



FY27 AEBSD Planning Report

Adapting and Thriving

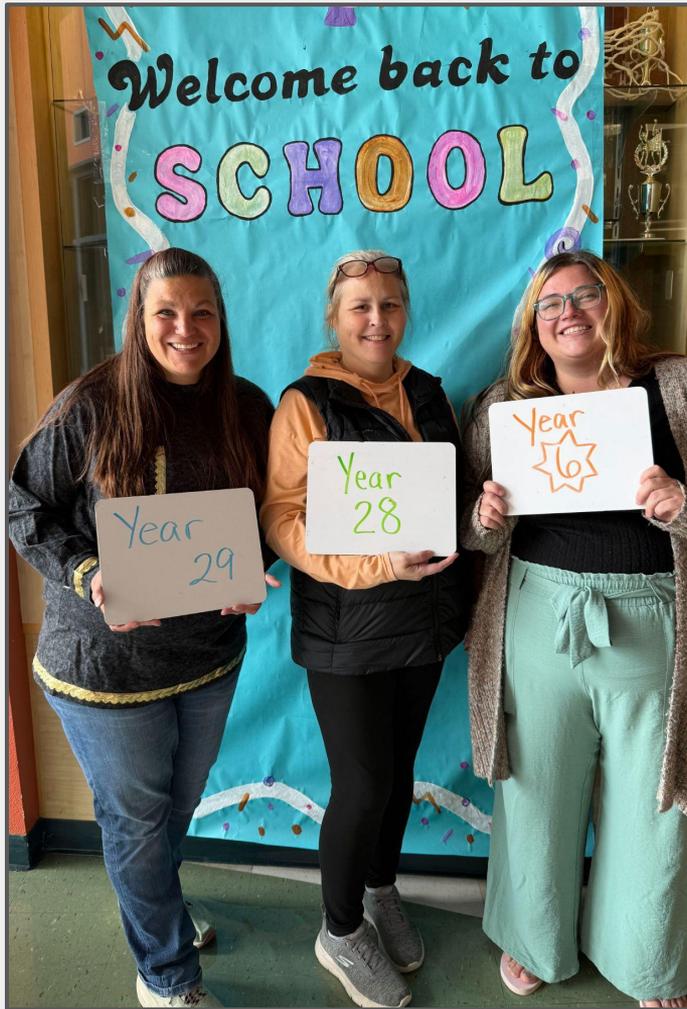


AEBSD *Bright Spots*

- Percent of students participating in activities is an all-time high, including students from ALL sites.
- High quality virtual course options and AI tools with highly-qualified live teachers: Math, Science, Music
- “Intensive” elective opportunities: APIA Health Camp, Mining Workshop, AMSEA Cold Water Safety, Alaska Council on the Arts, Kayak builds
- Reading Growth: +65 points Average Composite K-6
- Student Leadership and Cultural Activities
- “Grow Our Own”: Over 50% of Certified Staff are now Local







Facilities Updates

King Cove: Playground; Domestic Water Lines; Public Address System

Sand Point (40 Years Young): Major Maintenance Project—Locker Rooms, Roof, Siding, Doors, Flooring, HVAC, Classroom Lockers, Fire Alarm System; Pool

False Pass: Siding; Roof Repairs; Boiler Repairs; Fire Alarm System

Akutan: Boiler Repairs; Rear Stairs; Hot Water Heater



Aleutians East Borough School District

FY27 Budget Assumptions - Operating Fund

As of 01/26/2026

Enrollment

Akutan	18
False Pass	13
King Cove	50
Sandpoint	69

Intensive SPED Students 4

Base Student Allocation \$6,660 per AADM

Certified Property Valuation \$ 259,036,069

Impact Aid Receipts \$ 1,112,735

ALEUTIANS EAST BOROUGH SCHOOL DISTRICT
FY2025 STUDENT ESTIMATED ENROLLMENT COMPARISON

COUNT PERIOD

GENERALLY DUE

30SEP-25OCT2024

NOVEMBER 5TH

SITE	LOCATION	FY23 ACTUAL	FY24 ACTUAL
010	AKUTAN SCHOOL	20.0	23.4
030	FALSE PASS SCHOOL	9.0	6.0
040	KING COVE SCHOOL	77.0	76.7
060	SAND POINT SCHOOL	91.0	82.4
TOTAL		197.0	188.4

FY25 ESTIMATE	FY25 BUDGET	FY25 OASIS
21.0	21.0	15.05
6.0	6.0	10.00
69.0	69.0	58.00
82.0	82.0	80.10
178.0	178.0	163.15

FY26 PROJECTED
15.0
12.0
60.0
75.0
162.0

AEBSD Student Enrollment Trend - FY2003 through FY2026 ESTIMATE



Aleutians East Borough School District FY27 Operating Fund REVENUE Projection

As of 02/24/2026

<u>Description</u>	<u>2025-26 Approved</u>	<u>2025-26 Projected</u>	<u>2026-27 Proposed</u>	<u>Variance</u>
BOROUGH - DIRECT APPROPRIATION	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ -
BOROUGH - IN-KIND SERVICES APPROPRIATIONS	\$ 196,417	\$ 196,417	\$ 196,417	\$ -
INTEREST	\$ -	\$ -	\$ -	\$ -
OTHER LOCAL REVENUES	\$ 69,000	\$ 69,000	\$ 69,000	\$ -
REVENUE FROM FEDERAL SOURCES - OTHER INTER AGENCY E(RATE)	\$ 2,678,400	\$ 2,678,400	\$ 2,678,400	\$ -
TRANSFER FROM OTHER FUNDS - Indirect Cost Recovery	\$ 198,377	\$ 198,377	\$ 198,377	\$ -
FOUNDATION PROGRAM	\$ 3,149,763	\$ 3,697,016	\$ 4,298,951	\$ 601,935
TRS REVENUE ON-BEHALF OF THE SCHOOL DISTRICT	\$ 342,569	\$ 342,569	\$ 342,569	\$ -
PERS REVENUE ON-BEHALF OF THE SCHOOL DISTRICT	\$ 65,363	\$ 65,363	\$ 65,363	\$ -
IMPACT AID	\$ 2,301,006	\$ 2,290,676	\$ 1,112,735	\$ (1,188,271)
	\$ 10,300,895	\$ 10,837,818	\$ 10,261,812	\$ (576,006)
USE OF FUND BALANCE	\$ -	\$ -	\$ 325,460	\$ 325,460
Grand Total	\$ 10,300,895	\$ 10,837,818	\$ 10,587,272	\$ (250,546)

Alaska Department of Education & Early Development - ALEUTIANS EAST
FY2027 Foundation Formula PROJECTION
Prepared by School Finance 12/12/2025

\$6,660 Basic Need	Minimum Required Local Effort	MAXIMUM LOCAL: Required + Additional Local Contribution	Eligible Federal Impact Aid Total prior to applying %	Impact AID Percent	Deductible Impact AID 90%	BSA State AID	Quality Schools	Projected FY2027 Total State Entitlement		
5,148,580	686,446	1,873,464	1,670,816	43.85%	659,388	3,802,746	12,369	3,815,115		
FY2027 ADM	PROJECTED FY2027 Total ADM	School Size Adjust	School Size ADM; HH included where eligb.	District Cost Factor	Adjusted for Cost Factor	Special Needs Factor 1.20	CTE Factor 1.015	SPED Intsv.	Adjust for SPED Intsv *13.00	District Adjusted ADM
147	147	281.69	297.34	1.991	592	710.4	721.06	4	52	773.06
2025 Full Values	FY2026 prior year Projected Basic Need	.00265 x Full Value	45% of PY Basic Need	Required Minimum Local Effort [Lesser of .00265 or 45%]	Additional Local .002 Mills of Current Full & True Value subtotal	FY2027 Projected Basic Need	Quality Schools (\$16 x Adjusted ADM)	23% of Basic Need + Quality Schools AADM	Additional Local Contribution [Greater of .002 or 23% subtotal]	MAXIMUM LOCAL: Required + Additional Local Contribution
259,036,069	5,206,721	686,446	#####	686,446	518,072	5,148,580	12,369	1,187,018	1,187,018	1,873,464

Supplemental Funding

- Formula or Entitlement Grants (Title, Indian Ed, JOM): \$210,000
- Competitive Grants (CLSD, Stronger Connections): \$540,00
- Discretionary State Grants (PEG, School Improvement): \$270,000
- Local Donations (Aleut Corporation, APICDA, APIA): \$60,000

Used for After School Programming, Summer School, Intervention Staffing, Professional Development, and Cultural and Literacy Events

Aleutians East Borough School District

FY27 Operating Fund Expenditure Projection

FUNCTION		<i>As of 02/24/2026</i>		
<u>Description</u>		<u>2025-26 Approved</u>	<u>2026-27 Proposed</u>	<u>Variance</u>
REGULAR INSTRUCTION	Function 100	\$ 2,682,339	\$ 2,590,689	\$ (91,650)
VOCATIONAL EDUCATION INSTRUCTION	Function 160	\$ 96,306	\$ 87,918	\$ (8,388)
SPECIAL EDUCATION INSTRUCTION	Function 200	\$ 294,264	\$ 326,862	\$ 32,598
SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS	Function 220	\$ 73,750	\$ 66,000	\$ (7,750)
SUPPORT SERVICES - STUDENTS	Function 300	\$ 5,607	\$ 5,607	\$ -
SUPPORT SERVICES - INSTRUCTION	Function 350	\$ 21,000	\$ 16,000	\$ (5,000)
LIBRARY SERVICES	Function 352	\$ 134,175	\$ 126,907	\$ (7,268)
INSTRUCTION-RELATED TECHNOLOGY	Function 360	\$ 3,274,981	\$ 3,311,435	\$ 36,454
SCHOOL ADMINISTRATION	Function 400	\$ 565,005	\$ 613,760	\$ 48,755
SCHOOL ADMINISTRATION SUPPORT SERVICES	Function 450	\$ 182,300	\$ 199,353	\$ 17,053
BOARD OF EDUCATION	Function 511	\$ 165,230	\$ 164,601	\$ (630)
OFFICE OF THE SUPERINTENDENT	Function 512	\$ 396,235	\$ 426,047	\$ 29,812
DISTRICT ADMINISTRATION SUPPORT SERVICES	Function 550	\$ 379,480	\$ 333,505	\$ (45,975)
OPERATIONS AND MAINTENANCE OF PLANT	Function 600	\$ 1,534,587	\$ 1,545,144	\$ 10,557
STUDENT ACTIVITIES	Function 700	\$ 495,636	\$ 630,707	\$ 135,071
COMMUNITY SERVICES - POOL	Function 780	\$ -	\$ 142,736	\$ 142,736
	Grand Total	\$ 10,300,895	\$ 10,587,272	\$ 286,377

Inflationary Expenditures and Revenue Limits

- Increasing Fixed Costs (Fuel, Energy, Transportation)
- Increasing Health Insurance Premiums: 9.9% of our operating budget, \$1,020,276
- Loss of Local Partnerships (i.e. Peter Pan)
- Potential Loss of Fish Taxes (Local Contribution)

The AEBSD School Board has prioritized keeping the current staffing numbers and not cutting Student Activities.

Options to Balance the FY27 Budget (and beyond)

- **Increase Local Contribution:** Maximum (\$1.8M)
- **Reduce Staffing (“Right-Sizing”):** 35% over the past 2 years; Administrative Consolidation
- **Share Student Activity Costs:** Education Foundation–AEBSD is the second-highest district in the state for activities spending by percentage (over \$633,000).
- **Transfer Fund Balance:** 3 year bridge
- **Reduce Health Insurance Costs:** Opt Out, High Deductible, Frontier Plan options
- **Advocate** for access and funding: Impact Aid Appeal, Board of Fisheries, Legislation (i.e. HB 261, HB78, HB374), BSA
- **Build Additional Partnerships:** grants, tribes, state and federal entities, and industry cost-sharing
- **Reduce Programs:** Student Activities, Food Service, Electives

Education is the most powerful investment we can make in the future of our communities.

