



**TO:** BOARD OF EDUCATION, VALDEZ CITY SCHOOL DISTRICT  
**THRU:** SUPERINTENDENT WEBER  
**FROM:** SUSAN LOVE, DIRECTOR OF BUSINESS SERVICES  
**SUBJECT:** FY27 BUDGET ADOPTION  
**DATE:** 4/15/2026

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Recommendation: Approve the FY27 Operating Budget in the amount of \$14,425,000.68

District Administration is presenting the attached FY27 budget for adoption. This year, our budget process included planning, preparation, and goal setting, then presentation of the FY27 budget to the board on February 23. Public hearings on the original budget were held on March 5 and 11 at the district office. After VCS received news of a 20% increase in health care costs, another round of evaluation and adjustments were made, resulting in the budget changes presented to the board for discussion on March 24 and approved on April 13. We are now presenting the full budget for adoption during a special session on April 17. Pending adoption, this will be presented to the City Council on April 21.

The planning process includes forecasting enrollment for foundation funding and also class sizes. The projected enrollment for FY27 is 559. That is an increase from the current year enrollment due to the unusually small senior class and unusually large PK class. The projection is derived from doing a roll-forward of the current enrollment. The administration team met as a group to plan district-wide goals and the buildings built their individual goals from those.

Foundation funding had a Base Student Allocation (BSA) increase of \$700 for FY26. This was the first significant increase since FY17. Also to be noted, the increase in BSA through a legislative override of a veto of funding made by the governor. Funding from the City continues to be at the 'Cap'. Funding the BSA creates much more certainty in the budget process.

While increased funding from the State of Alaska for foundation funding made the early budget plan a much less painful process than the prior year, the large spike in health care costs led to some substantial changes, outlined in the attached memo from Superintendent Weber. The result was \$180,000 in reductions without eliminating permanent positions, an increase in state revenue for additional intensive students, and a \$154,000 draw from our undesignated reserve.

Other than the changes mentioned above, the only other increases are in professional development, salaries, and benefits. Professional development was increased to continue the district's 'Grow Our Own' program, recruitment and retention, teacher mentoring program, and further the district's

*Valdez City School District*  
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academic initiatives. Negotiated salaries are set for FY26-FY28, which creates fewer large swings in the budget.

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# Memorandum



Date: 03-19-2026

From: Jason Weber  
Superintendent

To: VCS Board of Education

Thru: Jason Weber  
Superintendent

Subj: Recommended Budget Update.

Susan Love, Amber Cawley, and Jason Weber worked with the VCS administrators to find funds to cover the unexpected deficit caused by the 20% increase to our health insurance plan.

- There will be 2 additional intensive students who will be eligible to be claimed in FY27. We now anticipate receiving state funding for in FY27, we also believe that we can cover those 2 students with the current staffing (\$173,500)
- Anticipated changes in personnel (savings \$60,000)
- Removal of the ½ time preschool position we budgeted (savings \$25,000) the total number of students budgeted for was 32 students, if we have the same number of students as this year 48, we will be able to fill that position with new funds.
- Take district office utilities off the books, which the current budget proposal had not included. (savings \$40,000)
- Adjustment Technology Budget for travel, and subscriptions. (savings \$15,000) Replace if funding comes through.
- Decrease maintenance and operation funds. (savings \$10,000) Replace if funding comes through.
- Remove \$30,000 from Curriculum Budget online subscriptions, this is money that is not currently allocated. (savings \$30,000)

Our recommendation is to reduce expenditures in the amount of \$180,000 as outlined in the bullet points above and include the additional funding of the intensive students of \$173,500 for

FY27. This proposal would still require a draw of \$135,500 from our undesignated reserves to balance the budget. The draw on undesignated reserves would amount to 9.03% of the current balance which has been carried over the maximum level.

**Recommendation:** Discuss the recommended budget update.

# VALDEZ CITY SCHOOLS

## Adopted FY27 Budget

Projected 559 ADM

### OPERATING FUND Fund 100

#### REGULAR INSTRUCTION Function 100

Object #	Description	FY26 2025-26 Budgeted	FY27 2026-27 Budgeted
315	Certified Salaries	3,255,611.00	3,295,684.00
329	Substitute Salaries	85,796.46	86,859.03
360	Benefits	1,723,862.98	1,966,981.68
443	Equipment Repair/Maint	0.00	0.00
451	Teaching Supplies	109,163.00	108,986.30
471	Textbooks	0.00	0.00
510	Equipment	0.00	0.00
<b>TOTAL FUNCTION 100</b>		<b>5,174,433.44</b>	<b>5,458,511.01</b>

Includes:	FY26	FY27
	<b>38.74 Certified FTE</b>	<b>39.15 Certified FTE</b>
	*10.78 FTE VHS	*10.78 FTE VHS
	* 8.00 FTE GMS	* 8.00 FTE GMS
	*19.47 FTE HHES	*19.84 FTE HHES
	*.49 Grant Funded	*.53 Grant Funded

#### CURRICULUM Function 105

Object #	Description	FY26 2025-26 Budgeted	FY27 2026-27 Budgeted
321	Director Salary	129,563.00	136,786.00
315	Certified Salaries	0.00	0.00
329	Substitute Salaries	0.00	0.00
360	Benefits	21,844.32	23,062.12
418	Professional Development	0.00	0.00
451	Supplies & Materials	108,000.00	94,500.00
471	Textbooks	15,000.00	40,000.00
<b>TOTAL FUNCTION 105</b>		<b>274,407.32</b>	<b>294,348.12</b>

Includes:	FY26	FY27
	<b>1 Administrator</b>	<b>1 Administrator</b>
	* 1.00 Curriculum Director	* 1.00 Curriculum Director

**TECHNOLOGY**

**Function 110**

		<b>FY26 2025-26 Budgeted</b>	<b>FY27 2026-27 Budgeted</b>
<b>Object #</b>	<b>Description</b>		
321	Director Salary	123,334.00	130,210.00
324	Support Salary	57,388.00	60,868.00
329	Substitute Salaries	0.00	0.00
360	Benefits	99,809.52	114,514.07
410	Professional Services	93,000.00	79,000.00
420	Travel	7,000.00	3,000.00
443	Equip Repair & Maint	0.00	0.00
479	Other Supplies/Media	200,537.50	215,000.00
491	Dues & Fees	0.00	0.00
510	Equipment	0.00	0.00
<b>TOTAL FUNCTION 110</b>		<b>581,069.02</b>	<b>602,592.07</b>

**Includes:**

**FY26**

**1 Administrator**

\* 1.00 Technology Director

**1 Classified**

\* 1.00 Desktop Support Technician

**FY27**

**1 Administrator**

\* 1.00 Technology Director

**1 Classified**

\* 1.00 Desktop Support Technician

**BILINGUAL/BICULTURAL INSTRUCTION**

**Function 120**

		<b>FY25 2025-26 Budgeted</b>	<b>FY27 2026-267 Budgeted</b>
<b>Object #</b>	<b>Description</b>		
315	Certified Salary	0.00	0.00
323	Aide Salaries	0.00	0.00
324	Support Salaries	0.00	0.00
329	Substitute Salaries	0.00	0.00
360	Benefits	0.00	0.00
410	Professional Services	0.00	0.00
420	Travel	0.00	0.00
451	Teaching Supplies	0.00	0.00
454	Office Supplies	0.00	0.00
<b>TOTAL FUNCTION 120</b>		<b>0.00</b>	<b>0.00</b>

**Includes:**

**FY26**

**0.00 Classified**

\*0.00 HHES Aide

\*0.00 Records Clerk

\*0.00 Grant Funded

\*0.00 Grant Funded

**FY27**

**0.00 Classified**

\*0.00 District Wide Aide

\*0.00 Recruiter/records

**VOCATIONAL EDUCATION**

**Function 160**

		<b>FY26 2025-26 Budgeted</b>	<b>FY27 2026-27 Budgeted</b>
<b>Object #</b>	<b>Description</b>		
315	Certified Salaries	135,270.00	129,697.00
329	Substitute Salaries	4,328.64	4,150.30
360	Benefits	74,611.59	83,977.80
410	Professional Services	0.00	0.00
443	Equipment Repair	0.00	0.00
451	Teaching Supplies	18,000.00	18,000.00
471	Textbooks	0.00	0.00
510	Equipment	0.00	0.00
<b>TOTAL FUNCTION 160</b>		<b>232,210.23</b>	<b>235,825.10</b>

**Includes:**

**FY26**

- 1.71 Certified FTE**
- \* 1.57 FTE VHS
- \* 0.14 FTE GMS

**FY27**

- 1.71 Certified FTE**
- \* 1.43 FTE VHS
- \* 0.28 FTE GMS

**SPECIAL EDUCATION**

**Function 200**

		<b>FY26 2025-26 Budgeted</b>	<b>FY27 2026-27 Budgeted</b>
<b>Object #</b>	<b>Description</b>		
315	Certified Salaries	546,884.00	576,519.00
323	Aide Salaries	556,357.00	492,430.00
329	Substitute Salaries	36,165.88	33,961.74
360	Benefits	914,510.31	1,075,467.51
410	Professional Services	0.00	0.00
420	Travel	0.00	0.00
451	Teaching Supplies	7,000.00	7,000.00
471	Textbooks	4,541.60	5,000.00
510	Equipment	0.00	0.00
<b>TOTAL FUNCTION 200</b>		<b>2,065,458.79</b>	<b>2,190,378.25</b>

**Includes:**

**FY26**

- 7.00 Certified FTE**
- \* 1.00 FTE VHS
- \* 2.00 FTE GMS
- \* 3.00 FTE HHES
- \* 1.00 FTE District Wide
- 20.00 Classified**
- \* 2.00 VHS Paras
- \* 5.00 GMS Paras
- \* 12.00 HHES Paras
- \* 1.00 Grant Funded

**FY27**

- 7.00 Certified FTE**
- \* 1.00 FTE VHS
- \* 2.00 FTE GMS
- \* 3.00 FTE HHES
- \* 1.00 FTE District Wide
- 18.00 Classified**
- \* 4.00 VHS Paras
- \* 3.00 GMS Paras
- \* 10.00 HHES Paras
- \* 1.00 Grant Funded

**SPECIAL EDUCATION SUPPORT**

**Function 220**

		<b>FY26 2025-26 Budgeted</b>	<b>FY27 2026-27 Budgeted</b>
<b>Object #</b>	<b>Description</b>		
314	Director Salary	86,398.00	83,166.00
324	Support Salaries	56,055.00	55,071.00
360	Benefits	89,285.04	101,116.71
410	Professional Services	100,000.00	100,000.00
420	Travel	5,000.00	5,000.00
443	Equipment Repair	0.00	0.00
451	Teaching Supplies	0.00	0.00
454	Office Supplies	300.00	300.00
479	Other Supl. & Media	2,500.00	2,500.00
510	Equipment	5,000.00	5,000.00
<b>TOTAL FUNCTION 220</b>		<b>344,538.04</b>	<b>352,153.71</b>

**Includes:**

**FY26**

**1 Administrator**

\* 0.71 Sp Ed Director

**1 Classified**

\* 1.00 Admin Asst

**FY27**

**1 Administrator**

\* 0.65 Sp Ed Director

**1 Classified**

\* 1.00 Admin Asst

\*0.35 Grant Funded

**SUPPORT SERVICES-STUDENTS**

**Function 300**

		<b>FY26 2025-26 Budgeted</b>	<b>FY27 2026-27 Budgeted</b>
<b>Object #</b>	<b>Description</b>		
315	Certified Salaries	255,154.00	252,333.00
329	Substitute Salaries	0.00	0.00
360	Benefits	138,223.88	155,842.56
420	Travel	600.00	600.00
479	Other Supl. & Media	4,750.00	4,750.00
<b>TOTAL FUNCTION 300</b>		<b>398,727.88</b>	<b>413,525.56</b>

**Includes:**

**FY26**

**3.00 Certified FTE**

\* 1.00 FTE VHS

\* 1.00 FTE GMS

\* 1.00 FTE HHES

**FY27**

**3.00 Certified FTE**

\* 1.00 FTE VHS

\* 1.00 FTE GMS

\* 1.00 FTE HHES

**SUPPORT SERVICES-INSTRUCTION**

**Function 350**

	<b>FY26 2025-26 Budgeted</b>	<b>FY27 2026-27 Budgeted</b>
<b>Object #</b> Description		
315 Certified Salaries	0.00	0.00
321 Director Salary	0.00	0.00
323 Aide Salaries	342,097.00	338,008.00
329 Substitute Salaries	8,170.96	8,218.14
360 Benefits	351,069.77	388,707.25
410 Professional Services	88,000.00	54,000.00
411 Instructional Services	0.00	0.00
418 Professional Development	30,000.00	64,000.00
433 Communications	103,780.00	116,040.00
443 Equipment Repair	1,000.00	1,000.00
472 Library Books	8,800.00	8,800.00
473 Periodicals	800.00	800.00
479 Other Sup. & Media	5,900.00	5,100.00
510 Equipment	0.00	0.00
<b>TOTAL FUNCTION 350</b>	<b>939,617.73</b>	<b>984,673.39</b>

**Includes:**

**FY26**

**0.00 Certified FTE**  
\*0.00 District Wide

**9.00 Classified**

\*1.00 VHS Library  
\*1.00 GMS Library  
\*1.00 HHES Library  
\*1.00 VHS Office  
\*1.00 HHES Office  
\*2.00 HHES Classroom  
\*0.50 School Nurse \*0.50 Grant Funded  
\*0.00 Migrant/Fed Prog \*1.00 Grant Funded

**FY27**

**0.00 Certified FTE**  
\*0.00 District Wide

**9.00 Classified**

\*1.00 VHS Library  
\*1.00 GMS Library  
\*1.00 HHES Library  
\*1.00 VHS Office  
\*1.00 HHES Office  
\*2.00 HHES Classroom  
\*0.50 School Nurse \*0.50 Grant Funded  
\*0.00 Migrant/Fed Prog \*1.00 Grant Funded

**BUILDING ADMINISTRATION**

**Function 400**

	<b>FY26 2025-26 Budgeted</b>	<b>FY27 2026-27 Budgeted</b>
<b>Object #</b> Description		
313 Principal Salaries	375,817.00	370,246.00
324 Support Salaries	0.00	0.00
329 Substitute Salaries	0.00	0.00
360 Benefits	159,268.80	172,391.35
420 Travel	3,750.00	3,750.00
491 Dues & Fees	1,800.00	1,800.00
<b>TOTAL FUNCTION 400</b>	<b>540,635.80</b>	<b>548,187.35</b>

**Includes:**

**FY26**

**3.00 Administrators**  
\*1.00 VHS Principal  
\*1.00 GMS Principal  
\*1.00 HHES Principal

**FY27**

**3.00 Administrators**  
\*1.00 VHS Principal  
\*1.00 GMS Principal  
\*1.00 HHES Principal

**BUILDING ADMINISTRATION-SUPPORT****Function 450**

		<b>FY26</b> <b>2025-26</b> <b>Budgeted</b>	<b>FY27</b> <b>2026-27</b> <b>Budgeted</b>
<b>Object #</b>	<b>Description</b>		
324	Support Salary	121,123.00	129,396.00
329	Substitute Salaries	3,875.94	4,140.67
360	Benefits	132,845.49	156,782.67
420	Travel	0.00	0.00
441	Rentals	2,133.96	2,133.96
443	Equipment Repair/Maint	0.00	0.00
454	Office Supplies	14,700.00	14,700.00
510	Equipment	1,000.00	1,000.00
<b>TOTAL FUNCTION 450</b>		<b>275,678.39</b>	<b>308,153.30</b>

**Includes:****FY26****3.00 Classified**

\*1.00 VHS Admin Asst  
 \*1.00 GMS Admin Asst  
 \*1.00 HHES Admin Asst

**FY27****3.00 Classified**

\*1.00 VHS Admin Asst  
 \*1.00 GMS Admin Asst  
 \*1.00 HHES Admin Asst

**DISTRICT ADMINISTRATION****Function 510**

		<b>FY26</b> <b>2025-26</b> <b>Budgeted</b>	<b>FY27</b> <b>2026-27</b> <b>Budgeted</b>
<b>Object #</b>	<b>Description</b>		
311	Superintendent Salary	170,000.00	175,100.00
324	Support Salary	70,083.36	66,506.40
360	Benefits	108,948.26	121,500.00
410	Professional Services	17,250.00	18,000.00
413	Other Services/Advert	0.00	0.00
420	Travel	5,000.00	3,000.00
454	Office Supplies	1,500.00	1,500.00
479	Other Supplies/Media	6,000.00	6,000.00
491	Dues & Fees	2,000.00	2,000.00
510	Equipment	0.00	0.00
<b>TOTAL FUNCTION 510</b>		<b>380,781.62</b>	<b>393,606.40</b>

**Includes:****FY26****1 Administrator**

\*1.00 Superintendent

**1 Classified**

\*1.00 Board/Supt. Admin Asst

**FY27****1 Administrator**

\*1.00 Superintendent

**1 Classified**

\*1.00 Board/Supt. Admin Asst

**SCHOOL BOARD**

**Function 511**

	<b>FY26 2025-26 Budgeted</b>	<b>FY27 2026-27 Budgeted</b>
<b>Object #</b> Description		
410 Professional Services	26,250.00	20,000.00
413 Other Services/Advertising	0.00	0.00
420 Travel	6,000.00	6,000.00
479 Other Supplies & Media	4,000.00	4,000.00
491 Dues & Fees	9,500.00	9,500.00
<b>TOTAL FUNCTION 511</b>	<b>45,750.00</b>	<b>39,500.00</b>

**Includes:**                      **FY26**                                      **FY27**  
   \*7.00 Members                                      \*7.00                      Members

**DISTRICT ADMINISTRATION-SUPPORT**

**Function 550**

	<b>FY26 2025-26 Budgeted</b>	<b>FY27 2026-27 Budgeted</b>
<b>Object #</b> Description		
321 Business Manager Salary	130,042.00	107,253.00
324 Support Salary	66,611.00	58,059.00
360 Benefits	112,560.11	117,020.62
410 Professional Services	54,000.00	55,000.00
420 Travel	2,000.00	2,000.00
441 Rentals	701.22	701.22
443 Equipment Repair	0.00	0.00
445 Insurance Prop/Liab	21,000.00	25,000.00
454 Office Supplies	3,000.00	3,000.00
479 Other Supplies/Media	3,000.00	3,000.00
491 Dues & Fees	600.00	600.00
495 Indirect Cost Rate	-18,000.00	-21,000.00
510 Equipment	0.00	0.00
<b>TOTAL FUNCTION 550</b>	<b>375,514.33</b>	<b>350,633.84</b>

**Includes:**                      **FY26**                                      **FY27**  
   **1 Administrator**                                      **1 Administrator**  
   \*1.00 Director of Business Services                                      \*1.00 Director of Business Services  
   **1.00 Classified**                                      **1.00 Classified**  
   \*1.00 Accounts Payable/Rec                                      \*1.00 Accounts Payable/Rec

**OPERATIONS & MAINTENANCE**

**Function 600**

		<b>FY26</b>	<b>FY27</b>
		<b>2025-26</b>	<b>2026-27</b>
<b>Object #</b>	<b>Description</b>	<b>Budgeted</b>	<b>Budgeted</b>
321	Managerial Salary	128,267.00	135,418.00
324	Support Salaries	43,446.00	45,968.00
325	Maint./Custodial Salaries	836,272.00	866,572.00
329	Substitute Salaries	31,000.00	31,000.00
360	Benefits	683,030.60	854,988.54
420	Travel	7,500.00	5,000.00
436	Electricity	490,000.00	470,000.00
438	Fuel for Heating	425,000.00	405,000.00
441	Rentals	5,000.00	1,000.00
442	Building Repair	25,000.00	25,000.00
443	Equipment Repair	25,000.00	40,000.00
444	Contracted Services	60,000.00	39,000.00
445	Insurance Prop/Liab	160,000.00	160,000.00
452	Maintenance Supplies	60,000.00	71,500.00
453	Janitorial Supplies	50,000.00	60,000.00
454	Office Supplies	0.00	0.00
457	Small Tools	0.00	0.00
458	Gas & Oil	9,000.00	7,000.00
479	Other Supplies	0.00	0.00
491	Dues & Fees	2,000.00	1,000.00
510	Equipment	0.00	0.00
<b>TOTAL FUNCTION 600</b>		<b>3,040,515.60</b>	<b>3,218,446.54</b>
<b>Amount Transferred to Comm Ed</b>		<b>912,154.68</b>	<b>965,533.96</b>
<b>Operating Fund Totals</b>		<b>2,128,360.92</b>	<b>2,252,912.58</b>

**Includes:**

**FY26**

**1 Administrator**

\*1.00 Director of Facilities

**15.15 Classified**

\*3.00 Maintenance

\*3.00 Day Custodians

\*0.68 Admin Asst

\*8.47 Evening Custodians

**FY27**

**1 Administrator**

\*1.00 Director of Facilities

**14.68 Classified**

\*3.00 Maintenance

\*3.00 Day Custodians

\*0.68 Admin Asst

\*8.00 Evening Custodians

**OTHER FINANCING**

**Function 900**

		<b>FY26</b>	<b>FY27</b>
		<b>2025-26</b>	<b>2026-27</b>
<b>Object #</b>	<b>Description</b>	<b>Budgeted</b>	<b>Budgeted</b>
552	Transfers to Sp. Rev. Funds	731,826.85	872,560.21
<b>TOTAL FUNCTION 900</b>		<b>731,826.85</b>	<b>872,560.21</b>

**OPERATING FUND EXPENDITURE TOTALS  
FUND 100**

	<b>FY26</b>	<b>FY27</b>
	<b>2025-26</b>	<b>2026-27</b>
	<b>Budgeted</b>	<b>Budgeted</b>
100-REGULAR INSTRUCTION	5,174,433.44	5,458,511.01
105-CURRICULUM	274,407.32	294,348.12
110-TECHNOLOGY	581,069.02	602,592.07
120-BILINGUAL/BICULTURAL INSTRUCTION	0.00	0.00
160-VOCATIONAL EDUCATION	232,210.23	235,825.10
200-SPECIAL EDUCATION	2,065,458.79	2,190,378.25
220-SPECIAL EDUCATION SUPPORT	344,538.04	352,153.71
300-SUPPORT SERVICES-STUDENTS	398,727.88	413,525.56
350-SUPPORT SERVICES-INSTRUCTION	939,617.73	984,673.39
400-BUILDING ADMINISTRATION	540,635.80	548,187.35
450-BUILDING ADMINISTRATION-SUPPORT	275,678.39	308,153.30
510-DISTRICT ADMINISTRATION	380,781.62	393,606.40
511-SCHOOL BOARD	45,750.00	39,500.00
550-DISTRICT ADMINISTRATION-SUPPORT	375,514.33	350,633.84
600-OPERATIONS & MAINTENANCE	2,128,360.92	2,252,912.58
	<b>13,757,183.50</b>	<b>14,425,000.68</b>

**TRANSPORTATION**

**Fund 205**

**Function 760**

	<b>FY26</b>	<b>FY27</b>
	<b>2025-26</b>	<b>2026-27</b>
	<b>Budgeted</b>	<b>Budgeted</b>
Object # Description		
425 Student Travel	674,001.38	687,481.41
426 Field Trips/Non-reg.	10,750.00	10,750.00
510 Equipment	0.00	0.00
<b>TOTAL FUNCTION 760</b>	<b>684,751.38</b>	<b>698,231.41</b>

**COMMUNITY EDUCATION****Fund 215****Function 780**

30% of O &amp; M

		<b>FY26</b>	<b>FY27</b>
		<b>2025-26</b>	<b>2026-27</b>
		<b>Budgeted</b>	<b>Budgeted</b>
<b>Object #</b>	<b>Description</b>		
321	Managerial Salary	38,480.10	40,625.40
324	Support Salaries	13,033.80	13,790.40
325	Maint./Custodial Salaries	245,481.60	254,571.60
329	Substitute Salaries	9,300.00	9,300.00
330	Overtime	5,400.00	5,400.00
360	Benefits	204,909.18	256,496.56
420	Travel	2,250.00	1,500.00
431	Water & Refuse	0.00	0.00
436	Electricity	147,000.00	141,000.00
438	Fuel for Heating	127,500.00	121,500.00
441	Rentals	1,500.00	300.00
442	Building Repair	7,500.00	7,500.00
443	Equipment Repair	7,500.00	12,000.00
444	Contracted Services	18,000.00	11,700.00
445	Insurance Prop/Liab	48,000.00	48,000.00
452	Maintenance Supplies	18,000.00	21,450.00
453	Janitorial Supplies	15,000.00	18,000.00
454	Office Supplies	0.00	0.00
457	Small Tools	0.00	0.00
458	Gas & Oil	2,700.00	2,100.00
479	Other Supplies	0.00	0.00
491	Dues & Fees	600.00	300.00
510	Equipment	0.00	0.00
<b>TOTAL FUNCTION 780</b>		<b>912,154.68</b>	<b>965,533.96</b>

**LUNCH FUND****Fund 255****Function 790**

		<b>FY26</b>	<b>FY27</b>
		<b>2025-26</b>	<b>2026-27</b>
		<b>Budgeted</b>	<b>Budgeted</b>
<b>Object #</b>	<b>Description</b>		
326	Food Service Salaries	292,221.00	303,094.00
329	Substitute Salaries	23,377.68	24,247.52
360	Benefits	275,367.60	318,107.80
420	Travel	5,000.00	5,000.00
443	Equipment Rep/Maint	3,000.00	3,000.00
453	Janitorial Supplies	7,500.00	7,500.00
459	Food	360,000.00	360,000.00
460	Milk	65,000.00	65,000.00
479	Other Supplies/Media	48,000.00	48,000.00
510	Equipment	0.00	0.00
<b>TOTAL FUNCTION 790</b>		<b>1,079,466.28</b>	<b>1,133,949.32</b>

Includes:

**FY26****\*8.00 Classified****FY27****\*8.00 Classified**

**PUPIL ACTIVITIES**

**Fund 301**

**Function 850**

		<b>FY26</b>	<b>FY27</b>
		<b>2025-26</b>	<b>2026-27</b>
		<b>Budgeted</b>	<b>Budgeted</b>
<b>Object #</b>	<b>Description</b>		
329	Sub Salaries	14,000.00	12,500.00
485	Extra Duty Contracts	280,309.00	342,182.00
360	Benefits	48,835.57	59,038.89
425	Travel	204,500.00	200,000.00
479	Equipment	8,500.00	8,500.00
551	Activities/Misc	53,200.00	53,200.00
518	Native Youth Olympics	8,500.00	8,500.00
552	Band	6,000.00	6,000.00
553	Basketball	76,000.00	76,000.00
554	Cheerleaders	5,300.00	5,300.00
555	Swim/Dive	4,500.00	4,500.00
556	Track	10,850.00	10,850.00
557	Volleyball	48,500.00	48,500.00
542	Wrestling	24,000.00	24,000.00
543	Cross Country Skiing	11,400.00	11,400.00
544	Yearbook	9,900.00	10,200.00
561	Academic Decathlon	4,000.00	4,000.00
563	Chorus	5,000.00	5,000.00
565	Spelling Bee	0.00	0.00
566	Student Council	10,650.00	10,650.00
567	Honor Society	1,000.00	1,000.00
568	Team Feeding	0.00	0.00
569	Cross Country Running	3,650.00	3,650.00
571	Drama	2,000.00	2,000.00
579	Softball	0.00	0.00
580	Baseball	0.00	0.00
583	Lego Robotics	0.00	0.00
593	Football	11,000.00	11,000.00
<b>TOTAL FUNCTION 850</b>		<b>851,594.57</b>	<b>917,970.89</b>

**CIP-COMPUTER**

**Fund 501**

**Function 350**

	<b>FY26</b>	<b>FY27</b>
	<b>2025-26</b>	<b>2026-27</b>
	<b>Budgeted</b>	<b>Budgeted</b>
<b>Object #</b> Description		
410 Professional Development	0.00	0.00
420 Travel	0.00	0.00
443 Equipment Repair and Maint	20,000.00	0.00
479 Other Supplies and Media	0.00	0.00
510 Equipment	292,623.00	268,000.00
<b>TOTAL FUNCTION 350</b>	<u>312,623.00</u>	<u>268,000.00</u>

**CIP-FACILITIES**

**Fund 502**

**Function 350**

	<b>FY26</b>	<b>FY27</b>
	<b>2025-26</b>	<b>2026-27</b>
	<b>Budgeted</b>	<b>Budgeted</b>
<b>Object #</b> Description		
444 Contracted Services	240,000.00	80,000.00
510 Equipment	0.00	0.00
<b>TOTAL FUNCTION 350</b>	<u>240,000.00</u>	<u>80,000.00</u>

**VEHICLE REPLACEMENT**

**FUND 503**

**Function 600**

	<b>FY26</b>	<b>FY27</b>
	<b>2025-26</b>	<b>2026-27</b>
	<b>Budgeted</b>	<b>Budgeted</b>
<b>Object #</b> Description		
510 Equipment	94,624.00	89,856.00
<b>TOTAL FUNCTION 600</b>	<u>94,624.00</u>	<u>89,856.00</u>

<b>Revenue</b>	<b>FY26 2025-26 Budgeted</b>	<b>FY27 2026-27 Budgeted</b>
<b>OPERATING</b>		
<b>Fund 100</b>		
City Funding	\$9,455,589	\$9,693,040
State Funding	\$4,483,839	\$5,160,967
Federal Funding	\$132,820	\$119,560
Local Funding	\$80,000	\$170,000
Undesignated Reserve	\$337,221	\$153,994
Transfer out	<u>-\$731,827</u>	<u>-\$872,560</u>
	\$13,757,642	\$14,425,000
<b>PUPIL TRANSPORTATION</b>		
<b>Fund 205</b>		
City Funding	\$94,000	\$256,000
State Funding	\$467,475	\$454,467
Transportation Reserve	<u>\$123,276</u>	<u>\$0</u>
	\$684,751	\$710,467
<b>COMMUNITY EDUCATION</b>		
<b>Fund 215</b>		
City Funding	\$820,000	\$888,452
Local Funding	\$0	\$0
Community Ed Reserve	\$94,498	\$75,634
Transfer In	<u>\$0</u>	<u>\$0</u>
	\$914,498	\$964,086
<b>FOOD SERVICE</b>		
<b>Fund 255</b>		
City Funding	\$400,000	\$400,000
Federal Funding	\$250,000	\$225,000
Local Funding	\$143,500	\$143,500
Food Service Reserve	\$30,734	\$35,860
Transferred in	<u>\$255,232</u>	<u>\$329,589</u>
	\$1,079,466	\$1,133,949
<b>PUPIL ACTIVITIES</b>		
<b>Fund 301</b>		
City Funding	\$355,000	\$355,000
Local Funding	\$20,000	\$20,000
Transferred in	<u>\$476,595</u>	<u>\$542,971</u>
	\$851,595	\$917,971
<b>TECHNOLOGY</b>		
<b>Fund 501</b>		
City Funding	\$125,000	\$125,000
Technology Reserve	<u>\$187,623</u>	<u>\$143,000</u>
	\$312,623	\$268,000
<b>VEHICLE REPLACEMENT</b>		
<b>Fund 502</b>		
Undesignated Reserve	\$0	\$0
Vehicle Replacement Reserve	<u>\$89,856</u>	<u>\$89,856</u>
	\$89,856	\$89,856
<b>FACILITIES</b>		
<b>Fund 503</b>		
ADA/Construction	\$61,426	\$0
Facilities CIP Reserve	<u>\$18,574</u>	<u>\$80,000</u>
	\$80,000	\$80,000

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