

SOUTHEAST ISLAND SCHOOL DISTRICT
P.O. Box 19569, 1218 A Shoreline Drive Thorne Bay, Alaska 99919
(907) 828-8254 Fax: (907) 828-8257 Email: sisd@sisd.org

MEMORANDUM

TO: SISD BOARD OF EDUCATION

THRU: Deidre Jenson, Interim Superintendent

FROM: Lucienne Smith, Contracted Business Manager
Alaska Education & Business Services, Inc.

A handwritten signature in cursive script, appearing to read "Lucienne Smith", is written over the printed name and title.

Date: April 28, 2023

SUBJECT: FY 2024 3rd Proposed Budget

The FY 2024 3rd proposed budget follows. The budget as presented is not balanced as **expenditures exceed revenues by \$548,816**

Food Service Fund – This budget reflects \$161,279 to supplement this program to break even.

Pupil Transportation – This budget reflects \$35,031 will be added to the fund balance.

The FY 2024 budget has been built with the following revenue assumptions:

Revenues - \$6,802,172

- Enrollment is projected District wide at 141, status quo to FY 2023, plus 18 Correspondence students
- Current Area Cost Differential (1.403) as included in the foundation calculation
- BSA \$5,960 - The additional \$30 that was passed in the legislature last year
- Intensive funding remains 13 times the BSA – budgeted for 11 Intensive Districtwide, one more than the current year
- Timber Receipts have been budgeted the same as the current year
- Pupil Transportation is budgeted for a small increase for the CPI
- Food Services revenues are budgeted lower as per meal reimbursements have returned to the NSLP per meal funding;
- Employee Housing – status quo to the current year
- TRS On behalf is 12.96% and PERS On behalf is 3.10% (these net to zero revenues equal expenses for On Behalf)
- E-rate based on our current contract – additionally the State BAG Grant fund for the % not covered by federal funding to keep the outer sites at 25 Mbps
- Port Protection, Hyder, and Edna Bay schools still closed – no revenue generated

- Additional Funding outside the Foundation Formula has not been budgeted at this time in the general fund

The FY 2024 Budget has been built with the following expenditures assumptions:

Expenditures - \$7,238,303

- Step increase for returning classified positions (if applicable)
- Step increase (if applicable) for returning certificated positions
- Liability & Property Insurances status quo
- Health insurance budgeted at a 3.5% increase
- Fuel, gasoline, travel, supplies increased 5%
- Port Protection, Hyder, and Edna Bay schools closed – \$20K funded for other purchased services for Port Protection maintenance of existing facilities (budgeted under district wide – 649 M&O)
- TRS On behalf is 12.96% and PERS On behalf is 3.10% (these net to zero revenues equal expenses for On Behalf)
- Communications (Internet) under DW technology based on current contract
- Superintendent position 1.0 FTE
- Thorne Bay Principal position 1.0 FTE
- Added one FTE Itinerant Special Education Teacher to be shared by Hollis, Kasaan, Port Alexander, and Ak Trails.
- Added a .5 FTE Federal/State Grants position (leveraging grant funds to pay the other .5 FTE)
- Added a Districtwide .5 FTE Counselor (leveraging grant funds to pay the other .5 FTE)
- Included a .5 FTE Greenhouse worker (1040 hours/year) under District Wide Vocational/Technical
- There are no one teacher sites budgeted next year
- \$50K in transfers for CIP – for any large item that becomes an expense (see needs below)
- \$2,500 in transfers for special revenue funds in the event we overspend or a grant requires matching funds

Major Maintenance

As an REAA the district is required to provide for the maintenance of all their facilities. A short list below shows the current needs of the District in this area and their approximate cost:

- Thorne Bay – HVAC Engineering & Suppression System - \$35,000
- Kasaan – Library Building Interior, Septic and Roof - \$52,000
- Kasaan – Wood Fired Boiler repairs (outside of insurance) - \$18,000
- Port Alexander – Teacher Housing - \$8,000
- Coffman Cove – Greenhouse Electrical - \$15,000
- Coffman Cove – Pressure Washing & Staining - \$10,000
- Naukati – Housing Leveled - \$5,000
- Naukati – Pressure Washing & Staining - \$10,000
- Whale Pass – Levelling, Drainage, Repairs - \$10K

As we move into our 4th and final budget, we will update enrollment, intensives, correspondence, staffing. The biggest change will be the result of any legislative action which will change our revenue projection.

As a reminder the one time funding we received this year (based on enrollment) provided \$158K; should HB 39 pass with the one time funding clause it would provide (\$174M), this would balance our budget with approximately \$50K remaining. If the BSA is increased \$680, again it would balance our budget with approximately \$70K remaining, if the BSA increases \$1,000 it would balance the budget with approximately \$150K remaining.

Please do not hesitate to ask questions.

Thank you.



Southeast Island School District
Thorne Bay, Alaska

FY 2024 3rd PROPOSED BUDGET
May 3, 2023

Deidre Jenson, Interim Superintendent
Shannon Silverthorn, Board President
Sandy Curtis, Board Clerk
Risa Carlson, Board Member
William Tyrell, Board Member
Molly Kimzey, Board Member

SOUTHEAST ISLAND SCHOOL DISTRICT

Revenue Budget

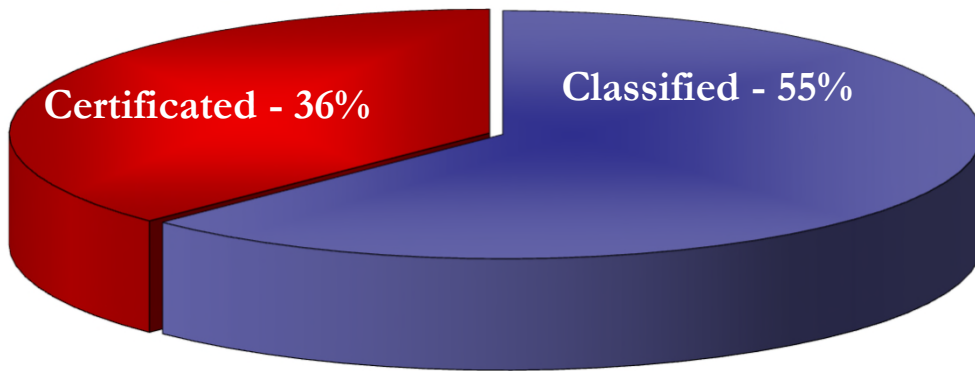
FY 2024 3rd PROPOSED BUDGET

	2023	2024	Change
	<u>FINAL-REVISED</u>	<u>3rd PROPOSED</u>	
Enrollment	<u>138.23+13.65+10</u>	<u>141.00+18+11</u>	<u>+3/+5/+1</u>
FUND 100: School Operating			
State Foundation	\$ 4,272,587	\$ 4,405,966	\$ 133,379
Other State Revenue	175,445	-	(175,445)
PERS On behalf (057)	21,622	25,014	3,392
TRS On behalf (056)	178,887	231,198	52,311
Timber Receipts	280,000	280,000	-
E-Rate - Federal	1,411,471	1,411,471	0
Other Revenue*	25,000	25,000	-
FUND TOTAL	\$ 6,365,012	\$ 6,378,650	\$ 13,638
FUND 205: Student Transportation			
Student Transportation (St	<u>176,369</u>	<u>180,778</u>	<u>4,409</u>
FUND TOTAL	\$ 176,369	\$ 180,778	\$ 4,409
FUND 255: Food Service			
School Lunch Revenue	2,000	2,000	-
Food Service (State)	<u>150,000</u>	<u>140,000</u>	<u>(10,000)</u>
	\$ 152,000	\$ 142,000	\$ (10,000)
FUND 375: Employee Housing			
Local Revenues	<u>110,000</u>	<u>110,000</u>	<u>-</u>
FUND TOTAL	\$ 110,000	\$ 110,000	-
Fund Balance Transfer	<u>-</u>	<u>-</u>	<u>-</u>
FUND TOTAL	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ <u>6,803,381</u>	\$ <u>6,811,428</u>	\$ <u>8,047</u>

Types of Employees

FY 2024

3rd Proposed Budget



SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Department

FY 2024 3rd PROPOSED Budget

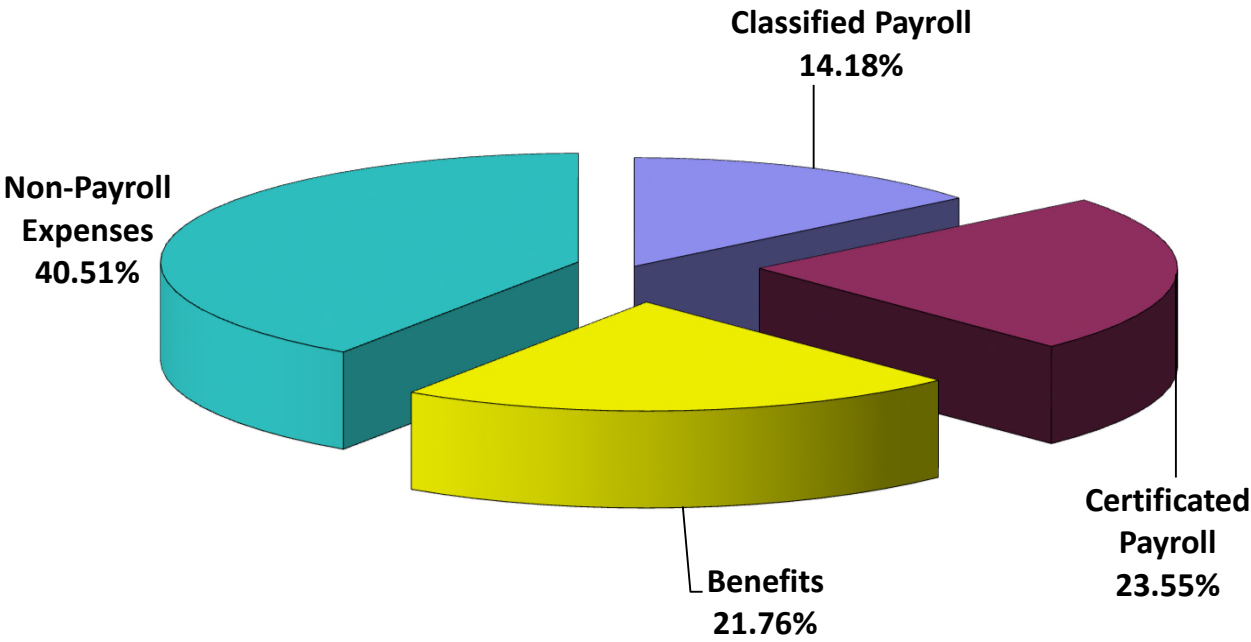
<u>Loc/Function</u>	<u>Department</u>	<u>FY 2023 FINAL- REVISED BUDGET</u>	<u>FY 2024 3rd PROPOSED Budget</u>	<u>Change</u>
649 100	Regular Instruction	\$ 34,625	\$ 124,253	89,628
649 140	Correspondence Instruction	167,762	156,952	(10,810)
649 160	Vocational Instruction	38,892	36,632	(2,260)
649 220	Special Education Support Services	65,167	39,059	(26,108)
649 300	Support Services - Students - Guidar	27,855	58,952	31,097
649 350	Support Services Instruction	-	-	-
649 352	Support Services Instruction-Library	495	645	150
649 353	Technology	1,434,121	1,434,600	479
649 354	Inservice	6,700	9,000	2,300
649 400	School Administration	4,564	4,564	-
649 400	School Administration Support	27,775	28,810	1,035
649 511	Board of Education	98,509	103,025	4,516
649 512	Office of Superintendent	314,559	318,722	4,163
649 550	District Admin Support Services	242,903	293,015	50,112
649 600	DW Operations & Maintenance	751,553	809,207	57,654
649 600	DW Employee Housing	50,000	50,000	-
649 700	DW Student Activities	83,875	85,548	1,673
649 760	DW Pupil Transportation	100,570	61,714	(38,856)
649 790	DW Food Services	202,479	204,061	1,582
649 900	DW Transfers	52,500	52,500	-
621	Howard Valentine	292,340	337,818	45,478
624	Kasaan	240,844	341,595	100,751
625	Naukati	393,904	411,153	17,249
628	Thorne Bay	1,037,605	1,231,686	194,081
667	Hollis	464,974	543,253	78,279
669	Port Alexander	176,539	254,209	77,670
680	Hyder	-	-	-
682	Whale Pass	355,060	369,271	14,211
Totals		\$ 6,666,170	\$ 7,360,243	\$ 694,073

SOUTHEAST ISLAND SCHOOL DISTRICT

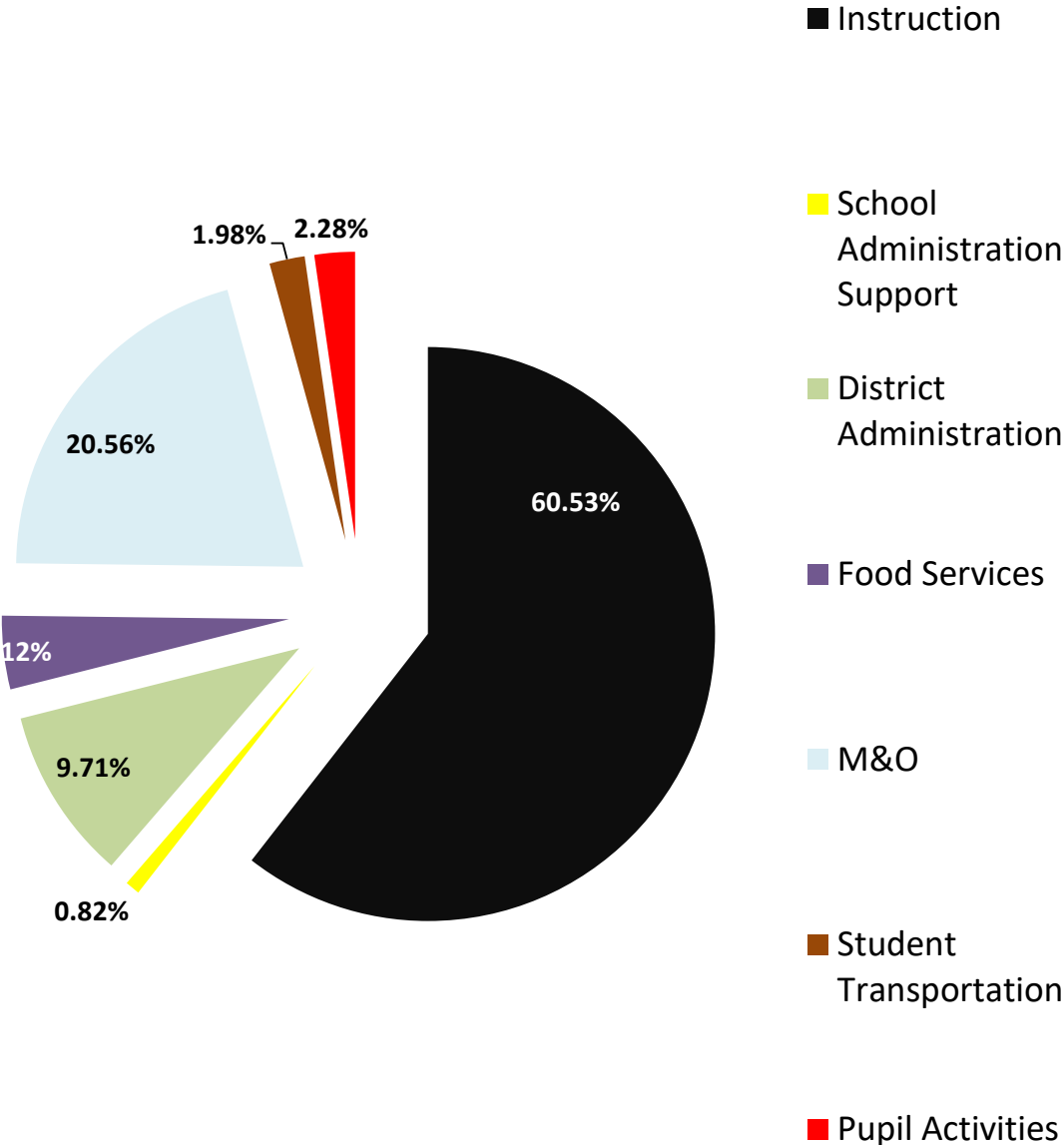
Expenditure Summary by Function

FY 2024 3rd PROPOSED BUDGET					
Function	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET	Increase (Decrease)	Percent of FY 2023 Total	
Instruction					
100 Regular Instruction	\$ 1,538,908	\$ 1,888,874	\$ 349,966	25.66%	
140 Correspondence Instruction	167,762	156,952	(10,810)	2.13%	
160 Vocational Education	50,292	48,032	(2,260)	0.65%	
200 Special Education Instruction	501,557	604,327	102,770	8.21%	
220 Special Education Support Services	65,167	39,059	(26,108)	0.53%	
300 Support Services - Students - Guidance	27,855	58,952	31,097	0.80%	
350 Support Services - Instruction	495	645	150	0.01%	
353 Technology	1,434,121	1,434,600	479	19.49%	
354 Inservice	6,700	9,000	2,300	0.12%	
400 School Administration	88,189	215,048	126,859	2.92%	
Sub Total Instruction	\$ 3,881,046	\$ 4,455,490	\$ 574,444	60.53%	
Administration					
450 School Administration Support	58,175	60,244	2,069	0.82%	
550 District Administration	242,903	293,015	50,112	3.98%	
511 School Board	98,509	103,025	4,516	1.40%	
512 Office of Superintendent	314,559	318,722	4,163	4.33%	
600 Maintenance & Operations	1,334,278	1,410,443	76,165	19.16%	
600 Teacher Housing	50,000	50,000	-	0.68%	
700 Pupil & Athletic Activities	156,773	167,779	11,006	2.28%	
Sub Total Admin/M&O	\$ 2,255,197	\$ 2,403,228	\$ 148,031	32.65%	
760 Pupil Transportation	179,202	145,747	(33,455)	1.98%	
790 Food Services	298,225	303,279	5,054	4.12%	
900 Fund Transfers	52,500	52,500	-	0.71%	
Sub Total Transfers, Pupil Trans & Food Svcs	\$ 529,927	\$ 501,526	\$ (28,401)	6.81%	
TOTAL ALL EXPENSES	\$ 6,666,170	\$ 7,360,243	\$ 694,073	100.00%	

FY 2024 Payroll & Non Payroll



FY 2024 Expenses by Function



SOUTHEAST ISLAND SCHOOL DISTRICT

BENEFITS

Description and Percentage of Gross Payroll

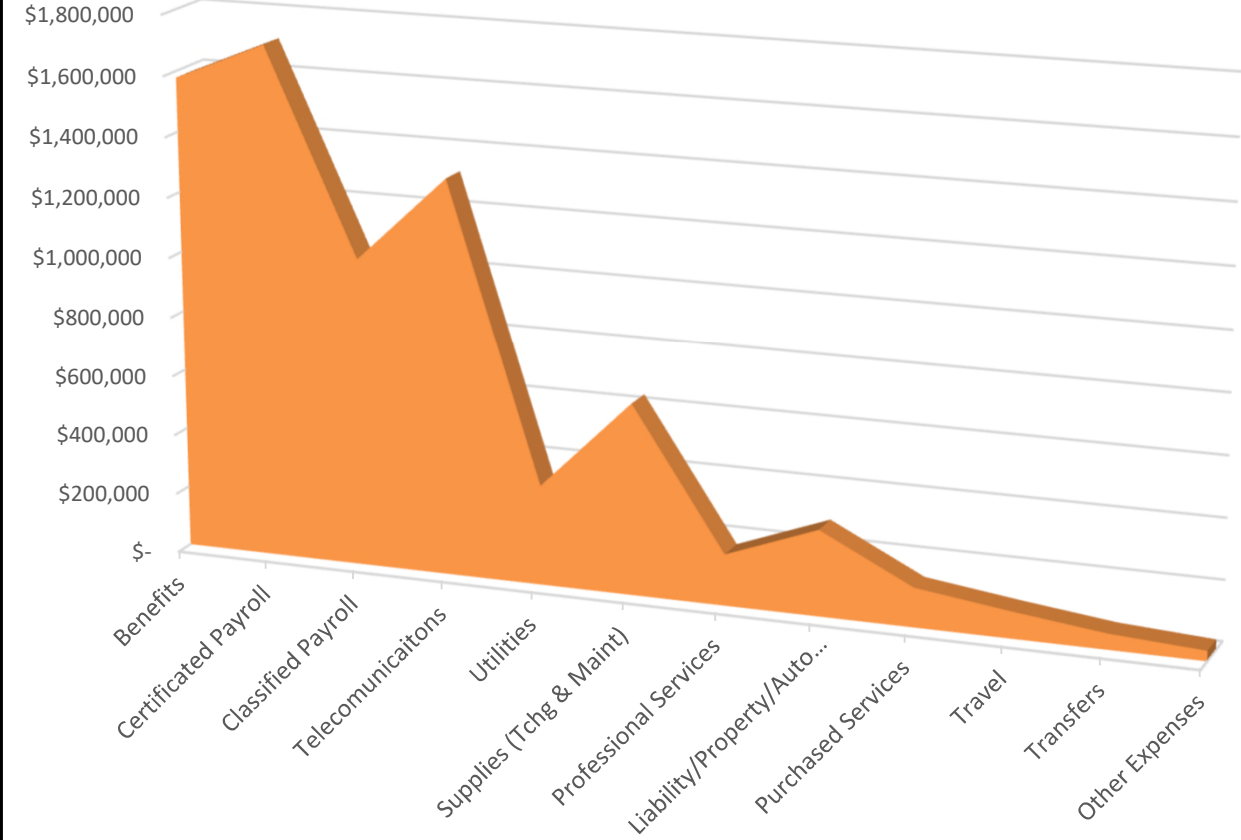
Projected Benefit Costs for FY 2024

Object Code	Description	% of Gross Classified	% of Gross Certificated	Notes
361	Health & Life Insurance ¹	33.00%	33.00%	Employees under contract and year round staff All employees, except Maint/Food
362	Unemployment	1.00%	1.00%	Service Wrkrs Three Levels - WC Low, High & Bus -
363	Workers Comp. Insurance	0.63%	0.63%	most in WC Low
364	F.I.C.A. (Social Security)	6.20%	0.00%	Limit \$128,400 gross/calendar year Certificated employees hired after
364	Medicare (1.45% of Gross)	1.45%	1.45%	4/1/86 and all Classified wages
365	TRS ²	0.00%	12.56%	Certificated employees only
366	PERS ²	<u>22.00%</u>	<u>0.00%</u>	Classified employees working 15 or more hrs/wk except temporary
TOTAL		<u>64.28%</u>	<u>48.64%</u>	
ADD: TRS/PERS On-behalf		3.10%	12.96%	
TOTAL		<u>67.38%</u>	<u>61.60%</u>	

¹ Health Insurance is a flat rate for all personnel irregardless if they are Single/Employee-child/Employee-spouse/Family \$35,154 annually - 33% is an average.-

² The State unfunded liability for TRS & PERS; the state will provide an on behalf payment of 12.96% for TRS and 3.10% for PERS.

FY 2024 Expenses by Type





District Wide

FY 2024 3rd PROPOSED BUDGET

Location 649

		FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET	<u>Change</u>	
Fund 100: School Operating					
<u>Location</u>	<u>649</u>	<u>District-Wide</u>			
Function	100	Regular Instruction	\$ 34,625	\$ 124,253	89,628
Function	140	Correspondence Instruction	167,762	156,952	(10,810)
Function	160	Vocational Instruction	38,892	36,632	(2,260)
Function	220	Special Education Support Svcs	65,167	39,059	(26,108)
Function	300	Support Svcs - Students-Guidance	27,855	58,952	31,097
Function	350	Support Svcs-Instruction	0	0	0
Function	352	Support Svcs-Instruction - Library	495	645	150
Function	353	Technology	1,434,121	1,434,600	479
Function	354	Inservice	6,700	9,000	2,300
Function	400	School Administration	4,564	4,564	0
Function	450	School Administration Support	27,775	28,810	1,035
Function	511	Board of Education	98,509	103,025	4,516
Function	512	Office of Superintendent	314,559	318,722	4,163
Function	550	District Admin Support Svcs	242,903	293,015	50,112
Function	600	Operations & Maintenance	751,553	809,207	57,654
Function	700	Student Activities	83,875	85,548	1,673
Function	900	Transfers	52,500	52,500	0
		Fund Total	<u>\$ 3,351,855</u>	<u>\$ 3,555,483</u>	<u>203,628</u>
	Fund 205:	Student Transportation	<u>\$ 100,570</u>	<u>\$ 61,714</u>	<u>(38,856)</u>
	Fund 255:	Food Service Fund	<u>\$ 202,479</u>	<u>\$ 204,061</u>	<u>1,582</u>
	Fund 375:	Employee Housing	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>0</u>
	TOTAL		<u>\$ 3,704,904</u>	<u>\$ 3,871,258</u>	<u>166,354</u>

Southeast Island School District

FY 2024 3rd PROPOSED BUDGET

District Wide Location 649

Districtwide			FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
Account Code	Description	Comments	BUDGET	BUDGET
<u>Regular Instruction</u>				
100.649.100.. 314	Cert-Director/Coor/Mgr	(Federal Programs)	\$ -	\$ 40,000
100.649.100.. 315	Cert-Teacher	ESSER III Funded	-	-
100.649.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	15,194
100.649.100.. 365	TRS On Behalf		-	5,184
100.649.100.. 369	Other Employee Benefits	(Tuition Reimb. Per CBA)	-	22,000
100.649.100.. 450	Supplies/Material/Media		1,875	1,875
100.649.100.. 471	Textbooks	DW Textbook/Consumable Purchases - Governor's Performance Classes	32,750	40,000
Total 100 Regular Instruction			34,625	124,253
<u>Correspondence Instruction</u>				
100.649.140.. 315	Cert-Teacher	1.00 FTE	73,862	61,469
100.649.140.. 316	Extra Duty		10,000	10,000
100.649.140.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		47,786	50,220
100.649.140.. 365	TRS On Behalf		10,114	9,262
100.649.140.. 410	Professional & Technical Services	Virtually Connected	700	700
100.649.140.. 450	Supplies/Material/Media	(13.65 Students X \$2,300K)	25,300	25,300
100.649.140.. 471	Textbooks		-	-
Total 140 Correspondence Instruction			167,762	156,952
<u>Vocational Instruction</u>				
100.649.160.. 321	Non-Cert Manager	(Greenhouse)	17,291	17,896
100.649.160.. 329	Substitutes/Temporary		-	-
100.649.160.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		21,119	18,182
100.649.160.. 366	PERS On Behalf		482	555

Districtwide			FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
<u>Account Code</u>	<u>Description</u>	<u>Comments</u>		
100.649.160..	450	Supplies/Material/Media	-	-
Total	160	Vocational Instruction	38,892	36,632
<u>Special Education Instruction Support Services</u>				
100.649.220..	314	Cert-Director/Coor/Mgr	.10 FTE	11,350
100.649.220..	324	Non-Cert - Support Staff	-	-
100.649.220..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	13,389	
100.649.220..	365	TRS On Behalf	1,369	-
100.649.220..	366	PERS On Behalf	-	-
100.649.220..	410	Professional & Technical	LRP + Other Pro Svcs	20,859
100.649.220..	420	Staff Travel	6,250	6,250
100.649.220..	450	Supplies/Materials/Media	PowerSchool	11,950
Total	220	Special Education Instruction Support Svcs	65,167	39,059
<u>Support Services-Students - Guidance</u>				
100.649.300..	318	Cert- Specialist	.5 FTE	11,350
100.649.300..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	15,136	13,768
100.649.300..	365	TRS On Behalf	1,369	5,184
Total	300	Support Services - Students - Guidance	27,855	58,952

Districtwide			FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
Account Code	Description	Comments		
<u>Support Services-DW Library</u>				
100.649.352..	440 Other Purchased Services		-	-
100.649.352..	450 Supplies/Material/Media		-	150
100.649.352..	490 Dues and Fees	Battle of the Books	495	495
Total	352 Support Services - DW Library		495	645
<u>Technology</u>				
100.649.353..	321 Non-Cert Director/Coor/Mgr	1.0 FTE	23,092	45,614
100.649.353..	324 Non-Cert Support Staff	.33 FTE	35,480	-
100.649.353..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		25,510	39,167
100.649.353..	366 PERS On Behalf		1,634	1,414
100.649.353..	410 Professional & Technical Servit(Contractor; E-rate Sub		10,000	-
100.649.353..	420 Staff Travel		750	750
100.649.353..	433 Communications	Internet, WIFI	1,290,155	1,290,155
100.649.353..	440 Other Purchased Services	(Annual Rolling Stock - Computers, GCI VPN)	5,000	5,000
100.649.353..	475 Tech Supplies/Material/Media (Software annual licenses)		42,500	52,500
Total	353 Technology		1,434,121	1,434,600
<u>Inservice</u>				
100.649.354..	410 Professional & Technical Services		2,500	2,500
100.649.354..	420 Staff Travel		500	2,000
100.649.354..	450 Supplies/Material/Media		3,700	4,500
Total	354 Inservice		6,700	9,000
<u>School Administration</u>				
100.649.400..	313 Cert - Principal		-	-
100.649.400..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.649.400..	365 TRS On Behalf		-	-

Districtwide			FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
Account Code	Description	Comments		
100.649.400.. 420	Staff Travel	(Site to site travel)	3,000	3,000
100.649.400.. 433	Communications		-	-
100.649.400.. 450	Supplies, Materials & Media		950	950
100.649.400.. 491	Dues & Fees	(ACSA)	614	614
Total 400	School Administration		4,564	4,564
<u>School Administration Support</u>				
100.649.450.. 324	NonCert-Support Staff	.5 FTE	20,270	20,977
100.649.450.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,940	7,182
100.649.450.. 366	PERS On Behalf		565	650
100.649.450.. 450	Supplies, Materials & Media		-	-
Total 450	School Administration Support		27,775	28,810
<u>Board of Education</u>				
100.649.511.. 324	NonCert-Support Staff	.5 FTE	47,503	49,166
100.649.511.. 329	Substitutes/Temporaries (Board Stipends)		5,000	5,000
100.649.511.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		24,356	27,010
100.649.511.. 366	PERS On Behalf		1,325	1,524
100.649.511.. 410	Professional & Technical Services	Board Policy	3,000	3,000
100.649.511.. 420	Staff Travel		3,125	3,125
100.649.511.. 425	Student Travel		1,250	1,250
100.649.511.. 433	Communications		200	200
100.649.511.. 440	Other Purchased Services		-	-
100.649.511.. 450	Supplies/Material/Media		2,250	2,250
100.649.511.. 486	Bruce Hill Scholarship *		2,000	2,000
100.649.511.. 491	Dues & Fees	(AASB Annual Dues & Board I	8,500	8,500
Total 511	Board of Education		98,509	103,025

Districtwide			FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
Account Code	Description	Comments		
Office of Superintendent				
100.649.512.. 311	Cert-Superintendent	1.0 FTE	135,000	140,000
100.649.512.. 324	NonCert-Support Staff	.5 FTE	47,503	49,166
100.649.512.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		74,125	79,564
100.649.512.. 365	TRS On Behalf		16,281	18,144
100.649.512.. 366	PERS On Behalf		1,325	1,524
100.649.512.. 410	Professional & Technical Services		15,000	5,000
100.649.512.. 414	Legal Fees		10,000	10,000
100.649.512.. 420	Staff Travel		2,500	2,500
100.649.512.. 433	Communications		1,200	1,200
100.649.512.. 450	Supplies/Material/Media		4,200	4,200
100.649.512.. 458	Gasoline/Diesel/Oil	Vehicle Fuel	5,825	5,825
100.649.512.. 491	Dues & Fees		<u>1,600</u>	<u>1,600</u>
Total 511	Office of Superintendent		<u>314,559</u>	<u>318,722</u>
District Admin Support Service				
100.649.550.. 324	NonCert-Support Staff	2.27 FTE	98,587	101,728
100.649.550.. 329	Substitute/Temporary		2,500	2,500
100.649.550.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		75,465	82,446
100.649.550.. 366	PERS On Behalf		2,751	3,154
100.649.550.. 410	Professional & Technical Servi	(Business Contract, Audit)	120,000	120,000
100.649.550.. 420	Staff Travel		2,500	5,000
100.649.550.. 433	Communications	(DO Telephone, Postage)	5,500	6,500
100.649.550.. 441	Rentals	Meter Rental ; background cks	4,000	4,000
100.649.550.. 445	Insurance - Liabilit	(General Liability, Crime, E&O, Excess, etc.)	52,947	58,242
100.649.550.. 450	Supplies/Material/Media		3,500	3,500
100.649.550.. 475	Tech Supplies/Material/Media	(BIK MOUNTAIN software annual maint,PowerSchool HR)	3,500	10,000
100.649.550.. 491	Dues & Fees	Bank Fees; SHRM Membership	19,500	5,500
100.649.550.. 495	Indirect Recovery	Indirect Recovery of Admin Expense for Grants - FY 24 6.07%	<u>(147,847)</u>	<u>(109,555)</u>
Total 550	District Admin Support Service		<u>242,903</u>	<u>293,015</u>
Operations & Maintenance				
100.649.600.. 321	Non Cert Director/Coord/Mgr	(1.0 FTE - 20% CIP Funded)	34,465	53,507

Districtwide			FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
Account Code	Description	Comments		
100.649.600.. 325	NonCert-Maint/Custodial	2.75 FTE	102,430	106,070
100.649.600.. 324	NonCert-Support Staff	.30 FTE	18,113	18,744
100.649.600.. 329	Substitutes/Temporaries		54,000	54,000
100.649.600.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		103,654	119,714
100.649.600.. 366	PERS On Behalf		2,858	3,288
100.649.600.. 410	Professional & Technical Services	Maint Mgmt Sys	7,000	7,000
100.649.600.. 420	Staff Travel		7,500	7,500
100.649.600.. 431	Water & Sewage		4,000	4,000
100.649.600.. 432	Garbage		4,800	3,000
100.649.600.. 433	Communications		3,000	3,000
100.649.600.. 435	Other Energy		2,500	-
100.649.600.. 436	Electricity		10,938	10,938
100.649.600.. 437	Natural/Bottled Gas		200	200
100.649.600.. 438	Gas, Diesel, Oil		8,500	8,500
100.649.600.. 439	Other Energy		-	1,500
100.649.600.. 440	Other Purchased Services	Fire sys inspection, evm flr: SERRC CIP:	81,145	81,146
100.649.600.. 445	Insurance & Bond Premiums	Property & Auto	206,500	227,150
100.649.600.. 452	Maintenance Supplies (Incl closed sites - EB, PP, HY)		70,000	70,000
100.649.600.. 458	Vehicle Gas, Diesel, Oil		18,750	18,750
100.649.600.. 490	Other Expense (Due & Fees)		1,200	1,200
100.649.600.. 510	Equipment		<u>10,000</u>	<u>10,000</u>
Total 600	Operations & Maintenance		<u>751,553</u>	<u>809,207</u>
<u>Student Activities</u>				
100.649.700.. 322	Non Cert- Dir/Coor/Mgr		-	-
100.649.700.. 316	Cert-Extra Duty	AD/Coaching Stipends	30,900	31,982
100.649.700.. 327	NonCert-Bus Drivers		3,500	3,500
100.649.700.. 329	Substitutes/Temporaries	Referees/Scorekeepers	4,090	4,090
100.649.700.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,158	6,331
100.649.700.. 365	TRS On Behalf		3,727	4,145
100.649.700.. 420	Staff Travel		4,500	4,500
100.649.700.. 425	Student Travel		22,500	22,500
100.649.700.. 450	Supplies/Material/Media		6,000	6,000
100.649.700.. 491	Dues & Fees		<u>2,500</u>	<u>2,500</u>
Total 700	Student Activities		<u>83,875</u>	<u>85,548</u>

Districtwide			FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
Account Code	Description	Comments		
Transfers				
100..900..	552	Transfers to Special Revenue Funds	2,500	2,500
100..900..	554	Transfers to CIP Funds	50,000	50,000
Total	600	Employee Housing	52,500	52,500
Total	100	General Operating Fund	\$ 3,312,963	\$ 3,555,483
Student Transportation				
205.649.760..	325	Maintenance .25 FTE	16,089	16,650
205.649.760..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	54,482	14,998
205.649.760..	366	PERS On Behalf	449	516
205.649.760..	410	Professional & Technical	1,200	1,200
205.649.760..	420	Travel & Per Diem	250	250
205.649.760..	440	Other Purchased Services	2,500	2,500
205.649.760..	452	Maintenance Supplies	25,000	25,000
205.649.760..	458	Vehicle Gas, Diesel, & Oil	-	-
205.649.760..	490	Dues & Fees	600	600
Total	205	Student Transportation	100,570	61,714
Food Services Fund				
255.649.790..	321	NonCert-Dir/Coor/Mgr .64 FTE	38,590	39,654
255.649.790..	326	NonCert-Food Service Support	-	-
255.649.790..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	13,213	13,577
255.649.790..	366	PERS On Behalf	1,076	1,229
255.649.790..	410	Professional & Technical	-	-
255.649.790..	420	Staff Travel (Annual Req'd CNP Training)	-	-
255.649.790..	450	Supplies/Materials/Media	6,500	6,500
255.649.790..	458	Vehicle Gas, Diesel, & Oil	1,000	1,000
255.649.790..	459	Food	137,500	137,500
255.649.790..	460	Milk	4,000	4,000
255.649.790..	491	Dues and Fees	600	600
Total	255	DW Food Services Fund	202,479	204,061
Employee Housing				
375.649.600..	452	Maintenance Supplies	50,000	50,000

Districtwide			FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
<u>Account Code</u>	<u>Description</u>	<u>Comments</u>		
Total 600	Employee Housing		<u>50,000</u>	<u>50,000</u>
Total	District Wide		<u>\$ 3,666,012</u>	<u>\$ 3,871,258</u>



Howard Valentine Timberwolves

FY 2024 3rd PROPOSED BUDGET

Location 621

	<u>FY 2023 FINAL- REVISED BUDGET</u>	<u>FY 2024 3rd PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 147,402	\$ 182,507	\$ 35,105
Vocational Education	1,500	1,500	-
Special Education	58,741	61,174	2,433
School Administration	-	-	-
Operations & Maintenance	66,912	74,420	7,508
Student Activities	7,328	7,364	36
Fund Total	<u>\$ 281,883</u>	<u>\$ 326,965</u>	<u>\$ 45,082</u>
Fund 255: Food Service Fund	<u>\$ 10,457</u>	<u>\$ 10,853</u>	<u>396</u>
TOTAL	<u><u>\$ 292,340</u></u>	<u><u>\$ 337,818</u></u>	<u><u>\$ 45,478</u></u>
# Students (PreK-12)	14	14	0.0
# Teachers	2.25	2.25	0
# Classified	0.775	0.775	0
# Administrators	0	0	0
Pupil/Teacher Ratio	6.22	6.22	-
Average Per Pupil Expenditure	\$ 20,881	\$ 24,130	\$ 3,248

Southeast Island School District

FY 2024 3rd PROPOSED BUDGET

Location 621 Howard Valentine

Howard Valentine Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET	
<u>Regular Instruction</u>					
100.621.100	315	Cert-Teacher	2.0 FTE	\$ 104,906	\$ 124,090
100.621.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		22,644	35,135
100.621.100	365	TRS On Behalf		12,652	16,082
100.621.100	420	Staff Travel		200	200
100.621.100	433	Communications		2,500	2,500
100.621.100	450	Supplies/Material/Media		4,250	4,250
100.621.100	490	Other Expenses (Dues & Fees)		<u>250</u>	<u>250</u>
Total	100	Regular Instruction		<u>147,402</u>	<u>182,507</u>
<u>Vocational Education</u>					
100.621.160	450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total	160	Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>					
100.621.200	315	Cert-Teacher	.25 FTE Itinerant	18,735	19,110
100.621.200	323	NonCert-Aides	1.0 FTE	25,754	25,754
100.621.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		11,274	13,035
100.621.200	365	TRS On Behalf		2,259	2,477

Howard Valentine			FY 2025	FY 2024 3rd
Account Code	Description	Comments	FINAL- REVISED BUDGET	PROPOSED BUDGET
100.621.200	366	PERS On Behalf	719	798
Total	200	Special Education	58,741	61,174

Operations & Maintenance

100.621.600	325	NonCert-Maint/Custodial	.32 FTE (Incl WFB)	12,418	12,669
100.621.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		3,097	3,183
100.621.600	366	PERS On Behalf		347	393
100.621.600	430	Snow Removal		-	-
100.621.600	431	Water & Sewer		-	500
100.621.600	432	Garbage		2,700	2,700
100.621.600	436	Electricity		15,000	22,000
100.621.600	437	Natural/Bottled Gas		800	800
100.621.600	438	Gas, Diesel, Oil		9,375	9,375
100.621.600	439	Other Energy		10,000	10,000
100.621.600	440	Other Purchased Services		2,600	2,600
100.621.600	452	Maintenance Supplies		9,375	9,000
100.621.600	453	Custodial Supplies		1,200	1,200
Total	600	Maintenance & Operations		66,912	74,420

Student Activity

100.621.700	316	Cert-Extra Duty		4,000	4,000
100.621.700	329	Non-Cert-Support		-	-
100.621.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		360	360
100.621.700	365	TRS On Behalf		482	518
100.621.700	420	Staff Travel		-	-
100.621.700	425	Student Travel		1,236	1,236

Howard Valentine			FY 2023	FY 2024 3rd
Account Code	Description	Comments	FINAL- REVISED BUDGET	PROPOSED BUDGET
100.621.700	450	Supplies/Material/Media	1,250	1,250
Total	700	Student Activity	7,328	7,364
Total	100	School Operating Fund	\$ 281,883	\$ 326,965
<u>Food Services Fund</u>				
255.621.790	326	Food Service Staff .20 FTE	9,092	9,410
255.621.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,113	1,152
255.621.790	366	PERS On Behalf	252	292
255.621.790	459	Food	-	-
255.621.790	460	Milk	-	-
Total	255	Food Services Fund	\$ 10,457	\$ 10,853
Total	621	Howard Valentine	\$ 292,340	\$ 337,818



Barry C. Stewart Kasaan School

FY 2024 3rd PROPOSED BUDGET

Location 624

	<u>FY 2023 FINAL- REVISED BUDGET</u>	<u>FY 2024 3rd PROPOSED BUDGET</u>	<u>CHANGE</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 170,660	\$ 230,125	\$ 59,465
Vocational Education	1,500	1,500	-
Special Education	9,329	50,617	41,288
School Administration	6,633	6,678	45
Maintenance & Operations	34,965	32,725	(2,240)
Student Activities	4,979	6,696	1,717
	<u> </u>	<u> </u>	<u> </u>
Fund Total	<u>\$ 228,066</u>	<u>\$ 328,340</u>	<u>\$ 100,274</u>
Fund 255: Food Service Fund	<u>\$ 12,778</u>	<u>\$ 13,255</u>	<u>477</u>
TOTAL	<u><u>\$ 240,844</u></u>	<u><u>\$ 341,595</u></u>	<u><u>\$ 100,751</u></u>
# Students (PreK-12)	11.73	11.73	-
# Teachers	2	2.25	0
# Classified	1	1	-
# Administrators	0	0	-
Pupil/Teacher Ratio	5.87	5.21	(1)
Average Per Pupil Expenditure	\$ 20,532	\$ 29,121	\$ 8,589

Southeast Island School District

FY 2024 3rd PROPOSED BUDGET

Location 624 Barry C Stewart Kasaan School

Barry C Stewart Kasaan Account Code	Description	Comments	FY 2023 FINAL REVISED BUDGET	FY 2024 3rd PROPOSED
Regular Instruction				
100.624.100.. 315	Cert-Teacher	2.0 FTE	\$ 97,002	\$ 132,919
100.624.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		55,944	73,963
100.624.100.. 365	TRS On Behalf		11,698	17,226
100.624.100.. 420	Staff Travel		-	-
100.624.100.. 425	Student Travel		250	250
100.624.100.. 433	Communications		1,800	1,800
100.624.100.. 450	Supplies/Material/Media		<u>3,966</u>	<u>3,966</u>
Total 100	Regular Instruction		<u>170,660</u>	<u>230,125</u>
Vocational Education				
100.624.160.. 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total 160	Vocational Education		<u>1,500</u>	<u>1,500</u>
Special Education				
100.624.200.. 315	Cert-Teacher	0.25 FTE Itinerant	-	17,570
100.624.200.. 323	NonCert-Aides	.15 FTE	6,808	7,045
100.624.200.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,331	23,507
100.624.200.. 365	TRS On Behalf		-	2,277
100.624.200.. 366	PERS On Behalf		<u>190</u>	<u>218</u>

Barry C Steward Kasaan Account Code			Description	Comments	FY 2023 FINAL REVISED BUDGET	FY 2024 3rd PROPOSED
Total	200	Special Education			9,329	50,617
School Administration						
100.624.400..	316	Extra Duty - Lead Teacher			5,000	5,000
100.624.400..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			1,030	1,030
100.624.400..	365	TRS On Behalf			603	648
Total	400	School Administration			6,633	6,678
Operations & Maintenance						
100.624.600..	329	NonCert-Maint/Custodial			5,000	5,000
100.624.600..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			500	500
100.624.600..	431	Water & Sewage			1,000	1,000
100.624.600..	432	Garbage			840	1,100
100.624.600..	436	Electricity			8,125	7,000
100.624.600..	437	Natural/Bottled Gas			500	500
100.624.600..	438	Gas, Diesel, Oil			6,875	5,500
100.624.600..	439	Other Energy			-	-
100.624.600..	440	Other Purchased Services			1,500	1,500
100.624.600..	452	Maintenance Supplies			8,125	8,125
100.624.600..	453	Custodial Supplies			2,500	2,500
Total	600	Maintenance & Operations			34,965	32,725
Student Activity						
100.624.700..	316	Cert-Extra Duty			2,500	4,000
100.624.700..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			225	225
100.624.700..	365	TRS On Behalf			301	518
100.624.700..	420	Staff Travel			-	-
100.624.700..	425	Student Travel			1,953	1,953
Total	700	Student Activity			4,979	6,696
Total	100	School Operating Fund			\$ 228,066	\$328,340

Barry C Steward Kasaan Account Code			Description	Comments	FY 2023 FINAL REVISED BUDGET	FY 2024 3rd PROPOSED
Food Services Fund						
255.624.790..	326	Food Service Staff		.20 FTE	9,325	9,651
255.624.790..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			3,193	3,305
255.624.790..	366	PERS On Behalf			260	299
255.624.790..	459	Food	}	Food and Milk is part of District wide budget	-	-
255.624.790..	460	Milk			-	-
Total	255	Food Services Fund			\$ 12,778	\$ 13,255
Total	624	Kasaan			\$ 240,844	\$341,595



Naukati Wildcats

FY 2024 3rd PROPOSED BUDGET

Location 625

	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET	Change
Fund 100: School Operating			
Function: Regular Instruction	\$ 197,545	\$ 209,106	\$ 11,561
Vocational Education	1,500	1,500	-
Special Education	93,329	99,330	6,001
School Administration	10,872	10,951	79
Maintenance & Operations	68,021	66,012	(2,009)
Student Activities	6,682	6,718	36
Fund Total	<u>\$ 377,949</u>	<u>\$ 393,617</u>	<u>\$ 15,668</u>
Fund 205: Pupil Transportation Fund	<u>\$ 3,210</u>	<u>\$ 4,349</u>	<u>\$ 1,139</u>
Fund 255: Food Service Fund	<u>\$ 12,745</u>	<u>\$ 13,187</u>	<u>\$ 442</u>
TOTAL	<u><u>\$ 393,904</u></u>	<u><u>\$ 411,153</u></u>	<u><u>\$ 17,249</u></u>
# Students (PreK-12)	16	16	-
# Teachers	2.25	2.25	-
# Classified	2	2	-
# Administrators	0	0	-
Pupil/Teacher Ratio	7.11	7.11	0.00
Average Per Pupil Expenditure	\$ 24,619	\$ 25,697	\$ 1,078

Southeast Island School District

FY 2024 3rd PROPOSED BUDGET

Location 625 Naukati

Naukati

Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
<u>Regular Instruction</u>				
100.625.100 315	Cert-Teacher	1.75 FTE	\$ 128,683	132,041
100.625.100 323	NonCert-Aides		-	-
100.625.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		46,594	53,203
100.625.100 365	TRS On Behalf		15,518	17,112
100.625.100 420	Staff Travel		-	-
100.625.100 425	Student Travel		250	250
100.625.100 433	Communications		2,000	2,000
100.625.100 450	Supplies/Material/Media		<u>4,500</u>	<u>4,500</u>
Total 100	Regular Instruction		<u>197,545</u>	<u>209,106</u>
<u>Vocational Education</u>				
100.625.160 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total 160	Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>				
100.625.200 315	Cert-Teacher	0.5 FTE Itinerant	37,470	38,220
100.625.200 323	NonCert-Aides	.54 FTE	25,338	26,224
100.625.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		24,920	28,745
100.625.200 365	TRS On Behalf		4,519	4,953
100.625.200 366	PERS On Behalf		707	813

Naukati

Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
100.625.200	450	Supplies/Material/Media	375	375
Total	200	Special Education	93,329	99,330

School Administration

100.625.400	316	Extra Duty - Lead Teacher	8,783	8,783
100.625.400	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,030	1,030
100.625.400	365	TRS On Behalf	1,059	1,138
Total	400	School Administration	10,872	10,951

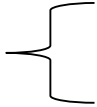
Operations & Maintenance

100.625.600	325	NonCert-Maint/Custodial .20 FTE + WFB	10,178	15,475
100.625.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,246	1,894
100.625.600	366	PERS On Behalf	284	480
100.625.600	430	Snow Removal	-	-
100.625.600	432	Garbage	1,200	1,200
100.625.600	436	Electricity	18,750	15,000
100.625.600	437	Natural/Bottled Gas	400	400
100.625.600	438	Gas, Diesel, Heating Oil	12,500	10,000
100.625.600	439	Other Energy	6,000	6,000
100.625.600	440	Other Purchased Services	7,900	6,000
100.625.600	452	Maintenance Supplies	6,875	6,875
100.625.600	453	Custodial Supplies	2,500	2,500
100.625.600	458	Vehicle Gas, Diesel, & Oil	188	188
Total	600	Operations & Maintenance	68,021	66,012

Student Activity

100.625.700	316	Cert-Extra Duty Pay	4,000	4,000
100.625.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	800	800

Naukati

Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
100.625.700 365	TRS On Behalf		482	518
100.625.700 420	Staff Travel		-	-
100.625.700 425	Student Travel		<u>1,400</u>	<u>1,400</u>
Total 700	Student Activity		<u>6,682</u>	<u>6,718</u>
Total 100	School Operating Fund		<u>\$ 377,949</u>	<u>\$ 393,617</u>
<u>Pupil Transportation Fund</u>				
205.625.760 329	NonCert-Support Staff	.10 FTE	1,746	2,538
205.625.760 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		214	311
205.625.760 458	Vehicle Gas, Diesel, & Oil		<u>1,250</u>	<u>1,500</u>
Total 760	Pupil Transportation		<u>\$ 3,210</u>	<u>\$ 4,349</u>
<u>Food Services Fund</u>				
255.625.790 326	Food Service Staff	.20 FTE	11,355	11,749
255.625.790 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,390	1,438
255.625.790 459	Food	 Food and Milk is part of District wide budget	-	-
255.625.790 460	Milk		-	-
Total 255	Food Services Fund		<u>\$ 12,745</u>	<u>\$ 13,187</u>
Total 625	Naukati		<u>\$ 393,904</u>	<u>\$ 411,153</u>



Thorne Bay Wolverines

FY 2024 3rd PROPOSED BUDGET

Location 628

	<u>FY 2023 FINAL- REVISED BUDGET</u>	<u>FY 2024 3rd PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 428,271	\$ 445,733	\$ 17,462
Vocational Education	2,400	2,400	-
Special Education	156,599	193,365	36,766
Pupil Support	-	-	-
School Administration	43,380	169,958	126,578
School Administration Support	30,400	31,435	1,035
Maintenance & Operations	273,258	282,203	8,945
Student Activity	40,142	40,304	162
Fund Total	<u>\$ 974,450</u>	<u>\$ 1,165,397</u>	<u>\$ 190,947</u>
Fund 205: Student Transportation	<u>\$ 30,541</u>	<u>\$ 32,459</u>	<u>\$ 1,918</u>
Fund 255: Food Service Fund	<u>\$ 32,614</u>	<u>\$ 33,830</u>	<u>\$ 1,216</u>
TOTAL	<u>\$ 1,037,605</u>	<u>\$ 1,231,686</u>	<u>\$ 194,081</u>
# Students (PreK-12)	50.5	50.5	-
# Teachers	5.4	5	(0)
# Classified	5.53	5.53	-
# Administrators	1	1	-
Pupil/Teacher Ratio	9.35	10.10	0.75
Average Per Pupil Expenditure	\$ 20,547	\$ 24,390	3,843.20

Southeast Island School District

FY 2024 3rd PROPOSED BUDGET

Location 628 Thorne Bay

Thorne Bay

Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
<u>Regular Instruction</u>				
100.628.100. 315	Cert-Teacher	4.0 FTE	\$ 274,952	\$ 280,807
100.628.100. 316	Cert- Extra Duty		418	\$ -
100.628.100. 323	Non Cert - Aides		-	-
100.628.100. 329	Substitutes/Temporaries		7,500	7,500
100.628.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		92,679	101,470
100.628.100. 365	TRS On Behalf		33,159	36,393
100.628.100. 366	PERS On Behalf		-	-
100.628.100. 420	Staff Travel		-	-
100.628.100. 425	Student Travel		250	250
100.628.100. 433	Communications		8,000	8,000
100.628.100. 450	Supplies/Material/Media		<u>11,313</u>	<u>11,313</u>
Total	100 Regular Instruction		<u>428,271</u>	<u>445,733</u>
<u>Vocational Education</u>				
100.628.160. 315	Cert-Teacher	.40 FTE	-	-
100.628.160. 316	Cert-Extra Duty Pay		-	-
100.628.160. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.628.160. 365	TRS On Behalf		-	-
100.628.160. 410	Professional & Technical Services		-	-

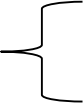
Thorne Bay

Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
100.628.160. 450	Supplies/Material/Media		2,400	2,400
Total 160	Vocational Education		2,400	2,400
Special Education				
100.628.200. 315	Cert-Teacher	1.0 FTE	68,763	70,278
100.628.200. 323	NonCert-Aides	2.0 FTE	20,590	38,024
100.628.200. 329	Substitutes/Temporaries		10,500	10,500
100.628.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		46,879	63,277
100.628.200. 365	TRS On Behalf		8,293	9,108
100.628.200. 366	PERS On Behalf		574	1,179
100.628.200. 450	Supplies/Material/Media		1,000	1,000
Total 200	Special Education		156,599	193,365
Instruction - Pupil Support				
100.628.350. 366	PERS On Behalf		-	-
Total 350	Instruction - Pupil Support		-	-
School Administration				
100.628.400. 313	Cert - Principal	1.0 FTE	22,700	107,000
100.628.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		16,067	45,216
100.628.400. 365	TRS On Behalf		2,738	13,867
100.628.400. 420	Staff Travel		-	2,000
100.628.400. 450	Supplies, Materials, & Media		1,875	1,875
Total 400	School Administration		43,380	169,958
School Administration Support				
100.628.450. 324	NonCert-Support Staff	.5 FTE	20,270	20,977
100.628.450. 329	Substitutes/Temporaries		2,000	2,000
100.628.450. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,940	7,182

Thorne Bay

Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
100.628.450. 366	PERS On Behalf		566	650
100.628.450. 420	Staff Travel		-	-
100.628.450. 450	Supplies, Materials, & Media		624	625
Total 450	School Administration Support		30,400	31,435
<u>Maintenance & Operations</u>				
100.628.600. 325	NonCert-Maint/Custodial	1.20 FTE	25,823	25,823
100.628.600. 329	Substitutes/Temporaries		25,000	25,000
100.628.600. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		46,933	47,673
100.628.600. 366	PERS On Behalf		721	801
100.628.600. 431	Water & Sewage		6,000	6,000
100.628.600. 432	Garbage		5,000	5,000
100.628.600. 436	Electricity		60,000	69,000
100.628.600. 437	Natural/Bottled Gas		1,500	1,500
100.628.600. 438	Gas, Diesel, Heating Oil		56,250	56,250
100.628.600. 439	Other Energy		4,000	4,000
100.628.600. 440	Other Purchased Services		20,000	17,000
100.628.600. 452	Maintenance Supplies		18,656	18,656
100.628.600. 453	Custodial Supplies		3,375	5,500
Total 600	Operations & Maintenance		273,258	282,203
<u>Student Activity</u>				
100.628.700. 316	Cert-Extra Duty Pay	Coaching Stipends	18,000	18,000
100.628.700. 325	Bus Drivers		5,000	5,000
100.628.700. 329	Substitutes/Temporaries	Referees/Scorekeepers	250	250
100.628.700. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,200	4,200
100.628.700. 365	TRS On Behalf		2,172	2,333
100.628.700. 420	Staff Travel		1,000	1,001
100.628.700. 425	Student Travel		8,570	8,570
100.628.700. 450	Supplies/Material/Media		950	950
Total 700	Student Activity		40,142	40,304

Thorne Bay

Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
Total 100	School Operating Fund		\$ 974,450	\$ 1,165,397
Student Transportation				
205.628.760. 325	Maintenance	.43 FTE	21,247	21,987
205.628.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,601	2,691
205.628.760. 366	PERS On Behalf		593	682
205.628.760. 440	Other Purchased Service	In Lieu of Transp.	1,100	1,100
205.628.760. 452	Maintenance Supplies		<u>5,000</u>	<u>6,000</u>
Total 205	Student Transportation		\$ 30,541	\$ 32,459
Food Services Fund				
255.628.790. 326	Food Service Staff	2 (1 @ 29hrs/1@19hrs)	23,800	24,632
255.628.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		8,149	8,434
255.628.790. 366	PERS On Behalf		665	764
255.628.790. 459	Food	 Food and Milk is part of District wide budget	-	-
255.628.790. 460	Milk		-	-
Total 255	Food Services Fund		\$ 32,614	\$ 33,830
Total 628	Thorne Bay		\$ 1,037,605	\$ 1,231,686



Whale Pass

FY 2024 3rd PROPOSED BUDGET

Location 632

	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET	Change
Fund 100: School Operating			
Function: Regular Instruction	\$ 217,122	\$ 223,996	\$ 6,874
Vocational Education	1,500	1,500	-
Special Education	74,832	80,130	5,298
School Administration	6,633	6,678	45
Operations & Maintenance	35,790	35,792	2
Student Activities	4,951	6,451	1,500
Fund Total	<u>\$ 340,828</u>	<u>\$ 354,547</u>	<u>\$ 13,719</u>
Fund 255: Food Service Fund	<u>\$ 14,232</u>	<u>\$ 14,724</u>	492
TOTAL	<u><u>\$ 355,060</u></u>	<u><u>\$ 369,271</u></u>	<u><u>\$ 14,211</u></u>
# Students (PreK-12)	16	16	0.0
# Teachers	2.25	2.25	0
# Classified	1.41	1.41	0
# Administrators	0	0	0
Pupil/Teacher Ratio	7.11	7.11	0.00
Average Per Pupil Expenditure	\$ 22,191	\$ 23,079	\$ 888

Southeast Island School District

FY 2024 3rd PROPOSED BUDGET

Location 632 Whale Pass

Whale Pass

Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET	
<u>Regular Instruction</u>					
100.632.100	315	Cert-Teacher	2.0 FTE	\$ 143,667	\$ 145,586
100.632.100	323	NonCert-Aides		-	-
100.632.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		48,980	52,392
100.632.100	365	TRS On Behalf		17,325	18,868
100.632.100	420	Staff Travel		100	100
100.632.100	425	Student Travel		250	250
100.632.100	433	Communications		2,300	2,300
100.632.100	450	Supplies/Material/Media		<u>4,500</u>	<u>4,500</u>
Total	100	Regular Instruction		<u>217,122</u>	<u>223,996</u>
<u>Vocational Education</u>					
100.632.160	450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total	160	Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>					
100.632.200	315	Cert-Teacher	.25 FTE Itinerant	18,735	19,110
100.632.200	323	Non-Cert - Aides	1.0 FTE	33,087	35,158
100.632.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		19,451	21,921
100.632.200	365	TRS On Behalf		2,259	2,477
100.632.200	366	PERS On Behalf		925	1,090
100.632.200	450	Supplies/Material/Media		<u>375</u>	<u>375</u>
Total	200	Special Education		<u>74,832</u>	<u>80,130</u>

Whale Pass

Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
<u>School Administration</u>				
100.632.400.	316	Extra Duty - Lead Teacher	5,000	5,000
100.632.400.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,030	1,030
100.632.400.	365	TRS On Behalf	<u>603</u>	<u>648</u>
			<u>6,633</u>	<u>6,678</u>
<u>Operations & Maintenance</u>				
100.632.600	325	NonCert-Maint/Custodial .16 FTE	7,096	7,343
100.632.600	329	Substitutes/Temporaries	3,000	3,000
100.632.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	869	899
100.632.600	431	Water & Sewer	300	300
100.632.600	436	Electricity	6,250	5,250
100.632.600	438	Gas, Diesel, Oil	1,875	2,000
100.632.600	439	Other Energy	2,400	3,000
100.632.600	440	Other Purchased Services (Rentals, etc.)	2,750	2,750
100.632.600	452	Maintenance Supplies	8,750	8,750
100.632.600	453	Custodial Supplies	<u>2,500</u>	<u>2,500</u>
Total	600	Maintenance & Operations	<u>35,790</u>	<u>35,792</u>
<u>Student Activities</u>				
100.632.700	316	Extra Duty Pay	2,500	4,000
100.632.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500
100.632.700	420	Staff Travel	-	-
100.632.700	425	Student Travel	<u>1,951</u>	<u>1,951</u>
Total	700	Student Activities	<u>4,951</u>	<u>6,451</u>

Whale Pass

Account Code	Description	Comments	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET
Total	100	School Operating Fund	<u>340,828</u>	<u>354,547</u>
<u>Food Services Fund</u>				
255.632.790	326	Food Service Staff .20 FTE	10,601	10,968
255.632.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	3,631	3,756
255.632.790	459	Food	-	-
255.632.790	460	Milk	-	-
Total	255	Food Services Fund	<u>\$ 14,232</u>	<u>\$ 14,724</u>
Total	632	Whale Pass	<u>\$ 355,060</u>	<u>\$ 369,271</u>



Hollis Hawks

FY 2024 3rd PROPOSED BUDGET

Location 667

	<u>FY 2023 FINAL- REVISED BUDGET</u>	<u>FY 2024 3rd PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 229,888	\$ 315,668	\$ 85,780
Vocational Education	1,500	1,500	-
Special Education	108,727	91,324	(17,403)
School Administration	9,077	9,141	64
Maintenance & Operations	51,555	57,220	5,665
Student Activities	<u>7,566</u>	<u>8,947</u>	<u>1,381</u>
Fund Total	<u>\$ 408,313</u>	<u>\$ 483,801</u>	<u>\$ 75,488</u>
Fund 205: Student Transportation Fund	<u>\$ 44,881</u>	<u>\$ 47,225</u>	<u>\$ 2,344</u>
Fund 255: Food Service Fund	<u>\$ 11,780</u>	<u>\$ 12,227</u>	<u>\$ 447</u>
TOTAL	<u>\$ 464,974</u>	<u>\$ 543,253</u>	<u>\$ 78,279</u>
# Students (PreK-12)	18	18	-
# Teachers	2	2.5	1
# Classified	2.75	2.75	-
# Administrators	0	0	-
Pupil/Teacher Ratio	9.00	7.20	(1.80)
Average Per Pupil Expenditure	\$ 25,832	\$ 30,181	\$ 4,349

Southeast Island School District

FY 2024 3rd PROPOSED BUDGET

Location 667 Hollis

Hollis

Account Code	Description	Comments	FY 2023 FINAL- REVISED	FY 2024 3rd PROPOSED BUDGET
<u>Regular Instruction</u>				
100.667.100 315	Cert-Teacher	2.0 FTE	\$ 132,760	\$ 177,445
100.667.100 323	NonCert-Aides		-	-
100.667.100 329	Substitutes/Temporaries		1,904	2,000
100.667.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		73,363	107,377
100.667.100 365	TRS On Behalf		16,011	22,997
100.667.100 410	Professional & Technical		-	-
100.667.100 420	Staff Travel		-	-
100.667.100 425	Student Travel		-	-
100.667.100 433	Communications		1,100	1,100
100.667.100 450	Supplies/Material/Media		4,750	4,750
Total 100	Regular Instruction		229,888	315,668
<u>Vocational Education</u>				
100.667.160 450	Supplies/Material/Media	Speciality Classes	1,500	1,500
Total 160	Vocational Education		1,500	1,500
<u>Special Education</u>				
100.667.200 315	Cert-Teacher	.5 FTE (Itinerant)	45,189	35,139
100.667.200 323	NonCert-Aides	.65 FTE	21,225	21,970
100.667.200 329	Substitutes/Temporaries		4,000	4,000

Hollis

Account Code	Description	Comments	FY 2023 FINAL- REVISED	FY 2024 3rd PROPOSED BUDGET
100.667.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	31,896	24,606
100.667.200	365	TRS On Behalf	5,450	4,554
100.667.200	366	PERS On Behalf	592	681
100.667.200	450	Supplies/Material/Media	<u>375</u>	<u>375</u>
Total	200	Special Education	<u>108,727</u>	<u>91,324</u>
<u>School Administration</u>				
100.667.400	316	Extra Duty - Lead Teacher	7,181	7,181
100.667.400	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,030	1,030
100.667.400	365	TRS On Behalf	<u>866</u>	<u>931</u>
Total	400	School Administration	<u>9,077</u>	<u>9,141</u>
<u>Operations & Maintenance</u>				
100.667.600	325	NonCert-Maint/Custodial .50 FTE + WFB	12,418	12,675
100.667.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,520	1,551
100.667.600	366	PERS On Behalf	347	393
100.667.600	431	Water & Sewer	2,400	2,400
100.667.600	432	Garbage	2,000	2,000
100.667.600	436	Electricity (New School Incr in Sq.Ft)	10,000	15,000
100.667.600	437	Natural/Bottled Gas	120	250
100.667.600	438	Gas, Diesel, Heating Oil	8,125	8,125
100.667.600	439	Other Energy	2,500	2,500
100.667.600	440	Other Purchased Services	4,000	4,200
100.667.600	452	Maintenance I Supplies	6,875	6,875
100.667.600	453	Custodial Supplies	<u>1,250</u>	<u>1,250</u>
Total	600	Operations & Maintenance	<u>51,555</u>	<u>57,220</u>
<u>Student Activity</u>				
100.667.700	316	Cert-Extra Duty Pay	2,800	4,000
100.667.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500

Hollis

Account Code	Description	Comments	FY 2023 FINAL- REVISED	FY 2024 3rd PROPOSED BUDGET
100.667.700	365	TRS On Behalf	337	518
100.667.700	366	PERS On Behalf	-	-
100.667.700	420	Staff Travel	625	625
100.667.700	425	Student Travel	3,304	3,304
Total	700	Student Activity	7,566	8,947
Total	100	School Operating Fund	\$ 408,313	\$ 483,801
<u>Student Transportation</u>				
205.667.760	327	Bus Drivers .80 FTE	26,915	27,832
205.667.760	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	9,216	9,530
205.667.760	366	PERS On Behalf	750	863
205.667.760	458	Gasoline & Oil	8,000	9,000
Total	205	Student Transportation	\$ 44,881	\$ 47,225
<u>Food Services Fund</u>				
255.667.790	326	Food Service Staff .20 FTE	10,240	10,601
255.667.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,253	1,298
255.667.790	366	PERS On Behalf	287	329
255.667.790	459	Food	-	-
255.667.790	460	Milk	-	-
		} Food and Milk is part of District wide budget		
Total	255	Food Services Fund	\$ 11,780	\$ 12,227
Total	667	Hollis	\$ 464,974	\$ 543,253



Port Alexander Eagles

FY 2024 3rd PROPOSED BUDGET

Location 669

	FY 2023 FINAL- REVISED BUDGET	FY 2024 3rd PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: 100 Regular Instruction	\$ 113,395	\$ 157,486	\$ 44,091
Vocational Education	1,500	1,500	-
200 Special Education	-	28,388	28,388
400 School Administration	7,030	7,078	48
600 Maintenance & Operations	52,224	52,865	641
700 Student Activities	1,250	5,750	4,500
Fund Total	<u>\$ 175,399</u>	<u>\$ 253,067</u>	<u>77,668</u>
Fund 255: Food Service Fund	<u>\$ 1,140</u>	<u>\$ 1,142</u>	<u>\$ 2</u>
TOTAL	<u>\$ 176,539</u>	<u>\$ 254,209</u>	<u>\$ 77,670</u>
# Students (PreK-12)	12	12	-
# Teachers	1.125	1.375	0.3
# Classified	0.885	0.45	(0.4)
# Administrators	0	0	-
Pupil/Teacher Ratio	10.67	8.73	(1.94)
Average Per Pupil Expenditure	\$ 14,712	\$ 21,184	\$ 6,473

Southeast Island School District

FY 2024 3rd PROPOSED BUDGET

Location 669 Port Alexander

Port Alexander

Account Code	Description	Comments	FY 2023 FINAL- REVISED	FY 2024 3rd PROPOSED BUDGET
<u>Regular Instruction</u>				
100.669.100 315	Cert-Teacher	1.125 FTE	\$ 54,676	\$ 78,295
100.669.100 316	Cert-Extra Duty	AATTSA Coord	4,771	5,000
100.669.100 323	NonCert-Aides		-	-
100.669.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		35,059	51,749
100.669.100 365	TRS On Behalf		6,594	10,147
100.669.100 420	Staff Travel		-	-
100.669.100 425	Student Travel	(Academy Student Travel - Quality Schools)	6,250	6,250
100.669.100 433	Communications		2,045	2,045
100.669.100 440	Other Purchased Services	Pd as Extra Duty	-	-
100.669.100 450	Supplies/Material/Media		<u>4,000</u>	<u>4,000</u>
Total 100	Regular Instruction		<u>113,395</u>	<u>157,486</u>
<u>Vocational Education</u>				
100.669.160 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total 160	Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>				
100.669.200 315	Cert-Teacher	.25 FTE Itinerant	-	17,570
100.669.200 323	NonCert-Aides		-	-
100.669.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	8,542
100.669.200 365	TRS On Behalf		-	2,277
100.669.200 450	Supplies/Material/Media		<u>-</u>	<u>-</u>

Port Alexander

Account Code	Description	Comments	FY 2023 FINAL- REVISED	FY 2024 3rd PROPOSED BUDGET
Total 200	Special Education		-	28,388
<u>School Administration</u>				
100.669.400 316	Extra Duty - Lead Teacher		5,354	5,354
100.669.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,030	1,030
100.669.400 365	TRS On Behalf		646	694
Total 400	School Administration		7,030	7,078
<u>Operations & Maintenance</u>				
100.669.600 325	NonCert-Maint/Custodial	.30 FTE	13,561	14,036
100.669.600 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,660	1,718
100.669.600 366	PERS On Behalf		378	435
100.669.600 431	Water & Sewage		100	100
100.669.600 432	Garbage		400	400
100.669.600 437	Natural/Bottled Gas		-	50
100.669.600 438	Gas, Diesel, Heating Oil		27,500	27,500
100.669.600 440	Other Purchased Services		500	500
100.669.600 452	Maintenance Supplies		6,875	6,875
100.669.600 453	Custodial Supplies		1,250	1,250
Total 600	Maintenance & Operations		52,224	52,865
<u>Student Activity</u>				
100.667.700 316	Cert-Extra Duty Pay		-	4,000
100.667.700 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	500
100.669.700 420	Staff Travel		-	-
100.669.700 425	Student Travel		1,250	1,250
Total 700	Student Activity		1,250	5,750
Total 100	School Operating Fund		\$ 175,399	\$ 253,067

Port Alexander

Account Code	Description	Comments	FY 2023 FINAL- REVISED	FY 2024 3rd PROPOSED BUDGET
<u>Food Services Fund</u>				
255.669.790 326	Food Service Staff	.20 FTE	1,018	1,018
255.669.790 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		122	125
255.669.790 366	PERS On Behalf			-
255.669.790 459	Food	Food and Milk is part of District wide budget	-	-
255.669.790 460	Milk		-	-
Total 255	Food Services Fund		<u>1,140</u>	<u>1,142</u>
Total 669	Port Alexander		<u>\$ 176,539</u>	<u>\$ 254,209</u>