

KASHUNAMIUT SCHOOL DISTRICT

FY 2027 FINAL BUDGET MAY 21, 2026

Jeremy Tuluk, President, Seat C

Dorothy C. Chayalkun, Vice President, Seat A

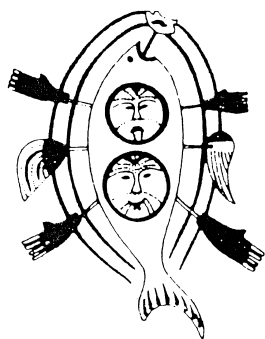
Clifford Paniyak, Treasurer/Secretary, Seat E

John Atchak, Board Member, Seat B

Skye-Michael Chayalkun, Board Member, Seat D

Jeanne Campbell, Superintendent

The Kashunamiut School District, school and community, while ensuring respect for all cultures, will provide the best education possible for the students to graduate, enabling them to successfully learn and grow in any environment.



KASHUNAMIUT SCHOOL DISTRICT

985 KSD WAY
CHEVAK, AK 99563

Phone (907) 858-7713
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MEMORANDUM

TO: KASHUNAMIUT SCHOOL DISTRICT
BOARD OF EDUCATION

THRU: JEANNE CAMPBELL, SUPERINTENDENT

FROM: LUCIENNE SMITH, CONTRACTED CFO *Lucienne Smith*
ALASKA EDUCATION & BUSINESS SERVICES, INC.

DATE: MAY 21, 2026

SUBJECT: FY 2027 3RD & FINAL PROPOSED BUDGET

The Kashunamiut School District is required to prepare and approve a balanced budget and submit its budget to the State of Alaska, Department of Education & Early Development by July 15th each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

We are pleased to present the FY 2027 3rd Proposed Budget, for your review and discussion.

REVENUE BUDGET

Below are the assumptions used to develop the revenue projection of \$11,368,019:

- Enrollment projected at 307.9 Students – status quo from current year
- Intensive students (13 x's BSA of \$6,660) 18 projected an increase of three (3)
- ISER Area Cost Differential of 1.619
- Career & Technical Education (CTE) Factor – 1.023
- Special Needs Factor – 1.20
- Base Student Allocation (BSA) - \$6,660
- Other State Revenue (One Time funding for fuel increases)
- TRS On-Behalf (21.46%) and PERS On-Behalf (7.84%) – zero net effect against on behalf expenditures

- Impact Aid is estimated at \$3,908,940 – vouchers received year to date
- E-rate is estimated at \$1,559,790 – KSD is at a 90% discount rate; this is for the 100 Mbps we currently enjoy between the school and District administration
- Earnings on investments are status quo at \$35,000
- Other revenues are projected at \$25,000

EXPENDITURE BUDGET

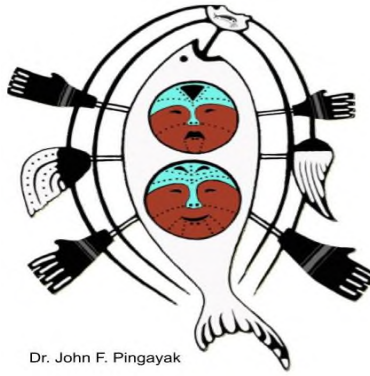
Below are the assumptions used to develop the expenditure budget of **\$11,368,019**

- Step increase for returning classified positions (if applicable)
- Step increase (if applicable) for returning certificated positions
- Contract amounts for those offered to new employees
- Liability & Property Insurances - status quo
- Health Insurance – **4.9%** increase
- TRS On behalf is 21.46% and PERS On behalf is 7.84% (this nets to zero as revenues equal expenses for On Behalf)
- Communications (Internet) under technology based on current GCI contract
- Fuel is based on the low bidder to our RFP
- A total of \$1,071,507K in transfers; \$150K to Food Service to supplement its deficit between revenues and expenditures; \$489,507 to employee housing to supplement its deficit between revenues and expenditures; \$432K to CIP for upgrades to facilities;
- We have budgeted a decrease in heating fuel & gasoline

This is a balanced budget. Should additional changes occur for the FY 2027 budget, we shall make the necessary adjustments and present a revised budget in the winter of 2027 to bring all line items current - both revenues and expenditures..

Please do not hesitate to ask questions.

Thank you.



KASHUNAMIUT SCHOOL DISTRICT

Chevak, Alaska

FY 2027 3RD PROPOSED BUDGET

MAY 21, 2026

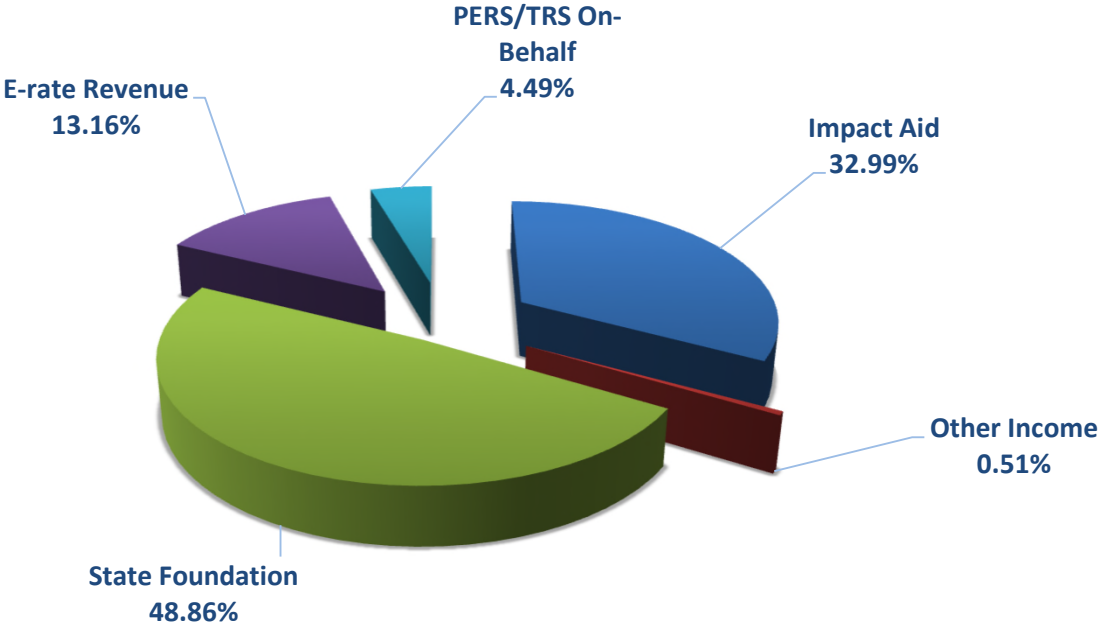
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KASHUNAMIUT SCHOOL DISTRICT

FY 2027 3RD PROPOSED BUDGET

	<u>FY 2026 FINAL REV BUDGET</u>	<u>FY 2027 3RD PROPOSED BUDGET</u>	<u>Change</u>	<u>Percent of FY 2027 Budget</u>
<i>Enrollment Projection</i>	307.95/15	307.95/18	0/+3	
FUND 100: General Operating Fund				
Earnings on Investments	\$ 35,000	\$ 35,000	\$ -	0.31%
State of Alaska Foundation	4,547,503	4,807,243	259,740	42.29%
State of Alaska Quality Schools	17,181	17,805	624	0.16%
Other State Revenue 097 (TRS On Behalf - 21.46%)	366,770	451,406	84,636	3.97%
Other State Revenue 096 (PERS On Behalf - 7.84%)	69,378	80,536	11,158	0.71%
Impact Aid (Federal)	3,617,832	3,908,940	291,108	34.39%
E-rate Revenue (Federal)	1,559,790	1,559,790	-	13.72%
Other State Revenue (One time funding0	-	482,299	482,299	4.24%
Other Revenue(Fees/Surplus Sales/Rental)	25,000	25,000	-	0.22%
Fund Balance	-	-	-	0.00%
FUND TOTAL	\$ 10,238,454	\$ 11,368,019	\$ 1,129,565	100%
TOTAL GENERAL FUND REVENUE	\$ 10,238,454	\$ 11,368,019	\$ 1,129,565	100%

KASHUNAMIUT SCHOOL DISTRICT
Revenues by Source
FY 2027 Budget



KASHUNAMIUT SCHOOL DISTRICT

BENEFITS

Description and Percentage of Gross Payroll

Benefit Costs for FY 2027

Object Code	Description	% of Gross Classified	% of Gross Certificated	Comment
361	Health & Life Insurance	30.00	30.00	
362	Unemployment	1.00	1.00	All employees
363	Workers Comp. Insurance	1.00	1.00	All employees
364	F.I.C.A. (Social Security)	6.20	-	Limit \$184,500 gross per calendar year - Substitutes only
364	Medicare (1.45% of Gross)	1.45	1.45	Certificated employees hired after 4/1/86 and all Classified wages
365	TRS	-	12.56	Certificated employees only
366	PERS	22.00	-	Classified employees working 15 or more hrs/wk except temporary
	TOTAL	61.65	46.01	
360	Total Classified/Certificated Budgeted Benefits	61.65	46.01	

Health Insurance Categories	Mo. Rate 2027	Annual Cost 2027
Employee Only (EE)	1,201.60	14,419.20
Employee & Spouse (ES)	2,698.57	32,382.84
Employee & Children (EC)	2,135.53	25,626.36
Employee & Family (EF)	3,630.04	43,560.48

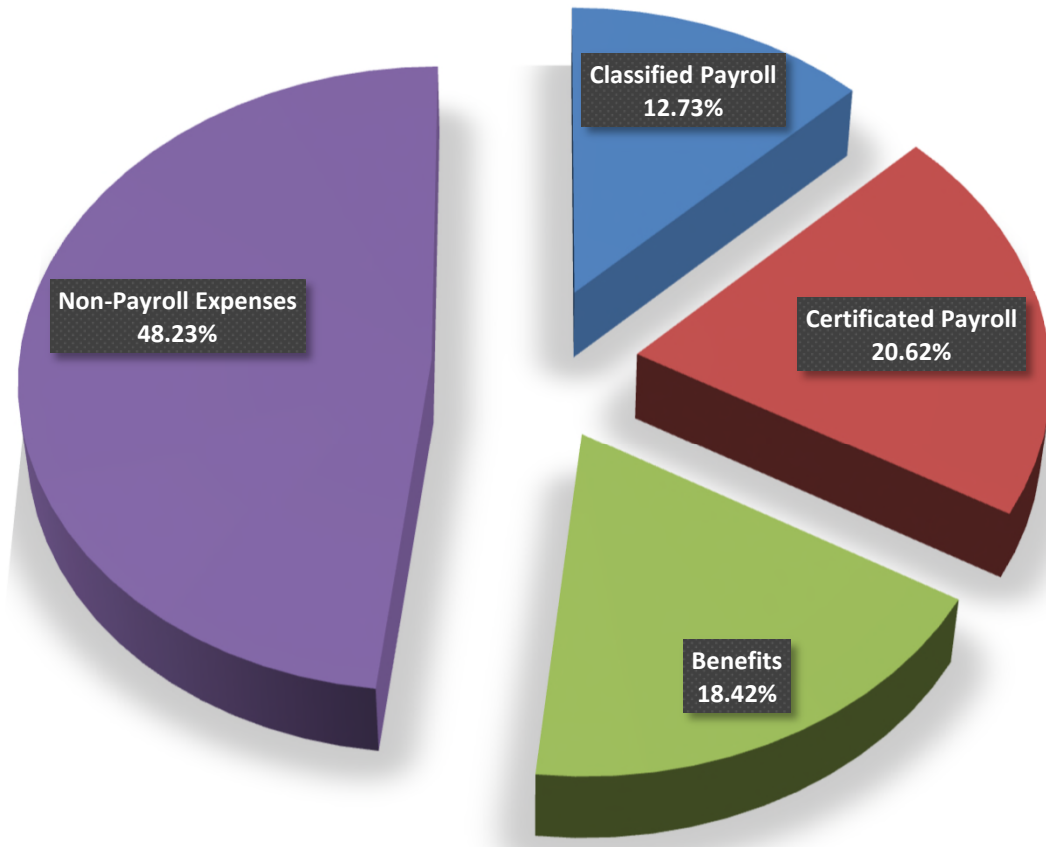
KASHUNAMIUT SCHOOL DISTRICT

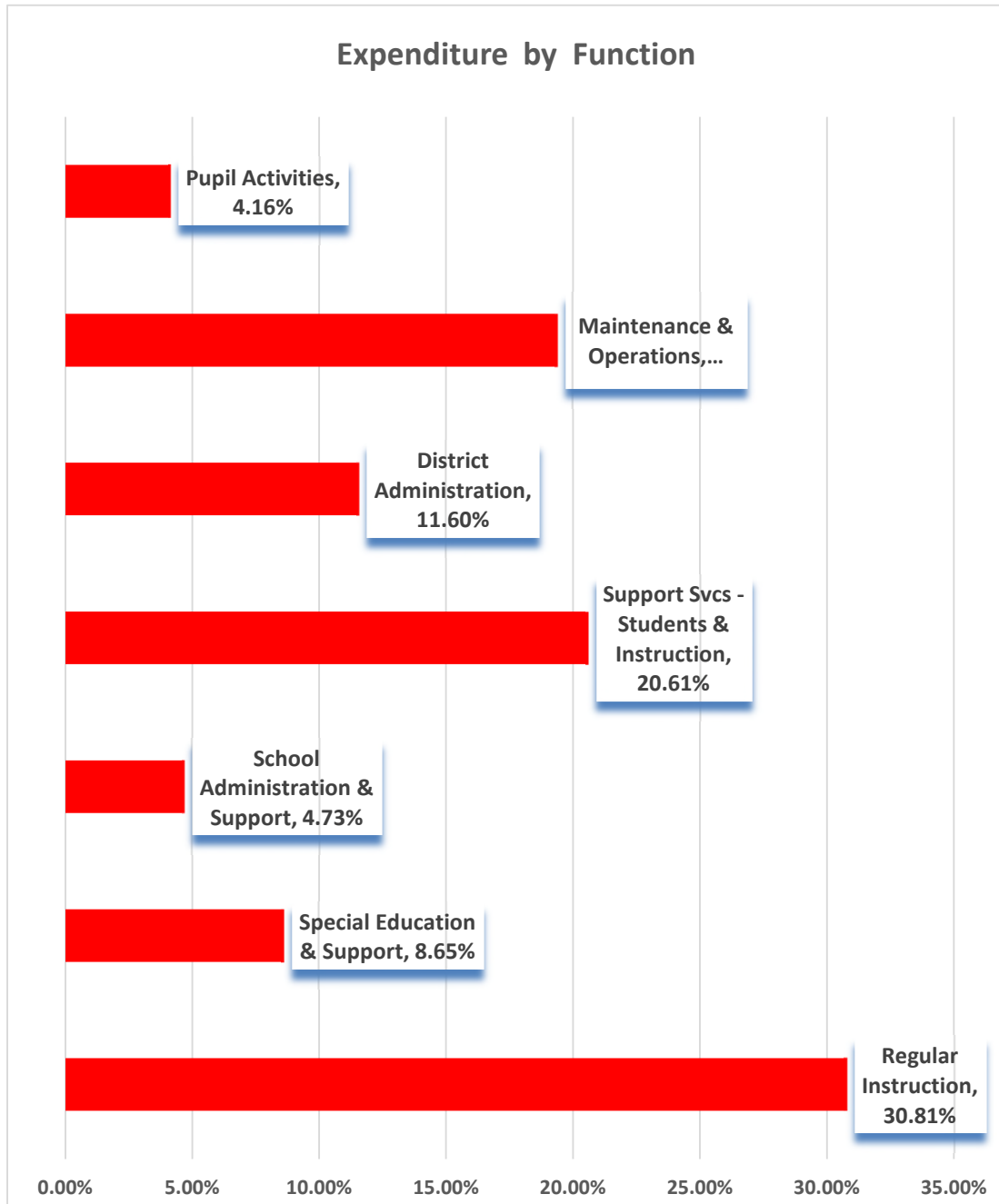
Expenditure Summary by Function

FY 2027 3RD PROPOSED BUDGET

Function		FY 2026 FINAL REV BUDGET	FY 2027 3RD PROPOSED BUDGET	Increase (Decrease)	Percent Increase	Percent of FY 2026 Total
100	Instruction	\$ 2,651,615	\$ 3,172,748	\$ 521,133	16.43%	27.91%
200	Special Education Instruction	842,915	840,679	(2,236)	-0.27%	7.40%
220	Special Education Support	75,000	50,000	(25,000)	-50.00%	0.44%
300	Support Services - Student	44,952	172,678	127,726	73.97%	1.52%
350	Support Services - Instruction	1,821,881	1,949,262	127,381	6.53%	17.15%
400	School Administration	267,829	330,932	63,103	19.07%	2.91%
Sub Total Instruction		\$ 5,704,192	\$ 6,516,299	\$ 812,107	12.46%	57.32%
450	School Administration Support	\$ 147,968	\$ 156,107	\$ 8,139	5.21%	1.37%
511	School Board	292,646	291,133	(1,513)	-0.52%	2.56%
510	District Administration	297,651	342,690	45,039	13.14%	3.01%
550	District Administration Support	494,115	560,763	66,648	11.89%	4.93%
600	Maintenance & Operations	1,680,155	2,000,932	320,777	16.03%	17.60%
700	Student Activities	412,013	428,588	16,575	3.87%	3.77%
Sub Total Admin/O&M		\$ 3,324,548	\$ 3,780,213	\$ 455,665	50%	33%
Sub Total Inst/Admin/O&M		\$ 9,028,740	\$ 10,296,512	\$ 1,267,772	12.31%	90.57%
900	Transfers					
900..550	Transfers to Food Service	\$ 150,000	\$ 150,000	\$ -	0.00%	1.32%
900..552	Transfers to Teacher Housing	434,907	489,507	54,600	11.15%	4.31%
900..552	Transfers to Pupil Transportation	-	-	-	0.00%	0.00%
900..554	Transfers to CIP	250,000	432,000	182,000	42.13%	3.80%
900..555	Transfers to Fund Balance	-	-	-	0.00%	0.00%
Sub Total Transfers		\$ 834,907	\$ 1,071,507	\$ 236,600	22.08%	9.43%
Total General Fund Expenditures		\$ 9,863,647	\$ 11,368,019	\$ 1,504,372	13.23%	100.00%

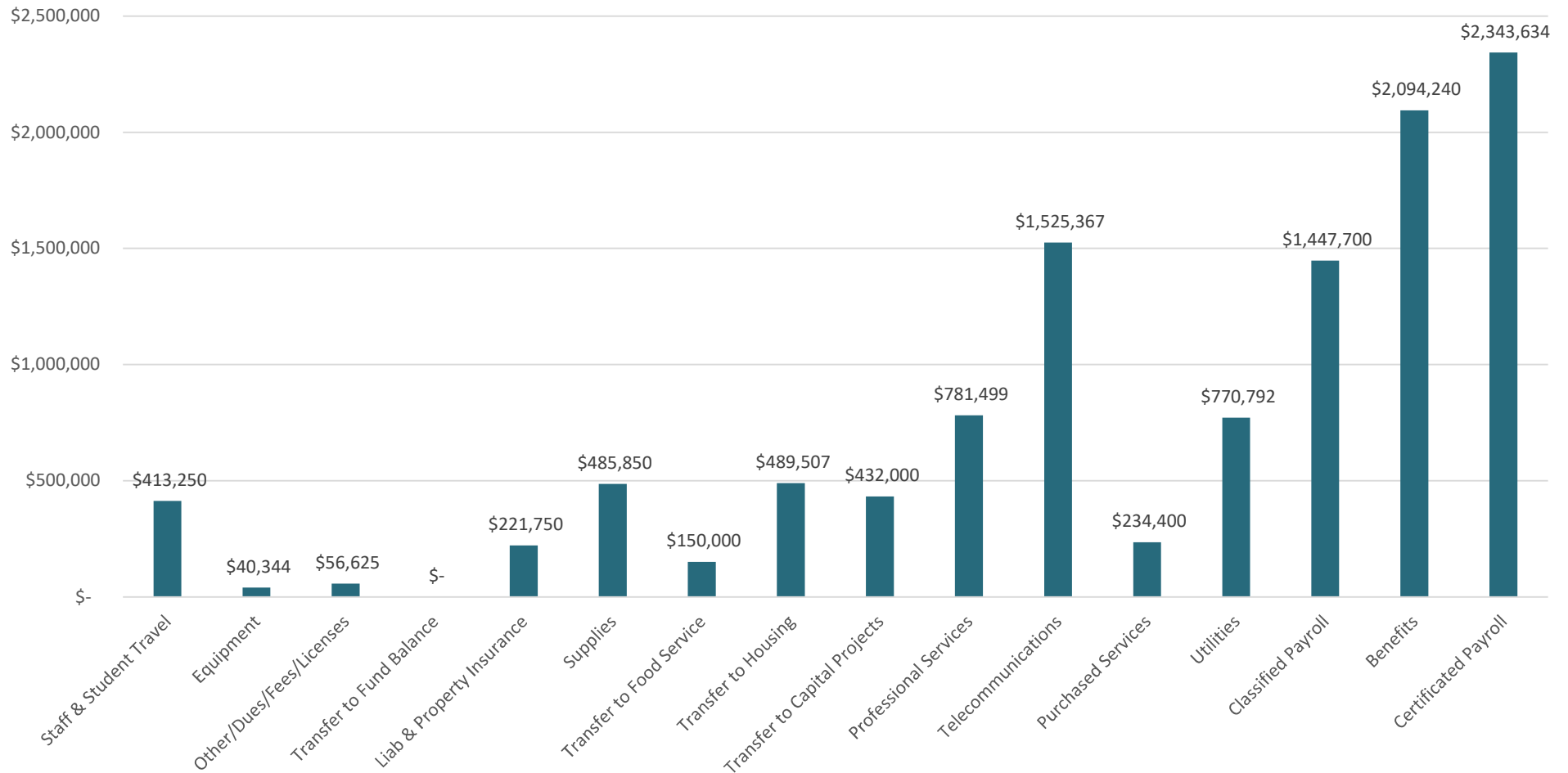
KASHUNAMIUT SCHOOL DISTRICT
Payroll & Non-Payroll Costs
FY 2027 3rd Proposed Budget





KASHUNAMIUT SCHOOL DISTRICT

FY 2027 3rd Proposed Budget Expenses by Object



KASHUNAMIUT SCHOOL DISTRICT

FY 2027 3RD PROPOSED BUDGET

		FY 2026 FINAL REV BUDGET	FY 2027 3RD PROPOSED BUDGET	\$ Change	% Change
Fund 100: School Operating					
Function: 100	Regular Instruction	\$ 1,872,465	\$ 2,395,377	\$ 522,912	27.93%
120	Bilingual/Bicultural Instruction	541,844	470,541	(71,303)	-13.16%
160	Vocational Instruction	237,306	306,830	69,524	29.30%
200	Special Education	842,915	840,679	(2,236)	-0.27%
220	Special Education Support	75,000	50,000	(25,000)	0.00%
300	Support Services - Students	44,952	172,678	127,726	284.14%
350	Support Services - Instruction	1,821,881	1,949,262	127,381	6.99%
400	School Administration	267,829	330,932	63,103	23.56%
450	School Administration Support	147,968	156,107	8,139	5.50%
511	Board of Education	292,646	291,133	(1,513)	-0.52%
510	Office of the Superintendent	297,651	342,690	45,039	15.13%
550	District Administration Support	494,115	560,763	66,648	13.49%
600	Operations & Maintenance	1,680,155	2,000,932	320,777	19.09%
700	Student Activities	412,013	428,588	16,575	4.02%
900	Fund Transfers	834,907	1,071,507	236,600	28.34%
	Fund Total	9,863,647	11,368,019	1,504,372	15%
TOTAL EXPENDITURES		\$ 9,863,647	\$ 11,368,019	\$ 1,504,372	15.25%
	# Students	307.9	307.9	0	0.00%
	# Teachers	28.0	29.0	1	3.57%
	# Classified	30.4	27.2	(3)	-10.59%
	# Certificated Administrators	2.0	3.0	1	50.00%
	Pupil / Teacher Ratio	11.0	10.6	(0)	-3.45%
	Average Per Pupil Expenditure	\$ 32,035	\$ 36,921	\$ 4,886	15.25%

KASHUNAMIUT SCHOOL DISTRICT

FY 2027 3RD PROPOSED BUDGET

			FY 2026 FINAL	FY 2027 3RD	
Account Code	Description	Comments	REV BUDGET	PROPOSED BUDGET	Change
Regular Instruction					
100..100 315	Cert-Teacher	18.0 FTE	\$ 1,023,550	1,301,957	278,407
100..100 323	NonCert-Aides		-	-	-
100..100 329	Substitutes/Temporaries		65,000	65,000	-
100..100 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		282,145	423,170	141,025
100..100 397	TRS On Behalf		192,120	279,400	87,280
100..100 396	PERS On Behalf		-	-	-
		Tuition Reimb (Cert			
100..100 369	Other Employee Benefits	& Class)	42,000	42,000	-
100..100 390	Transportation Allowance		20,400	21,600	1,200
410-					
100..100 414	Professional Services	(H1B/J1VISA)	40,000	40,000	-
100..100 420	Staff Travel		10,500	10,500	-
100..100 425	Student Travel		5,250	5,250	-
100..100 433	Communications		2,500	2,500	-
100..100 440	Other Purchased Services	(Copiers Maint)	11,500	11,500	-
		(Quality			
		Schools/Science Mat'ls-			
100..100 450	Supplies/Material/Media	\$17K)	160,000	175,000	15,000
100..100 490	Other Expenses		2,500	2,500	-
100..100 510	Equipment		15,000	15,000	-
Total 100	Regular Instruction		1,872,465	2,395,377	522,912
Bilingual / Bicultural Instruction					
100..120 315	Cert-Teacher	4.0 FTE	214,081	226,953	12,872
100..120 323	NonCert-Aides		47,758	-	(47,758)
100..120 329	Substitutes/Temporaries		7,000	7,000	-
100..120 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		197,599	155,684	(41,915)
100..120 397	TRS On Behalf		40,183	48,704	8,521
100..120 396	PERS On Behalf		3,023	-	(3,023)
100..120 390	Transportation Allowance		7,200	7,200	-
100..120 410	Professional Services		10,000	10,000	-
100..120 420	Staff Travel		5,250	5,250	-
100..120 425	Student Travel		2,500	2,500	-
100..120 450	Supplies/Material/Media		7,250	7,250	-
Total 120	Bilingual / Bicultural Instructon		541,844	470,541	(71,303)
Vocational Instruction					
100..160 315	Cert-Teacher	3.0 FTE	113,220	160,876	47,656
100..160 329	Substitutes/Temporaries		3,500	3,500	-
100..160 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		76,435	83,830	7,395
100..160 397	TRS On Behalf		21,251	34,524	13,273
100..160 390	Transportation Allowance		2,400	3,600	1,200

			FY 2026 FINAL	FY 2027 3RD	
Account Code	Description	Comments	REV BUDGET	PROPOSED BUDGET	Change
100..160 440	Other Purchased Services		500	500	-
100..160 450	Supplies/Material/Media		20,000	20,000	-
Total 160	Vocational Instruction		237,306	306,830	69,524
<u>Special Education</u>					
100..200 315	Cert-Teacher	2.0 FTE	131,739	138,209	6,470
100..200 323	NonCert-Aides	10.00 FTE	268,986	263,223	(5,763)
100..200 329	Substitutes/Temporary		10,000	10,000	-
100..200 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		171,786	160,300	(11,486)
100..200 397	TRS On Behalf		24,727	29,660	4,933
100..200 396	PERS On Behalf		17,027	20,637	3,610
100..200 390	Transportation Allowance		2,400	2,400	-
		(OT,PT,Psych, Speech/Path, Contr			
100..200 410	Professional & Technical	Svcs)	195,000	195,000	-
100..200 420	Staff Travel		5,250	5,250	-
100..200 450	Supplies/Material/Media		15,000	15,000	-
100..200 490	Other Expenses		1,000	1,000	-
Total 200	Special Education		842,915	840,679	(2,236)
<u>Special Education Support</u>					
100..220 316	Extra Duty Pay		-	-	-
100..220 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		-	-	-
100..220 410	Professional & Technical	(Oversight of Sped)	75,000	50,000	(25,000)
100..220 450	Supplies/Material/Media		-	-	-
Total 220	Special Education Support		75,000	50,000	(25,000)
<u>Support Services - Students (Counseling)</u>					
100..300 318	Cert-Specialist	Counselor	-	68,241	68,241
100..300 323	NonCert-Aides	1 @ .88 FTE ISS	23,146	24,672	1,526
100..300 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		10,891	35,037	24,146
100..300 397	TRS On Behalf		-	14,645	
100..300 396	PERS On Behalf		1,465	1,934	469
100..300 390	Transportation Allowance		-	1,200	1,200
100..300 410	Professional & Technical	Huddle up	-	17,499	17,499
100..300 420	Staff Travel		1,050	1,050	-
100..300 425	Student Travel		3,000	3,000	-
100..300 433	Communications		900	900	-
100..300 440	Other Purchased Services		1,500	1,500	-
100..300 450	Supplies/Material/Media		2,500	2,500	-
100..300 490	Other Expenses	Annual Subsc.	500	500	-
Total 300	Support Services - Students (Counseling)		44,952	172,678	113,081
<u>Support Services - Instruction - Technology</u>					
100..350 318	Cert-Specialist	1.0 FTE	-	44,824	44,824
100..350 316	Cert - Extra Duty	Curr Coord	-	5,000	5,000
100..350 321	Non Cert - Support Staff	.7 FTE	59,276	68,139	8,863
100..350 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		20,086	34,518	14,432
100..350 397	TRS On Behalf		-	1,073	1,073
100..350 396	PERS On Behalf		3,752	5,342	1,590

			FY 2026 FINAL	FY 2027 3RD	
Account Code	Description	Comments	REV BUDGET	PROPOSED BUDGET	Change
100..350 410	Professional & Technical	(Erate Submittal; Resource; SERRC FPC)	141,000	151,000	10,000
100..350 420	Staff Travel		2,500	3,000	500
100..350 433	Communications	Internet	1,499,267	1,499,267	-
100..350 440	Other Purchased Services	(GCI MBIS, tech repair, CCTV upgrade)	49,000	90,000	41,000
100..350 450	Supplies/Material/Media		20,000	20,000	-
100..350 475	Technology Supplies/Software		22,500	22,500	-
100..350 490	Other Expense	(Powerschool Fees)	4,500	4,600	100
Total 350	Support Services - Instruction - Technology		1,821,881	1,949,262	77,557

School Administration

100..400 313	Principal	1.0 FTE	106,605	112,700	6,095
100..400 313	Vice Principal	1.0 FTE	55,890	84,595	28,705
100..400 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		61,561	77,202	15,641
100..400 397	TRS On Behalf		20,010	24,185	4,175
100..400 396	PERS On Behalf		3,538	-	(3,538)
100..400 390	Transportation Allowance		1,200	2,400	1,200
100..400 410	Professional & Technical		1,200	1,200	-
		Principal Annual			
100..400 420	Staff Travel	ACSA Mtg	3,500	7,000	3,500
100..400 433	Communications		5,500	5,500	-
100..400 440	Other Purchased Services		500	6,000	5,500
100..400 450	Supplies/Material/Media		6,500	6,500	-
100..400 490	Other Expense	ACSA Dues X 2	1,825	3,650	1,825
Total 400	School Administration		267,829	330,932	63,103

School Administration Support

100..450 324	NonCert-Support	2.0 FTE	89,519	94,611	5,092
100..450 324	Substitutes/Temporaries		15,000	15,000	-
100..450 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		32,782	34,079	1,297
100..450 396	PERS On Behalf		5,667	7,418	1,751
100..450 450	Supplies/Material/Media		5,000	5,000	-
Total 450	School Administration Support		147,968	156,107	8,139

Board of Education

100..511 324	NonCert-Support	.5 FTE	33,878	35,811	1,933
		(Board Stipends 12 Reg Mtgs. X \$700 + \$350. Sp Mtgs.)			
100..511 327	Board Stipends		59,500	59,500	-
100..511 327	Substitutes/Temporary		2,500	2,500	-
100..511 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		104,199	104,690	491
100..511 396	PERS On Behalf		2,144	2,808	664
100..511 410	Professional & Technical	AASB	16,800	16,800	-
100..511 420	Staff Travel		47,250	47,250	-
100..511 433	Communications	Starlink	10,000	5,400	(4,600)
100..511 450	Supplies/Material/Media		2,000	2,000	-

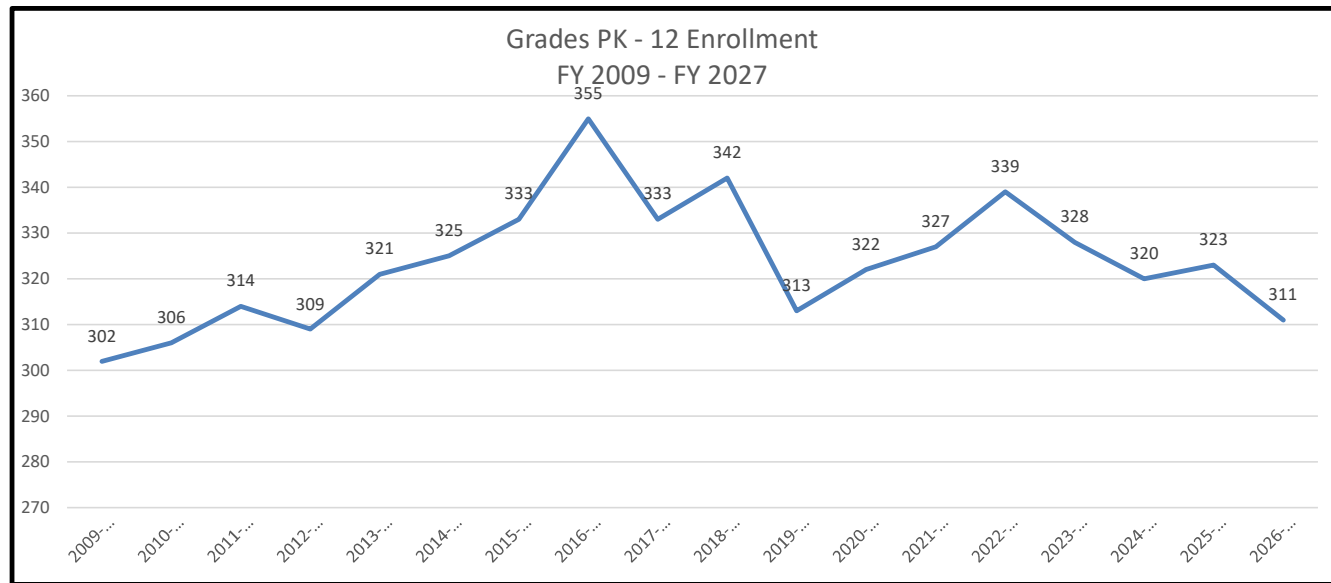
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Account Code	Description	Comments	REV BUDGET	PROPOSED BUDGET	Change
100..511 490	Other Expense	AASB Annual Dues	14,375	14,375	-
Total 511	Board of Education		292,646	291,133	(1,513)
<u>Office of the Superintendent</u>					
100..512 311	Superintendent	1.0 FTE	151,508	125,279	(26,229)
100..512 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		36,505	58,826	22,321
100..512 397	TRS On Behalf		28,438	26,885	(1,553)
100..512 390	Travel Allowance		2,500	2,500	-
410-					
100..512 414	Professional & Technical	Legal Fees; J1 Visa; H1B Visa	60,000	110,000	50,000
100..512 420	Staff Travel		7,500	8,000	500
100..512 433	Communications	Mobile Phone	1,200	1,200	-
100..512 450	Supplies/Material/Media		3,500	3,500	-
100..512 490	Other Expense	ACSA Dues	6,500	6,500	-
Total 512	Office of the Superintendent		297,651	342,690	45,039
<u>District Administrative Support - Fiscal Services</u>					
100..550 321	Non Cert - Director/Coord/Mgr	1.0 FTE	89,015	92,415	3,400
100..550 324	Non-Cert Support Staff	2.5 FTE	114,936	123,035	8,099
100..550 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		86,382	90,458	4,076
100..550 396	PERS On Behalf		12,910	16,891	3,981
100..550 370	Housing Subsidy		3,600	3,600	-
100..550 390	Transportation Allowance		1,200	1,200	-
100..550 410	Professional & Technical	(Contracted CFO);ALASBO Reg.	96,000	96,000	-
100..550 412	Professional & Technical	Annual Audit	45,000	55,000	10,000
100..550 420	Staff Travel	ALASBO Conf.	25,000	20,000	(5,000)
100..550 433	Communications	Phone, Postage	10,000	10,000	-
100..550 440	Other Purchased Services	Copier Maint, BkGrnd Cks	24,000	24,000	-
100..550 445	Liability Insurance	General Liability	80,000	80,000	-
100..550 450	Supplies/Material/Media		14,000	14,000	-
100..550 475	Technology Supplies	BM Software Fee, Timeclock Plus	16,100	33,100	17,000
100..550 490	Other Expense	Bank Fees, Admin Fees, Dues	20,000	20,000	-
100..550 495	Indirect Recovery	7.99% on Eligible Grants	(144,028)	(118,936)	25,092
Total 550	District Administration Support - Fiscal Services		494,115	560,763	66,648
<u>Operations & Maintenance</u>					
100..600 321	Director/Coord/Manager	.80 FTE	54,271	54,874	603
100..600 324	Non-Cert Support Staff	.5 FTE	32,313	34,383	2,070
100..600 325	Non-Cert Maintenance/Custodial	9.0 FTE	333,508	414,037	80,529

			FY 2026 FINAL	FY 2027 3RD	
			REV BUDGET	PROPOSED BUDGET	Change
Account Code	Description	Comments			
100..600	329	Substitutes/Temporaries	75,000	75,000	-
100..600	360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)	148,121	175,194	27,073
100..600	396	PERS On Behalf	26,592	39,458	12,866
		CIP Submittal/Staff			
100..600	410	Professional & Technical Training	20,000	30,000	10,000
100..600	420	Staff Travel	10,000	10,000	-
100..600	431	Water & Sewer	135,000	135,000	-
100..600	433	Communications Mobile Phone	600	600	1,100
100..600	436	Electricity	210,000	210,000	-
100..600	438	Heating Fuel	240,000	425,792	185,792
100..600	440	Other Purchased Services	100,000	100,000	-
100..600	445	Insurance & Bond Premiums Property & Auto	141,750	141,750	-
100..600	452	Supplies/Material/Media	130,000	130,000	-
100..600	458	Fuel - Gasoline	8,000	7,000	(5,700)
100..600	510	Equipment	15,000	17,844	2,844
Total	600	Maintenance & Operations	1,680,155	2,000,932	317,177
Student Activities					
100..700	316	Extra Duty Pay Stipends	75,000	75,000	-
100..700	329	Substitutes/Temporaries	5,000	5,000	-
100..700	360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)	9,000	9,000	-
100..700	397	TRS On Behalf	7,039	8,048	1,009
100..700	396	PERS On Behalf	2,374	2,940	566
100..700	410	Professional & Technical Sports Physicals	9,000	9,000	-
100..700	420	Staff Travel	25,200	25,200	-
100..700	425	Student Travel	250,000	260,000	10,000
100..700	440	Other Purchased Services	900	900	-
100..700	450	Supplies/Material/Media	20,000	22,500	2,500
100..700	490	Other Expense ASAA Dues & Fees	3,500	3,500	-
100..700	510	Equipment	5,000	7,500	2,500
Total	700	Student Activities	412,013	428,588	16,575
Fund Transfers					
100..900	550	Transfer to Food Service	150,000	150,000	-
100..900	552	Transfer to Housing	434,907	489,507	54,600
100..900	553	Transfer to Pupil Transportation	-	-	-
100..900	554	Transfer to Capital Projects	250,000	432,000	182,000
100..900	555	Transfer to Fund Balance	-	-	-
Total	900	Fund Transfers	834,907	1,071,507	236,600
Total	100	School Operating Fund	\$ 9,863,647	\$ 11,368,019	#####
Total		Kashunamiut School District	\$ 9,863,647	\$ 11,368,019	#####

KASHUNAMIUT SCHOOL DISTRICT Enrollment History

Grades PK-12	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total KG-12	Total PK-12
2005-2006	1	28	26	24	21	24	22	32	23	31	39	23	21	15	329	330
2006-2007	7	27	23	25	26	20	31	21	36	24	31	19	33	20	336	343
2007-2008	12	25	26	23	22	25	16	26	19	27	25	34	19	30	317	329
2008-2009	3	30	30	23	19	23	28	16	26	20	43	16	20	20	314	317
2009-2010	2	29	24	25	21	18	25	23	15	26	36	25	12	21	300	302
2010-2011	4	28	29	24	25	20	17	26	23	18	25	23	27	17	302	306
2011-2012	2	33	29	26	22	23	20	19	27	22	14	26	17	34	312	314
2012-2013	1	32	28	35	20	23	26	22	17	26	19	13	25	22	308	309
2013-2014	3	30	28	28	32	23	22	24	22	17	28	17	13	34	318	321
2014-2015	3	35	25	28	27	33	24	21	26	20	18	25	17	23	322	325
2015-2016	1	41	27	25	28	26	33	25	22	25	19	14	23	24	332	333
2016-2017	15	36	41	26	27	29	26	32	22	23	16	18	14	30	340	355
2017-2018	11	18	32	38	26	26	30	24	31	23	17	20	18	19	322	333
2018-2019	14	15	20	32	38	28	28	32	26	31	23	17	20	18	328	342
2019-2020	11	23	27	15	32	35	26	24	24	21	26	12	19	18	302	313
2020-2021	15	16	24	27	10	30	31	23	25	29	25	29	17	21	307	322
2021-2022	18	33	19	30	16	14	31	31	24	22	23	18	29	19	309	327
2022-2023	30	33	31	14	25	22	15	31	27	21	18	22	22	28	309	339
2023-2024	18	28	28	31	12	25	24	13	31	28	21	19	23	27	310	328
2024-2025	15	22	24	28	28	13	26	25	13	29	29	19	17	32	305	320
2025-2026	16	29	21	22	30	28	16	26	26	12	30	29	21	17	307	323
2026-2027 ¹	16	22	24	20	30	28	16	25	25	11	28	31	17	18	295	311

¹ Projected



KASHUNAMIUT SCHOOL DISTRICT
FY 2027 PROJECTED
Foundation Revenue Calculation

	Enrollment	School x Size Factor	District Cost x Factor ¹	Special Needs x Factor	+ CTE .023	+ Intensive Needs	Intensive x 13 ³	= Total ADM
Chevak School Elementary (K-6)	171.70	241.54	391.05	469.26	480.05	9.00	117.00	597.05
Chevak School High School (7-12)	<u>136.25</u>	<u>200.64</u>	<u>324.83</u>	<u>389.80</u>	<u>398.77</u>	<u>9.00</u>	<u>117.00</u>	<u>515.77</u>
Total	307.95	442.17	715.88	859.06	878.82	18.00	234.00	1112.82
						+ Corresp	0.90	0.00
						Adjusted ADM:		1112.82

Foundation:

Total ADM	1,112.82
x BSA ²	\$ 6,660
=Basic Need	7,411,381
- Impact Aid Reduction	\$ (2,604,138)
- Required Local Contribution	\$ -
+Preliminary Adjusted Floor	\$ -
=State Aid	\$ 4,807,243
 +Quality Schools	 \$ 17,805
=Actual FY 2025 Foundation:	\$ 4,825,048

1. Per HB 273 ACD for the KSD is 1.619
2. BSA \$6,660
3. Spec Ed Intensive Multiplier is 13.