



SOUTHEAST ISLAND SCHOOL DISTRICT BOARD OF EDUCATION

Work Session

January 21, 2021

PURPOSE STATEMENT

Together we will open students' minds to their dreams and aspirations and provide the tools needed to achieve them.

MISSION STATEMENT

All Southeast Island School district stakeholders will work together to provide a safe and healthy environment that fosters the development of personal, social and academic skills necessary for students to excel in our rapidly changing world and to become service-minded, life-long learners.

AGENDA

MEETING: 4:30 PM

LOCATION: Audio/Video Conference

1. Review FY 2021 General Fund Budget Revision

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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: Sherry Becker, Superintendent

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

Date: January 15, 2021

SUBJECT: FY 2021 BUDGET REVISION

PURPOSE:

A budget is a spending plan that is based on what is financially known at a given point in time. The revised FY2021 budget has been adjusted to reflect the salary and benefits for employees hired for this school year, staffing turnover, adjustment that have been made in the year, and updated expense information we had once all grants have been awarded.

Information about the general fund budget recommendations is described below with detailed information included in the attached FY2021 budget revision spreadsheet for the general fund, food service fund, pupil transportation, and the employee housing fund. This will be the only FY2021 budget revision required this year.

PERTINENT INFORMATION – GENERAL FUND:

REVENUE BUDGET

The October 2020 OASIS enrollment resulted in 24 students less than the enrollment projection and 8 less Intensive students than projected; therefore, SISD is receiving a decrease of \$792,804 in state revenue per the foundation funding formula. The decrease in enrollment placed us into a new hold harmless so we have been able to reduce our decrease in foundation by nearly \$525K (without the hold harmless it would have been a \$1,388,907 decrease in foundation). The PERS/TRS on-behalf revenue amount equals the total of these accounts included in the expenditure budget. The PERS/TRS on-behalf represent the State's contribution toward SISD retirement costs which is awarded annually through the legislative process.

EXPENDITURE BUDGET

SALARY AND BENEFITS: Salary and benefit accounts have been reviewed and updated to reflect the costs for employees hired this year, staff turnover, as well as any grant funding we have received that will offset employee's salaries & benefits.

COMMUNICATIONS: We increased Internet in Technology \$105K and decreased the communication expense in other District functions based on YTD expenditures by \$2,200 for a net increase of \$102,800.

STAFF AND STUDENT TRAVEL: We decreased staff and student travel by \$62,975. Due to COVID19 most travel has been eliminated YTD; however, we have left some travel budgeted in the event travel resumes later in the year.

OTHER PURCHASED SERVICES AND PROFESSIONAL AND TECHNICAL SERVICES: Professional and technical budgets have been decreased by \$4,300. Other purchased services were reduced by \$23K.

FISCAL SERVICES & MAINTENANCE INSURANCE: Our insurance costs did increase \$7,596 even with increasing our deductible, with the single largest increase being for the Float House Marine insurance.

SUPPLIES - TEXTBOOK AND LIBRARY BOOK SUPPLIES: We have reduced the textbook budget for this year by \$10K, and also reduced supplies in sites regular instruction budgets for the reduced enrollment, correspondence, DW School Administration, Business Office, & Maintenance & Operations by \$90K.

Indirect Cost Recovery: With the addition of recent grants and carryover from last year, indirect recovery from those grants will increase by \$22,516K.

EQUIPMENT: We removed the \$10K budgeted for equipment in the Maintenance & Operation Department.

TRANSFERS: The line item for special revenue overruns was reduced by \$2,500, however I really do not foresee us having any special revenue funds overruns.

FY2021 GENERAL FUND BUDGET REVISION RECAP**General Fund Revenue Budget**

Approved FY2021 Budget	<u>\$ 7,614,691</u>
Net decrease in State Revenue	-792,804
PERS/TRS on-behalf net adjustment	-17,776
Timber Receipts decrease	-20,000
E-Rate increase	105,607
Net decrease in Pupil Transportation	<u>-34,248</u>
Revenue Budget Decrease	<u>-759,221</u>
Revised FY2021 Revenue Budget	<u>\$ 6,855,470</u>

General Fund Expenditure Budget

Approved FY2021 Budget	<u>\$ 7,614,691</u>
Decrease Salary & Benefits Accounts (Incl PERS/TRS)	-229,724
Decrease Professional & Technical services	-4,300
Decrease Staff & Student Travel	-62,975
Decrease Other Purchased Services	-23,300
Increase Insurance (Property & Liability)	7,596
Decrease Textbook, Library Books, Supplies	-55,532
Decrease Maintenance Supplies	-44,700
Decrease Utilities	-6,000
Increase Telecommunications	102,800
Decrease Energy	-59,000
Increase Other Expenses	-32,061
Increase Indirect Cost Recovery	-22,516
Decrease Equipment	-10,000
Decrease Transfers	-2500
Expenditure Budget Decrease	<u>-442,212</u>
Revised FY2021 Expenditure Budget	<u>\$ 7,172,479</u>
<i>Difference</i>	<i>-317,009</i>

PERTINENT INFORMATION – PUPIL TRANSPORTATION FUND:

Due to the decrease in enrollment, it caused our pupil transportation grant (which is calculated based on adjustment enrollment) we have decreased its revenue by \$34K. We did end the year June 30, 2020 with a \$385K fund balance in this fund and will likely add to that this year as the expenses are less than the overall revenue we will receive.

RECOMMENDATION:

The administration recommends the Board of Education approve the revision to the FY2021 general fund, food service fund, and pupil transportation fund. The recommended revenue and expenditures budgets are as follows:

	Original	Revised	
	Revenue Budget	Revenue Budget	Difference
General Fund	\$ 7,136,299	\$ 6,411,326	-\$ 724,973
Pupil Transportation	\$ 249,892	\$ 215,644	-\$ 34,248
Food Service Fund	\$ 118,500	\$ 118,500	\$ 0
Employee Housing Fund	\$ 110,000	\$ 110,000	\$ 0

FY 2021 FINAL BUDGET - REVISED					
Function		FY 2021 FINAL	FY 2021 FINAL REVISED	Increase (Decrease)	Percent of FY 2020 Total
	Instruction				
100	Regular Instruction	\$ 1,965,756	\$ 1,873,789	\$ (91,967)	26.12%
140	Correspondence Instruction	31,696	15,829	(15,867)	0.22%
160	Vocational Education	18,304	18,304	-	0.26%
200	Special Education Instruction	698,861	566,640	(132,221)	7.90%
220	Special Education Support Services	123,147	142,840	19,693	1.99%
300	Support Services - Students - Guidance	32,822	32,822	0	0.46%
350	Support Services - Instruction	59,150	17,651	(41,499)	0.25%
353	Technology	1,539,610	1,613,585	73,975	22.50%
354	Inservice	3,500	3,500	-	0.05%
400	School Administration	274,972	235,336	(39,636)	3.28%
	Sub Total Instruction	\$ 4,747,818	\$ 4,520,297	\$ (227,521)	63.02%
	Administration				
450	School Administration Support	97,868	47,240	(50,628)	0.66%
550	District Administration	354,788	286,379	(68,409)	3.99%
511	School Board	100,691	90,316	(10,375)	1.26%
512	Office of Superintendent	350,873	330,799	(20,074)	4.61%
600	Maintenance & Operations	1,300,203	1,259,692	(40,511)	17.56%
600	Teacher Housing	50,000	50,000	-	0.70%
700	Pupil & Athletic Activities	164,553	123,073	(41,480)	1.72%
	Sub Total Admin/M&O	\$ 2,418,976	\$ 2,187,499	\$ (231,477)	30.50%
				-	
760	Pupil Transportation	175,285	162,061	(13,224)	2.26%
790	Food Services	217,612	250,122	32,510	3.49%
900	Fund Transfers	55,000	52,500	(2,500)	0.73%
	Sub Total Transfers, Pupil Trans & Food Svcs	\$ 447,897	\$ 464,684	\$ 16,787	6.48%
	TOTAL ALL EXPENSES	\$ 7,614,691	\$ 7,172,479	\$ (442,212)	100.00%

Please do not hesitate to ask questions. Thank you.



Southeast Island School District
Thorne Bay, Alaska

FY 2021 FINAL BUDGET REVISED
January 21, 2021

Sherry Becker, Superintendent
Shannon Silverthorn, Board President
Sandy Curtis, Board Clerk
Rebecca Saffold, Board member
Shane Scamahorn, Board Member
Deena Taylor, Board Member

SOUTHEAST ISLAND SCHOOL DISTRICT

Revenue Budget

FY 2021 FINAL BUDGET - REVISED

	<u>2021 FINAL 169+10+17</u>	<u>2021 REVISED 145+.8+9</u>	<u>Change -24/-9.2-8</u>
FUND 100: Enrollment			
School Operating			
State Foundation	\$ 5,130,237	\$ 4,337,433	\$ (792,804)
Other State Revenue	-	-	-
PERS On behalf (057)	75,985	76,559	574
TRS On behalf (056)	299,213	280,863	(18,350)
Timber Receipts	300,000	280,000	(20,000)
E-Rate - Federal	1,305,864	1,411,471	105,607
Other Revenue*	25,000	25,000	-
FUND TOTAL	\$ 7,136,299	\$ 6,411,326	\$ (724,973)
FUND 205: Student Transportation			
Student Transportation (St	249,892	215,644	(34,248)
FUND TOTAL	\$ 249,892	\$ 215,644	\$ (34,248)
FUND 255: Food Service			
School Lunch Revenue	8,500	8,500	-
Food Service (State)	110,000	110,000	-
	\$ 118,500	\$ 118,500	\$ -
FUND 375: Employee Housing			
Local Revenues	110,000	110,000	-
FUND TOTAL	\$ 110,000	\$ 110,000	-
Fund Balance Transfer	-	-	-
FUND TOTAL	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 7,614,691	\$ 6,855,470	\$ (759,221)

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Department

FY 2021 FINAL BUDGET - REVISED

<u>Loc/Function</u>	<u>Department</u>	<u>FY 2021 FINAL</u>	<u>FY 2021 FINAL</u> <u>BUDGET</u>	<u>Change</u>
649 100	Regular Instruction	\$ 155,493	\$ 145,493	(10,000)
649 140	Correspondence Instruction	31,696	15,829	(15,867)
649 220	Special Education Support Services	123,147	142,840	19,693
649 300	Support Services - Students - Guida	32,822	32,822	0
649 350	Support Services Instruction	55,150	13,651	(41,499)
649 352	Support Services Instruction-Librar	4,000	4,000	-
649 353	Technology	1,539,610	1,613,585	73,975
649 354	Inservice	3,500	3,500	-
649 400	School Administration	85,320	32,136	(53,184)
649 511	Board of Education	100,691	90,316	(10,375)
649 512	Office of Superintendent	350,873	330,799	(20,074)
649 550	District Admin Support Services	354,788	286,379	(68,409)
649 600	DW Operations & Maintenance	706,241	733,875	27,634
649 600	DW Employee Housing	50,000	50,000	-
649 700	DW Student Activities	67,865	67,865	(0)
649 760	DW Pupil Transportation	104,176	94,867	(9,309)
649 790	DW Food Services	153,388	182,715	29,327
900	DW Transfers	55,000	52,500	(2,500)
621	Howard Valentine	423,391	314,959	(108,432)
624	Kasaan	228,211	186,420	(41,791)
625	Naukati	442,529	429,845	(12,684)
628	Thorne Bay	1,433,633	1,346,239	(87,394)
667	Hollis	509,568	440,508	(69,060)
669	Port Alexander	222,582	187,302	(35,280)
680	Hyder	-	-	-
682	Whale Pass	381,017	374,034	(6,983)
Totals		\$ 7,614,691	\$ 7,172,479	\$ (442,212)

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Function

FY 2021 FINAL BUDGET - REVISED

<u>Function</u>	<u>FY 2021 FINAL</u>	<u>FY 2021 FINAL REVISED</u>	<u>Increase (Decrease)</u>	<u>Percent of FY 2020 Total</u>
Instruction				
100 Regular Instruction	\$ 1,965,756	\$ 1,873,789	\$ (91,967)	26.12%
140 Correspondence Instruction	31,696	15,829	(15,867)	0.22%
160 Vocational Education	18,304	18,304	-	0.26%
200 Special Education Instruction	698,861	566,640	(132,221)	7.90%
220 Special Education Support Services	123,147	142,840	19,693	1.99%
300 Support Services - Students - Guidance	32,822	32,822	0	0.46%
350 Support Services - Instruction	59,150	17,651	(41,499)	0.25%
353 Technology	1,539,610	1,613,585	73,975	22.50%
354 Inservice	3,500	3,500	-	0.05%
400 School Administration	274,972	235,336	(39,636)	3.28%
Sub Total Instruction	\$ 4,747,818	\$ 4,520,297	\$ (227,521)	63.02%
Administration				
450 School Administration Support	97,868	47,240	(50,628)	0.66%
550 District Administration	354,788	286,379	(68,409)	3.99%
511 School Board	100,691	90,316	(10,375)	1.26%
512 Office of Superintendent	350,873	330,799	(20,074)	4.61%
600 Maintenance & Operations	1,300,203	1,259,692	(40,511)	17.56%
600 Teacher Housing	50,000	50,000	-	0.70%
700 Pupil & Athletic Activities	164,553	123,073	(41,480)	1.72%
Sub Total Admin/M&O	\$ 2,418,976	\$ 2,187,499	\$ (231,477)	30.50%
760 Pupil Transportation	175,285	162,061	(13,224)	2.26%
790 Food Services	217,612	250,122	32,510	3.49%
900 Fund Transfers	55,000	52,500	(2,500)	0.73%
Sub Total Transfers, Pupil Trans & Food Svcs	\$ 447,897	\$ 464,684	\$ 16,787	6.48%
TOTAL ALL EXPENSES	\$ 7,614,691	\$ 7,172,479	\$ (442,212)	100.00%



District Wide

FY 2021 FINAL BUDGET - REVISED

Location 649

	<u>FY 2021 FINAL</u>	<u>FY 2021 REVISED</u>	<u>Change</u>
Fund 100: School Operating			
<u>Location 649 District-Wide</u>			
Function 100 Regular Instruction	\$ 155,493	\$ 145,493	(10,000)
Function 140 Correspondence Instruction	31,696	15,829	(15,867)
Function 220 Special Education Support Services	123,147	142,840	19,693
Function 300 Support Services - Students - Guidance	32,822	32,822	0
Function 350 Support Services-Instruction	55,150	13,651	(41,499)
Function 352 Support Services-Instruction - Library	4,000	4,000	0
Function 353 Technology	1,539,610	1,613,585	73,975
Function 354 Inservice	3,500	3,500	0
Function 400 School Administration	85,320	32,136	(53,184)
Function 511 Board of Education	100,691	90,316	(10,375)
Function 512 Office of Superintendent	350,873	330,799	(20,074)
Function 550 District Admin Support Services	354,788	286,379	(68,409)
Function 600 Operations & Maintenance	706,241	733,875	27,634
Function 700 Student Activities	67,865	67,865	(0)
Function 900 Transfers	55,000	52,500	(2,500)
Fund Total	<u>\$ 3,666,196</u>	<u>\$ 3,565,590</u>	<u>(100,606)</u>
Fund 205: Student Transportation	<u>\$ 104,176</u>	<u>\$ 94,867</u>	<u>(9,309)</u>
Fund 255: Food Service Fund	<u>\$ 153,388</u>	<u>\$ 182,715</u>	<u>29,327</u>
Fund 375: Employee Housing	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>0</u>
TOTAL	<u>\$ 3,973,760</u>	<u>\$ 3,893,172</u>	<u>(80,588)</u>

Southeast Island School District

FY 2021 FINAL BUDGET - REVISED

District Wide Location 649

Districtwide Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
<u>Regular Instruction</u>				
100.649.100.. 314	Cert-Director/Coordinator/Manager	.70 FTE	\$ 56,000	\$ 56,000
100.649.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		28,963	28,964
100.649.100.. 365	TRS On Behalf		10,030	10,030
100.649.100.. 369	Other Employee Benefits	(Tuition Reimb. Per CBA)		24,000
100.649.100.. 410	Professional & Technical Servcies		-	-
100.649.100.. 420	Staff Travel		-	-
100.649.100.. 450	Supplies/Material/Media		1,500	1,500
100.649.100.. 471	Textbooks	DW Textbook/Consumable Purchases - Governor's Performance Classes	35,000	25,000
100.649.100.. 490	Other Expenses	(Tuition Reimb. Per CBA)	24,000	-
Total 100	Regular Instruction		155,493	145,493
<u>Correspondence Instruction</u>				
100.649.140.. 314	Cert-Director/Coor/Mgr.	.10 FTE	8,000	8,000
100.649.140.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		3,696	3,696
100.649.140.. 365	TRS On Behalf		-	1,433
100.649.140.. 410	Professional & Technical Services			700
100.649.140.. 450	Supplies/Material/Media		20,000	2,000
100.649.140.. 471	Textbooks		-	-
Total 140	Correspondence Instruction		31,696	15,829
<u>Special Education Instruction Support Services</u>				
100.649.220.. 314	Certificated Salary	.70 FTE	52,000	64,000
100.649.220.. 324	Non-Cert - Support Staff		-	-
100.649.220.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		24,025	29,569
100.649.220.. 365	TRS On Behalf		9,313	11,462

Districtwide Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
100.649.220.. 366	PERS On Behalf		-	-
100.649.220.. 410	Professional & Technical	LRP + Other Pro Svcs	20,859	20,859
100.649.220.. 420	Staff Travel		5,000	5,000
100.649.220.. 450	Supplies/Materials/Media	PowerSchool	11,950	11,950
Total 220	Special Education Instruction Support Svcs		123,147	142,840
<u>Support Services-Students - Guidance</u>				
100.649.300.. 314	Certificated Salary	.25 FTE	20,000	20,000
100.649.300.. 318	Certificated Salary - Specialist		-	-
100.649.300.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		9,240	9,240
100.649.300.. 365	TRS On Behalf		3,582	3,582
Total 300	Support Services - Students - Guidance		32,822	32,822
<u>Support Services-Students - Support Services</u>				
100.649.350.. 318	Cert Salary - Specialist	.5 FTE Curr/Prof Devel	40,400	10,000
100.649.350.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,514	1,860
100.649.350.. 365	TRS On Behalf		7,236	1,791
Total 350	Support Services-Students - Support Services		55,150	13,651
<u>Support Services-DW Library</u>				
100.649.352.. 440	Other Purchased Services		500	500
100.649.352.. 450	Supplies/Material/Media	Library books DW	3,000	3,000
100.649.352.. 490	Dues and Fees		500	500
Total 352	Support Services - DW Library		4,000	4,000
<u>Technology</u>				
100.649.353.. 321	Non-Cert Director/Coor/Mgr	1.0 FTE	65,000	65,000
100.649.353.. 324	Non-Cert Support Staff	.60 FTE - 1/2 Yr.	-	-
100.649.353.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		46,544	46,545
100.649.353.. 366	PERS On Behalf		5,753	5,753
100.649.353.. 380	Transportation Allowance		750	-
100.649.353.. 410	Professional & Technical Servi	(Contractor; E-rate Submittal Fee)	10,000	10,000
100.649.353.. 420	Staff Travel		2,500	225
100.649.353.. 433	Communications	Internet, WIFI	1,329,613	1,434,613
100.649.353.. 440	Other Purchased Services	(Annual Rolling Stock - Computers, GCI VPN)	30,000	5,000
100.649.353.. 475	Tech Supplies/Material/Media	(Software annual licenses)	35,000	35,000
100.649.353.. 491	Dues & Fees	Other Tech Dues & Fees	14,450	11,450
Total 353	Technology		1,539,610	1,613,585

Districtwide Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED	
<u>Inservice</u>					
100.649.354..	420	Staff Travel	-	500	
100.649.354..	450	Supplies/Material/Media	3,500	3,000	
Total	354	Inservice	3,500	3,500	
<u>School Administration</u>					
100.649.400..	310	Certificated Salary	0.5 FTE	46,575	18,138
100.649.400..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		19,703	6,686
100.649.400..	365	TRS On Behalf		8,342	3,249
100.649.400..	390	Transportation Allowance		-	1,250
100.649.400..	410	Professional & Technical Services		-	-
100.649.400..	420	Staff Travel		7,500	1,500
100.649.400..	433	Communications		1,200	400
100.649.400..	450	Supplies, Materials & Media		2,000	300
100.649.400..	491	Dues & Fees	(ACSA)	-	614
Total	400	School Administration		85,320	32,136
<u>Board of Education</u>					
100.649.511..	324	NonCert-Support Staff	4 FTE .5 FTE	34,110	42,127
100.649.511..	329	Substitutes/Temporaries (Board Stipends)		5,000	5,000
100.649.511..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		19,087	20,460
100.649.511..	366	PERS On Behalf		3,019	3,728
100.649.511..	410	Professional & Technical Services	Board Policy)	10,000	3,000
100.649.511..	420	Staff Travel		6,000	2,500
100.649.511..	425	Student Travel		1,500	1,000
100.649.511..	433	Communications		600	200
100.649.511..	440	Other Purchased Services		3,700	-
100.649.511..	450	Supplies/Material/Media		1,500	1,800
100.649.511..	486	Bruce Hill Scholarship *		2,000	2,000
100.649.511..	491	Dues & Fees	(AASB Annual Dues & Board	14,175	8,500
Total	511	Board of Education		100,691	90,316
<u>Office of Superintendent</u>					
100.649.512..	311	Cert-Superintendent	1.0 FTE	135,000	135,000
100.649.512..	312	Cert- Asst. Superintendent	3 FTE	27,945	10,883
100.649.512..	324	NonCert-Support Staff	4 FTE .5 FTE	34,110	42,127
100.649.512..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		83,910	77,473
100.649.512..	365	TRS On Behalf		24,179	26,128
100.649.512..	366	PERS On Behalf		3,019	3,728
100.649.512..	380	Transportation Allowance		1,250	-
100.649.512..	410	Professional & Technical Services		15,000	15,000
100.649.512..	414	Legal Fees		10,000	10,000

Districtwide Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
100.649.512..	420 Staff Travel		8,500	2,500
100.649.512..	433 Communications		1,200	1,200
100.649.512..	450 Supplies/Material/Media		500	500
100.649.512..	458 Gasoline/Diesel/Oil	Vehicle Fuel	4,660	4,660
100.649.512..	491 Dues & Fees		1,600	1,600
Total	511 Office of Superintendent		350,873	330,799
<u>District Admin Support Service</u>				
100.649.550..	324 NonCert-Support Staff	1.65 Staffing	86,524	86,524
100.649.550..	329 Substitute/Temporary		2,500	2,500
100.649.550..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		73,346	73,345
100.649.550..	366 PERS On Behalf		7,657	7,657
100.649.550..	410 Professional & Technical Servi (Business Contract, Audit)		125,000	120,000
100.649.550..	420 Staff Travel		4,000	1,500
100.649.550..	433 Communications (DO Telephone, Postage)		6,500	5,500
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, et		76,193	45,000
100.649.550..	450 Supplies/Material/Media		7,000	3,000
100.649.550..	475 Tech Supplies/Material/Media (PowerSchool HR)		5,200	3,000
100.649.550..	491 Dues & Fees	Blk Mountain software annual maint; Bank Fees	16,000	16,000
100.649.550..	495 Indirect Recovery	Indirect Recovery of Admin Expense for Grants - 4.20%	(59,132)	(81,648)
100.649.550..	510 Equipment		-	-
Total	550 District Admin Support Service		354,788	286,379
<u>Operations & Maintenance</u>				
100.649.600..	321 Director/Coord/Mgr	1.0 FTE	57,758	64,347
100.649.600..	325 NonCert-Maint/Custodial	2.75 FTE	134,144	134,144
100.649.600..	324 NonCert-Support Staff	.30 FTE	11,862	11,862
100.649.600..	329 Substitutes/Temporaries		60,000	60,000
100.649.600..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		112,078	114,333
100.649.600..	366 PERS On Behalf		11,872	11,872
100.649.600..	410 Professional & Technical Services	Maint Mgmt Sys	7,000	7,000
100.649.600..	420 Staff Travel	649	6,000	6,000
100.649.600..	431 Water & Sewage		4,000	4,000
100.649.600..	432 Garbage		4,800	4,800
100.649.600..	433 Communications		3,000	3,000
100.649.600..	435 Other Energy		2,500	2,500
100.649.600..	436 Electricity		8,750	8,750
100.649.600..	437 Natural/Bottled Gas		200	200
100.649.600..	438 Gas, Diesel, Oil		6,800	6,800

Districtwide Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
100.649.600.. 440	Other Purchased Services	Fire sys inspection, gym flr: SERRC CIP	41,146	41,146
100.649.600.. 445	Insurance & Bond Premiums	Property & Auto	131,211	170,000
100.649.600.. 452	Maintenance Supplies (Incl closed sites - EB, PP, HY)		66,920	56,920
100.649.600.. 458	Vehicle Gas. Diesel. Oil		15,000	15,000
100.649.600.. 490	Other Expense (Due & Fees)		1,200	1,200
100.649.600.. 510	Equipment		20,000	10,000
Total 600	Operations & Maintenance		706,241	733,875
Student Activities				
100.649.700.. 316	Cert-Extra Duty	Coaching Stipends	18,600	18,600
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)		7,344	7,344
100.649.700.. 365	TRS On Behalf		3,331	3,331
100.649.700.. 420	Staff Travel		4,500	4,500
100.649.700.. 425	Student Travel		18,000	18,000
100.649.700.. 450	Supplies/Material/Media		6,000	6,000
100.649.700.. 491	Dues & Fees		2,500	2,500
Total 700	Student Activities		67,865	67,865
Transfers				
100..900.. 552	Transfers to Special Revenue Funds		5,000	2,500
100..900.. 554	Transfers to CIP Funds		50,000	50,000
Total 600	Employee Housing		55,000	52,500
Total 100	General Operating Fund		\$ 3,666,196	\$ 3,565,590
Student Transportation				
205.649.760.. 314	Cert - Director/Coor/Mgr	0.1 FTE	9,315	3,628
205.649.760.. 325	Maintenance	.25 FTE	15,543	15,543
205.649.760.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		51,724	49,121
205.649.760.. 365	TRS On Behalf		1,668	650
205.649.760.. 366	PERS On Behalf		1,376	1,376
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		20,000	20,000
205.649.760.. 458	Vehicle Gas, Diesel, & Oil		-	-
205.649.760.. 490	Dues & Fees		600	600
Total 205	Student Transportation		104,176	94,867
Food Services Fund				
255.649.790.. 314	Cert - Director/Coord/Mgr	.10 FTE	9,315	3,628
255.649.790.. 321	NonCert-Dir/Coor/Mgr	.625 FTE	7,470	18,572

Districtwide Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
255.649.790.. 326	NonCert-Food Service Support		2,366	2,166
255.649.790.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,308	8,438
255.649.790.. 365	TRS On Behalf		1,668	1,668
255.649.790.. 366	PERS On Behalf		661	1,644
255.649.790.. 410	Professional & Technical		-	22,000
255.649.790.. 420	Staff Travel	(Annual Req'd CNP Training)	2,500	2,500
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		110,000	110,000
255.649.790.. 460	Milk		4,000	4,000
255.649.790.. 491	Dues and Fees		600	600
Total 255	DW Food Services Fund		153,388	182,715
Employee Housing				
375.649.600.. 452	Maintenance Supplies		50,000	50,000
Total 600	Employee Housing		50,000	50,000
Total	District Wide		\$ 3,973,760	\$ 3,893,172



Howard Valentine Timberwolves

FY 2021 FINAL BUDGET - REVISED

Location 621

	FY 2021 FINAL	FY 2021 REVISED	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 249,831	\$ 149,499	\$ (100,332)
Vocational Education	-	1,500	1,500
Special Education	92,580	98,739	6,159
School Administration	6,926	6,926	(1)
Operations & Maintenance	60,710	47,110	(13,600)
Student Activities	8,466	6,216	(2,250)
Fund Total	\$ 418,513	\$ 309,990	\$ (108,523)
Fund 255: Food Service Fund	\$ 4,878	\$ 4,970	92
TOTAL	\$ 423,391	\$ 314,959	\$ (108,432)
# Students (PreK-12)	17	10.7	(6.3)
# Teachers	2.5	2.5	0
# Classified	0.775	0.775	0
# Administrators	0	0	0
Pupil/Teacher Ratio	6.80	4.28	(2.52)
Average Per Pupil Expenditure	\$ 24,905	\$ 29,435	\$ 4,530

Southeast Island School District

FY 2021 FINAL BUDGET - REVISED

Location 621 Howard Valentine

Howard Valentine Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
Regular Instruction				
100.621.100. 315	Cert-Teacher	2.0 FTE 1.0 FTE	\$ 130,250	\$ 84,765
100.621.100. 323	NonCert-Aides		-	-
100.621.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		72,803	43,032
100.621.100. 365	TRS On Behalf		23,328	15,181
100.621.100. 366	PERS On Behalf		-	-
100.621.100. 410	Professional Services	(Americorps)	15,000	-
100.621.100. 420	Staff Travel		500	200
100.621.100. 425	Student Travel		1,000	-
100.621.100. 433	Communications		2,500	2,500
100.621.100. 450	Supplies/Material/Media		4,200	3,570
100.621.100. 490	Other Expenses (Dues & Fees)		250	250
Total 100	Regular Instruction		249,831	149,499
Vocational Education				
100.621.160. 450	Supplies/Material/Media	Speciality Classes	-	1,500
Total 160	Vocational Education		-	1,500
Special Education				
100.621.200. 315	Cert-Teacher	.5 FTE	28,000	28,240
100.621.200. 323	NonCert-Aides	.3750 FTE	33,491	38,307
100.621.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		23,110	23,744
100.621.200. 365	TRS On Behalf		5,015	5,058
100.621.200. 366	PERS On Behalf		2,964	3,390
Total 200	Special Education		92,580	98,739
School Administration				
100.621.400. 315	Principal		5,000	5,000
100.621.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,030	1,030
100.621.400. 365	TRS On Behalf		896	896
Total 400	School Administration		6,926	6,926

Howard Valentine			FY 2021	FY 2021
Account Code	Description	Comments	FINAL	REVISED
Operations & Maintenance				
100.621.600.	325 NonCert-Maint/Custodial	.20 FTE	5,074	5,074
100.621.600.	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,737	1,737
100.621.600.	366 PERS On Behalf		449	449
100.621.600.	430 Snow Removal		1,000	-
100.621.600.	431 Water & Sewer		-	-
100.621.600.	432 Garbage		2,700	2,700
100.621.600.	436 Electricity		19,000	18,000
100.621.600.	437 Natural/Bottled Gas		350	350
100.621.600.	438 Gas, Diesel, Oil		7,500	7,500
100.621.600.	439 Other Energy		15,000	2,000
100.621.600.	440 Other Purchased Services		1,200	2,600
100.621.600.	452 Maintenance Supplies		5,500	5,500
100.621.600.	453 Custodial Supplies		1,200	1,200
Total	600 Maintenance & Operations		60,710	47,110
Student Activity				
100.621.700.	316 Cert-Extra Duty		4,000	4,000
100.621.700.	329 Non-Cert-Support		250	250
100.621.700.	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.621.700.	365 TRS On Behalf		716	716
100.621.700.	420 Staff Travel		1,000	-
100.621.700.	425 Student Travel		1,500	250
100.621.700.	450 Supplies/Material/Media		1,000	1,000
Total	700 Student Activity		8,466	6,216
Total	100 School Operating Fund		\$ 418,513	\$ 309,990
Food Services Fund				
255.621.790.	326 Food Service Staff	.20 FTE	4,104	4,104
255.621.790.	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		502	502
255.621.790.	366 PERS On Behalf		272	363
255.621.790.	459 Food	} Food and Milk is part of District wide budget	-	-
255.621.790.	460 Milk		-	-
Total	255 Food Services Fund		\$ 4,878	\$ 4,970
Total	621 Howard Valentine		\$ 423,391	\$ 314,959



Barry C. Stewart Kasaan School

FY 2021 FINAL BUDGET - REVISED

Location 624

	<u>FY 2021 FINAL</u>	<u>FY 2021 REVISED</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 161,090	\$ 142,220	\$ (18,870)
Vocational Education	-	1,500	1,500
Special Education	1,801	1,801	(0)
School Administration	6,926	6,926	(1)
Maintenance & Operations	45,340	28,840	(16,500)
Student Activities	<u>8,016</u>	<u>-</u>	<u>(8,016)</u>
Fund Total	<u>\$ 223,173</u>	<u>\$ 181,287</u>	<u>\$ (41,886)</u>
Fund 255: Food Service Fund	<u>\$ 5,038</u>	<u>\$ 5,133</u>	<u>95</u>
TOTAL	<u>\$ 228,211</u>	<u>\$ 186,420</u>	<u>\$ (41,791)</u>
# Students (PreK-12)	13	17.1	4
# Teachers	1	1	-
# Classified	0.8	0.8	-
# Administrators	0	0	-
Pupil/Teacher Ratio	13.00	17.10	4
Average Per Pupil Expenditure	\$ 17,555	\$ 10,902	\$ (6,653)

Southeast Island School District

FY 2021 FINAL BUDGET - REVISED

Location 624 Barry C Stewart Kasaan School

Barry C Stewart Kasaan Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
Regular Instruction				
100.624.100.. 315	Cert-Teacher	1.0 FTE	\$ 61,086	\$ 59,166
100.624.100.. 328	NonCert-Aides - Sub/Temps	0.52 FTE	20,900	20,900
100.624.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		45,014	44,658
100.624.100.. 365	TRS On Behalf		10,940	10,597
100.624.100.. 366	PERS On Behalf		1,850	1,850
100.624.100.. 420	Staff Travel		500	-
100.624.100.. 425	Student Travel		1,000	250
100.624.100.. 433	Communications		1,800	1,800
100.624.100.. 450	Supplies/Material/Media	Add'l \$15K	18,000	3,000
Total 100	Regular Instruction		161,090	142,220
Vocational Education				
100.624.160.. 450	Supplies/Material/Media	Speciality Classes	-	1,500
Total 160	Vocational Education		-	1,500
Special Education				
100.624.200.. 315	Cert-Teacher		-	-
100.624.200.. 323	NonCert-Aides	.14 FTE	1,259	1,259
100.624.200.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		431	431
100.624.200.. 366	PERS On Behalf		111	111
Total 200	Special Education		1,801	1,801
School Administration				
100.624.400.. 313	NonCert Staff		5,000	5,000
100.624.400.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,030	1,030
100.624.400.. 365	TRS On Behalf		896	896
Total 400	School Administration		6,926	6,926

Barry C Stewart Kasaan				FY 2021	FY 2021
Account Code	Description	Comments		FINAL	REVISED
Operations & Maintenance					
100.624.600..	329	NonCert-Maint/Custodial		10,000	5,000
100.624.600..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,000	500
100.624.600..	430	Snow Removal		1,000	-
100.624.600..	431	Water & Sewage		1,000	1,000
100.624.600..	432	Garbage		840	840
100.624.600..	436	Electricity		6,500	6,500
100.624.600..	437	Natural/Bottled Gas		500	500
100.624.600..	438	Gas, Diesel, Oil		5,500	5,500
100.624.600..	439	Other Energy		10,000	-
100.624.600..	440	Other Purchased Services		1,500	1,500
100.624.600..	452	Maintenance Supplies		5,500	5,500
100.624.600..	453	Custodial Supplies		2,000	2,000
Total	600	Maintenance & Operations		45,340	28,840
Student Activity					
100.624.700..	316	Cert-Extra Duty		4,000	-
100.624.700..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		800	-
100.624.700..	365	TRS On Behalf		716	-
100.624.700..	420	Staff Travel		1,000	-
100.624.700..	425	Student Travel		1,500	-
Total	700	Student Activity		8,016	-
Total	100	School Operating Fund		\$ 223,173	\$ 181,287
Food Services Fund					
255.624.790..	326	Food Service Staff	.14 FTE	3,587	3,587
255.624.790..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,229	1,228
255.624.790..	366	PERS On Behalf		222	317
255.624.790..	459	Food	} Food and Milk is part of District wide budget	-	-
255.624.790..	460	Milk		-	-
Total	255	Food Services Fund		\$ 5,038	\$ 5,133
Total	624	Kasaan		\$ 228,211	\$ 186,420



**Naukati
Wildcats**

FY 2021 FINAL BUDGET - REVISED

Location 625

	<u>FY 2021 FINAL</u>	<u>FY 2021 REVISED</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 235,730	\$ 233,566	\$ (2,164)
Vocational Education	-	1,500	1,500
Special Education	90,862	91,189	327
School Administration	11,283	11,386	103
Maintenance & Operations	82,677	72,477	(10,200)
Student Activities	<u>8,016</u>	<u>5,766</u>	<u>(2,250)</u>
Fund Total	<u>\$ 428,568</u>	<u>\$ 415,884</u>	<u>\$ (12,684)</u>
Fund 205: Pupil Transportation Fund	<u>\$ 7,321</u>	<u>\$ 7,321</u>	<u>\$ (0)</u>
Fund 255: Food Service Fund	<u>\$ 6,640</u>	<u>\$ 6,640</u>	<u>\$ (0)</u>
TOTAL	<u>\$ 442,529</u>	<u>\$ 429,845</u>	<u>\$ (12,684)</u>
# Students (PreK-12)	21	11.85	(9)
# Teachers	2.5	2.5	-
# Classified	2	2	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.40	4.74	(3.66)
Average Per Pupil Expenditur	\$ 21,073	\$ 36,274	\$ 15,201


Southeast Island School District

FY 2021 FINAL BUDGET - REVISED

Location 625 Naukati

Naukati Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
Regular Instruction				
100.625.100 315	Cert-Teacher	2.0 FTE	\$ 127,930	127,930
100.625.100 323	NonCert-Aides		-	-
100.625.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		76,788	76,789
100.625.100 365	TRS On Behalf		22,912	22,912
100.625.100 420	Staff Travel		500	-
100.625.100 425	Student Travel		1,000	250
100.625.100 433	Communications		2,000	2,000
100.625.100 450	Supplies/Material/Media		4,600	3,685
Total 100	Regular Instruction		235,730	233,566
Vocational Education				
100.625.160 450	Supplies/Material/Media	Speciality Classes	-	1,500
Total 160	Vocational Education		-	1,500
Special Education				
100.625.200 315	Cert-Teacher	.5 FTE	28,000	28,240
100.625.200 323	NonCert-Aides	1.49 FTE	28,862	28,862
100.625.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		26,131	26,175
100.625.200 365	TRS On Behalf		5,015	5,058
100.625.200 366	PERS On Behalf		2,554	2,554
100.625.200 450	Supplies/Material/Media		300	300
Total 200	Special Education		90,862	91,189
School Administration				
100.625.400 315	Principal		8,696	8,783
100.625.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,030	1,030
100.625.400 365	TRS On Behalf		1,557	1,573
Total 400	School Administration		11,283	11,386

Naukati Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
Operations & Maintenance				
100.625.600	325	NonCert-Maint/Custodial .20 FTE + WFB	19,505	19,365
100.625.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	3,296	3,248
100.625.600	366	PERS On Behalf	1,726	1,714
100.625.600	430	Snow Removal	1,000	-
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	15,000	6,000
100.625.600	440	Other Purchased Services	7,900	7,900
100.625.600	452	Maintenance Supplies	5,500	5,500
100.625.600	453	Custodial Supplies	2,000	2,000
100.625.600	458	Vehicle Gas, Diesel, & Oil	150	150
Total	600	Operations & Maintenance	82,677	72,477
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	716	716
100.625.700	420	Staff Travel	1,000	-
100.625.700	425	Student Travel	1,500	250
Total	700	Student Activity	8,016	5,766
Total	100	School Operating Fund	\$ 428,568	\$ 415,884
Pupil Transportation Fund				
205.625.760	329	NonCert-Support Staff .10 FTE	5,632	5,632
205.625.760	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	689	689
205.625.760	458	Vehicle Gas, Diesel, & Oil	1,000	1,000
Total	760	Pupil Transportation	\$ 7,321	\$ 7,321
Food Services Fund				
255.625.790	326	Food Service Staff .21 FTE	5,916	5,916
255.625.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	724	724
255.625.790	459	Food	-	-
255.625.790	460	Milk	-	-
		} Food and Milk is part of District wide budget		
Total	255	Food Services Fund	\$ 6,640	\$ 6,640
Total	625	Naukati	\$ 442,529	\$ 429,845



Thorne Bay Wolverines

FY 2021 FINAL BUDGET - REVISED

Location 628

	FY 2021 FINAL	FY 2021 REVISED	Change
Fund 100: School Operating			
Function: Regular Instruction	\$ 573,998	\$ 633,731	\$ 59,733
Vocational Education	18,304	9,304	(9,000)
Special Education	277,097	168,886	(108,211)
Pupil Support	-	-	-
School Administration	137,204	150,496	13,292
School Administration Support	87,744	47,240	(40,504)
Maintenance & Operations	232,401	251,864	19,463
Student Activity	56,174	34,924	(21,250)
Fund Total	\$ 1,382,922	\$ 1,296,445	\$ (86,477)
 Fund 205: Student Transportation	 \$ 23,492	 \$ 19,578	 \$ (3,914)
 Fund 255: Food Service Fund	 \$ 27,219	 \$ 30,217	 \$ 2,998
TOTAL	\$ 1,433,633	\$ 1,346,239	\$ (87,394)
# Students (PreK-12)	69	60.5	(9)
# Teachers	6	6	-
# Classified	6.64	6.37	(0.3)
# Administrators	1	1	-
Pupil/Teacher Ratio	11.50	10.08	(1.42)
Average Per Pupil Expenditure	\$ 20,777	\$ 22,252	1,474.59

Southeast Island School District

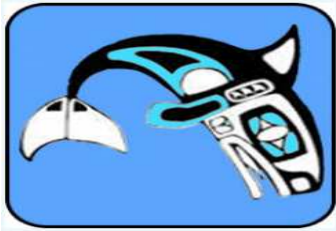
FY 2021 FINAL BUDGET - REVISED

Location 628 Thorne Bay

Thorne Bay Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
<u>Regular Instruction</u>				
100.628.100. 315	Cert-Teacher	5.0 FTE	\$ 303,906	\$ 352,745
100.628.100. 323	Non Cert - Aides		-	-
100.628.100. 329	Substitutes/Temporaries		13,000	7,500
100.628.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		175,762	186,010
100.628.100. 365	TRS On Behalf		54,430	63,177
100.628.100. 366	PERS On Behalf		-	-
100.628.100. 380	Transportation Allowance		-	-
100.628.100. 410	Professional & Technical Servic (Americorps)		-	-
100.628.100. 420	Staff Travel	Thursday Elective Travel	500	-
100.628.100. 425	Student Travel		1,500	250
100.628.100. 433	Communications		8,000	8,000
100.628.100. 450	Supplies/Material/Media		16,900	16,050
Total 100	Regular Instruction		573,998	633,731
<u>Vocational Education</u>				
100.628.160. 329	Substitutes/Temporaries	Speciality Classes	9,993	-
100.628.160. 316	Cert-Extra Duty Pay		-	-
100.628.160. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		3,311	-
100.628.160. 410	Professional & Technical Services		-	-
100.628.160. 450	Supplies/Material/Media	(Quality Schools)	5,000	9,304
Total 160	Vocational Education		18,304	9,304
<u>Special Education</u>				
100.628.200. 315	Cert-Teacher	1.0 FTE	67,000	1,910

Thorne Bay Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
100.628.200. 323	NonCert-Aides	2.63 FTE	106,405	105,222
100.628.200. 329	Substitutes/Temporaries		10,500	10,500
100.628.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		70,975	40,800
100.628.200. 365	TRS On Behalf		12,000	342
100.628.200. 366	PERS On Behalf		9,417	9,312
100.628.200. 450	Supplies/Material/Media		800	800
Total 200	Special Education		277,097	168,886
<u>Pupil Support</u>				
100.628.350. 366	PERS On Behalf		-	-
Total 350	Pupil Support		-	-
<u>School Administration</u>				
100.628.400. 313	Principal/Assist Prin	(+Interim)	80,000	90,000
100.628.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		41,376	42,877
100.628.400. 365	TRS On Behalf		14,328	16,119
100.628.400. 380	Housing Allowance/Subsidy		-	-
100.628.400. 420	Staff Travel		-	-
100.628.400. 450	Supplies, Materials, & Media		1,500	1,500
Total 400	School Administration		137,204	150,496
<u>School Administration Support</u>				
100.628.450. 324	NonCert-Support Staff	1.0 FTE	39,658	31,267
100.628.450. 329	Substitutes/Temporaries		2,500	2,000
100.628.450. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		40,076	10,706
100.628.450. 366	PERS On Behalf		3,510	2,767
100.628.450. 420	Staff Travel		1,500	-
100.628.450. 450	Supplies, Materials, & Media		500	500
Total 450	School Administration Support		87,744	47,240
<u>Maintenance & Operations</u>				
100.628.600. 325	NonCert-Maint/Custodial	1.73 FTE	26,770	39,823
100.628.600. 329	Substitutes/Temporaries		25,000	25,000
100.628.600. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		21,837	34,891
100.628.600. 366	PERS On Behalf		2,369	3,524
100.628.600. 430	Snow Removal		1,000	-
100.628.600. 431	Water & Sewage		6,000	6,000
100.628.600. 432	Garbage		5,000	5,000
100.628.600. 436	Electricity		50,000	50,000
100.628.600. 437	Natural/Bottled Gas		1,500	1,500

Thorne Bay Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
100.628.600. 438	Gas, Diesel, Heating Oil		45,000	45,000
100.628.600. 439	Other Energy		5,500	2,000
100.628.600. 440	Other Purchased Services		15,000	20,000
100.628.600. 452	Maintenance Supplies		24,925	14,925
100.628.600. 453	Custodial Supplies		2,500	4,200
Total 600	Operations & Maintenance		232,401	251,864
Student Activity				
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	3,000	250
100.628.700. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,200	4,200
100.628.700. 365	TRS On Behalf		3,224	3,224
100.628.700. 420	Staff Travel		7,000	1,000
100.628.700. 425	Student Travel		15,000	2,500
100.628.700. 450	Supplies/Material/Media		750	750
Total 700	Student Activity		56,174	34,924
Total 100	School Operating Fund		\$ 1,382,922	\$ 1,296,445
Student Transportation				
205.628.760. 325	Maintenance	.29 FTE	12,811	12,871
205.628.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,947	1,968
205.628.760. 366	PERS On Behalf		1,134	1,139
205.628.760. 440	Other Purchased Service In Lieu of Transp.		1,100	1,100
205.628.760. 452	Maintenance Supplies		6,500	2,500
Total 205	Student Transportation		\$ 23,492	\$ 19,578
Food Services Fund				
255.628.790. 326	Food Service Staff	.72 FTE	19,022	21,117
255.628.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,514	7,231
255.628.790. 366	PERS On Behalf		1,683	1,869
255.628.790. 459	Food	Food and Milk is part of District wide budget	-	-
255.628.790. 460	Milk		-	-
Total 255	Food Services Fund		\$ 27,219	\$ 30,217
Total 628	Thorne Bay		\$ 1,433,633	\$ 1,346,239



Whale Pass

FY 2021 FINAL BUDGET - REVISED

Location 632

	<u>FY 2021 FINAL</u>	<u>FY 2021 REVISED</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 226,799	\$ 228,643	\$ 1,844
Vocational Education	-	1,500	1,500
Special Education	90,647	93,118	2,471
School Administration	11,283	11,386	103
Operations & Maintenance	38,361	27,961	(10,400)
Student Activities	5,500	3,000	(2,500)
Fund Total	<u>\$ 372,590</u>	<u>\$ 365,607</u>	<u>\$ (6,983)</u>
Fund 255: Food Service Fund	<u>\$ 8,427</u>	<u>\$ 8,427</u>	<u>0</u>
 TOTAL	 <u>\$ 381,017</u>	 <u>\$ 374,034</u>	 <u>\$ (6,983)</u>
 # Students (PreK-12)	 20	 18.5	 (1.5)
# Teachers	2	2	0
# Classified	1.41	1.41	0
# Administrators	0	0	0
Pupil/Teacher Ratio	10.00	9.25	(0.75)
Average Per Pupil Expenditure	\$ 19,051	\$ 20,218	\$ 1,167

Southeast Island School District

FY 2021 FINAL BUDGET - REVISED

Location 632 Whale Pass

Whale Pass Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
<u>Regular Instruction</u>				
100.632.100. 315	Cert-Teacher	1.75 FTE	\$ 126,093	\$ 128,396
100.632.100. 323	NonCert-Aides		-	-
100.632.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		69,823	70,251
100.632.100. 365	TRS On Behalf		22,583	22,996
100.632.100. 420	Staff Travel		500	100
100.632.100. 425	Student Travel		1,000	250
100.632.100. 433	Communications		2,300	2,300
100.632.100. 450	Supplies/Material/Media		4,500	4,350
Total 100	Regular Instruction		226,799	228,643
<u>Vocational Education</u>				
100.632.160. 450	Supplies/Material/Media	Speciality Classes	-	1,500
Total 160	Vocational Education		-	1,500
<u>Special Education</u>				
100.632.200. 315	Cert-Teacher	.25 FTE	21,029	21,029
100.632.200. 323	Non-Cert - Aides	1.0 FTE	38,449	40,175
100.632.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		23,700	24,292
100.632.200. 365	TRS On Behalf		3,766	3,766
100.632.200. 366	PERS On Behalf		3,403	3,556
100.632.200. 450	Supplies/Material/Media		300	300
Total 200	Special Education		90,647	93,118
<u>School Administration</u>				
100.632.400.. 313	Principal/Lead Teacher		8,696	8,783
100.632.400.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,030	1,030
100.632.400.. 365	TRS On Behalf		1,557	1,573
			11,283	11,386
<u>Operations & Maintenance</u>				
100.632.600. 325	NonCert-Maint/Custodial	.16 FTE	5,043	5,043

Whale Pass			FY 2021	FY 2021
Account Code	Description	Comments	FINAL	REVISED
100.632.600.	329	Substitutes/Temporaries	3,000	3,000
100.632.600.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	618	617
100.632.600.	430	Snow Removal	1,000	-
100.632.600.	431	Water & Sewer	300	300
100.632.600.	436	Electricity	7,500	7,500
100.632.600.	438	Gas, Diesel, Oil	3,900	1,500
100.632.600.	439	Other Energy	8,000	1,000
100.632.600.	441	Other Purchased Services (Rentals, etc.)	1,500	1,500
100.632.600.	452	Maintenance Supplies	5,500	5,500
100.632.600.	453	Custodial Supplies	2,000	2,000
Total	600	Maintenance & Operations	38,361	27,961
Student Activities				
100.632.700	316	Extra Duty Pay	2,500	2,500
100.632.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500
100.632.700	420	Staff Travel	1,000	-
100.632.700	425	Student Travel	1,500	-
Total	700	Student Activities	5,500	3,000
Total	100	School Operating Fund	372,590	365,607
Food Services Fund				
255.632.790.	326	Food Service Staff .25 FTE	6,278	6,278
255.632.790.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	2,149	2,149
255.632.790.	459	Food	-	-
255.632.790.	460	Milk	-	-
Total	255	Food Services Fund	\$ 8,427	\$ 8,427
Total	632	Whale Pass	\$ 381,017	\$ 374,034



Hollis Hawks

FY 2021 FINAL BUDGET - REVISED

Location 667

	<u>FY 2021 FINAL</u>	<u>FY 2021 REVISED</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 227,311	\$ 223,312	\$ (3,999)
Vocational Education	-	1,500	1,500
Special Education	145,574	108,707	(36,867)
School Administration	9,104	9,156	52
School Administration Support	10,124	-	(10,124)
Maintenance & Operations	64,670	47,763	(16,907)
Student Activities	<u>8,016</u>	<u>5,301</u>	<u>(2,715)</u>
Fund Total	<u>\$ 464,799</u>	<u>\$ 395,740</u>	<u>\$ (69,059)</u>
Fund 205: Student Transportation Fund	<u>\$ 40,296</u>	<u>\$ 40,296</u>	<u>\$ (0)</u>
Fund 255: Food Service Fund	<u>\$ 4,473</u>	<u>\$ 4,473</u>	<u>\$ (0)</u>
TOTAL	<u>\$ 509,568</u>	<u>\$ 440,508</u>	<u>\$ (69,060)</u>
# Students (PreK-12)	17	17	-
# Teachers	2	2	-
# Classified	2.75	2.75	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.50	8.50	0.00
Average Per Pupil Expenditure	\$ 29,975	\$ 25,912	\$ (4,062)

Southeast Island School District

FY 2021 FINAL BUDGET - REVISED

Location 667 Hollis

Hollis Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
<u>Regular Instruction</u>				
100.667.100 315	Cert-Teacher	1.5 FTE	\$ 130,589	\$ 130,589
100.667.100 323	NonCert-Aides		-	-
100.667.100 329	Substitutes/Temporaries		2,500	-
100.667.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		64,034	64,035
100.667.100 365	TRS On Behalf		23,388	23,388
100.667.100 410	Professional & Technical	(Music & Americorps)	-	-
100.667.100 420	Staff Travel		500	-
100.667.100 425	Student Travel		1,000	-
100.667.100 433	Communications		1,100	1,100
100.667.100 450	Supplies/Material/Media		4,200	4,200
Total 100	Regular Instruction		227,311	223,312
<u>Vocational Education</u>				
100.667.160 450	Supplies/Material/Media	Speciality Classes	-	1,500
Total 160	Vocational Education		-	1,500
<u>Special Education</u>				
100.667.200 315	Cert-Teacher	.5 FTE	43,018	43,018
100.667.200 323	NonCert-Aides	1.0 FTE	51,850	26,085
100.667.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		38,112	29,291
100.667.200 365	TRS On Behalf		7,705	7,705
100.667.200 366	PERS On Behalf		4,589	2,309
100.667.200 450	Supplies/Material/Media		300	300
Total 200	Special Education		145,574	108,707
<u>School Administration</u>				
100.667.400 315	Principal		6,848	6,891
100.667.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,030	1,030
100.667.400 365	TRS On Behalf		1,226	1,234
Total 400	School Administration		9,104	9,156

Hollis Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
<u>School Administration Support</u>				
100.667.450 324	NonCert-Support Staff	0.25FTE	7,075	-
100.667.450 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,423	-
100.667.450 366	PERS On Behalf		626	-
Total 450	School Administration Support		10,124	-
<u>Operations & Maintenance</u>				
100.667.600 325	NonCert-Maint/Custodial	.50 FTE	11,741	12,231
100.667.600 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,370	2,430
100.667.600 366	PERS On Behalf		1,039	1,082
100.667.600 430	Snow Removal		1,000	-
100.667.600 431	Water & Sewer		2,400	2,400
100.667.600 432	Garbage		2,000	2,000
100.667.600 436	Electricity		8,000	8,000
100.667.600 437	Natural/Bottled Gas		120	120
100.667.600 438	Gas, Diesel, Heating Oil		6,500	6,500
100.667.600 439	Other Energy		18,000	2,500
100.667.600 440	Other Purchased Services		4,000	4,000
100.667.600 452	Maintenance I Supplies		5,500	5,500
100.667.600 453	Custodial Supplies		2,000	1,000
Total 600	Operations & Maintenance		64,670	47,763
<u>Student Activity</u>				
100.667.700 316	Cert-Extra Dutv Pav		4,000	2,800
100.667.700 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		800	500
100.667.700 366	TRS On Behalf		716	501
100.667.700 420	Staff Travel		1,000	500
100.667.700 425	Student Travel		1,500	1,000
Total 700	Student Activity		8,016	5,301
Total 100	School Operating Fund		\$ 464,799	\$ 395,740
<u>Student Transportation</u>				
205.667.760 327	Bus Drivers	.80 FTE	24,667	24,667
205.667.760 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		8,446	8,446

Hollis Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
205.667.760	366	PERS On Behalf	2,183	2,183
205.667.760	458	Gasoline & Oil	5,000	5,000
Total	205	Student Transportation	\$ 40,296	\$ 40,296
Food Services Fund				
255.667.790	326	Food Service Staff .20 FTE	3,694	3,694
255.667.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	452	452
255.667.790	366	PERS On Behalf	327	327
255.667.790	459	Food	-	-
255.667.790	460	Milk	-	-
		} Food and Milk is part of District wide budget		
Total	255	Food Services Fund	\$ 4,473	\$ 4,473
Total	667	Hollis	\$ 509,568	\$ 440,508



Port Alexander Eagles

FY 2021 FINAL BUDGET - REVISED

Location 669


	FY 2021 FINAL	FY 2021 REVISED	Change
Fund 100: School Operating			
Function: 100 Regular Instruction	\$ 135,504	\$ 117,325	\$ (18,179)
Vocational Education	-	1,500	1,500
200 Special Education	300	4,200	3,900
400 School Administration	6,926	6,926	(1)
600 Maintenance & Operations	69,803	49,803	(20,000)
700 Student Activities	2,500	-	(2,500)
Fund Total	\$ 215,033	\$ 179,753	(35,280)
 Fund 255: Food Service Fund	 \$ 7,549	 \$ 7,549	 \$ 0
TOTAL	\$ 222,582	\$ 187,302	\$ (35,280)
# Students (PreK-12)	13	9	(4)
# Teachers	1	1	-
# Classified	0.885	0.885	-
# Administrators	0	0	-
Pupil/Teacher Ratio	13.00	9.00	(4.00)
Average Per Pupil Expenditure	\$ 17,122	\$ 20,811	\$ 3,690

Southeast Island School District

FY 2021 FINAL BUDGET - REVISED

Location 669 Port Alexander

Port Alexander Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
Regular Instruction				
100.669.100 315	Cert-Teacher	1.0 FTE	\$ 67,305	\$ 66,075
100.669.100 323	NonCert-Aides		-	-
100.669.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		34,600	34,371
100.669.100 365	TRS On Behalf		12,054	11,834
100.669.100 380	Travel Allowance		-	-
100.669.100 420	Staff Travel		500	-
100.669.100 425	Student Travel		1,000	-
100.669.100 433	Communiations		2,045	2,045
100.669.100 450	Supplies/Material/Media		18,000	3,000
Total 100	Regular Instruction		135,504	117,325
Vocational Education				
100.669.160 450	Supplies/Material/Media	Speciality Classes	-	1,500
Total 160	Vocational Education		-	1,500
Special Education				
100.669.200 315	Cert-Teacher		-	-
100.669.200 323	NonCert-Aides		-	3,500
100.669.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	400
100.669.200 450	Supplies/Material/Media		300	300
Total 200	Special Education		300	4,200
School Administration				
100.669.400 315	Principal		5,000	5,000
100.669.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,030	1,030
100.669.400 365	TRS On Behalf		896	896
Total 400	School Administration		6,926	6,926
Operations & Maintenance				
100.669.600 325	NonCert-Maint/Custodial	.40 FTE	16,767	16,767
100.669.600 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,052	2,052
100.669.600 366	PERS On Behalf		1,484	1,484
100.669.600 431	Water & Sewage		100	100

Port Alexander Account Code	Description	Comments	FY 2021 FINAL	FY 2021 REVISED
100.669.600 432	Garbage		400	400
100.669.600 436	Electricity		-	-
100.669.600 437	Natural/Bottled Gas		-	-
100.669.600 438	Gas, Diesel, Heating Oil		40,000	22,000
100.669.600 440	Other Purchased Services		1,500	500
100.669.600 452	Maintenance Supplies		5,500	5,500
100.669.600 453	Custodial Supplies		2,000	1,000
Total 600	Maintenance & Operations		69,803	49,803
 Student Activity				
100.669.700 420	Staff Travel		1,000	-
100.669.700 425	Student Travel		1,500	-
Total 700	Student Activity		2,500	-
Total 100	School Operating Fund		\$ 215,033	\$ 179,753
 Food Services Fund				
255.669.790 326	Food Service Staff	.28 FTE	6,726	6,726
255.669.790 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		823	823
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		7,549	7,549
Total 669	Port Alexander		\$ 222,582	\$ 187,302