



SOUTHEAST ISLAND SCHOOL DISTRICT BOARD OF EDUCATION

Work Session
June 24, 2022

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 of Final FY 2023 General Fund Budget

2



MISSION

Together we will foster student skills to achieve their goals and thrive in an ever-changing world.

CONTACT

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99919

📞 (907) 828-8254

🌐 www.sisd.org

Thorne Bay, AK



SOUTHEAST ISLAND SCHOOL DISTRICT FY 2023 FINAL BUDGET

For Adoption by the Board June 24, 2022

Shannon Silverthorn, Board President
Sherry Becker, Superintendent
Sandy Curtis, Board Clerk
Rebecca Saffold, Board Member
Molly Kimzey, Board Member
Vacant, Board Member Seat 3E



SOUTHEAST ISLAND SCHOOL DISTRICT

P.O. Box 19569, 1010 Sandy Beach Rd., Thorne Bay, Alaska 99919
(907) 828-8254 Fax: (907) 828-8257 Email: sisd@sisd.org

June 24, 2022

To the Southeast Island School District Board of Education:

The Southeast Island School District is pleased to present you with the budget for the fiscal year 2023. The budget is the primary document that communicates the District's plans for spending in the ensuing fiscal year and it also details its organizational goals and objectives in monetary terms. The District is required to prepare and approve a balanced budget and submit its budget to the State of Alaska, Department of Education & Early Development by July 15th each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

The 11 member budget committee team of the Southeast Island School District has met and discussed its plan for the FY 2023 school year in terms of what can be accomplished within the bounds of a balanced budget and following the District's Strategic Planning outcomes.

Budget development is always a work in progress. The budget is currently a balanced budget. Changes will occur in FY 2023 when salaries, benefits and foundation funding with the approval of the Average Daily Membership, Intensive Student count and Correspondence Student count.

Organizational Component

The Southeast Island School District was established by the State of Alaska Legislature in 1976. The District has 7 attendance centers plus a district-wide correspondence program and operates under the oversight management and control of a locally elected five-member School Board each with 3-year staggered terms. The School Board, pursuant to Alaska Statute Title 29.43.030, has the responsibility of establishing, maintaining, and operating a system of public schools for any community within its boundaries that is not provided for by any other public school district.

Budget Process

Board Policy 3100 states, "The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget which is compatible with district goals and objectives.

The District budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.”

The District’s budget timeline is below:

FY 2023 BUDGET PROCESS AND TIMELINE

Budget Process, Timeline, Revenue Presentation, Board Sets Education & Fiscal Priorities for the District in Accordance with their Strategic Plan

BP3100 – BUDGET - The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.

FY 2023 1st Proposed Budget presented to the Board at Work Session and Regular Board Meeting
March 23, 2022

FY 2023 2nd Proposed Budget Presented to the Board at Work Session and Regular Board Meeting
April 20, 2022

FY 2023 3rd Proposed/Final Budget Presented to the Board at Work Session and Regular Board Meeting
May 11, 2022

FY 2023 Adoption of Final Budget June 24, 2022 Special Board Meeting

GENERAL FUND REVENUES AND EXPENDITURES

Below are the assumptions used to develop the budget.

REVENUE BUDGET

We have developed this budget based on assumptions about legislative funding for FY 2023. This budget assumes that the base student allocation (BSA) will remain status quo – however the legislature did pass a bill that increases it \$30 for FY 2024. We have budgeted for the legislative bill that passed providing \$57M in additional funds outside of the foundation formula to education – that provides for an additional \$175,445 to the Southeast Island School District.

In the State of Alaska, the number of students enrolled in a district during the 20-day count period is the basis for computing the Average Daily Membership (ADM) that is used to calculate the amount of state funding provided to each district.

Revenue projection of \$7,006,083

- Enrollment is projected District wide at 150, plus 25 Correspondence students
- Current Area Cost Differential (1.403) as included in the foundation calculation
- BSA \$5,930
- Intensive funding remains 13 times the BSA – budgeted for 7 Intensive Districtwide, this is a reduction of 2 from the current year
- Timber Receipts have been budgeted for FY 2023 at status quo
- Pupil Transportation is budgeted at a small decrease due to decreased enrollment
- Food Services revenues are budgeted at a small increase for the annual Cost of Living increase
- TRS On behalf is 12.06% and PERS On behalf is 2.79% (these net to zero revenues equal expenses for On Behalf)
- E-rate based on our current contract – additionally the State BAG Grant fund for the % not covered by federal funding to increase the outer sites to 25 Mbps is included at this time
- Port Protection is closed – no revenue generated
- Hyder School is closed – no revenue generated
- Edna Bay School is closed – no revenue generated
- Additional Funding outside the Foundation Formula has been budgeted at \$175,445

EXPENDITURE BUDGET

Expenditure projection of \$7,005,927

Below are the expenditure highlights and other considerations for FY 2023. This expenditures budget includes:

- Step increase for returning classified positions (if applicable) reflected from the updated salary schedule
- Step increase (if applicable) for returning certificated positions
- Updated salaries for new personnel
- Updated Health Insurance increase of nearly 3%
- Liability & Property Insurance 30% increase
- Port Protection, Hyder & Edna Bay schools closed – \$40K in expenses budgeted for ongoing maintenance
- TRS On behalf is 12.06% and PERS On behalf is 2.79% (these net to zero revenues equal expenses for On Behalf). Other employer paid benefits remain status quo.
- Leveraged CAREs act funding for a District-wide Principal Administrator
- Moved 1.27 FTE teachers from grants into the general operating fund
- Additional 1.0 FTE Itinerant Special Education Teacher to service Naukati (50%); Howard Valentine (25%); and Whale Pass (25%)
- Communications (Internet) under DW technology based on current contract
- There are no one teacher sites budgeted next year
- \$50K in transfers for CIP – for any large item that becomes an expense – for example:
Kasaan Library Building – roof – \$24K; inside repairs abatement - \$18K; septic work - \$10K

Port Alexander Housing - \$8K

Coffman Cove – electrical service isolated between greenhouse & school - \$10-15K; pressure washing & staining school - \$10K

Naukati – pressure washing & staining - \$10K; housing leveled - \$5K

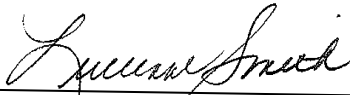
Whale Pass School - levelling, repairs, and drainage - \$10K

- \$2,500 in transfers for special revenue funds in the event we overspend a grant

We thank you for your consideration of the Final FY 2023 budget.

Sincerely,

Sherry Becker
Superintendent



Lucienne Smith
Contracted Business Manager

VISION: Students are equipped to realize their dreams and aspirations.

MISSION: Together we will foster student skills to achieve their goals and thrive in an ever-changing world.



Southeast Island School District
Thorne Bay, Alaska

FY 2023 FINAL BUDGET
June 24, 2022

Sherry Becker, Superintendent
Shannon Silverthorn, Board President
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Rebecca Saffold, Board Member
Vacant, Board Member - Seat 3E
Molly Kimzey, Board Member

SOUTHEAST ISLAND SCHOOL DISTRICT

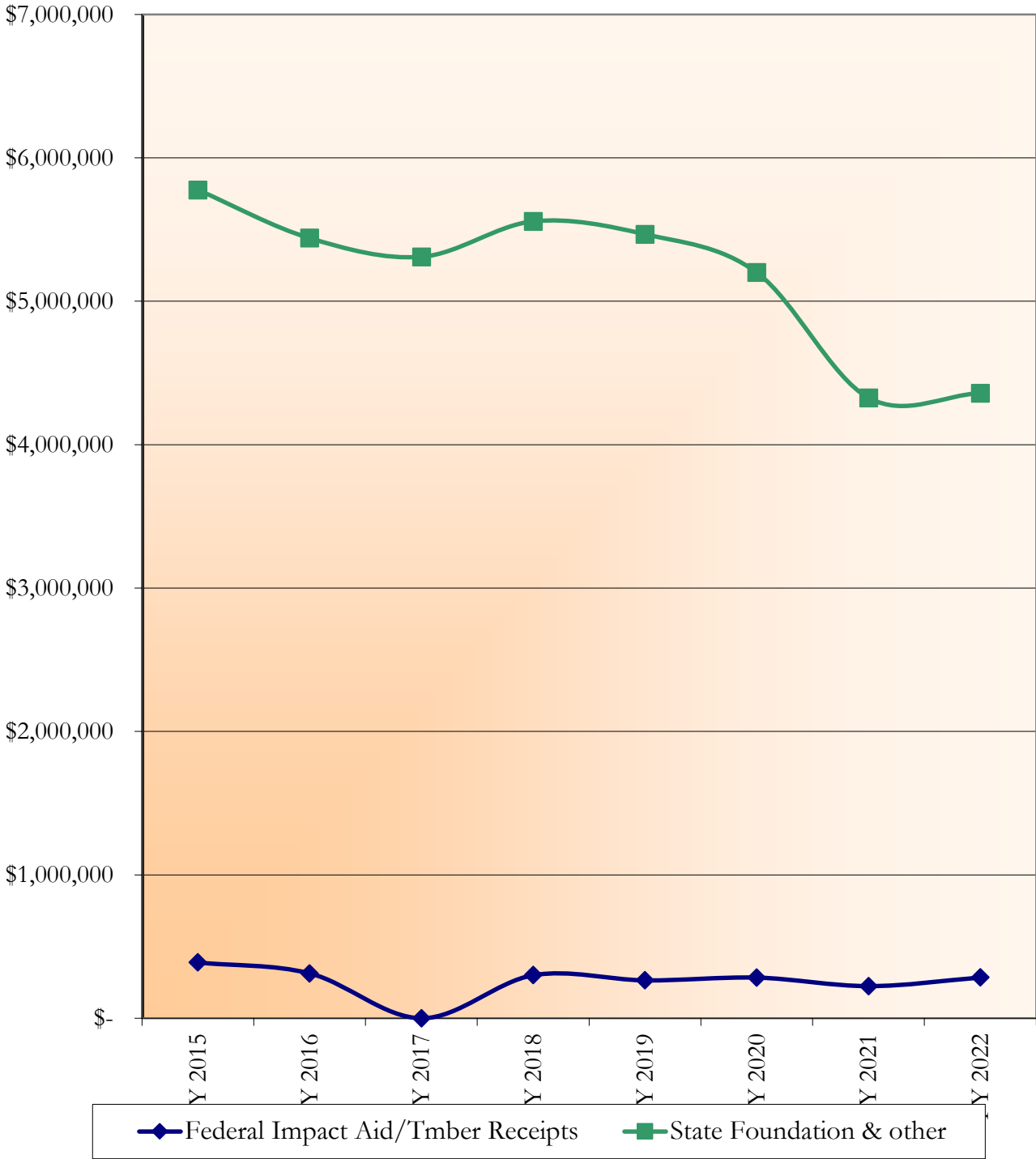
Revenue Budget

FY 2023 FINAL BUDGET

	2022 FINAL	2023 FINAL	Change
FUND 100: School Operating	<u>139.35+7.38+9</u>	<u>128.95+35+9</u>	<u>-11/27/0</u>
Enrollment			
State Foundation	\$ 4,359,488	\$ 4,508,192	\$ 148,704
Other State Revenue	-	175,445	175,445
PERS On behalf (057)	74,850	2,286	(72,564)
TRS On behalf (056)	269,786	183,689	(86,097)
Timber Receipts	280,000	280,000	-
E-Rate - Federal	1,411,471	1,411,471	0
Other Revenue*	25,000	25,000	-
FUND TOTAL	\$ 6,420,595	\$ 6,586,083	\$ 165,488
FUND 205: Student Transportation			
Student Transportation (St	<u>177,811</u>	<u>168,000</u>	<u>(9,811)</u>
FUND TOTAL	\$ 177,811	\$ 168,000	\$ (9,811)
FUND 255: Food Service			
School Lunch Revenue	8,500	2,000	(6,500)
Food Service (State)	<u>110,000</u>	<u>150,000</u>	<u>40,000</u>
	\$ 118,500	\$ 152,000	\$ 33,500
FUND 375: Employee Housing			
Local Revenues	<u>110,000</u>	<u>100,000</u>	<u>(10,000)</u>
FUND TOTAL	\$ 110,000	\$ 100,000	(10,000)
Fund Balance Transfer	-	-	-
FUND TOTAL	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 6,826,906	\$ 7,006,083	\$ 189,177

Federal and State Revenues

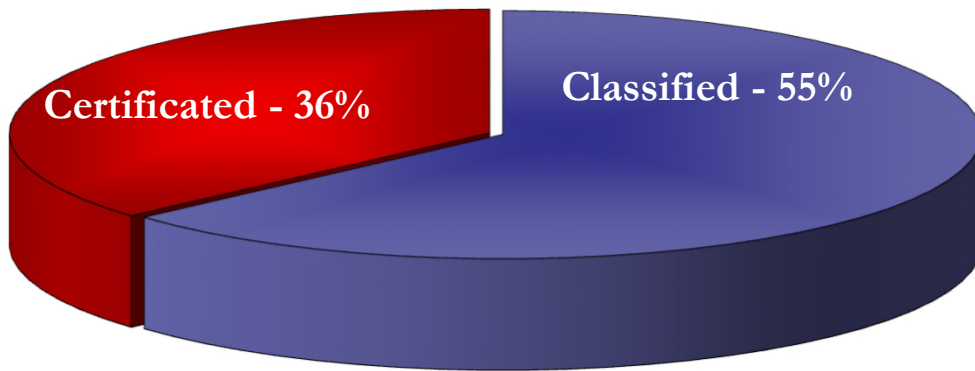
FY2015 - FY2022



Types of Employees

FY 2023

Final Budget



SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Department

FY 2023 Final Budget

<u>Loc/Function</u>	<u>Department</u>	<u>FY 2022 FINAL</u> <u>BUDGET</u>	<u>FY 2023 Final</u> <u>Budget</u>	<u>Change</u>
649 100	Regular Instruction	\$ 56,061	\$ 75,764	19,703
649 140	Correspondence Instruction	126,380	196,952	70,572
649 220	Special Education Support Services	75,192	80,979	5,787
649 300	Support Services - Students - Guidar	24,921	49,763	24,842
649 350	Support Services Instruction	-	-	-
649 352	Support Services Instruction-Library	4,000	-	(4,000)
649 353	Technology	1,603,627	1,616,756	13,129
649 354	Inservice	6,000	6,700	700
649 400	School Administration	6,925	4,564	(2,361)
649 400	School Administration Support	-	26,901	26,901
649 511	Board of Education	97,419	98,509	1,090
649 512	Office of Superintendent	323,044	314,559	(8,485)
649 550	District Admin Support Services	254,615	260,747	6,132
649 600	DW Operations & Maintenance	764,744	791,575	26,831
649 600	DW Employee Housing	50,000	50,000	-
649 700	DW Student Activities	68,122	55,318	(12,804)
649 760	DW Pupil Transportation	97,731	101,916	4,185
649 790	DW Food Services	151,703	187,501	35,798
649 900	DW Transfers	52,500	52,500	-
621	Howard Valentine	232,220	281,500	49,280
624	Kasaan	280,241	289,600	9,359
625	Naukati	318,756	393,077	74,321
628	Thorne Bay	1,285,172	1,049,134	(236,038)
667	Hollis	447,728	442,135	(5,593)
669	Port Alexander	223,864	214,907	(8,957)
680	Hyder	-	-	-
682	Whale Pass	335,332	364,571	29,239
Totals		\$ 6,886,297	\$ 7,005,927	\$ 119,630

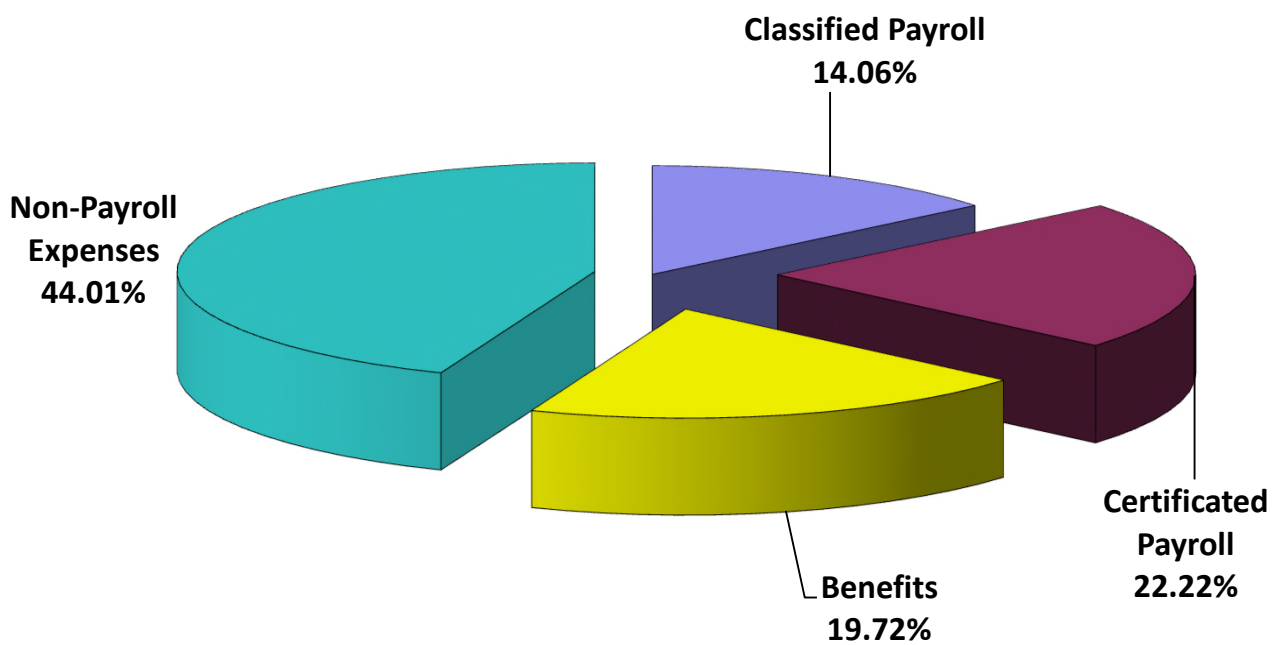
SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Function

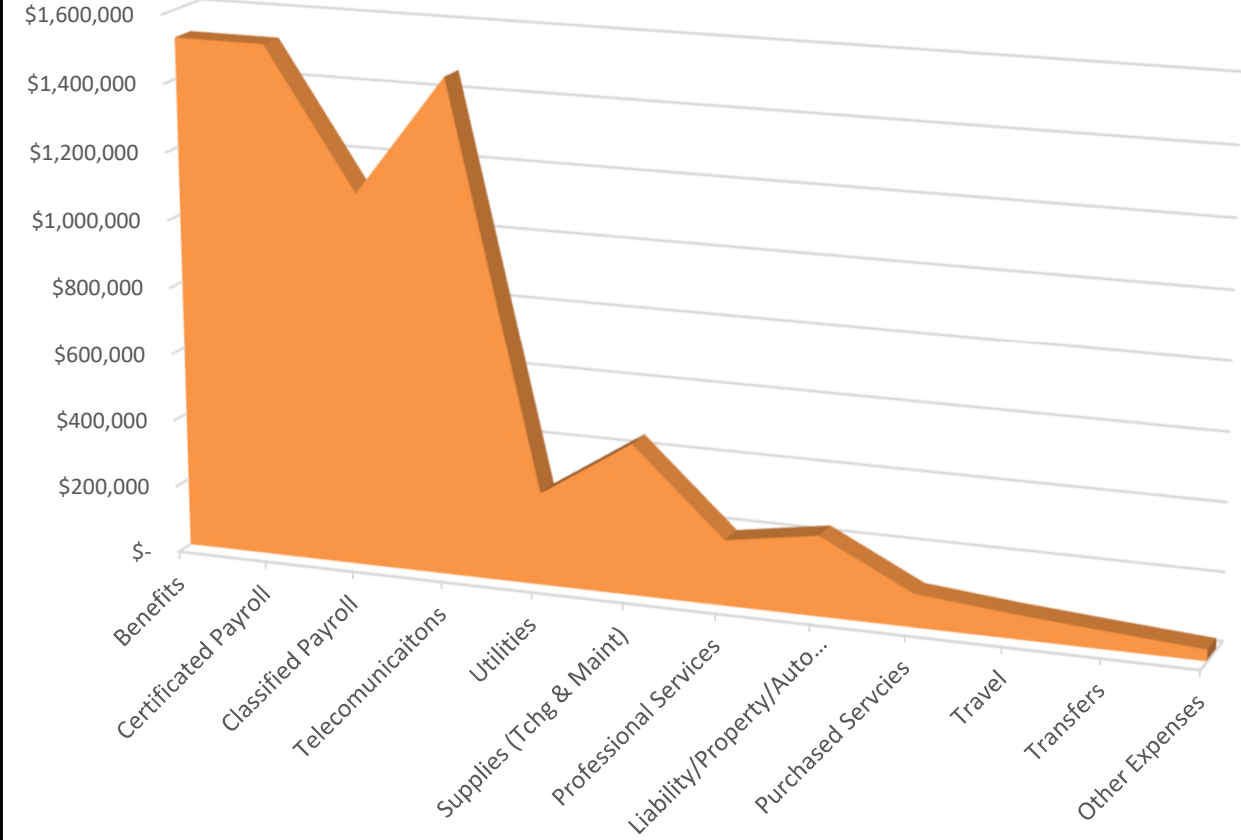
FY 2023 FINAL BUDGET

Function	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET	Increase (Decrease)	Percent of FY 2023 Total
Instruction				
100 Regular Instruction	\$ 1,660,172	\$ 1,632,744	\$ (27,428)	23.31%
140 Correspondence Instruction	126,380	196,952	70,572	2.81%
160 Vocational Education	18,304	20,625	2,321	0.29%
200 Special Education Instruction	429,675	504,823	75,148	7.21%
220 Special Education Support Services	75,192	80,979	5,787	1.16%
300 Support Services - Students - Guidance	24,921	49,763	24,842	0.71%
350 Support Services - Instruction	4,000	-	(4,000)	0.00%
353 Technology	1,603,627	1,616,756	13,129	23.08%
354 Inservice	6,000	6,700	700	0.10%
400 School Administration	217,842	96,590	(121,252)	1.38%
Sub Total Instruction	\$ 4,166,113	\$ 4,205,932	\$ 39,819	60.03%
Administration				
450 School Administration Support	53,713	56,427	2,714	0.81%
550 District Administration	254,615	260,747	6,132	3.72%
511 School Board	97,419	98,509	1,090	1.41%
512 Office of Superintendent	323,044	314,559	(8,485)	4.49%
600 Maintenance & Operations	1,344,234	1,370,324	26,090	19.56%
600 Teacher Housing	50,000	50,000	-	0.71%
700 Pupil & Athletic Activities	135,726	128,217	(7,509)	1.83%
Sub Total Admin/M&O	\$ 2,258,751	\$ 2,278,783	\$ 20,032	32.53%
760 Pupil Transportation	174,116	183,677	9,561	2.62%
790 Food Services	234,817	285,035	50,218	4.07%
900 Fund Transfers	52,500	52,500	-	0.75%
Sub Total Transfers, Pupil Trans & Food Svcs	\$ 461,433	\$ 521,211	\$ 59,778	7.44%
TOTAL ALL EXPENSES	\$ 6,886,297	\$ 7,005,927	\$ 119,630	100.00%

FY 2023 Payroll & Non Payroll



FY 2023 Expenses by Type





District Wide

FY 2023 FINAL BUDGET

Location 649

		FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET	<u>Change</u>	
Fund 100: School Operating					
<u>Location</u>	<u>649</u>	<u>District-Wide</u>			
Function	100	Regular Instruction	\$ 56,061	\$ 75,764	19,703
Function	140	Correspondence Instruction	126,380	196,952	70,572
Function	220	Special Education Support Svcs	75,192	80,979	5,787
Function	300	Support Svcs - Students-Guidance	24,921	49,763	24,842
Function	350	Support Svcs-Instruction	0	0	0
Function	352	Support Svcs-Instruction - Library	4,000	0	(4,000)
Function	353	Technology	1,603,627	1,616,756	13,129
Function	354	Inservice	6,000	6,700	700
Function	400	School Administration	6,925	4,564	(2,361)
Function	450	School Administration Support	0	26,901	26,901
Function	511	Board of Education	97,419	98,509	1,090
Function	512	Office of Superintendent	323,044	314,559	(8,485)
Function	550	District Admin Support Svcs	254,615	260,747	6,132
Function	600	Operations & Maintenance	764,744	791,575	26,831
Function	700	Student Activities	68,122	55,318	(12,804)
Function	900	Transfers	52,500	52,500	0
		Fund Total	<u>\$ 3,463,550</u>	<u>\$ 3,631,586</u>	<u>168,036</u>
		Fund 205: Student Transportation	<u>\$ 97,731</u>	<u>\$ 101,916</u>	<u>4,185</u>
		Fund 255: Food Service Fund	<u>\$ 151,703</u>	<u>\$ 187,501</u>	<u>35,798</u>
		Fund 375: Employee Housing	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>0</u>
		TOTAL	<u>\$ 3,762,984</u>	<u>\$ 3,971,002</u>	<u>208,018</u>

Southeast Island School District

FY 2023 FINAL BUDGET

District Wide Location 649

Districtwide			FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
Account Code	Description	Comments		
<u>Regular Instruction</u>				
100.649.100.. 314	Cert-Director/Coor/Mgr		\$ 3,333	\$ -
100.649.100.. 315	Cert-Teacher	.27 FTE	-	20,639
100.649.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,585	-
100.649.100.. 365	TRS On Behalf		643	-
100.649.100.. 369	Other Employee Benefits	(Tuition Reimb. Per CBA)	24,000	22,000
100.649.100.. 450	Supplies/Material/Media		1,500	1,875
100.649.100.. 471	Textbooks	DW Textbook/Consumable Purchases - Governor's Performance Classes	25,000	31,250
Total 100	Regular Instruction		56,061	75,764
<u>Correspondence Instruction</u>				
100.649.140.. 315	Cert-Teacher	1.25 FTE	55,328	71,559
100.649.140.. 316	Extra Duty		-	10,000
100.649.140.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		42,179	47,357
100.649.140.. 365	TRS On Behalf		10,673	9,836
100.649.140.. 410	Professional & Technical Services	Virtually Connected	700	700
100.649.140.. 450	Supplies/Material/Media	(25 Students X \$2,300K)	17,500	57,500
100.649.140.. 471	Textbooks		-	-
Total 140	Correspondence Instruction		126,380	196,952

Districtwide			FY 2022 FINAL	FY 2023 FINAL
Account Code	Description	Comments	BUDGET	BUDGET
<u>Special Education Instruction Support Services</u>				
100.649.220.. 314	Cert-Director/Coor/Mgr	.25 FTE	24,840	25,875
100.649.220.. 324	Non-Cert - Support Staff		-	-
100.649.220.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,751	12,924
100.649.220.. 365	TRS On Behalf		4,792	3,121
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	6,250
100.649.220.. 450	Supplies/Materials/Media	PowerSchool	<u>11,950</u>	<u>11,950</u>
Total 220	Special Education Instruction Support Svcs		<u>75,192</u>	<u>80,979</u>
<u>Support Services-Students - Guidance</u>				
100.649.300.. 314	Cert-Director/Coor/Mgr	.30 FTE Testing	16,560	31,050
100.649.300.. 318	Certificated Salary - Specialist		-	-
100.649.300.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		5,167	14,968
100.649.300.. 365	TRS On Behalf		<u>3,194</u>	<u>3,745</u>
Total 300	Support Services - Students - Guidance		<u>24,921</u>	<u>49,763</u>
<u>Support Services-Students - Support Services</u>				
100.649.350.. 318	Cert Salary - Specialist		-	-
100.649.350.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.649.350.. 365	TRS On Behalf		<u>-</u>	<u>-</u>
Total 350	Support Services-Students - Support Services		<u>-</u>	<u>-</u>

Districtwide			FY 2022 FINAL	FY 2023 FINAL	
Account Code	Description	Comments	BUDGET	BUDGET	
<u>Support Services-DW Library</u>					
100.649.352..	440	Other Purchased Services	500	-	
100.649.352..	450	Supplies/Material/Media	3,000	-	
100.649.352..	490	Dues and Fees	500	-	
Total	352	Support Services - DW Library	4,000	-	
<u>Technology</u>					
100.649.353..	321	Non-Cert Director/Coor/Mgr	1.0 FTE	67,275	69,630
100.649.353..	324	Non-Cert Support Staff	.43 FTE	8,475	12,822
100.649.353..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		36,371	39,141
100.649.353..	366	PERS On Behalf		6,143	2,300
100.649.353..	410	Professional & Technical Servi	(Contractor; E-rate Sub	10,000	10,000
100.649.353..	420	Staff Travel		750	750
100.649.353..	433	Communications	Internet, WIFI	1,434,613	1,434,613
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)	35,000	42,500
100.649.353..	491	Dues & Fees	Other Tech Dues & Fees	-	-
Total	353	Technology		1,603,627	1,616,756
<u>Inservice</u>					
100.649.354..	410	Professional & Technical Services		2,500	2,500
100.649.354..	420	Staff Travel		500	500
100.649.354..	450	Supplies/Material/Media		3,000	3,700
Total	354	Inservice		6,000	6,700
<u>School Administration</u>					
100.649.400..	313	Cert - Principal		3,333	-
100.649.400..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,585	-
100.649.400..	365	TRS On Behalf		643	-
100.649.400..	420	Staff Travel	(Site to site travel)	-	3,000

Districtwide			FY 2022 FINAL	FY 2023 FINAL
Account Code	Description	Comments	BUDGET	BUDGET
100.649.400.. 433	Communications		-	-
100.649.400.. 450	Supplies, Materials & Media		750	950
100.649.400.. 491	Dues & Fees	(ACSA)	614	614
Total 400	School Administration		6,925	4,564
<u>School Administration Support</u>				
100.649.450.. 324	NonCert-Support Staff	.5 FTE	-	19,632
100.649.450.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	6,722
100.649.450.. 366	PERS On Behalf		-	548
Total 450	School Administration Support		-	26,901
<u>Board of Education</u>				
100.649.511.. 324	NonCert-Support Staff	.5 FTE	45,896	47,503
100.649.511.. 329	Substitutes/Temporaries (Board Stipends)		5,000	5,000
100.649.511.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		23,801	24,356
100.649.511.. 366	PERS On Behalf		3,722	1,325
100.649.511.. 410	Professional & Technical Services	Board Policy	3,000	3,000
100.649.511.. 420	Staff Travel		2,500	3,125
100.649.511.. 425	Student Travel		1,000	1,250
100.649.511.. 433	Communications		200	200
100.649.511.. 440	Other Purchased Services		-	-
100.649.511.. 450	Supplies/Material/Media		1,800	2,250
100.649.511.. 486	Bruce Hill Scholarship *		2,000	2,000
100.649.511.. 491	Dues & Fees	(AASB Annual Dues & Board I	8,500	8,500
Total 511	Board of Education		97,419	98,509
<u>Office of Superintendent</u>				
100.649.512.. 311	Cert-Superintendent	1.0 FTE	135,000	135,000
100.649.512.. 324	NonCert-Support Staff	.5 FTE	45,896	47,503

Districtwide			FY 2022 FINAL	FY 2023 FINAL
Account Code	Description	Comments	BUDGET	BUDGET
100.649.512.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		73,224	74,125
100.649.512.. 365	TRS On Behalf		26,042	16,281
100.649.512.. 366	PERS On Behalf		3,722	1,325
100.649.512.. 410	Professional & Technical Services		15,000	15,000
100.649.512.. 414	Legal Fees		10,000	10,000
100.649.512.. 420	Staff Travel		2,500	2,500
100.649.512.. 433	Communications		1,200	1,200
100.649.512.. 450	Supplies/Material/Media		4,200	4,200
100.649.512.. 458	Gasoline/Diesel/Oil	Vehicle Fuel	4,660	5,825
100.649.512.. 491	Dues & Fees		<u>1,600</u>	<u>1,600</u>
Total 511	Office of Superintendent		<u>323,044</u>	<u>314,559</u>
<u>District Admin Support Service</u>				
100.649.550.. 324	NonCert-Support Staff	2.27 FTE	101,484	102,346
100.649.550.. 329	Substitute/Temporary		2,500	2,500
100.649.550.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		77,388	78,393
100.649.550.. 366	PERS On Behalf		8,230	2,855
100.649.550.. 410	Professional & Technical Servi	(Business Contract, Audit)	120,000	120,000
100.649.550.. 420	Staff Travel		1,500	2,500
100.649.550.. 433	Communications	(DO Telephone, Postage)	5,500	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, etc.)	58,660	64,000
100.649.550.. 450	Supplies/Material/Media		3,000	3,500
100.649.550.. 475	Tech Supplies/Material/Media	(PowerSchool HR)	3,000	3,500
100.649.550.. 491	Dues & Fees	Blk Mountain software annual maint; Bank Fees; SHRM	17,200	19,500
100.649.550.. 495	Indirect Recovery	Indirect Recovery of Admin Expense for Grants - FY 23 5.78%	<u>(147,847)</u>	<u>(147,847)</u>
Total 550	District Admin Support Service		<u>254,615</u>	<u>260,747</u>
<u>Operations & Maintenance</u>				
100.649.600.. 321	Non Cert Director/Coord/Mgr	(1.0 FTE - 20% CIP Funded)	66,599	55,144

Districtwide				FY 2022 FINAL	FY 2023 FINAL
Account Code	Description	Comments		BUDGET	BUDGET
100.649.600.. 325	NonCert-Maint/Custodial	2.75 FTE		137,550	104,114
100.649.600.. 324	NonCert-Support Staff	.30 FTE		18,420	19,066
100.649.600.. 329	Substitutes/Temporaries			60,000	60,000
100.649.600.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			125,704	111,311
100.649.600.. 366	PERS On Behalf			11,155	2,905
100.649.600.. 410	Professional & Technical Services	Maint Mgmt Sys		7,000	7,000
100.649.600.. 420	Staff Travel			6,000	7,500
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	10,938
100.649.600.. 437	Natural/Bottled Gas			200	200
100.649.600.. 438	Gas, Diesel, Oil			6,800	8,500
100.649.600.. 440	Other Purchased Services	Fire sys inspection, gvm flr; SERRC CIP;		41,146	81,146
100.649.600.. 445	Insurance & Bond Premiums	Property & Auto		178,000	209,500
100.649.600.. 452	Maintenance Supplies (Incl closed sites - EB, PP, HY)			56,920	70,000
100.649.600.. 458	Vehicle Gas, Diesel, Oil			15,000	18,750
100.649.600.. 490	Other Expense (Due & Fees)			1,200	1,200
100.649.600.. 510	Equipment			<u>10,000</u>	<u>10,000</u>
Total 600	Operations & Maintenance			<u>764,744</u>	<u>791,575</u>
<u>Student Activities</u>					
100.649.700.. 316	Cert-Extra Duty	Coaching Stipends		18,600	8,600
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	2,590
100.649.700.. 365	TRS On Behalf			3,588	1,037
100.649.700.. 420	Staff Travel			4,500	4,500
100.649.700.. 425	Student Travel			18,000	22,500

Districtwide			FY 2022 FINAL	FY 2023 FINAL
Account Code	Description	Comments	BUDGET	BUDGET
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		68,122	55,318
Transfers				
100..900.. 552	Transfers to Special Revenue Funds		2,500	2,500
100..900.. 554	Transfers to CIP Funds		50,000	50,000
Total 600	Employee Housing		52,500	52,500
Total 100	General Operating Fund		\$ 3,463,550	\$ 3,631,586
Student Transportation				
205.649.760.. 325	Maintenance	.25 FTE	16,089	16,650
205.649.760.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		55,787	55,251
205.649.760.. 365	TRS On Behalf		-	-
205.649.760.. 366	PERS On Behalf		1,305	465
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	25,000
205.649.760.. 458	Vehicle Gas, Diesel, & Oil		-	-
205.649.760.. 490	Dues & Fees		600	600
Total 205	Student Transportation		97,731	101,916
Food Services Fund				
255.649.790.. 321	NonCert-Dir/Coor/Mgr	1.1 FTE	16,250	27,659
255.649.790.. 326	NonCert-Food Service Support		2,958	-
255.649.790.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,577	9,470
255.649.790.. 365	TRS On Behalf		-	-
255.649.790.. 366	PERS On Behalf		1,318	772
255.649.790.. 410	Professional & Technical		-	-

Districtwide			FY 2022 FINAL	FY 2023 FINAL
Account Code	Description	Comments	BUDGET	BUDGET
255.649.790.. 420	Staff Travel	(Annual Req'd CNP Training)	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	137,500
255.649.790.. 460	Milk		4,000	4,000
255.649.790.. 491	Dues and Fees		<u>600</u>	<u>600</u>
Total 255	DW Food Services Fund		<u>151,703</u>	<u>187,501</u>
<u>Employee Housing</u>				
375.649.600.. 452	Maintenance Supplies		<u>50,000</u>	<u>50,000</u>
Total 600	Employee Housing		<u>50,000</u>	<u>50,000</u>
Total	District Wide		<u>\$ 3,762,984</u>	<u>\$ 3,971,002</u>



Howard Valentine Timberwolves

FY 2023 FINAL BUDGET

Location 621

	<u>FY 2022 FINAL BUDGET</u>	<u>FY 2023 FINAL BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 122,332	\$ 145,098	\$ 22,766
Vocational Education	1,500	1,500	-
Special Education	26,325	54,141	27,816
School Administration	6,995	-	(6,995)
Operations & Maintenance	61,092	65,220	4,128
Student Activities	7,258	7,328	70
Fund Total	<u>\$ 225,502</u>	<u>\$ 273,288</u>	<u>\$ 47,786</u>
Fund 255: Food Service Fund	<u>\$ 6,718</u>	<u>\$ 8,211</u>	<u>1,493</u>
TOTAL	<u><u>\$ 232,220</u></u>	<u><u>\$ 281,500</u></u>	<u><u>\$ 49,280</u></u>
# Students (PreK-12)	10.45	10.45	0.0
# Teachers	1.5	2.5	1
# Classified	0.775	0.775	0
# Administrators	0	0	0
Pupil/Teacher Ratio	6.97	4.18	(2.79)
Average Per Pupil Expenditure	\$ 22,222	\$ 26,938	\$ 4,716

Southeast Island School District

FY 2023 FINAL BUDGET

Location 621 Howard Valentine

Howard Valentine Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
<u>Regular Instruction</u>				
100.621.100 315	Cert-Teacher	1.0 FTE ; 2.0 FTE	\$ 76,440	\$ 98,921
100.621.100 323	NonCert-Aides		-	-
100.621.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		24,652	27,491
100.621.100 365	TRS On Behalf		14,745	11,930
100.621.100 366	PERS On Behalf		-	-
100.621.100 410	Professional Services	(Americorps)	-	-
100.621.100 420	Staff Travel		200	200
100.621.100 425	Student Travel		-	-
100.621.100 433	Communications		2,500	2,500
100.621.100 450	Supplies/Material/Media		3,545	3,806
100.621.100 490	Other Expenses (Dues & Fees)		<u>250</u>	<u>250</u>
Total	100 Regular Instruction		<u>122,332</u>	<u>145,098</u>
<u>Vocational Education</u>				
100.621.160 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total	160 Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>				
100.621.200 315	Cert-Teacher	.25 FTE Itinerant	-	18,630
100.621.200 323	NonCert-Aides	.45 FTE	21,874	21,874
100.621.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,677	10,780
100.621.200 365	TRS On Behalf		-	2,247

Howard Valentine			FY 2022	FY 2023
Account Code	Description	Comments	FINAL BUDGET	FINAL BUDGET
100.621.200	366 PERS On Behalf		1,774	610
Total	200 Special Education		26,325	54,141
<u>School Administration</u>				
100.621.400.	316 Extra Duty - Lead Teacher		5,000	-
100.621.400.	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,030	-
100.621.400.	365 TRS On Behalf		965	-
Total	400 School Administration		6,995	-
<u>Operations & Maintenance</u>				
100.621.600	325 NonCert-Maint/Custodial	.32 FTE (Incl WFB)	10,500	11,184
100.621.600	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,440	2,674
100.621.600	366 PERS On Behalf		852	312
100.621.600	430 Snow Removal		-	-
100.621.600	431 Water & Sewer		-	-
100.621.600	432 Garbage		2,700	2,700
100.621.600	436 Electricity		15,000	15,000
100.621.600	437 Natural/Bottled Gas		800	800
100.621.600	438 Gas, Diesel, Oil		7,500	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		7,500	9,375
100.621.600	453 Custodial Supplies		1,200	1,200
Total	600 Maintenance & Operations		61,092	65,220
<u>Student Activity</u>				
100.621.700	316 Cert-Extra Duty		4,000	4,000

Howard Valentine			FY 2022	FY 2023
Account Code	Description	Comments	FINAL BUDGET	FINAL BUDGET
100.621.700	329	Non-Cert-Support	250	
100.621.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	-	360
100.621.700	365	TRS On Behalf	772	482
100.621.700	420	Staff Travel	-	-
100.621.700	425	Student Travel	1,236	1,236
100.621.700	450	Supplies/Material/Media	<u>1,000</u>	<u>1,250</u>
Total	700	Student Activity	<u>7,258</u>	<u>7,328</u>
Total	100	School Operating Fund	<u>\$ 225,502</u>	<u>\$ 273,288</u>
Food Services Fund				
255.621.790	326	Food Service Staff .25 FTE	5,582	7,139
255.621.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	683	874
255.621.790	366	PERS On Behalf	453	199
255.621.790	459	Food	-	-
255.621.790	460	Milk	-	-
		} Food and Milk is part of District wide budget		
Total	255	Food Services Fund	<u>\$ 6,718</u>	<u>\$ 8,211</u>
Total	621	Howard Valentine	<u>\$ 232,220</u>	<u>\$ 281,500</u>



Barry C. Stewart Kasaan School

FY 2023 FINAL BUDGET

Location 624

	<u>FY 2022 FINAL BUDGET</u>	<u>FY 2023 FINAL BUDGET</u>	<u>CHANGE</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 222,644	\$ 220,695	\$ (1,949)
Vocational Education	1,500	1,500	-
Special Education	7,613	9,329	1,716
School Administration	6,995	6,633	(362)
Maintenance & Operations	30,900	34,965	4,065
Student Activities	<u>1,562</u>	<u>4,979</u>	<u>3,417</u>
Fund Total	<u>\$ 271,214</u>	<u>\$ 278,100</u>	<u>\$ 6,886</u>
Fund 255: Food Service Fund	<u>\$ 9,027</u>	<u>\$ 11,500</u>	<u>2,473</u>
TOTAL	<u><u>\$ 280,241</u></u>	<u><u>\$ 289,600</u></u>	<u><u>\$ 9,359</u></u>

# Students (PreK-12)	13	13	-
# Teachers	2	2	-
# Classified	1	1	-
# Administrators	0	0	-
Pupil/Teacher Ratio	6.50	6.50	-
Average Per Pupil Expenditure	\$ 21,557	\$ 22,277	\$ 720

Southeast Island School District

FY 2023 FINAL BUDGET

Location 624 Barry C Stewart Kasaan School

Barry C Stewart Kasaan Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
<u>Regular Instruction</u>				
100.624.100.. 315	Cert-Teacher	2.0 FTE	\$ 127,791	\$ 130,999
100.624.100.. 328	NonCert-Aides - Sub/Temps	Move to Sped	-	-
100.624.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		64,352	67,722
100.624.100.. 365	TRS On Behalf		24,651	15,798
100.624.100.. 366	PERS On Behalf		-	-
100.624.100.. 420	Staff Travel		-	-
100.624.100.. 425	Student Travel		250	250
100.624.100.. 433	Communications		1,800	1,800
100.624.100.. 450	Supplies/Material/Media		<u>3,800</u>	<u>4,125</u>
Total 100	Regular Instruction		<u>222,644</u>	<u>220,695</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		-	-
100.624.200.. 323	NonCert-Aides	.15 FTE	5,348	6,808
100.624.200.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,831	2,331
100.624.200.. 366	PERS On Behalf		<u>434</u>	<u>190</u>

Barry C Steward Kasaan			FY 2022 FINAL	FY 2023
Account Code	Description	Comments	BUDGET	FINAL BUDGET
Total 200	Special Education		7,613	9,329
<u>School Administration</u>				
100.624.400..	316	Extra Duty - Lead Teacher	5,000	5,000
100.624.400..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,030	1,030
100.624.400..	365	TRS On Behalf	965	603
Total 400	School Administration		6,995	6,633
<u>Operations & Maintenance</u>				
100..624.600.	316	Certificated - Extra Duty Pay	1,060	-
100.624.600..	329	NonCert-Maint/Custodial	5,000	5,000
100.624.600..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500
100.624.600..	431	Water & Sewage	1,000	1,000
100.624.600..	432	Garbage	840	840
100.624.600..	436	Electricity	6,500	8,125
100.624.600..	437	Natural/Bottled Gas	500	500
100.624.600..	438	Gas, Diesel, Oil	5,500	6,875
100.624.600..	439	Other Energy	-	-
100.624.600..	440	Other Purchased Services	1,500	1,500
100.624.600..	452	Maintenance Supplies	6,500	8,125
100.624.600..	453	Custodial Supplies	2,000	2,500
Total 600	Maintenance & Operations		30,900	34,965
<u>Student Activity</u>				
100.624.700..	316	Cert-Extra Duty	-	2,500
100.624.700..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	-	225
100.624.700..	365	TRS On Behalf	-	302
100.624.700..	420	Staff Travel	-	-
100.624.700..	425	Student Travel	1,562	1,953

Barry C Steward Kasaan			FY 2022 FINAL	FY 2023
Account Code	Description	Comments	BUDGET	FINAL BUDGET
Total 700	Student Activity		<u>1,562</u>	<u>4,979</u>
Total 100	School Operating Fund		<u>\$ 271,214</u>	<u>\$278,100</u>
<u>Food Services Fund</u>				
255.624.790.. 326	Food Service Staff	.14 FTE	6,342	8,392
255.624.790.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,171	2,874
255.624.790.. 366	PERS On Behalf		514	234
255.624.790.. 459	Food	} Food and Milk is part of District wide budget	-	-
255.624.790.. 460	Milk		-	-
Total 255	Food Services Fund		<u>\$ 9,027</u>	<u>\$ 11,500</u>
Total 624	Kasaan		<u>\$ 280,241</u>	<u>\$289,600</u>



Naukati Wildcats

FY 2023 FINAL BUDGET

Location 625

	<u>FY 2022 FINAL BUDGET</u>	<u>FY 2023 FINAL BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 190,416	\$ 197,233	\$ 6,817
Vocational Education	1,500	1,500	-
Special Education	23,056	80,849	57,793
School Administration	11,507	10,872	(635)
Maintenance & Operations	73,332	80,608	7,276
Student Activities	6,890	6,682	(208)
Fund Total	<u>\$ 306,701</u>	<u>\$ 377,744</u>	<u>\$ 71,043</u>
Fund 205: Pupil Transportation Fund	<u>\$ 2,894</u>	<u>\$ 3,210</u>	<u>\$ 316</u>
Fund 255: Food Service Fund	<u>\$ 9,161</u>	<u>\$ 12,124</u>	<u>\$ 2,963</u>
TOTAL	<u>\$ 318,756</u>	<u>\$ 393,077</u>	<u>\$ 74,321</u>
# Students (PreK-12)	13	13.5	1
# Teachers	1.5	1.75	0
# Classified	2	2	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.67	7.71	(0.95)
Average Per Pupil Expenditure	\$ 24,520	\$ 29,117	\$ 4,597

Southeast Island School District

FY 2023 FINAL BUDGET

Location 625 Naukati

Naukati

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
<u>Regular Instruction</u>				
100.625.100 315	Cert-Teacher	1.75 FTE	\$ 106,215	128,683
100.625.100 323	NonCert-Aides		-	-
100.625.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		57,612	46,594
100.625.100 365	TRS On Behalf		20,489	15,519
100.625.100 420	Staff Travel		-	-
100.625.100 425	Student Travel		250	250
100.625.100 433	Communications		2,000	2,000
100.625.100 450	Supplies/Material/Media		<u>3,850</u>	<u>4,188</u>
Total 100	Regular Instruction		<u>190,416</u>	<u>197,233</u>
<u>Vocational Education</u>				
100.625.160 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total 160	Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>				
100.625.200 315	Cert-Teacher	0.5 FTE Itinerant	-	37,260
100.625.200 323	NonCert-Aides	.54 FTE	15,986	16,431
100.625.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		5,474	21,831
100.625.200 365	TRS On Behalf		-	4,494
100.625.200 366	PERS On Behalf		1,296	458

Naukati

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
100.625.200 450	Supplies/Material/Media		300	375
Total 200	Special Education		23,056	80,849

School Administration

100.625.400 316	Extra Duty - Lead Teacher		8,783	8,783
100.625.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,030	1,030
100.625.400 365	TRS On Behalf		1,694	1,059
Total 400	School Administration		11,507	10,872

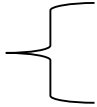
Operations & Maintenance

100.625.600 325	NonCert-Maint/Custodial	.20 FTE + WFB	20,924	21,121
100.625.600 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,561	2,585
100.625.600 366	PERS On Behalf		1,697	589
100.625.600 430	Snow Removal		-	-
100.625.600 432	Garbage		1,200	1,200
100.625.600 436	Electricity		15,000	18,750
100.625.600 437	Natural/Bottled Gas		400	400
100.625.600 438	Gas, Diesel, Heating Oil		10,000	12,500
100.625.600 439	Other Energy		6,000	6,000
100.625.600 440	Other Purchased Services		7,900	7,900
100.625.600 452	Maintenance Supplies		5,500	6,875
100.625.600 453	Custodial Supplies		2,000	2,500
100.625.600 458	Vehicle Gas, Diesel, & Oil		150	188
Total 600	Operations & Maintenance		73,332	80,608

Student Activity

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

Naukati

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2022 FINAL BUDGET</u>	<u>FY 2023 FINAL BUDGET</u>
100.625.700 365	TRS On Behalf		772	482
100.625.700 420	Staff Travel		-	-
100.625.700 425	Student Travel		<u>1,318</u>	<u>1,400</u>
Total 700	Student Activity		<u>6,890</u>	<u>6,682</u>
Total 100	School Operating Fund		<u>\$ 306,701</u>	<u>\$ 377,744</u>
<u>Pupil Transportation Fund</u>				
205.625.760 329	NonCert-Support Staff	.10 FTE	1,687	1,746
205.625.760 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		207	214
205.625.760 458	Vehicle Gas, Diesel, & Oil		<u>1,000</u>	<u>1,250</u>
Total 760	Pupil Transportation		<u>\$ 2,894</u>	<u>\$ 3,210</u>
<u>Food Services Fund</u>				
255.625.790 326	Food Service Staff	.21 FTE	8,162	10,801
255.625.790 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		999	1,322
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>\$ 9,161</u>	<u>\$ 12,124</u>
Total 625	Naukati		<u>\$ 318,756</u>	<u>\$ 393,077</u>



Thorne Bay Wolverines

FY 2023 FINAL BUDGET

Location 628

	<u>FY 2022 FINAL BUDGET</u>	<u>FY 2023 FINAL BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 444,095	\$ 395,318	\$ (48,777)
Vocational Education	9,304	11,625	2,321
Special Education	215,800	189,698	(26,102)
Pupil Support	-	-	-
School Administration	161,833	52,179	(109,654)
School Administration Support	53,713	29,526	(24,187)
Maintenance & Operations	298,897	266,561	(32,336)
Student Activity	39,528	40,142	614
Fund Total	<u>\$ 1,223,170</u>	<u>\$ 985,049</u>	<u>\$ (238,121)</u>
Fund 205: Student Transportation	<u>\$ 31,216</u>	<u>\$ 33,418</u>	<u>\$ 2,202</u>
Fund 255: Food Service Fund	<u>\$ 30,786</u>	<u>\$ 30,667</u>	<u>\$ (119)</u>
TOTAL	<u>\$ 1,285,172</u>	<u>\$ 1,049,134</u>	<u>\$ (236,038)</u>
# Students (PreK-12)	53	50	(3)
# Teachers	4	5	1
# Classified	6.64	5.53	(1.1)
# Administrators	1	1	-
Pupil/Teacher Ratio	13.25	10.00	(3.25)
Average Per Pupil Expenditure	\$ 24,249	\$ 20,983	(3,265.85)

Southeast Island School District

FY 2023 FINAL BUDGET

Location 628 Thorne Bay

Thorne Bay

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
<u>Regular Instruction</u>				
100.628.100 315	Cert-Teacher	4.0 FTE	\$ 252,788	\$ 250,100
100.628.100 323	Non Cert - Aides		-	-
100.628.100 329	Substitutes/Temporaries		7,500	7,500
100.628.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		115,914	88,057
100.628.100 365	TRS On Behalf		48,763	30,162
100.628.100 366	PERS On Behalf		-	-
100.628.100 380	Transportation Allowance		-	-
100.628.100 410	Professional & Technical Servi (Americorps)		-	-
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		10,880	11,250
Total 100	Regular Instruction		444,095	395,318
<u>Vocational Education</u>				
100.628.160 329	Substitutes/Temporaries		-	-
100.628.160 316	Cert-Extra Duty Pay		-	-
100.628.160 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.628.160 410	Professional & Technical Services		-	-
100.628.160 450	Supplies/Material/Media		9,304	11,625

Thorne Bay

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
Total 160	Vocational Education		9,304	11,625
<u>Special Education</u>				
100.628.200 315	Cert-Teacher	.50 FTE - 1.0 FTE	41,400	47,180
100.628.200 323	NonCert-Aides	2.0 FTE	99,892	65,324
100.628.200 329	Substitutes/Temporaries		10,500	10,500
100.628.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		47,121	58,181
100.628.200 365	TRS On Behalf		7,986	5,690
100.628.200 366	PERS On Behalf		8,101	1,823
100.628.200 450	Supplies/Material/Media		800	1,000
Total 200	Special Education		215,800	189,698
<u>Pupil Support</u>				
100.628.350 366	PERS On Behalf		-	-
Total 350	Pupil Support		-	-
<u>School Administration</u>				
100.628.400 313	Cert - Principal	.30 FTE	93,150	31,050
100.628.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		49,214	15,509
100.628.400 365	TRS On Behalf		17,969	3,745
100.628.400 420	Staff Travel		-	-
100.628.400 450	Supplies, Materials, & Media		1,500	1,875
Total 400	School Administration		161,833	52,179
<u>School Administration Support</u>				
100.628.450 324	NonCert-Support Staff	.5 FTE	35,977	19,632
100.628.450 329	Substitutes/Temporaries		2,000	2,000
100.628.450 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		12,318	6,722
100.628.450 366	PERS On Behalf		2,918	548

Thorne Bay

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
100.628.450	420	Staff Travel	-	-
100.628.450	450	Supplies, Materials, & Media	500	625
Total	450	School Administration Support	53,713	29,526
<u>Maintenance & Operations</u>				
100.628.600	325	NonCert-Maint/Custodial 1.20 FTE	64,556	22,521
100.628.600	329	Substitutes/Temporaries	25,000	25,000
100.628.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	56,918	43,631
100.628.600	366	PERS On Behalf	5,235	628
100.628.600	431	Water & Sewage	6,000	6,000
100.628.600	432	Garbage	5,000	5,000
100.628.600	436	Electricity	48,000	60,000
100.628.600	437	Natural/Bottled Gas	1,500	1,500
100.628.600	438	Gas, Diesel, Heating Oil	45,000	56,250
100.628.600	439	Other Energy	4,000	4,000
100.628.600	440	Other Purchased Services	20,000	20,000
100.628.600	452	Maintenance Supplies	14,925	18,656
100.628.600	453	Custodial Supplies	2,763	3,375
Total	600	Operations & Maintenance	298,897	266,561
<u>Student Activity</u>				
100.628.700	316	Cert-Extra Duty Pay Coaching Stipends	18,000	18,000
100.628.700	325	Bus Drivers	5,000	5,000
100.628.700	329	Substitutes/Temporaries Referees/Scorekeepers	250	250
100.628.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	4,200	4,200
100.628.700	365	TRS On Behalf	3,472	2,171
100.628.700	420	Staff Travel	1,000	1,001
100.628.700	425	Student Travel	6,856	8,570
100.628.700	450	Supplies/Material/Media	750	950

Thorne Bay

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
Total 700	Student Activity		39,528	40,142
Total 100	School Operating Fund		\$ 1,223,170	\$ 985,049
<u>Student Transportation</u>				
205.628.760 325	Maintenance	.43 FTE	22,946	23,748
205.628.760 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,809	2,907
205.628.760 366	PERS On Behalf		1,861	663
205.628.760 440	Other Purchased Service In Lieu of Transp.		1,100	1,100
205.628.760 452	Maintenance Supplies		<u>2,500</u>	<u>5,000</u>
Total 205	Student Transportation		\$ 31,216	\$ 33,418
<u>Food Services Fund</u>				
255.628.790 326	Food Service Staff	2 (1 @ 29hrs/1@19hrs)	21,627	22,380
255.628.790 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,405	7,663
255.628.790 366	PERS On Behalf		1,754	624
255.628.790 459	Food	} Food and Milk is part of District wide budget	-	-
255.628.790 460	Milk		-	-
Total 255	Food Services Fund		\$ 30,786	\$ 30,667
Total 628	Thorne Bay		\$ 1,285,172	\$ 1,049,134



Whale Pass

FY 2023 FINAL BUDGET

Location 632

	<u>FY 2022 FINAL BUDGET</u>	<u>FY 2023 FINAL BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 224,119	\$ 216,989	\$ (7,130)
Vocational Education	1,500	1,500	-
Special Education	55,188	84,040	28,852
School Administration	6,995	6,633	(362)
Operations & Maintenance	32,741	36,921	4,180
Student Activities	4,561	4,951	390
Fund Total	<u>\$ 325,104</u>	<u>\$ 351,035</u>	<u>\$ 25,931</u>
Fund 255: Food Service Fund	<u>\$ 10,228</u>	<u>\$ 13,537</u>	<u>3,309</u>
TOTAL	<u><u>\$ 335,332</u></u>	<u><u>\$ 364,571</u></u>	<u><u>\$ 29,239</u></u>
# Students (PreK-12)	16	15	(1.0)
# Teachers	2	2.5	1
# Classified	1.41	1.41	0
# Administrators	0	0	0
Pupil/Teacher Ratio	8.00	6.00	(2.00)
Average Per Pupil Expenditure	\$ 20,958	\$ 24,305	\$ 3,347

Southeast Island School District

FY 2023 FINAL BUDGET

Location 632 Whale Pass

Whale Pass

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET	
<u>Regular Instruction</u>					
100.632.100	315	Cert-Teacher	2.0 FTE	\$ 141,748	\$ 143,659
100.632.100	323	NonCert-Aides		-	-
100.632.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		48,278	48,980
100.632.100	365	TRS On Behalf		27,343	17,325
100.632.100	420	Staff Travel		100	100
100.632.100	425	Student Travel		250	250
100.632.100	433	Communications		2,300	2,300
100.632.100	450	Supplies/Material/Media		<u>4,100</u>	<u>4,375</u>
Total	100	Regular Instruction		<u>224,119</u>	<u>216,989</u>
<u>Vocational Education</u>					
100.632.160	450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total	160	Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>					
100.632.200	315	Cert-Teacher	.25 FTE Interant	-	18,630
100.632.200	323	Non-Cert - Aides	1.20 FTE	38,559	39,908
100.632.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		13,202	21,767
100.632.200	365	TRS On Behalf		-	2,247
100.632.200	366	PERS On Behalf		3,127	1,113
100.632.200	450	Supplies/Material/Media		<u>300</u>	<u>375</u>
Total	200	Special Education		<u>55,188</u>	<u>84,040</u>

Whale Pass

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
School Administration				
100.632.400.	316	Extra Duty - Lead Teacher	5,000	5,000
100.632.400.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,030	1,030
100.632.400.	365	TRS On Behalf	965	603
			6,995	6,633
Operations & Maintenance				
100.632.600	325	NonCert-Maint/Custodial .16 FTE	7,832	8,104
100.632.600	329	Substitutes/Temporaries	3,000	3,000
100.632.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	959	992
100.632.600	431	Water & Sewer	300	300
100.632.600	436	Electricity	5,000	6,250
100.632.600	438	Gas, Diesel, Oil	1,500	1,875
100.632.600	439	Other Energy	2,400	2,400
100.632.600	441	Other Purchased Services (Rentals, etc.)	2,750	2,750
100.632.600	452	Maintenance Supplies	7,000	8,750
100.632.600	453	Custodial Supplies	2,000	2,500
Total	600	Maintenance & Operations	32,741	36,921
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	-	-
100.632.700	425	Student Travel	1,561	1,951
Total	700	Student Activities	4,561	4,951

Whale Pass

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
Total	100	School Operating Fund	<u>325,104</u>	<u>351,035</u>
<u>Food Services Fund</u>				
255.632.790	326	Food Service Staff .20 FTE	7,619	10,084
255.632.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	2,609	3,453
255.632.790	459	Food	-	-
255.632.790	460	Milk	-	-
Total	255	Food Services Fund	<u>\$ 10,228</u>	<u>\$ 13,537</u>
Total	632	Whale Pass	<u>\$ 335,332</u>	<u>\$ 364,571</u>



Hollis Hawks

FY 2023 FINAL BUDGET

Location 667

	<u>FY 2022 FINAL BUDGET</u>	<u>FY 2023 FINAL BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 230,635	\$ 229,808	\$ (827)
Vocational Education	1,500	1,500	-
Special Education	101,693	86,766	(14,927)
School Administration	9,597	9,077	(520)
Maintenance & Operations	46,184	51,081	4,897
Student Activities	<u>6,983</u>	<u>7,566</u>	<u>583</u>
Fund Total	<u>\$ 396,592</u>	<u>\$ 385,798</u>	<u>\$ (10,794)</u>
Fund 205: Student Transportation Fund	<u>\$ 42,275</u>	<u>\$ 45,133</u>	<u>\$ 2,858</u>
Fund 255: Food Service Fund	<u>\$ 8,861</u>	<u>\$ 11,205</u>	<u>\$ 2,344</u>
TOTAL	<u>\$ 447,728</u>	<u>\$ 442,135</u>	<u>\$ (5,593)</u>
# Students (PreK-12)	17	20	3
# Teachers	2	2	-
# Classified	2.75	2.75	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.50	10.00	1.50
Average Per Pupil Expenditure	\$ 26,337	\$ 22,107	\$ (4,230)

Southeast Island School District

FY 2023 FINAL BUDGET

Location 667 Hollis

Hollis

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
<u>Regular Instruction</u>				
100.667.100 315	Cert-Teacher	1.5 FTE	\$ 127,348	\$ 132,508
100.667.100 323	NonCert-Aides		.	-
100.667.100 329	Substitutes/Temporaries		1,904	1,904
100.667.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		71,518	73,316
100.667.100 365	TRS On Behalf		24,565	15,980
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		4,200	5,000
Total 100	Regular Instruction		230,635	229,808
<u>Vocational Education</u>				
100.667.160 450	Supplies/Material/Media	Speciality Classes	1,500	1,500
Total 160	Vocational Education		1,500	1,500
<u>Special Education</u>				
100.667.200 315	Cert-Teacher	.5 FTE	39,778	44,937
100.667.200 323	NonCert-Aides	.65 FTE	18,686	5,439
100.667.200 329	Substitutes/Temporaries		4,000	4,000

Hollis

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
100.667.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	29,741	26,444
100.667.200	365	TRS On Behalf	7,673	5,419
100.667.200	366	PERS On Behalf	1,515	152
100.667.200	450	Supplies/Material/Media	<u>300</u>	<u>375</u>
Total	200	Special Education	<u>101,693</u>	<u>86,766</u>
<u>School Administration</u>				
100.667.400	316	Extra Duty - Lead Teacher	7,181	7,181
100.667.400	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,031	1,030
100.667.400	365	TRS On Behalf	<u>1,385</u>	<u>866</u>
Total	400	School Administration	<u>9,597</u>	<u>9,077</u>
<u>Operations & Maintenance</u>				
100.667.600	325	NonCert-Maint/Custodial .50 FTE + WFB	11,769	12,006
100.667.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,441	1,470
100.667.600	366	PERS On Behalf	954	335
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	10,000
100.667.600	437	Natural/Bottled Gas	120	120
100.667.600	438	Gas, Diesel, Heating Oil	6,500	8,125
100.667.600	439	Other Energy	2,500	2,500
100.667.600	440	Other Purchased Services	4,000	4,000
100.667.600	452	Maintenance I Supplies	5,500	6,875
100.667.600	453	Custodial Supplies	<u>1,000</u>	<u>1,250</u>
Total	600	Operations & Maintenance	<u>46,184</u>	<u>51,081</u>
<u>Student Activity</u>				
100.667.700	316	Cert-Extra Duty Pay	2,800	2,800
100.667.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500

Hollis

Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
100.667.700	366	TRS On Behalf	540	338
100.667.700	420	Staff Travel	500	625
100.667.700	425	Student Travel	<u>2,643</u>	<u>3,304</u>
Total	700	Student Activity	<u>6,983</u>	<u>7,566</u>
Total	100	School Operating Fund	<u>\$ 396,592</u>	<u>\$ 385,798</u>
<u>Student Transportation</u>				
205.667.760	327	Bus Drivers .80 FTE	26,185	27,098
205.667.760	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	8,966	9,278
205.667.760	366	PERS On Behalf	2,124	756
205.667.760	458	Gasoline & Oil	<u>5,000</u>	<u>8,000</u>
Total	205	Student Transportation	<u>\$ 42,275</u>	<u>\$ 45,133</u>
<u>Food Services Fund</u>				
255.667.790	326	Food Service Staff .20 FTE	7,363	9,741
255.667.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	901	1,192
255.667.790	366	PERS On Behalf	597	272
255.667.790	459	Food	-	-
255.667.790	460	Milk	-	-
		} Food and Milk is part of District wide budget		
Total	255	Food Services Fund	<u>\$ 8,861</u>	<u>\$ 11,205</u>
Total	667	Hollis	<u>\$ 447,728</u>	<u>\$ 442,135</u>



Port Alexander Eagles

FY 2023 FINAL BUDGET

Location 669

	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: 100 Regular Instruction	\$ 169,870	\$ 151,839	\$ (18,031)
Vocational Education	1,500	1,500	-
200 Special Education	-	-	-
400 School Administration	6,995	6,633	(362)
600 Maintenance & Operations	36,344	43,394	7,050
700 Student Activities	822	1,250	428
Fund Total	\$ 215,531	\$ 204,616	(10,915)
Fund 255: Food Service Fund	\$ 8,333	\$ 10,291	\$ 1,958
TOTAL	\$ 223,864	\$ 214,907	\$ (8,957)
# Students (PreK-12)	10.6	10.6	-
# Teachers	1.5	1.5	-
# Classified	0.885	0.885	-
# Administrators	0	0	-
Pupil/Teacher Ratio	7.07	7.07	0.00
Average Per Pupil Expenditure	\$ 21,119	\$ 20,274	\$ (845)

Southeast Island School District

FY 2023 FINAL BUDGET

Location 669 Port Alexander

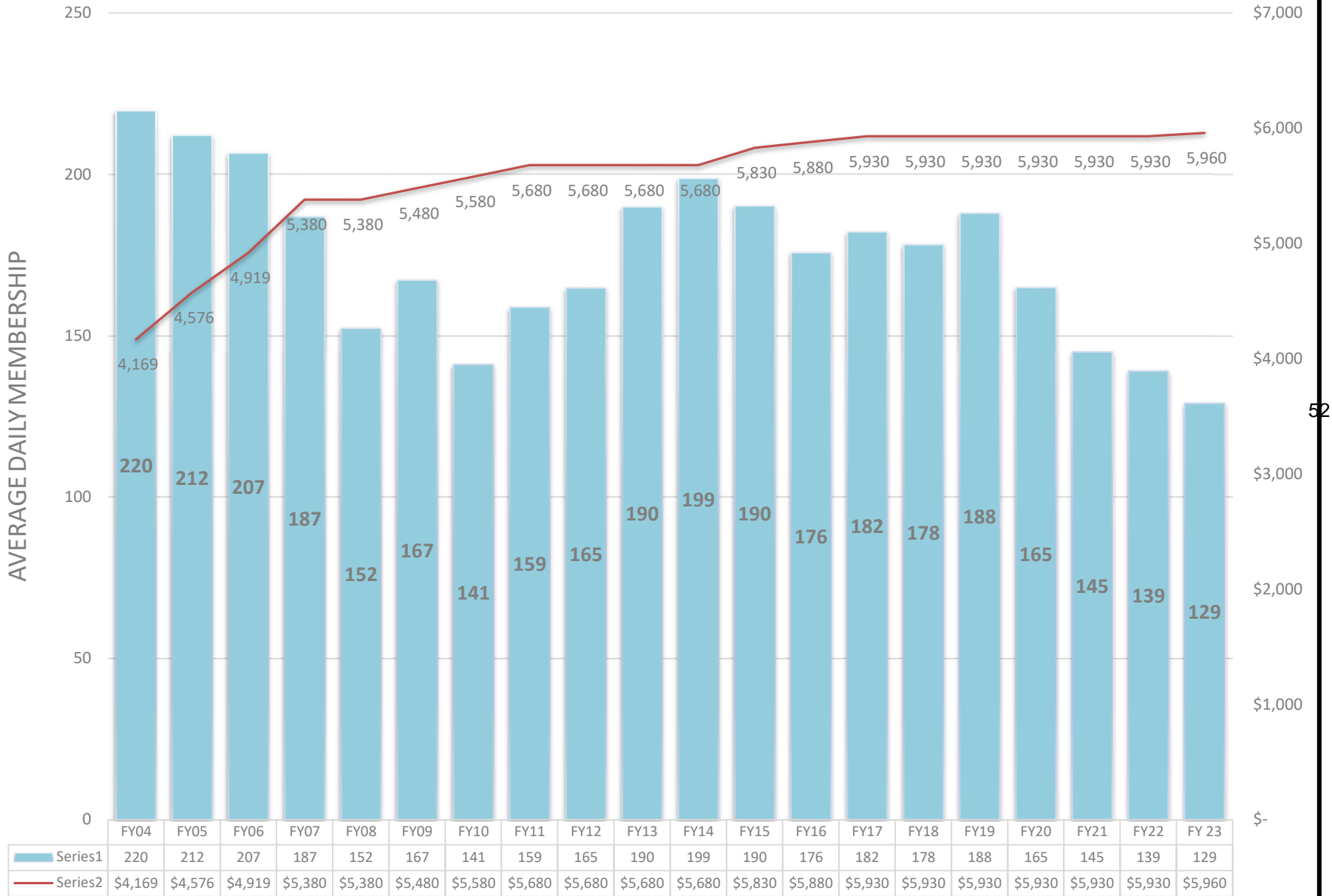
Port Alexander

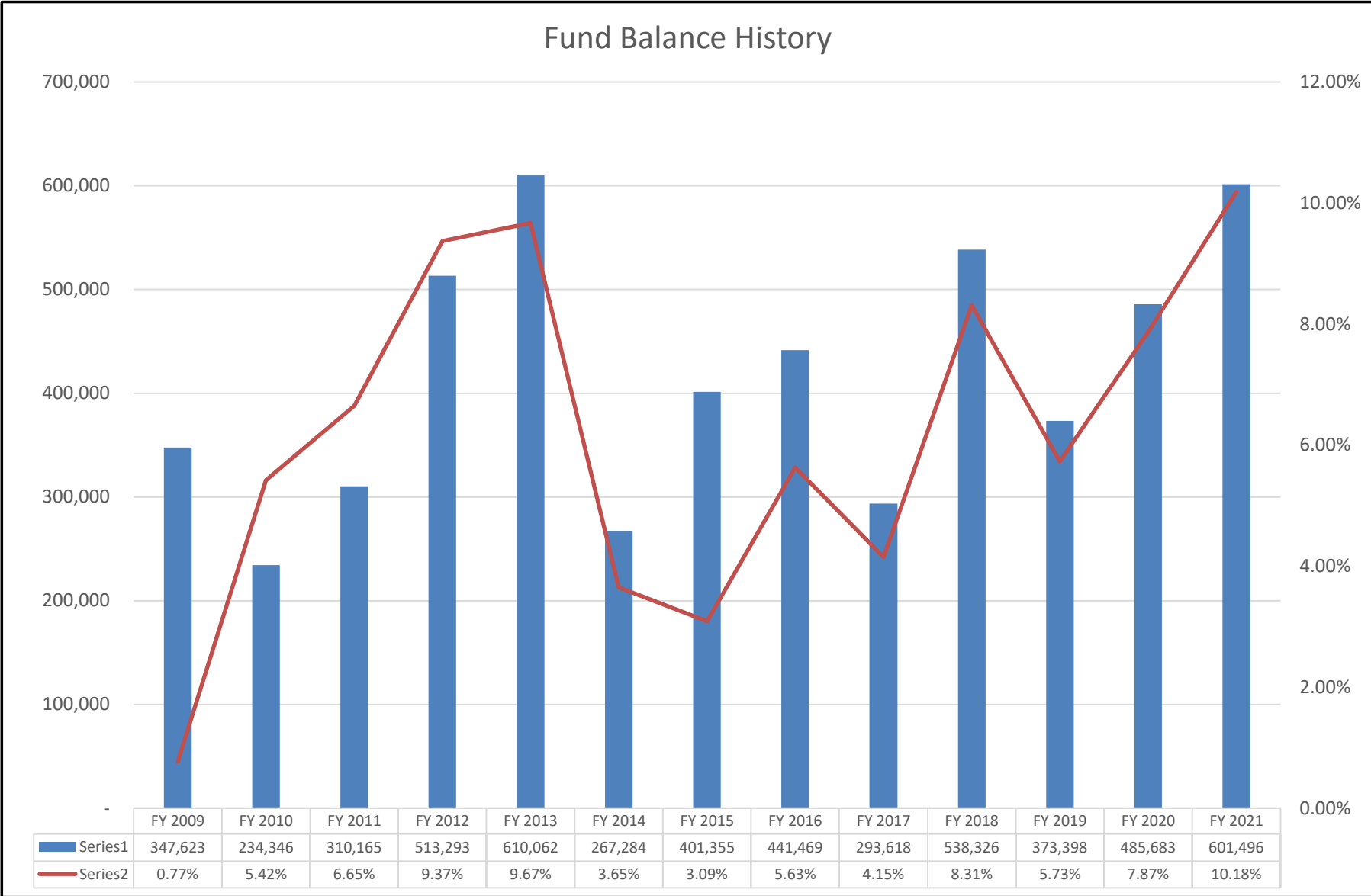
Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
<u>Regular Instruction</u>				
100.669.100 315	Cert-Teacher	1.25 FTE	\$ 88,750	\$ 77,317
100.669.100 323	NonCert-Aides		-	-
100.669.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		48,395	46,827
100.669.100 365	TRS On Behalf		17,120	9,324
100.669.100 380	Travel Allowance		-	-
100.669.100 420	Staff Travel		-	-
100.669.100 425	Student Travel	(Academy Student Travel - Quality)	5,000	6,250
100.669.100 433	Communications		2,045	2,045
100.669.100 440	Other Purchased Services	(Academy Rm & Bd- Quality Schools)	5,000	6,250
100.669.100 450	Supplies/Material/Media		<u>3,560</u>	<u>3,825</u>
Total 100	Regular Instruction		<u>169,870</u>	<u>151,839</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>School Administration</u>				
100.669.400 316	Extra Duty - Lead Teacher		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		<u>965</u>	<u>603</u>
Total 400	School Administration		<u>6,995</u>	<u>6,633</u>

Port Alexander

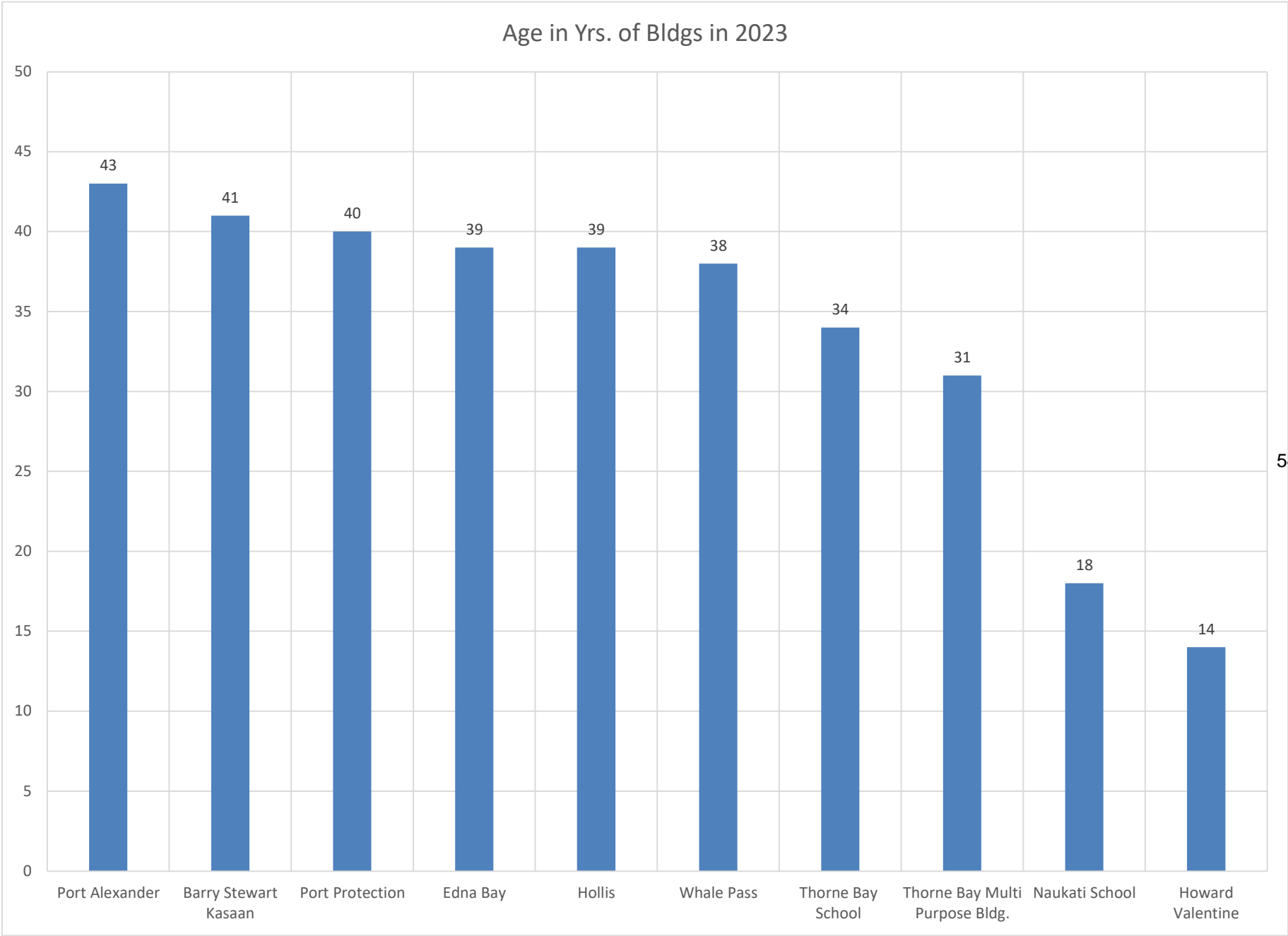
Account Code	Description	Comments	FY 2022 FINAL BUDGET	FY 2023 FINAL BUDGET
<u>Operations & Maintenance</u>				
100.669.600	325	NonCert-Maint/Custodial .25 FTE	5,687	5,884
100.669.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	696	720
100.669.600	366	PERS On Behalf	461	164
100.669.600	431	Water & Sewage	100	100
100.669.600	432	Garbage	400	400
100.669.600	437	Natural/Bottled Gas	-	-
100.669.600	438	Gas, Diesel, Heating Oil	22,000	27,500
100.669.600	440	Other Purchased Services	500	500
100.669.600	452	Maintenance Supplies	5,500	6,875
100.669.600	453	Custodial Supplies	<u>1,000</u>	<u>1,250</u>
Total	600	Maintenance & Operations	<u>36,344</u>	<u>43,394</u>
<u>Student Activity</u>				
100.669.700	420	Staff Travel	-	-
100.669.700	425	Student Travel	<u>822</u>	<u>1,250</u>
Total	700	Student Activity	<u>822</u>	<u>1,250</u>
Total	100	School Operating Fund	<u>\$ 215,531</u>	<u>\$ 204,616</u>
<u>Food Services Fund</u>				
255.669.790	326	Food Service Staff .28 FTE	7,424	9,169
255.669.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	909	1,122
255.669.790	366	PERS On Behalf	-	-
255.669.790	459	Food	-	-
255.669.790	460	Milk	-	-
		Food and Milk is part of District wide budget		
Total	255	Food Services Fund	<u>8,333</u>	<u>10,291</u>
Total	669	Port Alexander	<u>\$ 223,864</u>	<u>\$ 214,907</u>

Average Daily Membership (ADM) & BSA





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