borough Direct Appropriations	10,887,293	11,978,109	12,132,212
Borough In-kind Services Appropriations	2,041,395	355,000	1,400,000
Interest Income	0	185,000	150,000
Other Local Revenues	112,039	75,000	75,000
E-rate Revenue	114,843	214,000	214,000
Foundation Program	24,735,636	24,539,311	23,053,627
Quality Schools	81,412	79,954	78,572
Legislative Opportunity Grants	1,722,467	3,511,675	3,339,310
TRS Revenue On-behalf	2,087,508	2,181,300	2,181,300
PERS Revenue On-behalf	225,574	214,700	214,700
Other State Revenues	9,874	15,000	15,000
Medicaid Reimbursement	0	150,000	150,000
Other Fed Sources	6,623	15,000	10,000
Total Projected Operating Fund Revenues	***42,024,664***	***43,514,049***	***43,013,721***
Projected FY2025-2026 Operating Expenditures			
Salaries			
Certified Salaries	16,311,587	16,096,412	15,556,883
Classified Salaries	7,691,526	6,686,337	6,727,035
Total Salaries	***24,003,113***	***22,782,749***	***22,283,918***
Employee Benefits			
Insurance - Life and Health/Other Benefits	12,570,889	12,161,976	11,955,548
On Behalf Retirement Payments	2,313,082	2,396,000	2,396,000
Total Employee Benefits	***14,883,971***	***14,557,976***	***14,351,548***
Services, Supplies & Equipment			
Utilities	1,832,704	1,767,650	1,775,750
Services	2,787,051	2,832,900	1,936,750
Supplies and Equipement	1,322,926	1,212,774	1,784,772
Total Services, Supplies & Equipment	***5,942,681***	***5,813,324***	***5,497,272***
Debt Service Principal & Interest	***1,816,485***		
Total Expenditures	***46,646,250***	***43,154,049***	***42,132,738***
Surplus (Deficit) from Operations - Operating Fund	***(4,621,586)***	***360,000***	***880,983***
Beginning Fund Balance	***(212,472)***	***(4,834,058)***	***(4,474,059)***
Ending Fund Balance	***(4,834,058)***	***(4,474,059)***	***(3,593,076)***

Fund	Fund Name	*Beginning* Fund Balance	*Projected* Program Revenues	*Projected Expenditures* Salaries	Benefits	Services and Supplies	Indirect Cost	Total	*Projected* Ending Fund Balance
	TOTALS	**709,173**	**6,187,545**	**1,938,363**	**903,568**	**3,421,654**	**99,129**	**6,362,714**	**534,004**
	By Fund:								
205	Pupil Transportation Fund	(65,249)	1,539,351	20,000	10,563	1,575,000	0	1,605,563	(131,461)
255	Food Service Fund	705,422	1,034,250	358,597	200,224	579,250	0	1,138,071	601,601
257	Fresh Fruits & Vegetables Program	0	71,750	0	0	70,000	1,750	71,750	0
262	MTSS	0	12,300	0	0	12,000	300	12,300	0
266	Ketchikan Construction Academy	0	32,206	3,000	420	28,000	786	32,206	0
267	Rural and Low Income Schools Grant	0	41,000	0	0	40,000	1,000	41,000	0
270	Title II-A Teacher/Principal Training & Recruiting	0	172,503	107,174	45,763	15,255	4,311	172,503	0
271	Ed Rising-UAF	0	0	0	0	0	0	0	0
273	Thru the Cultural Lens	0	0	0	0	0	0	0	0
274	Title I Grant	0	775,000	503,931	234,213	7,477	29,379	775,000	0
275	Voices on the Land - SHI	0	14,350	0	0	14,000	350	14,350	0
277	Alternative Schools Grant	0	25,625	0	0	25,000	625	25,625	0
278	Title VI-B Grant	0	800,000	0	0	777,757	22,243	800,000	0
279	Preschool Disabled Grant	0	42,538	8,000	0	33,500	1,038	42,538	0
281	Title IV-A Grant	0	132,562	41,518	5,817	83,150	2,077	132,562	0
282	Carl Perkins Basic Grant	0	75,030	0	0	73,200	1,830	75,030	0
293	School Improvement Grant	0	77,943	11,000	1,542	63,500	1,901	77,943	0
307	Trauma Informed (SAMSHA)	0	1,036,850	577,508	302,759	131,460	25,123	1,036,850	(0)
355	Title VI-Indian Education Act Grant	0	264,287	266,635	99,130	(107,895)	6,417	264,287	0
378	Public Use of Facilities Fund	69,000	40,000	41,000	3,137	1,000	0	45,137	63,863

Description	Projected FY2024-2025 Beginning Fund Balance	FY2024-2025 Projected Program Revenues	FY2024-2025 Projected Program Expenditures	FY2024-2025 Projected Ending Fund Balance
Major Governmental Funds:				
School Operating Fund	(4,474,059)	43,013,721	42,132,738	(3,593,076)
Transportation Fund	(65,249)	1,539,351	1,605,563	(131,461)
Food Service Fund	705,422	1,034,250	1,138,071	601,601
Other Governmental Funds				
Fresh Fruits & Vegetables Program	-	71,750	71,750	0
MTSS	-	12,300	12,300	0
Ketchikan Construction Academy	-	32,206	32,206	0
Rural and Low Income Schools Grant	-	41,000	41,000	0
Title II-A Teacher/Principal Training & Recruiting	-	172,503	172,503	0
Title I Grant	-	775,000	775,000	0
Voices on the Land - SHI	-	14,350	14,350	0
Alternative Schools Grant	-	25,625	25,625	0
Title VI-B Grant	-	800,000	800,000	0
Preschool Disabled Grant	-	42,538	42,538	0
Title IV-A Grant	-	132,562	132,562	0
Carl Perkins Basic Grant	-	75,030	75,030	0
School Improvement Grant	-	77,943	77,943	0
Trauma Informed (SAMSHA)	-	1,036,850	1,036,850	(0)
Title VI-Indian Education Act Grant	-	264,287	264,287	0
Public Use of Facilities Fund	69,000	40,000	45,137	63,863
Combined Major and Other Governmental Funds	***$ (3,764,886)***	***$ 49,201,266***	***$ 48,495,452***	***$ (3,059,072)***

School	Numbers KGBSD	Numbers DEED	SPED Intensive FY 25	Average Daily Membership FY24	Average Daily Membership FY25	Average Daily Membership FY26	School Size ADM
Fast Track	191	258010		75.95	63.95	65.00	
Fawn Mountain Elementary	113	250050	25	214.33	206.14	172.00	241.86
Houghtaling Elementary	111	250010	33	275.90	283.90	335.00	408.55
Ketchikan Charter School	115	259010	15	186.20	187.00	180.00	250.50
Ketchikan High School	130	250020	22	510.80	534.30	528.00	589.36
Point Higgins School	114	250100	17	222.31	204.40	172.00	241.86
Revilla Jr/Sr High School	139	257010	3	107.20	102.40	100.00	92.00
Schoenbar Middle School	120	250040	7	266.70	251.50	245.00	321.25
Tongass School of Arts and Sciences Charter School	116	259020	4	134.03	121.81	120.00	174.00
Totals			126	1,993.42	1,955.40	1,917.00	2,319.38

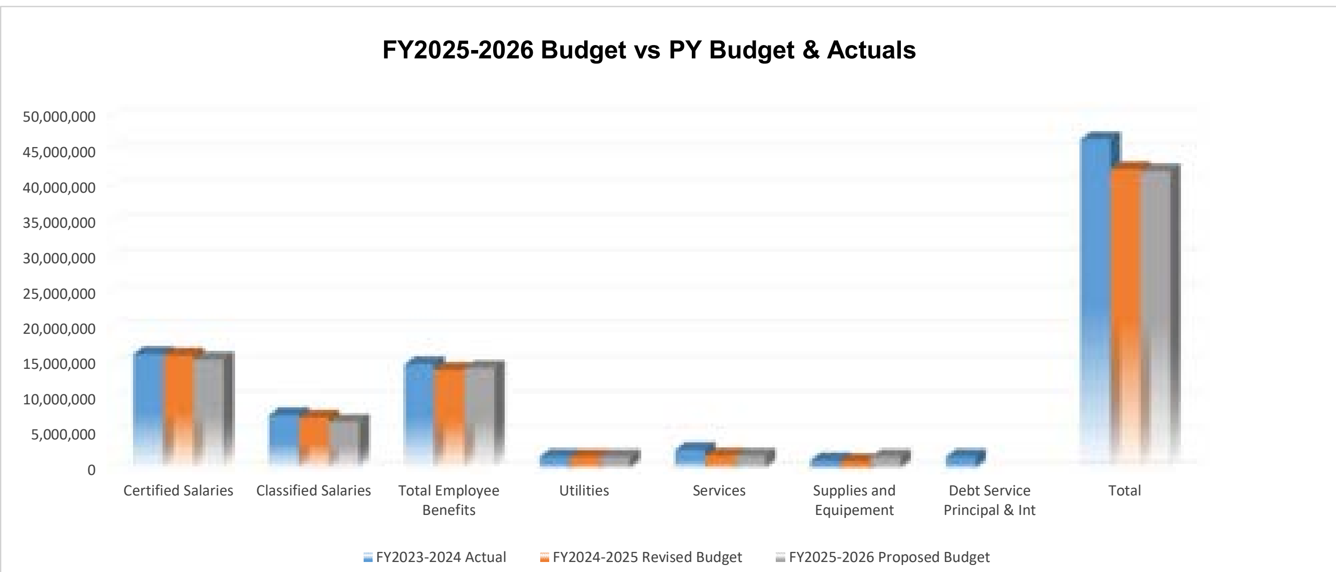
			Factors	Adjusted ADM
Adjusted ADM based on school size factors				2,319.38
Hold Harmless				0.00
Adjusted ADM and Hold Harmless				2,319.38
Adjustments to District ADM - Multipliers:				
District Cost Factor			1.170	2,713.67
Voc Ed, Special Ed, and ESL			1.200	3,256.40
Career Technology			1.015	3,305.25
Other Adjustments to District ADM:				
Plus Students Qualifying for Intensive Needs	119		13.000	1,547.00
Plus Corrrespondence (Fast Track)		65.00	0.900	58.50
Pre-School		0.00	0.500	0.00
District Adjusted ADM				4,910.75

REVENUE		Revenue
Basic Need (District Adjusted ADM times Base Student Allocation)	5,960	29,268,070
Less Required Local Effort (2.65 mills of assessed valuation [2,166,605,376] as of 1/1/23 per state assessor)		6,214,443
State Foundation Funding		23,053,627
Quality Schools' Funding	16	78,572
READS Act Multiplier		
Maximum Local Funding		
Required Local Effort		6,214,443
Plus 23% of		
Basic Need	23%	6,731,656
Quality Schools'	23%	18,072
Legislative Opportunity Grant	23%	768,041
Total Discretionary Local Funding		7,517,769
Maximum Local Funding		13,732,212
In-Kind Contribution		
Health Insurance Liability		0
Estimated Liability and Property Insurance (A District expenditure)		400,000
Estimate for Fire Protection and Pool Use (Not a District expenditure)		200,000
Total In-Kind		600,000
Maximum Local Direct Borough Appropriation		13,132,212
Recap		
Required Local Effort		6,214,443
Maximum Discretionary Contribution		6,917,769
Maximum Local Direct Borough Appropriation		13,132,212
In-Kind Borough Appropriation		400,000
Total Request from Borough		13,532,212

Description	***FY2023-2024 Actual Revenues*** *(Per Annual Audit)*	***FY2024-2025 Revised Budget***	***FY2025-2026 Proposed Budget***	***Increase or Decrease over FY2024-2025***	***% Change***
Borough Direct Appropriations	10,887,293	11,978,109	12,132,212	154,103	1.29%
Borough In-kind Services Appropriations	2,041,395	355,000	1,400,000	1,045,000	294.37%
Interest Income	0	185,000	150,000	(35,000)	(18.92%)
Other Local Revenues	112,039	75,000	75,000	0	0.00%
E-rate Revenue	114,843	214,000	214,000	0	0.00%
Foundation Program	24,735,636	24,539,311	23,053,627	(1,485,684)	(6.05%)
Quality Schools	81,412	79,954	78,572	(1,382)	(1.73%)
Legislative Opportunity Grants	1,722,467	3,511,675	3,339,310	(172,365)	(4.91%)
TRS Revenue On-behalf	2,087,508	2,181,300	2,181,300	0	0.00%
PERS Revenue On-behalf	225,574	214,700	214,700	0	0.00%
Other State Revenues	9,874	15,000	15,000	0	0.00%
Medicaid Reimbursement	0	150,000	150,000	0	0.00%
Other Fed Sources	6,623	15,000	10,000	(5,000)	(33.33%)
Total Revenues	42,024,664	43,514,049	43,013,721	(500,328)	(1.15%)

	FY2023-2024 Actuals	FY2024-2025 Budget	FY2025-2026 Budget
Foundation Formula Basic Need	24,817,048	24,619,265	23,132,199
Legislative Opportunity Grant	1,722,467	3,511,675	3,339,310
Local Required Contribution	5,584,814	5,741,504	6,214,443
Local Discretionary Contribution	6,768,637	6,236,605	6,917,769
All Other Revenue Items	3,498,647	3,409,056	3,405,000
Total Revenue	42,391,613	43,518,105	43,008,721

Description	FY2023-2024 Actual	FY2024-2025 Revised Budget	FY2025-2026 Proposed Budget	Budget FY2022-2023 FTE	Budget FY2023-2024 FTE	FY2024-2025 Current FTE Levels	FY2025-2026 Proposed FTE
Salaries							
Certified Salaries	16,311,587	16,122,535	15,556,883	195.95	183.97	173.67	165.38
Classified Salaries	7,691,526	7,319,997	6,727,035	190.31	162.77	162.02	157.50
Total Salaries	***24,003,113***	***23,442,532***	***22,283,918***	***386.26***	***346.74***	***335.69***	***322.88***
Employee Benefits							
Insurance - Life and Health/Other Benefits	12,570,889	11,677,319	11,955,548	-	-	-	-
On Behalf Retirement Payments	2,313,082	2,396,000	2,396,000	-	-	-	-
Total Employee Benefits	***14,883,971***	***14,073,319***	***14,351,548***	***0.00***	***0.00***	***0.00***	***0.00***
Utilities	1,832,704	1,787,400	1,775,750	-	-	-	-
Services	2,787,051	1,945,598	1,936,750	-	-	-	-
Supplies and Equipement	1,322,926	1,171,986	1,784,772	-	-	-	-
Debt Service Principal & Interest	1,816,485						
Total Services, Supplies & Equipment	***7,759,166***	***4,904,984***	***5,497,272***	***0.00***	***0.00***	***0.00***	***0.00***
Total Expenditures	***46,646,250***	***42,420,835***	***42,132,738***	***386.26***	***346.74***	***335.69***	***322.88***



Description	FY2025-2026 Proposed Budget	% Increase	FY2022-2023 FTE	FY2023-2024 FTE	FY2024-2025 Current FTE	FY2025-2026 Proposed FTE
School Based Budgets						
Houghtaling Elementary	5,985,231	14.80%	68.00	48.50	60.90	64.83
Fawn Mountain Elementary	3,359,585	(20.74%)	47.00	45.50	40.21	33.69
Point Higgins Elementary	3,361,891	(11.66%)	41.50	38.00	35.50	30.50
Schoenbar Middle School	3,821,258	(2.64%)	35.00	34.00	33.00	33.00
Ketchikan High School	8,045,255	6.00%	72.13	61.00	62.10	60.50
Revilla Alternative School	1,491,656	(1.60%)	12.50	12.50	13.00	11.50
Fast Track Homeschool Program	253,750	(13.89%)	2.00	1.50	1.00	1.00
Ketchikan Charter School	2,798,612	0.11%	23.50	26.70	24.60	22.55
Tongass School of Arts & Sciences	1,993,580	(0.41%)	23.55	23.25	15.07	15.00
Charter School Special Education Services	1,073,663	(3.43%)	17.50	14.00	16.00	17.00
Subtotal: School based budgets	32,184,482	(0.95%)	342.68	304.95	301.38	289.57
District Wide Budgets						
Instructional Support	226,752	19.10%	0.50	0.50	2.00	1.00
Assessment and Curriculum Development	203,972	773.17%	0.84	1.00	0.00	0.00
Special Education and Support Services	868,091	(31.55%)	10.50	9.00	5.00	6.00
Information Technology	1,089,240	(2.46%)	9.00	9.00	4.50	4.50
Maintenance Services	2,064,556	24.15%	13.00	13.00	13.00	12.00
Administration and Support Services	1,765,371	18.44%	8.81	9.81	9.81	9.81
Other District-Wide Budgets	3,730,275	0.37%	0.00	0.00	0.00	0.00
Subtotal District-Wide Budgets	9,948,256	5.06%	42.65	42.31	34.31	33.31
Total Operating Fund Budget	42,132,738	0.41%	385.33	347.26	335.69	322.88

Description	FY2025-2026 Proposed Budget	Budget FY2022-2023 FTE	Budget FY2023-2024 FTE	FY2024-2025 Current FTE Levels	FY2025-2026 Proposed FTE
Salaries					
Certified Superintendent	145,000	1.00	1.00	1.00	1.00
Certified Grants Manager	139,900	1.00	1.00	1.00	1.00
Certified Principal/Assistant Principal	1,665,186	14.00	12.00	13.00	13.00
Certified Director/Coordinator/Manager	335,656	2.00	2.00	2.00	3.00
Certified Teacher	12,787,365	173.95	162.97	151.67	143.38
Certified Extra Duty	199,478	-	-	-	-
Certified Subs/Temps	-	-	-	-	-
Certified Specialists	284,298	4.00	5.00	5.00	4.00
Teachers, Part Year	-	-	-	-	-
Classified Director/Coordinator/Manager	312,640	3.81	3.81	2.81	2.81
Classified Specialists	472,319	4.50	3.00	3.00	2.00
Classified Aides/Paraprofessionals	3,008,302	129.00	108.00	104.71	101.69
Classified Support Staff	1,293,781	26.00	22.48	22.50	24.50
Maintenance/Custodial Staff	1,298,993	27.00	26.00	29.00	26.50
Classified Subs/Temps	195,750	-	-	-	-
Extra Duty Classified	125,250	-	-	-	-
Classified Stipend	20,000	-	-	-	-
Subtotal: Salaries	***22,283,918***	***386.26***	***347.26***	***335.69***	***322.88***
Employee Benefits					
Insurance - Life & Health	7,480,693	-	-	-	-
Unemployment Insurance	35,800	-	-	-	-
Worker's Compensation Insurance	227,900	-	-	-	-
FICA Contribution	736,600	-	-	-	-
Retirement Contribution - TRS	1,956,456	-	-	-	-
Retirement Contribution - PERS	1,434,024	-	-	-	-
TRS On-behalf Payments	2,181,300	-	-	-	-
PERS On-behalf Payments	214,700	-	-	-	-

Description	FY2025-2026 Proposed Budget	Budget FY2022-2023 FTE	Budget FY2023-2024 FTE	FY2024-2025 Current FTE Levels	FY2025-2026 Proposed FTE
Other Employee Benefits	74,075	-	-	-	-
Educational Assistance	10,000	-	-	-	-
Physicals Reimbursement	-	-	-	-	-
Transportation Allowance	-	-	-	-	-
Subtotal: Employee Benefits	***14,351,548***	-	-	-	-
Services					
Professional & Technical Services	199,300	-	-	-	-
Auditing & Accounting Services	54,575	-	-	-	-
Management Services	-	-	-	-	-
Legal Services	55,000	-	-	-	-
Engineering & Architechtural Services	-	-	-	-	-
Staff Travel	20,000	-	-	-	-
Staff Transportation	500	-	-	-	-
Student Travel	337,500	-	-	-	-
Utility Services (Utilities & Telecommunications)	283,000	-	-	-	-
Services (Continued)					
Water and Sewage	245,200	-	-	-	-
Garbage	129,700	-	-	-	-
Communications (Postage)	8,100	-	-	-	-
Electricity	451,250	-	-	-	-
Gasoline, Diesel, or Heating Oil	658,500	-	-	-	-
Other Purchased Services	307,725	-	-	-	-
Rentals	292,150	-	-	-	-
Building Repair & Maintenance Services	45,000	-	-	-	-
Insurance & Bond Premiums	625,000	-	-	-	-
Subtotal: Services	***3,712,500***	-	-	-	-

Description	FY2025-2026 Proposed Budget	Budget FY2022-2023 FTE	Budget FY2023-2024 FTE	FY2024-2025 Current FTE Levels	FY2025-2026 Proposed FTE
Supplies and Equipment					
Supplies, Materials, & Media	1,083,172	-	-	-	-
Teaching Supplies	66,100	-	-	-	-
Small Tools & Equipment	167,150	-	-	-	-
Food	-	-	-	-	-
Tuition - Students & Stipends	-	-	-	-	-
Student Stipends	15,000	-	-	-	-
Other Expenses	30,750	-	-	-	-
Dues & Fees	50,400	-	-	-	-
Indirect Costs	(99,129)	-	-	-	-
Equipment	50,150	-	-	-	-
Unallocated Budget - Charter Schools	421,179	-	-	-	-
Unallocated Budget - District Administration	-	-	-	-	-
Subtotal: Supplies, Services, and Equipment	***1,784,772***	**-**	**-**	**-**	**-**
Totals	***42,132,738***	***386.26***	***347.26***	***335.69***	***322.88***

Description	FY2024-2025 Current Staffing Levels	FY2025-2026 FTE
School Based Budgets		
Houghtaling Elementary	60.90	64.83
Fawn Mountain Elementary	40.21	33.69
Point Higgins Elementary	35.50	30.50
Schoenbar Middle School	33.00	33.00
Ketchikan High School	62.10	60.50
Revilla Alternative School	13.00	11.50
Fast Track Homeschool Program	1.00	1.00
Ketchikan Charter School	24.60	22.55
Tongass School of Arts & Sciences	15.07	15.00
Charter School Special Education Services	16.00	17.00
Subtotal: School-Based Projected Staffing	***301.38***	***289.57***
District Wide Budgets		
Instructional Support	2.00	1.00
Assessment and Curriculum Development	-	-
Special Education and Support Services	5.00	6.00
Information Technology	4.50	4.50
Maintenance Services	13.00	12.00
Administration and Support Services	9.81	9.81
Subtotal District-Wide Projected Staffing	***34.31***	***33.31***
Total Operating Fund Projected Staffing	***335.69***	***322.88***

Description	Houghtaling		Fawn Mountain		Point Higgins		Schoenbar		Kayhi		Revilla	
	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget
Certificated Staff												
Building Administration	2.00	2.00	1.50	1.50	1.50	1.50	2.00	2.00	2.00	2.00	1.00	1.00
Teachers: Regular Instruction	17.90	20.83	15.00	11.00	14.00	12.00	19.00	18.00	27.10	27.00	9.00	7.00
Teachers: Special Education	6.50	5.00	2.50	2.00	2.00	2.00	2.00	2.00	4.00	3.50	1.00	1.00
Teachers: Guidance, Librarian	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	-	0.50
Other Certified Salaries and Extra Duty	-	-	-	-	-	-	-	-		-	-	-
Total Certified FTE	*27.40*	*28.83*	*20.00*	*15.50*	*18.50*	*16.50*	*24.00*	*23.00*	*37.10*	*36.50*	*11.00*	*9.50*
Non-Certificated Staff												
Paraprofessionals: Regular Instruction	1.00	1.00	0.21	0.19	-	-	-	-	-	-	-	-
Paraprofessionals: Special Education	25.50	28.00	15.00	14.00	13.00	9.00	4.00	5.00	15.00	14.00	-	-
Paraprofessionals: Other	2.00	2.00	1.00	-	1.00	2.00	-	-	2.00	2.00	1.00	1.00
Substitutes/Temporaries	-		-	-	-	-	-	-	-	-	-	-
Administrative Assistsants	2.00	2.00	2.00	2.00	1.00	1.00	2.00	2.00	3.00	3.00	1.00	1.00
Custodians	3.00	3.00	2.00	2.00	2.00	2.00	3.00	3.00	5.00	5.00	-	-
Total Non-Certified FTE	*33.50*	*36.00*	*20.21*	*18.19*	*17.00*	*14.00*	*9.00*	*10.00*	*25.00*	*24.00*	*2.00*	*2.00*
Total Certified and Non-Certified FTE	*60.90*	*64.83*	*40.21*	*33.69*	*35.50*	*30.50*	*33.00*	*33.00*	*62.10*	*60.50*	*13.00*	*11.50*

	Ketchikan Charter		TSAS		Charter SPED		Fast Track				
	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget	FY2024-2025 Current Staffing Levels	Proposed FY2025-2026 Budget	
Certificated Staff											
Building Administration	2.00	2.00	1.00	1.00	-	-	-	-	13.00	13.00	
Teachers: Regular Instruction	10.60	10.05	8.57	9.50	-	-	1.00	1.00	122.17	116.38	
Teachers: Special Education	-	-	-	-	2.50	2.00	-	-	20.50	17.50	
Teachers: Guidance, Librarian	-	-	1.00	1.00	-	-	-	-	9.00	9.50	
Other Certified Salaries and Extra Duty	-	-	-	-	-	-	-	-	-	-	
Total Certified FTE	*12.60*	*12.05*	*10.57*	*11.50*	*2.50*	*2.00*	*1.00*	*1.00*	*164.67*	*156.38*	*301.38*
Non-Certificated Staff											151.67
Paraprofessionals: Regular Instruction	5.00	5.00	2.50	1.50	-	-	-	-	8.71	7.69	
Paraprofessionals: Special Education	-	-	-	-	13.50	15.00	-	-	86.00	85.00	
Paraprofessionals: Other	3.00	2.00	-	-	-	-	-	-	10.00	9.00	
Substitutes/Temporaries	-	-	-	-	-	-	-	-	-	-	
Administrative Assistsants	2.00	2.00	1.00	1.00	-	-	-	-	14.00	14.00	
Custodians	2.00	1.50	1.00	1.00	-	-	-	-	18.00	17.50	
Total Non-Certified FTE	*12.00*	*10.50*	*4.50*	*3.50*	*13.50*	*15.00*	-	-	*136.71*	*133.19*	
Total Certified and Non-Certified FTE	*24.60*	*22.55*	*15.07*	*15.00*	*16.00*	*17.00*	*1.00*	*1.00*	*301.38*	*289.57*	

	District Admin		SPED District Wide		District IT		District Maintenance			
	FY2024-2025 Current Staffing Levels	**Proposed FY2025-2026 Budget**	**FY2024-2025 Current Staffing Levels**	**Proposed FY2025-2026 Budget**	**FY2024-2025 Current Staffing Levels**	**Proposed FY2025-2026 Budget**	**FY2024-2025 Current Staffing Levels**	**Proposed FY2025-2026 Budget**	**FY2024-2025 Current Staffing Levels**	**Proposed FY2025-2026 Budget**
Certificated Staff										
Superintendent	1.00	1.00	-	-	-	-	-	-	1.00	1.00
Deputy Superintendent	1.00	1.00	-	-	-	-	-	-	1.00	1.00
HR Director	1.00	1.00	-	-	-	-	-	-	1.00	1.00
Curriculum Director	-	-	-	-	-	-	-	-	-	-
Special Education Director	-	-	1.00	1.00	-	-	-	-	1.00	1.00
Special Education Coordinator	-	-	1.00	1.00	-	-	-	-	1.00	1.00
Certificated SPED Specialists	-	-	4.00	4.00	-	-	-	-	4.00	4.00
Total Certificated FTE	*3.00*	*3.00*	*6.00*	*6.00*	*-*	*-*	*-*	*-*	*9.00*	*9.00*
Non-Certificated Staff										
Business & Operations Manager	0.81	0.81	-	-	-	-	-	-	0.81	0.81
Maintenance Director(s)	-	-	-	-	-	-	2.00	2.00	2.00	2.00
IT Director	-	-	-	-	-	-	-	-	-	-
Board Clerk	1.00	1.00	-	-	-	-	-	-	1.00	1.00
District Nurse	1.00	1.00	-	-	-	-	-	-	1.00	1.00
Business Office Support Staff	4.00	4.00	-	-	-	-	-	-	4.00	4.00
HR Office Support Staff	1.00	1.00	-	-	-	-	-	-	1.00	1.00
Maintenance Dept Office Support Staff	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Maintenance Dept Staff	-	-	-	-	-	-	10.00	9.00	10.00	9.00
IT Specialists	-	-	-	-	3.50	3.50	-	-	3.50	3.50
IT Support Staff	-	-	-	-	1.00	1.00	-	-	1.00	1.00
Total Non-Certified FTE	*7.81*	*7.81*	*-*	*-*	*4.50*	*4.50*	*13.00*	*12.00*	*25.31*	*24.31*

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS	Total Compensation & Benefits
Principal	1.00	100	111	400	313	129,827	30,888	1,882	-	16,306	-	178,903
Vice Principal	1.00	100	111	400	313	120,204	30,888	1,743	-	15,098	-	167,933
	2.00	***-***	***-***	***-***	***-***	***250,031***	***61,776***	***3,625***	***-***	***31,404***	***-***	***346,836***
4th	1.00	100	111	100	315	78,799	30,888	1,143	-	9,897	-	120,727
4th	1.00	100	111	100	315	96,659	30,888	1,402	-	12,140	-	141,089
4th	1.00	100	111	100	315	103,795	30,888	1,505	-	13,037	-	149,225
4th	1.00	100	111	100	315	75,252	30,888	1,091	-	9,452	-	116,683
4th	1.00	100	111	100	315	68,116	-	988	-	8,555	-	77,659
7th Grade	1.00	100	111	100	315	102,585	-	1,487	-	12,885	-	116,957
5th	1.00	100	111	100	315	75,252	30,888	1,091	-	9,452	-	116,683
5th	1.00	100	111	100	315	93,070	30,888	1,350	-	11,690	-	136,998
6th	1.00	100	111	100	315	90,691	30,888	1,315	-	11,391	-	134,285
6th	1.00	100	111	100	315	-	-	-	-	-	-	-
6th	1.00	100	111	100	315	106,174	30,888	1,540	-	13,335	-	151,937
6th	1.00	100	111	100	315	68,116	30,888	988	-	8,555	-	108,547
6th	1.00	100	111	100	315	96,659	30,888	1,402	-	12,140	-	141,089
Music	1.00	100	111	100	315	88,313	30,888	1,281	-	11,092	-	131,574
PE	1.00	100	111	100	315	102,585	30,888	1,487	-	12,885	-	147,845
RTI	0.83	100	111	100	315	87,912	25,575	1,275	-	11,042	-	125,804
RTI	1.00	100	111	100	315	-	-	-	-	-	-	-
	19.83	***-***	***-***	***-***	***-***	***1,516,572***	***427,119***	***21,993***	***-***	***190,482***	***-***	***2,156,166***
ELL	***1.00***	***100***	***111***	***120***	***315***	***103,795***	***30,888***	***1,505***	***-***	***13,037***	***-***	149,225
SPED	1.00	100	111	200	315	109,945	30,888	1,594	-	13,809	-	156,236
SPED	1.00	100	111	200	315	107,567	30,888	1,560	-	13,510	-	153,525
SPED	1.00	100	111	200	315	87,327	30,888	1,266	-	10,968	-	130,449
	3.00	***-***	***-***	***-***	***-***	***304,839***	***92,664***	***4,420***	***-***	***38,287***	***-***	***440,210***
PreK SPED	1.00	100	111	204	315	109,945	30,888	1,594	-	13,809	-	156,236
PreK SPED	1.00	100	111	204	315	92,085	30,888	1,335	-	11,566	-	135,874
	2.00	***-***	***-***	***-***	***-***	***202,030***	***61,776***	***2,929***	***-***	***25,375***	***-***	***292,110***
Librarian	***1.00***	***100***	***111***	***352***	***315***	***106,174***	***30,888***	***1,540***	***-***	***13,335***	***-***	***151,937***
Paraprofessional	1.00	100	111	122	323	45,584	30,888	-	3,487	-	10,028	89,987
Paraprofessional	1.00	100	111	201	323	29,128	30,888	-	2,228	-	6,408	68,652
Paraprofessional	1.00	100	111	201	323	29,128	30,888	-	2,228	-	6,408	68,652
Paraprofessional	1.00	100	111	201	323	30,446	-	-	2,329	-	6,698	39,473
Paraprofessional	1.00	100	111	201	323	29,859	30,888	-	2,284	-	6,569	69,600
Paraprofessional	1.00	100	111	201	323	25,174	30,888	-	1,926	-	5,538	63,526
Paraprofessional	1.00	100	111	201	323	28,280	30,888	-	2,163	-	6,222	67,553
Paraprofessional	1.00	100	111	201	323	27,379	30,888	-	2,095	-	6,023	66,385
Paraprofessional	1.00	100	111	201	323	29,819	-	-	2,281	-	6,560	38,660
Paraprofessional	1.00	100	111	201	323	46,941	30,888	-	3,591	-	10,327	91,747
Paraprofessional	1.00	100	111	201	323	29,128	30,888	-	2,228	-	6,408	68,652
Paraprofessional	1.00	100	111	201	323	36,449	30,888	-	2,788	-	8,019	78,144
Paraprofessional	1.00	100	111	201	323	29,128	-	-	2,228	-	6,408	37,764
Paraprofessional	1.00	100	111	201	323	28,032	30,888	-	2,144	-	6,167	67,231
Paraprofessional	1.00	100	111	201	323	30,446	30,888	-	2,329	-	6,698	70,361
Paraprofessional	1.00	100	111	201	323	26,492	29,700	-	2,027	-	5,828	64,047
Paraprofessional	1.00	100	111	201	323	29,128	30,888	-	2,228	-	6,408	68,652
Paraprofessional	1.00	100	111	201	323	46,941	30,888	-	3,591	-	10,327	91,747
Paraprofessional	1.00	100	111	201	323	39,085	30,888	-	2,990	-	8,599	81,562
Paraprofessional	1.00	100	111	201	323	39,085	-	-	2,990	-	8,599	50,674
Paraprofessional	1.00	100	111	202	323	41,721	30,888	-	3,192	-	9,179	84,980
Paraprofessional	1.00	100	111	202	323	42,974	-	-	3,288	-	9,454	55,716
Paraprofessional	1.00	100	111	204	323	31,764	30,888	-	2,430	-	6,988	72,070
Paraprofessional	1.00	100	111	204	323	45,584	-	-	3,487	-	10,028	59,099
Paraprofessional	1.00	100	111	204	323	29,128	30,888	-	2,228	-	6,408	68,652
	29.00	***-***	***-***	***-***	***-***	***958,791***	***585,684***	***-***	***73,346***	***-***	***210,932***	***1,828,753***

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS	Total Compensation & Benefits
												-
												-
Paraprofessional	1.00	100	111	302	323	32,456	30,888	-	2,483	-	7,140	72,967
Paraprofessional	1.00	100	111	330	323	36,449	30,888	-	2,788	-	8,019	78,144
	2.00	***-***	***-***	***-***	***-***	***68,905***	***61,776***	***-***	***5,271***	***-***	***15,159***	***151,111***
												-
Admin Asst	1.00	100	111	450	324	57,252	-	-	4,380	-	12,595	74,227
Admin Asst	1.00	100	111	450	324	58,844	30,888	-	4,502	-	12,946	107,180
	2.00	***-***	***-***	***-***	***-***	***116,096***	***30,888***	***-***	***8,882***	***-***	***25,541***	***181,407***
												-
Custodian	1.00	100	111	600	325	34,861	-	-	2,667	-	7,669	45,197
Custodian	1.00	100	111	600	325	34,858	30,888	-	2,667	-	7,669	76,082
Custodian	1.00	100	111	600	325	45,146	-	-	3,454	-	9,932	58,532
	3.00	***-***	***-***	***-***	***-***	***114,865***	***30,888***	***-***	***8,788***	***-***	***25,270***	***179,811***
	64.83	***-***	***-***	***-***	***-***	***3,742,098***	***1,414,347***	***36,012***	***96,287***	***311,920***	***276,902***	5,728,341
												5,877,566

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS	Total Compensation & Benefits
Principal	1.00	100	113	400	313	121,520	30,888	1,762	-	15,263	-	
Asst Principal	0.50	100	113	400	313	60,102	15,444	871	-	7,549	-	
	1.50	-	-	-	-	***181,622***	***46,332***	***2,633***	-	***22,812***	-	
1st	1.00	100	113	100	315	100,206	30,888	1,453	-	12,586	-	
1st	1.00	100	113	100	315	94,281	30,888	1,367	-	11,842	-	
2nd	1.00	100	113	100	315	88,313	-	1,281	-	11,092	-	
2nd	1.00	100	113	100	315	99,038	30,888	1,436	-	12,439	-	
3rd	1.00	100	113	100	315	103,795	-	1,505	-	13,037	-	
3rd	1.00	100	113	100	315	90,691	30,888	1,315	-	11,391	-	
K	1.00	100	113	100	315	102,585	30,888	1,487	-	12,885	-	
K	1.00	100	113	100	315	89,524	30,888	1,298	-	11,244	-	
Music	1.00	100	113	100	315	66,575	-	965	-	8,362	-	
PE	1.00	100	113	100	315	65,737	30,888	953	-	8,257	-	
RTI	1.00	100	113	100	315	89,524	30,888	1,298	-	11,244	-	
	11.00	-	-	-	-	***990,269***	***247,104***	***14,358***	-	***124,379***	-	
SPED	1.00	100	113	200	315	83,452	30,888	1,210	-	10,482	-	
SPED	1.00	100	113	200	315	83,452	30,888	1,210	-	10,482	-	
	2.00	-	-	-	-	***166,904***	***61,776***	***2,420***	-	***20,964***	-	
Librarian	1.00	100	113	352	315	108,224	30,888	1,569	-	13,593	-	
	1.00	-	-	-	-	***108,224***	***30,888***	***1,569***	-	***13,593***	-	
Paraprofessional	0.19	100	113	102	323	8,661	5,869	-	663	-	1,905	
Paraprofessional	1.00	100	113	201	323	33,082	30,888	-	2,531	-	7,278	
Paraprofessional	1.00	100	113	201	323	29,128	30,888	-	2,228	-	6,408	
Paraprofessional	1.00	100	113	201	323	29,128	30,888	-	2,228	-	6,408	
Paraprofessional	1.00	100	113	201	323	28,032	30,888	-	2,144	-	6,167	
Paraprofessional	1.00	100	113	201	323	27,379	-	-	2,095	-	6,023	
Paraprofessional	1.00	100	113	201	323	35,092	30,888	-	2,685	-	7,720	
Paraprofessional	1.00	100	113	201	323	36,449	30,888	-	2,788	-	8,019	
Paraprofessional	1.00	100	113	201	323	27,379	30,888	-	2,095	-	6,023	
Paraprofessional	1.00	100	113	201	323	25,174	-	-	1,926	-	5,538	
Paraprofessional	1.00	100	113	201	323	28,501	29,700	-	2,180	-	6,270	
Paraprofessional	1.00	100	113	204	323	27,823	-	-	2,128	-	6,121	
	14.19	-	-	-	-	***421,266***	***251,785***	-	***32,227***	-	***92,676***	
Admin Asst	1.00	100	113	450	324	39,744	-	-	3,040	-	8,744	
Admin Asst	1.00	100	113	450	324	47,702	30,888	-	3,649	-	10,494	
	2.00	-	-	-	-	***87,446***	***30,888***	-	***6,689***	-	***19,238***	
Custodian	1.00	100	113	600	325	37,431	-	-	2,863	-	8,235	
Custodian	1.00	100	113	600	325	34,858	30,888	-	2,667	-	7,669	
	2.00	-	-	-	-	***72,289***	***30,888***	-	***5,530***	-	***15,904***	
	33.69	-	-	-	-	***2,028,021***	***699,661***	***20,980***	***44,446***	***181,748***	***127,818***	3,102,673

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
Principal	1.00	100	114	400	313	121,520	30,888	1,762	-	15,263	-
Asst Principal	0.50	100	114	400	313	60,102	-	871	-	7,549	-
	1.50	***-***	***-***	***-***	***-***	***181,622***	***30,888***	***2,633***	***-***	***22,812***	***-***
1st	1.00	100	114	100	315	96,659	30,888	1,402	-	12,140	-
1st	1.00	100	114	100	315	70,495	30,888	1,022	-	8,854	-
2nd	1.00	100	114	100	315	101,417	30,888	1,471	-	12,738	-
2nd	1.00	100	114	100	315	106,174	30,888	1,540	-	13,335	-
2nd	1.00	100	114	100	315	89,524	-	1,298	-	11,244	-
3rd	1.00	100	114	100	315	80,009	30,888	1,160	-	10,049	-
3rd	1.00	100	114	100	315	80,009	30,888	1,160	-	10,049	-
K	1.00	100	114	100	315	88,313	30,888	1,281	-	11,092	-
K	1.00	100	114	100	315	100,206	30,888	1,453	-	12,586	-
Music	1.00	100	114	100	315	68,117	30,888	988	-	8,555	-
RTI	1.00	100	114	100	315	101,417	-	1,471	-	12,738	-
	11.00					***1,076,621***	***308,880***	***15,613***	***-***	***135,222***	***-***
PE	***1.00***	***100***	***114***	***100***	***315***	***94,281***	***30,888***	***1,367***	***-***	***11,842***	***-***
SPED	1.00	100	114	200	315	69,510	-	1,008	-	8,730	-
SPED	1.00	100	114	200	315	107,567	30,888	1,560	-	13,510	-
PreK SPED	-	100	114	204	315	-	-	-	-	-	-
	2.00					***177,077***	***30,888***	***2,568***	***-***	***22,240***	***-***
Librarian	***1.00***	***100***	***114***	***352***	***315***	***101,417***	***30,888***	***1,471***	***-***	***12,738***	***-***
Paraprofessional	1.00	100	114	201	323	35,718	-	-	2,732	-	7,858
Paraprofessional	1.00	100	114	201	323	39,085	30,888	-	2,990	-	8,599
Paraprofessional	1.00	100	114	201	323	27,810	30,888	-	2,127	-	6,118
Paraprofessional	1.00	100	114	201	323	36,449	30,888	-	2,788	-	8,019
Paraprofessional	1.00	100	114	201	323	27,810	-	-	2,127	-	6,118
Paraprofessional	1.00	100	114	201	323	33,082	-	-	2,531	-	7,278
Paraprofessional	1.00	100	114	201	323	27,810	-	-	2,127	-	6,118
Paraprofessional	1.00	100	114	201	323	28,032	30,888	-	2,144	-	6,167
Paraprofessional	1.00	100	114	201	323	46,941	-	-	3,591	-	10,327
Paraprofessional	1.00	100	114	201	323	27,807	30,888	-	2,127	-	6,117
Paraprofessional	1.00	100	114	330	323	36,449	-	-	2,788	-	8,019
	11.00	***-***	***-***	***-***	***-***	***366,992***	***154,440***	***-***	***28,072***	***-***	***80,738***
Admin Asst	***1.00***	***100***	***114***	***450***	***324***	***46,111***	***-***	***-***	***3,527***	***-***	***10,144***
Custodian	***1.00***	***100***	***114***	***600***	***325***	***42,571***	***30,888***	***-***	***3,257***	***-***	***9,366***
Custodian	***1.00***	***100***	***114***	***600***	***325***	***38,836***	***30,888***	***-***	***2,971***	***-***	***8,544***
	30.50	***-***	***-***	***-***	***-***	***2,031,247***	***617,760***	***22,285***	***37,827***	***193,012***	***108,792***

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
Principal	1.00	100	120	400	313	135,911	30,888	1,971	-	17,070	-
Vice Principal	1.00	100	120	400	313	130,407	30,888	1,891	-	16,379	-
	2.00	***-***	***-***	***-***	***-***	***266,318***	***61,776***	***3,862***	***-***	***33,450***	***-***
Art	1.00	100	120	100	315	76,421	30,888	1,108	-	9,598	-
CTE Life Skills	1.00	100	120	100	315	71,663	30,888	1,039	-	9,001	-
CTE Woods	1.00	100	120	100	315	60,981	30,888	884	-	7,659	-
ELA	1.00	100	120	100	315	75,252	30,888	1,091	-	9,452	-
ELA	1.00	100	120	100	315	71,663	30,888	1,039	-	9,001	-
ELA	1.00	100	120	100	315	74,042	30,888	1,074	-	9,300	-
Math	1.00	100	120	100	315	64,197	30,888	931	-	8,063	-
Math	1.00	100	120	100	315	68,116	30,888	988	-	8,555	-
Math	1.00	100	120	100	315	103,795	30,888	1,505	-	13,037	-
Music	1.00	100	120	100	315	75,252	30,888	1,091	-	9,452	-
PE	1.00	100	120	100	315	59,439	30,888	862	-	7,466	-
Science	1.00	100	120	100	315	65,737	30,888	953	-	8,257	-
Science	1.00	100	120	100	315	77,630	30,888	1,126	-	9,750	-
Science	1.00	100	120	100	315	97,827	30,888	1,418	-	12,287	-
Social Studies	1.00	100	120	100	315	85,935	30,888	1,246	-	10,793	-
Social Studies	1.00	100	120	100	315	103,795	30,888	1,505	-	13,037	-
Social Studies	1.00	100	120	100	315	75,252	30,888	1,091	-	9,452	-
RTI	1.00	100	120	100	315	106,174	-	1,540	-	13,335	-
	18.00	***-***	***-***		***-***	***1,413,171***	***525,096***	***20,491***	***-***	***177,494***	***-***
SPED	1.00	100	120	200	315	94,463	30,888	1,370	-	11,865	-
SPED	1.00	100	120	200	315	112,324	30,888	1,629	-	14,108	-
	2.00	***-***	***-***	***-***	***-***	***206,787***	***61,776***	***2,999***	***-***	***25,973***	***-***
Librarian	***1.00***	***100***	***120***	***352***	***315***	***102,585***	***-***	***1,487***	***-***	***12,885***	***-***
Paraprofessional	1.00	100	120	201	323	28,032	-	-	2,144	-	6,167
Paraprofessional	1.00	100	120	201	323	28,280	-	-	2,163	-	6,222
Paraprofessional	1.00	100	120	201	323	27,000	-	-	2,066	-	5,940
Paraprofessional	1.00	100	120	201	323	36,449	30,888	-	2,788	-	8,019
Paraprofessional	1.00	100	120	201	323	28,032	-	-	2,144	-	6,167
	5.00	***-***	***-***	***-***	***-***	***147,792***	***30,888***	***-***	***11,305***	***-***	***32,515***
Adm Assist	1.00	100	120	450	324	29,213	30,888	-	2,235	-	6,427
Adm Assist	1.00	100	120	450	324	46,411	-	-	3,550	-	10,210
	2.00	***-***	***-***	***-***	***-***	***75,624***	***30,888***	***-***	***5,785***	***-***	***16,637***
Custodian	1.00	100	120	600	325	45,141	30,888	-	3,453	-	9,931
Custodian	1.00	100	120	600	325	42,578	30,888	-	3,257	-	9,367
Custodian	1.00	100	120	600	325	33,576	30,888	-	2,569	-	7,387
	3.00	***-***	***-***	***-***	***-***	***121,295***	***92,664***	***-***	***9,279***	***-***	***26,685***
	33.00	***-***	***-***	***-***	***-***	***2,333,572***	***803,088***	***28,839***	***26,369***	***249,802***	***75,837***

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
Principal	1.00	100	130	400	313	138,972	30,888	2,015	-	17,455	-
Vice Principal	1.00	100	130	400	313	129,899	30,888	1,884	-	16,315	-
	2.00	***-***	***-***	***-***	***-***	***268,871***	***61,776***	***3,899***	***-***	***33,770***	***-***
Art	1.00	100	130	100	315	106,174	30,888	1,540	-	13,335	-
ELA	-	100	130	100	315	-	-	-	-	-	-
ELA	1.00	100	130	100	315	106,174	30,888	1,540	-	13,335	-
ELA	1.00	100	130	100	315	100,206	30,888	1,453	-	12,586	-
ELA	1.00	100	130	100	315	39,085	30,888	567	-	4,909	-
ELA	1.00	100	130	100	315	85,000	30,888	1,233	-	10,676	-
Foreign Language	1.00	100	130	100	315	102,585	30,888	1,487	-	12,885	-
Choir	0.20	100	130	100	315	20,517	-	297	-	2,577	-
Math	1.00	100	115	100	315	97,827	30,888	1,418	-	12,287	-
Math	1.00	100	130	100	315	106,174	30,888	1,540	-	13,335	-
Math	1.00	100	130	100	315	95,448	30,888	1,384	-	11,988	-
Math	1.00	100	130	100	315	101,417	30,888	1,471	-	12,738	-
Math	1.00	100	130	100	315	102,585	30,888	1,487	-	12,885	-
Music	1.00	100	130	100	315	85,000	30,888	1,233	-	10,676	-
Science	1.00	100	130	100	315	106,174	30,888	1,540	-	13,335	-
Science	1.00	100	130	100	315	99,038	30,888	1,436	-	12,439	-
Science	1.00	100	130	100	315	95,448	30,888	1,384	-	11,988	-
Science	1.00	100	130	100	315	67,743	29,700	982	-	8,509	-
Tribal Scholars	1.00	100	130	100	315	102,585	30,888	1,487	-	12,885	-
Social Studies	1.00	100	130	100	315	71,663	30,888	1,039	-	9,001	-
Social Studies	1.00	100	130	100	315	96,659	30,888	1,402	-	12,140	-
Social Studies	0.50	100	130	100	315	45,951	15,444	666	-	5,771	-
Social Studies	0.60	100	130	100	315	62,277	-	903	-	7,822	-
Tribal Scholars	1.00	100	130	100	315	85,935	30,888	1,246	-	10,793	-
IT	0.50	100	111	100	315	34,058	15,444	494	-	4,278	-
	21.80	***-***	***-***	***-***	***-***	***2,015,723***	***647,460***	***29,228***	***-***	***253,175***	***-***
CTE Maritime	0.20	100	130	160	315	17,000	-	247	-	2,135	-
CTE Culinary	1.00	100	130	160	315	85,000	30,888	1,233	-	10,676	-
CTE Woods	1.00	100	130	160	315	101,417	30,888	1,471	-	12,738	-
CTE	1.00	100	130	160	315	103,795	30,888	1,505	-	13,037	-
CTE Auto	1.00	100	130	160	315	85,000	-	1,233	-	10,676	-
CTE Welding	1.00	100	130	160	315	103,795	30,888	1,505	-	13,037	-
	5.20	***-***	***-***	***-***	***-***	***496,007***	***123,552***	***7,192***	***-***	***62,298***	***-***
SPED	1.00	100	130	200	315	60,981	30,888	884	-	7,659	-
SPED	0.50	100	130	200	315	54,973	-	797	-	6,905	-
SPED	1.00	100	130	200	315	82,571	30,888	1,197	-	10,371	-
SPED	1.00	100	130	200	315	88,537	30,888	1,284	-	11,120	-
	3.50	***-***	***-***	***-***	***-***	***287,062***	***92,664***	***4,162***	***-***	***36,055***	***-***
Guidance Counselor	1.00	100	130	320	315	106,174	30,888	1,540	-	13,335	-
Guidance Counselor	1.00	100	130	320	315	80,009	30,888	1,160	-	10,049	-
DW Librarian	1.00	100	130	352	315	106,174	30,888	1,540	-	13,335	-
	3.00	***-***	***-***	***-***	***-***	***292,357***	***92,664***	***4,239***	***-***	***36,720***	***-***
Athletic Director	***1.00***	***100***	***130***	***701***	***315***	***103,795***	***30,888***	***1,505***	***-***	***13,037***	***-***
Paraprofessional	1.00	100	130	201	323	26,492	30,888	-	2,027	-	5,828
Paraprofessional	1.00	100	130	201	323	27,223	-	-	2,083	-	5,989
Paraprofessional	1.00	100	130	201	323	28,032	30,888	-	2,144	-	6,167
Paraprofessional	1.00	100	130	201	323	-	30,888	-	-	-	-
Paraprofessional	1.00	100	130	201	323	27,810	30,888	-	2,127	-	6,118
Paraprofessional	1.00	100	130	201	323	39,085	-	-	2,990	-	8,599
Paraprofessional	1.00	100	130	201	323	28,032	30,888	-	2,144	-	6,167
Paraprofessional	1.00	100	130	201	323	29,859	30,888	-	2,284	-	6,569
Paraprofessional	1.00	100	130	201	323	29,859	-	-	2,284	-	6,569
Paraprofessional	1.00	100	130	201	323	26,492	-	-	2,027	-	5,828
Paraprofessional	1.00	100	130	201	323	43,026	30,888	-	3,292	-	9,466
Paraprofessional	1.00	100	130	201	323	36,449	30,888	-	2,788	-	8,019
Paraprofessional	1.00	100	130	202	323	27,823	30,888	-	2,128	-	6,121
	14.00	***-***	***-***	***-***	***-***	***397,559***	***307,692***	***-***	***30,413***	***-***	***87,463***
Paraprofessional	1.00	100	130	330	323	45,584	30,888	-	3,487	-	10,028
Paraprofessional	1.00	100	130	353	323	27,379	30,888	-	2,095	-	6,023
	2.00	***-***	***-***	***-***	***-***	***72,963***	***61,776***	***-***	***5,582***	***-***	***16,051***
Admin Asst	1.00	100	130	322	324	41,336	30,888	-	3,162	-	9,094
Admin Asst	1.00	100	130	450	324	49,294	30,888	-	3,771	-	10,845
Admin Asst	1.00	100	130	450	324	65,148	30,888	-	4,984	-	14,333
	3.00	***-***	***-***	***-***	***-***	***155,778***	***92,664***	***-***	***11,917***	***-***	***34,272***

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
Custodian	1.00	100	130	600	325	45,146	-	-	3,454	-	9,932
Custodian	1.00	100	130	600	325	36,146	30,888	-	2,765	-	7,952
Custodian	1.00	100	130	600	325	36,142	30,888	-	2,765	-	7,951
Custodian	1.00	100	130	600	325	40,001	30,888	-	3,060	-	8,800
Custodian	1.00	100	130	600	325	38,716	30,888	-	2,962	-	8,518
	5.00	***-***	***-***	***-***	***-***	***196,151***	***123,552***	***-***	***15,006***	***-***	***43,153***
	60.50	***-***	***-***	***-***	***-***	***4,286,265***	***1,634,688***	***50,225***	***62,918***	***435,055***	***180,939***

	FTE	Fd	Loc	Func	Obj	FY2024-2025	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
Principal	***1.00***	***100***	***139***	***400***	***313***	***131,096***	***135,911***	***30,888***	***1,971***	***-***	***17,070***	***-***
7th Grade	1.00	100	139	100	315	93,120	95,448	30,888	1,384	-	11,988	-
8th	-	100	139	100	315	98,943	-	-	-	-	-	-
ELA	1.00	100	139	100	315	78,058	76,421	30,888	1,108	-	9,598	-
ELA	1.00	100	139	100	315	103,584	106,174	-	1,540	-	13,335	-
Generalist	-	100	139	100	315	100,083	-	-	-	-	-	-
Generalist	1.00	100	139	100	315	38,439	81,177	30,888	1,177	-	10,196	-
Math	1.00	100	139	100	315	81,518	85,935	29,700	1,246	-	10,793	-
Science	1.00	100	139	100	315	64,134	71,663	30,888	1,039	-	9,001	-
Social Studies	1.00	100	139	100	315	100,083	102,585	30,888	1,487	-	12,885	-
SPED	1.00	100	139	200	315	72,236	83,780	30,888	1,215	-	10,523	-
RTI	0.50	100	139	100	315	18,734	51,898	-	753	-	6,518	-
	8.50	***-***	***-***	***-***	***-***	***848,931***	***755,081***	***215,028***	***10,949***	***-***	***94,837***	***-***
Paraprofessional	***1.00***	***100***	***139***	***302***	***323***	***-***	***45,584***	***-***	***-***	***3,487***	***-***	***10,028***
Admin Asst	***1.00***	***100***	***139***	***450***	***324***	***43,223***	***46,111***	***30,888***	***-***	***3,527***	***-***	***10,144***
	11.50	***-***	***-***	***-***	***-***	***1,023,250***	***982,687***	***276,804***	***12,920***	***7,014***	***111,907***	***20,172***

FTE	Fd	Loc	Func	Obj	FY2024-2025	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
1.00	100	191	100	315	79,197	83,556	30,888	1,212	-	10,495	-
1.00	***-***	***-***	***-***	***-***	***132,829***	***83,556***	***30,888***	***1,212***	***-***	***10,495***	***-***

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
Principal	1.00	100	115	400	313	127,641	30,888	1,851	-	16,032	-
Vice Principal	1.00	100	115	400	313	123,343	30,888	1,788	-	15,492	-
	2.00					***250,984***	***61,776***	***3,639***	***-***	***31,524***	***-***
K	1.00	100	115	100	315	101,417	30,888	1,471	-	12,738	-
1st	1.00	100	115	100	315	72,874	-	1,057	-	9,153	-
2nd	1.00	100	115	100	315	83,556	30,888	1,212	-	10,495	-
3rd	1.00	100	115	100	315	75,252	30,888	1,091	-	9,452	-
4th	1.00	100	115	100	315	93,070	30,888	1,350	-	11,690	-
5th	1.00	100	115	100	315	84,766	30,888	1,229	-	10,647	-
6th	1.00	100	115	100	315	94,281	30,888	1,367	-	11,842	-
7th	1.00	100	115	100	315	106,174	-	1,540	-	13,335	-
8th	0.50	100	115	100	315	34,058	15,444	494	-	4,278	-
Music	1.00	100	115	100	315	59,439	30,888	862	-	7,466	-
RTI	0.55	100	115	100	315	58,608	17,050	850	-	7,361	-
	10.05					***863,495***	***248,710***	***12,523***	***-***	***108,457***	***-***
Paraprofessional	1.00	100	115	102	323	26,505	-	-	2,028	-	5,831
Paraprofessional	1.00	100	115	102	323	27,823	-	-	2,128	-	6,121
Paraprofessional	1.00	100	115	102	323	26,506	-	-	2,028	-	5,831
Paraprofessional	1.00	100	115	102	323	-	-	-	-	-	-
Paraprofessional	1.00	100	115	122	323	-	-	-	-	-	-
	5.00					***138,476***	***-***	***-***	***10,594***	***-***	***30,464***
Paraprofessional	1.00	100	115	302	323	27,823	-	-	2,128	-	6,121
Paraprofessional	1.00	100	115	302	323	30,446	30,888	-	2,329	-	6,698
	2.00					***58,269***	***30,888***	***-***	***4,457***	***-***	***12,819***
Admin Asst	1.00	100	115	450	324	42,928	30,888	-	3,284	-	9,444
Admin Asst	1.00	100	115	450	324	47,702	30,888	-	3,649	-	10,494
	2.00					***90,630***	***61,776***	***-***	***6,933***	***-***	***19,938***
Custodian	1.50	100	115	600	325	50,362	46,332	-	3,853	-	11,080
	1.50					***50,362***	***46,332***	***-***	***3,853***	***-***	***11,080***
	22.55					***1,452,215.96***	***449,482.18***	***16,162.00***	***25,837.00***	***139,981.00***	***74,301.00***

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
Principal	***1.00***	***100***	***116***	***400***	***313***	***129,827***	***30,888***	***1,882***	***-***	***16,306***	***-***
K	1.00	100	116	100	315	68,116	30,888	988	-	8,555	-
1st	1.00	100	116	100	315	83,556	30,888	1,212	-	10,495	-
2nd	1.00	100	116	100	315	78,799	30,888	1,143	-	9,897	-
3rd	1.00	100	116	100	315	68,116	30,888	988	-	8,555	-
4th	1.00	100	116	100	315	89,524	-	1,298	-	11,244	-
5th	1.00	100	116	100	315	100,206	30,888	1,453	-	12,586	-
6th	1.00	100	116	100	315	101,417	30,888	1,471	-	12,738	-
4K	1.00	100	116	100	315	60,981	-	884	-	7,659	-
RTI	1.00	100	116	100	315	79,197	30,888	1,148	-	9,947	-
PE	0.50	100	116	100	315	36,709	-	532	-	4,611	-
	9.50					***766,621***	***216,216***	***11,116***	***-***	***96,288***	***-***
School Counselor	***1.00***	***100***	***116***	***320***	***315***	***98,709***	***30,888***	***1,431***	***-***	***12,398***	***-***
Paraprofessional	1.00	100	116	102	323	40,364	30,888	-	3,088	-	8,880
Paraprofessional	0.50	100	116	122	323	14,910	15,444	-	1,141	-	3,280
	1.50					***55,274***	***46,332***	***-***	***4,229***	***-***	***12,160***
Admin Asst	1.00	100	116	450	324	27,823	-	-	2,128	-	6,121
	1.00					***27,823***	***-***	***-***	***2,128***	***-***	***6,121***
Custodian	***1.00***	***100***	***116***	***600***	***325***	***33,575***	***30,888***	***-***	***2,568***	***-***	***7,386***
	15.00					***1,111,827.57***	***355,212.00***	***14,429.00***	***8,925.00***	***124,992.00***	***25,667.00***

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
SPED	1.00	100	112	200	315	107,567.00	30,888.00	1,560.00	-	13,510.00	-
SPED	1.00	100	112	200	315	100,431.00	-	1,456.00	-	12,614.00	-
Paraprofessional	1.00	100	112	201	323	29,858.63	-	-	2,284.00	-	6,569.00
Paraprofessional	1.00	100	112	201	323	36,448.93	30,888.00	-	2,788.00	-	8,019.00
Paraprofessional	1.00	100	112	201	323	27,000.00	30,888.00	-	2,066.00	-	5,940.00
Paraprofessional	1.00	100	112	201	323	29,127.82	30,888.00	-	2,228.00	-	6,408.00
Paraprofessional	1.00	100	112	201	323	53,466.26	30,888.00	-	4,090.00	-	11,763.00
Paraprofessional	1.00	100	112	201	323	27,379.11	30,888.00	-	2,095.00	-	6,023.00
Paraprofessional	1.00	100	112	201	323	27,000.00	-	-	2,066.00	-	5,940.00
Paraprofessional	1.00	100	112	201	323	27,379.11	-	-	2,095.00	-	6,023.00
Paraprofessional	1.00	100	112	201	323	29,858.63	-	-	2,284.00	-	6,569.00
Paraprofessional	1.00	100	112	201	323	29,127.82	30,888.00	-	2,228.00	-	6,408.00
Paraprofessional	-	100	112	201	323	-	-	-	-	-	-
Paraprofessional	1.00	100	112	201	323	27,809.76	30,888.00	-	2,127.00	-	6,118.00
Paraprofessional	1.00	100	112	201	323	44,331.19	-	-	3,391.00	-	9,753.00
Paraprofessional	0.50	100	112	202	323	14,563.91	-	-	1,114.00	-	3,204.00
Paraprofessional	0.50	100	112	202	323	14,909.74	15,444.00	-	1,141.00	-	3,280.00
Paraprofessional											
Paraprofessional											
	17.00					***683,340.05***	***321,948.00***	***3,016.00***	***36,364.00***	***26,124.00***	***104,575.00***

	FTE	Fd	Loc	Func	Obj	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
Superintendent	1.00	100	190	512	311	145,000	30,888	2,103	-	18,212	-
Grants Director	1.00	100	190	512	312	139,900	30,888	2,029	-	17,571	-
HR Director	1.00	100	190	553	314	139,900	30,888	2,029	-	17,571	-
Curriculum Director	-	100	190	381	314	-	-	-	-	-	-
Board Clerk	1.00	100	190	512	324	68,000	30,888	986	-	8,541	-
HR Asst	1.00	100	190	553	324	72,789	30,888	1,055	-	9,142	-
	5.00					***565,589***	***154,440***	***8,202***	***-***	***71,037***	***-***
Business Manager	0.81	100	190	550	321	105,673	25,019	-	8,084	-	23,248
Accounts Payable Sup	1.00	100	190	550	324	78,855	30,888	-	6,032	-	17,348
Payroll Supervisor	1.00	100	190	550	324	93,563	30,888	-	7,158	-	20,584
Payroll & Benefits Tech	1.00	100	190	550	324	74,818	30,888	-	5,724	-	16,460
Comptroller	1.00	100	190	550	324	112,584	30,888	-	8,613	-	24,768
	4.81					***465,493***	***148,571***	***-***	***35,611***	***-***	***102,408***
	9.81					***1,031,082***	***303,011***	***8,202***	***35,611***	***71,037***	***102,408***

FTE	Fd	Loc	Func	Obj	FY2024-2025	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
1.00	100	190	330	322	86,226	93,098	30,888	-	7,122	-	20,482

	FTE	Fd	Loc	Func	Obj	FY2024-2025	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
SPED Director	1.00	100	192	230	314	123,527	127,640	30,888	1,851	-	16,032	-
Physical Therapist	1.00	100	192	210	315	74,638	116,358	30,888	1,687	-	14,615	-
SPED Coordinator	1.00	100	192	230	315	66,455	68,116	-	988	-	8,555	-
Occupational Therapist	1.00	100	192	220	318	103,723	85,000	30,888	1,233	-	10,676	-
School Psychologist	1.00	100	192	220	318	109,284	85,000	30,888	1,233	-	10,676	-
Speech & Lang Pathologist	1.00	100	192	220	318	107,284	114,298	30,888	1,657	-	14,356	-
	6.00	***-***	***-***	***-***	***-***	***584,911***	***596,412***	***154,440***	***8,649***	***-***	***74,910***	***-***

	FTE	Fd	Loc	Func	Obj	FY2024-2025	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
System Admin	0.50	100	190	360	322	110,627	58,682	15,444	-	4,489	-	12,910
SIS Admin	1.00	100	190	360	322	79,920	87,477	30,888	-	6,692	-	19,245
Technology Supervisor	1.00	100	190	360	322	115,698	115,698	30,888	-	8,851	-	25,454
Network Systems Eng	1.00	100	190	360	322	110,627	117,364	30,888	-	8,978	-	25,820
Tech Support Specialist	1.00	100	190	360	324	50,335	64,662	30,888	-	4,947	-	14,226
	4.50	***-***	***-***	***-***	***-***	***558,927***	***443,883***	***138,996***	***-***	***33,957***	***-***	***97,655***

	FTE	Fd	Loc	Func	Obj	FY2024-2025	FY2025-2026	Health Insurance	Medicare	FICA	TRS	PERS
Maintenance Director	1.00	100	190	601	321	110,643	114,434	-	-	8,754	-	25,175
Asst Maintenance Director	1.00	100	190	601	321	85,544	92,533	30,888	-	7,079	-	20,357
Maintenance Admin Asst	1.00	100	190	601	324	73,874	82,891	30,888	-	6,341	-	18,236
Courier	1.00	100	190	601	325	-	48,235	-	-	3,690	-	10,612
Mechanic	1.00	100	190	601	325	71,000	75,000	30,888	-	5,738	-	16,500
Boilerman/Plumber	1.00	100	190	601	325	79,627	79,627	30,888	-	6,091	-	17,518
HVAC Repairman	1.00	100	190	601	325	79,627	80,787	30,888	-	6,180	-	17,773
Carpenter	1.00	100	190	601	325	79,627	80,787	30,888	-	6,180	-	17,773
Boilerman/Plumber	1.00	100	190	601	325	78,663	80,787	-	-	6,180	-	17,773
Welder	-	100	190	601	325	75,854	-	-	-	-	-	-
Mechanic	1.00	100	190	601	325	55,041	56,784	30,888	-	4,344	-	12,492
Carpenter	1.00	100	190	601	325	66,862	75,000	30,888	-	5,738	-	16,500
Utility Grounds	1.00	100	190	601	325	50,346	52,042	30,888	-	3,981	-	11,449
	12.00	***-***	***-***	***-***	***-***	***906,709***	***918,907***	***277,992***	***-***	***70,296***	***-***	***202,158***

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
School Admin Certified Principal/Asst Principal	100	111	400	313	250,031.00
Building Administration			**313**	**Total**	**250,031.00**
Regular Instruction Teachers Salary	100	111	100	315	1,516,572.07
Certified Teacher	100	111	100	315	-
Teachers: Regular Instruction			**315**	**Total**	**1,516,572.07**
Bilingual/Bicult Instrct Teach Salary	100	111	120	315	103,795.00
Teachers: Bilingual Instruction			**315**	**Total**	**103,795.00**
Special Education Teachers Salary	100	111	200	315	304,839.00
SPED Preschool Teachers Salary	100	111	204	315	202,030.00
Teachers: Special Education			**315**	**Total**	**506,869.00**
Guidance Services Teachers Salary	100	111	320	315	-
Library Services Teachers Salary	100	111	352	315	106,174.00
Teachers: Guidance, Librarian			**315**	**Total**	**106,174.00**
Regular Instruction Extra Duty Certified 310	100	111	100	316	6,000.00
Certified Extra Duty	100	111	352	316	-
School Administration Extra Duty Certified 310	100	111	400	316	-
Other Certified Salaries and Extra Duty			**316**	**Total**	**6,000.00**
Regular Instrctn Classified Instrctnal Aides 320	100	111	100	323	-
Regular Instrctn Class Class Instrctnal Aide 320	100	111	102	323	-
COVID-related Aides/Paraprofessionals	100	111	102	323	-
Bilingual/Bicult Instrctn Class Instrct Aide 320	100	111	120	323	-
Bilingl/Bicult Inst Restrict Class Inst Aide 320	100	111	122	323	45,584.00
Paraprofessionals: Regular Instruction			**323**	**Total**	**45,584.00**
SPED Intensive Srvcs Class Instrctnal Aide 320	100	111	201	323	610,066.05
Classified Aides/Para COVID-19	100	111	201	323	-
Special Education Class Class Instrctnal Aide 320	100	111	202	323	84,695.15
SPED Preschool Classified Instructional Aides 320	100	111	204	323	-
Classified Aides/Paraprofessionals	100	111	204	323	106,475.76
Paraprofessionals: Special Education			**323**	**Total**	**801,236.96**
Supprt Srvcs Class Class Instrctnal Aide 320	100	111	302	323	32,455.60
Health Services Classified Instructional Aides 320	100	111	330	323	36,448.93
Paraprofessionals: Other			**323**	**Total**	**68,904.53**
School Admin Support Services Support Staff 320	100	111	450	324	116,096.00
Administrative Assistants			**324**	**Total**	**116,096.00**
Maintenance/Custodial Staff	100	111	600	325	114,865.13
Custodians			**325**	**Total**	**114,865.13**

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Regular Instruction Classified Subs/Temps 320	100	111	100	329	-
Regular Instrctn Class Class Subs/Temps 320	100	111	102	329	20,000.00
Bilingual/Bicultural Instrctn Class Subs/Temps 320	100	111	120	329	-
Bilingl/Bicult Inst Restrict Class Subs/Temps 320	100	111	122	329	800.00
SPED Intensive Services Classified Subs/Temps 320	100	111	201	329	6,000.00
Special Education Class Class Subs/Temps 320	100	111	202	329	5,000.00
SPED Preschool Classified Subs/Temps 320	100	111	204	329	4,000.00
Support Srvcs Classified Classified Subs/Temps 320	100	111	302	329	-
Guidance Srvcs Class Class Subs/Temps 320	100	111	322	329	-
Classified Subs/Temps	100	111	330	329	-
Library Services Classified Subs/Temps 320	100	111	352	329	1,500.00
School Administration Classified Subs/Temps 320	100	111	400	329	-
School Admin Supprt Srvcs Class Subs/Temps 320	100	111	450	329	-
Classified Subs/Temps	100	111	600	329	1,500.00
Substitutes			**329 Total**		**38,800.00**
Extra Duty Classified	100	111	302	337	-
Extra Duty Classified	100	111	352	337	-
Other Classified Salaries and Extra Duty			**337 Total**		**-**
Insurance - Life & Health	100	111	100	361	427,119.26
Insurance - Life & Health	100	111	100	361	-
Insurance - Life & Health	100	111	102	361	-
Insurance - Life & Health	100	111	102	361	-
Insurance - Life & Health	100	111	120	361	30,888.00
Insurance - Life & Health	100	111	122	361	30,888.00
Insurance - Life & Health	100	111	122	361	-
Insurance - Life & Health	100	111	200	361	92,664.00
Insurance - Life & Health	100	111	200	361	-
Insurance - Life & Health	100	111	201	361	462,132.00
Insurance - Life & Health	100	111	201	361	-
Insurance - Life & Health	100	111	202	361	30,888.00
Insurance - Life & Health	100	111	202	361	-
Insurance - Life & Health	100	111	204	361	123,552.00
Insurance - Life & Health	100	111	204	361	-
Insurance - Life & Health	100	111	302	361	30,888.00
Insurance - Life & Health	100	111	302	361	-
Insurance - Life & Health	100	111	320	361	-
Insurance - Life & Health	100	111	320	361	-
Insurance - Life & Health	100	111	330	361	30,888.00
Insurance - Life & Health	100	111	352	361	30,888.00
Insurance - Life & Health	100	111	400	361	61,776.00
Insurance - Life & Health	100	111	450	361	30,888.00
Insurance - Life & Health	100	111	450	361	-
Insurance - Life & Health	100	111	600	361	30,888.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Insurance - Life & Health	100	111	600	361	-
Insurance - Life & Health			**361**	**Total**	**1,414,347.26**
Regular Instruction Fica & Medicare 360	100	111	100	364	22,077.30
FICA Contribution	100	111	100	364	-
Regular Instruction Classified Fica & Medicare 360	100	111	102	364	1,530.00
Bilingual/Bicultural Instrctn Fica & Medicare 360	100	111	120	364	1,505.03
Bilingl/Bicult Instrct Restrict Fica & Medicre 360	100	111	122	364	3,548.38
Special Education Fica & Medicare 360	100	111	200	364	4,420.17
SPED Intensive Services Fica & Medicare 360	100	111	201	364	47,129.05
FICA Contribution	100	111	201	364	-
Special Education Classified Fica & Medicare 360	100	111	202	364	6,861.68
SPED Preschool Fica & Medicare 360	100	111	204	364	11,380.83
FICA Contribution	100	111	204	364	-
Support Services Classified Fica & Medicare 360	100	111	302	364	2,482.85
Guidance Services Fica & Medicare 360	100	111	320	364	-
Guidance Services Classified Fica & Medicare 360	100	111	322	364	-
Health Services Fica & Medicare 360	100	111	330	364	2,788.34
Library Services Fica & Medicare 360	100	111	352	364	1,654.27
School Administration Fica & Medicare 360	100	111	400	364	3,625.45
School Admin Support Services Fica & Medicare 360	100	111	450	364	8,881.34
FICA Contribution	100	111	600	364	8,901.93
FICA Contribution			**364**	**Total**	**126,786.62**
Regular Instrctn Retirement Contribution-TRS 360	100	111	100	365	191,235.05
Retirement Contribution - TRS	100	111	100	365	-
Bilingual/Bicult Instrctn Retire Contrib-TRS 360	100	111	120	365	13,036.65
Special Education Retirement Contribution-TRS 360	100	111	200	365	38,287.78
SPED Preschool Retirement Contribution-TRS 360	100	111	204	365	25,374.97
Guidance Services Retirement Contribution-TRS 360	100	111	320	365	-
Library Services Retirement Contribution-TRS 360	100	111	352	365	13,335.45
School Administration Retirement Contrib-TRS 360	100	111	400	365	31,403.89
Retirement Contribution - TRS			**365**	**Total**	**312,673.80**
Regular Instrctn Retirement Contribution-PERS 360	100	111	100	366	-
Regular Instrctn Class Retirement Contrib-PERS 360	100	111	102	366	-
Retirement Contribution - PERS	100	111	102	366	4,400.00
Bilingual/Bicult Instrctn Retire Contrib-PERS 360	100	111	120	366	-
Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	100	111	122	366	10,028.48
SPED Intensive Srvcs Retirement Contrib-PERS 360	100	111	201	366	134,214.53
Retirement Contribution - PERS	100	111	201	366	-
Special Ed Class Retirement Contrib-PERS 360	100	111	202	366	18,632.93
SPED Preschool Retirement Contribution-PERS 360	100	111	204	366	23,424.67
Retirement Contribution - PERS	100	111	204	366	-
Supprt Srvcs Class Retirement Contrib-PERS 360	100	111	302	366	7,140.23
Health Services Retirement Contribution-PERS 360	100	111	330	366	8,018.76

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Library Services Retirement Contribution-PERS 360	100	111	352	366	-
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	111	450	366	25,541.12
Retirement Contribution - PERS	100	111	600	366	25,270.33
Retirement Contribution - PERS			**366 Total**		**256,671.06**
School Administration Other Employee Benefits 360	100	111	400	369	2,150.00
Other Employee Benefits			**369 Total**		**2,150.00**
Regular Instruction Prof. & Tech. Services 410	100	111	100	410	-
Professional & Tech Services			**410 Total**		**-**
Engineering & Architecptural Services	100	111	600	416	-
Engineering & Architectual Services			**416 Total**		**-**
Bilingual/Bicult Instrctn Mileage Reimb 420	100	111	120	421	500.00
Mileage Reimbursement			**421 Total**		**500.00**
Utility Services (Utilities & Telecommunications)	100	111	451	430	10,000.00
Utilities & Telecommunications			**430 Total**		**10,000.00**
Operations & Maintenance Restricted Water & Sewage	100	111	601	431	33,000.00
Water & Sewer			**431 Total**		**33,000.00**
Operations & Maintenance Restricted Garbage	100	111	601	432	14,500.00
Garbage			**432 Total**		**14,500.00**
Regular Instruction Communications (Postage)	100	111	100	433	500.00
School Admin Supprt Srvcs Communications (Postage)	100	111	450	433	600.00
Postage			**433 Total**		**1,100.00**
Operations & Maintenance Restricted Electricity	100	111	601	436	36,000.00
Electricity			**436 Total**		**36,000.00**
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	111	601	438	40,000.00
Gas, Diesel or Heating Fuel			**438 Total**		**40,000.00**
Other Purchased Services	100	111	400	440	625.00
School Admin Support Srvcs Other Purchased Srvcs	100	111	450	440	1,000.00
School Admin Sprt Restricted Other Purchased Srvcs	100	111	451	440	3,000.00
Staff Services Other Purchased Services	100	111	553	440	1,750.00
Other Purchased Services			**440 Total**		**6,375.00**
Regular Instruction Rentals and Leases	100	111	100	441	-
School Admin Support Services Rentals and Leases	100	111	450	441	-
Rentals & Leases			**441 Total**		**-**

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Regular Instrctn Supplies, Materials & Media	100	111	100	450	30,500.00
Bilingl/Bicult Instrct Supplies Mtrls & Media 450	100	111	120	450	1,000.00
Health Services Supplies	100	111	330	450	2,000.00
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	111	350	450	4,000.00
Library Services Supplies, Materials & Media	100	111	352	450	2,700.00
School Admin Sprt Srvcs Supplies Mtrls & Media 450	100	111	450	450	4,000.00
Supplies, Materials & Media			**450 Total**		**44,200.00**
Operations & Maint Supplies, Materials & Media 450	100	111	600	450	-
Supplies, Materials & Media			**450 Total**		**-**
Regular Instruction Teacher Supplies	100	111	100	451	8,800.00
Bilingual/Bicultural Instruction Teacher Supplies	100	111	120	451	400.00
Special Education Teacher Supplies	100	111	200	451	1,200.00
SPED Preschool Teacher Supplies	100	111	204	451	800.00
Guidance Services Teacher Supplies	100	111	320	451	400.00
Library Services Teacher Supplies	100	111	352	451	400.00
Teacher Supplies			**451 Total**		**12,000.00**
Regular Instruction Small Tools & Equipment 450	100	111	100	457	-
School Admin Sprt Srvcs Small Tools & Equip 450	100	111	450	457	-
Small Tools & Equipment	100	111	600	457	-
Small Tools & Equipment			**457 Total**		**-**
Dues & Fees	100	111	100	491	-
Dues & Fees			**491 Total**		**-**
Student Activities Extra Duty Certified 310	100	111	700	316	-
Student Activities Certified Extra Duty			**316 Total**		**-**
Extra Duty Classified	100	111	700	337	-
Student Activities Classified Extra Duty			**337 Total**		**-**
Student Activities Fica & Medicare 360	100	111	700	364	-
Student Activities Fica & Medicare			**364 Total**		**-**
Student Activities Retirement Contribution-TRS 360	100	111	700	365	-
Student Activities Retirement Contribution-TRS			**365 Total**		**-**
Retirement Contribution - PERS	100	111	700	366	-
Student Activities Retirement Contribution - PERS			**366 Total**		**-**
Engineering & Architechtural Services	100	111	885	416	-
Engineering & Architectual Services			**416 Total**		**-**

Grand Total Houghtaling Elementary School Accts ***5,985,231.43***

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
					14.80%

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
School Admin Certified Principal/Asst Principal	100	113	400	313	181,622.00
Building Administration			**313**	**Total**	181,622.00
Regular Instruction Teachers Salary	100	113	100	315	990,269.00
Teachers: Regular Instruction			**315**	**Total**	990,269.00
Special Education Teachers Salary	100	113	200	315	0.00
SPED Preschool Teachers Salary	100	113	204	315	166,904.00
Teachers: Special Education			**315**	**Total**	166,904.00
Guidance Services Teachers Salary	100	113	320	315	0.00
Library Services Teachers Salary	100	113	352	315	108,224.00
Teachers: Guidance, Librarian			**315**	**Total**	108,224.00
Regular Instruction Extra Duty Certified 310	100	113	100	316	6,000.00
Certified Extra Duty	100	113	204	316	0.00
Library Services Extra Duty Certified 310	100	113	352	316	0.00
Other Certified Salaries and Extra Duty			**316**	**Total**	6,000.00
Regular Instrctn Class Class Instrctnal Aide 320	100	113	102	323	0.00
COVID-related Aides/Paraprofessionals	100	113	102	323	0.00
Bilingual/Bicult Instrctn Class Instrct Aide 320	100	113	120	323	0.00
Paraprofessionals: Regular Instruction			**323**	**Total**	0.00
SPED Intensive Srvcs Class Instrctnal Aide 320	100	113	201	323	364,941.72
Special Education Class Class Instrctnal Aide 320	100	113	202	323	0.00
SPED Preschool Classified Instructional Aides 320	100	113	204	323	56,324.74
Classified Aides/Paraprofessionals	100	113	204	323	0.00
Paraprofessionals: Special Education			**323**	**Total**	421,266.46
Supprt Srvcs Class Class Instrctnal Aide 320	100	113	302	323	0.00
Health Services Classified Instructional Aides 320	100	113	330	323	0.00
COVID-related Aides	100	113	330	323	0.00
Paraprofessionals: Other			**323**	**Total**	0.00
School Admin Support Services Support Staff 320	100	113	450	324	87,446.00
Administrative Assistants			**324**	**Total**	87,446.00
Maintenance/Custodial Staff	100	113	600	325	72,289.26
Custodians			**325**	**Total**	72,289.26
Regular Instrctn Class Class Subs/Temps 320	100	113	102	329	20,000.00
Classified Subs/Temps	100	113	102	329	0.00
Bilingl/Bicult Inst Restrict Class Subs/Temps 320	100	113	122	329	0.00
SPED Intensive Services Classified Subs/Temps 320	100	113	201	329	5,000.00
Special Education Class Class Subs/Temps 320	100	113	202	329	0.00
SPED Preschool Classified Subs/Temps 320	100	113	204	329	1,500.00
Support Srvcs Classified Classified Subs/Temps 320	100	113	302	329	0.00
Classified Subs/Temps	100	113	322	329	0.00
Classified Subs/Temps	100	113	330	329	500.00
Library Services Classified Subs/Temps 320	100	113	352	329	1,000.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
School Admin Supprt Srvcs Class Subs/Temps 320	100	113	450	329	0.00
Classified Subs/Temps	100	113	600	329	1,500.00
Substitutes			**329**	**Total**	29,500.00
Extra Duty Classified	100	113	450	337	0.00
Other Classified Salaries and Extra Duty			**337**	**Total**	0.00
Insurance - Life & Health	100	113	100	361	247,104.00
Insurance - Life & Health	100	113	100	361	0.00
Insurance - Life & Health	100	113	102	361	0.00
Insurance - Life & Health	100	113	102	361	0.00
Insurance - Life & Health	100	113	120	361	0.00
Insurance - Life & Health	100	113	200	361	0.00
Insurance - Life & Health	100	113	200	361	0.00
Insurance - Life & Health	100	113	201	361	222,084.72
Insurance - Life & Health	100	113	201	361	0.00
Insurance - Life & Health	100	113	202	361	0.00
Insurance - Life & Health	100	113	202	361	0.00
Insurance - Life & Health	100	113	204	361	91,476.00
Insurance - Life & Health	100	113	204	361	0.00
Insurance - Life & Health	100	113	302	361	0.00
Insurance - Life & Health	100	113	320	361	0.00
Insurance - Life & Health	100	113	330	361	0.00
Insurance - Life & Health	100	113	330	361	0.00
Insurance - Life & Health	100	113	352	361	30,888.00
Insurance - Life & Health	100	113	400	361	46,332.00
Insurance - Life & Health	100	113	450	361	30,888.00
Insurance - Life & Health	100	113	600	361	30,888.00
Insurance - Life & Health			**361**	**Total**	699,660.72
Regular Instruction Fica & Medicare 360	100	113	100	364	14,445.90
Regular Instruction Classified Fica & Medicare 360	100	113	102	364	1,530.00
FICA Contribution	100	113	102	364	0.00
Bilingual/Bicultural Instrctn Fica & Medicare 360	100	113	120	364	0.00
Bilingl/Bicult Instrct Restrict Fica & Medicre 360	100	113	122	364	0.00
Special Education Fica & Medicare 360	100	113	200	364	0.00
SPED Intensive Services Fica & Medicare 360	100	113	201	364	28,300.54
FICA Contribution	100	113	201	364	0.00
Special Education Classified Fica & Medicare 360	100	113	202	364	0.00
SPED Preschool Fica & Medicare 360	100	113	204	364	6,843.70
FICA Contribution	100	113	204	364	0.00
Support Services Classified Fica & Medicare 360	100	113	302	364	0.00
Guidance Services Fica & Medicare 360	100	113	320	364	0.00
FICA Contribution	100	113	322	364	0.00
Health Services Fica & Medicare 360	100	113	330	364	0.00
FICA Contribution	100	113	330	364	0.00
Library Services Fica & Medicare 360	100	113	352	364	1,645.75

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
School Administration Fica & Medicare 360	100	113	400	364	2,633.52
School Admin Support Services Fica & Medicare 360	100	113	450	364	6,689.62
FICA Contribution	100	113	600	364	5,644.88
FICA Contribution			**364**	**Total**	67,733.91
Regular Instrctn Retirement Contribution-TRS 360	100	113	100	365	125,131.39
Special Education Retirement Contribution-TRS 360	100	113	200	365	0.00
SPED Preschool Retirement Contribution-TRS 360	100	113	204	365	20,963.14
Guidance Services Retirement Contribution-TRS 360	100	113	320	365	0.00
Library Services Retirement Contribution-TRS 360	100	113	352	365	13,592.93
School Administration Retirement Contrib-TRS 360	100	113	400	365	22,811.72
Retirement Contribution-TRS			**365**	**Total**	182,499.19
Regular Instrctn Class Retirement Contrib-PERS 360	100	113	102	366	0.00
Retirement Contribution - PERS	100	113	102	366	0.00
Bilingual/Bicult Instrctn Retire Contrib-PERS 360	100	113	120	366	0.00
SPED Intensive Srvcs Retirement Contrib-PERS 360	100	113	201	366	80,287.18
Retirement Contribution - PERS	100	113	201	366	0.00
Special Ed Class Retirement Contrib-PERS 360	100	113	202	366	0.00
SPED Preschool Retirement Contribution-PERS 360	100	113	204	366	12,391.44
Retirement Contribution - PERS	100	113	204	366	0.00
Supprt Srvcs Class Retirement Contrib-PERS 360	100	113	302	366	0.00
Health Services Retirement Contribution-PERS 360	100	113	330	366	0.00
Retirement Contribution - PERS	100	113	330	366	0.00
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	113	450	366	19,238.12
Retirement Contribution - PERS	100	113	600	366	15,903.64
Retirement Contribution - PERS			**366**	**Total**	127,820.38
School Administration Other Employee Benefits 360	100	113	400	369	4,400.00
Other Employee Benefits			**369**	**Total**	4,400.00
Regular Instruction Prof. & Tech. Services 410	100	113	100	410	0.00
Professional & Technical Services	100	113	102	410	0.00
Professional & Technical Services			**410**	**Total**	0.00
Bilingual/Bicult Instrctn Mileage Reimb 420	100	113	120	421	0.00
Mileage Reimbursement			**421**	**Total**	0.00
Regular Instruction Student Travel	100	113	100	425	0.00
Regular Instruction Student Travel			**425**	**Total**	0.00
Utility Services (Utilities & Telecommunications)	100	113	451	430	10,000.00
Utilities & Telecommunications			**430**	**Total**	10,000.00
Operations & Maintenance Restricted Water & Sewage	100	113	601	431	40,000.00
Water & Sewer			**431**	**Total**	40,000.00
Operations & Maintenance Restricted Garbage	100	113	601	432	30,000.00
Garbage			**432**	**Total**	30,000.00
School Admin Supprt Srvcs Communications (Postage)	100	113	450	433	500.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Postage			**433**	**Total**	500.00
Operations & Maintenance Restricted Electricity	100	113	601	436	40,000.00
Electricty			**436**	**Total**	40,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	113	601	438	50,000.00
Gas, Diesel or Heating Fuel			**438**	**Total**	50,000.00
Regular Instruction Other Purchased Services	100	113	100	440	0.00
Other Purchased Services	100	113	400	440	0.00
School Admin Support Srvcs Other Purchased Srvcs	100	113	450	440	2,000.00
School Admin Sprt Restricted Other Purchased Srvcs	100	113	451	440	2,900.00
Staff Services Other Purchased Services	100	113	553	440	1,000.00
Other Purchased Services			**440**	**Total**	5,900.00
Regular Instrctn Supplies, Materials & Media	100	113	100	450	18,000.00
Health Services Supplies	100	113	330	450	1,250.00
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	113	350	450	1,250.00
Library Services Supplies, Materials & Media	100	113	352	450	2,500.00
School Admin Sprt Srvcs Supplies Mtrls & Media 450	100	113	450	450	4,600.00
Supplies, Materials, & Media	100	113	600	450	150.00
Supplies, Materials, & Media			**450**	**Total**	27,750.00
Regular Instruction Teacher Supplies	100	113	100	451	6,800.00
Special Education Teacher Supplies	100	113	200	451	400.00
SPED Preschool Teacher Supplies	100	113	204	451	0.00
Guidance Services Teacher Supplies	100	113	320	451	400.00
Library Services Teacher Supplies	100	113	352	451	400.00
Teacher Supplies			**451**	**Total**	8,000.00
Regular Instruction Small Tools & Equipment 450	100	113	100	457	0.00
Library Services Small Tools & Equipment 450	100	113	352	457	1,000.00
Small Tools & Equipment	100	113	600	457	800.00
Small Tools & Equipment			**457**	**Total**	1,800.00
Regular Instruction Dues and Fees 490	100	113	100	491	0.00
Dues & Fees			**491**	**Total**	0.00
Grand Total Fawn Mountain Elementary School Accts					***3,359,584.91***
					(20.74%)

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
School Admin Certified Principal/Asst Principal	100	114	400	313	181,622.00
Building Administration				**313 Total**	181,622.00
Regular Instruction Teachers Salary	100	114	100	315	1,170,902.00
Teachers: Regular Instruction				**315 Total**	1,170,902.00
Special Education Teachers Salary	100	114	200	315	177,077.00
SPED Preschool Teachers Salary	100	114	204	315	0.00
Teachers: Special Education				**315 Total**	177,077.00
Guidance Services Teachers Salary	100	114	320	315	0.00
Library Services Teachers Salary	100	114	352	315	101,417.00
Teachers: Guidance, Librarian				**315 Total**	101,417.00
Regular Instruction Extra Duty Certified 310	100	114	100	316	6,000.00
Certified Extra Duty	100	114	200	316	0.00
Other Certified Salaries and Extra Duty				**316 Total**	6,000.00
Regular Instrctn Class Class Instrctnal Aide 320	100	114	102	323	0.00
Paraprofessionals: Regular Instruction				**323 Total**	0.00
SPED Intensive Srvcs Class Instrctnal Aide 320	100	114	201	323	255,794.99
Special Education Class Class Instrctnal Aide 320	100	114	202	323	46,941.21
SPED Preschool Classified Instructional Aides 320	100	114	204	323	0.00
Paraprofessionals: Special Education				**323 Total**	302,736.20
Supprt Srvcs Class Class Instrctnal Aide 320	100	114	302	323	27,806.76
Health Services Classified Instructional Aides 320	100	114	330	323	36,448.93
Paraprofessionals: Other				**323 Total**	64,255.69
School Admin Support Services Support Staff 320	100	114	450	324	46,111.00
Administrative Assistants				**324 Total**	46,111.00
Maintenance/Custodial Staff	100	114	600	325	81,406.65
Custodians				**325 Total**	81,406.65
Regular Instrctn Class Class Subs/Temps 320	100	114	102	329	20,000.00
SPED Intensive Services Classified Subs/Temps 320	100	114	201	329	5,000.00
Special Education Class Class Subs/Temps 320	100	114	202	329	1,000.00
SPED Preschool Classified Subs/Temps 320	100	114	204	329	750.00
Support Srvcs Classified Classified Subs/Temps 320	100	114	302	329	350.00
Classified Sub/Temps	100	114	330	329	0.00
Library Services Classified Subs/Temps 320	100	114	352	329	750.00
School Admin Supprt Srvcs Class Subs/Temps 320	100	114	450	329	0.00
Classified Subs/Temps	100	114	600	329	1,750.00
Substitutes				**329 Total**	29,600.00
Insurance - Life & Health	100	114	100	361	308,880.00
Insurance - Life & Health	100	114	100	361	0.00
Insurance - Life & Health	100	114	102	361	0.00
Insurance - Life & Health	100	114	102	361	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Insurance - Life & Health	100	114	200	361	30,888.00
Insurance - Life & Health	100	114	200	361	0.00
Insurance - Life & Health	100	114	201	361	123,552.00
Insurance - Life & Health	100	114	201	361	0.00
Insurance - Life & Health	100	114	202	361	0.00
Insurance - Life & Health	100	114	202	361	0.00
Insurance - Life & Health	100	114	204	361	0.00
Insurance - Life & Health	100	114	204	361	0.00
Insurance - Life & Health	100	114	302	361	30,888.00
Insurance - Life & Health	100	114	302	361	0.00
Insurance - Life & Health	100	114	320	361	0.00
Insurance - Life & Health	100	114	320	361	0.00
Insurance - Life & Health	100	114	330	361	0.00
Insurance - Life & Health	100	114	330	361	0.00
Insurance - Life & Health	100	114	352	361	30,888.00
Insurance - Life & Health	100	114	352	361	0.00
Insurance - Life & Health	100	114	400	361	30,888.00
Insurance - Life & Health	100	114	400	361	0.00
Insurance - Life & Health	100	114	450	361	0.00
Insurance - Life & Health	100	114	450	361	0.00
Insurance - Life & Health	100	114	600	361	61,776.00
Insurance - Life & Health			**361 Total**		617,760.00
Regular Instruction Fica & Medicare 360	100	114	100	364	17,065.08
Regular Instruction Classified Fica & Medicare 360	100	114	102	364	1,530.00
FICA Contribution	100	114	102	364	0.00
Special Education Fica & Medicare 360	100	114	200	364	2,567.62
SPED Intensive Services Fica & Medicare 360	100	114	201	364	19,950.82
Special Education Classified Fica & Medicare 360	100	114	202	364	3,667.50
SPED Preschool Fica & Medicare 360	100	114	204	364	57.38
Support Services Classified Fica & Medicare 360	100	114	302	364	2,153.99
Guidance Services Fica & Medicare 360	100	114	320	364	0.00
FICA Contribution	100	114	320	364	0.00
Health Services Fica & Medicare 360	100	114	330	364	2,788.34
Library Services Fica & Medicare 360	100	114	352	364	1,527.92
School Administration Fica & Medicare 360	100	114	400	364	2,633.52
School Admin Support Services Fica & Medicare 360	100	114	450	364	3,527.49
FICA Contribution	100	114	600	364	6,227.61
FICA Contribution			**364 Total**		63,697.27
Regular Instrctn Retirement Contribution-TRS 360	100	114	100	365	147,818.89
Special Education Retirement Contribution-TRS 360	100	114	200	365	22,240.87
SPED Preschool Retirement Contribution-TRS 360	100	114	204	365	0.00
Guidance Services Retirement Contribution-TRS 360	100	114	320	365	0.00
Retirement Contribution - TRS	100	114	320	365	0.00
Library Services Retirement Contribution-TRS 360	100	114	352	365	12,737.98
School Administration Retirement Contrib-TRS 360	100	114	400	365	22,811.72

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Retirement Contribution - TRS			**365**	**Total**	205,609.46
Regular Instrctn Class Retirement Contrib-PERS 360	100	114	102	366	0.00
Retirement Contribution - PERS	100	114	102	366	0.00
SPED Intensive Srvcs Retirement Contrib-PERS 360	100	114	201	366	56,274.90
Special Ed Class Retirement Contrib-PERS 360	100	114	202	366	10,327.07
SPED Preschool Retirement Contribution-PERS 360	100	114	204	366	0.00
Supprt Srvcs Class Retirement Contrib-PERS 360	100	114	302	366	6,117.49
Health Services Retirement Contribution-PERS 360	100	114	330	366	8,018.76
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	114	450	366	10,144.42
Retirement Contribution - PERS	100	114	600	**366**	17,909.46
Retirement Contribution - PERS			**366**	**Total**	108,792.10
School Administration Other Employee Benefits 360	100	114	400	369	4,500.00
Other Employee Benefits			**369**	**Total**	4,500.00
Regular Instruction Prof. & Tech. Services 410	100	114	100	410	0.00
Professional & Tech Services			**410**	**Total**	0.00
Staff Travel	100	114	352	420	0.00
Staff Travel			**420**	**Total**	0.00
Regular Instruction Mileage Reimbursement 420	100	114	100	421	0.00
Mileage Reimbursement			**421**	**Total**	0.00
GF PHE Regular Instruction Student Travel	100	114	100	425	0.00
Reg Instruction Student Travel			**425**	**Total**	0.00
Utility Services (Utilities & Telecommunications)	100	114	451	430	10,000.00
Utilities & Telecommunications			**430**	**Total**	10,000.00
Operations & Maintenance Restricted Garbage	100	114	601	432	30,000.00
Garbage			**432**	**Total**	30,000.00
School Admin Supprt Srvcs Communications (Postage)	100	114	450	433	500.00
Postage			**433**	**Total**	500.00
Operations & Maintenance Restricted Electricity	100	114	601	436	35,000.00
Electricty			**436**	**Total**	35,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	114	601	438	80,000.00
Gas, Diesel or Heating Oil			**438**	**Total**	80,000.00
Regular Instruction Other Purchased Services	100	114	100	440	1,000.00
School Admin Other Purchased Services	100	114	400	440	600.00
School Admin Support Srvcs Other Purchased Srvcs	100	114	450	440	2,500.00
School Admin Sprt Restricted Other Purchased Srvcs	100	114	451	440	2,500.00
Staff Services Other Purchased Services	100	114	553	440	1,200.00
Other Purchased Services			**440**	**Total**	7,800.00
Regular Instrctn Supplies, Materials & Media	100	114	100	450	17,500.00
Guidance Services Supplies, Materials & Media 450	100	114	320	450	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Health Services Supplies	100	114	330	450	0.00
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	114	350	450	2,500.00
Library Services Supplies, Materials & Media	100	114	352	450	2,250.00
School Admin Sprt Srvcs Supplies Mtrls & Media 450	100	114	450	450	2,500.00
Supplies, Materials, & Media	100	114	600	450	1,000.00
Supplies, Materials, & Media			**450 Total**		25,750.00
Regular Instruction Teacher Supplies	100	114	100	451	6,500.00
Special Education Teacher Supplies	100	114	200	451	800.00
SPED Preschool Teacher Supplies	100	114	204	451	400.00
Guidance Services Teacher Supplies	100	114	320	451	400.00
Library Services Teacher Supplies	100	114	352	451	400.00
Teacher Supplies			**451 Total**		8,500.00
Regular Instruction Small Tools & Equipment 450	100	114	100	457	2,000.00
School Admin Sprt Srvcs Small Tools & Equip 450	100	114	450	457	0.00
Small Tools & Equipment			**457 Total**		2,000.00
Student Activities Extra Duty Certified 310	100	114	700	316	750.00
Student Activities Certified Extra Duty			**316 Total**		750.00
Student Activities Fica & Medicare 360	100	114	700	364	10.88
Student Activities FICA			**364 Total**		10.88
Student Activities Retirement Contribution-TRS 360	100	114	700	365	94.20
Student Activities Retirement Contribution TRS			**365 Total**		94.20
Grand Total Point Higgins Elementary School Accts					***3,361,891.44***
					(11.66%)

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
School Admin Certified Principal/Asst Principal	100	120	400	313	266,318.00
Building Administration			**313 Total**		266,318.00
Regular Instruction Teachers Salary	100	120	100	315	1,413,171.00
Teachers: Regular Instruction			**315 Total**		1,413,171.00
Bilingual/Bicult Instrct Teach Salary	100	120	120	315	0.00
Teachers: Bilingual Instruction			**315 Total**		0.00
Special Education Teachers Salary	100	120	200	315	206,787.00
Teachers: Special Education			**315 Total**		206,787.00
Guidance Services Teachers Salary	100	120	320	315	0.00
Library Services Teachers Salary	100	120	352	315	102,585.00
Teachers: Guidance, Librarian			**315 Total**		102,585.00
Regular Instruction Extra Duty Certified 310	100	120	100	316	12,000.00
Certified Extra Duty	100	120	120	316	0.00
Certified Extra Duty	100	120	200	316	0.00
Certified Extra Duty	100	120	352	316	0.00
School Administration Extra Duty Certified 310	100	120	400	316	0.00
Other Certified Salaries and Extra Duty			**316 Total**		12,000.00
SPED Intensive Srvcs Class Instrctnal Aide 320	100	120	201	323	147,791.72
Special Education Class Class Instrctnal Aide 320	100	120	202	323	0.00
Paraprofessionals: Special Education			**323 Total**		147,791.72
Classified Aides/Paraprofessionals	100	120	302	323	0.00
Health Services Classified Instructional Aides 320	100	120	330	323	0.00
COVID-related Aides	100	120	330	323	0.00
Paraprofessionals: Other			**323 Total**		0.00
School Admin Support Services Support Staff 320	100	120	450	324	75,623.96
Administrative Assistants			**324 Total**		75,623.96
Maintenance/Custodial Staff	100	120	600	325	121,295.29
Custodians			**325 Total**		121,295.29
Regular Instrctn Class Class Subs/Temps 320	100	120	102	329	15,000.00
SPED Intensive Services Classified Subs/Temps 320	100	120	201	329	1,500.00
Special Education Class Class Subs/Temps 320	100	120	202	329	0.00
Classified Sub/Temps	100	120	302	329	0.00
Guidance Services Classified Subs/Temps 320	100	120	320	329	0.00
Guidance Srvcs Class Class Subs/Temps 320	100	120	322	329	0.00
Classifed Subs/Temps	100	120	330	329	0.00
Library Services Classified Subs/Temps 320	100	120	352	329	1,000.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
School Administration Classified Subs/Temps 320	100	120	400	329	0.00
School Admin Supprt Srvcs Class Subs/Temps 320	100	120	450	329	0.00
Substitutes			**329 Total**		17,500.00
Extra Duty Classified	100	120	100	337	0.00
Other Classified Salaries and Extra Duty			**337 Total**		0.00
Insurance - Life & Health	100	120	100	361	525,096.00
Insurance - Life & Health	100	120	100	361	0.00
Insurance - Life & Health	100	120	120	361	0.00
Insurance - Life & Health	100	120	200	361	61,776.00
Insurance - Life & Health	100	120	201	361	30,888.00
Insurance - Life & Health	100	120	201	361	0.00
Insurance - Life & Health	100	120	202	361	0.00
Insurance - Life & Health	100	120	302	361	0.00
Insurance - Life & Health	100	120	320	361	0.00
Insurance - Life & Health	100	120	320	361	0.00
Insurance - Life & Health	100	120	330	361	0.00
Insurance - Life & Health	100	120	330	361	0.00
Insurance - Life & Health	100	120	352	361	0.00
Insurance - Life & Health	100	120	352	361	0.00
Insurance - Life & Health	100	120	400	361	61,776.00
Insurance - Life & Health	100	120	450	361	30,888.00
Insurance - Life & Health	100	120	600	361	92,664.00
Insurance - Life & Health	100	120	600	361	0.00
Insurance - Life & Health			**361 Total**		803,088.00
Regular Instruction Fica & Medicare 360	100	120	100	364	20,664.98
Regular Instruction Classified Fica & Medicare 360	100	120	102	364	1,147.50
Bilingual/Bicultural Instrctn Fica & Medicare 360	100	120	120	364	0.00
Special Education Fica & Medicare 360	100	120	200	364	2,998.41
SPED Intensive Services Fica & Medicare 360	100	120	201	364	11,420.82
Special Education Classified Fica & Medicare 360	100	120	202	364	0.00
Fica/Medicare	100	120	302	364	0.00
Guidance Services Fica & Medicare 360	100	120	320	364	0.00
Guidance Services Classified Fica & Medicare 360	100	120	322	364	0.00
Health Services Fica & Medicare 360	100	120	330	364	0.00
FICA Contribution	100	120	330	364	0.00
Library Services Fica & Medicare 360	100	120	352	364	1,563.98
School Administration Fica & Medicare 360	100	120	400	364	3,861.61
School Admin Support Services Fica & Medicare 360	100	120	450	364	5,785.23
FICA Contribution	100	120	600	364	9,279.09
FICA Contribution			**364 Total**		56,721.62
Regular Instrctn Retirement Contribution-TRS 360	100	120	100	365	179,001.48
Bilingual/Bicult Instrctn Retire Contrib-TRS 360	100	120	120	365	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Special Education Retirement Contribution-TRS 360	100	120	200	365	25,972.45
Guidance Services Retirement Contribution-TRS 360	100	120	320	365	0.00
Library Services Retirement Contribution-TRS 360	100	120	352	365	12,884.68
School Administration Retirement Contrib-TRS 360	100	120	400	365	33,449.54
Retirement Contribution - TRS			**365 Total**		251,308.14
Regular Instrctn Retirement Contribution-PERS 360	100	120	100	366	0.00
SPED Intensive Srvcs Retirement Contrib-PERS 360	100	120	201	366	32,514.18
Special Ed Class Retirement Contrib-PERS 360	100	120	202	366	0.00
Retirement Contribution - PERS	100	120	302	366	0.00
Health Services Retirement Contribution-PERS 360	100	120	330	366	0.00
Retirement Contribution - PERS	100	120	330	366	0.00
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	120	450	366	16,637.27
Retirement Contribution - PERS	100	120	600	366	26,684.96
Retirement Contribution - PERS			**366 Total**		75,836.41
School Administration Other Employee Benefits 360	100	120	400	369	4,300.00
Other Employee Benefits			**369 Total**		4,300.00
Regular Instruction Prof. & Tech. Services 410	100	120	100	410	0.00
Professional & Tech Services			**410 Total**		0.00
Regular Instruction Staff Travel 420	100	120	100	420	0.00
Staff Travel	100	120	352	420	0.00
Staff Travel			**420 Total**		0.00
Regular Instruction Mileage Reimbursement 420	100	120	100	421	0.00
Bilingual/Bicult Instrctn Mileage Reimb 420	100	120	120	421	0.00
Mileage Reimbursement			**421 Total**		0.00
Regular Instruction Student Travel	100	120	100	425	0.00
Reg Instruction Student Travel			**425 Total**		0.00
Utility Services (Utilities & Telecommunications)	100	120	451	430	10,500.00
Utilities & Telecommunications			**430 Total**		10,500.00
Operations & Maintenance Restricted Water & Sewage	100	120	601	431	37,000.00
Water & Sewer			**431 Total**		37,000.00
Operations & Maintenance Restricted Garbage	100	120	601	432	10,000.00
Garbage			**432 Total**		10,000.00
School Admin Supprt Srvcs Communications (Postage)	100	120	450	433	1,000.00
Postage			**433 Total**		1,000.00
Operations & Maintenance Restricted Electricity	100	120	601	436	49,000.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Electricty			**436**	**Total**	49,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	120	601	438	65,000.00
Gas, Diesel or Heating Oil			**438**	**Total**	65,000.00
Regular Instruction Other Purchased Services	100	120	100	440	0.00
Other Purchased Services	100	120	400	440	650.00
School Admin Support Srvcs Other Purchased Srvcs	100	120	450	440	750.00
School Admin Sprt Restricted Other Purchased Srvcs	100	120	451	440	2,750.00
Staff Services Other Purchased Services	100	120	553	440	1,000.00
Other Purchased Services			**440**	**Total**	5,150.00
Regular Instruction Rentals and Leases	100	120	100	441	0.00
School Admin Support Services Rentals and Leases	100	120	450	441	400.00
Rentals & Leases			**441**	**Total**	400.00
Regular Instrctn Supplies, Materials & Media	100	120	100	450	24,000.00
Supplies, Materials, & Media	100	120	160	450	0.00
Guidance Services Supplies, Materials & Media 450	100	120	320	450	0.00
Health Services Supplies	100	120	330	450	0.00
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	120	350	450	2,500.00
Library Services Supplies, Materials & Media	100	120	352	450	3,000.00
School Admin Sprt Srvcs Supplies Mtrls & Media 450	100	120	450	450	5,000.00
Operations & Maint Supplies, Materials & Media 450	100	120	600	450	500.00
Supplies, Materials, & Media			**450**	**Total**	35,000.00
Regular Instruction Teacher Supplies	100	120	100	451	6,000.00
Bilingual/Bicultural Instruction Teacher Supplies	100	120	120	451	0.00
Special Education Teacher Supplies	100	120	200	451	800.00
Guidance Services Teacher Supplies	100	120	320	451	0.00
Library Services Teacher Supplies	100	120	352	451	400.00
Teacher Supplies			**451**	**Total**	7,200.00
Regular Instruction Small Tools & Equipment 450	100	120	100	457	0.00
School Admin Sprt Srvcs Small Tools & Equip 450	100	120	450	457	0.00
Small Tools & Equipment			**457**	**Total**	0.00
Dues & Fees	100	120	400	491	1,000.00
Dues & Fees			**491**	**Total**	1,000.00
Regular Instruction Equipment 510	100	120	100	510	0.00
Equipment			**510**	**Total**	0.00
Student Activities Extra Duty Certified 310	100	120	700	316	10,000.00
Certified Extra Duty - Wrestling	100	120	700	316	0.00
Certified Extra Duty Basketball, Boys	100	120	700	316	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Certified Extra Duty-Volleyball	100	120	700	316	0.00
Certified Extra Duty - Cross Country	100	120	700	316	0.00
Certified Extra Duty - Dance	100	120	700	316	0.00
Student Activities Certified Extra Duty			**316 Total**		10,000.00
Student Activities Classified Subs/Temps 320	100	120	700	329	1,000.00
Classified Subs/Temps - Volleyball	100	120	700	329	0.00
Classified Subs/Temps -Dance	100	120	700	329	0.00
Student Activities Classified Subs			**329 Total**		1,000.00
Student Activities Extra Duty Classified 320	100	120	700	337	4,400.00
Extra Duty Classified - ACDC	100	120	700	337	0.00
Extra Duty Classified - Wrestling	100	120	700	337	0.00
Basketball,Boys-Extra Duty Classified	100	120	700	337	0.00
Extra Duty Classified - Basketball Girls	100	120	700	337	0.00
Extra Duty Classified-Volleyball	100	120	700	337	0.00
Extra Duty Classified - Cheer	100	120	700	337	0.00
Student Activities Classified Extra Duty			**337 Total**		4,400.00
Student Activities Fica & Medicare 360	100	120	700	364	558.10
FICA Contribution - ACDC	100	120	700	364	0.00
FICA Contribution-Wrestling	100	120	700	364	0.00
FICA Contribution-Basketball, Boys	100	120	700	364	0.00
FICA Contribution-Basketball,Girls	100	120	700	364	0.00
FICA Contribution-Volleyball	100	120	700	364	0.00
FICA Contribution-Cheer	100	120	700	364	0.00
FICA Contribution-Cross Country	100	120	700	364	0.00
FICA Contribution-Dance	100	120	700	364	0.00
Student Activities FICA			**364 Total**		558.10
Student Activities Retirement Contribution-TRS 360	100	120	700	365	1,256.00
Retirement Contribution - TRS-Wrestling	100	120	700	365	0.00
Retirement Contribution - TRS-Basketball,Boys	100	120	700	365	0.00
Retirement Contribution - TRS-Volleyball	100	120	700	365	0.00
Retirement Contribution - TRS-Cross Country	100	120	700	365	0.00
Retirement Contribution - TRS -Dance	100	120	700	365	0.00
Student Activities Retirement Contribution-TRS			**365 Total**		1,256.00
Student Activities Retirement Contrib-PERS 360	100	120	700	366	968.00
Retirement Contribution - PERS - ACDC	100	120	700	366	0.00
Student Activities Retirement Contrib-PERS			**366 Total**		968.00
Professional & Technical Services	100	120	700	410	0.00
Student Activities Professional & Tech Services			**410 Total**		0.00
Student Activities Student Travel	100	120	700	425	25,000.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Student Activities Student Travel			**425**	**Total**	25,000.00
Student Activities Supplies, Materials & Media 450	100	120	700	450	2,500.00
Supplies, Materials, & Media - Wrestling	100	120	700	450	0.00
Student Activities Supplies, Materials & Media			**450**	**Total**	2,500.00
Dues & Fees	100	120	700	491	0.00
Student Activities Dues & Fees			**491**	**Total**	0.00
Grand Total Schoenbar Middle School Accts					***3,821,258.25***
					(2.64%)

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
School Admin Certified Principal/Asst Principal	100	130	400	313	268,871
Building Administration			**313 Total**		268,871
Regular Instruction Teachers Salary	100	130	100	315	2,015,723
Certified Teacher	100	130	100	315	-
Teachers: Regular Instruction			**315 Total**		2,015,723
Bilingual/Bicult Instrct Teach Salary	100	130	120	315	-
Teachers: Bilingual Instruction			**315 Total**		-
Vocational Education Teachers Salary	100	130	160	315	496,007
Teachers: Voc Ed Instruction			**315 Total**		496,007
Special Education Teachers Salary	100	130	200	315	287,062
Teachers: Special Education			**315 Total**		287,062
Guidance Services Teachers Salary	100	130	320	315	186,183
Library Services Teachers Salary	100	130	352	315	106,174
Teachers: Guidance, Librarian			**315 Total**		292,357
Regular Instruction Extra Duty Certified 310	100	130	100	316	25,000
Vocational Education Extra Duty Certified 310	100	130	160	316	1,600
Special Education Extra Duty Certified 310	100	130	200	316	8,000
Certified Exrta Duty	100	130	400	316	-
Other Certified Salaries and Extra Duty			**316 Total**		34,600
Regular Instruction Certified Subs/Temps 310	100	130	100	317	-
Regular Instruction Certified Subs			**317 Total**		-
COVID-related Aides/Paraprofessionals	100	130	102	323	-
Bilingl/Bicult Inst Restrict Class Inst Aide 320	100	130	122	323	-
Paraprofessionals: Regular Instruction			**323 Total**		-
SPED Intensive Srvcs Class Instrctnal Aide 320	100	130	201	323	369,735
Special Education Class Class Instrctnal Aide 320	100	130	202	323	27,823
Paraprofessionals: Special Education			**323 Total**		397,559
KHS Health Aide	100	130	330	323	45,584
Library Srvcs Class Class Instrctnal Aide 320	100	130	353	323	27,379
Paraprofessionals: Other			**323 Total**		72,963
SPED Intensive Services Support Staff 320	100	130	201	324	-
Special Education Classified Support Staff 320	100	130	202	324	-
Paraprofessionals: Special Education			**324 Total**		-
Guidance Services Classified Support Staff 320	100	130	322	324	41,336
School Admin Support Services Support Staff 320	100	130	450	324	114,442
Administrative Assistants			**324 Total**		155,778
Maintenance/Custodial Staff	100	130	600	325	196,151
Custodians			**325 Total**		196,151

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Regular Instrctn Class Class Subs/Temps 320	100	130	102	329	22,000
Vocational Education-Class Class Subs/Temps 320	100	130	162	329	5,000
SPED Intensive Services Classified Subs/Temps 320	100	130	201	329	5,000
Special Education Class Class Subs/Temps 320	100	130	202	329	4,000
Guidance Srvcs Class Class Subs/Temps 320	100	130	322	329	-
Classified Subs/Temps	100	130	330	329	-
Library Services Classified Subs/Temps 320	100	130	352	329	2,000
Library Srvcs Classified Classified Subs/Temps 320	100	130	353	329	-
School Administration Classified Subs/Temps 320	100	130	400	329	-
School Admin Supprt Srvcs Class Subs/Temps 320	100	130	450	329	-
Classified Subs/Temps	100	130	600	329	-
Substitutes			**329 Total**		38,000
Regular Instrctn Class Extra Duty Class 320	100	130	102	337	-
Support Services Extra Duty Classified 320	100	130	300	337	-
Extra Duty Classified	100	130	600	337	10,000
Other Classified Salaries and Extra Duty			**337 Total**		10,000
Insurance - Life & Health	100	130	100	361	647,460
Insurance - Life & Health	100	130	100	361	-
Insurance - Life & Health	100	130	102	361	-
Insurance - Life & Health	100	130	120	361	-
Insurance - Life & Health	100	130	122	361	-
Insurance - Life & Health	100	130	122	361	-
Insurance - Life & Health	100	130	160	361	123,552
Insurance - Life & Health	100	130	160	361	-
Insurance - Life & Health	100	130	200	361	92,664
Insurance - Life & Health	100	130	200	361	-
Insurance - Life & Health	100	130	201	361	276,804
Insurance - Life & Health	100	130	201	361	-
Insurance - Life & Health	100	130	202	361	30,888
Insurance - Life & Health	100	130	320	361	61,776
Insurance - Life & Health	100	130	320	361	-
Insurance - Life & Health	100	130	322	361	30,888
Insurance - Life & Health	100	130	330	361	30,888
Insurance - Life & Health	100	130	330	361	-
Insurance - Life & Health	100	130	352	361	30,888
Insurance - Life & Health	100	130	352	361	-
Insurance - Life & Health	100	130	353	361	30,888
Insurance - Life & Health	100	130	353	361	-
Insurance - Life & Health	100	130	400	361	61,776
Insurance - Life & Health	100	130	400	361	-
Insurance - Life & Health	100	130	450	361	61,776
Insurance - Life & Health	100	130	450	361	-
Insurance - Life & Health	100	130	600	361	123,552
Insurance - Life & Health	100	130	600	361	-
Insurance - Life & Health			**361 Total**		1,603,800

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Regular Instruction Fica & Medicare 360	100	130	100	364	29,590
Regular Instruction Classified Fica & Medicare 360	100	130	102	364	1,683
FICA Contribution	100	130	102	364	-
Bilingual/Bicultural Instrctn Fica & Medicare 360	100	130	120	364	-
Bilingl/Bicult Instrct Restrict Fica & Medicre 360	100	130	122	364	-
Vocational Education Fica & Medicare 360	100	130	160	364	7,215
Vocational Education-Class Fica & Medicare 360	100	130	162	364	383
Special Education Fica & Medicare 360	100	130	200	364	4,278
SPED Intensive Services Fica & Medicare 360	100	130	201	364	28,667
Special Education Classified Fica & Medicare 360	100	130	202	364	2,434
Guidance Services Fica & Medicare 360	100	130	320	364	2,700
Guidance Services Classified Fica & Medicare 360	100	130	322	364	3,162
FICA Contribution	100	130	330	364	661
Library Services Fica & Medicare 360	100	130	352	364	1,693
Library Services Classified Fica & Medicare 360	100	130	353	364	2,095
School Administration Fica & Medicare 360	100	130	400	364	3,899
FICA Contribution	100	130	400	364	-
School Admin Support Services Fica & Medicare 360	100	130	450	364	8,755
FICA Contribution	100	130	600	364	15,771
FICA Contribution			**364**	**Total**	112,985
Regular Instrctn Retirement Contribution-TRS 360	100	130	100	365	256,315
Bilingual/Bicult Instrctn Retire Contrib-TRS 360	100	130	120	365	-
Vocational Education Retirement Contrib-TRS 360	100	130	160	365	62,499
Special Education Retirement Contribution-TRS 360	100	130	200	365	37,060
Guidance Services Retirement Contribution-TRS 360	100	130	320	365	23,385
Library Services Retirement Contribution-TRS 360	100	130	352	365	13,335
School Administration Retirement Contrib-TRS 360	100	130	400	365	33,770
Retirement Contribution - TRS	100	130	400	365	-
Retirement Contribution - TRS			**365**	**Total**	426,364
Regular Instrctn Class Retirement Contrib-PERS 360	100	130	102	366	-
Retirement Contribution - PERS	100	130	102	366	-
Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	100	130	122	366	-
SPED Intensive Srvcs Retirement Contrib-PERS 360	100	130	201	366	81,342
Special Ed Class Retirement Contrib-PERS 360	100	130	202	366	6,121
Guidance Srvcs Class Retirement Contrib-PERS 360	100	130	322	366	9,094
Retirement Contribution - PERS	100	130	330	366	10,028
Retirement Contribution - PERS	100	130	330	366	-
Library Srvcs Class Retirement Contrib-PERS 360	100	130	353	366	6,023
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	130	450	366	25,177
Retirement Contribution - PERS	100	130	600	366	45,353
Retirement Contribution - PERS			**366**	**Total**	183,139
School Administration Other Employee Benefits 360	100	130	400	369	4,300
Other Employee Benefits			**369**	**Total**	4,300

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Regular Instruction Prof. & Tech. Services 410	100	130	100	410	1,500
Vocational Education Prof. & Tech. Services 410	100	130	160	410	-
Library Services Prof. & Tech. Services 410	100	130	352	410	-
Professional & Technical Services	100	130	400	410	300
Professional & Tech Services			**410 Total**		1,800
Staff Travel	100	130	352	420	-
Staff Travel			**420 Total**		-
Staff Transportation	100	130	100	421	-
Bilingual/Bicult Instrctn Mileage Reimb 420	100	130	120	421	-
Mileage Reimbursement			**421 Total**		-
Regular Instruction Student Travel	100	130	100	425	2,500
Vocational Education Student Travel	100	130	160	425	-
Reg Instruction Student Travel			**425 Total**		2,500
Utility Services (Utilities & Telecommunications)	100	130	451	430	24,000
Utilities & Telecommunications			**430 Total**		24,000
Operations & Maintenance Restricted Water & Sewage	100	130	601	431	67,500
Water & Sewer			**431 Total**		67,500
Operations & Maintenance Restricted Garbage	100	130	601	432	22,500
Garbage			**432 Total**		22,500
Operations & Maintenance Restricted Electricity	100	130	601	436	231,500
Electricty				**436**	231,500
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	130	601	438	330,000
Gas, Diesel or Heating Oil			**438 Total**		330,000
Regular Instruction Other Purchased Services	100	130	100	440	-
Vocational Education Other Purchased Services	100	130	160	440	-
School Admin Support Srvcs Other Purchased Srvcs	100	130	450	440	2,500
School Admin Sprt Restricted Other Purchased Srvcs	100	130	451	440	5,000
Staff Services Other Purchased Services	100	130	553	440	2,000
Operations & Maintenance Other Purchased Services	100	130	600	440	2,000
Other Purchased Services			**440 Total**		11,500
Regular Instruction Rentals and Leases	100	130	100	441	-
School Admin Support Services Rentals and Leases	100	130	450	441	1,000
Rentals & Leases			**441 Total**		1,000
School Admin Supprt Srvcs Equipment Repair & Maint	100	130	450	443	-
Equipment Repair & Maint			**443 Total**		-
Regular Instrctn Supplies, Materials & Media	100	130	100	450	35,000
Bilingl/Bicult Instrct Supplies Mtrls & Media 450	100	130	120	450	-
Vocational Ed Supplies, Materials & Media 450	100	130	160	450	10,000
Guidance Services Supplies, Materials & Media 450	100	130	320	450	1,000

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Health Services Supplies	100	130	330	450	-
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	130	350	450	2,500
Library Services Supplies, Materials & Media	100	130	352	450	10,000
School Admin Supplies, Materials & Media 450	100	130	400	450	400
School Admin Sprt Srvcs Supplies Mtrls & Media 450	100	130	450	450	7,500
Operations & Maint Supplies, Materials & Media 450	100	130	600	450	1,000
Supplies, Materials, & Media			**450 Total**		67,400
Regular Instruction Teacher Supplies	100	130	100	451	11,600
Bilingual/Bicultural Instruction Teacher Supplies	100	130	120	451	-
Vocational Education Teacher Supplies	100	130	160	451	2,000
Special Education Teacher Supplies	100	130	200	451	1,200
Guidance Services Teacher Supplies	100	130	320	451	800
Library Services Teacher Supplies	100	130	352	451	400
Teacher Supplies			**451 Total**		16,000
Regular Instruction Small Tools & Equipment 450	100	130	100	457	-
Vocational Education Small Tools & Equipment 450	100	130	160	457	-
Library Services Small Tools & Equipment 450	100	130	352	457	-
School Admin Sprt Srvcs Small Tools & Equip 450	100	130	450	457	1,000
Small Tools & Equipment			**457 Total**		1,000
Regular Instruction Dues and Fees 490	100	130	100	491	-
School Administration Dues and Fees 490	100	130	400	491	1,500
School Admin Support Services Dues and Fees 490	100	130	450	491	1,000
Dues & Fees			**491 Total**		2,500
Regular Instruction Equipment 510	100	130	100	510	-
Equipment			**510 Total**		-
Student Activities Extra Duty Certified 310	100	130	700	316	60,000
Certified Extra Duty - Debate	100	130	700	316	-
Certified Extra Duty - ACDC	100	130	700	316	-
Certified Extra Duty - Soccer, Girls	100	130	700	316	-
Certified Extra Duty - Softball	100	130	700	316	-
Certified Extra Duty - Baseball	100	130	700	316	-
Certified Extra Duty - Wrestling	100	130	700	316	-
Certified Extra Duty	100	130	700	316	-
Certified Extra Duty - Track	100	130	700	316	-
Certified Extra Duty - Basketball, Boys	100	130	700	316	-
Certified Extra Duty - Basketball, Girls	100	130	700	316	-
Certified Extra Duty - Volleyball	100	130	700	316	-
Certified Extra Duty - Cross Country	100	130	700	316	-
Student Activities Certified Extra Duty			**316 Total**		60,000
Student Activities Classified Subs/Temps 320	100	130	700	329	5,000
Classified Subs/Temps - Debate	100	130	700	329	-
Classified Subs/Temps -ACDC	100	130	700	329	-
Classified Subs/Temps - Soccer, Boys	100	130	700	329	-

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Classified Subs/Temps - Soccer, Girls	100	130	700	329	-
Classified Subs/Temps - Wrestling	100	130	700	329	-
Classified Subs/Temps - Track	100	130	700	329	-
Classified Subs/Temps - Basketball, Boys	100	130	700	329	-
Classified Subs/Temps - Basketball Girls	100	130	700	329	-
Classified Subs/Temps - Volleyball	100	130	700	329	-
Classified Subs/Temps - Cross Country	100	130	700	329	-
Classified Subs/Temps -Dance	100	130	700	329	-
Student Activities Classified Subs			**329 Total**		5,000
Student Activities Extra Duty Classified 320	100	130	700	337	62,000
Extra Duty Classified - Debate	100	130	700	337	-
Extra Duty Classified - Soccer, Boys	100	130	700	337	-
Extra Duty Classified - Soccer, Girls	100	130	700	337	-
Extra Duty Classified - Softball	100	130	700	337	-
Extra Duty Classified - Baseball	100	130	700	337	-
Extra Duty Classified - Wrestling	100	130	700	337	-
Extra Duty Classified - Track	100	130	700	337	-
Extra Duty Classified - Basketball, Boys	100	130	700	337	-
Extra Duty Classified - Basketball Protech	100	130	700	337	-
Extra Duty Classified - Basketball, Girls	100	130	700	337	-
Extra Duty Classified - Volleyball	100	130	700	337	-
Extra Duty Classified - Cheer	100	130	700	337	-
Extra Duty Classified - Cross Country	100	130	700	337	-
Extra Duty Classified - Dance	100	130	700	337	-
Extra Duty Classified - Swimming	100	130	700	337	-
Student Activities Classified Extra Duty			**337 Total**		62,000
Student Activities Fica & Medicare 360	100	130	700	364	5,996
FICA Contribution - Debate	100	130	700	364	-
FICA Contribution - ACDC	100	130	700	364	-
FICA Contribution-Soccer Boys	100	130	700	364	-
FICA Contribution-Soccer Girls	100	130	700	364	-
FICA Contribution-Softball	100	130	700	364	-
FICA Contribution-Baseball	100	130	700	364	-
FICA Contribution-Wrestling	100	130	700	364	-
FICA Contribution	100	130	700	364	-
FICA Contribution-Track	100	130	700	364	-
FICA Contribution-Basketball,Boys	100	130	700	364	-
FICA Contribution-Basketball Protech	100	130	700	364	-
FICA Contribution-Basketball,Girls	100	130	700	364	-
FICA Contribution-Volleyball	100	130	700	364	-
FICA Contribution-Cheer	100	130	700	364	-
FICA Contribution-Cross Country	100	130	700	364	-
FICA Contribution - Dance	100	130	700	364	-
FICA Contribution - Swmming	100	130	700	364	-
Student Activities FICA			**364 Total**		5,996

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Student Activities Retirement Contribution-TRS 360	100	130	700	365	7,536
Retirement Contribution - TRS- Debate	100	130	700	365	-
Retirement Contribution - TRS-ACDC	100	130	700	365	-
Retirement Contribution - TRS	100	130	700	365	-
Retirement Contribution - TRS-Softball	100	130	700	365	-
Retirement Contribution - TRS-Baseball	100	130	700	365	-
Retirement Contribution - TRS-Wrestling	100	130	700	365	-
Retirement Contribution - TRS	100	130	700	365	-
Retirement Contribution - TRS-Track	100	130	700	365	-
Retirement Contribution - TRS-Basketball,Boys	100	130	700	365	-
Retirement Contribution - TRS-Basketball,Girls	100	130	700	365	-
Retirement Contribution - TRS-Volleyball	100	130	700	365	-
Retirement Contribution - TRS-Cross Country	100	130	700	365	-
Student Activities Retirement Contribution-TRS				**365 Total**	7,536
Student Activities Retirement Contrib-PERS 360	100	130	700	366	13,640
Retirement Contribution - PERS-Soccer Boys	100	130	700	366	-
Retirement Contribution - PERS-Volleyball	100	130	700	366	-
Retirement Contribution - PERS - Dance	100	130	700	366	-
Student Activities Retirement Contrib-PERS				**366 Total**	13,640
Professional & Technical Services - Debate	100	130	700	410	-
Professional & Technical Services -Soccer, Girls	100	130	700	410	-
Professional & Technical Services - Soccer Protech	100	130	700	410	-
Professional & Technical Srvs - Baseball Protech	100	130	700	410	-
Professional & Tech Services - Softball Protech	100	130	700	410	-
Professional & Tech Services - Wrestling	100	130	700	410	-
Professional & Tech Services - Wrestling Protech	100	130	700	410	-
Professional & Tech Services - Track	100	130	700	410	-
Professional & Tech Services - Basketball Protech	100	130	700	410	-
Professional & Technical Services-Volleyball	100	130	700	410	-
Professional & Tech Services - Volleyball Protech	100	130	700	410	-
Professional & Tech Services - Cross Country	100	130	700	410	-
Professional & Tech Services - Swimming Protech	100	130	700	410	-
Student Activities Professional & Tech Services				**410 Total**	-
Student Activities Auditing	100	130	700	412	2,000
Student Activities Auditing				**412 Total**	2,000
Staff Travel	100	130	700	420	-
Student Activities Staff Travel				**420 Total**	-
Student Activities Student Travel	100	130	700	425	300,000
Student Travel - Debate	100	130	700	425	-
Student Travel - ACDC	100	130	700	425	-
Student Travel - Soccer, Boys	100	130	700	425	-
Student Travel - Soccer, Girls	100	130	700	425	-
Student Travel - Softball	100	130	700	425	-

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Student Travel - Baseball	100	130	700	425	-
Student Travel - Wrestling	100	130	700	425	-
Student Travel - Track	100	130	700	425	-
Student Travel - Basketball, Boys	100	130	700	425	-
Student Travel - Basketball, Girls	100	130	700	425	-
Student Travel - Volleyball	100	130	700	425	-
Student Travel - Cheer	100	130	700	425	-
Student Travel - Cross Country	100	130	700	425	-
Student Travel - Swimming	100	130	700	425	-
Student Activities Student Travel			**425 Total**		300,000
Student Activities Other Purchased Services	100	130	700	440	30,000
Other Purchased Services - Baseball	100	130	700	440	-
Other Purchased Services - Wrestling	100	130	700	440	-
Student Activities Other Purchased Services			**440 Total**		30,000
Rentals - Debate	100	130	700	441	-
Rentals -Volleyball	100	130	700	441	-
Student Activities Rentals			**441 Total**		-
Student Activities Supplies, Materials & Media 450	100	130	700	450	10,000
Boys Soccer - Supplies, Materials, & Media	100	130	700	450	-
Soccer Girls,Supplies, Materials, & Media	100	130	700	450	-
Supplies,Materials, & Media	100	130	700	450	-
Supplies, Materials, & Media - Volleyball	100	130	700	450	-
Supplies, Materials, & Media - Cheer	100	130	700	450	-
Supplies, Materials, & Media-Swimming	100	130	700	450	-
Student Activities Supplies, Materials & Media			**450 Total**		10,000
Small Tools & Equipment	100	130	700	457	10,000
Student Activities Small Tools & Equipment			**457 Total**		10,000
Student Activities Dues and Fees 490	100	130	700	491	15,000
Student Activities Dues & Fees			**491 Total**		15,000
Certified Principal/Assistant Principal	100	130	701	313	-
Student Activities Certified Principal			**313 Total**		-
Certified Teacher	100	130	701	315	103,795
Student Activities Certified Teacher			**315 Total**		103,795
Insurance - Life & Health	100	130	701	361	30,888
Insurance - Life & Health	100	130	701	361	-
Student Activities Insurance - Life & Health			**361 Total**		30,888
Student Activities Coordinator Fica & Medicare 360	100	130	701	364	1,505
Student Activities Coordinator Fica & Medicare			**364 Total**		1,505
Student Activities Coord Retiremnt Contrib-TRS 360	100	130	701	365	13,037
Student Activities Coord Retiremnt Contrib-TRS			**365 Total**		13,037

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Student Activities Coord Other Emp Benefits 360	100	130	701	369	-
Student Activities Coord Other Emp Benefits				**369 Total**	**-**
				Grand Total Ketchikan High School Accts	***8,045,255***
					6.00%

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
School Admin Certified Principal/Asst Principal	100	139	400	313	135,911
Building Administration			**313 Total**		135,911
Regular Instruction Teachers Salary	100	139	100	315	619,403
Teachers: Regular Instruction			**315 Total**		619,403
Special Education Teachers Salary	100	139	200	315	83,780
Teachers: Special Education			**315 Total**		83,780
Guidance Services Teachers Salary	100	139	320	315	51,898
Teachers: Guidance, Librarian			**315 Total**		51,898
Regular Instrctn Class Class Instrctnal Aide 320	100	139	102	323	-
Paraprofessionals: Regular Instruction			**323 Total**		-
SPED Intensive Srvcs Class Instrctnal Aide 320	100	139	201	323	-
Paraprofessionals: SPED			**323 Total**		-
Supprt Srvcs Class Class Instrctnal Aide 320	100	139	302	323	45,584
Paraprofessionals: Other			**323 Total**		45,584
School Admin Support Services Support Staff 320	100	139	450	324	46,111
Administrative Assistants			**324 Total**		46,111
Maintenance/Custodial Staff	100	139	600	325	-
Custodians			**325 Total**		-
Regular Instrctn Class Class Subs/Temps 320	100	139	102	329	-
SPED Intensive Services Classified Subs/Temps 320	100	139	201	329	-
Special Education Class Class Subs/Temps 320	100	139	202	329	-
Guidance Srvcs Class Class Subs/Temps 320	100	139	322	329	-
Substitutes/Temporaries			**329 Total**		-
Insurance - Life & Health	100	139	100	361	184,140
Insurance - Life & Health	100	139	102	361	-
Insurance - Life & Health	100	139	102	361	-
Insurance - Life & Health	100	139	200	361	30,888
Insurance - Life & Health	100	139	201	361	-
Insurance - Life & Health	100	139	302	361	-
Insurance - Life & Health	100	139	320	361	-
Insurance - Life & Health	100	139	400	361	30,888
Insurance - Life & Health	100	139	450	361	30,888
Insurance - Life & Health	100	139	450	361	-
Insurance - Life & Health	100	139	600	361	-
Life & Health Insurance			**361 Total**		276,804
Regular Instruction Fica & Medicare 360	100	139	100	364	8,981
Regular Instruction Classified Fica & Medicare 360	100	139	102	364	-
Special Education Fica & Medicare 360	100	139	200	364	1,215
SPED Intensive Services Fica & Medicare 360	100	139	201	364	-

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Special Education Classified Fica & Medicare 360	100	139	202	364	-
Support Services Classified Fica & Medicare 360	100	139	302	364	3,487
Guidance Services Fica & Medicare 360	100	139	320	364	753
Guidance Services Classified Fica & Medicare 360	100	139	322	364	-
School Administration Fica & Medicare 360	100	139	400	364	1,971
School Admin Support Services Fica & Medicare 360	100	139	450	364	3,527
FICA Contribution	100	139	600	364	-
FICA Contribution			**364**	**Total**	19,934
Regular Instrctn Retirement Contribution-TRS 360	100	139	100	365	77,797
Special Education Retirement Contribution-TRS 360	100	139	200	365	10,523
Guidance Services Retirement Contribution-TRS 360	100	139	320	365	6,518
School Administration Retirement Contrib-TRS 360	100	139	400	365	17,070
TRS Contribution			**365**	**Total**	111,909
Regular Instrctn Class Retirement Contrib-PERS 360	100	139	102	366	-
SPED Intensive Srvcs Retirement Contrib-PERS 360	100	139	201	366	-
Supprt Srvcs Class Retirement Contrib-PERS 360	100	139	302	366	10,028
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	139	450	366	10,144
Retirement Contribution - PERS	100	139	600	366	-
PERS Contribution			**366**	**Total**	20,173
School Administration Other Employee Benefits 360	100	139	400	369	2,150
Other Employee Benefits			**369**	**Total**	2,150
Regular Instruction Educational Assistance 360	100	139	100	378	-
Instruction Educational Assistance			**378**	**Total**	-
Regular Instruction Prof. & Tech. Services 410	100	139	100	410	-
Professional & Tech Services			**410**	**Total**	-
Regular Instruction Staff Travel 420	100	139	100	420	-
Staff Travel			**420**	**Total**	-
Student Travel	100	139	100	425	-
Student Travel			**425**	**Total**	-
Utility Services (Utilities & Telecommunications)	100	139	451	430	6,000
Utilities & Telecommunications			**430**	**Total**	6,000
Operations & Maintenance Restricted Water & Sewage	100	139	601	431	16,500
Water & Sewer			**431**	**Total**	16,500
Operations & Maintenance Restricted Garbage	100	139	601	432	4,000
Garbage			**432**	**Total**	4,000
School Admin Supprt Srvcs Communications (Postage)	100	139	450	433	500
Postage			**433**	**Total**	500
Operations & Maintenance Restricted Electricity	100	139	601	436	8,500
Electricity			**436**	**Total**	8,500

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	139	601	438	22,000
Gas, Diesel or Heating Fuel			**438 Total**		22,000
Regular Instruction Other Purchased Services	100	139	100	440	-
School Administration Other Purchased Services	100	139	400	440	500
School Admin Support Srvcs Other Purchased Srvcs	100	139	450	440	1,500
School Admin Sprt Restricted Other Purchased Srvcs	100	139	451	440	1,000
Staff Services Other Purchased Services	100	139	553	440	500
Other Purchased Services			**440 Total**		3,500
Building Repair & Maintenance Services	100	139	600	442	-
Building Repair Services			**442 Total**		-
Regular Instrctn Supplies, Materials & Media	100	139	100	450	10,000
Health Services Supplies	100	139	330	450	-
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	139	350	450	1,000
School Admin Sprt Srvcs Supplies Mtrls & Media 450	100	139	450	450	2,000
Supplies, Materials, & Media	100	139	600	450	-
Supplies, Materials, & Media			**450 Total**		13,000
Regular Instruction Teacher Supplies	100	139	100	451	3,200
Special Education Teacher Supplies	100	139	200	451	400
Guidance Services Teacher Supplies	100	139	320	451	400
Teacher Supplies			**451 Total**		4,000
Regular Instruction Small Tools & Equipment 450	100	139	100	457	-
School Admin Sprt Srvcs Small Tools & Equip 450	100	139	450	457	-
Small Tools & Equipment			**457 Total**		-
Grand Total Revilla JR/SR High School Accts					***1,491,656***
					(1.60%)

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Fast Track Regular Instruction Teacher	100	191	100	315	83,556.00
Teachers: Regular Instruction				**315**	83,556.00
Certified Extra Duty	100	191	100	316	0.00
Other Certified Salaries and Extra Duty				**316**	0.00
Correspndnce Study Instrct Class Instrct Aide 320	100	191	140	323	0.00
Classroom Instruction Aide				**323**	0.00
School Admin Support Services Support Staff 320	100	191	450	324	0.00
Administrative Assistsants				**324**	0.00
Classified Subs/Temps	100	191	102	329	0.00
Correspondence Study Class Class Subs/Temps 320	100	191	142	329	0.00
Substitutes/Temporaries				**329**	0.00
Insurance - Life & Health	100	191	100	361	30,888.00
Insurance - Life & Health	100	191	140	361	0.00
Insurance - Life & Health	100	191	450	361	0.00
Life & Health Insurance				**361**	30,888.00
FICA Contribution	100	191	100	364	1,211.56
FICA Contribution	100	191	102	364	0.00
Correspondence Study Instrctn Fica & Medicare 360	100	191	140	364	0.00
Correspondence Study Class Fica & Medicare 360	100	191	142	364	0.00
School Admin Support Services Fica & Medicare 360	100	191	450	364	0.00
FICA Contribution				**364**	1,211.56
Retirement Contribution - TRS	100	191	100	365	10,494.63
TRS Contribution				**365**	10,494.63
Correspndnce Study Instrct Retire Contrib-PERS 360	100	191	140	366	0.00
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	191	450	366	0.00
PERS Contribution				**366**	0.00
Utility Services (Utilities & Telecommunications)	100	191	100	430	15,000.00
Utilities & Telecommunications				**430**	15,000.00
Operations & Maintenance Restricted Water & Sewage	100	191	601	431	2,000.00
Water & Sewer				**431**	2,000.00
Communication (Posage)	100	191	100	433	0.00
School Admin Supprt Srvcs Communications (Postage)	100	191	450	433	300.00
Postage				**433**	300.00
Other Purchased Services	100	191	100	440	35,000.00
Other Purchased Services	100	191	100	440	0.00
School Admin Support Srvcs Other Purchased Srvcs	100	191	450	440	2,500.00
School Admin Sprt Restricted Other Purchased Srvcs	100	191	451	440	1,500.00
Staff Services Other Purchased Services	100	191	553	440	300.00
Other Purchased Services				**440**	39,300.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Fast Track Regular Instruction Supplies	100	191	100	450	70,000.00
Curriculum Materials	100	191	101	450	0.00
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	191	350	450	0.00
School Admin Sprt Srvcs Supplies Mtrls & Media 450	100	191	450	450	1,000.00
Supplies & Materials				**450**	71,000.00
Teaching Supplies	100	191	100	451	0.00
Teaching Supplies				**451**	0.00
FT Regular Instruction Small Tools & Equipment	100	191	100	457	0.00
School Admin Sprt Srvcs Small Tools & Equip 450	100	191	450	457	0.00
Small Tools & Equipment				**457**	0.00
Other Expenses	100	191	100	490	0.00
Other Expenses				**490**	0.00
			Grand Total Fast Track Accts		***253,750.20***
					(13.89%)

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
School Admin Certified Principal/Asst Principal	100	115	400	313	250,984.00
Building Administration			**313 Total**		250,984.00
Regular Instruction Teachers Salary	100	115	100	315	863,495.05
Teachers: Regular Instruction			**315 Total**		863,495.05
Certified Teacher	100	115	104	315	0.00
Teachers: Quality Schools			**315 Total**		0.00
Guidance Services Teachers Salary	100	115	320	315	0.00
Teachers: Guidance, Librarian			**315 Total**		0.00
Regular Instruction Extra Duty Certified 310	100	115	100	316	6,000.00
Regular Instruction Extra Duty			**316 Total**		6,000.00
Regular Instrctn Class Class Instrctnal Aide 320	100	115	102	323	138,476.38
Classified Aides/Paraprofessionals	100	115	104	323	0.00
Bilingl/Bicult Inst Restrict Class Inst Aide 320	100	115	122	323	0.00
Paraprofessionals: Regular Instruction			**323 Total**		138,476.38
Supprt Srvcs Class Class Instrctnal Aide 320	100	115	302	323	58,268.69
Classified Aides	100	115	330	323	0.00
Library Srvcs Class Class Instrctnal Aide 320	100	115	353	323	0.00
Paraprofessionals: Other			**323 Total**		58,268.69
School Admin Support Services Support Staff 320	100	115	450	324	90,630.00
Administrative Assistants			**324 Total**		90,630.00
Maintenance/Custodial Staff	100	115	600	325	50,361.84
Custodians			**325 Total**		50,361.84
Regular Instrctn Class Class Subs/Temps 320	100	115	102	329	7,000.00
Universal Preschool Classified Subs/Temps 320	100	115	104	329	0.00
Bilingl/Bicult Inst Restrict Class Subs/Temps 320	100	115	122	329	0.00
Support Srvcs Classified Classified Subs/Temps 320	100	115	302	329	0.00
Classified Subs/Temps	100	115	330	329	0.00
Library Services Classified Subs/Temps 320	100	115	352	329	0.00
School Administration Classified Subs/Temps 320	100	115	400	329	0.00
School Admin Supprt Srvcs Class Subs/Temps 320	100	115	450	329	0.00
Classified Subs/Temps	100	115	600	329	0.00
Substitutes			**329 Total**		7,000.00
Regular Instruction Extra Duty Classified 320	100	115	100	337	3,795.00
Regular Instrctn Class Extra Duty Class 320	100	115	102	337	8,855.00
Extra Duty Classified	100	115	302	337	0.00
Other Classified Salaries and Extra Duty			**337 Total**		12,650.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Insurance - Life & Health	100	115	100	361	248,710.18
Insurance - Life & Health	100	115	102	361	0.00
Insurance - Life & Health	100	115	102	361	0.00
Insurance - Life & Health	100	115	104	361	0.00
Insurance - Life & Health	100	115	122	361	0.00
Insurance - Life & Health	100	115	302	361	30,888.00
Insurance - Life & Health	100	115	302	361	0.00
Insurance - Life & Health	100	115	320	361	0.00
Insurance - Life & Health	100	115	330	361	0.00
Insurance - Life & Health	100	115	353	361	0.00
Insurance - Life & Health	100	115	400	361	61,776.00
Insurance - Life & Health	100	115	450	361	61,776.00
Insurance - Life & Health	100	115	600	361	46,332.00
Life & Health Insurance			**361 Total**		449,482.18
Regular Instruction Unemployment Insurance 360	100	115	100	362	5,000.00
Support Services Unemployment Insurance 360	100	115	300	362	0.00
Supprt Srvcs - Instrctn Unemployment Insurance 360	100	115	350	362	0.00
School Administration Unemployment Insurance 360	100	115	400	362	0.00
School Admin Supprt Srvcs Unemployment Ins 360	100	115	450	362	0.00
Unemployment Insurance	100	115	600	362	0.00
Unemployment Insurance			**362 Total**		5,000.00
Regular Instruction Workers' Comp Insurance 360	100	115	100	363	20,000.00
Support Services Workers' Comp Insurance 360	100	115	300	363	4,000.00
Supprt Srvcs - Instrctn Workers' Comp Ins 360	100	115	350	363	0.00
School Administration Workers' Comp Insurance 360	100	115	400	363	0.00
School Admin Supprt Srvcs Workers' Comp Ins 360	100	115	450	363	2,500.00
Worker's Compensation Insurance	100	115	600	363	0.00
Worker's Compensation Insurance			**363 Total**		26,500.00
Regular Instruction Fica & Medicare 360	100	115	100	364	12,662.71
Regular Instruction Classified Fica & Medicare 360	100	115	102	364	11,806.35
FICA Contribution	100	115	104	364	0.00
Bilingl/Bicult Instrct Restrict Fica & Medicre 360	100	115	122	364	0.00
Support Services Classified Fica & Medicare 360	100	115	302	364	4,457.55
Guidance Services Fica & Medicare 360	100	115	320	364	0.00
FICA Contribution	100	115	330	364	0.00
Library Services Fica & Medicare 360	100	115	352	364	0.00
Library Services Classified Fica & Medicare 360	100	115	353	364	0.00
School Administration Fica & Medicare 360	100	115	400	364	3,639.27
School Admin Support Services Fica & Medicare 360	100	115	450	364	6,933.20
FICA Contribution	100	115	600	364	3,852.68
FICA Contribution			**364 Total**		43,351.75

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Regular Instrctn Retirement Contribution-TRS 360	100	115	100	365	109,685.23
Retirement Contribution - TRS	100	115	104	365	0.00
Guidance Services Retirement Contribution-TRS 360	100	115	320	365	0.00
School Administration Retirement Contrib-TRS 360	100	115	400	365	31,523.59
TRS Contribution			**365 Total**		141,208.82
Regular Instrctn Retirement Contribution-PERS 360	100	115	100	366	0.00
Regular Instrctn Class Retirement Contrib-PERS 360	100	115	102	366	33,952.90
Retirement Contribution - PERS	100	115	104	366	0.00
Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	100	115	122	366	0.00
Supprt Srvcs Class Retirement Contrib-PERS 360	100	115	302	366	12,819.11
Retirement Contribution - PERS	100	115	330	366	0.00
Retirement Contribution - PERS	100	115	330	366	0.00
Library Srvcs Class Retirement Contrib-PERS 360	100	115	353	366	0.00
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	115	450	366	19,938.60
Retirement Contribution - PERS	100	115	600	366	11,079.60
PERS Contribution			**366 Total**		77,790.22
School Administration Other Employee Benefits 360	100	115	400	369	2,600.00
Other Employee Benefits			**369 Total**		2,600.00
Library Services Insurance-Life & Health 360	100	115	352	371	0.00
Library Services Insurance-Life & Health			**371 Total**		0.00
Regular Instruction Prof. & Tech. Services 410	100	115	100	410	0.00
Professional & Technical Services	100	115	103	410	0.00
School Admin Support Srvcs Prof. & Tech. Srvcs 410	100	115	450	410	0.00
Professional & Technical Services	100	115	600	410	0.00
Professional & Technical Services			**410 Total**		0.00
Op & Maint Engineering and Architectural Srvcs	100	115	600	416	0.00
Op & Maint Engineering & Architect			**416 Total**		0.00
Regular Instruction Staff Travel 420	100	115	100	420	0.00
Staff Travel	100	115	103	420	0.00
Staff Travel			**420 Total**		0.00
Staff Transportation	100	115	100	421	0.00
Staff Transportation			**421 Total**		0.00
Regular Instruction Student Travel	100	115	100	425	0.00
Reg Instruction Student Travel			**425 Total**		0.00
Utility Services (Utilities & Telecommunications)	100	115	450	430	4,500.00
Utility Services (Utilities & Telecommunications)	100	115	451	430	0.00
Utilities & Telecommunications			**430 Total**		4,500.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Operations & Maintenance Restricted Water & Sewage	100	115	601	431	20,000.00
Water & Sewer			**431 Total**		20,000.00
Operations & Maintenance Restricted Garbage	100	115	601	432	7,500.00
Garbage			**432 Total**		7,500.00
Regular Instruction Communications (Postage)	100	115	100	433	0.00
School Admin Supprt Srvcs Communications (Postage)	100	115	450	433	500.00
Postage			**433 Total**		500.00
Operations & Maintenance Restricted Electricity	100	115	601	436	20,000.00
Electricity			**436 Total**		20,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	115	601	438	20,000.00
Gas, Diesel, or Heating Fuel			**438 Total**		20,000.00
Regular Instruction Other Purchased Services	100	115	100	440	2,000.00
Other Purchased Services	100	115	103	440	0.00
School Admin Support Srvcs Other Purchased Srvcs	100	115	450	440	3,000.00
School Admin Sprt Restricted Other Purchased Srvcs	100	115	451	440	2,000.00
Staff Services Other Purchased Services	100	115	553	440	750.00
Operations & Maintenance Other Purchased Services	100	115	600	440	0.00
Other Purchased Services			**440 Total**		7,750.00
Regular Instruction Rentals and Leases	100	115	100	441	0.00
Operations & Maintenance Rentals and Leases	100	115	600	441	125,000.00
Rentals & Leases			**441 Total**		125,000.00
Regular Instrctn Supplies, Materials & Media	100	115	100	450	30,000.00
Quality Schools Supplies, Materials & Media 450	100	115	103	450	0.00
Supplies, Materials, & Media	100	115	104	450	3,000.00
Health Services Supplies	100	115	330	450	0.00
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	115	350	450	2,000.00
Library Services Supplies, Materials & Media	100	115	352	450	0.00
School Admin Sprt Srvcs Supplies Mtrls & Media 450	100	115	450	450	6,500.00
Operations & Maint Supplies, Materials & Media 450	100	115	600	450	0.00
Supplies, Materials, & Media			**450 Total**		41,500.00
Regular Instruction Teacher Supplies	100	115	100	451	4,400.00
Teacher Supplies	100	115	104	451	400.00
Guidance Services Teacher Supplies	100	115	320	451	0.00
Teacher Supplies			**451 Total**		4,800.00
Regular Instruction Small Tools & Equipment 450	100	115	100	457	0.00
School Admin Sprt Srvcs Small Tools & Equip 450	100	115	450	457	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Small Tools & Equipment	100	115	600	457	0.00
Small Tools & Equipment			**457 Total**		0.00
Student Activities Extra Duty Certified 310	100	115	700	316	6,200.00
Basketball,Girls-Certified Extra Duty	100	115	700	316	0.00
Certified Extra Duty - Volleyball	100	115	700	316	0.00
Certified Extra Duty - Cross Country	100	115	700	316	0.00
Certified Extra Duty - Dance	100	115	700	316	0.00
Student Activities Extra Duty			**316 Total**		6,200.00
Classified Subs/Temps - Volleyball	100	115	700	329	0.00
Classified Subs/Temps - Volleyball			**329 Total**		0.00
Student Activities Extra Duty Classified 320	100	115	700	337	4,200.00
Basketball, Boys-Extra Duty Classified	100	115	700	337	0.00
Extra Duty Classified - Dance	100	115	700	337	0.00
Extra Duty Classified			**337 Total**		4,200.00
Student Activities Unemployment Insurance 360	100	115	700	362	0.00
Student Activities Unemployment			**362 Total**		0.00
Student Activities Workers' Comp Insurance 360	100	115	700	363	0.00
Student Activities Workers' Comp			**363 Total**		0.00
Student Activities Fica & Medicare 360	100	115	700	364	795.60
FICA Contribution-Basketball, Boys	100	115	700	364	0.00
FICA Contribution-Basktball,Girls	100	115	700	364	0.00
FICA Contribution - Volleyball	100	115	700	364	0.00
FICA Contribution-Cross Country	100	115	700	364	0.00
FICA Contribution - Dance	100	115	700	364	0.00
Student Activities Fica & Medicare			**364 Total**		795.60
Student Activities Retirement Contribution-TRS 360	100	115	700	365	1,306.24
Retirement Contribution - TRS-Basketball,Girls	100	115	700	365	0.00
Retirement Contribution - TRS - Volleyball	100	115	700	365	0.00
Retirement Contribution - TRS-Cross Country	100	115	700	365	0.00
Retirement Contribution - TRS -Dance	100	115	700	365	0.00
Student Activities Retirement Contribution-TRS			**365 Total**		1,306.24
Student Activities Retirement Contrib-PERS 360	100	115	700	366	0.00
Retirement Contribution - PERS -Dance	100	115	700	366	0.00
Student Activities Retirement Contrib-PERS			**366 Total**		0.00
Student Travel	100	115	700	425	10,000.00
Student Travel			**425 Total**		10,000.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Supplies,Materials, & Media	100	115	700	450	3,000.00
Student Activities Supplies Materials & Media				**450 Total**	3,000.00
Unallocated Budget	100	115	900	599	297,761.23
Unallocated Budget				**599 Total**	297,761.23
Grand Total Ketchikan Charter School Accts					***2,798,612.00***
					0.11%

Description	Fd	Loc	Func	Obj	Proj	FY26 Proposed Budget
School Admin Certified Principal/Asst Principal	100	116	400	313	0	129,827.00
Building Administration			**313 Total**			129,827.00
Regular Instruction Teachers Salary	100	116	100	315	0	766,620.50
Teachers: Regular Instruction			**315 Total**			766,620.50
Guidance Services Teachers Salary	100	116	320	315	0	98,709.00
Teachers: Guidance, Librarian			**315 Total**			98,709.00
Regular Instruction Extra Duty Certified 310	100	116	100	316	0	6,328.00
Certified Extra Duty	100	116	320	316	0	600.00
Student Activities Extra Duty Certified 310	100	116	700	316	0	0.00
Other Certified Salaries and Extra Duty			**316 Total**			6,928.00
Regular Instrctn Classified Instrctnal Aides 320	100	116	100	323	0	0.00
Regular Instrctn Class Class Instrctnal Aide 320	100	116	102	323	0	40,363.96
Bilingl/Bicult Inst Restrict Class Inst Aide 320	100	116	122	323	0	14,909.74
Paraprofessionals: Regular Instruction			**323 Total**			55,273.70
Supprt Srvcs Class Class Instrctnal Aide 320	100	116	302	323	0	0.00
Classified Aides/Paraprofessionals	100	116	330	323	0	0.00
COVID-related Aides	100	116	330	323	19	0.00
Paraprofessionals: Other			**323 Total**			0.00
School Admin Support Services Support Staff 320	100	116	450	324	0	27,822.81
Administrative Assistants			**324 Total**			27,822.81
Maintenance/Custodial Staff	100	116	600	325	0	33,574.56
Custodians			**325 Total**			33,574.56
Regular Instrctn Class Class Subs/Temps 320	100	116	102	329	0	25,000.00
Bilingl/Bicult Inst Restrict Class Subs/Temps 320	100	116	122	329	0	0.00
Support Srvcs Classified Classified Subs/Temps 320	100	116	302	329	0	0.00
School Admin Supprt Srvcs Class Subs/Temps 320	100	116	450	329	0	0.00
Classified Subs/Temps	100	116	600	329	0	0.00
Classified Subs/Temps	100	116	792	329	0	0.00
Substitutes			**329 Total**			25,000.00
Regular Instruction Extra Duty Classified 320	100	116	100	337	0	0.00
Regular Instrctn Class Extra Duty Class 320	100	116	102	337	0	15,000.00
Supprt Srvcs - Instrctn Extra Duty Classified 320	100	116	350	337	0	0.00
Extra Duty Classified	100	116	360	337	0	0.00
School Admin Supprt Srvcs Extra Duty Class 320	100	116	450	337	0	0.00
Extra Duty Classified	100	116	600	337	0	0.00
Other Classified Salaries and Extra Duty			**337 Total**			15,000.00

Description	Fd	Loc	Func	Obj	Proj	FY26 Proposed Budget
Insurance - Life & Health	100	116	100	361	0	216,216.00
Insurance - Life & Health	100	116	100	361	19	0.00
Insurance - Life & Health	100	116	102	361	0	30,888.00
Insurance - Life & Health	100	116	102	361	19	0.00
Insurance - Life & Health	100	116	122	361	0	15,444.00
Insurance - Life & Health	100	116	302	361	0	0.00
Insurance - Life & Health	100	116	302	361	19	0.00
Insurance - Life & Health	100	116	320	361	0	30,888.00
Insurance - Life & Health	100	116	330	361	0	0.00
Insurance - Life & Health	100	116	330	361	19	0.00
Insurance - Life & Health	100	116	400	361	0	30,888.00
Insurance - Life & Health	100	116	450	361	0	0.00
Insurance - Life & Health	100	116	450	361	19	0.00
Insurance - Life & Health	100	116	600	361	0	30,888.00
Insurance - Life & Health			**361 Total**			355,212.00
Regular Instruction Unemployment Insurance 360	100	116	100	362	0	5,000.00
Support Services Unemployment Insurance 360	100	116	300	362	0	0.00
School Administration Unemployment Insurance 360	100	116	400	362	0	250.00
School Admin Supprt Srvcs Unemployment Ins 360	100	116	450	362	0	0.00
Unemployment Insurance	100	116	600	362	0	50.00
Unemployment Insurance	100	116	700	362	0	0.00
Unemployment Insurance			**362 Total**			5,300.00
Regular Instruction Workers' Comp Insurance 360	100	116	100	363	0	20,000.00
Support Services Workers' Comp Insurance 360	100	116	300	363	0	2,000.00
Supprt Srvcs - Instrctn Workers' Comp Ins 360	100	116	350	363	0	0.00
School Administration Workers' Comp Insurance 360	100	116	400	363	0	2,500.00
School Admin Supprt Srvcs Workers' Comp Ins 360	100	116	450	363	0	0.00
Worker's Compensation Insurance	100	116	600	363	0	400.00
Worker's Compensation Insurance			**363 Total**			24,900.00
Regular Instruction Fica & Medicare 360	100	116	100	364	0	11,207.75
Regular Instruction Classified Fica & Medicare 360	100	116	102	364	0	6,147.84
Universal Preschool Fica & Medicare 360	100	116	104	364	0	0.00
Bilingl/Bicult Instrct Restrict Fica & Medicre 360	100	116	122	364	0	1,140.60
Support Services Classified Fica & Medicare 360	100	116	302	364	0	0.00
Guidance Services Fica & Medicare 360	100	116	320	364	0	1,439.98
FICA Contribution	100	116	330	364	0	0.00
FICA Contribution	100	116	330	364	19	0.00
Support Services - Instruction Fica & Medicare 360	100	116	350	364	0	0.00
FICA Contribution	100	116	360	364	0	0.00
School Administration Fica & Medicare 360	100	116	400	364	0	1,882.49
School Admin Support Services Fica & Medicare 360	100	116	450	364	0	2,128.44
FICA Contribution	100	116	600	364	0	2,568.45
FICA Contribution	100	116	700	364	0	0.00

Description	Fd	Loc	Func	Obj	Proj	FY26 Proposed Budget
FICA Contribution	100	116	792	364	0	0.00
FICA Contribution			**364 Total**			26,515.56
Regular Instrctn Retirement Contribution-TRS 360	100	116	100	365	0	97,082.33
Guidance Services Retirement Contribution-TRS 360	100	116	320	365	0	12,473.21
School Administration Retirement Contrib-TRS 360	100	116	400	365	0	16,306.27
Retirement Contribution - TRS	100	116	700	365	0	0.00
Retirement Contribution - TRS			**365 Total**			125,861.81
Regular Instrctn Retirement Contribution-PERS 360	100	116	100	366	0	0.00
Regular Instrctn Class Retirement Contrib-PERS 360	100	116	102	366	0	12,180.07
Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	100	116	122	366	0	3,280.14
Supprt Srvcs Class Retirement Contrib-PERS 360	100	116	302	366	0	0.00
Retirement Contribution - PERS	100	116	330	366	0	0.00
Retirement Contribution - PERS	100	116	330	366	19	0.00
Supprt Srvcs - Instrctn Retiremnt Contrib-PERS 360	100	116	350	366	0	0.00
Retirement Contribution - PERS	100	116	360	366	0	0.00
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	116	450	366	0	6,121.02
Retirement Contribution - PERS	100	116	600	366	0	7,386.40
Retirement Contribution - PERS			**366 Total**			28,967.64
School Administration Other Employee Benefits 360	100	116	400	369	0	2,200.00
Other Employee Benefits			**369 Total**			2,200.00
Regular Instruction Prof. & Tech. Services 410	100	116	100	410	0	0.00
Professional & Technical Services	100	116	103	410	0	0.00
Staff Development Prof. & Tech. Services 410	100	116	370	410	0	0.00
Professional & Technical Services	100	116	400	410	0	0.00
School Admin Support Srvcs Prof. & Tech. Srvcs 410	100	116	450	410	0	0.00
Professional & Technical Services			**410 Total**			0.00
School Admin Support Services Legal Services	100	116	450	414	0	0.00
Support Services Legal			**414 Total**			0.00
Op & Maint Engineering and Architectural Srvcs	100	116	600	416	0	0.00
Op & Maint Engineering and Architectural Srvcs			**416 Total**			0.00
Regular Instruction Staff Travel 420	100	116	100	420	0	0.00
Staff Travel	100	116	103	420	0	0.00
Staff Travel			**420 Total**			0.00
Regular Instruction Student Travel	100	116	100	425	0	0.00
Regular Instruction Student Travel			**425 Total**			0.00
Utility Services (Utilities & Telecommunications)	100	116	450	430	0	4,500.00
Utilities & Telecommunications			**430 Total**			4,500.00

Description	Fd	Loc	Func	Obj	Proj	FY26 Proposed Budget
Operations & Maintenance Restricted Water & Sewage	100	116	601	431	0	20,000.00
Water & Sewer			**431 Total**			20,000.00
Operations & Maintenance Restricted Garbage	100	116	601	432	0	6,700.00
Garbage			**432 Total**			6,700.00
School Admin Supprt Srvcs Communications (Postage	100	116	450	433	0	200.00
Postage			**433 Total**			200.00
Operations & Maintenance Restricted Electricity	100	116	601	436	0	20,000.00
Electricity			**436 Total**			20,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	116	601	438	0	28,500.00
Gas, Diesel, or Heating Fuel			**438 Total**			28,500.00
Regular Instruction Other Purchased Services	100	116	100	440	0	0.00
School Admin Support Srvcs Other Purchased Srvcs	100	116	450	440	0	4,000.00
School Admin Sprt Restricted Other Purchased Srvcs	100	116	451	440	0	1,200.00
Staff Services Other Purchased Services	100	116	553	440	0	750.00
Operations & Maintenance Other Purchased Services	100	116	600	440	0	0.00
Other Purchased Services			**440 Total**			5,950.00
Regular Instrctn Supplies, Materials & Media	100	116	100	450	0	20,000.00
Curriculum Materials	100	116	101	450	0	20,000.00
Quality Schools Supplies, Materials & Media 450	100	116	103	450	0	0.00
Health Services Supplies	100	116	330	450	0	0.00
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	116	350	450	0	2,500.00
Library Services Supplies, Materials & Media	100	116	352	450	0	3,300.00
School Admin Sprt Srvcs Supplies Mtrls & Media 450	100	116	450	450	0	4,000.00
Operations & Maint Supplies, Materials & Media 450	100	116	600	450	0	2,000.00
Supplies, Materials & Media			**450 Total**			51,800.00
Regular Instruction Teacher Supplies	100	116	100	451	0	4,400.00
Guidance Services Teacher Supplies	100	116	320	451	0	400.00
Teacher Supplies			**451 Total**			4,800.00
Regular Instruction Small Tools & Equipment 450	100	116	100	457	0	0.00
School Admin Sprt Srvcs Small Tools & Equip 450	100	116	450	457	0	0.00
Small Tools & Equipment	100	116	600	457	0	0.00
Small Tools & Equipment			**457 Total**			0.00
Regular Instruction Dues and Fees 490	100	116	100	491	0	0.00
Dues & Fees	100	116	320	491	0	0.00
Dues & Fees			**491 Total**			0.00

Description	Fd	Loc	Func	Obj	Proj	FY26 Proposed Budget
Unallocated Budget	100	116	900	599	0	123,417.76
Unallocated Budget			**599 Total**			123,417.76
Grand Total Tongass School of Arts & Sciences Accts						***1,993,580.34***
						(0.41%)

Description	Fd	Loc	Func	Obj	Proj	FY26 Proposed Budget
Special Education Teacher Salary	100	112	200	315	115	207,998.00
Special Education Teacher Salary	100	112	200	315	116	29,858.63
Teachers: Special Education			**315 Total**			237,856.63
Certified Teacher	100	112	204	315	19	0.00
Certified Teacher	100	112	204	315	116	0.00
Teachers: Special Education			**315 Total**			0.00
Classified Aides/Paraprofessionals	100	112	200	323	116	0.00
Classified Aides/Paraprofessionals	100	112	201	323	19	0.00
Classified Aides/Paraprofessionals	100	112	201	323	115	257,659.86
Classified Aides/Paraprofessionals	100	112	201	323	116	101,268.77
Classified Aides/Paraprofessionals	100	112	202	323	115	0.00
Classified Aides/Paraprofessionals	100	112	202	323	116	29,473.65
Classified Aides/Paraprofessionals	100	112	204	323	116	0.00
Paraprofessionals: Special Education			**323 Total**			388,402.28
SPED Intensive Services Classified Subs/Temps 320	100	112	201	329	0	600.00
Classified Subs/Temps	100	112	201	329	115	3,000.00
Classified Subs/Temps	100	112	201	329	116	750.00
Special Education Class Class Subs/Temps 320	100	112	202	329	0	0.00
Classified Subs/Temps	100	112	202	329	115	0.00
Classified Subs/Temps	100	112	202	329		0.00
Classified Subs/Temps	100	112	204	329	116	0.00
Substitutes			**329 Total**			4,350.00
Extra Duty Classified	100	112	202	337	0	0.00
Other Classified Salaries and Extra Duty			**337 Total**			0.00
Insurance - Life & Health	100	112	200	361	19	30,888.00
Insurance - Life & Health	100	112	200	361	115	30,888.00
Insurance - Life & Health	100	112	200	361	116	0.00
Insurance - Life & Health	100	112	201	361	0	216,216.00
Insurance - Life & Health	100	112	201	361	19	0.00
Insurance - Life & Health	100	112	201	361	115	0.00
Insurance - Life & Health	100	112	201	361	116	0.00
Insurance - Life & Health	100	112	202	361	19	15,444.00
Insurance - Life & Health	100	112	202	361	115	0.00
Insurance - Life & Health	100	112	202	361	116	0.00
Insurance - Life & Health	100	112	204	361	0	0.00
Insurance - Life & Health	100	112	204	361	19	0.00
Insurance - Life & Health	100	112	204	361	116	0.00
Insurance - Life & Health			**361 Total**			293,436.00
FICA Contribution	100	112	200	364	115	3,015.97
FICA Contribution	100	112	200	364	116	432.95
SPED Intensive Services Fica & Medicare 360	100	112	201	364	0	27,790.82

Description	Fd	Loc	Func	Obj	Proj	FY26 Proposed Budget
FICA Contribution	100	112	201	364	115	0.00
FICA Contribution	100	112	201	364	116	0.00
Special Education Classified Fica & Medicare 360	100	112	202	364	0	2,254.73
FICA Contribution	100	112	202	364	115	0.00
FICA Contribution	100	112	202	364	116	0.00
SPED Preschool Fica & Medicare 360	100	112	204	364	0	0.00
FICA Contribution	100	112	204	364	19	0.00
FICA Contribution	100	112	204	364	116	0.00
FICA Contribution			**364 Total**			33,494.47
Retirement Contribution - TRS	100	112	200	365	115	26,124.55
Retirement Contribution - TRS	100	112	200	365	116	3,750.24
Retirement Contribution - TRS	100	112	202	365	116	0.00
SPED Preschool Retirement Contribution-TRS 360	100	112	204	365	0	0.00
Retirement Contribution - TRS	100	112	204	365	19	0.00
Retirement Contribution - TRS	100	112	204	365	116	0.00
Retirement Contribution - TRS			**365 Total**			29,874.79
Retirement Contribution - PERS	100	112	200	366	116	0.00
SPED Intensive Srvcs Retirement Contrib-PERS 360	100	112	201	366	0	0.00
Retirement Contribution - PERS	100	112	201	366	115	56,685.17
Retirement Contribution - PERS	100	112	201	366	116	22,279.13
Special Ed Class Retirement Contrib-PERS 360	100	112	202	366	0	6,484.20
Retirement Contribution - PERS	100	112	202	366	115	0.00
Retirement Contribution - PERS	100	112	202	366	116	0.00
Retirement Contribution - PERS	100	112	204	366	116	0.00
Retirement Contribution - PERS			**366 Total**			85,448.50
Special Education Teacher Supplies	100	112	200	451	0	800.00
Special Education Teacher Supplies			**451 Total**			800.00
Grand Total Charter Schools SPED Accts						***1,073,662.67***
						-3.43%

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Regular Instruction:					
Regular Instruction Extra Duty Certified 310	100	190	100	316	5,000.00
Certified Extra Duty	100	190	100	316	-
Long-term Sub	100	190	100	319	-
Classified Subs/Temps	100	190	102	329	-
Extra Duty Classified	100	190	102	337	-
Extra Duty Classified	100	190	100	337	-
	190 Total				5,000.00
Insurance - Life & Health	100	190	100	361	-
Insurance - Life & Health	100	190	100	361	-
	190 Total				-
Regular Instruction Fica & Medicare 360	100	190	100	364	72.50
FICA Contribution	100	190	100	364	-
FICA Contribution	100	190	100	364	-
Regular Instruction Classified Fica & Medicare 360	100	190	102	364	-
	190 Total				72.50
Regular Instrctn Retirement Contribution-TRS 360	100	190	100	365	628.00
	190 Total				628.00
Regular Instrctn Retirement Contribution-PERS 360	100	190	100	366	-
Regular Instrctn Class Retirement Contrib-PERS 360	100	190	102	366	-
	190 Total				-
Regular Instruction Other Purchased Services	100	190	100	440	1,000.00
Regular Instrctn Supplies, Materials & Media	100	190	100	450	5,000.00
Regular Instruction Small Tools & Equipment 450	100	190	100	457	-
	190 Total				6,000.00
	Grand Total				***11,700.50***
Summer School:					
Summer School Extra Duty Certified 310	100	190	105	316	40,000.00
Summer School Extra Duty Classified 320	100	190	105	337	4,000.00
	190 Total				44,000.00
Summer School Fica & Medicare 360	100	190	105	364	886.00
	190 Total				886.00
Summer School Retirement Contribution-TRS 360	100	190	105	365	5,024.00
	190 Total				5,024.00
Summer School Retirement Contribution-PERS 360	100	190	105	366	880.00
	190 Total				880.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Summer School Supplies, Materials & Media 450	100	190	105	450	2,500.00
Summer School Covid Supplies	100	190	105	450	-
	190 Total				2,500.00
	Grand Total				***53,290.00***
Support Services - Students:					
Support Srvcs Classified Extra Duty Certified 310	100	190	302	316	-
Support Srvcs Classified Extra Duty Classified 320	100	190	302	337	1,000.00
	190 Total				1,000.00
Support Services Classified Fica & Medicare 360	100	190	302	364	76.50
	190 Total				76.50
Supprt Srvcs Class Retirement Contribution-TRS 360	100	190	302	365	-
	190 Total				-
Supprt Srvcs Class Retirement Contrib-PERS 360	100	190	302	366	220.00
	190 Total				220.00
Support Services Classified Staff Travel 420	100	190	302	420	-
Supprt Srvcs Class Supplies, Materials & Media 450	100	190	302	450	5,000.00
Wellness Supplies	100	190	302	450	-
Wellness Supplies	100	190	302	450	-
Support Services Classified Other Expenses 490	100	190	302	490	-
	190 Total				5,000.00
	Grand Total				6,296.50
Attendance & Social Work:					
Social Worker	100	190	310	322	-
	190 Total				-
Insurance - Life & Health	100	190	310	361	-
	190 Total				-
FICA Contribution	100	190	310	364	-
	190 Total				-
Retirement Contribution - PERS	100	190	310	366	-
	190 Total				-
Professional & Technical Services	100	190	310	410	-
Supplies, Materials, & Media	100	190	310	450	-
	190 Total				-
	Grand Total				-
Health Services:					

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
District Nurse	100	190	330	322	93,098.00
		190 Total			93,098.00
Classified Aides/Paraprofessionals	100	190	330	323	-
	190 Total				-
Insurance - Life & Health	100	190	330	361	30,888.00
	190 Total				30,888.00
FICA Contribution	100	190	330	364	7,122.00
	190 Total				7,122.00
Retirement Contribution - PERS	100	190	330	366	20,481.56
	190 Total				20,481.56
Other Employee Benefits	100	190	330	369	375.00
	190 Total				375.00
Professional & Technical Services	100	190	330	410	-
Staff Travel	100	190	330	420	-
Staff Transportation	100	190	330	421	-
Insurance & Bond Premiums	100	190	330	445	-
Health Services Supplies	100	190	330	450	3,500.00
Small Tools & Equipment	100	190	330	457	-
Dues & Fees	100	190	330	491	-
Dues & Fees	100	190	330	491	-
	190 Total				3,500.00
	Grand Total				155,464.56
Grand Total Operating Fund District Wide Instruction Accts					***226,751.56***
Certified Teacher	140	113	100	315	-
Certified Teacher	140	114	100	315	-
Certified Teacher	140	116	104	315	-
Certified Extra Duty	140	111	100	316	-
Certified Extra Duty	140	113	100	316	-
Certified Extra Duty	140	114	100	316	-
Certified Extra Duty	140	115	100	316	-
Certified Extra Duty	140	116	100	316	-
Certified Extra Duty	140	120	100	316	-
Certified Extra Duty	140	130	100	316	-
140 Total					-
Classified Aides/Paraprofessionals	140	116	102	323	-

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
	140 Total				-
Insurance - Life & Health	140	113	100	361	-
Insurance - Life & Health	140	114	100	361	-
Insurance - Life & Health	140	116	102	361	-
Insurance - Life & Health	140	116	104	361	-
	140 Total				-
FICA Contribution	140	111	100	364	-
FICA Contribution	140	113	100	364	-
FICA Contribution	140	114	100	364	-
FICA Contribution	140	115	100	364	-
FICA Contribution	140	116	100	364	-
FICA Contribution	140	120	100	364	-
FICA Contribution	140	130	100	364	-
FICA/MEDICARE Contribution	140	116	102	364	-
FICA Contribution	140	116	104	364	-
Retirement Contribution - TRS	140	111	100	365	-
Retirement Contribution - TRS	140	114	100	365	-
Retirement Contribution - TRS	140	115	100	365	-
Retirement Contribution - TRS	140	116	100	365	-
Retirement Contribution - TRS	140	120	100	365	-
Retirement Contribution - TRS	140	130	100	365	-
Retirement Contribution - PERS	140	113	100	366	-
Retirement Contribution - PERS	140	116	102	366	-
Retirement Contribution - PERS	140	116	104	366	-
	140 Total				-
Conference Registration	140	190	100	410	-
Professional & Technical Services	140	190	370	410	-
	140 Total				-
Staff Travel	140	190	100	420	-
	140 Total				-
Supplies, Materials, & Media	140	111	100	450	-
Supplies, Materials, & Media	140	113	100	450	-
Supplies, Materials, & Media	140	114	100	450	-
Supplies, Materials, & Media	140	115	100	450	-
Supplies, Materials, & Media	140	116	100	450	-
Supplies, Materials, & Media	140	190	100	450	-
	140 Total				-
Staff Travel	141	190	100	420	-
Indirect Costs	141	190	550	495	-
	141 Total				-

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Staff Travel	198	190	100	420	-
198 Total					-
Grand Total Operating Fund Grants					*-*
					(100.00%)

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Student Assessment Services:					
Dues & Fees	100	190	330	491	0.00
Testing Services Supplies, Materials & Media	100	190	340	450	0.00
		190 Total			0.00
Support Services - Instruction:					
Support Services - Instruction Fica & Medicare 360	100	190	350	364	0.00
		190 Total			0.00
Support Srvcs - Instruction Other Purchased Srvcs	100	190	350	440	10,000.00
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	190	350	450	0.00
Sprt Srvcs - Instrctn Small Tools & Equipment 450	100	190	350	457	0.00
Support Services - Instruction Dues and Fees 490	100	190	350	491	0.00
		190 Total			10,000.00
Curriculum Development Services					
Curriculum Dev Certified Director/Coord/Mgr	100	190	381	314	0.00
		381 Total			0.00
Curriculum Specialist Teachers	100	190	381	315	0.00
		381 Total			0.00
Curriculum Development Extra Duty Certified 310	100	190	381	316	0.00
Extra Duty Classified	100	190	381	337	0.00
		381 Total			0.00
Insurance - Life & Health	100	190	381	361	0.00
		381 Total			0.00
Curriculum Development Fica & Medicare 360	100	190	381	364	0.00
		381 Total			0.00
Curriculum Development Retirement Contrib-TRS 360	100	190	381	365	0.00
		381 Total			0.00
Curriculum Development Retirement Contrib-PERS 360	100	190	381	366	0.00
		381 Total			0.00
Curriculum Development Other Employee Benefits 360	100	190	381	369	3,000.00
		381 Total			3,000.00
Curriculum Development Prof. & Tech. Services 410	100	190	381	410	0.00
Curriculum Development Staff Travel 420	100	190	381	420	0.00
Curriculum Development Other Purchased Services	100	190	381	440	1,000.00
Curriculum Dev Supplies, Materials & Media 450	100	190	381	450	189,972.00
Curriculum Development Dues and Fees 490	100	190	381	491	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Curriculum Materials Prof. & Tech. Services 410	100	190	101	410	0.00
Curriculum Materials Communications (Postage)	100	190	101	433	0.00
Curriculum Materials Other Purchased Services	100	190	101	440	0.00
Curriculum Mtrls Supplies, Mtrls & Media 450	100	190	101	450	0.00
Curriculum Materials	100	190	101	450	0.00
Curriculum Materials	100	190	101	450	0.00
Curriculum Materials	100	190	101	450	0.00
Curriculum Materials	100	190	101	450	0.00
Curriculum Materials	100	190	101	450	0.00
Curriculum Materials Small Tools & Equipment 450	100	190	101	457	0.00
	190 Total				190,972.00

Grand Total District Wide Curriculum Development Accts ***203,972.00***

773.17%

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Certified Extra Duty	100	192	200	316	0.00
			200 Total		0.00
Special Education Fica & Medicare 360	100	192	200	364	0.00
Special Education Retirement Contribution-TRS 360	100	192	200	365	0.00
Special Education Educational Assistance 360	100	192	200	378	0.00
			200 Total		0.00
Special Education Prof. & Tech. Services 410	100	192	200	410	0.00
Special Education Staff Travel 420	100	192	200	420	0.00
Special Education Mileage Reimbursement 420	100	192	200	421	0.00
Special Education Communications (Postage)	100	192	200	433	0.00
Special Education Other Purchased Services	100	192	200	440	0.00
Special Education Supplies, Materials & Media 450	100	192	200	450	0.00
Dues & Fees	100	192	200	491	0.00
Special Education Other Expenses 490	100	196	200	490	15,000.00
			200 Total		15,000.00
SPED Intensive Services Classified Subs/Temps 320	100	192	201	329	0.00
			201 Total		0.00
SPED Intensive Services Fica & Medicare 360	100	192	201	364	0.00
			201 Total		0.00
SPED Intensive Srvcs Tuition and Stipends (Stdnts)	100	192	201	480	0.00
			201 Total		0.00
Classified Subs/Temps	100	190	202	329	0.00
			202 Total		0.00
FICA Contribution	100	190	202	364	0.00
			202 Total		0.00
Special Education Class Class Instrctnal Aide 320	100	192	202	323	0.00
			202 Total		0.00
Insurance - Life & Health	100	192	202	361	0.00
Insurance - Life & Health	100	192	202	361	0.00
			202 Total		0.00
Special Education Classified Fica & Medicare 360	100	192	202	364	0.00
Special Ed Class Retirement Contrib-PERS 360	100	192	202	366	0.00
			202 Total		0.00
Special Education-ESY Extra Duty Classified 320	100	190	205	337	12,000.00
			205 Total		12,000.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Special Education-ESY Fica & Medicare 360	100	190	205	364	174.00
Special Education-ESY Retirement Contrib-TRS 360	100	190	205	365	1,507.20
Special Education-ESY Retirement Contrib-PERS 360	100	190	205	366	0.00
			205 Total		1,681.20
Supplies, Materials, & Media	100	192	205	450	0.00
			205 Total		0.00
Speech Services Teachers Salary	100	192	210	315	116,358.00
			210 Total		116,358.00
Certified Extra Duty	100	192	210	316	0.00
			210 Total		0.00
Classified Subs/Temps	100	192	210	329	0.00
			210 Total		0.00
Insurance - Life & Health	100	192	210	361	30,888.00
Speech Services Fica & Medicare 360	100	192	210	364	1,687.19
Speech Services Retirement Contribution-TRS 360	100	192	210	365	14,614.56
Other Employee Benefits	100	192	210	369	0.00
			210 Total		47,189.76
Retirement Contribution - TRS	100	192	211	365	0.00
			211 Total		0.00
Sped Support Services Extra Duty Certified 310	100	192	220	316	0.00
			220 Total		0.00
Certified Specialists	100	192	220	318	284,298.00
			220 Total		284,298.00
DW NURSE	100	192	220	322	0.00
Sped Supprt Srvcs Classified Instrctnal Aides 320	100	192	220	323	0.00
Sped Support Services Classified Subs/Temps 320	100	192	220	329	0.00
			220 Total		0.00
Insurance - Life & Health	100	192	220	361	92,664.00
Sped Support Services Fica & Medicare 360	100	192	220	364	4,122.32
Sped Support Srvcs Retirement Contribution-TRS 360	100	192	220	365	35,707.83
Sped Supprt Srvcs Retirement Contribution-PERS 360	100	192	220	366	0.00
Sped Support Service Other Employee Benefits	100	192	220	369	0.00
Transportation Allowance	100	192	220	390	0.00
			220 Total		132,494.15

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Sped Support Services Prof. & Tech. Services 410	100	192	220	410	0.00
			220 Total		0.00
Dues & Fees	100	192	220	491	0.00
			220 Total		0.00
Sped Administration Certified Director/Coord/Mgr	100	192	230	314	195,756.00
			230 Total		195,756.00
Certified Exrta Duty	100	192	230	316	0.00
			230 Total		0.00
Sped Administration Certified Subs/Temps 310	100	192	230	317	0.00
			230 Total		0.00
Insurance - Life & Health	100	192	230	361	30,888.00
Sped Administration Fica & Medicare 360	100	192	230	364	2,838.46
FICA Contribution	100	192	230	364	0.00
Sped Administration Retirement Contrib-TRS 360	100	192	230	365	24,586.95
Retirement Contribution - TRS	100	192	230	365	0.00
Sped Administration Other Employee Benefits 360	100	192	230	369	0.00
			230 Total		58,313.42
Professional & Technical Services	100	192	230	410	0.00
Sped Admin Supplies, Materials & Media 450	100	192	230	450	2,000.00
			230 Total		2,000.00
Sped Administration-Classified Support Staff 320	100	192	232	324	0.00
			232 Total		0.00
Insurance - Life & Health	100	192	232	361	0.00
Sped Administration-Classified Fica & Medicare 360	100	192	232	364	0.00
Sped Admin-Class Retiremnt Contrib-PERS 360	100	192	232	366	0.00
			232 Total		0.00
Staff Services Other Purchased Services	100	192	553	440	3,000.00
			553 Total		3,000.00
Grand Total District Wide SPED Accounts					***868,090.52***
					(31.55%)

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Director of Technology	100	190	360	321	0.00
		190 Total			0.00
Classified Technology Specialists	100	190	360	322	379,221.00
		190 Total			379,221.00
Classified Support Staff	100	190	360	324	64,662.00
Classified Support Staff	100	190	360	324	0.00
		190 Total			64,662.00
Extra Duty Classified	100	190	360	337	0.00
		190 Total			0.00
Insurance - Life & Health	100	190	360	361	138,996.00
Insurance - Life & Health	100	190	360	361	0.00
		190 Total			138,996.00
FICA Contribution	100	190	360	364	33,957.05
		190 Total			33,957.05
Retirement Contribution - PERS	100	190	360	366	97,654.26
Retirement Contribution - PERS	100	190	360	366	0.00
		190 Total			97,654.26
IT OTHER EMPLOYEE BENEFITS	100	190	360	369	9,600.00
		190 Total			9,600.00
Professional & Technical Services	100	190	360	410	15,000.00
		190 Total			15,000.00
IT Mileage Reimbursement	100	190	360	421	0.00
		190 Total			0.00
Utility Services (Utilities & Telecommunications)	100	190	360	430	0.00
		190 Total			0.00
Other Purchased Services	100	190	360	440	25,000.00
		190 Total			25,000.00
Instruction-related Technology Supplies	100	190	360	450	150,000.00
		190 Total			150,000.00
Instruction-related Technology Small Tools & Equip	100	190	360	457	125,000.00
		190 Total			125,000.00
Dues & Fees	100	190	360	491	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
		190 Total			0.00
Equipment	100	190	360	510	50,150.00
		190 Total			50,150.00
Grand Total District Wide Instructional Technology Accounts					***1,089,240.31***
					(2.46%)

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Maintenance/Custodial Staff	100	190	600	325	0.00
			600 Total		0.00
Classified Subs/Temps	100	190	600	329	0.00
Classified Subs/Temps	100	190	600	329	0.00
Classified Subs/Temps	100	190	600	329	0.00
Classified Subs/Temps	100	190	600	329	0.00
Classified Subs/Temps	100	190	600	329	0.00
Classified Subs/Temps	100	190	600	329	0.00
			600 Total		0.00
Extra Duty Classified	100	190	600	337	0.00
			600 Total		0.00
Insurance - Life & Health	100	190	600	361	0.00
Insurance - Life & Health	100	190	600	361	0.00
Insurance - Life & Health	100	190	600	361	0.00
Insurance - Life & Health	100	190	600	361	0.00
Insurance - Life & Health	100	190	600	361	0.00
			600 Total		0.00
FICA Contribution	100	190	600	364	0.00
FICA Contribution	100	190	600	364	0.00
FICA Contribution	100	190	600	364	0.00
FICA Contribution	100	190	600	364	0.00
FICA Contribution	100	190	600	364	0.00
FICA Contribution	100	190	600	364	0.00
			600 Total		0.00
Retirement Contribution - PERS	100	190	600	366	0.00
			600 Total		0.00
Educational Assistance	100	190	600	378	0.00
			600 Total		0.00
Operations & Maintenance Prof. & Tech. Srvcs 410	100	190	600	410	150,000.00
Professional & Technical Services-KHS	100	190	600	410	0.00
			600 Total		150,000.00
Operations & Maintenance Staff Travel 420	100	190	600	420	0.00
			600 Total		0.00
Operations & Maintenance Communications (Postage)	100	190	600	433	0.00
Operations & Maintenance Other Purchased Services	100	190	600	440	25,000.00
Other Purchased Services	100	190	600	440	0.00
Other Purchased Services	100	190	600	440	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Operations & Maintenance Rentals and Leases	100	190	600	441	65,000.00
Operations & Maint Building Repairs & Maint	100	190	600	442	0.00
Building Repair & Maintenance Services	100	190	600	442	0.00
Operations & Maint Supplies, Materials & Media 450	100	190	600	450	250,000.00
Supplies, Materials, & Media	100	190	600	450	0.00
Supplies, Materials, & Media	100	190	600	450	0.00
Supplies, Materials, & Media	100	190	600	450	0.00
Supplies, Materials, & Media	100	190	600	450	0.00
Supplies, Materials, & Media	100	190	600	450	0.00
Supplies, Materials, & Media	100	190	600	450	0.00
Supplies, Materials, & Media	100	190	600	450	0.00
Operations & Maint Small Tools & Equipment 450	100	190	600	457	2,500.00
Small Tools & Equipment	100	190	600	457	7,500.00
Small Tools & Equipment	100	190	600	457	0.00
			600 Total		350,000.00
Dues & Fees	100	190	600	491	400.00
			600 Total		400.00
Operations & Maintenance Equipment 510	100	190	600	510	0.00
			600 Total		0.00
Op & Maint Restricted Class Director/Coord/Mgr 320	100	190	601	321	206,967.00
			601 Total		206,967.00
Operations & Maint Restricted Supprt Staff 320	100	190	601	324	82,891.00
			601 Total		82,891.00
Op & Maint Restricted Custodians & Maint 320	100	190	601	325	629,049.45
			601 Total		629,049.45
Insurance - Life & Health	100	190	601	361	277,992.00
Insurance - Life & Health	100	190	601	361	0.00
			601 Total		277,992.00
Operations & Maint Restricted Fica & Medicare 360	100	190	601	364	70,296.42
			601 Total		70,296.42
Op & Maint Restricted Retiremnt Contrib-PERS 360	100	190	601	366	202,159.64
			601 Total		202,159.64
Op & Maint Restricted Other Employee Benefits 360	100	190	601	369	10,000.00
			601 Total		10,000.00
Op & Maint Restricted Prof. & Tech. Srvcs 410	100	190	601	410	5,000.00
			601 Total		5,000.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Operations & Maintenance Restricted Garbage	100	190	601	432	1,500.00
Operations & Maintenance Restricted Electricity	100	190	601	436	1,250.00
			601 Total		2,750.00
Op & Maint Restricted Other Purchased Srvcs	100	190	601	440	4,500.00
Operations & Maint Restricted Rentals and Leases	100	190	601	441	750.00
Op & Maint Restricted Building Repairs & Maint	100	190	601	442	45,000.00
Op & Maint Restricted Ins and Bond Premiums	100	190	601	445	0.00
Op & Maint Restricted Supplies, Mtrls & Media 450	100	190	601	450	300.00
			601 Total		50,550.00
Professional & Technical Services	100	190	602	410	4,000.00
Jack Cotant Expenses Other Purchased Services	100	190	602	440	15,000.00
Jack Cotant Expenses Supplies, Mtrls & Media	100	190	602	450	2,500.00
Jack Cotant Expenses Small Tools & Equipment 450	100	190	602	457	5,000.00
Jack Cotant Expenses Dues and Fees 490	100	190	602	491	0.00
			602 Total		26,500.00
Grand Total District Wide Maintenance Department Accounts					***2,064,555.51***
					24.15%

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
District AdministrationCertified Superintendent	100	190	510	311	0.00
Certified Superintendent	100	190	512	311	145,000.00
		190 Total			145,000.00
Certified Assistant Superintendent	100	190	512	312	139,900.00
		190 Total			139,900.00
Certified Director/Coordinator/Manager	100	190	550	314	139,900.00
		190 Total			139,900.00
Certified Subs/Temps	100	190	510	317	0.00
		190 Total			0.00
District Admin Supprt Class Director/Coord/Mgr 320	100	190	550	321	105,672.60
		190 Total			105,672.60
Office of the SuperintendentBoard Assistant	100	190	512	324	68,000.00
District Admin Support Support Staff 320	100	190	550	324	432,609.00
		190 Total			500,609.00
Office of the SuperintendentBoard Assistant	100	190	512	329	0.00
District Admin Support Classified Subs/Temps 320	100	190	550	329	0.00
		190 Total			0.00
Board of Education Classified Stipend	100	190	511	338	20,000.00
		190 Total			20,000.00
Insurance - Life & Health	100	190	510	361	0.00
Insurance - Life & Health	100	190	512	361	154,440.00
Insurance - Life & Health	100	190	550	361	148,571.28
Insurance - Life & Health	100	190	550	361	0.00
		190 Total			303,011.28
District Administration Fica & Medicare 360	100	190	510	364	0.00
Board of Education Fica & Medicare 360	100	190	511	364	1,530.00
Office of the SuperintendentBoard Assistant	100	190	512	364	9,333.05
District Admin Support Fica & Medicare 360	100	190	550	364	43,207.09
		190 Total			54,070.14
District Administration Retirement Contrib-TRS 360	100	190	510	365	0.00
Office of the SuperintendentBoard Assistant	100	190	512	365	35,783.44
District Admin Supprt Retirement Contrib-TRS 360	100	190	550	365	17,571.44
		190 Total			53,354.88
District Administration Retiremnt Contrib-PERS 360	100	190	510	366	0.00
Office of the SuperintendentBoard Assistant	100	190	512	366	14,960.00
District Admin Supprt Retirement Contrib-PERS 360	100	190	550	366	118,421.95
		190 Total			133,381.95
District Admin Other Employee Benefits 360	100	190	510	369	0.00
Other Employee Benefits	100	190	512	369	16,100.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
District Admin Support Other Employee Benefits 360	100	190	550	369	8,400.00
		190 Total			24,500.00
District Administration Prof. & Tech. Services 410	100	190	510	410	0.00
Board of Education Prof. & Tech. Services 410	100	190	511	410	5,000.00
Office of the Sup Prof. & Tech. Services	100	190	512	410	7,500.00
District Admin Support Prof. & Tech. Services 410	100	190	550	410	5,000.00
Staff Services Prof. & Tech. Services 410	100	190	553	410	1,000.00
		190 Total			18,500.00
District Administration Management Services	100	190	510	413	0.00
		190 Total			0.00
District Administration Legal Services	100	190	510	414	55,000.00
Office of the Sup Legal Services	100	190	512	414	0.00
		190 Total			55,000.00
District Administration Staff Travel 420	100	190	510	420	0.00
Board of Education Staff Travel 420	100	190	511	420	0.00
Office of the Sup Staff Travel	100	190	512	420	0.00
District Admin Support Staff Travel 420	100	190	550	420	0.00
Staff Services Staff Travel 420	100	190	553	420	0.00
		190 Total			0.00
District Administration Mileage Reimbursement 420	100	190	510	421	0.00
District Admin Support Mileage Reimbursement 420	100	190	550	421	0.00
		190 Total			0.00
District Administration Communications (Postage)	100	190	510	433	0.00
District Admin Support Communications (Postage)	100	190	550	433	3,500.00
Staff Services Communications (Postage)	100	190	553	433	0.00
		190 Total			3,500.00
District Administration Other Purchased Services	100	190	510	440	1,000.00
Board of Education Other Purchased Services	100	190	511	440	10,000.00
District Admin Support Other Purchased Services	100	190	550	440	7,500.00
Staff Services Other Purchased Services	100	190	553	440	20,000.00
		190 Total			38,500.00
District Administration Rentals and Leases	100	190	510	441	0.00
Board of Education Rentals and Leases	100	190	511	441	0.00
District Admin Support Rentals and Leases	100	190	550	441	50,000.00
		190 Total			50,000.00
District Admin Supprt Equipment Repair & Maint	100	190	550	443	0.00
		190 Total			0.00
District Admin Support Insurance and Bond Premiums	100	190	550	445	0.00
		190 Total			0.00
Staff Development Supplies, Materials & Media 450	100	190	370	450	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
District Admin Supplies, Materials & Media 450	100	190	510	450	5,000.00
Board of Education Supplies, Materials & Media 450	100	190	511	450	500.00
Office of the Sup Supplies, Materials, & Media	100	190	512	450	5,000.00
Dist Admin Sprt Supplies, Materials & Media 450	100	190	550	450	14,000.00
Staff Services Supplies, Materials & Media 450	100	190	553	450	5,000.00
District Admin Small Tools & Equipment 450	100	190	510	457	0.00
Small Tools & Equipment	100	190	512	457	0.00
District Admin Support Small Tools & Equipment 450	100	190	550	457	5,000.00
Staff Services Small Tools & Equipment 450	100	190	553	457	1,350.00
Board of Education Food-Lunches 450	100	190	511	459	0.00
		190 Total			35,850.00
Board of Education Other Expenses 490	100	190	511	490	10,000.00
District Admin Support Other Expenses 490	100	190	550	490	750.00
Staff Services Other Expenses 490	100	190	553	490	5,000.00
District Administration Dues and Fees 490	100	190	510	491	0.00
Board of Education Dues and Fees 490	100	190	511	491	18,000.00
Office of the Sup Dues & Fees	100	190	512	491	3,000.00
District Admin Support Dues and Fees 490	100	190	550	491	2,000.00
Staff Services Dues and Fees 490	100	190	553	491	5,000.00
		190 Total			43,750.00
GF Indirect Costs	100	190	557	495	(99,128.96)
		190 Total			(99,128.96)
Unallocated Budget - Borough	100	190	900	599	0.00
Unallocated Budget - Fund Balance	100	190	900	599	0.00
		190 Total			0.00
Grand Total District Wide District Administration Accounts					***1,765,370.90***
					18.44%

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Regular Instrctn Teachers/Mentors, Part Year 310	100	193	100	319	0.00
HTE Long-term Sub	100	193	100	319	0.00
PHE Long-term Sub	100	193	100	319	0.00
TSAS Long-term Sub	100	193	100	319	0.00
Kayhi Long-term Sub	100	193	100	319	0.00
Revilla Long-term Sub	100	193	100	319	0.00
		193 Total			0.00
Insurance - Life & Health	100	193	100	361	0.00
Insurance - Life & Health	100	193	100	361	0.00
		193 Total			0.00
Regular Instruction Unemployment Insurance 360	100	193	100	362	15,000.00
Special Education Unemployment Insurance 360	100	193	200	362	7,500.00
Sped Support Services Unemployment Insurance 360	100	193	220	362	0.00
Support Services Unemployment Insurance 360	100	193	300	362	1,500.00
Supprt Srvcs - Instrctn Unemployment Insurance 360	100	193	350	362	0.00
School Administration Unemployment Insurance 360	100	193	400	362	0.00
School Admin Supprt Srvcs Unemployment Ins 360	100	193	450	362	0.00
District Administration Unemployment Insurance 360	100	193	510	362	0.00
District Admin Support Unemployment Insurance 360	100	193	550	362	0.00
Unemployment Insurance	100	193	600	362	1,500.00
Student Activities Unemployment Insurance 360	100	193	700	362	0.00
		193 Total			25,500.00
Regular Instruction Workers' Comp Insurance 360	100	193	100	363	75,000.00
Special Education Workers' Comp Insurance 360	100	193	200	363	45,000.00
Sped Support Services Workers' Comp Insurance 360	100	193	220	363	5,000.00
Support Services Workers' Comp Insurance 360	100	193	300	363	7,500.00
Supprt Srvcs - Instrctn Workers' Comp Ins 360	100	193	350	363	10,500.00
School Administration Workers' Comp Insurance 360	100	193	400	363	7,500.00
School Admin Supprt Srvcs Workers' Comp Ins 360	100	193	450	363	3,000.00
District Administration Workers' Comp Ins 360	100	193	510	363	3,000.00
District Admin Support Workers' Comp Insurance 360	100	193	550	363	5,000.00
Worker's Compensation Insurance	100	193	600	363	15,000.00
Student Activities Workers' Comp Insurance 360	100	193	700	363	0.00
		193 Total			176,500.00
Regular Instruction Fica & Medicare 360	100	193	100	364	0.00
Fica Contribution	100	193	100	364	0.00
FICA Contribution	100	193	100	364	0.00
FICA Contribution	100	193	100	364	0.00
FICA Contribution	100	193	100	364	0.00
FICA Contribution	100	193	100	364	0.00
Quality Schools Fica & Medicare 360	100	193	103	364	0.00
		193 Total			0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Quality Schools Retirement Contribution-TRS 360	100	193	103	365	0.00
		193 Total			0.00
TRS On-behalf Payments	100	195	100	367	1,481,000.00
TRS On-behalf Payments	100	195	200	367	213,500.00
TRS On-behalf Payments	100	195	220	367	66,100.00
TRS On-behalf Payments	100	195	300	367	104,500.00
TRS On-behalf Payments	100	195	350	367	58,000.00
TRS On-behalf Payments	100	195	400	367	183,800.00
TRS On-behalf Payments	100	195	510	367	36,600.00
TRS On-behalf Payments	100	195	550	367	15,100.00
TRS On-behalf Payments	100	195	700	367	22,700.00
PERS On-behalf Payments	100	195	100	368	15,300.00
PERS On-behalf Payments	100	195	200	368	68,900.00
PERS On-behalf Payments	100	195	220	368	1,800.00
PERS On-behalf Payments	100	195	300	368	33,900.00
PERS On-behalf Payments	100	195	350	368	20,200.00
PERS On-behalf Payments	100	195	400	368	0.00
PERS On-behalf Payments	100	195	450	368	13,900.00
PERS On-behalf Payments	100	195	510	368	1,500.00
PERS On-behalf Payments	100	195	550	368	12,300.00
PERS On-behalf Payments	100	195	600	368	44,900.00
PERS On-behalf Payments	100	195	700	368	2,000.00
		195 Total			2,396,000.00
District Educational Assistance	100	193	100	378	0.00
HTE Employee Education Assistance	100	193	100	378	0.00
FME Employee Education Assistance	100	193	100	378	0.00
PHE Employee Education Assistance	100	193	100	378	0.00
KCS Employee Education Assistance	100	193	100	378	0.00
TSAS Employee Education Assistance	100	193	100	378	0.00
Schoenbar Employee Education Assistance	100	193	100	378	0.00
Kayhi Employee Education Assistance	100	193	100	378	0.00
Revilla Employee Education Assistance	100	193	100	378	0.00
Special Education Educational Assistance 360	100	193	200	378	10,000.00
District Physicals	100	193	100	379	0.00
		193 Total			10,000.00
HTE Employee Physicals	100	193	100	379	0.00
FME Employee Physicals	100	193	100	379	0.00
PHE Employee Physicals	100	193	100	379	0.00
KCS Employee Physicals	100	193	100	379	0.00
TSAS Employee Physicals	100	193	100	379	0.00
Schoenbar Employee Physicals	100	193	100	379	0.00
Kayhi Employee Physicals	100	193	100	379	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
		193 Total			0.00
Quality Schools Prof. & Tech. Services 410	100	193	103	410	5,000.00
Professional & Technical Services	100	193	103	410	0.00
Professional & Technical Services	100	193	103	410	0.00
Professional & Technical Services	100	193	103	410	0.00
Professional & Technical Services	100	193	103	410	0.00
Professional & Technical Services	100	193	103	410	0.00
Quality Schools SMS Professional & Technical Serv	100	193	103	410	0.00
Quality Schools KHS Prof & Tech Services	100	193	103	410	0.00
Professional & Technical Services	100	193	103	410	0.00
School Administration Prof. & Tech. Services 410	100	193	400	410	0.00
		193 Total			5,000.00
Informational Technology Prof. & Tech. Srvcs 410	100	190	560	410	0.00
		190 Total			0.00
District Admin Support Auditing	100	193	550	412	52,575.00
		193 Total			52,575.00
Quality Schools Staff Travel 420	100	193	103	420	20,000.00
Quallity Schools HTE Staff Travel	100	193	103	420	0.00
Quality Schools FME Staff Travel	100	193	103	420	0.00
Quality Schools PHE Staff Travel	100	193	103	420	0.00
Quality Schools TSAS Staff Travel	100	193	103	420	0.00
Staff Travel	100	193	103	420	0.00
Quality Schools KHS Staff Travel	100	193	103	420	0.00
Staff Travel	100	193	103	420	0.00
School Administration Staff Travel 420	100	193	400	420	0.00
		193 Total			20,000.00
Utility Services (Utilities & Telecommunications)	100	193	230	430	2,000.00
Utility Services (Utilities & Telecommunications)	100	193	360	430	175,000.00
Utility Services (Utilities & Telecommunications)	100	193	381	430	2,000.00
Utility Services (Utilities & Telecommunications)	100	193	510	430	2,500.00
Utility Services (Utilities & Telecommunications)	100	193	512	430	0.00
Utility Services (Utilities & Telecommunications)	100	193	550	430	2,000.00
Utility Services (Utilities & Telecommunications)	100	193	601	430	5,000.00
		193 Total			188,500.00
Operations & Maintenance Restricted Water & Sewage	100	193	601	431	9,200.00
		193 Total			9,200.00
Operations & Maintenance Restricted Garbage	100	193	601	432	3,000.00
		193 Total			3,000.00
Operations & Maintenance Restricted Electricity	100	193	601	436	10,000.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
		193 Total			10,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	193	601	438	23,000.00
		193 Total			23,000.00
Quality Schools Other Purchased Services	100	193	103	440	0.00
Testing Services Other Purchased Services	100	193	340	440	0.00
Library Services Other Purchased Services	100	193	352	440	21,500.00
Other Purchased Services	100	193	360	440	10,000.00
		193 Total			31,500.00
Informational Technology Other Purchased Services	100	190	560	440	30,000.00
		190 Total			30,000.00
Regular Instruction Rentals and Leases	100	193	100	441	50,000.00
		193 Total			50,000.00
District Admin Support Insurance and Bond Premiums	100	193	550	445	50,000.00
Op & Maint Restricted Ins and Bond Premiums	100	193	601	445	260,000.00
		193 Total			310,000.00
Insurance - Life & Health	100	194	100	361	0.00
Insurance - Life & Health	100	194	200	361	0.00
Insurance - Life & Health	100	194	220	361	0.00
Insurance - Life & Health	100	194	300	361	0.00
Insurance - Life & Health	100	194	350	361	0.00
Insurance - Life & Health	100	194	400	361	0.00
Insurance - Life & Health	100	194	450	361	0.00
Insurance - Life & Health	100	194	510	361	0.00
Insurance - Life & Health	100	194	550	361	0.00
Insurance - Life & Health	100	194	600	361	0.00
Op & Maint Restricted Ins and Bond Premiums	100	194	601	445	315,000.00
Insurance - Life & Health	100	194	700	361	0.00
		194 Total			315,000.00
Quality Schools Supplies, Materials & Media 450	100	193	103	450	20,000.00
HTE Quality Schools Supplies	100	193	103	450	0.00
FME Quality Schools Supplies	100	193	103	450	0.00
PHE Quality Schools Supplies	100	193	103	450	0.00
TSAS Quality Schools Supplies	100	193	103	450	0.00
Schoenbar Quality Schools Supplies	100	193	103	450	0.00
Kayhi Quality Schools Supplies	100	193	103	450	0.00
Revilla Quality Schools Supplies	100	193	103	450	0.00
Fast Track Quality Schools Supplies	100	193	103	450	0.00
Testing Services Supplies, Materials & Media	100	193	340	450	15,000.00
Supplies, Materials, & Media	100	193	350	450	0.00
Supplies, Materials, & Media	100	193	350	450	0.00

Description	Fd	Loc	Func	Obj	FY26 Proposed Budget
Supplies, Materials, & Media	100	193	560	450	15,000.00
PHE Quality Schools Small Tools & Equipment	100	193	103	457	0.00
Small Tools & Equipment	100	193	103	457	0.00
Quality Schools KHS Small Tools & Equipment	100	193	103	457	0.00
Testing Services Small Tools & Equipment 450	100	193	340	457	6,000.00
		193 Total			56,000.00
Student Tuition	100	193	103	481	0.00
		193 Total			0.00
Student Stipends	100	193	351	485	15,000.00
		193 Total			15,000.00
Quality Schools Dues and Fees 490	100	193	103	491	3,500.00
		193 Total			3,500.00
Grand Total District Wide Other Support Accounts					***3,730,275.00***
					0.37%

	FY 2024 Budget	FY 2025 Proposed Budget	Increases (Decreases)	%
Revenue				
State Transportation	$ 1,569,900	$ 1,539,351	(30,549)	-1.95%
Expenditures				
Business Manager	17,700	20,000	2,300	12.99%
Employee Benefits	8,400	10,563	2,163	25.75%
Student Travel	10,000	10,000	-	0.00%
Student Travel - Field Trips	40,000	40,000	-	0.00%
Student Travel - Bus Operations	866,400	700,000	(166,400)	-19.21%
Other Purchases Services - Bus Operations	987,500	775,000	(212,500)	-21.52%
Supplies - Bus Operations	100,000	50,000	(50,000)	-50.00%
Total Expenditures	2,030,000	1,605,563	(424,437)	-20.91%
Revenue over Expenditures	(460,100)	(66,212)	393,888	-85.61%
Fund Balance, Beginning of Year	191,598	(268,502)		
Fund Balance, End of Year	$ (268,502)	$ (334,714)		

Description	FY 2025 Budget	FY 2026 Proposed Budget	Increases (Decreases)	%
Revenues				
Local Revenues				
Food Service Sales	$ 210,000	$ 205,000	$ (5,000)	(2.38%)
Federal Revenues				
Lunch Reimbursements	515,000	510,000	(5,000)	(0.97%)
Breakfast Reimbursements	165,000	160,000	(5,000)	(3.03%)
Summer Program Reimbursements	25,000	20,000	(5,000)	(20.00%)
Snack Reimbursements	1,750	1,750	-	0.00%
USDA Commodities	60,000	55,000	(5,000)	(8.33%)
Food Supply Chain	88,000	82,500	(5,500)	(6.25%)
Total Revenues	1,064,750	1,034,250	(30,500)	(2.86%)
Expenditures				
Salaries and Wages	265,600	358,597	92,997	35.01%
Employee Benefits	236,800	200,224	(36,576)	-15.45%
Professional & Technical Services	4,000	4,000	-	0.00%
Staff Travel	1,500	2,000	500	33.33%
Mileage Reimbursement	400	500	100	25.00%
Utilities	500	500	-	0.00%
Other Purchased Services	3,000	2,000	(1,000)	-33.33%
Supplies	14,000	10,000	(4,000)	-28.57%
Food - Lunches	360,000	350,000	(10,000)	-2.78%
Food - Breakfasts	90,000	85,000	(5,000)	-5.56%
Food - Summer School	5,000	5,000	-	0.00%
Food - Snack Program	5,000	5,000	-	0.00%
Milk	90,000	85,000	(5,000)	-5.56%
Other Supplies	36,000	30,000	(6,000)	-16.67%
Other Expenses	200	250	50	0
Total Expenditures	1,112,000	1,138,071	26,071	2.34%
Revenues over Expenditures	(47,250)	(103,821)		
Fund Balance, Beginning of Year	840,026	792,776		
Fund Balance, End of Year	$ 792,776	$ 688,955		

Square Footage	
TSAS	18,796
KCS	15,714
Total Square Footage of Valley Park	34,510
Three Year Maintenance Costs	
FY2022-2023 Actual	2,569,716
FY2023-2024 Actual	2,859,725
FY2024-2025 Budget	2,756,347
Three Year Average	2,728,596
Allocation of Costs	
Projected FY 24 District ADM, without Fast Track	1,852.00
TSAS FY 24 Projected Enrollment	120.00
KCS FY 24 Projected Enrollment	180.00
Total Projected FY 14 Enrollment	300.00
Percent of Projected FY 24 Enrollment	16.20%
Valley Park Allocated Maintenance Costs based on Projected Enrollment	$ 441,997
Per square foot	12.81
Maintenance Cost Allocated to:	
TSAS	$ 240,735
KCS	201,262
Total Allocated Maintenance Costs	$ 441,997

Average Daily Membership (ADM)	Factors	District-Wide	KCS	TSAS
Average Daily Membership (ADM)		1,917.00	180.00	120.00
Less Fast Track		65.00		
ADM in non-correspondence schools		1,852.00	180.00	120.00
Percentage of Students in non-correspondence schools			9.72%	6.48%
Adjusted ADM based on school size factors		2,319.38	250.50	174.00
District Cost Factor	1.170	2,713.67	293.09	203.58
Voc Ed, Special Ed, and ESL	1.200	3,256.40	351.71	244.30
Career Technology	1.015	3,305.25	356.99	247.96
Intensive Needs adjustment	13.00	1,547.00	0.00	0.00
Fast Track	0.90	58.50	0.00	0.00
Adjusted ADM (=career technology, intensive needs and Fast Track)		4,910.75	356.99	247.96
Revenue				
Basic Need	5,960	29,268,070	2,127,660	1,477,842
Less Required Local Effort		6,214,443	603,996	402,664
State Foundation Funding		23,053,627	1,523,664	1,075,178
Quality Schools' Funding	16	78,572	5,712	3,967
Other state funding paid to District		3,339,310	324,555	216,370
Total State Funding		26,471,509	1,853,931	1,295,515
Local Funding				
Direct Appropriation		6,917,769	672,353	448,236
In-Kind Services		400,000		
Other Funding				
Medicaid		150,000	14,579	9,719
E-Rate		214,000	20,799	13,866
Total Available Funding		$ 33,753,278	$ 2,561,662	$ 1,767,336

(Does not include amounts paid by State directly into retirement system)

		District-Wide	KCS	TSAS
Total Available Funding			$ 2,561,662	$ 1,767,336
Expenses Paid from non-charter school funds				
Building Rent and Maintenance of Building			(201,262)	(240,735)
Direct Expenses Allocated to Charter Schools:	Account			
Curriculum Materials	190.101.440-457	-	-	-
ESL	190.120	-	-	-
Vocational Education	190.160	-	-	-
Special Education Services	All 200-232	8,429,661	(819,298)	(546,198)
Less Intensive Funding		(9,220,120)	896,124	597,416
Summer School	190.105	53,290	(5,179)	(3,453)
Long Term Sub	193.100	-	-	-
Testing	193.340	21,000	(2,041)	(1,361)
Wellness Program	190.302	6,297	(612)	(408)
Support Services (IT)	190.350, 360, 560	1,129,240	(109,753)	(73,169)
RTI	190.101	6,000	(583)	(389)
Kanayama	193.351	15,000	(1,458)	(972)
Library	190.352	21,500	(2,090)	(1,393)
Curriculum Development	190.381-382	195,972	(19,047)	(12,698)
Total Direct Expenses Allocated to Charter School			(63,937)	(42,625)
Indirect District Expenses to Allocate:				
District Administration (Board and Superintendent)	190.510-511	664,046	(64,540)	(43,027)
Business Office	190.550	1,102,103	(107,116)	(71,411)
Staff Services	190.553	31,000	(3,013)	(2,009)
Less Indirect Cost Recovery	190.557	(75,000)	7,289	4,860
Total Indirect Expenses to Allocate			(167,380)	(111,587)
Maximum Indirect Expenses to Allocate (i.e., not to exceed 4% of total available funding)			(102,466)	(70,693)
Indirect Expenses Allocated (Lesser of District Expenses or 4% of Available Funding)			(102,466)	(70,693)
Total Rent, District and Other Expenses			(367,665)	(354,053)
FY2025-2026 Preliminary Allocation			$ 2,193,997	$ 1,413,283

Projected Cost of Health Insurance per Covered Employee	
Current Monthly Composite Amount	$ 2,730
Premium Renewal 4%	104%
Projected Monthly Cost of Health Insurance per Covered Employee FY2024-2025	$ 2,839
Projected Monthly Cost of Health Insurance per Covered Employee FY2024-2025 - ANNUALIZED	$ 34,068

Life and Health Insurance Funding Source Recap	FTE		Funding Source	
Amount Budgeted: Operating Fund	243	$ 30,888	$ 7,509,205	
Amount Budgeted: Special Revenue Funds	16	$ 30,888	$ 508,310	
Total Amount Budgeted	260		$ 8,017,515	90.19%
Estimated Employee Contributions			872,133	9.81%
Projected Payments into Life and Health Insurance Fund			8,889,648	

Projected Costs	Estimated Covered Lives	Annual Cost
Life Insurance	349	43,946
Health Insurance	260	8,842,939
Projected Expected Cost for FY 2024		8,886,885