



SOUTHEAST ISLAND SCHOOL DISTRICT

P.O. Box 19569, 1218 A Shoreline Drive Thorne Bay, Alaska 99919
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MEMORANDUM

TO: SISD BOARD OF EDUCATION

THRU: Rodney Morrison, Superintendent

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

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

Date: March 13, 2024

SUBJECT: FY 2025 1st Proposed Budget

The FY 2025 1st proposed budget follows. The budget as presented is not balanced as **expenditures exceed revenues by \$348K.**

Food Service Fund – This budget reflects \$144,271 to supplement this program to break even.

Pupil Transportation – This budget reflects \$50,677 will be added to the fund balance.

The FY 2025 1st Proposed budget has been built with the following revenue assumptions:

Revenues - \$6,147,256

- Enrollment is projected District wide at 153, status quo to FY 2024, plus 18 Correspondence students
- Current Area Cost Differential (1.403) as included in the foundation calculation
- BSA \$6,300- The additional \$320 – which is half of what the legislature has passed but the Governor has not signed
- Intensive funding remains 13 times the BSA – budgeted for 10 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 16.03% and PERS On behalf is 4.76% (these net to zero revenues equal expenses for On Behalf)
- E-rate for Port Alexander only
- Port Protection, Hyder, and Edna Bay schools still closed – no revenue generated

The FY 2025 1st Proposed Budget has been built with the following expenditures assumptions:

Expenditures - \$6,495,938

- Step increase for returning classified positions (if applicable)
- Step increase (if applicable) for returning certificated positions
- Liability & Property Insurances status quo
- Health insurance status quo
- 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 16.03% and PERS On behalf is 4.76% (these net to zero revenues equal expenses for On Behalf)
- Communications (Internet) reduced to Port Alexander only on a GCI contract
- One Principal for Area wide and Thorne Bay
- Added one FTE Itinerant Special Education Coordinator/Districtwide Testing
- Removed the .5 FTE Greenhouse worker (1040 hours/year) under District Wide Vocational/Technical
- \$50K in transfers for CIP – for any large item that becomes an expense
- \$10,000 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, staffing and any action taken by the Governor and/or Legislature which may change our revenue projection.

Please do not hesitate to ask questions.

Thank you.



Southeast Island School District
Thorne Bay, Alaska

FY 2025 1ST PROPOSED BUDGET
MARCH 13, 2024

Rodney Morrison, Superintendent
Shannon Silverthorn, Board President
Sandy Curtis, Board Clerk
Molly Kimzey, Board Member
Anthony Lovell, Board Member
Debbie Fehr, Board Member

SOUTHEAST ISLAND SCHOOL DISTRICT

Revenue Budget

FY 2025 1ST PROPOSED BUDGET

	2024	2025	
	<u>REVISED FINAL</u>	<u>1ST PROPOSED BUDGET</u>	<u>Change</u>
	<u>153+18.6+12</u>	<u>153+18.6+10</u>	<u>0/0/-2</u>
FUND 100: Enrollment			
FUND 100: School Operating			
State Foundation	\$ 4,284,502	\$ 4,702,748	\$ 418,246
Other State Revenue	250,674	-	(250,674)
PERS On behalf (057)	26,966	39,482	12,516
TRS On behalf (056)	207,935	287,494	79,559
Timber Receipts	280,000	285,000	5,000
E-Rate - Federal	1,411,471	356,400	(1,055,071)
Transfer in From Other Funds	166,672	-	(166,672)
Other Revenue*	25,000	25,000	-
FUND TOTAL	\$ 6,653,220	\$ 5,696,124	\$ (957,096)
FUND 205: Student Transportation			
Student Transportation (State)	195,228	199,133	3,905
FUND TOTAL	\$ 195,228	\$ 199,133	\$ 3,905
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	\$ 7,100,448	\$ 6,147,256	\$ (953,192)

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Department

FY 2025 1ST PROPOSED Budget

<u>Loc/Function</u>	<u>Department</u>	<u>FY 2024 REVISED</u> <u>FINAL BUDGET</u>	<u>FY 2025 1ST</u> <u>PROPOSED Budget</u>	<u>Change</u>
649 100	Regular Instruction	\$ 133,306	\$ 138,816	5,510
649 140	Correspondence Instruction	167,913	174,552	6,639
649 160	Vocational Instruction	53,726	3,000	(50,726)
649 220	Special Education Support Services	62,932	120,628	57,696
649 300	Support Services - Students - Guidar	-	10,224	10,224
649 350	Support Services Instruction	-	-	-
649 352	Support Services Instruction-Library	645	645	-
649 353	Technology	1,466,866	456,690	(1,010,176)
649 354	Inservice	10,900	10,900	-
649 400	School Administration	7,114	102,243	95,129
649 400	School Administration Support	31,238	31,684	446
649 511	Board of Education	108,884	112,652	3,768
649 512	Office of Superintendent	321,779	331,176	9,397
649 550	District Admin Support Services	294,258	342,542	48,284
649 600	DW Operations & Maintenance	857,735	735,590	(122,145)
649 600	DW Employee Housing	50,000	50,000	-
649 700	DW Student Activities	85,548	88,307	2,759
649 760	DW Pupil Transportation	61,004	52,694	(8,310)
649 790	DW Food Services	209,124	195,568	(13,556)
649 900	DW Transfers	60,000	60,000	-
621	Howard Valentine	381,769	367,801	(13,968)
624	Kasaan	350,885	361,884	10,999
625	Naukati	408,465	419,663	11,198
628	Thorne Bay	1,133,210	1,196,747	63,537
667	Hollis	527,137	545,918	18,781
669	Port Alexander	257,134	290,966	33,832
682	Whale Pass	282,920	295,046	12,126
Totals		\$ 7,324,492	\$ 6,495,938	\$ (828,554)

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Function

FY 2025 1ST PROPOSED BUDGET				
Function	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET	Increase (Decrease)	Percent of FY 2024 Total
Instruction				
100 Regular Instruction	\$ 1,784,183	\$ 1,916,591	\$ 132,408	29.50%
140 Correspondence Instruction	167,913	174,552	6,639	2.69%
160 Vocational Education	85,818	15,000	(70,818)	0.23%
200 Special Education Instruction	592,282	620,820	28,538	9.56%
220 Special Education Support Services	62,932	120,628	57,696	1.86%
300 Support Services - Students - Guidance	-	10,224	10,224	0.16%
350 Support Services - Instruction	645	645	-	0.01%
353 Technology	1,466,866	456,690	(1,010,176)	7.03%
354 Inservice	10,900	10,900	-	0.17%
400 School Administration	<u>137,702</u>	<u>270,343</u>	<u>132,641</u>	<u>4.16%</u>
Sub Total Instruction	\$ 4,309,241	\$ 3,596,394	\$ (712,847)	55.36%
Administration				
450 School Administration Support	65,634	67,596	1,962	1.04%
550 District Administration	294,258	342,542	48,284	5.27%
511 School Board	108,884	112,652	3,768	1.73%
512 Office of Superintendent	321,779	331,176	9,397	5.10%
600 Maintenance & Operations	1,498,507	1,329,259	(169,248)	20.46%
600 Teacher Housing	50,000	50,000	-	0.77%
700 Pupil & Athletic Activities	<u>167,780</u>	<u>171,582</u>	<u>3,802</u>	<u>2.64%</u>
Sub Total Admin/M&O	\$ 2,506,842	\$ 2,404,807	\$ (102,035)	37.02%
760 Pupil Transportation	153,397	148,466	(4,931)	2.29%
790 Food Services	295,012	286,271	(8,741)	4.41%
900 Fund Transfers	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>0.92%</u>
Sub Total Transfers, Pupil Trans & Food Svcs	\$ 508,409	\$ 494,737	\$ (13,672)	7.62%
TOTAL ALL EXPENSES	\$ 7,324,492	\$ 6,495,938	\$ (828,554)	100.00%

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		4.76%	16.03%	
TOTAL		<u>69.04%</u>	<u>64.67%</u>	

¹ Health Insurance is 4 rates depending if they are Single/Employee-child/Employee-spouse/Family - 33% is an average.

² The State unfunded liability for TRS & PERS; the state will provide an on behalf payment of 16.03% for TRS and 4.76% for PERS.



District Wide

FY 2025 1ST PROPOSED BUDGET

Location 649

		FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET	<u>Change</u>	
Fund 100: School Operating					
Location	649	District-Wide			
Function	100	Regular Instruction	\$ 133,306	\$ 138,816	5,510
Function	140	Correspondence Instruction	167,913	174,552	6,639
Function	160	Vocational Instruction	53,726	3,000	(50,726)
Function	220	Special Education Support Svcs	62,932	120,628	57,696
Function	300	Support Svcs - Students-Guidanc	0	10,224	10,224
Function	350	Support Svcs-Instruction	0	0	0
Function	352	Support Svcs-Instruction - Library	645	645	0
Function	353	Technology	1,466,866	456,690	(1,010,176)
Function	354	Inservice	10,900	10,900	0
Function	400	School Administration	7,114	102,243	95,129
Function	450	School Administration Support	31,238	31,684	446
Function	511	Board of Education	108,884	112,652	3,768
Function	512	Office of Superintendent	321,779	331,176	9,397
Function	550	District Admin Support Svcs	294,258	342,542	48,284
Function	600	Operations & Maintenance	857,735	735,590	(122,145)
Function	700	Student Activities	85,548	88,307	2,759
Function	900	Transfers	60,000	60,000	0
		Fund Total	<u>\$3,662,844</u>	<u>\$ 2,719,651</u>	<u>(943,193)</u>
		Fund 205: Student Transportation	\$ 61,004	\$ 52,694	(8,310)
		Fund 255: Food Service Fund	\$ 209,124	\$ 195,568	(13,556)
		Fund 375: Employee Housing	\$ 50,000	\$ 50,000	0
		TOTAL	<u>\$3,982,972</u>	<u>\$ 3,017,913</u>	<u>(965,059)</u>

Southeast Island School District

FY 2025 1ST PROPOSED BUDGET

District Wide Location 649

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
Account Code	Description	Comments		
<u>Regular Instruction</u>				
100.649.100.. 314	Cert-Director/Coor/Mgr	(Federal Programs-.6 Grant Funded)	\$ 50,400	\$ 53,214
100.649.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		12,499	13,197
100.649.100.. 365	TRS On Behalf		6,532	8,530
100.649.100.. 369	Other Employee Benefits	(Tuition Reimb. Per CBA)	22,000	22,000
100.649.100.. 450	Supplies/Material/Media		1,875	1,875
100.649.100.. 471	Textbooks	DW Textbook Adoption (Quality Schools)	<u>40,000</u>	<u>40,000</u>
Total 100 Regular Instruction			<u>133,306</u>	<u>138,816</u>
<u>Correspondence Instruction</u>				
100.649.140.. 315	Cert-Teacher	1.00 FTE	63,219	65,139
100.649.140.. 316	Extra Duty		10,000	10,000
100.649.140.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		47,705	49,869
100.649.140.. 365	TRS On Behalf		9,489	12,045
100.649.140.. 410	Professional & Technical Services	Virtually Connected	700	700
100.649.140.. 450	Supplies/Material/Media	(16. Students X \$2,300K)	36,800	36,800
100.649.140.. 471	Textbooks		<u>-</u>	<u>-</u>
Total 140 Correspondence Instruction			<u>167,913</u>	<u>174,552</u>
<u>Vocational Instruction</u>				
100.649.160.. 321	Non-Cert Manager	(Greenhouse)	28,732	-
100.649.160.. 329	Substitutes/Temporary		-	-
100.649.160.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		21,103	-

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
Account Code	Description	Comments		
100.649.160.. 366	PERS On Behalf		891	-
100.649.160.. 450	Supplies/Material/Media		3,000	3,000
Total 160	Vocational Instruction		53,726	3,000
<u>Special Education Instruction Support Services</u>				
100.649.220.. 314	Cert-Director/Coor/Mgr		-	63,000
100.649.220.. 324	Non-Cert - Support Staff		2,756	2,854
100.649.220.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		945	19,894
100.649.220.. 365	TRS On Behalf		-	10,099
100.649.220.. 366	PERS On Behalf		85	136
100.649.220.. 410	Professional & Technical	LRP; Sped Svc Providers; Coordinator	34,500	-
100.649.220.. 420	Staff Travel		6,250	6,250
100.649.220.. 450	Supplies/Materials/Media	PowerSchool	11,950	11,950
100.649.220.. 490	Dues and Fees		6,446	6,446
Total 220	Special Education Instruction Support Svcs		62,932	120,628
<u>Support Services-Students - Guidance</u>				
100.649.300.. 316	Cert- Extra Duty Pay	0	-	7,000
100.649.300.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	2,102
100.649.300.. 365	TRS On Behalf		-	1,122
Total 300	Support Services - Students - Guidance		-	10,224
<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
Total 352	Support Services - DW Library		645	645

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
Account Code	Description	Comments		
Technology				
100.649.353.. 321	Non-Cert Director/Coor/Mgr	1.0 FTE	61,000	63,135
100.649.353.. 324	Non-Cert Support Staff		-	-
100.649.353.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		42,850	44,680
100.649.353.. 366	PERS On Behalf		1,891	3,005
100.649.353.. 410	Professional & Technical Servi	(Contractor; E-rate Sub	12,720	2,500
100.649.353.. 420	Staff Travel		750	750
100.649.353.. 433	Communications	Internet, WIFI	1,290,155	285,120
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		1,466,866	456,690
Inservice				
100.649.354.. 410	Professional & Technical Services		2,500	2,500
100.649.354.. 420	Staff Travel		2,400	2,400
100.649.354.. 450	Supplies/Material/Media		6,000	6,000
Total 354	Inservice		10,900	10,900
School Administration				
100.649.400.. 313	Cert - Principal		-	57,270
100.649.400.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	28,679
100.649.400.. 365	TRS On Behalf		-	9,180
100.649.400.. 420	Staff Travel	(Site to site travel)	5,000	5,000
100.649.400.. 433	Communications		550	550
100.649.400.. 450	Supplies, Materials & Media		950	950
100.649.400.. 491	Dues & Fees	(ACSA)	614	614
Total 400	School Administration		7,114	102,243
School Administration Support				
100.649.450.. 324	NonCert-Support Staff	.5 FTE	21,653	21,715
100.649.450.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,414	7,435
100.649.450.. 366	PERS On Behalf		671	1,034
100.649.450.. 450	Supplies, Materials & Media	PowerSchool	1,500	1,500
Total 450	School Administration Support		31,238	31,684

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
Account Code	Description	Comments		
Board of Education				
100.649.511.. 324	NonCert-Support Staff	.5 FTE	49,166	50,886
100.649.511.. 329	Substitutes/Temporaries (Board Stipends)		5,000	5,000
100.649.511.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		25,590	26,739
100.649.511.. 366	PERS On Behalf		1,523	2,422
100.649.511.. 410	Professional & Technical Services	Board Policy	9,980	9,980
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		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	<u>8,500</u>	<u>8,500</u>
Total 511	Board of Education		<u>108,884</u>	<u>112,652</u>
Office of Superintendent				
100.649.512.. 311	Cert-Superintendent	1.0 FTE	145,000	145,000
100.649.512.. 324	NonCert-Support Staff	.5 FTE	49,166	50,886
100.649.512.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		75,442	77,769
100.649.512.. 365	TRS On Behalf		18,792	23,244
100.649.512.. 366	PERS On Behalf		1,524	2,422
100.649.512.. 410	Professional & Technical Services		5,000	5,000
100.649.512.. 414	Legal Fees		10,000	10,000
100.649.512.. 420	Staff Travel		4,000	4,000
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	5,825	5,825
100.649.512.. 491	Dues & Fees		<u>1,630</u>	<u>1,630</u>
Total 511	Office of Superintendent		<u>321,779</u>	<u>331,176</u>

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
Account Code	Description	Comments		
District Admin Support Service				
100.649.550.. 324	NonCert-Support Staff	2.27 FTE	112,334	115,862
100.649.550.. 329	Substitute/Temporary		2,500	2,500
100.649.550.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		82,632	86,048
100.649.550.. 366	PERS On Behalf		3,482	5,515
100.649.550.. 410	Professional & Technical Servi	(Business Contract, Audit)	120,000	120,000
100.649.550.. 420	Staff Travel		5,000	5,000
100.649.550.. 433	Communications	(DO Telephone, Postage)	6,500	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.)	42,000	42,000
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)	16,365	16,365
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	(109,555)	(70,248)
Total 550	District Admin Support Service		294,258	342,542
Operations & Maintenance				
100.649.600.. 321	Non Cert Director/Coord/Mgr	1.0 FTE	58,858	65,000
100.649.600.. 325	NonCert-Maint/Custodial	2.75 FTE	82,315	49,951
100.649.600.. 324	NonCert-Support Staff	.30 FTE	17,847	18,472
100.649.600.. 329	Substitutes/Temporaries		45,000	45,000
100.649.600.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		126,455	60,106
100.649.600.. 366	PERS On Behalf		2,552	2,378
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		3,000	3,000
100.649.600.. 433	Communications		3,000	3,000
100.649.600.. 435	Other Energy		500	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	1,500
100.649.600.. 440	Other Purchased Services	Fire sys inspection, gym flr; SERRC CIP; HY,EB & PP Maint	81,145	81,146

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
Account Code	Description	Comments		
100.649.600.. 445	Insurance & Bond Premiums	Property & Auto	237,475	220,450
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>70,000</u>	<u>57,000</u>
Total 600	Operations & Maintenance		<u>857,735</u>	<u>735,590</u>
Student Activities				
100.649.700.. 322	Non Cert- Dir/Coor/Mgr		-	-
100.649.700.. 316	Cert-Extra Duty	AD/Coaching Stipends	31,982	17,181
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)		6,331	25,282
100.649.700.. 365	TRS On Behalf		4,145	2,754
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	ASAA Dues	<u>2,500</u>	<u>2,500</u>
Total 700	Student Activities		<u>85,548</u>	<u>88,307</u>
Transfers				
100..900.. 552	Transfers to Special Revenue Funds		10,000	10,000
100..900.. 554	Transfers to CIP Funds		<u>50,000</u>	<u>50,000</u>
Total 600	Employee Housing		<u>60,000</u>	<u>60,000</u>
Total 100	General Operating Fund		<u>\$ 3,662,844</u>	<u>\$ 2,719,651</u>
Student Transportation				
205.649.760.. 325	Maintenance	.25 FTE	16,650	16,650
205.649.760.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		14,287	5,701
205.649.760.. 366	PERS On Behalf		517	793
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		<u>600</u>	<u>600</u>
Total 205	Student Transportation		<u>61,004</u>	<u>52,694</u>

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
Account Code	Description	Comments		
Food Services Fund				
255.649.790.. 321	NonCert-Dir/Coor/Mgr	.64 FTE	43,341	33,070
255.649.790.. 326	NonCert-Food Service Support		-	-
255.649.790.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		14,840	11,323
255.649.790.. 366	PERS On Behalf		1,343	1,574
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		209,124	195,568
Employee Housing				
375.649.600.. 452	Maintenance Supplies		50,000	50,000
Total 600	Employee Housing		50,000	50,000
Total	District Wide		\$ 3,982,972	\$ 3,017,913



Howard Valentine Timberwolves

FY 2025 1ST PROPOSED BUDGET

Location 621

	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 1ST PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 200,545	\$ 195,446	\$ (5,099)
Vocational Education	13,324	1,500	(11,824)
Special Education	62,535	63,872	1,337
School Administration	11,268	11,618	350
Operations & Maintenance	75,880	76,482	602
Student Activities	7,364	7,487	123
Fund Total	<u>\$ 370,916</u>	<u>\$ 356,405</u>	<u>\$ (14,511)</u>
Fund 255: Food Service Fund	<u>\$ 10,853</u>	<u>\$ 11,397</u>	<u>544</u>
TOTAL	<u>\$ 381,769</u>	<u>\$ 367,801</u>	<u>\$ (13,968)</u>
# Students (PreK-12)	15	15	-
# Teachers	2.25	2.25	-
# Classified	0.775	0.775	-
# Administrators	0	0	-
Pupil/Teacher Ratio	6.67	6.67	-
Average Per Pupil Expenditure	\$ 25,451	\$ 24,520	\$ (931)

Southeast Island School District

FY 2025 1ST PROPOSED BUDGET

Location 621 Howard Valentine

Howard Valentine Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.621.100	315 Cert-Teacher	2.0 FTE	\$ 128,847	\$ 121,704
100.621.100	323 Non Cert-Teacher		12,443	12,443
100.621.100	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		35,230	34,465
100.621.100	365 TRS On Behalf		16,700	19,509
100.621.100	420 Staff Travel		200	200
100.621.100	433 Communications		2,500	2,500
100.621.100	450 Supplies/Material/Media		4,375	4,375
100.621.100	490 Other Expenses (Dues & Fees)		250	250
Total	100 Regular Instruction		200,545	195,446
<u>Vocational Education</u>				
100.621.160	324 NonCert-Support Staff		8,808	-
100.621.160	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		3,016	-
100.621.160	450 Supplies/Material/Media	Speciality Classes	1,500	1,500
Total	160 Vocational Education		13,324	1,500
<u>Special Education</u>				
100.621.200	315 Cert-Teacher	.25 FTE Itinerant	19,655	19,655
100.621.200	323 NonCert-Aides	1.0 FTE	26,431	26,431
100.621.200	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		12,783	13,077
100.621.200	365 TRS On Behalf		2,547	3,151

Howard Valentine			FY 2024	FY 2025 1ST
Account Code	Description	Comments	REVISED FINAL BUDGET	PROPOSED BUDGET
100.621.200	366 PERS On Behalf		819	1,258
100.621.200	450 Supplies/Material/Media		<u>300</u>	<u>300</u>
Total	200 Special Education		<u>62,535</u>	<u>63,872</u>
<u>School Administration</u>				
100.621.400.	316 Extra Duty - Lead Teacher		8,823	8,823
100.621.400.	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,381	1,380
100.621.400.	365 TRS On Behalf		<u>1,064</u>	<u>1,414</u>
Total	400 School Administration		<u>11,268</u>	<u>11,618</u>
<u>Operations & Maintenance</u>				
100.621.600	325 NonCert-Maint/Custodial	.32 FTE (Incl WFB)	13,900	14,167
100.621.600	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		3,374	3,465
100.621.600	366 PERS On Behalf		431	674
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		10,000	10,000
100.621.600	440 Other Purchased Services		2,600	2,600
100.621.600	452 Maintenance Supplies		9,000	9,000
100.621.600	453 Custodial Supplies		<u>1,200</u>	<u>1,200</u>
Total	600 Maintenance & Operations		<u>75,880</u>	<u>76,482</u>
<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 2024	FY 2025 1ST
Account Code	Description	Comments	REVISED FINAL BUDGET	PROPOSED BUDGET
100.621.700	365 TRS On Behalf		518	641
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>7,364</u>	<u>7,487</u>
Total	100 School Operating Fund		<u>\$ 370,916</u>	<u>\$ 356,405</u>
Food Services Fund				
255.621.790	326 Food Service Staff	.20 FTE	9,410	9,741
255.621.790	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,151	1,192
255.621.790	366 PERS On Behalf		292	464
255.621.790	459 Food	} Food and Milk is part of District wide budget	-	-
255.621.790	460 Milk		-	-
Total	255 Food Services Fund		<u>\$ 10,853</u>	<u>\$ 11,397</u>
Total	621 Howard Valentine		<u>\$ 381,769</u>	<u>\$ 367,801</u>



Barry C. Stewart Kasaan School

FY 2025 1ST PROPOSED BUDGET

Location 624

	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 1ST PROPOSED BUDGET</u>	<u>CHANGE</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 229,874	\$ 236,381	\$ 6,507
Vocational Education	1,500	1,500	-
Special Education	55,519	59,002	3,483
School Administration	11,347	11,618	271
Maintenance & Operations	33,025	33,025	-
Student Activities	<u>6,696</u>	<u>6,819</u>	<u>123</u>
Fund Total	<u>\$ 337,961</u>	<u>\$ 348,344</u>	<u>\$ 10,383</u>
Fund 255: Food Service Fund	<u>\$ 12,924</u>	<u>\$ 13,539</u>	<u>615</u>
TOTAL	<u><u>\$ 350,885</u></u>	<u><u>\$ 361,884</u></u>	<u><u>\$ 10,999</u></u>
# Students (PreK-12)	20.25	20.25	-
# Teachers	2.25	2.25	-
# Classified	1	1	-
# Administrators	0	0	-
Pupil/Teacher Ratio	9.00	9.00	-
Average Per Pupil Expenditure	\$ 17,328	\$ 17,871	\$ 543

Southeast Island School District

FY 2025 1ST PROPOSED BUDGET

Location 624 Barry C Stewart Kasaan School

Barry C Stewart Kasaan Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.624.100.. 315	Cert-Teacher	2.0 FTE	\$ 134,679	\$ 134,680
100.624.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		70,660	73,031
100.624.100.. 365	TRS On Behalf		17,454	21,589
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>5,031</u>	<u>5,031</u>
Total 100	Regular Instruction		<u>229,874</u>	<u>236,381</u>
<u>Vocational Education</u>				
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>
<u>Special Education</u>				
100.624.200.. 315	Cert-Teacher	0.25 FTE Itinerant	13,452	14,415
100.624.200.. 323	NonCert-Aides	.15 FTE	14,091	14,583
100.624.200.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		25,496	26,699
100.624.200.. 365	TRS On Behalf		1,743	2,311
100.624.200.. 366	PERS On Behalf		437	694
100.624.200.. 450	Supplies/Material/Media		<u>300</u>	<u>300</u>

Barry C Steward Kasaan			FY 2024	FY 2025
Account Code			REVISED	1ST
Description			FINAL BUDGET	PROPOSED
Comments				BUDGET
Total	200	Special Education	55,519	59,002
School Administration				
100.624.400..	316	Extra Duty - Lead Teacher	8,823	8,823
100.624.400..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,380	1,380
100.624.400..	365	TRS On Behalf	1,144	1,414
Total	400	School Administration	11,347	11,618
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	1,100	1,100
100.624.600..	436	Electricity	7,000	7,000
100.624.600..	437	Natural/Bottled Gas	800	800
100.624.600..	438	Gas, Diesel, Oil	5,500	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	33,025	33,025
Student Activity				
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	518	641
100.624.700..	420	Staff Travel	-	-
100.624.700..	425	Student Travel	1,953	1,953
Total	700	Student Activity	6,696	6,819
Total	100	School Operating Fund	\$ 337,961	\$348,344

Barry C Steward Kasaan			FY 2024	FY 2025
Account Code	Description	Comments	REVISED FINAL BUDGET	1ST PROPOSED BUDGET
Food Services Fund				
255.624.790.. 326	Food Service Staff	.20 FTE	9,410	9,741
255.624.790.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		3,222	3,335
255.624.790.. 366	PERS On Behalf		292	464
255.624.790.. 459	Food	Food and Milk is part of District wide budget	-	-
255.624.790.. 460	Milk		-	-
Total 255	Food Services Fund		\$ 12,924	\$ 13,539
Total 624	Kasaan		\$ 350,885	\$361,884



Naukati Wildcats

FY 2025 1ST PROPOSED BUDGET

Location 625

	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 209,187	\$ 215,869	\$ 6,682
Vocational Education	1,500	1,500	-
Special Education	89,611	92,631	3,020
School Administration	13,139	13,452	313
Maintenance & Operations	71,171	71,791	620
Student Activities	6,718	6,841	123
Fund Total	<u>\$ 391,326</u>	<u>\$ 402,083</u>	<u>\$ 10,757</u>
Fund 205: Pupil Transportation Fund	<u>\$ 4,594</u>	<u>\$ 4,595</u>	<u>\$ 1</u>
Fund 255: Food Service Fund	<u>\$ 12,545</u>	<u>\$ 12,985</u>	<u>\$ 440</u>
TOTAL	<u>\$ 408,465</u>	<u>\$ 419,663</u>	<u>\$ 11,198</u>
# Students (PreK-12)	20	20	-
# Teachers	2.25	2.25	-
# Classified	2	2	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.89	8.89	-
Average Per Pupil Expenditure	\$ 20,423	\$ 20,983	\$ 560

Southeast Island School District

FY 2025 1ST PROPOSED BUDGET

Location 625 Naukati

Naukati

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.625.100. 315	Cert-Teacher	1.75 FTE	\$ 135,103	135,103
100.625.100. 323	NonCert-Aides		-	-
100.625.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		49,325	51,859
100.625.100. 365	TRS On Behalf		17,509	21,657
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		5,000	5,000
Total 100	Regular Instruction		209,187	215,869
<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	0.5 FTE Itinerant	39,309	39,309
100.625.200. 323	NonCert-Aides	.54 FTE	18,741	19,397
100.625.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		25,511	26,325
100.625.200. 365	TRS On Behalf		5,094	6,301
100.625.200. 366	PERS On Behalf		581	923

Naukati

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
100.625.200. 450	Supplies/Material/Media		375	375
Total 200	Special Education		89,611	92,631
<u>School Administration</u>				
100.625.400. 316	Extra Duty - Lead Teacher		10,217	10,217
100.625.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,598	1,598
100.625.400. 365	TRS On Behalf		1,324	1,638
Total 400	School Administration		13,139	13,452
<u>Operations & Maintenance</u>				
100.625.600. 325	NonCert-Maint/Custodial	.20 FTE + WFB	19,948	20,195
100.625.600. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,442	2,472
100.625.600. 366	PERS On Behalf		618	961
100.625.600. 430	Snow Removal		-	-
100.625.600. 432	Garbage		1,200	1,200
100.625.600. 436	Electricity		15,000	15,000
100.625.600. 437	Natural/Bottled Gas		400	400
100.625.600. 438	Gas, Diesel, Heating Oil		10,000	10,000
100.625.600. 439	Other Energy		6,000	6,000
100.625.600. 440	Other Purchased Services		6,000	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		71,171	71,791
<u>Student Activity</u>				
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		518	641
100.625.700. 420	Staff Travel		-	-
100.625.700. 425	Student Travel		1,400	1,400

Naukati

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 1ST PROPOSED BUDGET</u>
Total 700	Student Activity		<u>6,718</u>	<u>6,841</u>
Total 100	School Operating Fund		<u>\$ 391,326</u>	<u>\$ 402,083</u>
<u>Pupil Transportation Fund</u>				
205.625.760. 327	NonCert-Support Staff	.10 FTE	2,305	2,305
205.625.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		789	789
205.625.760. 458	Vehicle Gas, Diesel, & Oil		<u>1,500</u>	<u>1,500</u>
Total 760	Pupil Transportation		<u>\$ 4,594</u>	<u>\$ 4,595</u>
<u>Food Services Fund</u>				
255.625.790. 326	Food Service Staff	.20 FTE	11,176	11,569
255.625.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,369	1,416
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>\$ 12,545</u>	<u>\$ 12,985</u>
Total 625	Naukati		<u>\$ 408,465</u>	<u>\$ 419,663</u>



Thorne Bay Wolverines

FY 2025 1ST PROPOSED BUDGET

Location 628

	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 1ST PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 389,480	\$ 462,471	\$ 72,991
Vocational Education	11,268	3,000	(8,268)
Special Education	211,857	221,360	9,503
Pupil Support	-	-	-
School Administration	63,182	99,004	35,822
School Administration Support	34,396	35,911	1,515
Maintenance & Operations	316,912	265,019	(51,893)
Student Activity	40,306	40,857	551
Fund Total	<u>\$ 1,067,401</u>	<u>\$ 1,127,622</u>	<u>\$ 60,221</u>
Fund 205: Student Transportation	<u>\$ 40,574</u>	<u>\$ 42,176</u>	<u>\$ 1,602</u>
Fund 255: Food Service Fund	<u>\$ 25,235</u>	<u>\$ 26,949</u>	<u>\$ 1,714</u>
TOTAL	<u>\$ 1,133,210</u>	<u>\$ 1,196,747</u>	<u>\$ 63,537</u>
# Students (PreK-12)	53.5	53.5	-
# Teachers	5	5	-
# Classified	5.53	5.53	-
# Administrators	1	1	-
Pupil/Teacher Ratio	10.70	10.70	-
Average Per Pupil Expenditure	\$ 21,181	\$ 22,369	\$ 1,188

Southeast Island School District

FY 2025 1ST PROPOSED BUDGET

Location 628 Thorne Bay

Thorne Bay

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.628.100. 315	Cert-Teacher	4.0 FTE	\$ 250,093	\$ 299,991
100.628.100. 316	Cert- Extra Duty		-	\$ -
100.628.100. 323	Non Cert - Aides		-	-
100.628.100. 329	Substitutes/Temporaries		24,000	24,000
100.628.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		63,037	70,453
100.628.100. 365	TRS On Behalf		32,412	48,089
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>11,688</u>	<u>11,688</u>
Total 100	Regular Instruction		<u>389,480</u>	<u>462,471</u>
<u>Vocational Education</u>				
100.628.160. 315	Cert-Teacher	4.0 FTE	-	-
100.628.160. 324	Non Cert-Support		6,606	-
100.628.160. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,262	-
100.628.160. 365	TRS On Behalf		-	-
100.628.160. 410	Professional & Technical Services		-	-

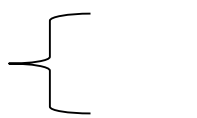
Thorne Bay

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
100.628.160. 450	Supplies/Material/Media		2,400	3,000
Total 160	Vocational Education		11,268	3,000
Special Education				
100.628.200. 315	Cert-Teacher	.10 FTE	72,028	73,968
100.628.200. 316	Cert-Extra Duty		800	800
100.628.200. 323	NonCert-Aides	2.0 FTE	62,258	64,294
100.628.200. 329	Substitutes/Temporaries		5,000	5,000
100.628.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		59,506	61,382
100.628.200. 365	TRS On Behalf		9,335	11,857
100.628.200. 366	PERS On Behalf		1,930	3,060
100.628.200. 450	Supplies/Material/Media		1,000	1,000
Total 200	Special Education		211,857	221,360
Instruction - Pupil Support				
100.628.350. 366	PERS On Behalf		-	-
Total 350	Instruction - Pupil Support		-	-
School Administration				
100.628.400. 313	Cert - Principal	.33 FTE	37,616	57,270
100.628.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		16,816	28,679
100.628.400. 365	TRS On Behalf		4,875	9,180
100.628.400. 420	Staff Travel		2,000	2,000
100.628.400. 450	Supplies, Materials, & Media		1,875	1,875
Total 400	School Administration		63,182	99,004
School Administration Support				
100.628.450. 324	NonCert-Support Staff	.5 FTE	23,133	23,947
100.628.450. 329	Substitutes/Temporaries		2,000	2,000
100.628.450. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,921	8,199

Thorne Bay

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
100.628.450. 366	PERS On Behalf		717	1,140
100.628.450. 420	Staff Travel		-	-
100.628.450. 450	Supplies, Materials, & Media		625	625
Total 450	School Administration Support		34,396	35,911
<u>Maintenance & Operations</u>				
100.628.600. 325	NonCert-Maint/Custodial	1.20 FTE	48,591	56,925
100.628.600. 329	Substitutes/Temporaries		15,000	15,000
100.628.600. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		80,159	18,728
100.628.600. 366	PERS On Behalf		1,506	2,710
100.628.600. 431	Water & Sewage		6,000	6,000
100.628.600. 432	Garbage		5,000	5,000
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		45,000	45,000
100.628.600. 439	Other Energy		4,000	4,000
100.628.600. 440	Other Purchased Services		17,000	17,000
100.628.600. 452	Maintenance Supplies		18,656	18,656
100.628.600. 453	Custodial Supplies		5,500	5,500
Total 600	Operations & Maintenance		316,912	265,019
<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)		4,202	4,200
100.628.700. 365	TRS On Behalf		2,334	2,885
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

Thorne Bay

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
Total 700	Student Activity		40,306	40,857
Total 100	School Operating Fund		\$ 1,067,401	\$ 1,127,622
<u>Student Transportation</u>				
205.628.760. 325	Maintenance	.43 FTE	24,373	25,235
205.628.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		8,345	8,640
205.628.760. 366	PERS On Behalf		756	1,201
205.628.760. 440	Other Purchased Service	In Lieu of Transp.	1,100	1,100
205.628.760. 452	Maintenance Supplies		<u>6,000</u>	<u>6,000</u>
Total 205	Student Transportation		\$ 40,574	\$ 42,176
<u>Food Services Fund</u>				
255.628.790. 326	Food Service Staff	2 (1 @ 29hrs/1@19hrs)	18,374	19,388
255.628.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,291	6,638
255.628.790. 366	PERS On Behalf		570	923
255.628.790. 459	Food	 Food and Milk is part of District wide budget	-	-
255.628.790. 460	Milk		-	-
Total 255	Food Services Fund		\$ 25,235	\$ 26,949
Total 628	Thorne Bay		\$ 1,133,210	\$ 1,196,747



Whale Pass

FY 2025 1ST PROPOSED BUDGET

Location 632

	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 1ST PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 145,997	\$ 152,996	\$ 6,999
Vocational Education	1,500	1,500	-
Special Education	73,260	75,104	1,844
School Administration	8,958	9,172	214
Operations & Maintenance	35,792	38,081	2,289
Student Activities	6,451	6,451	0
Fund Total	<u>\$ 271,958</u>	<u>\$ 283,305</u>	<u>\$ 11,347</u>
Fund 255: Food Service Fund	<u>\$ 10,962</u>	<u>\$ 11,741</u>	<u>779</u>
TOTAL	<u><u>\$ 282,920</u></u>	<u><u>\$ 295,046</u></u>	<u><u>\$ 12,126</u></u>
# Students (PreK-12)	11	11	-
# Teachers	1	1.25	0
# Classified	1.41	1.41	-
# Administrators	0	0	-
Pupil/Teacher Ratio	11.00	8.80	(2)
Average Per Pupil Expenditure	\$ 25,720	\$ 26,822	\$ 1,102

Southeast Island School District

FY 2025 1ST PROPOSED BUDGET

Location 632 Whale Pass

Whale Pass

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.632.100	315	Cert-Teacher	1.0 FTE	\$ 68,978
100.632.100	323	NonCert-Aides		\$ 68,978
100.632.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		18,741
100.632.100	365	TRS On Behalf		21,500
100.632.100	420	Staff Travel		42,813
100.632.100	425	Student Travel		8,940
100.632.100	433	Communications		11,057
100.632.100	450	Supplies/Material/Media		100
				250
				2,300
				3,875
			<u>3,875</u>	<u>3,875</u>
Total	100	Regular Instruction	<u>145,997</u>	<u>152,996</u>
<u>Vocational Education</u>				
100.632.160	450	Supplies/Material/Media	Speciality Classes	1,500
				<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	19,655
100.632.200	323	Non-Cert - Aides	1.0 FTE	19,655
100.632.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		30,006
100.632.200	365	TRS On Behalf		19,822
100.632.200	366	PERS On Behalf		20,226
100.632.200	450	Supplies/Material/Media		3,151
				930
				1,444
				<u>300</u>
				<u>300</u>
Total	200	Special Education	<u>73,260</u>	<u>75,104</u>

Whale Pass

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
<u>School Administration</u>				
100.632.400.	316	Extra Duty - Lead Teacher	6,966	6,966
100.632.400.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,089	1,089
100.632.400.	365	TRS On Behalf	<u>903</u>	<u>1,117</u>
			<u>8,958</u>	<u>9,172</u>
<u>Operations & Maintenance</u>				
100.632.600	325	NonCert-Maint/Custodial .16 FTE	7,343	7,600
100.632.600	329	Substitutes/Temporaries	3,000	3,000
100.632.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	899	930
100.632.600	431	Water & Sewer	300	300
100.632.600	436	Electricity	5,250	5,250
100.632.600	438	Gas, Diesel, Oil	2,000	2,000
100.632.600	439	Other Energy	3,000	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	<u>2,500</u>	<u>2,500</u>
Total	600	Maintenance & Operations	<u>35,792</u>	<u>38,081</u>
<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	<u>1,951</u>	<u>1,951</u>
Total	700	Student Activities	<u>6,451</u>	<u>6,451</u>
Total	100	School Operating Fund	<u>271,958</u>	<u>283,305</u>
<u>Food Services Fund</u>				
255.632.790	326	Food Service Staff .20 FTE	8,166	8,746
255.632.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	2,796	2,995

Whale Pass

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET
255.632.790	459	Food	-	-
255.632.790	460	Milk	-	-
Total	255	Food Services Fund	<u>\$ 10,962</u>	<u>\$ 11,741</u>
Total	632	Whale Pass	<u>\$ 282,920</u>	<u>\$ 295,046</u>



Hollis Hawks

FY 2025 1ST PROPOSED BUDGET

Location 667

	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 1ST PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 314,021	\$ 323,192	\$ 9,171
Vocational Education	1,500	1,500	-
Special Education	76,893	83,258	6,365
School Administration	11,347	11,618	271
Maintenance & Operations	54,977	55,447	470
Student Activities	<u>8,947</u>	<u>9,070</u>	<u>123</u>
Fund Total	<u>\$ 467,685</u>	<u>\$ 484,085</u>	<u>\$ 16,400</u>
Fund 205: Student Transportation Fund	<u>\$ 47,225</u>	<u>\$ 49,001</u>	<u>\$ 1,776</u>
Fund 255: Food Service Fund	<u>\$ 12,227</u>	<u>\$ 12,833</u>	<u>\$ 606</u>
TOTAL	<u>\$ 527,137</u>	<u>\$ 545,918</u>	<u>\$ 18,781</u>
# Students (PreK-12)	13.45	13.45	-
# Teachers	2.5	2.5	-
# Classified	2.75	2.75	-
# Administrators	0	0	-
Pupil/Teacher Ratio	5.38	5.38	-
Average Per Pupil Expenditure	\$ 39,192	\$ 40,589	\$ 1,396

Southeast Island School District

FY 2025 1ST PROPOSED BUDGET

Location 667 Hollis

Hollis			FY 2024	FY 2025 1ST
Account Code	Description	Comments	REVISED	PROPOSED
			FINAL	BUDGET
<u>Regular Instruction</u>				
100.667.100	315	Cert-Teacher	2.0 FTE	\$ 180,945
100.667.100	323	NonCert-Aides	.	-
100.667.100	329	Substitutes/Temporaries	2,000	2,000
100.667.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	102,345	105,960
100.667.100	365	TRS On Behalf	23,450	29,006
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	4,181	4,181
Total	100	Regular Instruction	314,021	323,192
<u>Vocational Education</u>				
100.667.160	450	Supplies/Material/Media	Speciality Classes	1,500
Total	160	Vocational Education	1,500	1,500
<u>Special Education</u>				
100.667.200	315	Cert-Teacher	.5 FTE (Itinerant)	26,804
100.667.200	323	NonCert-Aides	.65 FTE	19,849
100.667.200	329	Substitutes/Temporaries	4,000	4,000

Hollis

Account Code	Description	Comments	FY 2024 REVISED FINAL	FY 2025 1ST PROPOSED BUDGET
100.667.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	21,601	24,660
100.667.200	365	TRS On Behalf	3,474	4,528
100.667.200	366	PERS On Behalf	615	978
100.667.200	450	Supplies/Material/Media	550	300
Total	200	Special Education	76,893	83,258
<u>School Administration</u>				
100.667.400	316	Extra Duty - Lead Teacher	8,823	8,823
100.667.400	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,380	1,380
100.667.400	365	TRS On Behalf	1,144	1,414
Total	400	School Administration	11,347	11,618
<u>Operations & Maintenance</u>				
100.667.600	325	NonCert-Maint/Custodial .50 FTE + WFB	11,833	12,069
100.667.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,450	1,477
100.667.600	366	PERS On Behalf	367	574
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)	15,000	15,000
100.667.600	437	Natural/Bottled Gas	250	250
100.667.600	438	Gas, Diesel, Heating Oil	11,227	11,227
100.667.600	439	Other Energy	1,500	1,500
100.667.600	440	Other Purchased Services	4,200	4,200
100.667.600	452	Maintenance Supplies	3,500	3,500
100.667.600	453	Custodial Supplies	1,250	1,250
Total	600	Operations & Maintenance	54,977	55,447
<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 2024 REVISED FINAL	FY 2025 1ST PROPOSED BUDGET
100.667.700	365	TRS On Behalf	518	641
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	8,947	9,070
Total	100	School Operating Fund	\$ 467,685	\$ 484,085
<u>Student Transportation</u>				
205.667.760	327	Bus Drivers .80 FTE	27,832	28,778
205.667.760	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	9,530	9,853
205.667.760	366	PERS On Behalf	863	1,370
205.667.760	458	Gasoline & Oil	9,000	9,000
Total	205	Student Transportation	\$ 47,225	\$ 49,001
<u>Food Services Fund</u>				
255.667.790	326	Food Service Staff .20 FTE	10,601	10,968
255.667.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,298	1,343
255.667.790	366	PERS On Behalf	328	522
255.667.790	459	Food	-	-
255.667.790	460	Milk	-	-
		} Food and Milk is part of District wide budget		
Total	255	Food Services Fund	\$ 12,227	\$ 12,833
Total	667	Hollis	\$ 527,137	\$ 545,918



Port Alexander Eagles

FY 2025 1ST PROPOSED BUDGET

Location 669

	FY 2024 REVISED FINAL BUDGET	FY 2025 1ST PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: 100 Regular Instruction	\$ 161,773	\$ 191,420	\$ 29,647
Vocational Education	1,500	1,500	-
200 Special Education	22,607	25,593	2,986
400 School Administration	11,347	11,618	271
600 Maintenance & Operations	53,015	53,825	810
700 Student Activities	5,750	5,750	-
Fund Total	\$ 255,992	\$ 289,707	33,715
Fund 255: Food Service Fund	\$ 1,142	\$ 1,259	\$ 117
TOTAL	\$ 257,134	\$ 290,966	\$ 33,832
# Students (PreK-12)	19.8	19.8	-
# Teachers	1.375	1.375	-
# Classified	0.45	0.45	-
# Administrators	0	0	-
Pupil/Teacher Ratio	14.40	14.40	-
Average Per Pupil Expenditure	\$ 12,987	\$ 14,695	\$ 1,709

Southeast Island School District

FY 2025 1ST PROPOSED BUDGET

Location 669 Port Alexander

Port Alexander

Account Code	Description	Comments	FY 2024 REVISED FINAL	FY 2025 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.669.100 315	Cert-Teacher	1.125 FTE	\$ 77,349	\$ 80,869
100.669.100 316	Cert-Extra Duty	AATTSA Coord	3,193	30,000
100.669.100 323	NonCert-Aides	AAATSA	6,110	-
100.669.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		49,577	52,068
100.669.100 365	TRS On Behalf		10,024	12,963
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		2,045	2,045
100.669.100 440	Other Purchased Services	Pd as Extra Duty	-	-
100.669.100 450	Supplies/Material/Media		<u>4,975</u>	<u>4,975</u>
Total 100 Regular Instruction			<u>161,773</u>	<u>191,420</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	13,452	14,415
100.669.200 323	NonCert-Aides		-	-
100.669.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,412	8,867
100.669.200 365	TRS On Behalf		1,743	2,311
100.669.200 450	Supplies/Material/Media		<u>-</u>	<u>-</u>

Port Alexander

Account Code	Description	Comments	FY 2024 REVISED FINAL	FY 2025 1ST PROPOSED BUDGET
Total 200	Special Education		<u>22,607</u>	<u>25,593</u>
<u>School Administration</u>				
100.669.400 316	Extra Duty - Lead Teacher		8,823	8,823
100.669.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,380	1,380
100.669.400 365	TRS On Behalf		<u>1,144</u>	<u>1,414</u>
Total 400	School Administration		<u>11,347</u>	<u>11,618</u>
<u>Operations & Maintenance</u>				
100.669.600 325	NonCert-Maint/Custodial	.30 FTE	14,036	14,530
100.669.600 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,718	1,778
100.669.600 366	PERS On Behalf		436	692
100.669.600 431	Water & Sewage		100	100
100.669.600 432	Garbage		400	400
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	500
100.669.600 452	Maintenance Supplies		6,875	6,875
100.669.600 453	Custodial Supplies		<u>1,250</u>	<u>1,250</u>
Total 600	Maintenance & Operations		<u>53,015</u>	<u>53,825</u>
<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		<u>1,250</u>	<u>1,250</u>
Total 700	Student Activity		<u>5,750</u>	<u>5,750</u>
Total 100	School Operating Fund		<u>\$ 255,992</u>	<u>\$ 289,707</u>

Port Alexander

Account Code	Description	Comments	FY 2024 REVISED FINAL	FY 2025 1ST PROPOSED BUDGET
<u>Food Services Fund</u>				
255.669.790 326	Food Service Staff	.20 FTE	1,018	1,122
255.669.790 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		124	137
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>1,142</u>	<u>1,259</u>
Total 669	Port Alexander		<u>\$ 257,134</u>	<u>\$ 290,966</u>