



# SOUTHEAST ISLAND SCHOOL DISTRICT BOARD OF EDUCATION

Work Session  
Wednesday, May 15, 2024

## VISION STATEMENT

Students are equipped to realize their dreams and aspirations.

## MISSION STATEMENT

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

## AGENDA

MEETING: 5:00 PM

LOCATION: Barry Craig Stewart Kasaan School and via Zoom  
117 Kasaan St  
Kasaan, Alaska 99950

VIRTUAL URL:

<https://us02web.zoom.us/j/86011379619?pwd=K2plWG0vNXdUYUhhSWs5dDJEQUxhdz09>

1. REVIEW OF 3<sup>RD</sup> PROPOSED FY 2025 BUDGET 2
2. QUESTION AND ANSWER SESSION - Canceled



## **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](mailto:sisd@sisd.org)

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May 15, 2024

To the Southeast Island School District Board of Education:

As we embark on another fiscal year, it is with great anticipation and responsibility that we present to you our comprehensive budget narrative. This document serves as a roadmap, guiding our organization through the financial landscape ahead. Within these pages, we encapsulate our strategic vision, aligning resources with priorities to ensure sustainable growth and impactful outcomes.

In crafting this budget narrative, we have meticulously analyzed past performance, evaluated current challenges and opportunities, and projected future trends. Our aim is to provide transparency, clarity, and accountability in our financial planning process, fostering trust and confidence among stakeholders.

As stewards of our organization's resources, we recognize the importance of prudent fiscal management. Every dollar allocated carries with it the weight of our mission and the aspirations of those we serve. Therefore, our budget reflects not only fiscal discipline but also a commitment to innovation, efficiency, and effectiveness in delivering on our mission.

Throughout this narrative, you will find detailed explanations of our revenue sources, expenditure projections, and strategic investments. We have endeavored to strike a balance between meeting immediate needs and investing in long-term sustainability, mindful of both short-term challenges and future opportunities.

Moreover, this budget narrative is not a static document but a dynamic tool for continuous improvement. We invite your feedback, insights, and guidance as we navigate the financial landscape together, adapting to changing circumstances and seizing emerging possibilities.

### **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 2025 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 2025 1<sup>st</sup> Proposed Budget presented to the Board at Work Session and Regular Board Meeting**

March 13, 2024

#### **FY 2025 2<sup>nd</sup> Proposed Budget Presented to the Board at Work Session and Regular Board Meeting**

April 17, 2024

#### **FY 2025 3<sup>rd</sup> Proposed/Final Budget Presented to the Board at Work Session and Regular Board Meeting**

May 15, 2024

## **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 2025. This budget assumes that the base student allocation (BSA) will remain at \$5,960. We have budgeted for the legislative bill that passed providing \$175M in additional funds outside of the foundation formula to education – that provides for an additional \$510,000 to the Southeast Island School District based on our projected enrollment.

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 (Foundation – Entitlement) provided to each district.

Revenue projection of \$6,210,288

- Enrollment is projected District wide at 161, plus 23 Correspondence students
- Current Area Cost Differential (1.403) as included in the foundation calculation
- BSA \$5,960 - same as the current year
- Intensive funding remains 13 times the BSA – budgeted for 10 Intensive Districtwide, this is a decrease of 2 from the current year
- Timber Receipts have been budgeted for FY 2025 with a small increase
- Pupil Transportation is budgeted at a small increase due to annual CPI
- Food Services revenues are budgeted at status quo
- TRS On behalf is 16.03% and PERS On behalf is 4.76% (these net to zero revenues equal expenses for On Behalf)
- Port Protection, Hyder, and Edna Bay are all closed – no revenue generated
- Additional One-time Funding outside the Foundation Formula per the State of Alaska Legislature’s \$175M - has been budgeted at \$510,000
- Transfer from Fund Balance of \$115,615

## **EXPENDITURE BUDGET**

Expenditure projection of \$6,210,288

Below are the expenditure highlights and other considerations for FY 2025. This expenditures budget includes:

- Step increase for returning classified positions (if applicable)
- Step increase (if applicable) for returning certificated positions
- Updated salaries for new personnel per signed contracts
- Updated Health Insurance increase of 9%
- Liability & Property Insurance 3% increase
- Port Protection, Hyder & Edna Bay schools closed – \$40K in expenses budgeted for ongoing maintenance
- TRS On behalf is 16.03% and PERS On behalf is 4.71% (these net to zero revenues equal expenses for On Behalf). Other employer paid benefits remain status quo.
- Additional 1.0 FTE DW Special Education Coordinator/Testing Coordinator
- Reduced the 1.0 FTE Greenhouse Manager position
- Communications (Internet) reflected at each site as billed by Starlink
- \$50,000 in transfers for CIP – for any large item that becomes an expense
- \$10,000 in transfers for special revenue funds for required matching/cash funds to Grants

**Major Maintenance**

As an REAA the district is required to provide for the maintenance of all their facilities. The District has been writing many State CAPSIS (Capital Project backup system) grants to leverage our general fund dollars and assist these projects completion. A short list below shows the current needs of the District in this area and their approximate cost:

- Thorne Bay – HVAC Engineering & Suppression System - \$75,000
- Thorne Bay – HVAC Boiler replacement - \$75,000
- Thorne Bay – Campus DDC upgrade - \$175,000
- Thorne Bay - DO/Gym – Storeroom door replacements - \$25,000
- Thorne Bay – Campus – Pressure washing buildings and roofs - \$35,000
- Thorne Bay – Bus Barn – replacement boiler - \$35,000
- Kasaan – Library building Interior, septic and roof - \$52,000
- Kasaan – Wood Fired Boiler repairs (outside of insurance – 18,000
- Kasaan – Door locks and hardware - \$12,500
- Kasaan – Pressure washing roof, decks and building and staining - \$10,000
- Port Alexander – Teacher Housing – windows & doors \$12,000
- Port Alexander – Door locks and hardware repair - \$15,000
- Coffman Cove – Greenhouse electrical - \$15,000
- Coffman Cove – Pressure washing & staining - \$10,000
- Naukati – Housing levelling - \$8,300
- Naukati – Pressure Washing & Staining - \$10,000
- Whale Pass – Levelling, Drainage, Repairs - \$10K
- Whale Pass – Pressure wash roof decks and staining - \$10,000
- Districtwide – New vehicles – 4X4 SUVs; 4X4 Van; 4X4 Truck; off road forklift - \$430,000

In closing, we extend our gratitude to each of you for your dedication, expertise, and unwavering support. Together, as a unified board, staff, and community, we are poised to achieve great things in the year ahead.

We thank you for your consideration of the third Proposed FY 2025 budget.

Sincerely,

*Rod Morrison*

\_\_\_\_\_  
Rodney Morrison  
Superintendent



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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 2025 3RD PROPOSED BUDGET**  
**May 15, 2024**

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

**SOUTHEAST ISLAND SCHOOL DISTRICT**

**Revenue Budget**

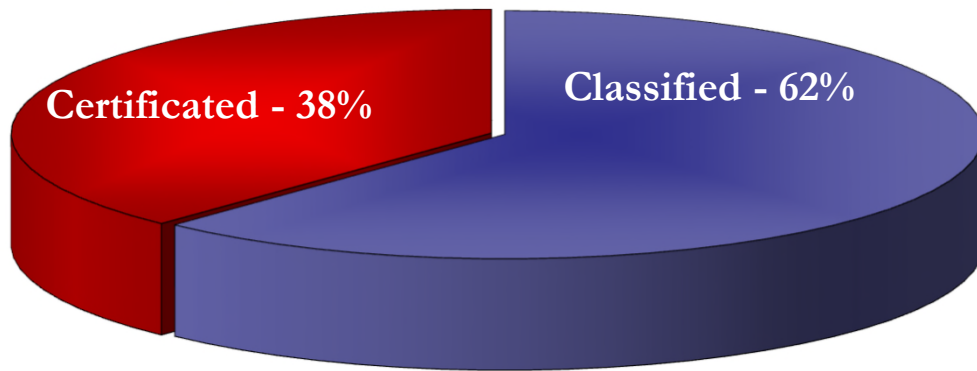
**FY 2025 3RD PROPOSED BUDGET**

|   | <b>2024</b>          | <b>2025</b>         |                     |
|---|----------------------|---------------------|---------------------|
|   | <b>REVISED FINAL</b> | <b>3RD PROPOSED</b> | <b>Change</b>       |
|   | <u>153+18.6+12</u>   | <u>161+23+10</u>    | <u>+8/+5/-2</u>     |
| <b>FUND 100: School Operating</b>       |                      |                     |                     |
| Enrollment                              |                      |                     |                     |
| State Foundation                        | \$ 4,284,502         | \$ 4,462,920        | \$ 178,418          |
| Other State Revenue \$175M              | 250,674              | 510,000             | 259,326             |
| PERS On behalf (057)                    | 26,966               | 42,108              | 15,142              |
| TRS On behalf (056)                     | 207,935              | 294,405             | 86,470              |
| Timber Receipts                         | 280,000              | 290,000             | 10,000              |
| E-Rate - Federal                        | 1,411,471            | -                   | (1,411,471)         |
| Transfer in From Other Funds            | 166,672              | 115,615             | (51,057)            |
| Other Revenue*                          | 25,000               | 25,000              | -                   |
| <b>FUND TOTAL</b>                       | <b>\$ 6,653,220</b>  | <b>\$ 5,740,048</b> | <b>\$ (913,172)</b> |
| <b>FUND 205: Student Transportation</b> |                      |                     |                     |
| Student Transportation (State)          | 195,228              | 218,240             | 23,012              |
| <b>FUND TOTAL</b>                       | <b>\$ 195,228</b>    | <b>\$ 218,240</b>   | <b>\$ 23,012</b>    |
| <b>FUND 255: Food Service</b>           |                      |                     |                     |
| School Lunch Revenue                    | 2,000                | 2,000               | -                   |
| Food Service (State)                    | 140,000              | 140,000             | -                   |
|   | <b>\$ 142,000</b>    | <b>\$ 142,000</b>   | <b>\$ -</b>         |
| <b>FUND 375: Employee Housing</b>       |                      |                     |                     |
| Local Revenues                          | 110,000              | 110,000             | -                   |
| <b>FUND TOTAL</b>                       | <b>\$ 110,000</b>    | <b>\$ 110,000</b>   | <b>-</b>            |
| <b>Fund Balance Transfer</b>            | -                    | -                   | -                   |
| <b>FUND TOTAL</b>                       | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>TOTAL REVENUE</b>                    | <b>\$ 7,100,448</b>  | <b>\$ 6,210,288</b> | <b>\$ (890,160)</b> |

# Types of Employees

FY 2025

3rd Proposed Budget



## SOUTHEAST ISLAND SCHOOL DISTRICT

### Expenditure Summary by Department

#### FY 2025 3RD PROPOSED Budget

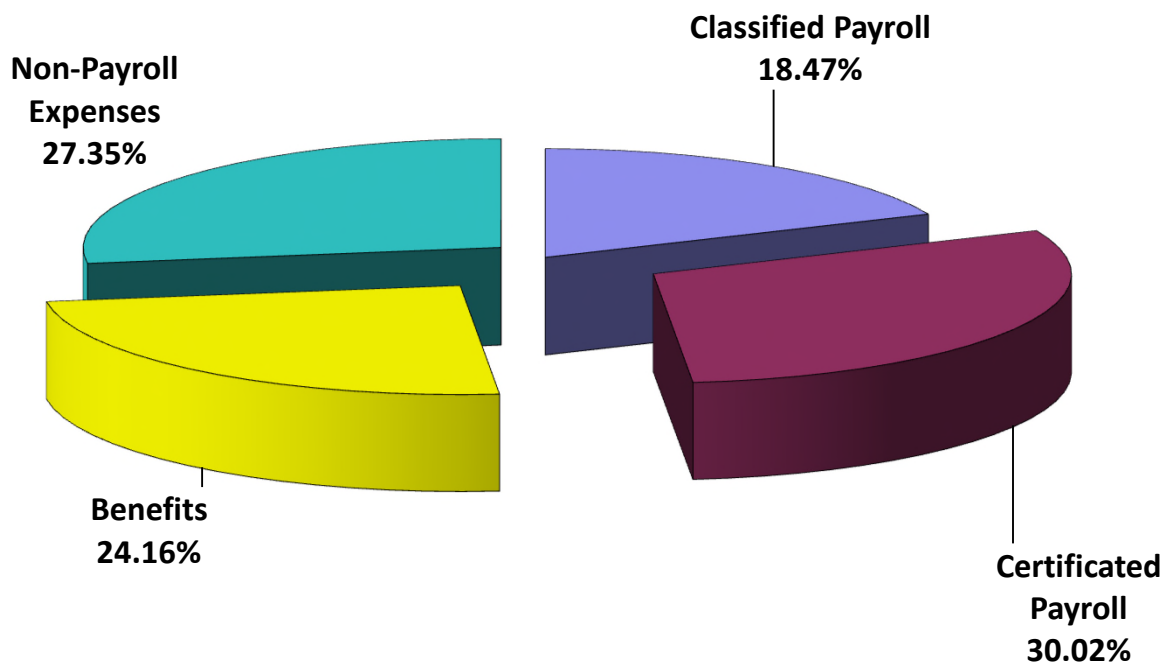
| <u>Loc/Function</u> | <u>Department</u>                    | <u>FY 2024 REVISED</u><br><u>FINAL BUDGET</u> | <u>FY 2025 3RD</u><br><u>PROPOSED Budget</u> | <u>Change</u>         |
|---------------------|--------------------------------------|---|--|-----------------------|
| 649 100             | Regular Instruction                  | \$ 133,306                                    | \$ 138,619                                   | 5,313                 |
| 649 140             | Correspondence Instruction           | 167,913                                       | 175,452                                      | 7,539                 |
| 649 160             | Vocational Instruction               | 53,726  | 3,000  | (50,726)              |
| 649 220             | Special Education Support Services   | 62,932  | 146,418                                      | 83,486                |
| 649 300             | Support Services - Students - Guidar | -   | 13,381                                       | 13,381                |
| 649 350             | Support Services Instruction         | -   | -  | -                     |
| 649 352             | Support Services Instruction-Library | 645   | 645  | -                     |
| 649 353             | Technology                           | 1,466,866                                     | 168,742                                      | (1,298,124)           |
| 649 354             | Inservice                            | 10,900  | 10,900                                       | -                     |
| 649 400             | School Administration                | 7,114   | 102,753                                      | 95,639                |
| 649 400             | School Administration Support        | 31,238  | 30,394                                       | (844)                 |
| 649 511             | Board of Education                   | 108,884                                       | 111,862                                      | 2,978                 |
| 649 512             | Office of Superintendent             | 321,779                                       | 330,040                                      | 8,261                 |
| 649 550             | District Admin Support Services      | 294,258                                       | 336,775                                      | 42,517                |
| 649 600             | DW Operations & Maintenance          | 857,735                                       | 671,200                                      | (186,535)             |
| 649 600             | DW Employee Housing                  | 50,000  | 50,000                                       | -                     |
| 649 700             | DW Student Activities                | 85,548  | 90,866                                       | 5,318                 |
| 649 760             | DW Pupil Transportation              | 61,004  | 46,705                                       | (14,299)              |
| 649 790             | DW Food Services                     | 209,124                                       | 193,604                                      | (15,520)              |
| 649 900             | DW Transfers                         | 60,000  | 60,000                                       | -                     |
| 621                 | Howard Valentine                     | 381,769                                       | 430,977                                      | 49,208                |
| 624                 | Kasaan                               | 350,885                                       | 384,632                                      | 33,747                |
| 625                 | Naukati                              | 408,465                                       | 386,300                                      | (22,165)              |
| 628                 | Thorne Bay                           | 1,133,210                                     | 1,197,271                                    | 64,061                |
| 667                 | Hollis                               | 527,137                                       | 547,701                                      | 20,564                |
| 669                 | Port Alexander                       | 257,134                                       | 290,300                                      | 33,166                |
| 682                 | Whale Pass                           | 282,920                                       | 291,752                                      | 8,832                 |
| <b>Totals</b>       |                                      | <b>\$ 7,324,492</b>                           | <b>\$ 6,210,288</b>                          | <b>\$ (1,114,204)</b> |

**SOUTHEAST ISLAND SCHOOL DISTRICT**

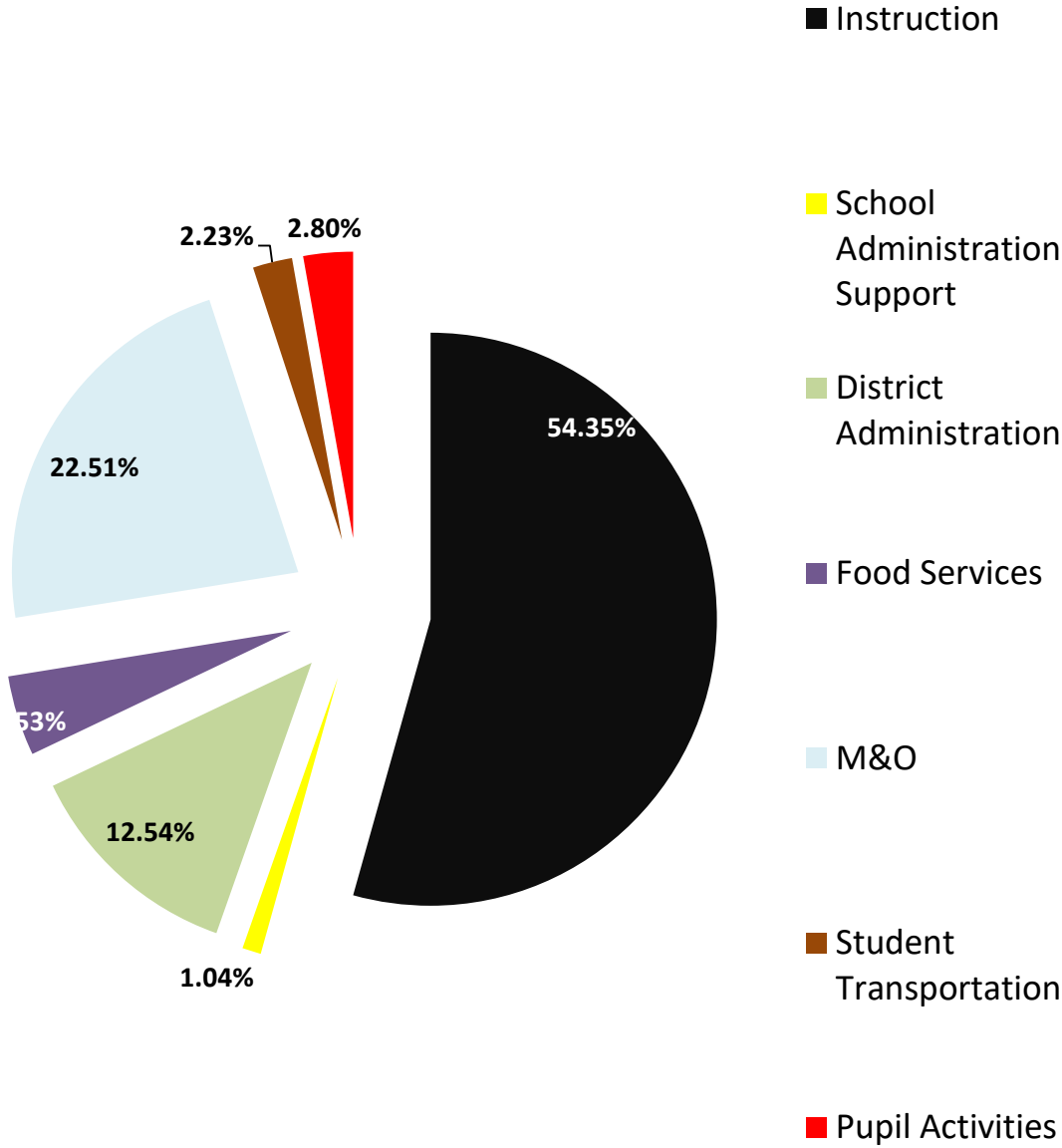
**Expenditure Summary by Function**

| <b>FY 2025 3RD PROPOSED BUDGET</b>                      |   |  |                                |   |
|---|---|--|--------------------------------|---|
| <b>Function</b>   | <b>FY 2024<br/>REVISED FINAL<br/>BUDGET</b> | <b>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</b> | <b>Increase<br/>(Decrease)</b> | <b>Percent<br/>of FY<br/>2025<br/>Total</b> |
| <b>Instruction</b>                                      |   |  |                                |   |
| 100 Regular Instruction                                 | \$ 1,784,183                                | \$ 1,956,202                               | \$ 172,019                     | 31.50%                                      |
| 140 Correspondence Instruction                          | 167,913                                     | 175,452                                    | 7,539                          | 2.83%                                       |
| 160 Vocational Education                                | 85,818                                      | 15,000                                     | (70,818)                       | 0.24%                                       |
| 200 Special Education Instruction                       | 592,282                                     | 618,994                                    | 26,712                         | 9.97%                                       |
| 220 Special Education Support Services                  | 62,932                                      | 146,418                                    | 83,486                         | 2.36%                                       |
| 300 Support Services - Students - Guidance              | -   | 13,381                                     | 13,381                         | 0.22%                                       |
| 350 Support Services - Instruction                      | 645   | 645  | -                              | 0.01%                                       |
| 353 Technology  | 1,466,866                                   | 168,742                                    | (1,298,124)                    | 2.72%                                       |
| 354 Inservice   | 10,900                                      | 10,900                                     | -                              | 0.18%                                       |
| 400 School Administration                               | 137,702                                     | 269,527                                    | 131,825                        | 4.34%                                       |
| <b>Sub Total Instruction</b>                            | <b>\$ 4,309,241</b>                         | <b>\$ 3,375,262</b>                        | <b>\$ (933,979)</b>            | <b>54.35%</b>                               |
| <b>Administration</b>                                   |   |  |                                |   |
| 450 School Administration Support                       | 65,634                                      | 64,883                                     | (751)                          | 1.04%                                       |
| 550 District Administration                             | 294,258                                     | 336,775                                    | 42,517                         | 5.42%                                       |
| 511 School Board  | 108,884                                     | 111,862                                    | 2,978                          | 1.80%                                       |
| 512 Office of Superintendent                            | 321,779                                     | 330,040                                    | 8,261                          | 5.31%                                       |
| 600 Maintenance & Operations                            | 1,498,507                                   | 1,287,809                                  | (210,698)                      | 20.74%                                      |
| 600 Teacher Housing                                     | 50,000                                      | 50,000                                     | -                              | 0.81%                                       |
| 700 Pupil & Athletic Activities                         | 167,780                                     | 174,141                                    | 6,361                          | 2.80%                                       |
| <b>Sub Total Admin/M&amp;O</b>                          | <b>\$ 2,506,842</b>                         | <b>\$ 2,355,510</b>                        | <b>\$ (151,332)</b>            | <b>37.93%</b>                               |
| 760 Pupil Transportation                                | 153,397                                     | 138,262                                    | (15,135)                       | 2.23%                                       |
| 790 Food Services                                       | 295,012                                     | 281,255                                    | (13,757)                       | 4.53%                                       |
| 900 Fund Transfers                                      | 60,000                                      | 60,000                                     | -                              | 0.97%                                       |
| <b>Sub Total Transfers, Pupil Trans &amp; Food Svcs</b> | <b>\$ 508,409</b>                           | <b>\$ 479,517</b>                          | <b>\$ (28,892)</b>             | <b>7.72%</b>                                |
| <b>TOTAL ALL EXPENSES</b>                               | <b>\$ 7,324,492</b>                         | <b>\$ 6,210,288</b>                        | <b>\$ (1,114,204)</b>          | <b>100.00%</b>                              |

## FY 2025 Payroll & Non Payroll



# FY 2025 Expenses by Function



# SOUTHEAST ISLAND SCHOOL DISTRICT

## BENEFITS

### Description and Percentage of Gross Payroll

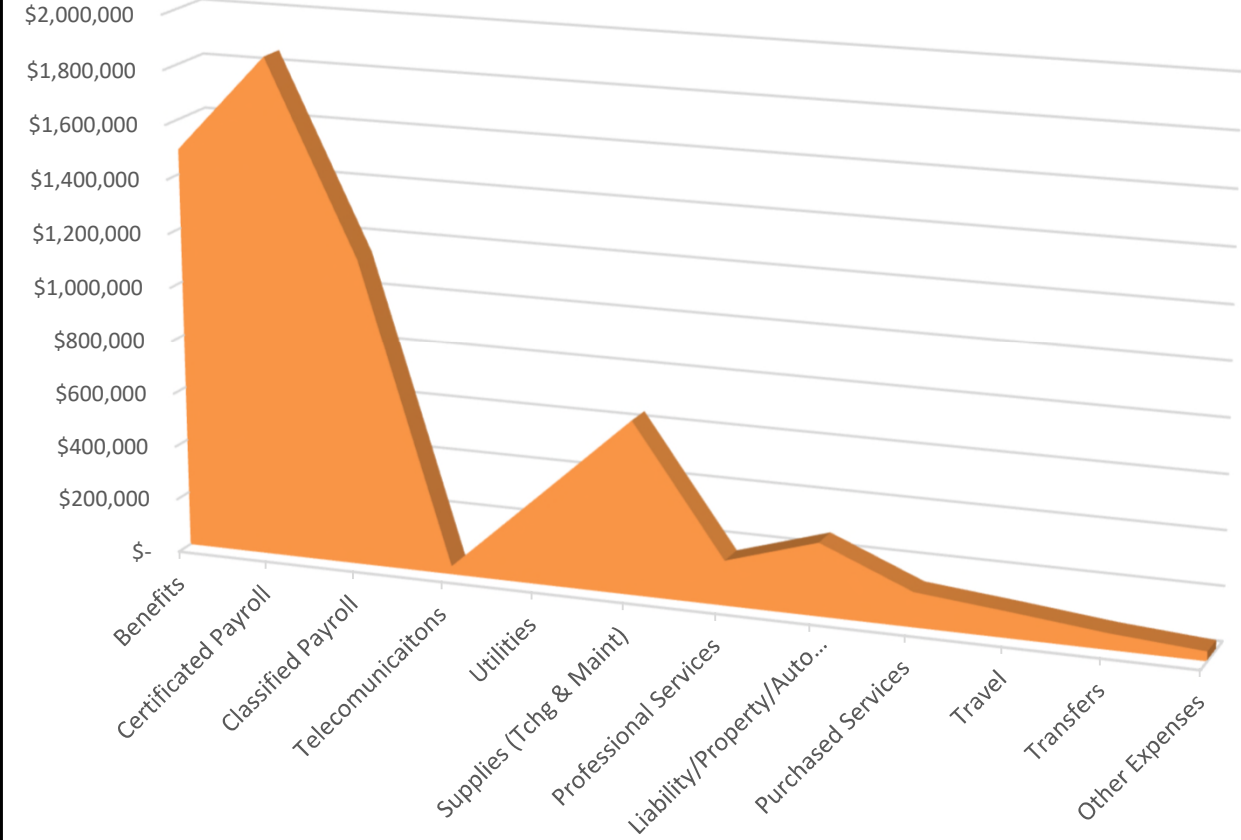
#### Projected Benefit Costs for FY 2025

| Object Code                    | Description                          | % of Gross Classified | % of Gross Certificated | Notes   |
|--------------------------------|--------------------------------------|-----------------------|-------------------------|---|
| 361                            | Health & Life Insurance <sup>1</sup> | 33.00%                | 33.00%                  | Employees under contract and year round staff<br>All employees, except Maint/Food |
| 362                            | Unemployment                         | 1.00%                 | 1.00%                   | Service Wrkrs<br>Three Levels - WC Low, High & Bus -                              |
| 363                            | Workers Comp. Insurance              | 0.63%                 | 0.63%                   | most in WC Low  |
| 364                            | F.I.C.A. (Social Security)           | 6.20%                 | 0.00%                   | Limit \$128,400 gross/calendar year<br>Certificated employees hired after         |
| 364                            | Medicare (1.45% of Gross)            | 1.45%                 | 1.45%                   | 4/1/86 and all Classified wages   |
| 365                            | TRS <sup>2</sup>                     | 0.00%                 | 12.56%                  | Certificated employees only   |
| 366                            | PERS <sup>2</sup>                    | <u>22.00%</u>         | <u>0.00%</u>            | Classified employees working 15 or more hrs/wk except temporary                   |
| <b>TOTAL</b>                   |                                      | <u><b>64.28%</b></u>  | <u><b>48.64%</b></u>    |   |
| <b>ADD: TRS/PERS On-behalf</b> |                                      | <b>4.76%</b>          | <b>16.03%</b>           |   |
| <b>TOTAL</b>                   |                                      | <u><b>69.04%</b></u>  | <u><b>64.67%</b></u>    |   |

<sup>1</sup> Health Insurance is 4 rates depending on category of Single/Employee-child/Employee-spouse/Family - 33% is an average.

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

# FY 2025 Expenses by Type





# District Wide

## FY 2025 3RD PROPOSED BUDGET

### Location 649

|   | FY 2024<br>REVISED<br>FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET | Change                    |
|---|---------------------------------------|-----------------------------------|---------------------------|
| <b>Fund 100: School Operating</b>               |                                       |                                   |                           |
| <u>Location</u> 649 <u>District-Wide</u>        |                                       |                                   |                           |
| Function 100 Regular Instruction                | \$ 133,306                            | \$ 138,619                        | 5,313                     |
| Function 140 Correspondence Instruction         | 167,913                               | 175,452                           | 7,539                     |
| Function 160 Vocational Instruction             | 53,726                                | 3,000                             | (50,726)                  |
| Function 220 Special Education Support Svcs     | 62,932                                | 146,418                           | 83,486                    |
| Function 300 Support Svcs - Students-Guidance   | 0                                     | 13,381                            | 13,381                    |
| Function 350 Support Svcs-Instruction           | 0                                     | 0                                 | 0                         |
| Function 352 Support Svcs-Instruction - Library | 645                                   | 645                               | 0                         |
| Function 353 Technology                         | 1,466,866                             | 168,742                           | (1,298,124)               |
| Function 354 Inservice                          | 10,900                                | 10,900                            | 0                         |
| Function 400 School Administration              | 7,114                                 | 102,753                           | 95,639                    |
| Function 450 School Administration Support      | 31,238                                | 30,394                            | (844)                     |
| Function 511 Board of Education                 | 108,884                               | 111,862                           | 2,978                     |
| Function 512 Office of Superintendent           | 321,779                               | 330,040                           | 8,261                     |
| Function 550 District Admin Support Svcs        | 294,258                               | 336,775                           | 42,517                    |
| Function 600 Operations & Maintenance           | 857,735                               | 671,200                           | (186,535)                 |
| Function 700 Student Activities                 | 85,548                                | 90,866                            | 5,318                     |
| Function 900 Transfers                          | 60,000                                | 60,000                            | 0                         |
| Fund Total                                      | <b><u>\$ 3,662,844</u></b>            | <b><u>\$ 2,391,047</u></b>        | <b><u>(1,271,797)</u></b> |
| <b>Fund 205: Student Transportation</b>         | <b><u>\$ 61,004</u></b>               | <b><u>\$ 46,705</u></b>           | <b><u>(14,299)</u></b>    |
| <b>Fund 255: Food Service Fund</b>              | <b><u>\$ 209,124</u></b>              | <b><u>\$ 193,604</u></b>          | <b><u>(15,520)</u></b>    |
| <b>Fund 375: Employee Housing</b>               | <b><u>\$ 50,000</u></b>               | <b><u>\$ 50,000</u></b>           | <b><u>0</u></b>           |
| <b>TOTAL</b>                                    | <b><u>\$ 3,982,972</u></b>            | <b><u>\$ 2,681,356</u></b>        | <b><u>(1,301,616)</u></b> |

# Southeast Island School District

## FY 2025 3RD PROPOSED BUDGET

### District Wide Location 649

| Districtwide                             |   |  | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|--|---|--|------------------------------------|-----------------------------------|
| Account Code                             | Description                                     | Comments                               |                                    |                                   |
| <b><u>Regular Instruction</u></b>        |   |  |                                    |                                   |
| 100.649.100.. 314                        | Cert-Director/Coor/Mgr                          | (Federal Programs-.6 Grant Funded)     | \$ 50,400                          | \$ 53,214                         |
| 100.649.100.. 360                        | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |  | 12,499                             | 13,000                            |
| 100.649.100.. 365                        | TRS On Behalf                                   |  | 6,532                              | 8,530                             |
| 100.649.100.. 369                        | Other Employee Benefits                         | (Tuition Reimb. Per CBA)               | 22,000                             | 22,000                            |
| 100.649.100.. 450                        | Supplies/Material/Media                         |  | 1,875                              | 1,875                             |
| 100.649.100.. 471                        | Textbooks                                       | DW Textbook Adoption (Quality Schools) | <u>40,000</u>                      | <u>40,000</u>                     |
| <b>Total 100</b>                         | <b>Regular Instruction</b>                      |  | <b><u>133,306</u></b>              | <b><u>138,619</u></b>             |
| <b><u>Correspondence Instruction</u></b> |   |  |                                    |                                   |
| 100.649.140.. 315                        | Cert-Teacher                                    | 1.00 FTE                               | 63,219                             | 65,692                            |
| 100.649.140.. 316                        | Extra Duty                                      |  | 10,000                             | 10,000                            |
| 100.649.140.. 360                        | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |  | 47,705                             | 51,247                            |
| 100.649.140.. 365                        | TRS On Behalf                                   |  | 9,489                              | 12,133                            |
| 100.649.140.. 410                        | Professional & Technical Services               | Virtually Connected                    | 700                                | 700                               |
| 100.649.140.. 450                        | Supplies/Material/Media                         | (16. Students X \$2,300K)              | 36,800                             | 35,680                            |
| 100.649.140.. 471                        | Textbooks                                       |  | <u>-</u>                           | <u>-</u>                          |
| <b>Total 140</b>                         | <b>Correspondence Instruction</b>               |  | <b><u>167,913</u></b>              | <b><u>175,452</u></b>             |
| <b><u>Vocational Instruction</u></b>     |   |  |                                    |                                   |
| 100.649.160.. 321                        | Non-Cert Manager                                | (Greenhouse)                           | 28,732                             | -                                 |
| 100.649.160.. 329                        | Substitutes/Temporary                           |  | -                                  | -                                 |
| 100.649.160.. 360                        | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |  | 21,103                             | -                                 |

| <b>Districtwide</b>  |   |   | <b>FY 2024<br/>REVISED FINAL<br/>BUDGET</b> | <b>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</b> |
|--|---|---|---|--|
| <b>Account Code</b>  | <b>Description</b>                                    | <b>Comments</b>                                   |   |  |
| 100.649.160..  | 366 PERS On Behalf                                    |   | 891   | -  |
| 100.649.160..  | 450 Supplies/Material/Media                           |   | 3,000                                       | 3,000                                      |
| <b>Total</b>   | <b>160 Vocational Instruction</b>                     |   | <b>53,726</b>                               | <b>3,000</b>                               |
| <b><u>Special Education Instruction Support Services</u></b> |   |   |   |  |
| 100.649.220..  | 314 Cert-Director/Coor/Mgr                            | .90 FTE   | -   | 85,500                                     |
| 100.649.220..  | 324 Non-Cert - Support Staff                          |   | 2,756                                       | 2,854                                      |
| 100.649.220..  | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)   |   | 945   | 22,027                                     |
| 100.649.220..  | 365 TRS On Behalf                                     |   | -   | 13,706                                     |
| 100.649.220..  | 366 PERS On Behalf                                    |   | 85  | 136  |
| 100.649.220..  | 410 Professional & Technical                          | Sped Svc Providers not covered in Title VIB Grant | 34,500                                      | 7,500                                      |
| 100.649.220..  | 420 Staff Travel                                      |   | 6,250                                       | 6,250                                      |
| 100.649.220..  | 450 Supplies/Materials/Media                          |   | 11,950                                      | 2,000                                      |
| 100.649.220..  | 490 Dues and Fees                                     | Powerschool                                       | 6,446                                       | 6,446                                      |
| <b>Total</b>   | <b>220 Special Education Instruction Support Svcs</b> |   | <b>62,932</b>                               | <b>146,418</b>                             |
| <b><u>Support Services-Students - Guidance</u></b>           |   |   |   |  |
| 100.649.300..  | 314 Cert- Extra Duty Pay                              | .10 FTE   | -   | 9,500                                      |
| 100.649.300..  | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)   |   | -   | 2,358                                      |
| 100.649.300..  | 365 TRS On Behalf                                     |   | -   | 1,523                                      |
| <b>Total</b>   | <b>300 Support Services - Students - Guidance</b>     |   | <b>-</b>                                    | <b>13,381</b>                              |
| <b><u>Support Services-DW Library</u></b>                    |   |   |   |  |
| 100.649.352..  | 440 Other Purchased Services                          |   | -   | -  |
| 100.649.352..  | 450 Supplies/Material/Media                           |   | 150   | 150  |
| 100.649.352..  | 490 Dues and Fees                                     | Battle of the Books                               | 495   | 495  |
| <b>Total</b>   | <b>352 Support Services - DW Library</b>              |   | <b>645</b>                                  | <b>645</b>                                 |

| Districtwide                         |  |  | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|--------------------------------------|--|--|------------------------------------|-----------------------------------|
| Account Code                         | Description  | Comments                                     |                                    |                                   |
| <b>Technology</b>                    |  |  |                                    |                                   |
| 100.649.353..                        | 321 Non-Cert Director/Coor/Mgr                               | 1.0 FTE                                      | 61,000                             | 63,135                            |
| 100.649.353..                        | 324 Non-Cert Support Staff                                   |  | -                                  | -                                 |
| 100.649.353..                        | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)          |  | 42,850                             | 41,852                            |
| 100.649.353..                        | 366 PERS On Behalf   |  | 1,891                              | 3,005                             |
| 100.649.353..                        | 410 Professional & Technical Servici (Contractor; E-rate Sub |  | 12,720                             | 2,500                             |
| 100.649.353..                        | 420 Staff Travel   |  | 750                                | 750                               |
| 100.649.353..                        | 433 Communications   | Internet, WIFI                               | 1,290,155                          | -                                 |
| 100.649.353..                        | 440 Other Purchased Services                                 | (Annual Rolling Stock - Computers, GCI VPN ) | 5,000                              | 5,000                             |
| 100.649.353..                        | 475 Tech Supplies/Material/Media (Software annual licenses)  |  | 52,500                             | 52,500                            |
| <b>Total</b>                         | <b>353 Technology</b>  |  | <b>1,466,866</b>                   | <b>168,742</b>                    |
| <b>Inservice</b>                     |  |  |                                    |                                   |
| 100.649.354..                        | 410 Professional & Technical Services                        |  | 2,500                              | 2,500                             |
| 100.649.354..                        | 420 Staff Travel   |  | 2,400                              | 2,400                             |
| 100.649.354..                        | 450 Supplies/Material/Media                                  |  | 6,000                              | 6,000                             |
| <b>Total</b>                         | <b>354 Inservice</b>   |  | <b>10,900</b>                      | <b>10,900</b>                     |
| <b>School Administration</b>         |  |  |                                    |                                   |
| 100.649.400..                        | 313 Cert - Principal   | .5 FTE                                       | -                                  | 57,270                            |
| 100.649.400..                        | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)          |  | -                                  | 29,189                            |
| 100.649.400..                        | 365 TRS On Behalf  |  | -                                  | 9,180                             |
| 100.649.400..                        | 420 Staff Travel   | (Site to site travel)                        | 5,000                              | 5,000                             |
| 100.649.400..                        | 433 Communications   |  | 550                                | 550                               |
| 100.649.400..                        | 450 Supplies, Materials & Media                              |  | 950                                | 950                               |
| 100.649.400..                        | 491 Dues & Fees  | (ACSA)                                       | 614                                | 614                               |
| <b>Total</b>                         | <b>400 School Administration</b>                             |  | <b>7,114</b>                       | <b>102,753</b>                    |
| <b>School Administration Support</b> |  |  |                                    |                                   |
| 100.649.450..                        | 324 NonCert-Support Staff                                    | .5 FTE                                       | 21,653                             | 21,715                            |
| 100.649.450..                        | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)          |  | 7,414                              | 6,145                             |
| 100.649.450..                        | 366 PERS On Behalf   |  | 671                                | 1,034                             |
| 100.649.450..                        | 450 Supplies, Materials & Media                              | PowerSchool                                  | 1,500                              | 1,500                             |
| <b>Total</b>                         | <b>450 School Administration Support</b>                     |  | <b>31,238</b>                      | <b>30,394</b>                     |

| Districtwide                    |   |                             | FY 2024               | FY 2025 3RD           |
|---------------------------------|---|-----------------------------|-----------------------|-----------------------|
| Account Code                    | Description                                     | Comments                    | REVISED FINAL BUDGET  | PROPOSED BUDGET       |
| <b>Board of Education</b>       |   |                             |                       |                       |
| 100.649.511.. 324               | NonCert-Support Staff                           | .5 FTE                      | 49,166                | 50,886                |
| 100.649.511.. 329               | Substitutes/Temporaries (Board Stipends)        |                             | 5,000                 | 5,000                 |
| 100.649.511.. 360               | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                             | 25,590                | 25,949                |
| 100.649.511.. 366               | PERS On Behalf                                  |                             | 1,523                 | 2,422                 |
| 100.649.511.. 410               | Professional & Technical Services               | Board Policy                | 9,980                 | 9,980                 |
| 100.649.511.. 420               | Staff Travel                                    |                             | 3,125                 | 3,125                 |
| 100.649.511.. 425               | Student Travel                                  |                             | 1,250                 | 1,250                 |
| 100.649.511.. 433               | Communications                                  |                             | 200                   | 200                   |
| 100.649.511.. 440               | Other Purchased Services                        |                             | 300                   | 300                   |
| 100.649.511.. 450               | Supplies/Material/Media                         |                             | 2,250                 | 2,250                 |
| 100.649.511.. 486               | Bruce Hill Scholarship *                        |                             | 2,000                 | 2,000                 |
| 100.649.511.. 491               | Dues & Fees                                     | (AASB Annual Dues & Board E | <u>8,500</u>          | <u>8,500</u>          |
| <b>Total 511</b>                | <b>Board of Education</b>                       |                             | <b><u>108,884</u></b> | <b><u>111,862</u></b> |
| <b>Office of Superintendent</b> |   |                             |                       |                       |
| 100.649.512.. 311               | Cert-Superintendent                             | 1.0 FTE                     | 145,000               | 145,000               |
| 100.649.512.. 324               | NonCert-Support Staff                           | .5 FTE                      | 49,166                | 50,886                |
| 100.649.512.. 360               | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                             | 75,442                | 77,433                |
| 100.649.512.. 365               | TRS On Behalf                                   |                             | 18,792                | 23,244                |
| 100.649.512.. 366               | PERS On Behalf                                  |                             | 1,524                 | 2,422                 |
| 100.649.512.. 410               | Professional & Technical Services               |                             | 5,000                 | 5,000                 |
| 100.649.512.. 414               | Legal Fees                                      |                             | 10,000                | 10,000                |
| 100.649.512.. 420               | Staff Travel                                    |                             | 4,000                 | 4,200                 |
| 100.649.512.. 433               | Communications                                  |                             | 1,200                 | 1,200                 |
| 100.649.512.. 450               | Supplies/Material/Media                         |                             | 4,200                 | 4,200                 |
| 100.649.512.. 458               | Gasoline/Diesel/Oil                             | Vehicle Fuel                | 5,825                 | 4,825                 |
| 100.649.512.. 491               | Dues & Fees                                     |                             | <u>1,630</u>          | <u>1,630</u>          |
| <b>Total 511</b>                | <b>Office of Superintendent</b>                 |                             | <b><u>321,779</u></b> | <b><u>330,040</u></b> |

| Districtwide                          |   |   | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|---------------------------------------|---|---|------------------------------------|-----------------------------------|
| Account Code                          | Description   | Comments  |                                    |                                   |
| <b>District Admin Support Service</b> |   |   |                                    |                                   |
| 100.649.550..                         | 324 NonCert-Support Staff                           | 2.27 FTE  | 112,334                            | 115,862                           |
| 100.649.550..                         | 329 Substitute/Temporary                            |   | 2,500                              | 500                               |
| 100.649.550..                         | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 82,632                             | 81,021                            |
| 100.649.550..                         | 366 PERS On Behalf                                  |   | 3,482                              | 5,515                             |
| 100.649.550..                         | 410 Professional & Technical Servi                  | (Business Contract, Audit)                                  | 120,000                            | 120,000                           |
| 100.649.550..                         | 420 Staff Travel                                    |   | 5,000                              | 5,000                             |
| 100.649.550..                         | 433 Communications                                  | ( DO Telephone, Postage)                                    | 6,500                              | 6,500                             |
| 100.649.550..                         | 441 Rentals   | Meter Rental ; background cks                               | 4,000                              | 4,000                             |
| 100.649.550..                         | 445 Insurance - Liabilit                            | (General Liability, Crime, E&O, Excess, etc.)               | 42,000                             | 43,260                            |
| 100.649.550..                         | 450 Supplies/Material/Media                         |   | 3,500                              | 3,500                             |
| 100.649.550..                         | 475 Tech Supplies/Material/Media                    | (BIK MOUNTAIN software annual maint,PowerSchool HR)         | 16,365                             | 16,365                            |
| 100.649.550..                         | 491 Dues & Fees                                     | Bank Fees; SHRM Membership                                  | 5,500                              | 5,500                             |
| 100.649.550..                         | 495 Indirect Recovery                               | Indirect Recovery of Admin Expense for Grants - FY 25 4.94% | (109,555)                          | (70,248)                          |
| <b>Total</b>                          | <b>550 District Admin Support Service</b>           |   | <b>294,258</b>                     | <b>336,775</b>                    |
| <b>Operations &amp; Maintenance</b>   |   |   |                                    |                                   |
| 100.649.600..                         | 321 Non Cert Director/Coord/Mgr                     | 1.0 FTE   | 58,858                             | 48,750                            |
| 100.649.600..                         | 325 NonCert-Maint/Custodial                         | 2.75 FTE  | 82,315                             | 69,765                            |
| 100.649.600..                         | 324 NonCert-Support Staff                           | .30 FTE   | 17,847                             | 18,472                            |
| 100.649.600..                         | 329 Substitutes/Temporaries                         |   | 45,000                             | 35,000                            |
| 100.649.600..                         | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 126,455                            | 53,766                            |
| 100.649.600..                         | 366 PERS On Behalf                                  |   | 2,552                              | 4,200                             |
| 100.649.600..                         | 410 Professional & Technical Services               | Maint Mgmt Sys  | 7,000                              | 7,000                             |
| 100.649.600..                         | 420 Staff Travel                                    |   | 7,500                              | 7,500                             |
| 100.649.600..                         | 431 Water & Sewage                                  |   | 4,000                              | 3,000                             |
| 100.649.600..                         | 432 Garbage   |   | 3,000                              | 3,000                             |
| 100.649.600..                         | 433 Communications                                  |   | 3,000                              | 2,000                             |
| 100.649.600..                         | 435 Other Energy                                    |   | 500                                | -                                 |
| 100.649.600..                         | 436 Electricity                                     |   | 10,938                             | 10,938                            |
| 100.649.600..                         | 437 Natural/Bottled Gas                             |   | 200                                | 100                               |
| 100.649.600..                         | 438 Gas, Diesel, Oil                                |   | 8,500                              | 9,500                             |
| 100.649.600..                         | 439 Other Energy                                    |   | 1,500                              | 1,500                             |
| 100.649.600..                         | 440 Other Purchased Services                        | Fire sys inspection, gym flr; SERRC CIP; HY,EB & PP Maint   | 81,145                             | 81,146                            |

| Districtwide                         |   |                       | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|--------------------------------------|---|-----------------------|------------------------------------|-----------------------------------|
| Account Code                         | Description   | Comments              |                                    |                                   |
| 100.649.600..                        | 445 Insurance & Bond Premiums                             | Property & Auto       | 237,475                            | 227,064                           |
| 100.649.600..                        | 452 Maintenance Supplies (Incl closed sites - EB, PP, HY) |                       | 70,000                             | 70,000                            |
| 100.649.600..                        | 458 Vehicle Gas, Diesel, Oil                              |                       | 18,750                             | 12,500                            |
| 100.649.600..                        | 490 Other Expense (Due & Fees)                            |                       | 1,200                              | 1,000                             |
| 100.649.600..                        | 510 Equipment   |                       | <u>70,000</u>                      | <u>5,000</u>                      |
| <b>Total</b>                         | <b>600 Operations &amp; Maintenance</b>                   |                       | <b><u>857,735</u></b>              | <b><u>671,200</u></b>             |
| <b><u>Student Activities</u></b>     |   |                       |                                    |                                   |
| 100.649.700..                        | 322 Non Cert- Dir/Coor/Mgr                                |                       | -                                  | -                                 |
| 100.649.700..                        | 316 Cert-Extra Duty                                       | AD/Coaching Stipends  | 31,982                             | 17,181                            |
| 100.649.700..                        | 327 NonCert-Bus Drivers                                   |                       | 3,500                              | 3,500                             |
| 100.649.700..                        | 329 Substitutes/Temporaries                               | Referees/Scorekeepers | 4,090                              | 4,090                             |
| 100.649.700..                        | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)       |                       | 6,331                              | 27,841                            |
| 100.649.700..                        | 365 TRS On Behalf   |                       | 4,145                              | 2,754                             |
| 100.649.700..                        | 420 Staff Travel  |                       | 4,500                              | 4,500                             |
| 100.649.700..                        | 425 Student Travel  |                       | 22,500                             | 22,500                            |
| 100.649.700..                        | 450 Supplies/Material/Media                               |                       | 6,000                              | 6,000                             |
| 100.649.700..                        | 491 Dues & Fees   | ASAA Dues             | <u>2,500</u>                       | <u>2,500</u>                      |
| <b>Total</b>                         | <b>700 Student Activities</b>                             |                       | <b><u>85,548</u></b>               | <b><u>90,866</u></b>              |
| <b><u>Transfers</u></b>              |   |                       |                                    |                                   |
| 100..900..                           | 552 Transfers to Special Revenue Funds                    |                       | 10,000                             | 10,000                            |
| 100..900..                           | 554 Transfers to CIP Funds                                |                       | <u>50,000</u>                      | <u>50,000</u>                     |
| <b>Total</b>                         | <b>600 Employee Housing</b>                               |                       | <b><u>60,000</u></b>               | <b><u>60,000</u></b>              |
| <b>Total</b>                         | <b>100 General Operating Fund</b>                         |                       | <b><u>\$ 3,662,844</u></b>         | <b><u>\$ 2,391,047</u></b>        |
| <b><u>Student Transportation</u></b> |   |                       |                                    |                                   |
| 205.649.760..                        | 325 Maintenance   | .25 FTE               | 16,650                             | 16,650                            |
| 205.649.760..                        | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)       |                       | 14,287                             | 4,712                             |
| 205.649.760..                        | 366 PERS On Behalf  |                       | 517                                | 793                               |
| 205.649.760..                        | 410 Professional & Technical                              |                       | 1,200                              | 1,200                             |
| 205.649.760..                        | 420 Travel & Per Diem                                     |                       | 250                                | 250                               |
| 205.649.760..                        | 440 Other Purchased Services                              |                       | 2,500                              | 2,500                             |
| 205.649.760..                        | 452 Maintenance Supplies                                  |                       | 25,000                             | 20,000                            |
| 205.649.760..                        | 458 Vehicle Gas, Diesel, & Oil                            |                       | -                                  | -                                 |
| 205.649.760..                        | 490 Dues & Fees   |                       | <u>600</u>                         | <u>600</u>                        |
| <b>Total</b>                         | <b>205 Student Transportation</b>                         |                       | <b><u>61,004</u></b>               | <b><u>46,705</u></b>              |

| Districtwide              |   |                             | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|---------------------------|---|-----------------------------|------------------------------------|-----------------------------------|
| Account Code              | Description                                     | Comments                    |                                    |                                   |
| <b>Food Services Fund</b> |   |                             |                                    |                                   |
| 255.649.790.. 321         | NonCert-Dir/Coor/Mgr                            | .64 FTE                     | 43,341                             | 33,070                            |
| 255.649.790.. 326         | NonCert-Food Service Support                    |                             | -                                  | -                                 |
| 255.649.790.. 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                             | 14,840                             | 9,359                             |
| 255.649.790.. 366         | PERS On Behalf                                  |                             | 1,343                              | 1,574                             |
| 255.649.790.. 410         | Professional & Technical                        |                             | -                                  | -                                 |
| 255.649.790.. 420         | Staff Travel                                    | (Annual Req'd CNP Training) | -                                  | -                                 |
| 255.649.790.. 450         | Supplies/Materials/Media                        |                             | 6,500                              | 6,500                             |
| 255.649.790.. 458         | Vehicle Gas, Diesel, & Oil                      |                             | 1,000                              | 1,000                             |
| 255.649.790.. 459         | Food  |                             | 137,500                            | 137,500                           |
| 255.649.790.. 460         | Milk  |                             | 4,000                              | 4,000                             |
| 255.649.790.. 491         | Dues and Fees                                   |                             | 600                                | 600                               |
| <b>Total 255</b>          | <b>DW Food Services Fund</b>                    |                             | <b>209,124</b>                     | <b>193,604</b>                    |
| <b>Employee Housing</b>   |   |                             |                                    |                                   |
| 375.649.600.. 452         | Maintenance Supplies                            |                             | 50,000                             | 50,000                            |
| <b>Total 600</b>          | <b>Employee Housing</b>                         |                             | <b>50,000</b>                      | <b>50,000</b>                     |
| <b>Total</b>              | <b>District Wide</b>                            |                             | <b>\$ 3,982,972</b>                | <b>\$ 2,681,356</b>               |



# Howard Valentine Timberwolves

FY 2025 3RD PROPOSED BUDGET

**Location 621**

|                                      | <u>FY 2024<br/>REVISED FINAL<br/>BUDGET</u> | <u>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</u> | <u>Change</u>    |
|--------------------------------------|---|--|------------------|
| <b>Fund 100: School Operating</b>    |   |  |                  |
| Function: Regular Instruction        | \$ 200,545                                  | \$ 259,772                                 | \$ 59,227        |
| Vocational Education                 | 13,324                                      | 1,500                                      | (11,824)         |
| Special Education                    | 62,535                                      | 63,851                                     | 1,316            |
| School Administration                | 11,268                                      | 11,618                                     | 350              |
| Operations & Maintenance             | 75,880                                      | 75,405                                     | (475)            |
| Student Activities                   | 7,364                                       | 7,487                                      | 123              |
| Fund Total                           | <u>\$ 370,916</u>                           | <u>\$ 419,633</u>                          | <u>\$ 48,717</u> |
| <b>Fund 255: Food Service Fund</b>   | <u>\$ 10,853</u>                            | <u>\$ 11,344</u>                           | <u>491</u>       |
| <b>TOTAL</b>                         | <u>\$ 381,769</u>                           | <u>\$ 430,977</u>                          | <u>\$ 49,208</u> |
| <b># Students (PreK-12)</b>          | 15  | 15   | -                |
| <b># Teachers</b>                    | 2.25  | 2.25                                       | -                |
| <b># Classified</b>                  | 0.775                                       | 0.775                                      | -                |
| <b># Administrators</b>              | 0   | 0  | -                |
| <b>Pupil/Teacher Ratio</b>           | 6.67  | 6.67                                       | -                |
| <b>Average Per Pupil Expenditure</b> | \$ 25,451                                   | \$ 28,732                                  | \$ 3,281         |

# Southeast Island School District

## FY 2025 3RD PROPOSED BUDGET

Location 621 Howard Valentine

| Howard Valentine<br>Account Code   | Description | Comments  | FY 2024<br>REVISED<br>FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |                |
|------------------------------------|-------------|---|---------------------------------------|-----------------------------------|----------------|
| <b><u>Regular Instruction</u></b>  |             |   |                                       |                                   |                |
| 100.621.100                        | 315         | Cert-Teacher                                    | 2.0 FTE                               | \$ 128,847                        | \$ 130,293     |
| 100.621.100                        | 323         | Non Cert-Teacher                                |                                       | 12,443                            | 12,443         |
| 100.621.100                        | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                                       | 35,230                            | 88,825         |
| 100.621.100                        | 365         | TRS On Behalf                                   |                                       | 16,700                            | 20,886         |
| 100.621.100                        | 420         | Staff Travel                                    |                                       | 200                               | 200            |
| 100.621.100                        | 433         | Communications                                  |                                       | 2,500                             | 2,500          |
| 100.621.100                        | 450         | Supplies/Material/Media                         |                                       | 4,375                             | 4,375          |
| 100.621.100                        | 490         | Other Expenses (Dues & Fees)                    |                                       | 250                               | 250            |
| <b>Total</b>                       | <b>100</b>  | <b>Regular Instruction</b>                      |                                       | <b>200,545</b>                    | <b>259,772</b> |
| <b><u>Vocational Education</u></b> |             |   |                                       |                                   |                |
| 100.621.160                        | 324         | NonCert-Support Staff                           |                                       | 8,808                             | -              |
| 100.621.160                        | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                                       | 3,016                             | -              |
| 100.621.160                        | 450         | Supplies/Material/Media                         | Speciality Classes                    | 1,500                             | 1,500          |
| <b>Total</b>                       | <b>160</b>  | <b>Vocational Education</b>                     |                                       | <b>13,324</b>                     | <b>1,500</b>   |
| <b><u>Special Education</u></b>    |             |   |                                       |                                   |                |
| 100.621.200                        | 315         | Cert-Teacher                                    | .25 FTE Itinerant                     | 19,655                            | 18,630         |
| 100.621.200                        | 323         | NonCert-Aides                                   | 1.0 FTE                               | 26,431                            | 26,431         |
| 100.621.200                        | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                                       | 12,783                            | 14,245         |
| 100.621.200                        | 365         | TRS On Behalf                                   |                                       | 2,547                             | 2,986          |

| Howard Valentine                           |   |                    | FY 2024                    | FY 2025 3RD          |
|--|---|--------------------|----------------------------|----------------------|
| Account Code                               | Description   | Comments           | REVISED<br>FINAL<br>BUDGET | PROPOSED<br>BUDGET   |
| 100.621.200                                | 366 PERS On Behalf                                  |                    | 819                        | 1,258                |
| 100.621.200                                | 450 Supplies/Material/Media                         |                    | <u>300</u>                 | <u>300</u>           |
| <b>Total</b>                               | <b>200 Special Education</b>                        |                    | <b><u>62,535</u></b>       | <b><u>63,851</u></b> |
| <b><u>School Administration</u></b>        |   |                    |                            |                      |
| 100.621.400.                               | 316 Extra Duty - Lead Teacher                       |                    | 8,823                      | 8,823                |
| 100.621.400.                               | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                    | 1,381                      | 1,380                |
| 100.621.400.                               | 365 TRS On Behalf                                   |                    | <u>1,064</u>               | <u>1,414</u>         |
| <b>Total</b>                               | <b>400 School Administration</b>                    |                    | <b><u>11,268</u></b>       | <b><u>11,618</u></b> |
|  |   |                    | <b>6965.85</b>             |                      |
| <b><u>Operations &amp; Maintenance</u></b> |   |                    |                            |                      |
| 100.621.600                                | 325 NonCert-Maint/Custodial                         | .32 FTE (Incl WFB) | 13,900                     | 14,167               |
| 100.621.600                                | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                    | 3,374                      | 3,388                |
| 100.621.600                                | 366 PERS On Behalf                                  |                    | 431                        | 674                  |
| 100.621.600                                | 430 Snow Removal                                    |                    | -                          | -                    |
| 100.621.600                                | 431 Water & Sewer                                   |                    | 500                        | 500                  |
| 100.621.600                                | 432 Garbage   |                    | 2,700                      | 2,700                |
| 100.621.600                                | 436 Electricity                                     |                    | 22,000                     | 22,000               |
| 100.621.600                                | 437 Natural/Bottled Gas                             |                    | 800                        | 800                  |
| 100.621.600                                | 438 Gas, Diesel, Oil                                |                    | 9,375                      | 9,375                |
| 100.621.600                                | 439 Other Energy                                    |                    | 10,000                     | 10,000               |
| 100.621.600                                | 440 Other Purchased Services                        |                    | 2,600                      | 2,600                |
| 100.621.600                                | 452 Maintenance Supplies                            |                    | 9,000                      | 8,000                |
| 100.621.600                                | 453 Custodial Supplies                              |                    | <u>1,200</u>               | <u>1,200</u>         |
| <b>Total</b>                               | <b>600 Maintenance &amp; Operations</b>             |                    | <b><u>75,880</u></b>       | <b><u>75,405</u></b> |
| <b><u>Student Activity</u></b>             |   |                    |                            |                      |
| 100.621.700                                | 316 Cert-Extra Duty                                 |                    | 4,000                      | 4,000                |
| 100.621.700                                | 329 Non-Cert-Support                                |                    | -                          | -                    |
| 100.621.700                                | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                    | 360                        | 360                  |

| Howard Valentine          |   |   | FY 2024                    | FY 2025 3RD              |
|---------------------------|---|---|----------------------------|--------------------------|
| Account Code              | Description   | Comments  | REVISED<br>FINAL<br>BUDGET | PROPOSED<br>BUDGET       |
| 100.621.700               | 365 TRS On Behalf                                   |   | 518                        | 641                      |
| 100.621.700               | 420 Staff Travel                                    |   | -                          | -                        |
| 100.621.700               | 425 Student Travel                                  |   | 1,236                      | 1,236                    |
| 100.621.700               | 450 Supplies/Material/Media                         |   | <u>1,250</u>               | <u>1,250</u>             |
| <b>Total</b>              | <b>700 Student Activity</b>                         |   | <u><b>7,364</b></u>        | <u><b>7,487</b></u>      |
| <b>Total</b>              | <b>100 School Operating Fund</b>                    |   | <u><b>\$ 370,916</b></u>   | <u><b>\$ 419,633</b></u> |
| <b>Food Services Fund</b> |   |   |                            |                          |
| 255.621.790               | 326 Food Service Staff                              | .20 FTE   | 9,410                      | 9,741                    |
| 255.621.790               | 360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 1,151                      | 1,140                    |
| 255.621.790               | 366 PERS On Behalf                                  |   | 292                        | 464                      |
| 255.621.790               | 459 Food  | } Food and Milk is part of District wide budget | -                          | -                        |
| 255.621.790               | 460 Milk  |   | -                          | -                        |
| <b>Total</b>              | <b>255 Food Services Fund</b>                       |   | <u><b>\$ 10,853</b></u>    | <u><b>\$ 11,344</b></u>  |
| <b>Total</b>              | <b>621 Howard Valentine</b>                         |   | <u><b>\$ 381,769</b></u>   | <u><b>\$ 430,977</b></u> |



# Barry C. Stewart Kasaan School

FY 2025 3RD PROPOSED BUDGET

**Location 624**

|                                      | <u>FY 2024 REVISED<br/>FINAL BUDGET</u> | <u>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</u> | <u>CHANGE</u>           |
|--------------------------------------|---|--|-------------------------|
| <b>Fund 100: School Operating</b>    |   |  |                         |
| Function: Regular Instruction        | \$ 229,874                              | \$ 251,731                                 | \$ 21,857               |
| Vocational Education                 | 1,500                                   | 1,500                                      | -                       |
| Special Education                    | 55,519                                  | 59,004                                     | 3,485                   |
| School Administration                | 11,347                                  | 11,618                                     | 271                     |
| Maintenance & Operations             | 33,025                                  | 41,000                                     | 7,975                   |
| Student Activities                   | 6,696                                   | 6,819                                      | 123                     |
|                                      | <u>        </u>                         | <u>        </u>                            | <u>        </u>         |
| Fund Total                           | <u>\$ 337,961</u>                       | <u>\$ 371,671</u>                          | <u>\$ 33,710</u>        |
| <b>Fund 255: Food Service Fund</b>   | <u>\$ 12,924</u>                        | <u>\$ 12,961</u>                           | <u>37</u>               |
| <b>TOTAL</b>                         | <u><u>\$ 350,885</u></u>                | <u><u>\$ 384,632</u></u>                   | <u><u>\$ 33,747</u></u> |
| <br>                                 |   |  |                         |
| <b># Students (PreK-12)</b>          | 20.25                                   | 20.25                                      | -                       |
| <b># Teachers</b>                    | 2.25                                    | 2.25                                       | -                       |
| <b># Classified</b>                  | 1                                       | 1  | -                       |
| <b># Administrators</b>              | 0                                       | 0  | -                       |
| <br>                                 |   |  |                         |
| <b>Pupil/Teacher Ratio</b>           | 9.00                                    | 9.00                                       | -                       |
| <b>Average Per Pupil Expenditure</b> | \$ 17,328                               | \$ 18,994                                  | \$ 1,667                |

# Southeast Island School District

## FY 2025 3RD PROPOSED BUDGET

### Location 624 Barry C Stewart Kasaan School

| Barry C Stewart Kasaan<br>Account Code | Description                                     | Comments           | FY 2024<br>REVISED<br>FINAL BUDGET | FY 2025<br>3RD<br>PROPOSED<br>BUDGET |
|--|---|--------------------|------------------------------------|--------------------------------------|
| <b><u>Regular Instruction</u></b>      |   |                    |                                    |                                      |
| 100.624.100.. 315                      | Cert-Teacher                                    | 2.0 FTE            | \$ 134,679                         | \$ 139,276                           |
| 100.624.100.. 360                      | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                    | 70,660                             | 83,048                               |
| 100.624.100.. 365                      | TRS On Behalf                                   |                    | 17,454                             | 22,326                               |
| 100.624.100.. 420                      | Staff Travel                                    |                    | -                                  | -                                    |
| 100.624.100.. 425                      | Student Travel                                  |                    | 250                                | 250                                  |
| 100.624.100.. 433                      | Communications                                  |                    | 1,800                              | 1,800                                |
| 100.624.100.. 450                      | Supplies/Material/Media                         |                    | <u>5,031</u>                       | <u>5,031</u>                         |
| <b>Total 100</b>                       | <b>Regular Instruction</b>                      |                    | <b><u>229,874</u></b>              | <b><u>251,731</u></b>                |
| <b><u>Vocational Education</u></b>     |   |                    |                                    |                                      |
| 100.624.160.. 450                      | Supplies/Material/Media                         | Speciality Classes | <u>1,500</u>                       | <u>1,500</u>                         |
| <b>Total 160</b>                       | <b>Vocational Education</b>                     |                    | <b><u>1,500</u></b>                | <b><u>1,500</u></b>                  |
| <b><u>Special Education</u></b>        |   |                    |                                    |                                      |
| 100.624.200.. 315                      | Cert-Teacher                                    | 0.25 FTE Itinerant | 13,452                             | 14,415                               |
| 100.624.200.. 323                      | NonCert-Aides                                   | .15 FTE            | 14,091                             | 14,583                               |
| 100.624.200.. 360                      | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                    | 25,496                             | 26,701                               |
| 100.624.200.. 365                      | TRS On Behalf                                   |                    | 1,743                              | 2,311                                |
| 100.624.200.. 366                      | PERS On Behalf                                  |                    | 437                                | 694                                  |
| 100.624.200.. 450                      | Supplies/Material/Media                         |                    | <u>300</u>                         | <u>300</u>                           |

| Barry C Steward Kasaan              |            |   | FY 2024           | FY 2025          |
|-------------------------------------|------------|---|-------------------|------------------|
| Account Code                        |            |   | REVISED           | 3RD              |
| Description                         |            |   | FINAL BUDGET      | PROPOSED         |
| Comments                            |            |   |                   | BUDGET           |
| <b>Total</b>                        | <b>200</b> | <b>Special Education</b>                        | <b>55,519</b>     | <b>59,004</b>    |
| <b>School Administration</b>        |            |   |                   |                  |
| 100.624.400..                       | 316        | Extra Duty - Lead Teacher                       | 8,823             | 8,823            |
| 100.624.400..                       | 360        | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) | 1,380             | 1,380            |
| 100.624.400..                       | 365        | TRS On Behalf                                   | 1,144             | 1,414            |
| <b>Total</b>                        | <b>400</b> | <b>School Administration</b>                    | <b>11,347</b>     | <b>11,618</b>    |
| <b>Operations &amp; Maintenance</b> |            |   |                   |                  |
| 100.624.600..                       | 329        | NonCert-Maint/Custodial                         | 5,000             | 5,000            |
| 100.624.600..                       | 360        | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) | 500               | 500              |
| 100.624.600..                       | 431        | Water & Sewage                                  | 1,000             | 1,000            |
| 100.624.600..                       | 432        | Garbage   | 1,100             | 1,100            |
| 100.624.600..                       | 436        | Electricity                                     | 7,000             | 7,000            |
| 100.624.600..                       | 437        | Natural/Bottled Gas                             | 800               | 900              |
| 100.624.600..                       | 438        | Gas, Diesel, Oil                                | 5,500             | 5,500            |
| 100.624.600..                       | 439        | Other Energy                                    | -                 | 8,000            |
| 100.624.600..                       | 440        | Other Purchased Services                        | 1,500             | 1,500            |
| 100.624.600..                       | 452        | Maintenance Supplies                            | 8,125             | 8,000            |
| 100.624.600..                       | 453        | Custodial Supplies                              | 2,500             | 2,500            |
| <b>Total</b>                        | <b>600</b> | <b>Maintenance &amp; Operations</b>             | <b>33,025</b>     | <b>41,000</b>    |
| <b>Student Activity</b>             |            |   |                   |                  |
| 100.624.700..                       | 316        | Cert-Extra Duty                                 | 4,000             | 4,000            |
| 100.624.700..                       | 360        | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) | 225               | 225              |
| 100.624.700..                       | 365        | TRS On Behalf                                   | 518               | 641              |
| 100.624.700..                       | 420        | Staff Travel                                    | -                 | -                |
| 100.624.700..                       | 425        | Student Travel                                  | 1,953             | 1,953            |
| <b>Total</b>                        | <b>700</b> | <b>Student Activity</b>                         | <b>6,696</b>      | <b>6,819</b>     |
| <b>Total</b>                        | <b>100</b> | <b>School Operating Fund</b>                    | <b>\$ 337,961</b> | <b>\$371,671</b> |

| Barry C Steward Kasaan    |   |   | FY 2024                 | FY 2025                   |
|---------------------------|---|---|-------------------------|---------------------------|
| Account Code              | Description                                     | Comments                                      | REVISED<br>FINAL BUDGET | 3RD<br>PROPOSED<br>BUDGET |
| <b>Food Services Fund</b> |   |   |                         |                           |
| 255.624.790.. 326         | Food Service Staff                              | .20 FTE                                       | 9,410                   | 9,741                     |
| 255.624.790.. 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 3,222                   | 2,757                     |
| 255.624.790.. 366         | PERS On Behalf                                  |   | 292                     | 464                       |
| 255.624.790.. 459         | Food  | Food and Milk is part of District wide budget | -                       | -                         |
| 255.624.790.. 460         | Milk  |   | -                       | -                         |
| <b>Total 255</b>          | <b>Food Services Fund</b>                       |   | <b>\$ 12,924</b>        | <b>\$ 12,961</b>          |
| <b>Total 624</b>          | <b>Kasaan</b>                                   |   | <b>\$ 350,885</b>       | <b>\$384,632</b>          |



# Naukati Wildcats

FY 2025 3RD PROPOSED BUDGET

Location 625

|  | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET | Change             |
|--|------------------------------------|-----------------------------------|--------------------|
| <b>Fund 100: School Operating</b>          |                                    |                                   |                    |
| Function: Regular Instruction              | \$ 209,187                         | \$ 185,903                        | \$ (23,284)        |
| Vocational Education                       | 1,500                              | 1,500                             | -                  |
| Special Education                          | 89,611                             | 91,722                            | 2,111              |
| School Administration                      | 13,139                             | 11,618                            | (1,521)            |
| Maintenance & Operations                   | 71,171                             | 71,174                            | 3                  |
| Student Activities                         | 6,718                              | 6,841                             | 123                |
| Fund Total                                 | <u>\$ 391,326</u>                  | <u>\$ 368,757</u>                 | <u>\$ (22,569)</u> |
| <b>Fund 205: Pupil Transportation Fund</b> | <u>\$ 4,594</u>                    | <u>\$ 4,589</u>                   | <u>\$ (5)</u>      |
| <b>Fund 255: Food Service Fund</b>         | <u>\$ 12,545</u>                   | <u>\$ 12,954</u>                  | <u>\$ 409</u>      |
| <b>TOTAL</b>                               | <u>\$ 408,465</u>                  | <u>\$ 386,300</u>                 | <u>\$ (22,165)</u> |
| <b># Students (PreK-12)</b>                | 20                                 | 21                                | 1                  |
| <b># Teachers</b>                          | 2.25                               | 2.25                              | -                  |
| <b># Classified</b>                        | 2                                  | 2                                 | -                  |
| <b># Administrators</b>                    | 0                                  | 0                                 | -                  |
| <b>Pupil/Teacher Ratio</b>                 | 8.89                               | 9.33                              | 0                  |
| <b>Average Per Pupil Expenditure</b>       | \$ 20,423                          | \$ 18,395                         | \$ (2,028)         |

# Southeast Island School District

## FY 2025 3RD PROPOSED BUDGET

### Location 625 Naukati

**Naukati**

| Account Code                       | Description                                     | Comments           | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|------------------------------------|---|--------------------|------------------------------------|-----------------------------------|
| <b><u>Regular Instruction</u></b>  |   |                    |                                    |                                   |
| 100.625.100. 315                   | Cert-Teacher                                    | 1.75 FTE           | \$ 135,103                         | 125,059                           |
| 100.625.100. 323                   | NonCert-Aides                                   |                    | -                                  | -                                 |
| 100.625.100. 360                   | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                    | 49,325                             | 33,423                            |
| 100.625.100. 365                   | TRS On Behalf                                   |                    | 17,509                             | 20,047                            |
| 100.625.100. 420                   | Staff Travel                                    |                    | -                                  | -                                 |
| 100.625.100. 425                   | Student Travel                                  |                    | 250                                | 250                               |
| 100.625.100. 433                   | Communications                                  |                    | 2,000                              | 2,000                             |
| 100.625.100. 450                   | Supplies/Material/Media                         |                    | 5,000                              | 5,125                             |
| <b>Total 100</b>                   | <b>Regular Instruction</b>                      |                    | <b>209,187</b>                     | <b>185,903</b>                    |
| <b><u>Vocational Education</u></b> |   |                    |                                    |                                   |
| 100.625.160. 450                   | Supplies/Material/Media                         | Speciality Classes | 1,500                              | 1,500                             |
| <b>Total 160</b>                   | <b>Vocational Education</b>                     |                    | <b>1,500</b>                       | <b>1,500</b>                      |
| <b><u>Special Education</u></b>    |   |                    |                                    |                                   |
| 100.625.200. 315                   | Cert-Teacher                                    | 0.5 FTE Itinerant  | 39,309                             | 37,260                            |
| 100.625.200. 323                   | NonCert-Aides                                   | .54 FTE            | 18,741                             | 19,397                            |
| 100.625.200. 360                   | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                    | 25,511                             | 27,794                            |
| 100.625.200. 365                   | TRS On Behalf                                   |                    | 5,094                              | 5,973                             |
| 100.625.200. 366                   | PERS On Behalf                                  |                    | 581                                | 923                               |

**Naukati**

| <b>Account Code</b>                        | <b>Description</b>                              | <b>Comments</b> | <b>FY 2024<br/>REVISED FINAL<br/>BUDGET</b> | <b>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</b> |
|--|---|-----------------|---|--|
| 100.625.200. 450                           | Supplies/Material/Media                         |                 | 375   | 375  |
| <b>Total 200</b>                           | <b>Special Education</b>                        |                 | <b>89,611</b>                               | <b>91,722</b>                              |
| <b><u>School Administration</u></b>        |   |                 |   |  |
| 100.625.400. 316                           | Extra Duty - Lead Teacher                       |                 | 10,217                                      | 8,823                                      |
| 100.625.400. 360                           | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                 | 1,598                                       | 1,380                                      |
| 100.625.400. 365                           | TRS On Behalf                                   |                 | 1,324                                       | 1,414                                      |
| <b>Total 400</b>                           | <b>School Administration</b>                    |                 | <b>13,139</b>                               | <b>11,618</b>                              |
| <b><u>Operations &amp; Maintenance</u></b> |   |                 |   |  |
| 100.625.600. 325                           | NonCert-Maint/Custodial                         | .20 FTE + WFB   | 19,948                                      | 20,195                                     |
| 100.625.600. 360                           | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                 | 2,442                                       | 2,417                                      |
| 100.625.600. 366                           | PERS On Behalf                                  |                 | 618   | 961  |
| 100.625.600. 430                           | Snow Removal                                    |                 | -   | -  |
| 100.625.600. 432                           | Garbage   |                 | 1,200                                       | 500  |
| 100.625.600. 436                           | Electricity                                     |                 | 15,000                                      | 15,000                                     |
| 100.625.600. 437                           | Natural/Bottled Gas                             |                 | 400   | 200  |
| 100.625.600. 438                           | Gas, Diesel, Heating Oil                        |                 | 10,000                                      | 10,000                                     |
| 100.625.600. 439                           | Other Energy                                    |                 | 6,000                                       | 7,200                                      |
| 100.625.600. 440                           | Other Purchased Services                        |                 | 6,000                                       | 6,000                                      |
| 100.625.600. 452                           | Maintenance Supplies                            |                 | 6,875                                       | 6,000                                      |
| 100.625.600. 453                           | Custodial Supplies                              |                 | 2,500                                       | 2,500                                      |
| 100.625.600. 458                           | Vehicle Gas, Diesel, & Oil                      |                 | 188   | 200  |
| <b>Total 600</b>                           | <b>Operations &amp; Maintenance</b>             |                 | <b>71,171</b>                               | <b>71,174</b>                              |
| <b><u>Student Activity</u></b>             |   |                 |   |  |
| 100.625.700. 316                           | Cert-Extra Duty Pay                             |                 | 4,000                                       | 4,000                                      |
| 100.625.700. 360                           | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                 | 800   | 800  |
| 100.625.700. 365                           | TRS On Behalf                                   |                 | 518   | 641  |
| 100.625.700. 420                           | Staff Travel                                    |                 | -   | -  |
| 100.625.700. 425                           | Student Travel                                  |                 | 1,400                                       | 1,400                                      |

**Naukati**

| <u>Account Code</u>                     | <u>Description</u>                              | <u>Comments</u>                                 | <u>FY 2024<br/>REVISED FINAL<br/>BUDGET</u> | <u>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</u> |
|---|---|---|---|--|
| <b>Total 700</b>                        | <b>Student Activity</b>                         |   | <b><u>6,718</u></b>                         | <b><u>6,841</u></b>                        |
| <b>Total 100</b>                        | <b>School Operating Fund</b>                    |   | <b><u>\$ 391,326</u></b>                    | <b><u>\$ 368,757</u></b>                   |
| <b><u>Pupil Transportation Fund</u></b> |   |   |   |  |
| 205.625.760. 327                        | NonCert-Support Staff                           | .10 FTE   | 2,305                                       | 2,305                                      |
| 205.625.760. 360                        | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 789   | 783  |
| 205.625.760. 458                        | Vehicle Gas, Diesel, & Oil                      |   | <u>1,500</u>                                | <u>1,500</u>                               |
| <b>Total 760</b>                        | <b>Pupil Transportation</b>                     |   | <b><u>\$ 4,594</u></b>                      | <b><u>\$ 4,589</u></b>                     |
| <b><u>Food Services Fund</u></b>        |   |   |   |  |
| 255.625.790. 326                        | Food Service Staff                              | .20 FTE   | 11,176                                      | 11,569                                     |
| 255.625.790. 360                        | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 1,369                                       | 1,385                                      |
| 255.625.790. 459                        | Food  | } Food and Milk is part of District wide budget | -   | -  |
| 255.625.790. 460                        | Milk  |   | -   | -  |
| <b>Total 255</b>                        | <b>Food Services Fund</b>                       |   | <b><u>\$ 12,545</u></b>                     | <b><u>\$ 12,954</u></b>                    |
| <b>Total 625</b>                        | <b>Naukati</b>                                  |   | <b><u>\$ 408,465</u></b>                    | <b><u>\$ 386,300</u></b>                   |



# Thorne Bay Wolverines

FY 2025 3RD PROPOSED BUDGET

**Location 628**

|   | <u>FY 2024 REVISED<br/>FINAL BUDGET</u> | <u>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</u> | <u>Change</u>    |
|---|---|--|------------------|
| <b>Fund 100: School Operating</b>       |   |  |                  |
| Function: Regular Instruction           | \$ 389,480                              | \$ 450,319                                 | \$ 60,839        |
| Vocational Education                    | 11,268                                  | 3,000                                      | (8,268)          |
| Special Education                       | 211,857                                 | 222,783                                    | 10,926           |
| Pupil Support                           | -                                       | -  | -                |
| School Administration                   | 63,182                                  | 99,513                                     | 36,331           |
| School Administration Support           | 34,396                                  | 34,489                                     | 93               |
| Maintenance & Operations                | 316,912                                 | 279,835                                    | (37,077)         |
| Student Activity                        | 40,306                                  | 40,857                                     | 551              |
| Fund Total                              | <u>\$ 1,067,401</u>                     | <u>\$ 1,130,796</u>                        | <u>\$ 63,395</u> |
| <b>Fund 205: Student Transportation</b> | <u>\$ 40,574</u>                        | <u>\$ 40,677</u>                           | <u>\$ 103</u>    |
| <b>Fund 255: Food Service Fund</b>      | <u>\$ 25,235</u>                        | <u>\$ 25,797</u>                           | <u>\$ 562</u>    |
| <b>TOTAL</b>                            | <u>\$ 1,133,210</u>                     | <u>\$ 1,197,271</u>                        | <u>\$ 64,061</u> |
| <b># Students (PreK-12)</b>             | 53.5                                    | 58   | 5                |
| <b># Teachers</b>                       | 5                                       | 5  | -                |
| <b># Classified</b>                     | 5.53                                    | 5.53                                       | -                |
| <b># Administrators</b>                 | 1                                       | 1  | -                |
| <b>Pupil/Teacher Ratio</b>              | 10.70                                   | 11.60                                      | 0.9              |
| <b>Average Per Pupil Expenditure</b>    | \$ 21,181                               | \$ 20,643                                  | \$ (539)         |

# Southeast Island School District

## FY 2025 3RD PROPOSED BUDGET

### Location 628 Thorne Bay

**Thorne Bay**

| Account Code                       | Description                                     | Comments           | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|------------------------------------|---|--------------------|------------------------------------|-----------------------------------|
| <b><u>Regular Instruction</u></b>  |   |                    |                                    |                                   |
| 100.628.100. 315                   | Cert-Teacher                                    | 4.0 FTE            | \$ 250,093                         | \$ 290,802                        |
| 100.628.100. 316                   | Cert- Extra Duty                                |                    | -                                  | -                                 |
| 100.628.100. 323                   | Non Cert - Aides                                |                    | -                                  | -                                 |
| 100.628.100. 329                   | Substitutes/Temporaries                         |                    | 24,000                             | 24,000                            |
| 100.628.100. 360                   | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                    | 63,037                             | 68,402                            |
| 100.628.100. 365                   | TRS On Behalf                                   |                    | 32,412                             | 46,616                            |
| 100.628.100. 366                   | PERS On Behalf                                  |                    | -                                  | -                                 |
| 100.628.100. 420                   | Staff Travel                                    |                    | -                                  | -                                 |
| 100.628.100. 425                   | Student Travel                                  |                    | 250                                | 250                               |
| 100.628.100. 433                   | Communications                                  |                    | 8,000                              | 8,000                             |
| 100.628.100. 450                   | Supplies/Material/Media                         |                    | <u>11,688</u>                      | <u>12,250</u>                     |
| <b>Total</b>                       | <b>100 Regular Instruction</b>                  |                    | <b><u>389,480</u></b>              | <b><u>450,319</u></b>             |
| <b><u>Vocational Education</u></b> |   |                    |                                    |                                   |
| 100.628.160. 315                   | Cert-Teacher                                    | <del>4.0</del> FTE | -                                  | -                                 |
| 100.628.160. 324                   | Non Cert-Support                                |                    | 6,606                              | -                                 |
| 100.628.160. 360                   | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                    | 2,262                              | -                                 |
| 100.628.160. 365                   | TRS On Behalf                                   |                    | -                                  | -                                 |
| 100.628.160. 410                   | Professional & Technical Services               |                    | -                                  | -                                 |

Thorne Bay

| Account Code                         | Description                                     | Comments | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|--------------------------------------|---|----------|------------------------------------|-----------------------------------|
| 100.628.160. 450                     | Supplies/Material/Media                         |          | 2,400                              | 3,000                             |
| <b>Total 160</b>                     | <b>Vocational Education</b>                     |          | <b>11,268</b>                      | <b>3,000</b>                      |
| <b>Special Education</b>             |   |          |                                    |                                   |
| 100.628.200. 315                     | Cert-Teacher                                    | .10 FTE  | 72,028                             | 73,968                            |
| 100.628.200. 316                     | Cert-Extra Duty                                 |          | 800                                | 800                               |
| 100.628.200. 323                     | NonCert-Aides                                   | 2.0 FTE  | 62,258                             | 64,294                            |
| 100.628.200. 329                     | Substitutes/Temporaries                         |          | 5,000                              | 5,000                             |
| 100.628.200. 360                     | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |          | 59,506                             | 62,804                            |
| 100.628.200. 365                     | TRS On Behalf                                   |          | 9,335                              | 11,857                            |
| 100.628.200. 366                     | PERS On Behalf                                  |          | 1,930                              | 3,060                             |
| 100.628.200. 450                     | Supplies/Material/Media                         |          | 1,000                              | 1,000                             |
| <b>Total 200</b>                     | <b>Special Education</b>                        |          | <b>211,857</b>                     | <b>222,783</b>                    |
| <b>Instruction - Pupil Support</b>   |   |          |                                    |                                   |
| 100.628.350. 366                     | PERS On Behalf                                  |          | -                                  | -                                 |
| <b>Total 350</b>                     | <b>Instruction - Pupil Support</b>              |          | <b>-</b>                           | <b>-</b>                          |
| <b>School Administration</b>         |   |          |                                    |                                   |
| 100.628.400. 313                     | Cert - Principal                                | .50 FTE  | 37,616                             | 57,270                            |
| 100.628.400. 360                     | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |          | 16,816                             | 29,189                            |
| 100.628.400. 365                     | TRS On Behalf                                   |          | 4,875                              | 9,180                             |
| 100.628.400. 420                     | Staff Travel                                    |          | 2,000                              | 2,000                             |
| 100.628.400. 450                     | Supplies, Materials, & Media                    |          | 1,875                              | 1,875                             |
| <b>Total 400</b>                     | <b>School Administration</b>                    |          | <b>63,182</b>                      | <b>99,513</b>                     |
| <b>School Administration Support</b> |   |          |                                    |                                   |
| 100.628.450. 324                     | NonCert-Support Staff                           | .5 FTE   | 23,133                             | 23,947                            |
| 100.628.450. 329                     | Substitutes/Temporaries                         |          | 2,000                              | 2,000                             |
| 100.628.450. 360                     | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |          | 7,921                              | 6,777                             |

Thorne Bay

| Account Code                               | Description                                     | Comments              | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|--|---|-----------------------|------------------------------------|-----------------------------------|
| 100.628.450. 366                           | PERS On Behalf                                  |                       | 717                                | 1,140                             |
| 100.628.450. 420                           | Staff Travel                                    |                       | -                                  | -                                 |
| 100.628.450. 450                           | Supplies, Materials, & Media                    |                       | 625                                | 625                               |
| <b>Total 450</b>                           | <b>School Administration Support</b>            |                       | <b>34,396</b>                      | <b>34,489</b>                     |
| <b><u>Maintenance &amp; Operations</u></b> |   |                       |                                    |                                   |
| 100.628.600. 325                           | NonCert-Maint/Custodial                         | 1.20 FTE              | 48,591                             | 76,989                            |
| 100.628.600. 329                           | Substitutes/Temporaries                         |                       | 15,000                             | 10,000                            |
| 100.628.600. 360                           | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                       | 80,159                             | 21,025                            |
| 100.628.600. 366                           | PERS On Behalf                                  |                       | 1,506                              | 3,665                             |
| 100.628.600. 431                           | Water & Sewage                                  |                       | 6,000                              | 6,000                             |
| 100.628.600. 432                           | Garbage   |                       | 5,000                              | 5,000                             |
| 100.628.600. 436                           | Electricity                                     |                       | 69,000                             | 69,000                            |
| 100.628.600. 437                           | Natural/Bottled Gas                             |                       | 1,500                              | 1,500                             |
| 100.628.600. 438                           | Gas, Diesel, Heating Oil                        |                       | 45,000                             | 40,000                            |
| 100.628.600. 439                           | Other Energy                                    |                       | 4,000                              | 6,000                             |
| 100.628.600. 440                           | Other Purchased Services                        |                       | 17,000                             | 17,000                            |
| 100.628.600. 452                           | Maintenance Supplies                            |                       | 18,656                             | 18,656                            |
| 100.628.600. 453                           | Custodial Supplies                              |                       | 5,500                              | 5,000                             |
| <b>Total 600</b>                           | <b>Operations &amp; Maintenance</b>             |                       | <b>316,912</b>                     | <b>279,835</b>                    |
| <b><u>Student Activity</u></b>             |   |                       |                                    |                                   |
| 100.628.700. 316                           | Cert-Extra Duty Pay                             | Coaching Stipends     | 18,000                             | 18,000                            |
| 100.628.700. 325                           | Bus Drivers                                     |                       | 5,000                              | 5,000                             |
| 100.628.700. 329                           | Substitutes/Temporaries                         | Referees/Scorekeepers | 250                                | 250                               |
| 100.628.700. 360                           | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                       | 4,202                              | 4,200                             |
| 100.628.700. 365                           | TRS On Behalf                                   |                       | 2,334                              | 2,885                             |
| 100.628.700. 420                           | Staff Travel                                    |                       | 1,000                              | 1,001                             |
| 100.628.700. 425                           | Student Travel                                  |                       | 8,570                              | 8,570                             |
| 100.628.700. 450                           | Supplies/Material/Media                         |                       | 950                                | 950                               |

Thorne Bay

| Account Code                         | Description                                     | Comments  | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|--------------------------------------|---|---|------------------------------------|-----------------------------------|
| <b>Total 700</b>                     | <b>Student Activity</b>                         |   | <b>40,306</b>                      | <b>40,857</b>                     |
| <b>Total 100</b>                     | <b>School Operating Fund</b>                    |   | <b>\$ 1,067,401</b>                | <b>\$ 1,130,796</b>               |
| <b><u>Student Transportation</u></b> |   |   |                                    |                                   |
| 205.628.760. 325                     | Maintenance                                     | .43 FTE   | 24,373                             | 25,235                            |
| 205.628.760. 360                     | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 8,345                              | 7,141                             |
| 205.628.760. 366                     | PERS On Behalf                                  |   | 756                                | 1,201                             |
| 205.628.760. 440                     | Other Purchased Service                         | In Lieu of Transp.                              | 1,100                              | 1,100                             |
| 205.628.760. 452                     | Maintenance Supplies                            |   | <u>6,000</u>                       | <u>6,000</u>                      |
| <b>Total 205</b>                     | <b>Student Transportation</b>                   |   | <b>\$ 40,574</b>                   | <b>\$ 40,677</b>                  |
| <b><u>Food Services Fund</u></b>     |   |   |                                    |                                   |
| 255.628.790. 326                     | Food Service Staff                              | 2 (1 @ 29hrs/1@19hrs)                           | 18,374                             | 19,388                            |
| 255.628.790. 360                     | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 6,291                              | 5,487                             |
| 255.628.790. 366                     | PERS On Behalf                                  |   | 570                                | 923                               |
| 255.628.790. 459                     | Food  | } Food and Milk is part of District wide budget | -                                  | -                                 |
| 255.628.790. 460                     | Milk  |   | -                                  | -                                 |
| <b>Total 255</b>                     | <b>Food Services Fund</b>                       |   | <b>\$ 25,235</b>                   | <b>\$ 25,797</b>                  |
| <b>Total 628</b>                     | <b>Thorne Bay</b>                               |   | <b>\$ 1,133,210</b>                | <b>\$ 1,197,271</b>               |



# Whale Pass

FY 2025 3RD PROPOSED BUDGET

Location 632

|                                      | <u>FY 2024<br/>REVISED FINAL<br/>BUDGET</u> | <u>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</u> | <u>Change</u>              |
|--------------------------------------|---|--|----------------------------|
| <b>Fund 100: School Operating</b>    |   |  |                            |
| Function: Regular Instruction        | \$ 145,997                                  | \$ 152,454                                 | \$ 6,457                   |
| Vocational Education                 | 1,500                                       | 1,500                                      | -                          |
| Special Education                    | 73,260                                      | 73,424                                     | 164                        |
| School Administration                | 8,958                                       | 9,172                                      | 214                        |
| Operations & Maintenance             | 35,792                                      | 37,529                                     | 1,737                      |
| Student Activities                   | 6,451                                       | 6,451                                      | 0                          |
| Fund Total                           | <u>\$ 271,958</u>                           | <u>\$ 280,531</u>                          | <u>\$ 8,573</u>            |
| <b>Fund 255: Food Service Fund</b>   | <u>\$ 10,962</u>                            | <u>\$ 11,222</u>                           | <u>260</u>                 |
| <br><b>TOTAL</b>                     | <br><u><u>\$ 282,920</u></u>                | <br><u><u>\$ 291,752</u></u>               | <br><u><u>\$ 8,832</u></u> |
| <br><b># Students (PreK-12)</b>      | <br>11                                      | <br>11                                     | <br>-                      |
| <b># Teachers</b>                    | 1   | 1.25                                       | 0                          |
| <b># Classified</b>                  | 1.41  | 1.41                                       | -                          |
| <b># Administrators</b>              | 0   | 0  | -                          |
| <b>Pupil/Teacher Ratio</b>           | 11.00                                       | 8.80                                       | (2)                        |
| <b>Average Per Pupil Expenditure</b> | \$ 25,720                                   | \$ 26,523                                  | \$ 803                     |

# Southeast Island School District

## FY 2025 3RD PROPOSED BUDGET

Location 632 Whale Pass

**Whale Pass**

| Account Code                       | Description | Comments  | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|------------------------------------|-------------|---|------------------------------------|-----------------------------------|
| <b><u>Regular Instruction</u></b>  |             |   |                                    |                                   |
| 100.632.100                        | 315         | Cert-Teacher                                    | 1.0 FTE                            | \$ 68,978                         |
| 100.632.100                        | 323         | NonCert-Aides                                   |                                    | \$ 68,978                         |
| 100.632.100                        | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                                    | 18,741                            |
| 100.632.100                        | 365         | TRS On Behalf                                   |                                    | 21,500                            |
| 100.632.100                        | 420         | Staff Travel                                    |                                    | 42,813                            |
| 100.632.100                        | 425         | Student Travel                                  |                                    | 8,940                             |
| 100.632.100                        | 433         | Communications                                  |                                    | 11,057                            |
| 100.632.100                        | 450         | Supplies/Material/Media                         |                                    | 100                               |
|                                    |             |   |                                    | 250                               |
|                                    |             |   |                                    | 2,300                             |
|                                    |             |   | <u>3,875</u>                       | <u>3,875</u>                      |
| <b>Total</b>                       | <b>100</b>  | <b>Regular Instruction</b>                      | <b><u>145,997</u></b>              | <b><u>152,454</u></b>             |
| <b><u>Vocational Education</u></b> |             |   |                                    |                                   |
| 100.632.160                        | 450         | Supplies/Material/Media                         | Speciality Classes                 | 1,500                             |
|                                    |             |   |                                    | <u>1,500</u>                      |
| <b>Total</b>                       | <b>160</b>  | <b>Vocational Education</b>                     | <b><u>1,500</u></b>                | <b><u>1,500</u></b>               |
| <b><u>Special Education</u></b>    |             |   |                                    |                                   |
| 100.632.200                        | 315         | Cert-Teacher                                    | .25 FTE Itinerant                  | 19,655                            |
| 100.632.200                        | 323         | Non-Cert - Aides                                | 1.0 FTE                            | 18,630                            |
| 100.632.200                        | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                                    | 30,006                            |
| 100.632.200                        | 365         | TRS On Behalf                                   |                                    | 19,822                            |
| 100.632.200                        | 366         | PERS On Behalf                                  |                                    | 2,547                             |
| 100.632.200                        | 450         | Supplies/Material/Media                         |                                    | 2,986                             |
|                                    |             |   |                                    | 930                               |
|                                    |             |   | <u>300</u>                         | <u>300</u>                        |
| <b>Total</b>                       | <b>200</b>  | <b>Special Education</b>                        | <b><u>73,260</u></b>               | <b><u>73,424</u></b>              |

**Whale Pass**

| Account Code                               | Description | Comments  | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|--|-------------|---|------------------------------------|-----------------------------------|
| <b><u>School Administration</u></b>        |             |   |                                    |                                   |
| 100.632.400.                               | 316         | Extra Duty - Lead Teacher                       | 6,966                              | 6,966                             |
| 100.632.400.                               | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) | 1,089                              | 1,089                             |
| 100.632.400.                               | 365         | TRS On Behalf                                   | <u>903</u>                         | <u>1,117</u>                      |
|  |             |   | <b><u>8,958</u></b>                | <b><u>9,172</u></b>               |
| <b><u>Operations &amp; Maintenance</u></b> |             |   |                                    |                                   |
| 100.632.600                                | 325         | NonCert-Maint/Custodial .16 FTE                 | 7,343                              | 7,600                             |
| 100.632.600                                | 329         | Substitutes/Temporaries                         | 3,000                              | 3,000                             |
| 100.632.600                                | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) | 899                                | 479                               |
| 100.632.600                                | 431         | Water & Sewer                                   | 300                                | 200                               |
| 100.632.600                                | 436         | Electricity                                     | 5,250                              | 5,250                             |
| 100.632.600                                | 438         | Gas, Diesel, Oil                                | 2,000                              | 2,000                             |
| 100.632.600                                | 439         | Other Energy                                    | 3,000                              | 5,000                             |
| 100.632.600                                | 440         | Other Purchased Services (Rentals, etc.)        | 2,750                              | 2,750                             |
| 100.632.600                                | 452         | Maintenance Supplies                            | 8,750                              | 8,750                             |
| 100.632.600                                | 453         | Custodial Supplies                              | <u>2,500</u>                       | <u>2,500</u>                      |
| <b>Total</b>                               | <b>600</b>  | <b>Maintenance &amp; Operations</b>             | <b><u>35,792</u></b>               | <b><u>37,529</u></b>              |
| <b><u>Student Activities</u></b>           |             |   |                                    |                                   |
| 100.632.700                                | 316         | Extra Duty Pay                                  | 4,000                              | 4,000                             |
| 100.632.700                                | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) | 500                                | 500                               |
| 100.632.700                                | 420         | Staff Travel                                    | -                                  | -                                 |
| 100.632.700                                | 425         | Student Travel                                  | <u>1,951</u>                       | <u>1,951</u>                      |
| <b>Total</b>                               | <b>700</b>  | <b>Student Activities</b>                       | <b><u>6,451</u></b>                | <b><u>6,451</u></b>               |
| <b>Total</b>                               | <b>100</b>  | <b>School Operating Fund</b>                    | <b><u>271,958</u></b>              | <b><u>280,531</u></b>             |
| <b><u>Food Services Fund</u></b>           |             |   |                                    |                                   |
| 255.632.790                                | 326         | Food Service Staff .20 FTE                      | 8,166                              | 8,746                             |
| 255.632.790                                | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) | 2,796                              | 2,475                             |

**Whale Pass**

| <b>Account Code</b> | <b>Description</b> | <b>Comments</b>           | <b>FY 2024<br/>REVISED FINAL<br/>BUDGET</b> | <b>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</b> |
|---------------------|--------------------|---------------------------|---|--|
| 255.632.790         | 459                | Food                      | -   | -  |
| 255.632.790         | 460                | Milk                      | -   | -  |
| <b>Total</b>        | <b>255</b>         | <b>Food Services Fund</b> | <b>\$ 10,962</b>                            | <b>\$ 11,222</b>                           |
| <b>Total</b>        | <b>632</b>         | <b>Whale Pass</b>         | <b>\$ 282,920</b>                           | <b>\$ 291,752</b>                          |



# Hollis Hawks

FY 2025 3RD PROPOSED BUDGET

Location 667

|  | <u>FY 2024<br/>REVISED FINAL<br/>BUDGET</u> | <u>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</u> | <u>Change</u>    |
|--|---|--|------------------|
| <b>Fund 100: School Operating</b>            |   |  |                  |
| Function: Regular Instruction                | \$ 314,021                                  | \$ 325,559                                 | \$ 11,538        |
| Vocational Education                         | 1,500                                       | 1,500                                      | -                |
| Special Education                            | 76,893                                      | 82,428                                     | 5,535            |
| School Administration                        | 11,347                                      | 11,618                                     | 271              |
| Maintenance & Operations                     | 54,977                                      | 59,053                                     | 4,076            |
| Student Activities                           | <u>8,947</u>                                | <u>9,070</u>                               | <u>123</u>       |
| Fund Total                                   | <u>\$ 467,685</u>                           | <u>\$ 489,228</u>                          | <u>\$ 21,543</u> |
| <b>Fund 205: Student Transportation Fund</b> | <u>\$ 47,225</u>                            | <u>\$ 46,291</u>                           | <u>\$ (934)</u>  |
| <b>Fund 255: Food Service Fund</b>           | <u>\$ 12,227</u>                            | <u>\$ 12,181</u>                           | <u>\$ (46)</u>   |
| <b>TOTAL</b>                                 | <u>\$ 527,137</u>                           | <u>\$ 547,701</u>                          | <u>\$ 20,564</u> |
| <b># Students (PreK-12)</b>                  | 13.45                                       | 13.45                                      | -                |
| <b># Teachers</b>                            | 2.5   | 2.5  | -                |
| <b># Classified</b>                          | 2.75  | 2.75                                       | -                |
| <b># Administrators</b>                      | 0   | 0  | -                |
| <b>Pupil/Teacher Ratio</b>                   | 5.38  | 5.38                                       | -                |
| <b>Average Per Pupil Expenditure</b>         | \$ 39,192                                   | \$ 40,721                                  | \$ 1,529         |

# Southeast Island School District

## FY 2025 3RD PROPOSED BUDGET

### Location 667 Hollis

| Hollis                             |             |   | FY 2024               | FY 2025 3RD           |
|------------------------------------|-------------|---|-----------------------|-----------------------|
| Account Code                       | Description | Comments  | REVISED               | PROPOSED              |
|                                    |             |   | <u>FINAL</u>          | <u>BUDGET</u>         |
| <b><u>Regular Instruction</u></b>  |             |   |                       |                       |
| 100.667.100                        | 315         | Cert-Teacher                                    | 2.0 FTE               | \$ 180,945            |
| 100.667.100                        | 323         | NonCert-Aides                                   | .                     | -                     |
| 100.667.100                        | 329         | Substitutes/Temporaries                         | 2,000                 | 2,000                 |
| 100.667.100                        | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) | 102,345               | 108,327               |
| 100.667.100                        | 365         | TRS On Behalf                                   | 23,450                | 29,006                |
| 100.667.100                        | 410         | Professional & Technical                        | -                     | -                     |
| 100.667.100                        | 420         | Staff Travel                                    | -                     | -                     |
| 100.667.100                        | 425         | Student Travel                                  | -                     | -                     |
| 100.667.100                        | 433         | Communications                                  | 1,100                 | 1,100                 |
| 100.667.100                        | 450         | Supplies/Material/Media                         | <u>4,181</u>          | <u>4,181</u>          |
| <b>Total</b>                       | <b>100</b>  | <b>Regular Instruction</b>                      | <b><u>314,021</u></b> | <b><u>325,559</u></b> |
| <b><u>Vocational Education</u></b> |             |   |                       |                       |
| 100.667.160                        | 450         | Supplies/Material/Media                         | Speciality Classes    | <u>1,500</u>          |
| <b>Total</b>                       | <b>160</b>  | <b>Vocational Education</b>                     | <b><u>1,500</u></b>   | <b><u>1,500</u></b>   |
| <b><u>Special Education</u></b>    |             |   |                       |                       |
| 100.667.200                        | 315         | Cert-Teacher                                    | .5 FTE (Itinerant)    | 26,804                |
| 100.667.200                        | 323         | NonCert-Aides                                   | .65 FTE               | 19,849                |
| 100.667.200                        | 329         | Substitutes/Temporaries                         | 4,000                 | 4,000                 |

**Hollis**

| <b>Account Code</b>                        | <b>Description</b>                              | <b>Comments</b>            | <b>FY 2024<br/>REVISED<br/>FINAL</b> | <b>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</b> |
|--|---|----------------------------|--------------------------------------|--|
| 100.667.200 360                            | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                            | 21,601                               | 23,831                                     |
| 100.667.200 365                            | TRS On Behalf                                   |                            | 3,474                                | 4,528                                      |
| 100.667.200 366                            | PERS On Behalf                                  |                            | 615                                  | 978  |
| 100.667.200 450                            | Supplies/Material/Media                         |                            | 550                                  | 300  |
| <b>Total 200</b>                           | <b>Special Education</b>                        |                            | <b>76,893</b>                        | <b>82,428</b>                              |
| <b><u>School Administration</u></b>        |   |                            |                                      |  |
| 100.667.400 316                            | Extra Duty - Lead Teacher                       |                            | 8,823                                | 8,823                                      |
| 100.667.400 360                            | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                            | 1,380                                | 1,380                                      |
| 100.667.400 365                            | TRS On Behalf                                   |                            | 1,144                                | 1,414                                      |
| <b>Total 400</b>                           | <b>School Administration</b>                    |                            | <b>11,347</b>                        | <b>11,618</b>                              |
| <b><u>Operations &amp; Maintenance</u></b> |   |                            |                                      |  |
| 100.667.600 325                            | NonCert-Maint/Custodial                         | .50 FTE + WFB              | 11,833                               | 12,069                                     |
| 100.667.600 360                            | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                            | 1,450                                | 760  |
| 100.667.600 366                            | PERS On Behalf                                  |                            | 367                                  | 574  |
| 100.667.600 431                            | Water & Sewer                                   |                            | 2,400                                | 2,400                                      |
| 100.667.600 432                            | Garbage   |                            | 2,000                                | 1,500                                      |
| 100.667.600 436                            | Electricity                                     | (New School Incr in Sq.Ft) | 15,000                               | 15,000                                     |
| 100.667.600 437                            | Natural/Bottled Gas                             |                            | 250                                  | 250  |
| 100.667.600 438                            | Gas, Diesel, Heating Oil                        |                            | 11,227                               | 18,000                                     |
| 100.667.600 439                            | Other Energy                                    |                            | 1,500                                | 1,500                                      |
| 100.667.600 440                            | Other Purchased Services                        |                            | 4,200                                | 2,500                                      |
| 100.667.600 452                            | Maintenance Supplies                            |                            | 3,500                                | 2,500                                      |
| 100.667.600 453                            | Custodial Supplies                              |                            | 1,250                                | 2,000                                      |
| <b>Total 600</b>                           | <b>Operations &amp; Maintenance</b>             |                            | <b>54,977</b>                        | <b>59,053</b>                              |
| <b><u>Student Activity</u></b>             |   |                            |                                      |  |
| 100.667.700 316                            | Cert-Extra Duty Pay                             |                            | 4,000                                | 4,000                                      |
| 100.667.700 360                            | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                            | 500                                  | 500  |

Hollis

| Account Code                  | Description | Comments  | FY 2024<br>REVISED<br>FINAL | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|-------------------------------|-------------|---|-----------------------------|-----------------------------------|
| 100.667.700                   | 365         | TRS On Behalf                                   | 518                         | 641                               |
| 100.667.700                   | 366         | PERS On Behalf                                  | -                           | -                                 |
| 100.667.700                   | 420         | Staff Travel                                    | 625                         | 625                               |
| 100.667.700                   | 425         | Student Travel                                  | 3,304                       | 3,304                             |
| <b>Total</b>                  | <b>700</b>  | <b>Student Activity</b>                         | <b>8,947</b>                | <b>9,070</b>                      |
| <b>Total</b>                  | <b>100</b>  | <b>School Operating Fund</b>                    | <b>\$ 467,685</b>           | <b>\$ 489,228</b>                 |
| <b>Student Transportation</b> |             |   |                             |                                   |
| 205.667.760                   | 327         | Bus Drivers .80 FTE                             | 27,832                      | 28,778                            |
| 205.667.760                   | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) | 9,530                       | 8,144                             |
| 205.667.760                   | 366         | PERS On Behalf                                  | 863                         | 1,370                             |
| 205.667.760                   | 458         | Gasoline & Oil                                  | 9,000                       | 8,000                             |
| <b>Total</b>                  | <b>205</b>  | <b>Student Transportation</b>                   | <b>\$ 47,225</b>            | <b>\$ 46,291</b>                  |
| <b>Food Services Fund</b>     |             |   |                             |                                   |
| 255.667.790                   | 326         | Food Service Staff .20 FTE                      | 10,601                      | 10,968                            |
| 255.667.790                   | 360         | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) | 1,298                       | 691                               |
| 255.667.790                   | 366         | PERS On Behalf                                  | 328                         | 522                               |
| 255.667.790                   | 459         | Food  | -                           | -                                 |
| 255.667.790                   | 460         | Milk  | -                           | -                                 |
|                               |             | } Food and Milk is part of District wide budget |                             |                                   |
| <b>Total</b>                  | <b>255</b>  | <b>Food Services Fund</b>                       | <b>\$ 12,227</b>            | <b>\$ 12,181</b>                  |
| <b>Total</b>                  | <b>667</b>  | <b>Hollis</b>                                   | <b>\$ 527,137</b>           | <b>\$ 547,701</b>                 |



# Port Alexander Eagles

## FY 2025 3RD PROPOSED BUDGET

### Location 669

|                                      | FY 2024<br>REVISED FINAL<br>BUDGET | FY 2025<br>3RD<br>PROPOSED | Change           |
|--------------------------------------|------------------------------------|----------------------------|------------------|
| <b>Fund 100: School Operating</b>    |                                    |                            |                  |
| Function: 100 Regular Instruction    | \$ 161,773                         | \$ 191,844                 | \$ 30,071        |
| Vocational Education                 | 1,500                              | 1,500                      | -                |
| 200 Special Education                | 22,607                             | 25,783                     | 3,176            |
| 400 School Administration            | 11,347                             | 11,618                     | 271              |
| 600 Maintenance & Operations         | 53,015                             | 52,612                     | (403)            |
| 700 Student Activities               | 5,750                              | 5,750                      | -                |
| <b>Fund Total</b>                    | <b>\$ 255,992</b>                  | <b>\$ 289,107</b>          | <b>33,115</b>    |
| <b>Fund 255: Food Service Fund</b>   | <b>\$ 1,142</b>                    | <b>\$ 1,193</b>            | <b>\$ 51</b>     |
| <b>TOTAL</b>                         | <b>\$ 257,134</b>                  | <b>\$ 290,300</b>          | <b>\$ 33,166</b> |
| <br>                                 |                                    |                            |                  |
| <b># Students (PreK-12)</b>          | 19.8                               | 21                         | 1                |
| <b># Teachers</b>                    | 1.375                              | 1.375                      | -                |
| <b># Classified</b>                  | 0.45                               | 0.45                       | -                |
| <b># Administrators</b>              | 0                                  | 0                          | -                |
| <br>                                 |                                    |                            |                  |
| <b>Pupil/Teacher Ratio</b>           | 14.40                              | 15.27                      | 0.9              |
| <b>Average Per Pupil Expenditure</b> | \$ 12,987                          | \$ 13,824                  | \$ 837           |

# Southeast Island School District

## FY 2025 3RD PROPOSED BUDGET

### Location 669 Port Alexander

**Port Alexander**

| Account Code                          | Description                                     | Comments                                      | FY 2024<br>REVISED<br>FINAL | FY 2025 3RD<br>PROPOSED<br>BUDGET |
|---------------------------------------|---|---|-----------------------------|-----------------------------------|
| <b><u>Regular Instruction</u></b>     |   |   |                             |                                   |
| 100.669.100 315                       | Cert-Teacher                                    | 1.25 FTE                                      | \$ 77,349                   | \$ 79,496                         |
| 100.669.100 316                       | Cert-Extra Duty                                 | AATSA Coord                                   | 3,193                       | 30,000                            |
| 100.669.100 323                       | NonCert-Aides                                   | AAATSA  | 6,110                       | -                                 |
| 100.669.100 360                       | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 49,577                      | 49,125                            |
| 100.669.100 365                       | TRS On Behalf                                   |   | 10,024                      | 17,552                            |
| 100.669.100 420                       | Staff Travel                                    |   | -                           | -                                 |
| 100.669.100 425                       | Student Travel                                  | (Academy Student Travel -<br>Quality Schools) | 8,500                       | 8,500                             |
| 100.669.100 433                       | Communications                                  |   | 2,045                       | 2,045                             |
| 100.669.100 440                       | Other Purchased Services                        | Pd as Extra Duty                              | -                           | -                                 |
| 100.669.100 450                       | Supplies/Material/Media                         |   | <u>4,975</u>                | <u>5,125</u>                      |
| <b>Total 100 Regular Instruction</b>  |   |   | <b><u>161,773</u></b>       | <b><u>191,844</u></b>             |
| <b><u>Vocational Education</u></b>    |   |   |                             |                                   |
| 100.669.160 450                       | Supplies/Material/Media                         | Speciality Classes                            | <u>1,500</u>                | <u>1,500</u>                      |
| <b>Total 160 Vocational Education</b> |   |   | <b><u>1,500</u></b>         | <b><u>1,500</u></b>               |
| <b><u>Special Education</u></b>       |   |   |                             |                                   |
| 100.669.200 315                       | Cert-Teacher                                    | .25 FTE Itinerant                             | 13,452                      | 14,415                            |
| 100.669.200 323                       | NonCert-Aides                                   |   | -                           | -                                 |
| 100.669.200 360                       | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 7,412                       | 9,057                             |
| 100.669.200 365                       | TRS On Behalf                                   |   | 1,743                       | 2,311                             |
| 100.669.200 450                       | Supplies/Material/Media                         |   | <u>-</u>                    | <u>-</u>                          |

**Port Alexander**

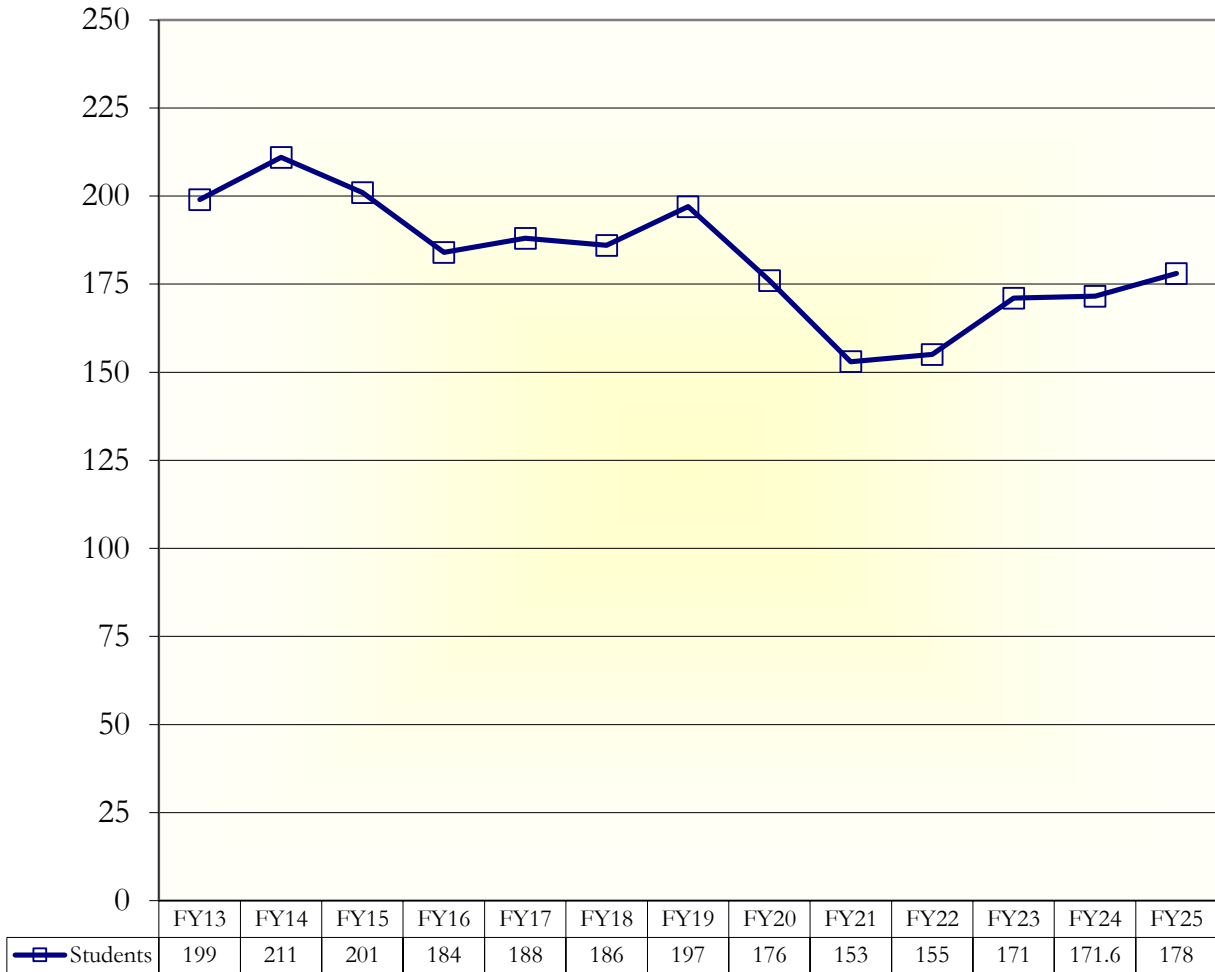
| <b>Account Code</b>                        | <b>Description</b>                              | <b>Comments</b> | <b>FY 2024<br/>REVISED<br/>FINAL</b> | <b>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</b> |
|--|---|-----------------|--------------------------------------|--|
| <b>Total 200</b>                           | <b>Special Education</b>                        |                 | <b><u>22,607</u></b>                 | <b><u>25,783</u></b>                       |
| <b><u>School Administration</u></b>        |   |                 |                                      |  |
| 100.669.400 316                            | Extra Duty - Lead Teacher                       |                 | 8,823                                | 8,823                                      |
| 100.669.400 360                            | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                 | 1,380                                | 1,380                                      |
| 100.669.400 365                            | TRS On Behalf                                   |                 | <u>1,144</u>                         | <u>1,414</u>                               |
| <b>Total 400</b>                           | <b>School Administration</b>                    |                 | <b><u>11,347</u></b>                 | <b><u>11,618</u></b>                       |
| <b><u>Operations &amp; Maintenance</u></b> |   |                 |                                      |  |
| 100.669.600 325                            | NonCert-Maint/Custodial                         | .30 FTE         | 14,036                               | 14,530                                     |
| 100.669.600 360                            | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                 | 1,718                                | 915  |
| 100.669.600 366                            | PERS On Behalf                                  |                 | 436                                  | 692  |
| 100.669.600 431                            | Water & Sewage                                  |                 | 100                                  | 100  |
| 100.669.600 432                            | Garbage   |                 | 400                                  | 200  |
| 100.669.600 437                            | Natural/Bottled Gas                             |                 | 200                                  | 200  |
| 100.669.600 438                            | Gas, Diesel, Heating Oil                        |                 | 27,500                               | 27,500                                     |
| 100.669.600 440                            | Other Purchased Services                        |                 | 500                                  | 500  |
| 100.669.600 452                            | Maintenance Supplies                            |                 | 6,875                                | 6,875                                      |
| 100.669.600 453                            | Custodial Supplies                              |                 | <u>1,250</u>                         | <u>1,100</u>                               |
| <b>Total 600</b>                           | <b>Maintenance &amp; Operations</b>             |                 | <b><u>53,015</u></b>                 | <b><u>52,612</u></b>                       |
| <b><u>Student Activity</u></b>             |   |                 |                                      |  |
| 100.667.700 316                            | Cert-Extra Duty Pay                             |                 | 4,000                                | 4,000                                      |
| 100.667.700 360                            | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |                 | 500                                  | 500  |
| 100.669.700 420                            | Staff Travel                                    |                 | -                                    | -  |
| 100.669.700 425                            | Student Travel                                  |                 | <u>1,250</u>                         | <u>1,250</u>                               |
| <b>Total 700</b>                           | <b>Student Activity</b>                         |                 | <b><u>5,750</u></b>                  | <b><u>5,750</u></b>                        |
| <b>Total 100</b>                           | <b>School Operating Fund</b>                    |                 | <b><u>\$ 255,992</u></b>             | <b><u>\$ 289,107</u></b>                   |

**Port Alexander**

| <b>Account Code</b>              | <b>Description</b>                              | <b>Comments</b>                               | <b>FY 2024<br/>REVISED<br/>FINAL</b> | <b>FY 2025 3RD<br/>PROPOSED<br/>BUDGET</b> |
|----------------------------------|---|---|--------------------------------------|--|
| <b><u>Food Services Fund</u></b> |   |   |                                      |  |
| 255.669.790 326                  | Food Service Staff                              | .20 FTE                                       | 1,018                                | 1,122                                      |
| 255.669.790 360                  | Benefits: (Health, SS, Med, Unem, WC, TRS-PERS) |   | 124                                  | 71   |
| 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  |   | -                                    | -  |
| <b>Total 255</b>                 | <b>Food Services Fund</b>                       |   | <b><u>1,142</u></b>                  | <b><u>1,193</u></b>                        |
| <b>Total 669</b>                 | <b>Port Alexander</b>                           |   | <b><u>\$ 257,134</u></b>             | <b><u>\$ 290,300</u></b>                   |

# Enrollment

PreK - Grade 12  
FY2013 - 2025



# SOUTHEAST ISLAND SD FY 2025 3RD PROPOSED BUDGET

Final Audit Report

2024-05-11

|                 |  |
|-----------------|--|
| Created:        | 2024-05-10                                   |
| By:             | Chris Page Haufe (sisd@sisd.org)             |
| Status:         | Signed                                       |
| Transaction ID: | CBJCHBCAABAAp8PcFgyjwbaSRQR-3yJxxoFp8bYbkDsz |

## "SOUTHEAST ISLAND SD FY 2025 3RD PROPOSED BUDGET" History

-  Document created by Chris Page Haufe (sisd@sisd.org)  
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