

Dillingham City School District

FY 2027 Approved Budget Book



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Executive Summary

Like many districts across the state and nation, Dillingham City School District is facing a critical reality: dwindling student enrollment, rising operational costs, and funding that does not keep pace with inflation and the rising cost of goods. Despite the challenges, the proposed budget for Fiscal Year 2026-2027 reflects Dillingham City School District's continued commitment to academic excellence, operational efficiency, and student-centered outcomes.


This budget reflects the district's ongoing commitment to providing high-quality educational opportunities while maintaining fiscal responsibility in a challenging and evolving financial environment. The development of this budget was guided by a focus on student outcomes, operational sustainability, and strategic alignment with district priorities.

The total proposed budget is **\$8,460,822**, representing a **significant decrease** from the FY26 Revised budget. Key drivers of this change include changes in Internet Service Providers, enrollment shifting downward, reductions in positions, and an intensive process to match budget numbers to actual expenditures over the last three years.

School Board Members



Cassie MacDonald
Seat A
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Committees: Policy, School Climate
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Seat E - Secretary/Treasurer
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Aspen Miller & Lanakila Greene
Student Representatives
Term Expires: 6/30/2026
Committees:
Phone:
Email:

The Dillingham City School District is an equal employment and educational opportunity institution, as well as a tobacco and nicotine-free learning and work environment.

Budget Overview

Revenue

Dillingham City School District is primarily funded through the State of Alaska Foundation Funding Formula, which includes required and additional allowable local property taxes. In 2026, the State of Alaska increased the Base Student Allocation (BSA) by \$700, the first substantial increase since FY17. The FY27 budget is based on the current BSA allocation of \$6,660 per student.

The BSA is a complicated funding structure that adjusts funding for multiple factors, including school size, location, special programs, intensive needs, and correspondence. Below is a simplified breakdown that shows how our district-adjusted ADM is calculated.

Adjusted Average Daily Membership (AADM) Calculation

School Size	District Cost	Special Needs	CTE Factor	Intensive Needs	Correspondence
<i>Used to calculate adjusted ADM</i> <i>Projected ADM 372, adjusted for size</i> <i>+ Hold Harmless</i>	<i>School size adjusted ADM multiplied by district cost factor (1.346)</i>	<i>Previously adjusted ADM multiplied by 1.20</i>	<i>Previously adjusted ADM multiplied by 1.015</i>	<i>Intensive needs count (4) multiplied by 13</i>	<i>Correspondence count added at a multiplier of .9 (DCSD does not operate a correspondence program)</i>
530.43 ⇒	713.96 ⇒	856.75 ⇒	869.60 ⇒	921.60 ⇒	921.60

Foundation Funding Calculation

FY 2026-27 Projected State/Local Revenue for DCSD

District-adjusted ADM	921.60
Base Student Allocation	\$6,660
<i>Basic Need (BSA x ADM)</i>	<u>\$6,137,856</u>
Required Local Effort (Property Tax)	(\$830,896)
Impact Aid	(\$181,884)
Other State Revenue	\$ -
State Quality Schools Grant	\$14,746
<i>Total State Revenue</i>	<u>\$5,139,122</u>

Total General Fund Operating Revenue

The FY27 Revenue is based on several assumptions. Continued enrollment declines are projected, resulting in a reduced Adjusted Average Daily Membership (ADM). Additionally, the district is assuming a stable local contribution from the City of Dillingham. In FY27, the district is changing Internet Service Providers in, resulting in a significant decrease in costs associated with internet service, while increasing bandwidth from 200 Mb to 1 Gb. Lastly, the district will utilize the Fund Balance to close a \$267,655 operating deficit.

DILLINGHAM CITY SCHOOL DISTRICT

Revenue Budget

FY27 Budget

	<u>FY26 REVISION</u>	<u>FY27 APPROVED</u>	<u>Change</u>
SCHOOL OPERATING FUND			
City Appropriation	\$ 1,700,000	\$ 1,700,000	\$ -
			\$ -
State of Alaska Foundation	\$ 5,467,198	\$ 5,139,822	\$ (327,376)
Other State Revenue:			
TRS On-Behalf	\$ 565,048	\$ 665,518	\$ 100,470
PERS On-Behalf	\$ 110,000	\$ 80,741	\$ (29,259)
Impact Aid	\$ 417,654	\$ 434,142	\$ 16,488
E-Rate - Federal	\$ 3,886,488	\$ 71,445	\$ (3,815,043)
BAG Internet Grant (Erate-State Portion)	\$ 345,947	\$ -	\$ (345,947)
Other Revenue (earnings on investments)	\$ 40,000	\$ 40,000	\$ -
Transfer from other funds		\$ -	
Fund Balance	\$ 473,826	\$ 267,655	\$ (206,171)
Teacher Housing		\$ 61,500	
TOTAL	\$ 13,006,161	\$ 8,460,823	\$ (4,545,338)

Expenditure by Department

Creating a balanced budget required a deep analysis of actual expenditures by department to better understand spending across all locations. After triuing up the expenditures, teams worked together to cut expenses across personnel and non-personnel line items. Additionally, the district will issue a travel moratorium for FY27 to control costs associated with traveling.

DILLINGHAM CITY SCHOOL DISTRICT

Expenditures by Department

FY27 BUDGET

Loc/Function	Department	FY26 REVISED	FY27 APPROVED	Change Increase (Decrease)
100 099 100	DW Instructional Support	\$ 30,000	\$ 40,500	\$ 10,500
100 099 130	DW Gifted & Talented	\$ 500	\$ 500	\$ -
100 099 220	DW Special Education Support Svcs	\$ 210,390	\$ 176,944	\$ (33,446)
100 099 350	DW Instructional Support	\$ 6,500	\$ 3,438	\$ (3,062)
100 099 360	DW Instructional Related Technology	\$ 4,489,760	\$ 221,264	\$ (4,268,496)
100 099 511	School Board	\$ 86,208	\$ 61,154	\$ (25,054)
100 099 512	Superintendent's Office	\$ 264,366	\$ 263,847	\$ (519)
100 099 550	District Admin Support-Fiscal Services	\$ 217,500	\$ 189,500	\$ (28,000)
100 099 551	Business Office	\$ 244,575	\$ 67,502	\$ (177,072)
100 099 553	Personnel Office	\$ 143,210	\$ 141,049	\$ (2,161)
100 099 560	DW Technology Administration	\$ 288,174	\$ 367,682	\$ 79,509
100 099 605	DW Maintenance/Janitorial/Housing	\$ 1,840,224	\$ 1,572,009	\$ (268,215)
100 099 700	DW Student Activities (State Comp.)	\$ 50,000	\$ -	\$ (50,000)
100 099 900	Transfers - Food Service	\$ -	\$ -	\$ -
100 099 900	Transfers - Student Activities	\$ 382,000	\$ 382,000	\$ -
100 099 900	Transfers - Student Transportation	\$ -	\$ -	\$ -
100 099 900	Increase General Fund Balance	\$ -	\$ -	\$ -
100 032	Elementary School	\$ 1,950,351	\$ 2,340,262	\$ 389,911
100 015	High/Middle School	\$ 2,704,607	\$ 2,633,170	\$ (71,437)
	Fund Balance	\$ <u>473,826</u>	\$ -	\$ (473,826)
	Totals	\$ 13,382,191	\$ 8,460,822	\$ (4,921,369)

The Pathway to Balancing the Budget

April 7, 2026	April 13, 2026	April 9 - 13	April 15, 2026	April 16, 2026	April 17, 2026
Deficit \$821,000	True-up salaries, benefits, and expenses	Committee meetings Personnel Non-Personnel	Reviewed recommended cuts	Final budget	Revision to change Activities back to full funding.

How we arrived at \$1,290,796

1. Recorded teacher housing revenue: \$61,500
2. Personnel reductions: \$567,079
3. Non-personnel reductions: \$394,562
 - a. *Reversed the \$70,000 cut to Activities per request from Budget Committee on 4/16/26*
 - b. *Moved \$29,000 from State Travel to Activities to correct budget error in FY26 Revised (total change, \$99,000 back to Activities)*
 - c. *Cut \$99,000 from Maintenance (fuel, garbage, electricity) to make up for adding \$99,000 back to Activities*
4. Fund transfer: \$267,655

Summary of Budget Cuts

Summary of FY27 Cuts		\$961,641
Personnel	Total Reduction	Notes
Elementary 1.0 FTE Reduction	\$100,000	Reduced Certificated staff FTE by 1.0; Music position will be shared between MSHS and DES
Middle High School 2.0 FTE Reduction	\$218,000	Reduced Certificated staff FTE by 2; PE shared between MSHS and DES, Eliminated HS Science
Middle High School .75 FTE Reduction	\$70,505	Reduced Academic Counselor to .25 FTE (grant funded)
MSHS .5 Night Custodian Position Cut	\$28,194	Cut part time night custodian position at MSHS
Accounting Clerk Position Cut	\$87,880	Duties will be reassigned to Grants Admin and Business Manager
Facilities Director Position Cut	\$62,500	Duties will be reassigned to Tech Specialist with an extra duty contract
Total Personnel Reduction	\$567,079	
Travel		
Imposed Travel Moratorium in FY27	\$101,000	Eliminated travel for all departments, including state travel for sports
Total	\$101,000	
Supplies		
Supplies	\$92,262	Reduced supplies across all departments where available
Total	\$92,262	
Contracted & Professional Services		
MSHS		
Special Education	\$9,500	Reduced Accessus, will need to look into grant funding or new vendor and Professional Services n
District Admin Support	\$14,500	Not fully utilized; reduced per recommendation from committee
Food Service Freezer/Cooler Repair	-\$15,000	Increased budget to match actual expense of PowerSchool Fees
Maintenance	\$2,000	Maintenance does this
Technology	\$30,000	Maintenance will work to reduce costs in this category
Total	\$3,000	Has not been used
Equipment & Repair		
Equipment repair budgets across departm	\$13,000	Maintenance manages equipment repair
Food Service equipment	\$7,500	Typically use grants to support improvements (Chef Anne)
Maintenance Dept	\$1,000	Not spent each year
Total	\$21,500	
Activities		
Activities programs	\$0	Removed cut based on committee members concerns
Total	\$0	
Technology		
Equipment	\$20,000	Tech Director will incorporate into grants as much as possible
Tech Office Internet	\$1,000	No longer needed with new ISP
Business Office Internet	\$2,300	No longer needed with new ISP
Total	\$23,300	
Other		
College Tuition	\$5,000	Historical spending says this will be sufficient
Conference Fees	\$2,000	No longer needed with travel moratorium
Total	\$7,000	
Utilities		
Electricity	\$20,000	
Garbage	\$56,000	
Fuel	\$23,000	
Total	\$99,000	
Housing		
Electricity	\$4,500	Maintenance said tenants pay most of this utility
Supplies	\$2,000	Land lord reimburses for this
Total	\$6,500	

District-Wide Support

District-wide support is the category of spending that supports *instruction* across the district. A 65% savings in out-of-pocket costs was realized in Instructional Related Technology by changing Internet Service Providers. The travel moratorium contributed to additional non-personnel savings.



District-Wide Support
099 BUDGET
FY27 BUDGET

Location 099
Functions 100, 140, 220, 350, 360, 560

FUND	099 LOCATION	District-Wide Function	FUNCTION		FY26 REVISED	FY27 APPROVED	Change Increase (Decrease)
100	99	Function	100	Instructional Support	30,000	40,500	10,500
100	99		130	Gifted & Talented Instruction	500	500	0
100	99		220	Special Education Support Svcs	210,390	176,944	(33,446)
100	99		350	Instructional Support	6,500	3,438	(3,062)
100	99		360	Instructional Related Technology	4,489,760	221,264	(4,268,496)
100	99		560	Administrative Technology Services	288,174	367,682	79,509
100	99		700	Student Activities	50,000	-	(50,000)
		TOTAL			5,075,324	810,329	(4,264,995)

District-Wide Support Details

Dillingham City School District FY27 BUDGET District Wide Instruction & Other Support Location 099 - Functions 100,130,220,350,360,560,700						
Account Code	Description	Comments	FY26 REVISED	FY27 APPROVED	Difference	
Instructional Support						
100.099.100.	318		-	-	0	
100.099.100.	360		-	-	0	
100.099.100.	366			-	0	
100.099.100.	420		-	-	0	
100.099.100.	440	Other Purchased Services	All Powerschool Fees	14,500	30,000	15,500
100.099.100.	450	Supplies & Materials	Paper and Toner DW	5,500	5,500	0
100.099.100.	491	Dues & Fees	College Credits	10,000	5,000	(5,000)
Total	100	Regular Instruction	30,000	40,500	10,500	
Gifted & Talented						
100.099.130.	450	Supplies & Materials	500	500	0	
Total	130	Gifted & Talented Instruction	500	500	0	
Special Education Support Services						
100.099.220.	314	Direct/Coord/Manager	1 FTE	101,228	103,506	2,278
100.099.220.	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		64,362	40,726	(23,636)
100.099.220.	366	TRS On-behalf		19,000	22,212	3,212
100.099.220.	367	PERS On-behalf		-	-	0
100.099.220.	410	Professional & Technical		12,500	7,000	(5,500)
100.099.220.	420	Staff Travel		4,000		(4,000)
100.099.220.	440	Other Purchased Services	IEP Programs (not powerschool)	-	-	0
100.099.220.	450	Supplies & Materials		6,800	3,000	(3,800)
100.099.220.	491	Dues & Fees	Annual SPED Conf Regis	2,500	500	(2,000)
Total	220	Special Education Support Services		210,390	176,944	(33,446)
Instructional Support						
100.099.350..	440	Other Purchased Services	Map Testing	1,938	1,938	0
100.099.350..	450	Supplies & Materials		3,062	-	(3,062)
100.099.350.	471	Textbooks	DW Textbook Adoption	-	-	
100.099.350.	491	Dues and Fees		1,500	1,500	
Total	350	Instructional Support		6,500	3,438	

Instructional Related Technology

100.099.360.	410	Professional & Technical	Network/Website Maintenance	3,000	-	(3,000)
100.099.360.	433	Communications	Internet Service (erate)	4,322,760	101,264	(4,221,496)
100.099.360.	440	Other Purchased Services	(software licenses)	40,000	40,000	0
100.099.360.	443	Equipment Repair & Maint		8,000	-	(8,000)
100.099.360.	450	Supplies & Materials	Cables, projectors, power, adapters, ect	46,000	30,000	(16,000)
100.099.360.	510	Technology - hardware	Equipment Refresh (laptops, iPad's)	70,000	50,000	(20,000)
Total	360	Instructional Technology		4,489,760	221,264	(4,268,496)

Administrative Technology Services

100.099.560.	314	Direct/Coord/Mgr	1 FTE	97,714	117,545	19,831
100.099.560.	318	Tech Specialist	1 FTE	73,772	107,760	33,988
100.099.560.	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		82,000	94,027	12,027
100.099.560.	366	TRS On-behalf		32,188	48,350	16,163
100.099.560.	420	Staff Travel	Training	2,500	-	(2,500)
Total	560	Admin Technology		288,174	367,682	79,509

Student Activities

100.099.700.	425	Student Travel	Expenses for <u>State</u> Competition	50,000	-	(50,000)
Total	700	Student Activities		50,000	-	(50,000)

Total	099	District-Wide Instruction		5,075,324	810,329	(4,264,995)
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District Administration

District Administration supports the *operations* of the district. The most significant reduction in District Administration expenses were the result of role consolidation in the Business Office. The responsibilities of the Accounting Clerk will be redistributed across the Grant Administrator and Business Manager. The travel moratorium contributed additional savings, along with reductions in supply budgets.



District Administration

FY27 BUDGET

Location 099

Functions 511, 512, 550, 551, 553

Location	099	District-Wide			FY26 REVISED	FY27 APPROVED	Change Increase (Decrease)
		Function	511	School Board	86,208	61,154	(25,054)
100	99		512	Office of Superintendent	264,366	263,847	(519)
100	99		550	Administrative Fiscal Support	217,500	189,500	(28,000)
100	99		551	Business Office	244,575	67,502	(177,072)
100	99		553	Personnel	<u>143,210</u>	<u>141,049</u>	(2,161)
		TOTAL			<u>955,859</u>	<u>723,052</u>	(232,806)

District Administration Details

Dillingham City School District FY27 BUDGET District Administration Location 099 - Function 511-553						
Account Code	Description	Comments	FY26 REVISED	FY27 APPROVED	Difference	
School Board						
100.099.511.	324 Board Secretary	.25 FTE	20000	20450	450	
100.099.511.	361 Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		17471	17630	159	
100.099.511.	367 PERS On-behalf		1266	1603	337	
100.099.511.	410 Professional & Technical	AASB Strategic Ping	-	-	0	
100.099.511.	420 Travel & Per Diem		6,000		(6,000)	
100.099.511.	425 Student Travel		-	-	0	
100.099.511.	440 Other Purchased Services	AASB Policy Update Service	2,471	2,471	0	
100.099.511.	450 Supplies & Materials		25,000	5,000	(20,000)	
100.099.511.	491 Dues & Fees	AASB Annual Dues & Fees	14,000	14,000	0	
Total	511 School Board		86,208	61,154	(25,054)	
Office of the Superintendent						
100.099.512.	311 Superintendent	1.0 FTE	148,000	148,000	0	
100.099.512.	360 Benefit (Medicare, ESC, WC, Health Insurance, 403B contribution)		82,161	82,161	(0)	
100.099.512.	366 TRS On-behalf		27,780	31,761	3,981	
100.099.512.	420 Travel & Per Diem		4,500	-	(4,500)	
100.099.512.	433 Communications		-	-	0	
100.099.512.	440 Other Purchased Services		-	-	0	
100.099.512.	450 Supplies & Materials		-	-	0	
100.099.512.	491 Dues & Fees		1,925	1,925	0	
Total	512 Office of the Superintendent		264,366	263,847	(519)	
District Administration Support						
100.099.550.	324 Extra Duty		0	0	0	
100.099.550.	361 Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		0	0	0	
100.099.550.	367 PERS On-behalf		0	0	0	
100.099.550.	412 Auditing & Accounting Services	Required Annual Audit	80,000	40,000	(40,000)	
100.099.550.	414 Legal Services		40,000	40,000	0	
100.099.550.	433 Telephone, Postage & Advertising		7,000	6,000	(1,000)	
100.099.550.	440 Other Purchased Services	Maint. of Copiers	10,000	25,000	15,000	

100.099.550.	443	Equipment Repair		-	-	0
100.099.550.	445	Insurance Premiums	General Liability, E&O, Travel	75,000	75,000	0
100.099.550.	450	Supplies & Materials	Mail Supplies, Toner	4,000	2,000	(2,000)
100.099.550.	491	Dues & Fees	Annual WF Account Fee, FICA Admin	1,500	1,500	0
Total	550	District Administration Support - Fiscal Svcs		217,500	189,500	(28,000)

Business Office

100.099.551.	318	Certified Specialist	.3 FTE (.15 MHC, .15 COPE, .4 PACE)	19,865	37,722	17,857
100.099.551.	321	Non-Certified Manager	1 FTE	94,000	96,115	2,115
100.099.551.	324	Support Staff	1.0 FTE	70,000	-	(70,000)
100.099.551	328			9,600	-	
100.099.551.	360	Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		129,500	96,836	(32,665)
100.099.551.	366	TRS On-behalf		3,729	8,095	4,366
100.099.551.	367	PERS On-behalf		10,381	7,535	(2,846)
100.099.551.	420	Staff Travel	3 Annual Conf	5,000		(5,000)
100.099.551	433	Communications (Internet 3250/year, stamps)		3,500	1,200	(2,300)
100.099.551.	440	Other Purchased Services	Annual Software Fee-Black Mountain	16,000	16,000	0
100.099.551.	450	Supplies & Materials	Check Stock, W2, 1099 forms	3,000	2,000	(1,000)
100.099.551..	491	Dues and Fees	conf fees, ALASBO DW annual	2,000	2,000	0
100.099.551.	495	Indirect Charges	Grant Admin Recovery	(122,000)	(200,000)	(78,000)
Total	551	Business Office		244,575	67,502	(177,072)

Personnel Office

100.099.553.	321	Non-Certified Manager	0.75 FTE	60,000	61,350	1,350
100.099.553.	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		52,412	52,889	477
100.099.553.	367	PERS On-behalf		3,798	4,810	1,012
100.099.553.	420	Staff Travel		5,000		(5,000)
100.099.553.	440	Other Purchased Services	ARC CHARGES	5,000	5,000	0
100.099.553.	450	Supplies & Materials		2,000	2,000	0
100.099.553.	491	Dues & Fees	background checks, international	15,000	15,000	0
100.099.553.100.	491		HB1 FEES (incl in 491 budget)			
Total	553	Personnel Office		143,210	141,049	(2,161)
Total	099	District-Wide Administration		955,859	723,052	(232,806)

Maintenance and Janitorial

The district has focused on maintaining a Maintenance and Janitorial budget that is reflective of actual expenses incurred for the operation of each building. In FY26, garbage fees increased \$100,000. Additionally, actual expenses for electricity, fuel and insurance were used to develop the projected expenses. However, the district will work to reduce those costs in FY27. Further cost savings were realized in FY27 by cutting the Maintenance Director position and maintaining the role as an extra-duty position. The .5 MSHS Night Custodian was also cut. Additional cuts were made in the repair budgets and purchased services.



Maintenance/Janitorial

FY27 BUDGET

Location 099

Function 605

			FY26 REVISED	FY26 APPROVED	Change Increase (Decrease)
Location	099	District-Wide			
100.099.	605	Maintenance/Janitorial	1,634,544	1,373,329	(261,215)
377.099.	605	Housing	205,680	198,680	
		TOTAL	1,840,224	1,572,009	(261,215)

Maintenance and Janitorial Details

Dillingham City School District
FY27 BUDGET
 Maintenance/Janitorial
 Location 099 - Function 605

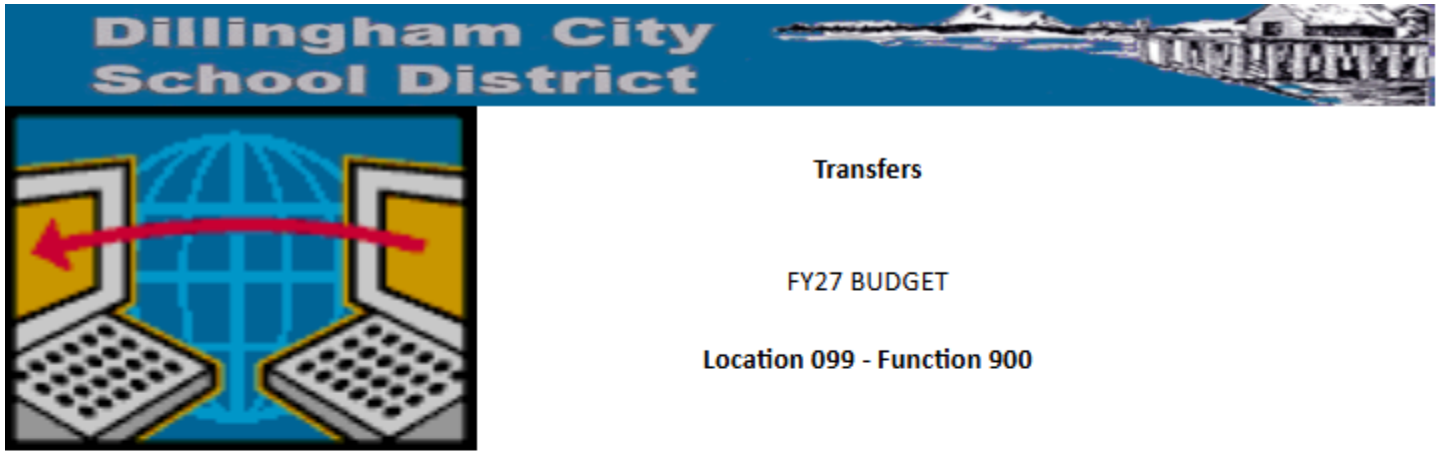
Account Code	Description	Comments	FY26 REVISED	FY27 APPROVED	Difference
Maintenance/Janitorial					
100.099.605.	316 Extra Duty		-	30,000	30,000
100.099.605..	321 Dir/Coord/Mgr	1.0 FTE Director	44,000	-	(44,000)
100.099.605..	325 Custodial/Maintenance	.52 Expeditor 3.0 FTE Custodial 1 FTE Maintenance	262,219	240,146	(22,073)
100.099.605..	328 Temporary Hire		16,000	8,000	(8,000)
100.099.605..	329 Substitutes		19,544	20,000	456
100.099.605..	360 Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		169,773	137,355	(32,418)
100.099.605..	367 PERS On-behalf		24,008	18,827	(5,181)
100.099.605..	410 Professional Services		500	500	0
100.099.605..	420 Staff Travel		2,500	-	(2,500)
100.099.605..	430 Utility Services/Sanding and snow Removal		7,000	7,000	0
100.099.605..	431 Water/Sewer		10,000	10,000	0
100.099.605..	432 Garbage Service		156,000	100,000	(56,000)
100.099.605..	436 Electricity		280,000	260,000	(20,000)
100.099.605..	438 Fuel/Supplemental Heat		250,000	227,000	(23,000)
100.099.605.	440 Other Purchased Services		60,000	30,000	(30,000)
100.099.605.	442 Building Repair		55,000	30,000	(25,000)
100.099.605..	443 Equipment Repair		11,500	9,000	(2,500)
100.099.605..	445 Insurance	(Property & Auto)	140,000	140,000	0
100.099.605..	452 Maintenance Supplies		95,000	95,000	0
100.099.605..	455 Transportation Supplies		1,500	1,500	0
100.099.605..	465 Gasoline		6,500	6,500	0
100.099.605..	478 Inventoried Equipment		2,000	1,000	(1,000)
100.099.605..	491 Dues & Fees		1,500	1,500	0
100.099.605.	510		20,000		
Total	605 Maintenance/Janitorial		<u>1,634,544</u>	<u>1,373,329</u>	(261,215)

Housing

377.099.605	325	Custodial/Maintenance	2,500	2,500	0
377.099.605	360	Benefit (ESC, W/C, FICA)	-	-	0
377.099.605	431	Water/Sewer	8,000	8,000	0
377.099.605	432	Garbage Service	7,680	7,680	0
377.099.605	436	Electricity	14,500	10,000	(4,500)
377.099.605	438	Heating Oil	17,000	17,000	
377.099.605	441	Rentals	152,000	152,000	0
377.099.605	442	Building Repair and Maintenance	500	500	0
377.099.605	452	Maintenance Supplies	3,500	1,000	(2,500)
Total		Housing	205,680	198,680	(7,000)
Total	605	Maintenance/Janitorial	1,840,224	1,572,009	(268,215)

Transfers

The district recognizes that student activities are essential components of an equitable, high-quality educational environment. The district utilizes the Transfers function to supplement the activities.



Transfers

FY27 BUDGET

Location 099 - Function 900

		FY26 <u>REVISED</u>	FY27 <u>APPROVED</u>	Change Increase (Decrease)
<u>Location</u>	<u>099</u>			
	<u>District-Wide - Fund Transfers</u>			
	<u>FUNCTION</u>			
100.099.	900			
100.099.	550 General Fund Balance	-		-
100.099.	552 Food Service Transfer	-		-
100.099.	554 Student Activities	382,000	382,000	-
100.099.	555 Student Transportation Transfer	=		-
	TOTAL	<u>382,000</u>	<u>382,000</u>	-

Elementary School

District leadership has taken deliberate steps to prioritize the protection of classroom instruction, recognizing the critical importance of manageable class sizes and safe, effective learning environments. By strategically utilizing existing grant funding to support the elementary program, the district is able to preserve classroom teaching positions while achieving an overall reduction in full-time equivalent (FTE) staffing.

While the FY27 budget may not initially reflect a decrease in certificated teacher expenditures, it is important to note that the FY26 Revised Budget is based on current-year actuals, which are lower due to unfilled positions. As a result, a comparison to the FY26 Approved Budget adopted in March 2025 provides a more accurate measure of the district’s cost reduction efforts. The FY26 Approved Budget totaled \$2,783,409, compared to the proposed FY27 budget of \$2,340,262, representing a significant decrease in planned expenditures.



Elementary School

FY27 BUDGET

Location 032



Elementary School

				FY26	FY27	Change
				REVISED	APPROVED	Increase (Decrease)
<u>Location</u>	<u>032</u>	<u>Elementary School</u>	SUMMARY			
		Function				
100	32	100	Regular Instruction	1,281,192	1,656,152	374,960
100	32	150	Bilingual/Bicultural	78,426	79,846	1,420
100	32	200	Special Education	351,065	356,859	5,794
100	32	320	Guidance Services	-	-	0
100	32	352	Library Services	-	-	0
100	32	400	School Administration	175,998	182,767	6,769
100	32	450	School Administration Support	<u>63,670</u>	<u>64,638</u>	<u>968</u>
TOTAL				<u>1,950,351</u>	<u>2,340,262</u>	<u>389,911</u>

Elementary Details

FY27 BUDGET
Location 032 Elementary School

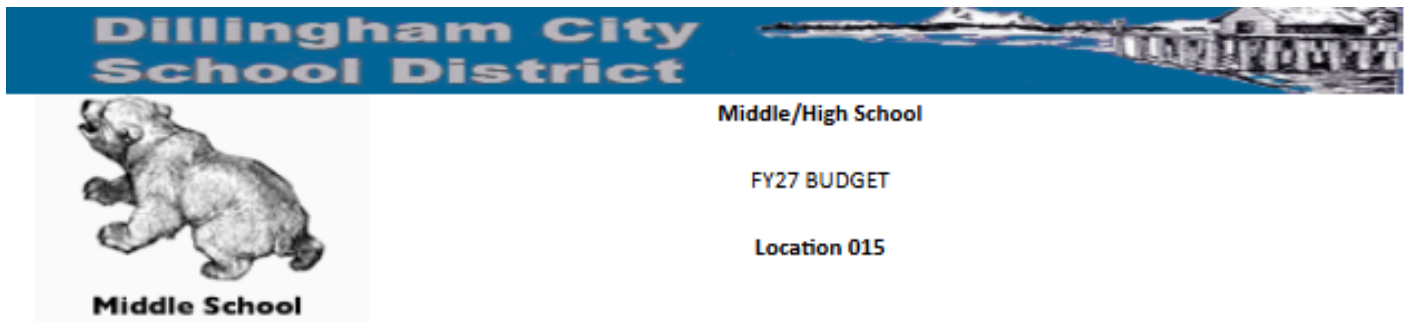
Account Code	Description	Comments	FY26 REVISED	FY27 APPROVED	Difference
Regular Instruction					
100.032.100..	315	Certificated Teachers 12 FTE	619,574	914,990	295,416
100.032.100.	316	Extra Duty	-	-	0
100.032.100..	329	Substitutes 120 Days	38,000	38,000	0
100.032.100..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)	475,324	490,305	14,981
100.032.100..	366	TRS On-behalf	116,294	196,357	80,063
100.032.100..	420	Staff Travel	10,000	-	(10,000)
100.032.100..	443	Equipment Repair	2,000	-	(2,000)
100.032.100..	450	Supplies & Materials Classroom Supplies	20,000	16,500	(3,500)
Total	100	Regular Instruction	<u>1,281,192</u>	<u>1,656,152</u>	374,960
Bilingual Instruction					
100.032.150..	322	Non-Cert 1 Class FTE	43,047	44,141	1,094
100.032.150..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)	32,654	32,244	(410)
100.032.150..	367	PERS On-behalf	2,725	3,461	736
100.032.150..	450	Supplies & Materials	-	500	500
Total	150	Bilingual Instruction	<u>78,426</u>	<u>79,846</u>	1,420
Special Education					
100.032.200..	315	Certificated Teachers 1 Cert FTE	63,051	64,312	1,261
100.032.200..	316	Extra Duty	2,000	2,000	0
100.032.200..	323	Support Staff 4 Class FTE	145,000	144,847	(153)
100.032.200..	329	Substitutes 40 Days	2,000	2,000	0
100.032.200..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)	113,000	116,543	3,543
100.032.200..	366	TRS On-behalf	11,835	13,801	1,966
100.032.200..	367	PERS On-behalf	9,179	11,356	2,177
100.032.200..	450	Supplies & Materials	5,000	2,000	(3,000)
Total	200	Special Education	<u>351,065</u>	<u>356,859</u>	5,794

Counseling						
100.032.320..	318	Certificated Specialist		-	-	0
100.032.320..	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		-	-	0
100.032.320..	366	TRS On-behalf		-	-	0
Total	300	Counseling		=	=	0
Library Services						
100.032.352..	324	Support Staff		-	-	0
100.032.352..	329	Substitute	15 days	-	-	0
100.032.352..	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		-	-	0
100.032.352..	367	PERS On-behalf		-	-	0
100.032.352..	450	Supplies & Materials	Battle of the Books	-	-	0
100.032.352..	491	Dues & Fees	Battle of Books	-	-	0
Total	352	Library Services		=	=	0
School Administration						
100.032.400..	313	Certificated Principal	1 Cert FTE	113,856	116,417	2,561
100.032.400..	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		31,271	31,867	596
100.032.400..	366	TRS On-behalf		21,371	24,983	3,612
100.032.400..	420	Staff Travel		-	-	0
100.032.400..	433	Communications		8,000	8,000	0
100.032.400..	450	Supplies & Materials		500	500	0
100.032.400..	491	Dues & Fees	ACSA Dues - Principals	1,000	1,000	0
Total	400	School Administration		<u>175,998</u>	<u>182,767</u>	6,769
School Administration Support						
100.032.450..	324	Support Staff	1 Class FTE	42,484	43,341	857
100.032.450..	329	Substitutes	15 Days	2,100	2,100	0
100.032.450..	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		14,997	15,299	302
100.032.450..	367	PERS On-behalf		2,689	3,398	709
100.032.450..	450	Supplies & Materials		1,400	500	(900)
Total	450	School Administration Support		<u>63,670</u>	<u>64,638</u>	<u>968</u>
Total	032	Elementary School		<u>1,950,351</u>	<u>2,340,262</u>	<u>389,911</u>

Middle High School

District leadership has taken comprehensive measures to prioritize the protection of classroom instruction, with a continued focus on maintaining appropriate class sizes and safe, supportive learning environments. By strategically leveraging existing grant funding to support the middle and high school programs, the district is able to sustain critical student support services while achieving an overall reduction in full-time equivalent (FTE) staffing.

Although the FY27 budget does not initially reflect a substantial decrease in certificated teacher expenditures, it is important to recognize that the FY26 Revised Budget is based on current-year actuals, which are lower due to unfilled positions. Therefore, a comparison to the FY26 Approved Budget adopted in March 2025 provides a more accurate representation of the district's cost reduction efforts. The FY26 Approved Budget totaled \$2,892,203, compared to the proposed FY27 budget of \$2,633,170, reflecting a meaningful reduction in planned expenditures.



				FY26 REVISED	FY27 APPROVED	Change Increase (Decrease)
Location	015	Middle/High School	SUMMARY			
		Function				
	100	15	100 Regular Instruction	1,721,502	1,726,530	5,028
	100	15	150 Bilingual/Bicultural	55,671	36,174	(19,497)
	100	15	160 Vocational	114,563	112,121	(2,442)
	100	15	200 Special Education	421,711	463,078	41,367
	100	15	320 Guidance Services	108,596	-	(108,596)
	100	15	400 School Administration	212,223	225,217	12,994
	100	15	450 School Administration Support	70,342	70,051	(291)
		TOTAL		2,704,607	2,633,170	(71,437)

Middle High School Details


FY27 BUDGET
Location 015 Middle/High School

Account Code	Description	Comments	FY26 REVISED	FY27 APPROVED	Difference	
Regular Instruction						
100.015.100..	315	Certificated Teacher	12.6 FTE	964,806	912,614	(52,192)
100.015.100..	329	Substitutes	120 days	22,800	22,800	0
100.015.100..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		443,802	530,269	86,467
100.015.100..	366	TRS On-behalf		181,094	195,847	14,753
100.015.100..	410	Professional Services		-	-	0
100.015.100..	420	Staff Travel		10,000	-	(10,000)
100.015.100..	440	Other Purchased Services		49,000	40,000	(9,000)
100.015.100..	450	Supplies & Material		50,000	25,000	(25,000)
Total	100	Regular Instruction		1,721,502	1,726,530	5,028
Vocational Instruction						
100.015.160..	322	Voc ed Teacher	1 FTE M Cert.	58,774	61,254	2,480
100.015.160..	329	Substitutes	10 days	1,400	1,400	0
100.015.160..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		22,857	23,822	965
100.015.160..	366	TRS On-behalf		11,032	13,145	2,113
100.015.160..	443	Equipment Repair		500	-	(500)
100.015.160..	450	Supplies & Materials		20,000	12,500	(7,500)
Total	160	Vocational Instruction		114,563	112,121	(2,442)
Bilingual/Bicultural						
100.015.150..	322	Non - Certified Specialist	.6 FTE Class	31,424	20,801	(10,623)
100.015.150..	329	Substitutes	10 days	1,400	1,400	0
100.015.150..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		12,858	7,342	(5,516)
100.015.150..	367	PERS On-behalf		1,989	1,631	(358)
100.015.150..	450	Supplies & Materials		8,000	5,000	(3,000)
Total	150	Bilingual/Bicultural		55,671	36,174	(19,497)
Special Education						
100.015.200..	315	Certificated Teacher	1 Cert FTE	86,623	65,000	(21,623)
100.015.200..	316	Extra Duty		-	-	0
100.015.200..	323	Classroom Aides	4 Class FTE	164,609	145,912	(18,697)

100.015.200..	329	Substitutes	40 days	2,800	2,800	0
100.015.200..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		136,000	221,477	85,477
100.015.200..	366	TRS On-behalf		16,259	13,949	(2,310)
100.015.200..	367	PERS On-behalf		10,420	11,440	1,020
100.015.200..	450	Supplies & Materials		5,000	2,500	(2,500)
Total	200	Special Education		421,711	463,078	41,367
Guidance						
100.015.320..	318	Certificated Specialist		70,505		(70,505)
100.015.320..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		24,357		(24,357)
100.015.320..	366	TRS On-behalf		13,234	-	(13,234)
100.015.320..	420	Staff Travel		-	-	0
100.015.320..	450	Supplies & Materials		500	-	(500)
Total	320	Guidance		108,596	-	(108,596)
School Administration						
100.015.400..	313	Certificated Principal	1 Cert FTE	117,357	119,998	2,641
100.015.400..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		50,038	67,167	17,129
100.015.400..	366	TRS On-behalf		22,028	15,552	(6,476)
100.015.400..	410	Professional Services		300	-	(300)
100.015.400..	420	Staff Travel		-	-	0
100.015.400..	433	Communications	telephone	22,500	22,500	0
100.015.400..	450	Supplies & Materials		-	-	0
Total	400	School Administration		212,223	225,217	12,994
School Administration Support						
100.015.450..	324	Support Staff	1.0 Class FTE	46,912	46,913	1
100.015.450..	329	Substitutes	10 Days	1,400	1,400	0
100.015.450..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		16,560	16,560	0
100.015.450..	367	PERS On-behalf		2,970	3,678	708
100.015.450..	450	Supplies & Materials		2,500	1,500	(1,000)
Total	450	School Administration Support		70,342	70,051	(291)
Total	015	Middle/High School		2,704,607	2,633,170	(71,437)

Food Service Fund

Food Services provides free breakfast and lunch for every Dillingham City School District student. The program is partially funded through reimbursements from the National School Lunch Program. These reimbursements offset the operating and food costs. The Food Services will cut a cook's helper in FY27, leaving a single Kitchen Manager and Cook Helper to serve staff and students.




Food Service

FY27 BUDGET

Location 099

Function 790



		FY26 <u>REVISED</u>	FY27 <u>APPROVED</u>	<u>Change</u>
Location 099	District-Wide			
Function 790	Food Service	<u>548,253</u>	<u>480,547</u>	<u>(67,706)</u>
	NSLP Reimbursement	<u>(382,000)</u>	(382,000)	
	TOTAL	166,253	98,547	(67,706)

Food Service Details

**Food Service
Location 099**

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY26 REVISED</u>	<u>FY27 APPROVED</u>	<u>Change</u>	
Food Service						
255.099.790..	321	Non-Cert Manager	1.0 Manager/Cook	54,247	55,468	1,221
255.099.790..	326	Cook Helper	1.0 FTE Cook Helper	65,807	32,252	(33,555)
255.099.790..	329	Substitutes	22 days	500	3,080	2,580
255.099.790..	360	Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		113,000	89,270	(23,730)
255.099.790..	367	PERS On-behalf		7,599	6,877	(722)
255.099.790..	420	Travel	Annual Conference 1 people	4,000		(4,000)
255.099.790..	440	Other Purchased Svcs	Freezer/Cooler Repair	2,000	-	(2,000)
255.099.790..	450	Supplies	Paper products	10,800	10,800	0
255.099.790..	459	Food		275,000	275,000	0
255.099.790..	478	Inventoried Equipment	Over \$5,000	15,000	7,500	(7,500)
255.099.790..	491	Dues & Fees	Dues - Food Worker Card	300	300	0
Total	790	Food Service		<u>548,253</u>	<u>480,547</u>	(67,706)

Transportation Fund

The Transportation Fund supports transportation to and from school during the instructional day. Busing is primarily provided by a 3rd Party transportation company. The department also has a part-time driver who provides transportation for small groups of students as required by the district. Transportation is supported by the State of Alaska through a special Transportation Revenue.



Transportation

FY27 BUDGET

Location 099

		<u>FY26 REVISED</u>	<u>FY27 APPROVED</u>	<u>Change</u>
Location	099 District-Wide			
Function	760 Pupil Transportation	721,913	804,461	82,548.00
	SoA Transportation Grant	(559,070)	(550,560)	
	TOTAL	162,843	253,901	82,548.00

Transportation Details

FY27 BUDGET
Transportation
Location 099

Account Code	Description	Comments	FY26 REVISED	FY27 APPROVED	Change
Transportation					
205.099.760.. 327	Non-Certificated Support Staff	(0.48 FTE)	30,751	32,628	1,877
205.099.760.. 323	Aide		-	-	0
205.099.760.. 360	Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		11,798	12,308	510
205.099.760.. 367	PERS On-behalf		7,000	7,000	0
205.099.760.. 440	Other Purchased Services	Contracted Bus Services	657,364	737,525	80,161
205.099.760.. 443	Equipment Repair	Sped Bus Maintenance	10,000	10,000	0
205.099.760.. 465	Gasoline	Fuel for Sped Bus	5,000	5,000	0
Total 760	Transportation		721,913	804,461	82,548