



KODIAK ISLAND BOROUGH
STAFF REPORT
MAY 21, 2026
ASSEMBLY REGULAR MEETING

SUBJECT: Resolution No. FY2027-01, Establishing The Amount Of Funds To Be Made Available From Local Sources For The Kodiak Island Borough School District For The Fiscal Year Beginning July 1, 2026, And Ending June 30, 2027

ORIGINATOR: Aimee Williams, Borough Manager

RECOMMENDATION:

Move to adopt Resolution No. FY2027-01.

DISCUSSION:

ALTERNATIVES:

FISCAL IMPACT:

OTHER INFORMATION:

KIBC 3.15.030

A. On or before the fifteenth of April of each year, the manager shall submit the budget and capital program to the assembly. The budget and budget message shall contain the proposed appropriation and tax levy ordinance.

B. The school district shall submit to the manager the proposed budget and local support requirements for the school by the thirtieth of April.

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**KODIAK ISLAND BOROUGH
RESOLUTION NO. FY2027-01**

A RESOLUTION OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH ESTABLISHING THE AMOUNT OF FUNDS TO BE MADE AVAILABLE FROM LOCAL SOURCES FOR THE KODIAK ISLAND BOROUGH SCHOOL DISTRICT FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

WHEREAS, Kodiak Island Borough Code of Ordinances 3.15.030B provides that the Kodiak Island Borough Board of Education shall submit the proposed budget and local support requirements for the schools by April 30; and

WHEREAS, the Kodiak Island Borough Board of Education submitted their proposed budget and local support requirements for the schools on April 30, 2026; and

WHEREAS, pursuant to AS 14.14.060(c), within thirty days after receipt of the school district budget, the assembly shall determine the amount of funds to be made available from local sources for school purposes and shall furnish the Board of Education with a statement of the sum to be made available; and

WHEREAS, the Board of Education has submitted a proposed budget of \$50,796,789.31 which includes a request of Kodiak Island Borough support for \$14,615,403, of which \$650,000 is in-kind services and \$13,965,403 is direct appropriation; and

WHEREAS, the amount of funds to be appropriated from local sources for school purposes will be incorporated into Ordinance No. FY2027-01 and Ordinance No. FY2027-02, the Borough's fiscal year 2027 tax appropriation and levy ordinances; and

WHEREAS, the School District appropriation stated in this resolution may be adjusted as part of the Borough budget process.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH that the amount to be made available to the Kodiak Island Borough School District from local sources for the fiscal year ending June 30, 2027, is set at **\$14,615,403** for both in-kind services and direct appropriation.

ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH
THIS _____ DAY OF _____, 2026



Kodiak Island Borough School

District

Office of the Superintendent

(907)486-7550

*Engaged in Learning.
Prepared for life.*

April 30, 2026

Aimee Williams, Manager
Kodiak Island Borough
710 Mill Bay Road
Kodiak, AK 99615

Dear Ms. Williams,

The Kodiak Island Borough School District (KIBSD) School Board began reviewing their FY27 Budget at Board Retreat on December 6, 2025. From then until the FY27 Budget was passed, KIBSD Staff and Board of Education had many different budget conversations exploring various budgetary scenarios. On March 4, 2026, KIBSD presented the preliminary FY27 Budget to Kodiak Island Borough (KIB) Assembly members.

On April 21, 2026, the School Board passed their budget of \$50,796,789.31. The budget is based on a projected 3.5% decline in student enrollment, a 4% increase in Health Insurance premiums, and a \$1.8M use of fund balance.

To balance the FY27 Budget, the Board has requested an increase in our local funding over last year's actual funding. The FY27 Budget passed by the School Board on April 21, 2026, reflects a local funding request of \$14,615,403.00. This is a \$1,635,846.50 increase over FY26 local funding.

The School Board recognizes this is an increase over our FY26 appropriation; however, the District also spent many hours reviewing next year's enrollment and making very difficult personnel and position cuts in the amount of over \$2.5M to assist with balancing the FY27 Budget.

We respectfully request our full ask of \$14,615,403.00 be approved.

Sincerely,

Cyndy A. Mika, Ed.D
KIBSD Superintendent