



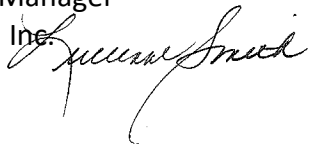
SOUTHEAST ISLAND SCHOOL DISTRICT

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: Rodney Morrison, Superintendent

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

Date: April 11, 2025

SUBJECT: FY 2026 2nd Proposed Budget

The FY 2026 2nd proposed budget follows. The budget as presented is **not** balanced, we are \$15,401 out of balance with more expenditures than revenue.

Food Service Fund – This budget reflects \$161,307 to supplement this program to break even.

Pupil Transportation – This budget reflects \$88,644 will be added to the fund balance. This could possibly increase depending upon Legislative action.

The FY 2026 2nd Proposed budget has been built with the following revenue assumptions:

Revenues - \$6,812,270

- Enrollment is projected District wide at 136 - a reduction of 13, plus an addition of 46 Correspondence students
- Current Area Cost Differential (1.403) as included in the foundation calculation
- BSA \$6,960- The additional \$1,000 per HB 69
- Intensive funding remains 13 times the BSA – budgeted for 13 Intensive Districtwide, two less 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 at status quo
- Employee Housing – status quo to the current year
- TRS On behalf is 18.77% and PERS On behalf is 6.33% (these net to zero revenues equal expenses for On Behalf)
- Port Protection, Hyder, and Edna Bay schools still closed – no revenue generated

The FY 2026 1st Proposed Budget has been built with the following expenditures assumptions:

Expenditures - \$6,827,672

- Step increase for returning classified positions (if applicable)
- Step increase (if applicable) for returning certificated positions
- Liability & Property Insurances 3% increase
- Health insurance 5% increase
- Fuel, gasoline, travel, supplies status quo
- Port Protection, Hyder schools, Edna Bay school closed – \$20K funded for other purchased services for Port Protection & \$20K Edna Bay maintenance of existing facilities (budgeted under district wide – 649 M&O)
- TRS On behalf is 18.77% and PERS On behalf is 6.33% (these net to zero revenues equal expenses for On Behalf)
- One Principal for Area wide and Thorne Bay
- ~~➤ Added a .45 Music teacher districtwide~~
- Added one FTE for Greenhouse Manager
- \$50,000 in transfers for CIP – for any large item that becomes an expense
- \$15,000 in transfers for special revenue funds in the event we overspend, or a grant requires matching funds

As we move forward, we will continue to review and update enrollment, intensives, correspondence, all staffing and any action taken by that Legislature and approved by the Governor which will change our revenue projection.

Please do not hesitate to ask questions.

Thank you.



Southeast Island School District

Thorne Bay, Alaska

FY 2026 2ND PROPOSED BUDGET
April 16, 2025

Rodney Morrison, Superintendent

Anthony Lovell, Board President

Molly Kimzey, Board Clerk

William Tyrell, Board Member

Benjamin Blair, Board Member

Debbie Fehr, Board Member

SOUTHEAST ISLAND SCHOOL DISTRICT

Revenue Budget

FY 2026 2ND PROPOSED BUDGET

	2025 <u>REVISED FINAL</u> <u>149.4+14.7+16</u>	2026 <u>2ND PROPOSED</u> <u>128/54/13</u>	<u>Change</u> <u>-21.4/+39/-3</u>
FUND 100: Enrollment			
FUND 100: School Operating			
State Foundation	\$ 4,467,557	\$ 5,572,372	\$ 1,104,815
Other State Revenue \$175M	562,734	-	(562,734)
PERS On behalf (057)	43,949	62,085	18,136
TRS On behalf (056)	280,117	372,201	92,084
Timber Receipts	290,000	290,000	-
E-Rate - Federal	-	-	-
Transfer in From Other Funds	-	-	-
Other Revenue*	25,000	25,000	-
FUND TOTAL	\$ 5,669,357	\$ 6,321,658	\$ 652,301
FUND 205: Student Transportation			
Student Transportation (State)	238,612	238,612	-
FUND TOTAL	\$ 238,612	\$ 238,612	\$ -
FUND 255: Food Service			
School Lunch Revenue	2,000	2,000	-
Food Service (State)	140,000	140,000	-
	\$ 142,000	\$ 142,000	\$ -
FUND 375: Employee Housing			
Local Revenues	110,000	110,000	-
FUND TOTAL	\$ 110,000	\$ 110,000	\$ -
Fund Balance Transfer	-	-	-
FUND TOTAL	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 6,159,969	\$ 6,812,270	\$ 652,301

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Department

FY 2026 2ND PROPOSED Budget

<u>Loc/Function</u>			<u>FY 2025 REVISED</u>	<u>FY 2026 2ND</u>	<u>Change</u>
<u>Department</u>			<u>FINAL BUDGET</u>	<u>PROPOSED Budget</u>	
649	100	Regular Instruction	\$ 146,785	\$ 135,198	(11,587)
649	140	Correspondence Instruction	-	-	-
649	160	Vocational Instruction	3,000	50,993	47,993
649	200	Special Education	20,562	22,420	1,858
649	220	Special Education Support Services	102,712	152,106	49,394
649	300	Support Services - Students - Guidar	15,275	15,457	182
649	350	Support Services Instruction	-	-	-
649	352	Support Services Instruction-Library	645	645	-
649	353	Technology	183,135	191,942	8,807
649	354	Inservice	10,900	3,600	(7,300)
649	400	School Administration	31,423	87,614	56,191
649	400	School Administration Support	33,840	57,332	23,492
649	511	Board of Education	114,787	119,777	4,990
649	512	Office of Superintendent	319,886	338,410	18,524
649	550	District Admin Support Services	384,247	397,645	13,398
649	600	DW Operations & Maintenance	727,669	812,478	84,809
649	600	DW Employee Housing	50,000	50,000	-
649	700	DW Student Activities	109,812	100,258	(9,554)
649	760	DW Pupil Transportation	49,979	60,625	10,646
649	790	DW Food Services	199,899	204,513	4,614
	900	DW Transfers	60,000	65,000	5,000
646		AK Trails (Correspondence)	179,187	309,138	129,951
621		Howard Valentine	369,333	417,563	48,230
624		Kasaan	332,654	372,030	39,376
625		Naukati	364,950	396,606	31,656
628		Thorne Bay	1,117,568	1,227,555	109,987
667		Hollis	636,566	670,708	34,142
669		Port Alexander	271,665	281,542	9,877
682		Whale Pass	324,779	286,517	(38,262)
Totals			\$ 6,161,258	\$ 6,827,672	\$ 666,414

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Function

FY 2026 2ND PROPOSED BUDGET					
Function	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET	Increase (Decrease)	Percent of FY 2026 Total	
Instruction					
100 Regular Instruction	\$ 1,955,222	\$ 2,050,428	\$ 95,206	30.03%	
140 Correspondence Instruction	171,899	301,076	129,177	4.41%	
160 Vocational Education	15,000	62,993	47,993	0.92%	
200 Special Education Instruction	654,364	717,552	63,188	10.51%	
220 Special Education Support Services	102,712	152,106	49,394	2.23%	
300 Support Services - Students - Guidance	15,275	15,457	182	0.23%	
350 Support Services - Instruction	645	645	-	0.01%	
353 Technology	183,135	191,942	8,807	2.81%	
354 Inservice	10,900	3,600	(7,300)	0.05%	
400 School Administration	116,441	231,008	114,567	3.38%	
Sub Total Instruction	\$ 3,225,593	\$ 3,726,806	\$ 501,213	54.58%	
Administration					
450 School Administration Support	68,805	114,789	45,984	1.68%	
550 District Administration	384,247	397,645	13,398	5.82%	
511 School Board	114,787	119,777	4,990	1.75%	
512 Office of Superintendent	319,886	338,410	18,524	4.96%	
600 Maintenance & Operations	1,310,538	1,383,568	73,030	20.26%	
600 Teacher Housing	50,000	50,000	-	0.73%	
700 Pupil & Athletic Activities	193,087	178,402	(14,685)	2.61%	
Sub Total Admin/M&O	\$ 2,441,350	\$ 2,582,591	\$ 141,241	37.83%	
760 Pupil Transportation	142,220	149,968	7,748	2.20%	
790 Food Services	292,095	303,307	11,212	4.44%	
900 Fund Transfers	60,000	65,000	5,000	0.95%	
Sub Total Transfers, Pupil Trans & Food Svcs	\$ 494,315	\$ 518,275	\$ 23,960	7.59%	
TOTAL ALL EXPENSES	\$ 6,161,258	\$ 6,827,672	\$ 666,414	100.00%	



District Wide

FY 2026 2ND PROPOSED BUDGET

Location 649

		FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating				
<u>Location</u>	<u>649</u>	<u>District-Wide</u>		
Function 100	Regular Instruction	\$ 146,785	\$ 135,198	(11,587)
Function 140	Correspondence Instruction	0	0	0
Function 160	Vocational Instruction	3,000	50,993	47,993
Function 200	Special Education	20,562	22,420	1,858
Function 220	Special Education Support Svcs	102,712	152,106	49,394
Function 300	Support Svcs - Students-Guidance	15,275	15,457	182
Function 350	Support Svcs-Instruction	0	0	0
Function 352	Support Svcs-Instruction - Library	645	645	0
Function 353	Technology	183,135	191,942	8,807
Function 354	Inservice	10,900	3,600	(7,300)
Function 400	School Administration	31,423	87,614	56,191
Function 450	School Administration Support	33,840	57,332	23,492
Function 511	Board of Education	114,787	119,777	4,990
Function 512	Office of Superintendent	319,886	338,410	18,524
Function 550	District Admin Support Svcs	384,247	397,645	13,398
Function 600	Operations & Maintenance	727,669	812,478	84,809
Function 700	Student Activities	109,812	100,258	(9,554)
Function 900	Transfers	60,000	65,000	5,000
	Fund Total	\$ 2,264,678	\$ 2,550,876	286,198
Fund 205:	Student Transportation	\$ 49,979	\$ 60,625	10,646
Fund 255:	Food Service Fund	\$ 199,899	\$ 204,513	4,614
Fund 375:	Employee Housing	\$ 50,000	\$ 50,000	0
	TOTAL	\$ 2,564,556	\$ 2,866,014	301,458

Southeast Island School District

FY 2026 2ND PROPOSED BUDGET

District Wide Location 649

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Account Code	Description	Comments		
<u>Regular Instruction</u>				
100.649.100.. 314	Cert-Director/Coor/Mgr	(Federal Programs-.6 Grant Funded)	\$ 59,028	\$ 61,094
100.649.100.. 315	Teacher	0.45 Music	\$ -	-
100.649.100.. 316	Cert-Extra Duty		\$ 2,000	\$ -
100.649.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		14,420	11,137
100.649.100.. 365	TRS On Behalf		9,462	11,467
100.649.100.. 369	Other Employee Benefits	(Tuition Reimb. Per CBA)	20,000	10,000
100.649.100.. 450	Supplies/Material/Media		1,875	1,500
100.649.100.. 471	Textbooks	DW Textbook Adoption (Quality Schools)	40,000	40,000
Total 100 Regular Instruction			146,785	135,198
<u>Correspondence Instruction</u>				
100.649.140.. 315	Cert-Teacher	1.00 FTE	-	-
100.649.140.. 316	Extra Duty		-	-
100.649.140.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.649.140.. 365	TRS On Behalf		-	-
100.649.140.. 410	Professional & Technical Services	Virtually Connected	-	-
100.649.140.. 450	Supplies/Material/Media	(16. Students X \$2,300K)	-	-
100.649.140.. 471	Textbooks		-	-
Total 140 Correspondence Instruction			-	-
<u>Vocational Instruction</u>				
100.649.160.. 321	Non-Cert Manager	(Greenhouse Mgr.)	-	34,232
100.649.160.. 329	Substitutes/Temporary	(Temp Student Workers)	-	-
100.649.160.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	11,594

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Account Code	Description	Comments		
100.649.160.. 366	PERS On Behalf		-	2,167
100.649.160.. 450	Supplies/Material/Media		3,000	3,000
Total 160	Vocational Instruction		3,000	50,993
<u>Special Education Instruction</u>				
100.649.200.. 323	Non-Cert - Aides	.36 FTE	15,453	15,992
100.649.200.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,373	5,416
100.649.200.. 366	PERS On Behalf		736	1,012
Total 200	Special Education		20,562	22,420
<u>Special Education Instruction Support Services</u>				
100.649.220.. 314	Cert-Director/Coor/Mgr	0.9	42,750	88,493
100.649.220.. 324	Non-Cert - Support Staff		4,380	4,532
100.649.220.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		20,375	18,539
100.649.220.. 365	TRS On Behalf		6,853	16,610
100.649.220.. 366	PERS On Behalf		208	287
100.649.220.. 410	Professional & Technical	Sped Svc Providers not covered in Title VIB Grant	7,500	7,500
100.649.220.. 420	Staff Travel	2 Staff to Sped Conf.	9,000	4,500
100.649.220.. 433	Communications		200	200
100.649.220.. 450	Supplies/Materials/Media		5,000	5,000
100.649.220.. 490	Dues and Fees	Powerschool	6,446	6,446
Total 220	Special Education Instruction Support Svcs		102,712	152,106
<u>Support Services-Students - Guidance</u>				
100.649.300.. 314	Cert- Extra Duty Pay	.10 FTE	9,500	9,833
100.649.300.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,252	3,779
100.649.300.. 365	TRS On Behalf		1,523	1,846
Total 300	Support Services - Students - Guidance		15,275	15,457
<u>Support Services-DW Library</u>				
100.649.352.. 440	Other Purchased Services		-	-
100.649.352.. 450	Supplies/Material/Media		150	150
100.649.352.. 490	Dues and Fees	Battle of the Books	495	495

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Account Code	Description	Comments		
Total 352	Support Services - DW Library		645	645
<u>Technology</u>				
100.649.353.. 321	Non-Cert Director/Coor/Mgr	1.0 FTE	67,000	69,345
100.649.353.. 324	Non-Cert Support Staff		-	-
100.649.353.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		42,946	48,207
100.649.353.. 366	PERS On Behalf		3,189	4,390
100.649.353.. 410	Professional & Technical Services		2,500	2,500
100.649.353.. 420	Staff Travel		5,000	5,000
100.649.353.. 433	Communications		5,000	5,000
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)	52,500	52,500
Total 353	Technology		183,135	191,942
<u>Inservice</u>				
100.649.354.. 410	Professional & Technical Services		2,500	-
100.649.354.. 420	Staff Travel		2,400	600
100.649.354.. 450	Supplies/Material/Media		6,000	3,000
Total 354	Inservice		10,900	3,600
<u>School Administration</u>				
100.649.400.. 313	Cert - Principal	0.5	14,317	59,274
100.649.400.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,297	10,234
100.649.400.. 365	TRS On Behalf		2,295	11,126
100.649.400.. 420	Staff Travel	(Site to site travel)	5,000	5,000
100.649.400.. 433	Communications		600	600
100.649.400.. 450	Supplies, Materials & Media		1,300	766
100.649.400.. 491	Dues & Fees	(ACSA)	614	614
Total 400	School Administration		31,423	87,614
<u>School Administration Support</u>				
100.649.450.. 324	NonCert-Support Staff	.5 FTE	24,305	26,038
100.649.450.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,878	28,146
100.649.450.. 366	PERS On Behalf		1,157	1,648
100.649.450.. 450	Supplies, Materials & Media	PowerSchool	1,500	1,500

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Account Code	Description	Comments		
Total 450	School Administration Support		33,840	57,332
Board of Education				
100.649.511.. 324	NonCert-Support Staff	.5 FTE	50,886	52,668
100.649.511.. 329	Substitutes/Temporaries (Board Stipends)		5,000	5,000
100.649.511.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		25,949	28,246
100.649.511.. 366	PERS On Behalf		2,422	3,334
100.649.511.. 410	Professional & Technical Services	Board Policy	9,980	9,980
100.649.511.. 420	Staff Travel		6,000	6,000
100.649.511.. 425	Student Travel		1,250	1,250
100.649.511.. 433	Communications		250	250
100.649.511.. 440	Other Purchased Services		300	300
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 E	8,500	8,500
Total 511	Board of Education		114,787	119,777
Office of Superintendent				
100.649.512.. 311	Cert-Superintendent	1.0 FTE	136,000	144,840
100.649.512.. 324	NonCert-Support Staff	.5 FTE	50,886	52,668
100.649.512.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		76,922	80,527
100.649.512.. 365	TRS On Behalf		21,801	27,186
100.649.512.. 366	PERS On Behalf		2,422	3,334
100.649.512.. 410	Professional & Technical Services		5,000	5,000
100.649.512.. 414	Legal Fees		9,000	7,000
100.649.512.. 420	Staff Travel		6,000	6,000
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	4,825	4,825
100.649.512.. 491	Dues & Fees		1,630	1,630
Total 511	Office of Superintendent		319,886	338,410

Districtwide				FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Account Code	Description	Comments			
<u>District Admin Support Service</u>					
100.649.550.. 324	NonCert-Support Staff	2.27 FTE		126,660	130,766
100.649.550.. 329	Substitute/Temporary			500	500
100.649.550.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			84,077	94,023
100.649.550.. 366	PERS On Behalf			6,029	8,277
100.649.550.. 410	Professional & Technical Servi	(Business Contract, Audit)		120,000	120,000
100.649.550.. 420	Staff Travel			3,000	3,000
100.649.550.. 433	Communications	(DO Telephone, Postage)		9,000	5,000
100.649.550.. 441	Rentals	(Meter Rental ; background cks)		3,000	3,000
100.649.550.. 445	Insurance - Liabilit	(General Liability, Crime, E&O, Excess, etc.)		62,246	63,500
100.649.550.. 450	Supplies/Material/Media			3,500	3,500
100.649.550.. 475	Tech Supplies/Material/Media	(Blk Mountain software annual maint/)		17,000	17,000
100.649.550.. 491	Dues & Fees	Bank Fees; SHRM Membership		5,500	5,500
100.649.550.. 495	Indirect Recovery	Indirect Recovery of Admin Expense for Grants - FY 25 4.94%		(56,265)	(56,422)
Total 550	District Admin Support Service			384,247	397,645
<u>Operations & Maintenance</u>					
100.649.600.. 321	Non Cert Director/Coord/Mgr	1.0 FTE		55,875	77,108
100.649.600.. 325	NonCert-Maint/Custodial	1.69 FTE		80,080	96,571
100.649.600.. 324	NonCert-Support Staff	.30 FTE		18,617	19,268
100.649.600.. 329	Substitutes/Temporaries			35,000	35,000
100.649.600.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			86,865	152,366
100.649.600.. 366	PERS On Behalf			4,698	7,333
100.649.600.. 410	Professional & Technical Services	Maint Mgmt Sys		7,000	7,000
100.649.600.. 420	Staff Travel			5,000	5,000
100.649.600.. 431	Water & Sewage			3,000	3,000
100.649.600.. 432	Garbage			3,000	3,000
100.649.600.. 433	Communications			2,000	2,000
100.649.600.. 435	Other Energy			-	-
100.649.600.. 436	Electricity			10,938	10,938
100.649.600.. 437	Natural/Bottled Gas			100	100
100.649.600.. 438	Gas, Diesel, Oil			9,500	8,000
100.649.600.. 439	Other Energy			500	500
100.649.600.. 440	Other Purchased Services	Fire sys inspection, gym flr; SERRC CIP; HY,EB & PP Maint		81,146	81,146

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Account Code	Description	Comments		
100.649.600.. 445	Insurance & Bond Premiums	Property & Auto	235,266	242,566
100.649.600.. 452	Maintenance Supplies (Incl closed sites - EB, PP, HY)		65,084	40,084
100.649.600.. 458	Vehicle Gas, Diesel, Oil		12,500	10,000
100.649.600.. 490	Other Expense (Due & Fees)		1,000	1,000
100.649.600.. 510	Equipment		10,500	10,500
Total 600	Operations & Maintenance		727,669	812,478
Student Activities				
100.649.700.. 322	Non Cert- Dir/Coor/Mgr		-	-
100.649.700.. 316	Cert-Extra Duty	AD/Coaching Stipends	17,181	14,000
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)		46,787	41,540
100.649.700.. 365	TRS On Behalf		2,754	2,628
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	5,000
100.649.700.. 491	Dues & Fees	ASAA Dues	2,500	2,500
Total 700	Student Activities		109,812	100,258
Transfers				
100..900.. 552	Transfers to Special Revenue Funds		10,000	15,000
100..900.. 554	Transfers to CIP Funds		50,000	50,000
Total 600	Employee Housing		60,000	65,000
Total 100	General Operating Fund		\$ 2,264,678	\$ 2,550,876
Student Transportation				
205.649.760.. 325	Maintenance	.25 FTE	22,117	22,891
205.649.760.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,259	19,736
205.649.760.. 366	PERS On Behalf		1,053	1,449
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		1,500	1,500
205.649.760.. 452	Maintenance Supplies		17,000	13,000
205.649.760.. 458	Vehicle Gas, Diesel, & Oil		-	-
205.649.760.. 490	Dues & Fees		600	600
Total 205	Student Transportation		49,979	60,625

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Account Code	Description	Comments		
<u>Food Services Fund</u>				
255.649.790.. 321	NonCert-Dir/Coor/Mgr	.64 FTE	34,232	35,423
255.649.790.. 326	NonCert-Food Service Support		-	-
255.649.790.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		9,688	11,998
255.649.790.. 366	PERS On Behalf		1,629	2,242
255.649.790.. 410	Professional & Technical		-	-
255.649.790.. 420	Staff Travel	(Annual Req'd CNP Training)	2,250	2,250
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		140,000	140,000
255.649.790.. 460	Milk		4,000	4,500
255.649.790.. 491	Dues and Fees		600	600
Total 255	DW Food Services Fund		199,899	204,513
<u>Employee Housing</u>				
375.649.600.. 452	Maintenance Supplies		50,000	50,000
Total 600	Employee Housing		50,000	50,000
Total	District Wide		\$ 2,564,556	\$ 2,866,014

AK TRAILS CORRESPONDENCE

FY 2026 2ND PROPOSED BUDGET

Location 646

		FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED	Change
Fund 100: School Operating				
Function: 140 Regular Instruction		\$ 171,899	\$ 301,076	\$ 129,177
200 Special Education		7,288	8,061	773
Fund Total		\$ 179,187	\$ 309,138	129,951
TOTAL		\$ 179,187	\$ 309,138	\$ 129,951
# Students (PreK-12)		14.7	54	39
# Teachers		1.05	2.05	1.0
# Classified		0	0	-
# Administrators		0	0	-
Pupil/Teacher Ratio		14.00	26.34	12.3
Average Per Pupil Expenditure		\$ 12,190	\$ 5,725	\$ (6,465)

Southeast Island School District

FY 2026 2ND PROPOSED BUDGET

Location 646 AK Trails

AK Trails

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 2ND PROPOSED
<u>Regular Instruction</u>				
100.646.140 315	Cert-Teacher	2.0 FTE	\$ 68,319	\$ 132,280
100.646.140 316	Cert-Extra Duty	(Corresp. Coord)	10,000	10,000
100.646.140 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		50,125	64,622
100.646.140 365	TRS On Behalf		12,555	26,706
100.646.140 410	Professional & Technical Services		700	700
100.646.140 433	Communications		100	100
100.646.140 450	Supplies/Material/Media		30,000	66,568
100.646.140 490	Other Expenses	(Dues & Fees)	100	100
Total 100	Regular Instruction		<u>171,899</u>	<u>301,076</u>
<u>Special Education</u>				
100.646.200 315	Cert-Teacher	.05 FTE (Itinerant)	4,274	4,483
100.646.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,329	2,737
100.646.200 365	TRS On Behalf		685	842
100.646.200 450	Supplies/Material/Media		-	-
Total 200	Special Education		<u>7,288</u>	<u>8,061</u>
Total 646	AK Trails Correspondence		<u>\$ 179,187</u>	<u>\$ 309,138</u>



Howard Valentine Timberwolves

FY 2026 2ND PROPOSED BUDGET

Location 621

	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 2ND PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 196,995	\$ 248,503	\$ 51,508
Vocational Education	1,500	1,500	-
Special Education	69,762	68,726	(1,036)
School Administration	9,539	9,981	442
Operations & Maintenance	72,306	68,917	(3,389)
Student Activities	7,487	7,597	110
Fund Total	<u>\$ 357,589</u>	<u>\$ 405,224</u>	<u>\$ 47,635</u>
Fund 255: Food Service Fund	<u>\$ 11,744</u>	<u>\$ 12,340</u>	<u>596</u>
TOTAL	<u><u>\$ 369,333</u></u>	<u><u>\$ 417,563</u></u>	<u><u>\$ 48,230</u></u>
# Students (PreK-12)	19.4	18	(1)
# Teachers	2.33	2.33	-
# Classified	1.52	1.52	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.33	7.73	(1)
Average Per Pupil Expenditure	\$ 19,038	\$ 23,198	\$ 4,160

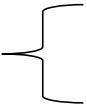
Southeast Island School District

FY 2026 2ND PROPOSED BUDGET

Location 621 Howard Valentine

Howard Valentine			FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Account Code	Description	Comments		
<u>Regular Instruction</u>				
100.621.100 315	Cert-Teacher	2.0 FTE	\$ 112,613	\$ 126,961
100.621.100 323	Non Cert-Teacher		12,880	12,880
100.621.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		43,462	74,817
100.621.100 365	TRS On Behalf		18,052	23,831
100.621.100 366	PERS On Behalf		613	815
100.621.100 420	Staff Travel		200	200
100.621.100 433	Communications		4,000	4,000
100.621.100 450	Supplies/Material/Media		4,925	4,750
100.621.100 490	Other Expenses (Dues & Fees)		<u>250</u>	<u>250</u>
Total 100	Regular Instruction		<u>196,995</u>	<u>248,503</u>
<u>Vocational Education</u>				
100.621.160 324	NonCert-Support Staff		-	-
100.621.160 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
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	.33 FTE Itinerant	18,988	20,138
100.621.200 323	NonCert-Aides	1.0 FTE	27,359	27,359
100.621.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		18,769	15,417
100.621.200 365	TRS On Behalf		3,044	3,780

Howard Valentine			FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Account Code	Description	Comments		
100.621.200	366 PERS On Behalf		1,302	1,732
100.621.200	450 Supplies/Material/Media		300	300
Total	200 Special Education		69,762	68,726
<u>School Administration</u>				
100.621.400.	316 Extra Duty - Lead Teacher		7,245	7,426
100.621.400.	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,133	1,161
100.621.400.	365 TRS On Behalf		1,161	1,394
Total	400 School Administration		9,539	9,981
<u>Operations & Maintenance</u>				
100.621.600	325 NonCert-Maint/Custodial	.25 FTE (Incl WFB)	10,416	10,780
100.621.600	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,219	1,280
100.621.600	366 PERS On Behalf		496	682
100.621.600	430 Snow Removal		-	-
100.621.600	431 Water & Sewer		500	500
100.621.600	432 Garbage		2,700	2,700
100.621.600	436 Electricity		22,000	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		13,000	13,000
100.621.600	440 Other Purchased Services		2,600	2,600
100.621.600	452 Maintenance Supplies		8,000	4,000
100.621.600	453 Custodial Supplies		1,200	1,200
Total	600 Maintenance & Operations		72,306	68,917
<u>Student Activity</u>				
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

Howard Valentine			FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Account Code	Description	Comments		
100.621.700	365 TRS On Behalf		641	751
100.621.700	420 Staff Travel		-	-
100.621.700	425 Student Travel		1,236	1,236
100.621.700	450 Supplies/Material/Media		<u>1,250</u>	<u>1,250</u>
Total	700 Student Activity		<u>7,487</u>	<u>7,597</u>
Total	100 School Operating Fund		<u>\$ 357,589</u>	<u>\$ 405,224</u>
Food Services Fund				
255.621.790	326 Food Service Staff	.20 FTE	10,084	10,440
255.621.790	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,180	1,239
255.621.790	366 PERS On Behalf		480	661
255.621.790	459 Food		-	-
255.621.790	460 Milk		<u>-</u>	<u>-</u>
Total	255 Food Services Fund		<u>\$ 11,744</u>	<u>\$ 12,340</u>
Total	621 Howard Valentine		<u>\$ 369,333</u>	<u>\$ 417,563</u>



Barry C. Stewart Kasaan School

FY 2026 2ND PROPOSED BUDGET

Location 624

	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 2ND PROPOSED BUDGET</u>	<u>CHANGE</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 237,658	\$ 266,705	\$ 29,047
Vocational Education	1,500	1,500	-
Special Education	18,264	26,855	8,591
School Administration	9,539	9,981	442
Maintenance & Operations	45,800	45,800	-
Student Activities	6,819	6,928	109
Fund Total	<u>\$ 319,580</u>	<u>\$ 357,769</u>	<u>\$ 38,189</u>
Fund 255: Food Service Fund	<u>\$ 13,074</u>	<u>\$ 14,261</u>	<u>1,187</u>
TOTAL	<u><u>\$ 332,654</u></u>	<u><u>\$ 372,030</u></u>	<u><u>\$ 39,376</u></u>

# Students (PreK-12)	17.6	14	(4)
# Teachers	2	2	-
# Classified	1.2	1.2	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.80	7.00	(1.8)
Average Per Pupil Expenditure	\$ 18,901	\$ 26,574	\$ 7,673

Southeast Island School District

FY 2026 2ND PROPOSED BUDGET

Location 624 Barry C Stewart Kasaan School

Barry C Stewart Kasaan Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Regular Instruction				
100.624.100.. 315	Cert-Teacher	2.0 FTE	\$ 143,027	\$ 144,664
100.624.100.. 329	Non-Cert - Substitutes/ Temporaries		510	510
100.624.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		63,744	87,377
100.624.100.. 365	TRS On Behalf		22,927	27,153
100.624.100.. 425	Student Travel		250	250
100.624.100.. 433	Communications		2,500	2,500
100.624.100.. 450	Supplies/Material/Media		<u>4,700</u>	<u>4,250</u>
Total 100	Regular Instruction		<u>237,658</u>	<u>266,705</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		-	-
100.624.200.. 323	NonCert-Aides	.50FTE	12,974	18,941
100.624.200.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,372	6,415
100.624.200.. 365	TRS On Behalf		-	-
100.624.200.. 366	PERS On Behalf		618	1,199
100.624.200.. 450	Supplies/Material/Media		<u>300</u>	<u>300</u>

Barry C Steward Kasaan Account Code			FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Description	Comments			
Total 200 Special Education			18,264	26,855
<u>School Administration</u>				
100.624.400.. 316	Extra Duty - Lead Teacher		7,245	7,426
100.624.400.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,133	1,161
100.624.400.. 365	TRS On Behalf		1,161	1,394
Total 400 School Administration			9,539	9,981
<u>Operations & Maintenance</u>				
100.624.600.. 329	NonCert-Maint/Custodial		7,000	7,000
100.624.600.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		700	700
100.624.600.. 431	Water & Sewage		3,600	3,600
100.624.600.. 432	Garbage		1,100	1,100
100.624.600.. 436	Electricity		7,000	7,000
100.624.600.. 437	Natural/Bottled Gas		900	900
100.624.600.. 438	Gas, Diesel, Oil		5,500	5,500
100.624.600.. 439	Other Energy		8,000	8,000
100.624.600.. 440	Other Purchased Services		1,500	1,500
100.624.600.. 452	Maintenance Supplies		8,000	8,000
100.624.600.. 453	Custodial Supplies		2,500	2,500
Total 600 Maintenance & Operations			45,800	45,800
<u>Student Activity</u>				
100.624.700.. 316	Cert-Extra Duty		4,000	4,000
100.624.700.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		225	225
100.624.700.. 365	TRS On Behalf		641	751
100.624.700.. 420	Staff Travel		-	-
100.624.700.. 425	Student Travel		1,953	1,953
Total 700 Student Activity			6,819	6,928
Total 100 School Operating Fund			\$ 319,580	\$357,769

Barry C Steward Kasaan			FY 2025	FY 2026	
Account Code	Description	Comments	REVISED	2ND	
			FINAL BUDGET	PROPOSED	
			BUDGET	BUDGET	
Food Services Fund					
255.624.790..	326	Food Service Staff	.20 FTE	9,825	10,172
255.624.790..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,781	3,445
255.624.790..	366	PERS On Behalf		468	644
255.624.790..	459	Food	Food and Milk is part of District wide budget	-	-
255.624.790..	460	Milk		-	-
Total	255	Food Services Fund	\$ 13,074	\$ 14,261	
Total	624	Kasaan	\$ 332,654	\$372,030	



Naukati Wildcats

FY 2026 2ND PROPOSED BUDGET

Location 625

	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET	Change
Fund 100: School Operating			
Function: Regular Instruction	\$ 187,260	\$ 220,149	\$ 32,889
Vocational Education	1,500	1,500	-
Special Education	65,351	66,379	1,028
School Administration	9,539	9,981	442
Maintenance & Operations	76,058	72,671	(3,387)
Student Activities	6,841	6,951	110
Fund Total	<u>\$ 346,549</u>	<u>\$ 377,630</u>	<u>\$ 31,081</u>
Fund 205: Pupil Transportation Fund	<u>\$ 4,993</u>	<u>\$ 5,112</u>	<u>\$ 119</u>
Fund 255: Food Service Fund	<u>\$ 13,408</u>	<u>\$ 13,864</u>	<u>\$ 456</u>
TOTAL	<u>\$ 364,950</u>	<u>\$ 396,606</u>	<u>\$ 31,656</u>
# Students (PreK-12)	14	12	(2)
# Teachers	2.1	2.1	-
# Classified	3	3	-
# Administrators	0	0	-
Pupil/Teacher Ratio	6.67	5.71	(1)
Average Per Pupil Expenditure	\$ 26,068	\$ 33,050	\$ 6,983

Southeast Island School District

FY 2026 2ND PROPOSED BUDGET

Location 625 Naukati

Naukati

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
<u>Regular Instruction</u>				
100.625.100. 315	Cert-Teacher	2.0 FTE	\$ 124,827	144,965
100.625.100. 323	NonCert-Aides		-	-
100.625.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		33,423	39,224
100.625.100. 365	TRS On Behalf		20,010	27,210
100.625.100. 420	Staff Travel		-	-
100.625.100. 425	Student Travel		250	250
100.625.100. 433	Communications		4,500	4,500
100.625.100. 450	Supplies/Material/Media		4,250	4,000
Total 100	Regular Instruction		187,260	220,149
<u>Vocational Education</u>				
100.625.160. 450	Supplies/Material/Media	Speciality Classes	1,500	1,500
Total 160	Vocational Education		1,500	1,500
<u>Special Education</u>				
100.625.200. 315	Cert-Teacher	0.34 FTE Itinerant	19,564	20,749
100.625.200. 323	NonCert-Aides	1.45 FTE	25,949	26,857
100.625.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		15,092	12,879
100.625.200. 365	TRS On Behalf		3,136	3,894
100.625.200. 366	PERS On Behalf		1,235	1,700

Naukati

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
100.625.200. 450	Supplies/Material/Media		375	300
Total 200	Special Education		65,351	66,379

School Administration

100.625.400. 316	Extra Duty - Lead Teacher		7,245	7,426
100.625.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,133	1,161
100.625.400. 365	TRS On Behalf		1,161	1,394
Total 400	School Administration		9,539	9,981


Operations & Maintenance

100.625.600. 325	NonCert-Maint/Custodial	.50 FTE + WFB	20,824	17,700
100.625.600. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,493	2,101
100.625.600. 366	PERS On Behalf		991	1,120
100.625.600. 430	Snow Removal		-	-
100.625.600. 432	Garbage		500	500
100.625.600. 436	Electricity		15,000	15,000
100.625.600. 437	Natural/Bottled Gas		350	350
100.625.600. 438	Gas, Diesel, Heating Oil		10,000	10,000
100.625.600. 439	Other Energy		7,200	7,200
100.625.600. 440	Other Purchased Services		6,000	6,000
100.625.600. 452	Maintenance Supplies		10,000	10,000
100.625.600. 453	Custodial Supplies		2,500	2,500
100.625.600. 458	Vehicle Gas, Diesel, & Oil		200	200
Total 600	Operations & Maintenance		76,058	72,671

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
100.625.700. 365	TRS On Behalf		641	751
100.625.700. 420	Staff Travel		-	-
100.625.700. 425	Student Travel		1,400	1,400

Naukati

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Total 700	Student Activity		6,841	6,951
Total 100	School Operating Fund		\$ 346,549	\$ 377,630
<u>Pupil Transportation Fund</u>				
205.625.760. 327	NonCert-Support Staff	.10 FTE	2,607	2,698
205.625.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		886	914
205.625.760. 458	Vehicle Gas, Diesel, & Oil		1,500	1,500
Total 760	Pupil Transportation		\$ 4,993	\$ 5,112
<u>Food Services Fund</u>				
255.625.790. 326	Food Service Staff	.20 FTE	11,975	12,393
255.625.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,433	1,471
255.625.790. 459	Food	 Food and Milk is part of District wide budget	-	-
255.625.790. 460	Milk		-	-
Total 255	Food Services Fund		\$ 13,408	\$ 13,864
Total 625	Naukati		\$ 364,950	\$ 396,606



Thorne Bay Wolverines

FY 2026 2ND PROPOSED BUDGET

Location 628

		FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET	Change
Fund 100: School Operating				
Function: Regular Instruction	\$	471,758	\$ 485,961	\$ 14,203
Vocational Education		3,000	3,000	-
Special Education		233,818	263,726	29,908
Pupil Support		-	-	-
School Administration		27,784	83,509	55,725
School Administration Support		34,965	57,457	22,492
Maintenance & Operations		237,158	231,059	(6,099)
Student Activity		40,857	35,287	(5,570)
Fund Total	\$	1,049,340	\$ 1,159,999	\$ 110,659
Fund 205: Student Transportation	\$	40,957	\$ 38,427	\$ (2,530)
Fund 255: Food Service Fund	\$	27,271	\$ 29,129	\$ 1,858
TOTAL	\$	1,117,568	\$ 1,227,555	\$ 109,987
# Students (PreK-12)		66.4	59	(7)
# Teachers		5	5	-
# Classified		5.53	5.53	-
# Administrators		1	1	-
Pupil/Teacher Ratio		13.28	11.80	(1.5)
Average Per Pupil Expenditure	\$	16,831	\$ 20,806	\$ 3,975

Southeast Island School District

FY 2026 2ND PROPOSED BUDGET

Location 628 Thorne Bay

Thorne Bay

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
<u>Regular Instruction</u>				
100.628.100. 315	Cert-Teacher	4.0 FTE	\$ 308,409	\$ 324,300
100.628.100. 316	Cert- Extra Duty		-	-
100.628.100. 323	Non Cert - Aides		3,042	3,042
100.628.100. 329	Substitutes/Temporaries		24,000	9,000
100.628.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		58,174	60,931
100.628.100. 365	TRS On Behalf		49,438	60,871
100.628.100. 366	PERS On Behalf		145	193
100.628.100. 420	Staff Travel		-	-
100.628.100. 425	Student Travel		250	250
100.628.100. 433	Communications		15,000	15,000
100.628.100. 450	Supplies/Material/Media		13,300	12,375
Total 100	Regular Instruction		471,758	485,961
<u>Vocational Education</u>				
100.628.160. 410	Professional & Technical Services		-	-

Thorne Bay

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
100.628.160. 450	Supplies/Material/Media		3,000	3,000
Total 160	Vocational Education		3,000	3,000

Special Education

100.628.200. 315	Cert-Teacher	1.0 FTE	79,097	83,121
100.628.200. 316	Cert-Extra Duty		800	800
100.628.200. 323	NonCert-Aides	2.0 FTE	67,063	77,140
100.628.200. 329	Substitutes/Temporaries		5,000	1,000
100.628.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		64,987	80,180
100.628.200. 365	TRS On Behalf		12,679	15,602
100.628.200. 366	PERS On Behalf		3,192	4,883
100.628.200. 450	Supplies/Material/Media		1,000	1,000
Total 200	Special Education		233,818	263,726

Instruction - Pupil Support

100.628.350. 366	PERS On Behalf		-	-
Total 350	Instruction - Pupil Support		-	-

School Administration

100.628.400. 313	Cert - Principal	.50 FTE	14,317	59,274
100.628.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,297	10,234
100.628.400. 365	TRS On Behalf		2,295	11,126
100.628.400. 420	Staff Travel		2,000	1,000
100.628.400. 450	Supplies, Materials, & Media		1,875	1,875
Total 400	School Administration		27,784	83,509

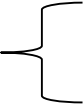
School Administration Support

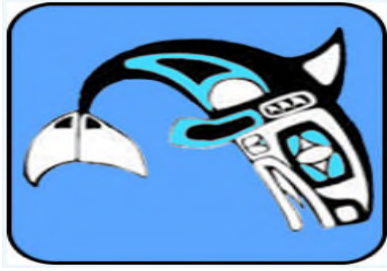
100.628.450. 324	NonCert-Support Staff	.5 FTE	24,305	26,038
100.628.450. 329	Substitutes/Temporaries		2,000	1,000
100.628.450. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,878	28,146

Thorne Bay

Account Code		Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
100.628.450.	366	PERS On Behalf		1,157	1,648
100.628.450.	420	Staff Travel		-	-
100.628.450.	450	Supplies, Materials, & Media		625	625
Total	450	School Administration Support		34,965	57,457
<u>Maintenance & Operations</u>					
100.628.600.	325	NonCert-Maint/Custodial	1.45 FTE + WFB	39,872	40,624
100.628.600.	329	Substitutes/Temporaries		11,000	11,000
100.628.600.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		10,888	13,363
100.628.600.	366	PERS On Behalf		1,898	2,572
100.628.600.	431	Water & Sewage		6,000	6,000
100.628.600.	432	Garbage		6,000	6,000
100.628.600.	436	Electricity		69,000	69,000
100.628.600.	437	Natural/Bottled Gas		1,500	1,500
100.628.600.	438	Gas, Diesel, Heating Oil		40,000	40,000
100.628.600.	439	Other Energy		6,000	6,000
100.628.600.	440	Other Purchased Services		20,000	15,000
100.628.600.	452	Maintenance Supplies		20,000	15,000
100.628.600.	453	Custodial Supplies		5,000	5,000
Total	600	Operations & Maintenance		237,158	231,059
<u>Student Activity</u>					
100.628.700.	316	Cert-Extra Duty Pay	Coaching Stipends	18,000	15,000
100.628.700.	325	Bus Drivers		5,000	2,500
100.628.700.	329	Substitutes/Temporaries	Referees/Scorekeepers	250	250
100.628.700.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,201	4,200
100.628.700.	365	TRS On Behalf		2,885	2,816
100.628.700.	420	Staff Travel		1,001	1,001
100.628.700.	425	Student Travel		8,570	8,570
100.628.700.	450	Supplies/Material/Media		950	950

Thorne Bay

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET
Total 700	Student Activity		40,857	35,287
Total 100	School Operating Fund		\$ 1,049,340	\$ 1,159,999
<u>Student Transportation</u>				
205.628.760. 325	Maintenance	.43 FTE	25,445	26,339
205.628.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,201	8,921
205.628.760. 366	PERS On Behalf		1,211	1,667
205.628.760. 440	Other Purchased Service	In Lieu of Transp.	1,100	1,100
205.628.760. 452	Maintenance Supplies		6,000	400
Total 205	Student Transportation		\$ 40,957	\$ 38,427
<u>Food Services Fund</u>				
255.628.790. 326	Food Service Staff	2 (1 @ 29hrs/1@19hrs)	20,495	20,777
255.628.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		5,800	7,037
255.628.790. 366	PERS On Behalf		976	1,315
255.628.790. 459	Food	 Food and Milk is part of District wide budget	-	-
255.628.790. 460	Milk		-	-
Total 255	Food Services Fund		\$ 27,271	\$ 29,129
Total 628	Thorne Bay		\$ 1,117,568	\$ 1,227,555



Whale Pass

FY 2026 2ND PROPOSED BUDGET

Location 632

	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 181,190	\$ 139,064	\$ (42,126)
Vocational Education	1,500	1,500	-
Special Education	70,209	73,443	3,234
School Administration	9,539	9,981	442
Operations & Maintenance	43,441	42,637	(804)
Student Activities	6,451	6,451	0
Fund Total	<u>\$ 312,330</u>	<u>\$ 273,076</u>	<u>\$ (39,254)</u>
Fund 255: Food Service Fund	<u>\$ 12,449</u>	<u>\$ 13,440</u>	<u>991</u>
TOTAL	<u>\$ 324,779</u>	<u>\$ 286,517</u>	<u>\$ (38,262)</u>
# Students (PreK-12)	9	12	3
# Teachers	1.25	1.25	-
# Classified	1.41	1.41	-
# Administrators	0	0	-
Pupil/Teacher Ratio	7.20	9.60	2
Average Per Pupil Expenditure	\$ 36,087	\$ 23,876	\$ (12,210)

Southeast Island School District

FY 2026 2ND PROPOSED BUDGET

Location 632 Whale Pass

Whale Pass

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED
<u>Regular Instruction</u>				
100.632.100 315	Cert-Teacher	1.00 FTE	\$ 88,906	\$ 60,207
100.632.100 323	NonCert-Aides		20,075	20,776
100.632.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		51,682	40,130
100.632.100 365	TRS On Behalf		14,252	11,301
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		3,625	4,000
Total 100	Regular Instruction		181,190	139,064
<u>Vocational Education</u>				
100.632.160 450	Supplies/Material/Media	Speciality Classes	1,500	1,500
Total 160	Vocational Education		1,500	1,500
<u>Special Education</u>				
100.632.200 315	Cert-Teacher	.33 FTE Itinerant	18,988	20,138
100.632.200 323	Non-Cert - Aides	1.0 FTE	30,329	32,492
100.632.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		16,104	14,676
100.632.200 365	TRS On Behalf		3,044	3,780
100.632.200 366	PERS On Behalf		1,444	2,057
100.632.200 450	Supplies/Material/Media		300	300
Total 200	Special Education		70,209	73,443

Whale Pass

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED
<u>School Administration</u>				
100.632.400.	316	Extra Duty - Lead Teacher	7,245	7,426
100.632.400.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,133	1,161
100.632.400.	365	TRS On Behalf	1,161	1,394
			9,539	9,981
<u>Operations & Maintenance</u>				
100.632.600	325	NonCert-Maint/Custodial .16 FTE	10,528	10,785
100.632.600	329	Substitutes/Temporaries	3,000	1,500
100.632.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	463	902
100.632.600	431	Water & Sewer	200	200
100.632.600	436	Electricity	5,250	5,250
100.632.600	437	Natural/Bottled Gas	3,000	3,000
100.632.600	438	Gas, Diesel, Oil	2,000	2,000
100.632.600	439	Other Energy	5,000	5,000
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	2,500	2,500
Total	600	Maintenance & Operations	43,441	42,637
<u>Student Activities</u>				
100.632.700	316	Extra Duty Pay	4,000	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	1,951	1,951
Total	700	Student Activities	6,451	6,451
Total	100	School Operating Fund	312,330	273,076
<u>Food Services Fund</u>				
255.632.790	326	Food Service Staff .20 FTE	9,703	10,040

Whale Pass

Account Code	Description	Comments	FY 2025	FY 2026
			REVISED FINAL BUDGET	2ND PROPOSED
255.632.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	2,746	3,400
255.632.790	459	Food	-	-
255.632.790	460	Milk	-	-
Total	255	Food Services Fund	\$ 12,449	\$ 13,440
Total	632	Whale Pass	\$ 324,779	\$ 286,517



Hollis Hawks

FY 2026 2ND PROPOSED BUDGET

Location 667

	FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED BUDGET	Change
Fund 100: School Operating			
Function: Regular Instruction	\$ 330,610	\$ 344,420	\$ 13,810
Vocational Education	1,500	1,500	-
Special Education	169,110	187,942	18,832
School Administration	9,539	9,981	442
Maintenance & Operations	57,389	57,506	117
Student Activities	9,070	9,180	110
Fund Total	<u>\$ 577,218</u>	<u>\$ 610,528</u>	<u>\$ 33,310</u>
Fund 205: Student Transportation Fund	<u>\$ 46,291</u>	<u>\$ 45,804</u>	<u>\$ (487)</u>
Fund 255: Food Service Fund	<u>\$ 13,057</u>	<u>\$ 14,376</u>	<u>\$ 1,319</u>
TOTAL	<u><u>\$ 636,566</u></u>	<u><u>\$ 670,708</u></u>	<u><u>\$ 34,142</u></u>
# Students (PreK-12)	12	12	-
# Teachers	2.95	2.95	-
# Classified	2.75	2.75	-
# Administrators	0	0	-
Pupil/Teacher Ratio	4.07	4.07	-
Average Per Pupil Expenditure	\$ 53,047	\$ 55,892	\$ 2,845

Southeast Island School District

FY 2026 2ND PROPOSED BUDGET

Location 667 Hollis

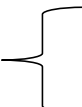
Hollis

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 2ND PROPOSED BUDGET
<u>Regular Instruction</u>				
100.667.100 315	Cert-Teacher	2.0 FTE	\$ 184,545	\$ 189,157
100.667.100 323	NonCert-Aides		-	-
100.667.100 329	Substitutes/Temporaries		500	500
100.667.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		108,983	112,259
100.667.100 365	TRS On Behalf		29,582	35,505
100.667.100 410	Professional & Technical		-	-
100.667.100 420	Staff Travel		-	-
100.667.100 425	Student Travel		-	-
100.667.100 433	Communications		3,000	3,000
100.667.100 450	Supplies/Material/Media		4,000	4,000
Total 100	Regular Instruction		330,610	344,420
<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	.95 FTE (Itinerant)	81,210	85,184
100.667.200 323	NonCert-Aides	.65 FTE	20,544	22,450
100.667.200 329	Substitutes/Temporaries		3,000	3,000

Hollis

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 2ND PROPOSED BUDGET
100.667.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		50,060	59,598
100.667.200 365	TRS On Behalf		13,018	15,989
100.667.200 366	PERS On Behalf		978	1,421
100.667.200 450	Supplies/Material/Media		300	300
Total 200	Special Education		169,110	187,942
<u>School Administration</u>				
100.667.400 316	Extra Duty - Lead Teacher		7,245	7,426
100.667.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,133	1,161
100.667.400 365	TRS On Behalf		1,161	1,394
Total 400	School Administration		9,539	9,981
<u>Operations & Maintenance</u>				
100.667.600 325	NonCert-Maint/Custodial	.50 FTE + WFB	12,911	13,076
100.667.600 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		813	1,552
100.667.600 366	PERS On Behalf		615	828
100.667.600 431	Water & Sewer		1,800	1,800
100.667.600 432	Garbage		1,500	1,500
100.667.600 436	Electricity		15,000	14,000
100.667.600 437	Natural/Bottled Gas		250	250
100.667.600 438	Gas, Diesel, Heating Oil	(New School Incr in Sq.Ft)	18,000	18,000
100.667.600 439	Other Energy		1,000	1,000
100.667.600 440	Other Purchased Services		1,000	1,000
100.667.600 452	Maintenance Supplies		2,500	2,500
100.667.600 453	Custodial Supplies		2,000	2,000
Total 600	Operations & Maintenance		57,389	57,506
<u>Student Activity</u>				
100.667.700 316	Cert-Extra Duty Pay		4,000	4,000
100.667.700 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		500	500

Hollis

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 2ND PROPOSED BUDGET
100.667.700 365	TRS On Behalf		641	751
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		9,070	9,180
Total 100 School Operating Fund			\$ 577,218	\$ 610,528
<u>Student Transportation</u>				
205.667.760 327	Bus Drivers	.80 FTE	28,778	29,817
205.667.760 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		8,143	10,099
205.667.760 366	PERS On Behalf		1,370	1,887
205.667.760 458	Gasoline & Oil		8,000	4,000
Total 205	Student Transportation		\$ 46,291	\$ 45,804
<u>Food Services Fund</u>				
255.667.790 326	Food Service Staff	.20 FTE	11,756	12,162
255.667.790 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		741	1,444
255.667.790 366	PERS On Behalf		560	770
255.667.790 459	Food	 Food and Milk is part of District wide budget	-	-
255.667.790 460	Milk		-	-
Total 255	Food Services Fund		\$ 13,057	\$ 14,376
Total 667	Hollis		\$ 636,566	\$ 670,708



Port Alexander Eagles

FY 2026 2ND PROPOSED BUDGET

Location 669

		FY 2025 REVISED FINAL BUDGET	FY 2026 2ND PROPOSED	Change
Fund 100: School Operating				
Function: 100	Regular Instruction	\$ 202,966	\$ 210,427	\$ 7,461
	Vocational Education	1,500	1,500	-
200	Special Education	-	-	-
400	School Administration	9,539	9,981	442
600	Maintenance & Operations	50,717	52,499	1,782
700	Student Activities	5,750	5,750	-
	Fund Total	\$ 270,472	\$ 280,157	9,685
Fund 255: Food Service Fund		\$ 1,193	\$ 1,385	\$ 192
TOTAL		\$ 271,665	\$ 281,542	\$ 9,877
# Students (PreK-12)		11	11	-
# Teachers		1.25	1.25	-
# Classified		0.5	0.5	-
# Administrators		0	0	-
Pupil/Teacher Ratio		8.80	8.80	-
Average Per Pupil Expenditure		\$ 24,697	\$ 25,595	\$ 898

Southeast Island School District

FY 2026 2ND PROPOSED BUDGET

Location 669 Port Alexander


Port Alexander

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 2ND PROPOSED
<u>Regular Instruction</u>				
100.669.100 315	Cert-Teacher	1.25 FTE	\$ 84,145	\$ 88,293
100.669.100 316	Cert-Extra Duty	AATTSA Coord	30,000	30,000
100.669.100 323	NonCert-Aides	AAATSA	-	-
100.669.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		49,252	50,897
100.669.100 365	TRS On Behalf		18,297	19,964
100.669.100 420	Staff Travel		-	-
100.669.100 425	Student Travel	(Academy Student Travel - Quality Schools)	8,500	8,500
100.669.100 433	Communications		2,400	2,400
100.669.100 440	Other Purchased Services	Pd as Extra Duty	-	-
100.669.100 450	Supplies/Material/Media		3,875	3,875
100.669.100 480	Tuition & Stipends		6,497	6,497
Total 100	Regular Instruction		<u>202,966</u>	<u>210,427</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	-	-
100.669.200 323	NonCert-Aides		-	-
100.669.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.669.200 365	TRS On Behalf		-	-

Port Alexander

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 2ND PROPOSED
100.669.200 450	Supplies/Material/Media		-	-
Total 200	Special Education		-	-
<u>School Administration</u>				
100.669.400 316	Extra Duty - Lead Teacher		7,245	7,426
100.669.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,133	1,161
100.669.400 365	TRS On Behalf		1,161	1,394
Total 400	School Administration		9,539	9,981
<u>Operations & Maintenance</u>				
100.669.600 325	NonCert-Maint/Custodial	.30 FTE	14,962	15,566
100.669.600 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		943	1,848
100.669.600 366	PERS On Behalf		712	985
100.669.600 431	Water & Sewage		100	100
100.669.600 432	Garbage		200	200
100.669.600 437	Natural/Bottled Gas		200	200
100.669.600 438	Gas, Diesel, Heating Oil		27,500	27,500
100.669.600 440	Other Purchased Services		500	1,500
100.669.600 452	Maintenance Supplies		4,500	3,500
100.669.600 453	Custodial Supplies		1,100	1,100
Total 600	Maintenance & Operations		50,717	52,499
<u>Student Activity</u>				
100.667.700 316	Cert-Extra Duty Pay		4,000	4,000
100.667.700 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		500	500
100.669.700 420	Staff Travel		-	-
100.669.700 425	Student Travel		1,250	1,250
Total 700	Student Activity		5,750	5,750

Port Alexander

Port Alexander					FY 2025	FY 2026
Account Code		Description	Comments		REVISED	2ND
					FINAL	PROPOSED
Total	100	School Operating Fund			\$ 270,472	\$ 280,157
Food Services Fund						
255.669.790	326	Food Service Staff	.20 FTE		1,122	1,238
255.669.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			71	147
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			1,193	1,385
Total	669	Port Alexander			\$ 271,665	\$ 281,542

Enrollment

PreK - Grade 12

FY2013 - 2026

