

### **General Fund Revenue Budget**

The FY26 20-day count ended October 24, 2025, and the Average Daily Membership (ADM) information was due to the state on November 7, 2025. The FY26 ADM, which determines the level of state funding for this year, was reported to be 8,127.50 students, which was 17.50 students higher than the 8,145 students projected for FY26. The count included 6,938.99 students in brick-and-mortar schools and 1,188.51 students enrolled in the Connections home school program. The original enrollment projection also included 202 intensive needs students. The number of intensive needs students submitted to the state was 217, an increase of 15. This year, KPBSD has been approved for the district-wide Early Education Program (EEP) funding at .5 ADM, and we submitted 16.50 preschool ADM to the state.

This preliminary ADM will likely change because of the reconciliation process with other districts, and the final ADM will be confirmed by the state in February or March.

The total adjustment to the State of Alaska revenue is an increase of \$328,994 which includes an increase of \$328,205 in foundation funding and a change in the Quality Schools in the amount of \$789.

The total revised revenue budget is \$147,754,479.

### **General Fund Expenditure Budget**

The district reviews actual employees hired in each position to adjust salary and benefit accounts from estimates made during the preliminary budgeting process. Total decrease to the salary and benefit accounts, not including Charter schools, is \$1,839,310

Changes to the Charter Schools' expenditure budgets of \$1,897,332 which includes changes to salaries/benefits, supplies and other expenses due to the recalculation of additional allowable and state aid.

Other expenditure adjustments include contracted services – Nursing, OT/PT, Speech, Visually Impaired, Psychologists, total \$1,005,537.

This brings the total FY26 anticipated expenditure to \$147,754,479.

With these changes to revenues and expenditure, we anticipate the use of the fund balance of \$734,475 in FY26.