



**SOUTHEAST ISLAND SCHOOL DISTRICT
BOARD OF EDUCATION**
Work Session
Wednesday, January 15, 2025

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: 4:30 PM

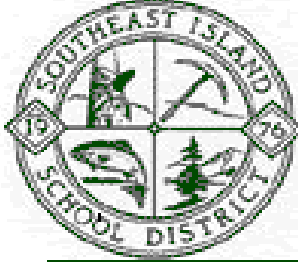
LOCATION: Barry Craig Stewart Kasaan School and via Zoom
117 Kasaan St
Kasaan, Alaska 99950

VIRTUAL URL:

<https://us02web.zoom.us/j/82176164036?pwd=qwwxrNd8Q6alxZsOkJIAhB0WDPATga.1>

1. REVIEW FY 2025 BUDGET REVISION

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SOUTHEAST ISLAND SCHOOL DISTRICT
P.O. Box 19569, 1218 A Shoreline Drive Thorne Bay, Alaska 99919
(907) 828-8254 Fax: (907) 828-8257 Email: sisd@sisd.org

MEMORANDUM

TO: SISD BOARD OF EDUCATION

THRU: Rodney Morrison, Superintendent

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

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

Date: January 8, 2025

SUBJECT: FY 2025 BUDGET REVISION

PURPOSE:

A budget is a spending plan that is based on what is financially known at a given point in time. The revised FY2025 budget has been adjusted to reflect the salary and benefits for employees hired for this school year, staffing turnover, adjustments that have been made in the year, and updated expense information once all grants have been awarded.

Information about the general fund budget recommendations is described below with detailed information included in the attached FY2025 budget revision spreadsheet for the general fund, food service fund, pupil transportation, and the employee housing fund. This will be the only FY2025 budget revision required this year.

PERTINENT INFORMATION – GENERAL FUND:

REVENUE BUDGET

The October 2024 OASIS enrollment resulted in 10.6 less students overall Districtwide, one site (Whale Pass) did not meet the required 10 minimum for funding a school, and initially six (6) additional Intensive students than projected. The PERS/TRS on-behalf revenue amount equals the total of these accounts included in the expenditure budget. The PERS/TRS on behalf represent the State's contribution toward SISD retirement costs which is awarded annually through the legislative process.

EXPENDITURE BUDGET

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

FY2025 GENERAL FUND BUDGET REVISION RECAP

General Fund Revenue Budget

Approved FY2025 Budget	<u>\$ 6,180,407</u>
Net increase in State Revenue	4,637
PERS/TRS on-behalf net adjustment	-10,943
Net Increase in Pupil Transportation	18,688
Reduction in fund balance transfer	-32,820
Revenue Budget Decrease	<u>-20,438</u>
Revised FY2025 Revenue Budget	<u>\$ 6,159,969</u>

General Fund Expenditure Budget

Approved FY2025 Budget	<u>\$ 6,180,405</u>
Decrease Salary & Benefits Accounts (Incl PERS/TRS)	-105,742
Increase Communications	21,855
Decrease Other Purchased Services/Professional Svcs	-500
Increase Student/Staff Travel	9,425
Increase Insurance (Property & Liability)	27,188
Decrease Textbook, Library Books, Supplies	-5,429
Increase Utilities & Other Expenses	13,264
Increase Equipment	5,500
Decrease in Indirect Recovery	13,983
Expenditure Budget Decrease	<u>-20,439</u>
Revised FY2025 Expenditure Budget	<u>\$ 6,159,969</u>

Difference *0*

PERTINENT INFORMATION – PUPIL TRANSPORTATION FUND:

Even with a small decrease in budgeted revenue, we will still add to this fund balance by year end.

EMPLOYEE HOUSING FUND:

Based on current revenues & expenses continuing thru the year, and not encountering any unforeseen large expenditures, we will add to this fund balance.

RECOMMENDATION:

The administration recommends the Board of Education approve the revision to the FY2024 general fund, Pupil transportation and Employee Housing fund. The recommended revenue and expenditures budgets are as follows:

	<u>Original Revenue Budget</u>	<u>Revised Revenue Budget</u>	<u>Difference</u>
General Fund	\$ 5,708,483	\$ 5,669,357	-\$ 39,126
Pupil Transportation	\$ 219,924	\$ 238,612	\$ 18,688
Food Service Fund	\$ 142,000	\$ 142,000	\$ 0
Employee Housing Fund	\$ 110,000	\$ 110,000	\$ 0

Revenue Budget				
FY 2025 REVISED BUDGET				
		2025	2025	
		FINAL	REVISED BUDGET	Change
	Enrollment	<u>161+23+10</u>	<u>149.4+14.7+16</u>	<u>-10.6/-8.3/+6</u>
FUND 100:	School Operating			
	State Foundation	\$ 4,462,920	\$ 4,467,557	\$ 4,637
	Other State Revenue \$175M	562,734	562,734	-
	PERS On behalf (057)	42,037	43,949	1,912
	TRS On behalf (056)	292,972	280,117	(12,855)
	Timber Receipts	290,000	290,000	-
	E-Rate - Federal	-	-	-
	Transfer in From Other Funds	32,820		(32,820)
	Other Revenue*	25,000	25,000	-
	FUND TOTAL	\$ 5,708,483	\$ 5,669,357	\$ (39,126)
FUND 205:	Student Transportation			
	Student Transportation (State)	<u>219,924</u>	<u>238,612</u>	<u>18,688</u>
	FUND TOTAL	\$ 219,924	\$ 238,612	\$ 18,688
FUND 255:	Food Service			
	School Lunch Revenue	2,000	2,000	-
	Food Service (State)	<u>140,000</u>	<u>140,000</u>	<u>-</u>
		\$ 142,000	\$ 142,000	\$ -
FUND 375:	Employee Housing			
	Local Revenues	110,000	110,000	-
	FUND TOTAL	\$ 110,000	\$ 110,000	-
	Fund Balance Transfer	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	\$ -	\$ -	\$ -
	TOTAL REVENUE	<u>\$ 6,180,407</u>	<u>\$ 6,159,969</u>	<u>\$ (20,438)</u>

Please do not hesitate to ask questions. Thank you.



Southeast Island School District
Thorne Bay, Alaska

FY 2025 REVISED BUDGET
JANUARY 15, 2025

Rodney Morrison, Superintendent

Anthony Lovell, Board President

Molly Kimzey, Board Clerk

William Tyrell, Board Member

Benjamin Blair, Board Member

Debbie Fehr, Board Member

SOUTHEAST ISLAND SCHOOL DISTRICT

Revenue Budget

FY 2025 REVISED BUDGET

	2025	2025	
	FINAL	REVISED	
	153+18.6+12	BUDGET	Change
		161+23+10	+8/+5/-2
FUND 100: School Operating			
Enrollment	<u>153+18.6+12</u>	<u>161+23+10</u>	<u>+8/+5/-2</u>
State Foundation	\$ 4,462,920	\$ 4,467,557	\$ 4,637
Other State Revenue \$175M	562,734	562,734	-
PERS On behalf (057)	42,037	43,949	1,912
TRS On behalf (056)	292,972	280,117	(12,855)
Timber Receipts	290,000	290,000	-
E-Rate - Federal	-	-	-
Transfer in From Other Funds	32,820		(32,820)
Other Revenue*	25,000	25,000	-
FUND TOTAL	\$ 5,708,483	\$ 5,669,357	\$ (39,126)
FUND 205: Student Transportation			
Student Transportation (State)	<u>219,924</u>	<u>238,612</u>	<u>18,688</u>
FUND TOTAL	\$ 219,924	\$ 238,612	\$ 18,688
FUND 255: Food Service			
School Lunch Revenue	2,000	2,000	-
Food Service (State)	<u>140,000</u>	<u>140,000</u>	<u>-</u>
	\$ 142,000	\$ 142,000	\$ -
FUND 375: Employee Housing			
Local Revenues	<u>110,000</u>	<u>110,000</u>	<u>-</u>
FUND TOTAL	\$ 110,000	\$ 110,000	-
Fund Balance Transfer	<u>-</u>	<u>-</u>	<u>-</u>
FUND TOTAL	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 6,180,407	\$ 6,159,969	\$ (20,438)

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Department

FY 2025 4TH PROPOSED Budget

<u>Loc/Function</u>	<u>Department</u>	<u>FY 2024 REVISED</u> <u>FINAL BUDGET</u>	<u>FY 2025 4TH</u> <u>PROPOSED Budget</u>	<u>Change</u>
649 100	Regular Instruction	\$ 138,619	\$ 146,785	8,166
649 140	Correspondence Instruction	175,893	-	(175,893)
649 160	Vocational Instruction	3,000	3,000	-
649 200	Special Education	-	20,562	20,562
649 220	Special Education Support Services	163,470	102,712	(60,758)
649 300	Support Services - Students - Guidar	15,275	15,275	0
649 350	Support Services Instruction	-	-	-
649 352	Support Services Instruction-Library	645	645	-
649 353	Technology	168,742	183,135	14,393
649 354	Inservice	10,900	10,900	-
649 400	School Administration	102,753	31,424	(71,329)
649 400	School Administration Support	30,394	33,840	3,446
649 511	Board of Education	111,862	114,787	2,925
649 512	Office of Superintendent	330,040	319,887	(10,153)
649 550	District Admin Support Services	335,639	384,246	48,607
649 600	DW Operations & Maintenance	670,369	727,668	57,299
649 600	DW Employee Housing	50,000	50,000	-
649 700	DW Student Activities	109,812	109,812	0
649 760	DW Pupil Transportation	46,705	49,978	3,273
649 790	DW Food Services	193,604	199,899	6,295
649 900	DW Transfers	60,000	60,000	-
646	AK Trails (Correspondence)	-	179,186	179,186
621	Howard Valentine	390,648	369,333	(21,315)
624	Kasaan	365,583	332,654	(32,929)
625	Naukati	376,546	364,949	(11,597)
628	Thorne Bay	1,196,800	1,117,568	(79,232)
667	Hollis	549,104	635,282	86,178
669	Port Alexander	297,028	271,664	(25,364)
682	Whale Pass	286,974	324,779	37,805
Totals		\$ 6,180,405	\$ 6,159,969	\$ (20,436)

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Function

FY 2025 REVISED BUDGET					
Function	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET	Increase (Decrease)	Percent of FY 2025 Total	
Instruction					
100 Regular Instruction	\$ 1,913,094	\$ 1,955,222	\$ 42,128	31.74%	
140 Correspondence Instruction	175,893	171,898	(3,995)	2.79%	
160 Vocational Education	15,000	15,000	-	0.24%	
200 Special Education Instruction	595,854	654,365	58,511	10.62%	
220 Special Education Support Services	163,470	102,712	(60,758)	1.67%	
300 Support Services - Students - Guidance	15,275	15,275	0	0.25%	
350 Support Services - Instruction	645	645	-	0.01%	
353 Technology	168,742	183,135	14,393	2.97%	
354 Inservice	10,900	10,900	-	0.18%	
400 School Administration	269,528	116,442	(153,086)	1.89%	
Sub Total Instruction	\$ 3,328,401	\$ 3,225,594	\$ (102,807)	52.36%	
Administration					
450 School Administration Support	64,883	68,805	3,922	1.12%	
550 District Administration	335,639	384,246	48,607	6.24%	
511 School Board	111,862	114,787	2,925	1.86%	
512 Office of Superintendent	330,040	319,887	(10,153)	5.19%	
600 Maintenance & Operations	1,286,977	1,310,535	23,558	21.28%	
600 Teacher Housing	50,000	50,000	-	0.81%	
700 Pupil & Athletic Activities	193,086	193,087	1	3.13%	
Sub Total Admin/M&O	\$ 2,372,487	\$ 2,441,347	\$ 68,860	39.63%	
760 Pupil Transportation	138,262	142,219	3,957	2.31%	
790 Food Services	281,255	290,810	9,555	4.72%	
900 Fund Transfers	60,000	60,000	-	0.97%	
Sub Total Transfers, Pupil Trans & Food Svcs	\$ 479,517	\$ 493,029	\$ 13,512	8.00%	
TOTAL ALL EXPENSES	\$ 6,180,405	\$ 6,159,969	\$ (20,436)	100.00%	



District Wide

FY 2025 REVISED BUDGET

Location 649

	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET	Change
Fund 100: School Operating			
<u>Location</u> 649 <u>District-Wide</u>			
Function 100 Regular Instruction	\$ 138,619	\$ 146,785	8,166
Function 140 Correspondence Instruction	175,893	0	(175,893)
Function 160 Vocational Instruction	3,000	3,000	0
Function 200 Special Education	0	20,562	20,562
Function 220 Special Education Support Svcs	163,470	102,712	(60,758)
Function 300 Support Svcs - Students-Guidance	15,275	15,275	0
Function 350 Support Svcs-Instruction	0	0	0
Function 352 Support Svcs-Instruction - Library	645	645	0
Function 353 Technology	168,742	183,135	14,393
Function 354 Inservice	10,900	10,900	0
Function 400 School Administration	102,753	31,424	(71,329)
Function 450 School Administration Support	30,394	33,840	3,446
Function 511 Board of Education	111,862	114,787	2,925
Function 512 Office of Superintendent	330,040	319,887	(10,153)
Function 550 District Admin Support Svcs	335,639	384,246	48,607
Function 600 Operations & Maintenance	670,369	727,668	57,299
Function 700 Student Activities	109,812	109,812	0
Function 900 Transfers	60,000	60,000	0
Fund Total	<u>\$ 2,427,413</u>	<u>\$ 2,264,677</u>	<u>(162,736)</u>
Fund 205: Student Transportation	<u>\$ 46,705</u>	<u>\$ 49,978</u>	<u>3,273</u>
Fund 255: Food Service Fund	<u>\$ 193,604</u>	<u>\$ 199,899</u>	<u>6,295</u>
Fund 375: Employee Housing	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>0</u>
TOTAL	<u>\$ 2,717,722</u>	<u>\$ 2,564,554</u>	<u>(153,168)</u>

Southeast Island School District

FY 2025 REVISED BUDGET

District Wide Location 649

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
Account Code	Description	Comments		
<u>Regular Instruction</u>				
100.649.100..	314 Cert-Director/Coor/Mgr	(Federal Programs-.6 Grant Funded)	\$ 53,214	\$ 59,028
100..649.100.	316 Cert-Extra Duty		\$ -	\$ 2,000
100.649.100..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		13,000	14,420
100.649.100..	365 TRS On Behalf		8,530	9,462
100.649.100..	369 Other Employee Benefits	(Tuition Reimb. Per CBA)	22,000	20,000
100.649.100..	450 Supplies/Material/Media		1,875	1,875
100.649.100..	471 Textbooks	DW Textbook Adoption (Quality Schools)	<u>40,000</u>	<u>40,000</u>
Total	100 Regular Instruction		<u>138,619</u>	<u>146,785</u>
<u>Correspondence Instruction</u>				
100.649.140..	315 Cert-Teacher	1.00 FTE	66,020	-
100.649.140..	316 Extra Duty		10,000	-
100.649.140..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		51,307	-
100.649.140..	365 TRS On Behalf		12,186	-
100.649.140..	410 Professional & Technical Services	Virtually Connected	700	-
100.649.140..	450 Supplies/Material/Media	(16. Students X \$2,300K)	35,680	-
100.649.140..	471 Textbooks		<u>-</u>	<u>-</u>
Total	140 Correspondence Instruction		<u>175,893</u>	<u>-</u>
<u>Vocational Instruction</u>				
100.649.160..	321 Non-Cert Manager	(Greenhouse)	-	-
100.649.160..	329 Substitutes/Temporary		-	-
100.649.160..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
Account Code	Description	Comments		
100.649.160..	366 PERS On Behalf		-	-
100.649.160..	450 Supplies/Material/Media		3,000	3,000
Total	160 Vocational Instruction		3,000	3,000
<u>Special Education Instruction</u>				
100.649.200..	323 Non-Cert - Aides	.36 FTE	-	15,453
100.649.200..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	4,373
100.649.200..	366 PERS On Behalf		-	736
Total	200 Special Education		-	20,562
<u>Special Education Instruction Support Services</u>				
100.649.220..	314 Cert-Director/Coor/Mgr	.45 FTE	85,500	42,750
100.649.220..	324 Non-Cert - Support Staff		2,853	4,380
100.649.220..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		39,079	20,375
100.649.220..	365 TRS On Behalf		13,706	6,853
100.649.220..	366 PERS On Behalf		136	208
100.649.220..	410 Professional & Technical	Sped Svc Providers not covered in Title VIB Grant	7,500	7,500
100.649.220..	420 Staff Travel		6,250	9,000
100.649.220..	433 Communications		-	200
100.649.220..	450 Supplies/Materials/Media		2,000	5,000
100.649.220..	490 Dues and Fees	Powerschool	6,446	6,446
Total	220 Special Education Instruction Support Svcs		163,470	102,712
<u>Support Services-Students - Guidance</u>				
100.649.300..	314 Cert- Extra Duty Pay	.10 FTE	9,500	9,500
100.649.300..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,252	4,252
100.649.300..	365 TRS On Behalf		1,523	1,523
Total	300 Support Services - Students - Guidance		15,275	15,275
<u>Support Services-DW Library</u>				
100.649.352..	440 Other Purchased Services		-	-
100.649.352..	450 Supplies/Material/Media		150	150
100.649.352..	490 Dues and Fees	Battle of the Books	495	495

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
Account Code	Description	Comments		
Total 352	Support Services - DW Library		645	645

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
Account Code	Description	Comments		
Technology				
100.649.353..	321 Non-Cert Director/Coor/Mgr	1.0 FTE	63,135	67,000
100.649.353..	324 Non-Cert Support Staff		-	-
100.649.353..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		41,852	42,946
100.649.353..	366 PERS On Behalf		3,005	3,189
100.649.353..	410 Professional & Technical Services		2,500	2,500
100.649.353..	420 Staff Travel		750	5,000
100.649.353..	433 Communications		-	5,000
100.649.353..	440 Other Purchased Services	(Annual Rolling Stock - Computers, GCI VPN)	5,000	5,000
100.649.353..	475 Tech Supplies/Material/Media	(Software annual licenses)	52,500	52,500
Total	353 Technology		168,742	183,135
Inservice				
100.649.354..	410 Professional & Technical Services		2,500	2,500
100.649.354..	420 Staff Travel		2,400	2,400
100.649.354..	450 Supplies/Material/Media		6,000	6,000
Total	354 Inservice		10,900	10,900
School Administration				
100.649.400..	313 Cert - Principal	.25 FTE	57,270	14,317
100.649.400..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		29,189	7,297
100.649.400..	365 TRS On Behalf		9,180	2,295
100.649.400..	420 Staff Travel	(Site to site travel)	5,000	5,000
100.649.400..	433 Communications		550	600
100.649.400..	450 Supplies, Materials & Media		950	1,300
100.649.400..	491 Dues & Fees	(ACSA)	614	614
Total	400 School Administration		102,753	31,424
School Administration Support				
100.649.450..	324 NonCert-Support Staff	.5 FTE	21,715	24,305
100.649.450..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,145	6,878
100.649.450..	366 PERS On Behalf		1,034	1,157
100.649.450..	450 Supplies, Materials & Media	PowerSchool	1,500	1,500
Total	450 School Administration Support		30,394	33,840

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
Account Code	Description	Comments		
Board of Education				
100.649.511..	324 NonCert-Support Staff	.5 FTE	50,886	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)		25,949	25,949
100.649.511..	366 PERS On Behalf		2,422	2,422
100.649.511..	410 Professional & Technical Services	Board Policy	9,980	9,980
100.649.511..	420 Staff Travel		3,125	6,000
100.649.511..	425 Student Travel		1,250	1,250
100.649.511..	433 Communications		200	250
100.649.511..	440 Other Purchased Services		300	300
100.649.511..	450 Supplies/Material/Media		2,250	2,250
100.649.511..	486 Bruce Hill Scholarship *		2,000	2,000
100.649.511..	491 Dues & Fees	(AASB Annual Dues & Board E	<u>8,500</u>	<u>8,500</u>
Total	511 Board of Education		<u>111,862</u>	<u>114,787</u>
Office of Superintendent				
100.649.512..	311 Cert-Superintendent	1.0 FTE	145,000	136,000
100.649.512..	324 NonCert-Support Staff	.5 FTE	50,886	50,886
100.649.512..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		77,433	76,922
100.649.512..	365 TRS On Behalf		23,244	21,801
100.649.512..	366 PERS On Behalf		2,422	2,422
100.649.512..	410 Professional & Technical Services		5,000	5,000
100.649.512..	414 Legal Fees		10,000	9,000
100.649.512..	420 Staff Travel		4,200	6,000
100.649.512..	433 Communications		1,200	1,200
100.649.512..	450 Supplies/Material/Media		4,200	4,200
100.649.512..	458 Gasoline/Diesel/Oil	Vehicle Fuel	4,825	4,825
100.649.512..	491 Dues & Fees		<u>1,630</u>	<u>1,630</u>
Total	511 Office of Superintendent		<u>330,040</u>	<u>319,887</u>

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
Account Code	Description	Comments		
District Admin Support Service				
100.649.550..	324 NonCert-Support Staff	2.27 FTE	115,008	126,660
100.649.550..	329 Substitute/Temporary		500	500
100.649.550..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		80,780	84,077
100.649.550..	366 PERS On Behalf		5,474	6,029
100.649.550..	410 Professional & Technical Servi	(Business Contract, Audit)	120,000	120,000
100.649.550..	420 Staff Travel		5,000	3,000
100.649.550..	433 Communications	(DO Telephone, Postage)	6,500	9,000
100.649.550..	441 Rentals	(Meter Rental ; background cks)	4,000	3,000
100.649.550..	445 Insurance - Liabilit	(General Liability, Crime, E&O, Excess, etc.)	43,260	62,246
100.649.550..	450 Supplies/Material/Media		3,500	3,500
100.649.550..	475 Tech Supplies/Material/Media	(Blk Mountain software annual maint/)	16,365	17,000
100.649.550..	491 Dues & Fees	Bank Fees; SHRM Membership	5,500	5,500
100.649.550..	495 Indirect Recovery	Indirect Recovery of Admin Expense for Grants - FY 25 4.94%	(70,248)	(56,265)
Total	550 District Admin Support Service		335,639	384,246
Operations & Maintenance				
100.649.600..	321 Non Cert Director/Coord/Mgr	1.0 FTE	48,750	55,875
100.649.600..	325 NonCert-Maint/Custodial	2.75 FTE	69,765	80,080
100.649.600..	324 NonCert-Support Staff	.30 FTE	17,847	18,617
100.649.600..	329 Substitutes/Temporaries		35,000	35,000
100.649.600..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		53,589	86,865
100.649.600..	366 PERS On Behalf		4,170	4,698
100.649.600..	410 Professional & Technical Services	Maint Mgmt Sys	7,000	7,000
100.649.600..	420 Staff Travel		7,500	5,000
100.649.600..	431 Water & Sewage		3,000	3,000
100.649.600..	432 Garbage		3,000	3,000
100.649.600..	433 Communications		2,000	2,000
100.649.600..	435 Other Energy		-	-
100.649.600..	436 Electricity		10,938	10,938
100.649.600..	437 Natural/Bottled Gas		100	100
100.649.600..	438 Gas, Diesel, Oil		9,500	9,500
100.649.600..	439 Other Energy		1,500	500
100.649.600..	440 Other Purchased Services	Fire sys inspection, gym flr; SERRC CIP; HY,EB & PP Maint	81,146	81,146

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
Account Code	Description	Comments		
100.649.600..	445 Insurance & Bond Premiums	Property & Auto	227,064	235,266
100.649.600..	452 Maintenance Supplies (Incl closed sites - EB, PP, HY)		70,000	65,084
100.649.600..	458 Vehicle Gas, Diesel, Oil		12,500	12,500
100.649.600..	490 Other Expense (Due & Fees)		1,000	1,000
100.649.600..	510 Equipment		<u>5,000</u>	<u>10,500</u>
Total	600 Operations & Maintenance		<u>670,369</u>	<u>727,668</u>
<u>Student Activities</u>				
100.649.700..	322 Non Cert- Dir/Coor/Mgr		-	-
100.649.700..	316 Cert-Extra Duty	AD/Coaching Stipends	17,181	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)		46,787	46,787
100.649.700..	365 TRS On Behalf		2,754	2,754
100.649.700..	420 Staff Travel		4,500	4,500
100.649.700..	425 Student Travel		22,500	22,500
100.649.700..	450 Supplies/Material/Media		6,000	6,000
100.649.700..	491 Dues & Fees	ASAA Dues	<u>2,500</u>	<u>2,500</u>
Total	700 Student Activities		<u>109,812</u>	<u>109,812</u>
<u>Transfers</u>				
100..900..	552 Transfers to Special Revenue Funds		10,000	10,000
100..900..	554 Transfers to CIP Funds		<u>50,000</u>	<u>50,000</u>
Total	600 Employee Housing		<u>60,000</u>	<u>60,000</u>
Total	100 General Operating Fund		<u>\$ 2,427,413</u>	<u>\$ 2,264,677</u>
<u>Student Transportation</u>				
205.649.760..	325 Maintenance	.25 FTE	16,650	22,117
205.649.760..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,712	6,259
205.649.760..	366 PERS On Behalf		793	1,053
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	1,500
205.649.760..	452 Maintenance Supplies		20,000	17,000
205.649.760..	458 Vehicle Gas, Diesel, & Oil		-	-
205.649.760..	490 Dues & Fees		<u>600</u>	<u>600</u>
Total	205 Student Transportation		<u>46,705</u>	<u>49,978</u>

Districtwide			FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
Account Code	Description	Comments		
Food Services Fund				
255.649.790.. 321	NonCert-Dir/Coor/Mgr	.64 FTE	33,070	34,232
255.649.790.. 326	NonCert-Food Service Support		-	-
255.649.790.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		9,359	9,688
255.649.790.. 366	PERS On Behalf		1,575	1,629
255.649.790.. 410	Professional & Technical		-	-
255.649.790.. 420	Staff Travel	(Annual Req'd CNP Training)	-	2,250
255.649.790.. 450	Supplies/Materials/Media		6,500	6,500
255.649.790.. 458	Vehicle Gas, Diesel, & Oil		1,000	1,000
255.649.790.. 459	Food		137,500	140,000
255.649.790.. 460	Milk		4,000	4,000
255.649.790.. 491	Dues and Fees		600	600
Total 255	DW Food Services Fund		193,604	199,899
Employee Housing				
375.649.600.. 452	Maintenance Supplies		50,000	50,000
Total 600	Employee Housing		50,000	50,000
Total	District Wide		\$ 2,717,722	\$ 2,564,554

AK TRAILS CORRESPONDENCE

FY 2025 REVISED BUDGET

Location 646

	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: 140 Regular Instruction	\$ -	\$ 171,898	\$ 171,898
200 Special Education	-	<u>7,288</u>	7,288
Fund Total	\$ -	\$ 179,186	179,186
TOTAL	<u>\$ -</u>	<u>\$ 179,186</u>	<u>\$ 179,186</u>
# Students (PreK-12)	18.75	14.7	(4)
# Teachers	1	1.05	0.1
# Classified	0	0	-
# Administrators	0	0	-
Pupil/Teacher Ratio	18.75	14.00	(4.8)
Average Per Pupil Expenditure	\$ -	\$ 12,190	\$ 12,190

Southeast Island School District

FY 2025 REVISED BUDGET

Location 646 AK Trails

AK Trails

Account Code	Description	Comments	FY 2024 REVISED FINAL	FY 2025 REVISED BUDGET
<u>Regular Instruction</u>				
100.646.140 315	Cert-Teacher	1.0 FTE	\$ -	\$ 68,319
100.646.140 316	Cert-Extra Duty	(Corresp. Coord)	-	10,000
100.646.140 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			50,125
100.646.140 365	TRS On Behalf			12,555
100.646.140 410	Professional & Technical Services		-	700
100.646.140 433	Communications		-	100
100.646.140 450	Supplies/Material/Media		-	30,000
100.646.140 490	Other Expenses	(Dues & Fees)	-	100
Total 100	Regular Instruction		<u>-</u>	<u>171,898</u>
<u>Special Education</u>				
100.646.200 315	Cert-Teacher	.05 FTE (Itinerant)		4,274
100.646.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			2,329
100.646.200 365	TRS On Behalf			685
100.646.200 450	Supplies/Material/Media		-	-
Total 200	Special Education		<u>-</u>	<u>7,288</u>
Total 646	AK Trails Correspondence		<u><u>\$ -</u></u>	<u><u>\$ 179,186</u></u>



Howard Valentine Timberwolves

FY 2025 REVISED BUDGET

Location 621

	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 REVISED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 224,683	\$ 196,995	\$ (27,688)
Vocational Education	1,500	1,500	-
Special Education	58,611	69,763	11,152
School Administration	11,618	9,539	(2,079)
Operations & Maintenance	75,405	72,305	(3,100)
Student Activities	7,487	7,487	0
Fund Total	<u>\$ 379,304</u>	<u>\$ 357,589</u>	<u>\$ (21,715)</u>
Fund 255: Food Service Fund	<u>\$ 11,344</u>	<u>\$ 11,744</u>	<u>400</u>
TOTAL	<u>\$ 390,648</u>	<u>\$ 369,333</u>	<u>\$ (21,315)</u>
# Students (PreK-12)	15	19.4	4
# Teachers	2.25	2.33	0
# Classified	0.775	1.52	1
# Administrators	0	0	-
Pupil/Teacher Ratio	6.67	8.33	2
Average Per Pupil Expenditure	\$ 26,043	\$ 19,038	\$ (7,005)

Southeast Island School District

FY 2025 REVISED BUDGET

Location 621 Howard Valentine

Howard Valentine Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
<u>Regular Instruction</u>				
100.621.100	315 Cert-Teacher	2.0 FTE	\$ 126,869	\$ 112,613
100.621.100	323 Non Cert-Teacher		12,443	12,880
100.621.100	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		57,709	43,462
100.621.100	365 TRS On Behalf		20,337	18,052
100.621.100	366 PERS On Behalf		-	613
100.621.100	420 Staff Travel		200	200
100.621.100	433 Communications		2,500	4,000
100.621.100	450 Supplies/Material/Media		4,375	4,925
100.621.100	490 Other Expenses (Dues & Fees)		<u>250</u>	<u>250</u>
Total	100 Regular Instruction		<u>224,683</u>	<u>196,995</u>
<u>Vocational Education</u>				
100.621.160	324 NonCert-Support Staff		-	-
100.621.160	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.621.160	450 Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total	160 Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>				
100.621.200	315 Cert-Teacher	.33 FTE Itinerant	14,719	18,988
100.621.200	323 NonCert-Aides	1.0 FTE	26,431	27,359
100.621.200	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		13,544	18,769
100.621.200	365 TRS On Behalf		2,359	3,044

Howard Valentine			FY 2024	FY 2025
Account Code	Description	Comments	REVISED FINAL BUDGET	REVISED BUDGET
100.621.200	366 PERS On Behalf		1,258	1,302
100.621.200	450 Supplies/Material/Media		<u>300</u>	<u>300</u>
Total	200 Special Education		<u>58,611</u>	<u>69,763</u>
<u>School Administration</u>				
100.621.400.	316 Extra Duty - Lead Teacher		8,823	7,245
100.621.400.	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,381	1,133
100.621.400.	365 TRS On Behalf		<u>1,414</u>	<u>1,161</u>
Total	400 School Administration		<u>11,618</u>	<u>9,539</u>
<u>Operations & Maintenance</u>				
100.621.600	325 NonCert-Maint/Custodial	.25 FTE (Incl WFB)	14,167	10,416
100.621.600	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		3,389	1,219
100.621.600	366 PERS On Behalf		674	496
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	13,000
100.621.600	440 Other Purchased Services		2,600	2,600
100.621.600	452 Maintenance Supplies		8,000	8,000
100.621.600	453 Custodial Supplies		<u>1,200</u>	<u>1,200</u>
Total	600 Maintenance & Operations		<u>75,405</u>	<u>72,305</u>
<u>Student Activity</u>				
100.621.700	316 Cert-Extra Duty		4,000	4,000
100.621.700	329 Non-Cert-Support		-	-
100.621.700	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		360	360

Howard Valentine			FY 2024	FY 2025
Account Code	Description	Comments	REVISED FINAL BUDGET	REVISED BUDGET
100.621.700	365 TRS On Behalf		641	641
100.621.700	420 Staff Travel		-	-
100.621.700	425 Student Travel		1,236	1,236
100.621.700	450 Supplies/Material/Media		<u>1,250</u>	<u>1,250</u>
Total	700 Student Activity		<u>7,487</u>	<u>7,487</u>
Total	100 School Operating Fund		<u>\$ 379,304</u>	<u>\$ 357,589</u>
Food Services Fund				
255.621.790	326 Food Service Staff	.20 FTE	9,741	10,084
255.621.790	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,139	1,180
255.621.790	366 PERS On Behalf		464	480
255.621.790	459 Food	} Food and Milk is part of District wide budget	-	-
255.621.790	460 Milk		-	-
Total	255 Food Services Fund		<u>\$ 11,344</u>	<u>\$ 11,744</u>
Total	621 Howard Valentine		<u>\$ 390,648</u>	<u>\$ 369,333</u>



Barry C. Stewart Kasaan School

FY 2025 REVISED BUDGET

Location 624

	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 REVISED BUDGET</u>	<u>CHANGE</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 232,678	\$ 237,659	\$ 4,981
Vocational Education	1,500	1,500	-
Special Education	59,007	18,264	(40,743)
School Administration	11,618	9,539	(2,079)
Maintenance & Operations	41,000	45,800	4,800
Student Activities	6,819	6,819	(0)
Fund Total	<u>\$ 352,622</u>	<u>\$ 319,581</u>	<u>\$ (33,041)</u>
Fund 255: Food Service Fund	<u>\$ 12,961</u>	<u>\$ 13,074</u>	<u>113</u>
TOTAL	<u><u>\$ 365,583</u></u>	<u><u>\$ 332,654</u></u>	<u><u>\$ (32,929)</u></u>
# Students (PreK-12)	20.25	17.6	(3)
# Teachers	2.25	2	(0.3)
# Classified	1	1.2	0
# Administrators	0	0	-
Pupil/Teacher Ratio	9.00	8.80	(0.2)
Average Per Pupil Expenditure	\$ 18,053	\$ 18,901	\$ 847

Southeast Island School District

FY 2025 REVISED BUDGET

Location 624 Barry C Stewart Kasaan School

Barry C Stewart Kasaan Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
<u>Regular Instruction</u>				
100.624.100.. 315	Cert-Teacher	2.0 FTE	\$ 139,972	\$ 143,027
100.624.100.. 329	Non-Cert - Substitutes/ Temporaries		-	510
100.624.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		63,187	63,744
100.624.100.. 365	TRS On Behalf		22,438	22,927
100.624.100.. 425	Student Travel		250	250
100.624.100.. 433	Communications		1,800	2,500
100.624.100.. 450	Supplies/Material/Media		<u>5,031</u>	<u>4,700</u>
Total 100	Regular Instruction		<u>232,678</u>	<u>237,659</u>
<u>Vocational Education</u>				
100.624.160.. 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total 160	Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>				
100.624.200.. 315	Cert-Teacher	0.25 FTE Itinerant	14,418	-
100.624.200.. 323	NonCert-Aides	.50FTE	14,583	12,974
100.624.200.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		26,701	4,372
100.624.200.. 365	TRS On Behalf		2,311	-
100.624.200.. 366	PERS On Behalf		694	618
100.624.200.. 450	Supplies/Material/Media		<u>300</u>	<u>300</u>

Barry C Steward Kasaan			FY 2024	FY 2025
Account Code			REVISED	REVISED
Description			FINAL BUDGET	BUDGET
Comments				
Total	200	Special Education	59,007	18,264
School Administration				
100.624.400..	316	Extra Duty - Lead Teacher	8,823	7,245
100.624.400..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,381	1,133
100.624.400..	365	TRS On Behalf	1,414	1,161
Total	400	School Administration	11,618	9,539
Operations & Maintenance				
100.624.600..	329	NonCert-Maint/Custodial	5,000	7,000
100.624.600..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	700
100.624.600..	431	Water & Sewage	1,000	3,600
100.624.600..	432	Garbage	1,100	1,100
100.624.600..	436	Electricity	7,000	7,000
100.624.600..	437	Natural/Bottled Gas	900	900
100.624.600..	438	Gas, Diesel, Oil	5,500	5,500
100.624.600..	439	Other Energy	8,000	8,000
100.624.600..	440	Other Purchased Services	1,500	1,500
100.624.600..	452	Maintenance Supplies	8,000	8,000
100.624.600..	453	Custodial Supplies	2,500	2,500
Total	600	Maintenance & Operations	41,000	45,800
Student Activity				
100.624.700..	316	Cert-Extra Duty	4,000	4,000
100.624.700..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	225	225
100.624.700..	365	TRS On Behalf	641	641
100.624.700..	420	Staff Travel	-	-
100.624.700..	425	Student Travel	1,953	1,953
Total	700	Student Activity	6,819	6,819
Total	100	School Operating Fund	\$ 352,622	\$319,581

Barry C Steward Kasaan			FY 2024	FY 2025	
Account Code			REVISED	REVISED	
Description			FINAL BUDGET	BUDGET	
Comments					
Food Services Fund					
255.624.790..	326	Food Service Staff	.20 FTE	9,741	9,825
255.624.790..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,756	2,781
255.624.790..	366	PERS On Behalf		464	468
255.624.790..	459	Food	Food and Milk is part of District wide budget	-	-
255.624.790..	460	Milk		-	-
Total	255	Food Services Fund		\$ 12,961	\$ 13,074
Total	624	Kasaan		\$ 365,583	\$332,654



Naukati Wildcats

FY 2025 REVISED BUDGET

Location 625

	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET	Change
Fund 100: School Operating			
Function: Regular Instruction	\$ 186,629	\$ 187,259	\$ 630
Vocational Education	1,500	1,500	-
Special Education	81,242	65,351	(15,891)
School Administration	11,618	9,539	(2,079)
Maintenance & Operations	71,174	76,058	4,884
Student Activities	6,840	6,841	1
Fund Total	<u>\$ 359,003</u>	<u>\$ 346,548</u>	<u>\$ (12,455)</u>
Fund 205: Pupil Transportation Fund	<u>\$ 4,589</u>	<u>\$ 4,992</u>	<u>\$ 403</u>
Fund 255: Food Service Fund	<u>\$ 12,954</u>	<u>\$ 13,408</u>	<u>\$ 454</u>
TOTAL	<u>\$ 376,546</u>	<u>\$ 364,949</u>	<u>\$ (11,597)</u>
# Students (PreK-12)	20	14	(6)
# Teachers	2.25	2.1	(0)
# Classified	2	3	1
# Administrators	0	0	-
Pupil/Teacher Ratio	8.89	6.67	(2)
Average Per Pupil Expenditure	\$ 18,827	\$ 26,068	\$ 7,240

Southeast Island School District

FY 2025 REVISED BUDGET

Location 625 Naukati

Naukati

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
<u>Regular Instruction</u>				
100.625.100. 315	Cert-Teacher	1.75 FTE	\$ 125,684	124,827
100.625.100. 323	NonCert-Aides		-	-
100.625.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		33,423	33,423
100.625.100. 365	TRS On Behalf		20,147	20,010
100.625.100. 420	Staff Travel		-	-
100.625.100. 425	Student Travel		250	250
100.625.100. 433	Communications		2,000	4,500
100.625.100. 450	Supplies/Material/Media		5,125	4,250
Total 100	Regular Instruction		186,629	187,259
<u>Vocational Education</u>				
100.625.160. 450	Supplies/Material/Media	Speciality Classes	1,500	1,500
Total 160	Vocational Education		1,500	1,500
<u>Special Education</u>				
100.625.200. 315	Cert-Teacher	0.34 FTE Itinerant	29,437	19,564
100.625.200. 323	NonCert-Aides	1.45 FTE	19,397	25,949
100.625.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		26,391	15,092
100.625.200. 365	TRS On Behalf		4,719	3,136
100.625.200. 366	PERS On Behalf		923	1,235

Naukati

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
100.625.200. 450	Supplies/Material/Media		375	375
Total 200	Special Education		81,242	65,351

School Administration

100.625.400. 316	Extra Duty - Lead Teacher		8,823	7,245
100.625.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,381	1,133
100.625.400. 365	TRS On Behalf		1,414	1,161
Total 400	School Administration		11,618	9,539

Operations & Maintenance

100.625.600. 325	NonCert-Maint/Custodial	.50 FTE + WFB	20,195	20,824
100.625.600. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,418	2,493
100.625.600. 366	PERS On Behalf		961	991
100.625.600. 430	Snow Removal		-	-
100.625.600. 432	Garbage		500	500
100.625.600. 436	Electricity		15,000	15,000
100.625.600. 437	Natural/Bottled Gas		200	350
100.625.600. 438	Gas, Diesel, Heating Oil		10,000	10,000
100.625.600. 439	Other Energy		7,200	7,200
100.625.600. 440	Other Purchased Services		6,000	6,000
100.625.600. 452	Maintenance Supplies		6,000	10,000
100.625.600. 453	Custodial Supplies		2,500	2,500
100.625.600. 458	Vehicle Gas, Diesel, & Oil		200	200
Total 600	Operations & Maintenance		71,174	76,058

Student Activity

100.625.700. 316	Cert-Extra Duty Pay		4,000	4,000
100.625.700. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		799	800
100.625.700. 365	TRS On Behalf		641	641
100.625.700. 420	Staff Travel		-	-
100.625.700. 425	Student Travel		1,400	1,400

Naukati

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 REVISED BUDGET</u>
Total 700	Student Activity		<u>6,840</u>	<u>6,841</u>
Total 100	School Operating Fund		<u>\$ 359,003</u>	<u>\$ 346,548</u>
<u>Pupil Transportation Fund</u>				
205.625.760. 327	NonCert-Support Staff	.10 FTE	2,305	2,607
205.625.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		784	886
205.625.760. 458	Vehicle Gas, Diesel, & Oil		<u>1,500</u>	<u>1,500</u>
Total 760	Pupil Transportation		<u>\$ 4,589</u>	<u>\$ 4,992</u>
<u>Food Services Fund</u>				
255.625.790. 326	Food Service Staff	.20 FTE	11,569	11,975
255.625.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,385	1,433
255.625.790. 459	Food	} Food and Milk is part of District wide budget	-	-
255.625.790. 460	Milk		-	-
Total 255	Food Services Fund		<u>\$ 12,954</u>	<u>\$ 13,408</u>
Total 625	Naukati		<u>\$ 376,546</u>	<u>\$ 364,949</u>



Thorne Bay Wolverines

FY 2025 REVISED BUDGET

Location 628

	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 REVISED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 452,226	\$ 471,758	\$ 19,532
Vocational Education	3,000	3,000	-
Special Education	220,406	233,819	13,413
Pupil Support	-	-	-
School Administration	99,513	27,785	(71,728)
School Administration Support	34,489	34,965	476
Maintenance & Operations	279,835	237,158	(42,677)
Student Activity	40,857	40,857	(0)
Fund Total	<u>\$ 1,130,326</u>	<u>\$ 1,049,340</u>	<u>\$ (80,986)</u>
Fund 205: Student Transportation	<u>\$ 40,677</u>	<u>\$ 40,957</u>	<u>\$ 280</u>
Fund 255: Food Service Fund	<u>\$ 25,797</u>	<u>\$ 27,270</u>	<u>\$ 1,473</u>
TOTAL	<u>\$ 1,196,800</u>	<u>\$ 1,117,568</u>	<u>\$ (79,232)</u>
# Students (PreK-12)	53.5	66.4	13
# Teachers	5	5	-
# Classified	5.53	5.53	-
# Administrators	1	1	-
Pupil/Teacher Ratio	10.70	13.28	2.6
Average Per Pupil Expenditure	\$ 22,370	\$ 16,831	\$ (5,539)

Southeast Island School District

FY 2025 REVISED BUDGET

Location 628 Thorne Bay

Thorne Bay

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
<u>Regular Instruction</u>				
100.628.100. 315	Cert-Teacher	4.0 FTE	\$ 292,256	\$ 308,409
100.628.100. 316	Cert- Extra Duty		-	-
100.628.100. 323	Non Cert - Aides		-	3,042
100.628.100. 329	Substitutes/Temporaries		24,000	24,000
100.628.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		68,621	58,174
100.628.100. 365	TRS On Behalf		46,849	49,438
100.628.100. 366	PERS On Behalf		-	145
100.628.100. 420	Staff Travel		-	-
100.628.100. 425	Student Travel		250	250
100.628.100. 433	Communications		8,000	15,000
100.628.100. 450	Supplies/Material/Media		<u>12,250</u>	<u>13,300</u>
Total 100	Regular Instruction		<u>452,226</u>	<u>471,758</u>
<u>Vocational Education</u>				
100.628.160. 410	Professional & Technical Services		-	-

Thorne Bay

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
100.628.160. 450	Supplies/Material/Media		3,000	3,000
Total 160	Vocational Education		3,000	3,000

Special Education

100.628.200. 315	Cert-Teacher	.10 FTE	74,338	79,097
100.628.200. 316	Cert-Extra Duty		800	800
100.628.200. 323	NonCert-Aides	2.0 FTE	64,294	67,063
100.628.200. 329	Substitutes/Temporaries		5,000	5,000
100.628.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		59,998	64,987
100.628.200. 365	TRS On Behalf		11,916	12,679
100.628.200. 366	PERS On Behalf		3,060	3,192
100.628.200. 450	Supplies/Material/Media		1,000	1,000
Total 200	Special Education		220,406	233,819

Instruction - Pupil Support

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

School Administration

100.628.400. 313	Cert - Principal	.50 FTE	57,270	14,317
100.628.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		29,188	7,297
100.628.400. 365	TRS On Behalf		9,180	2,295
100.628.400. 420	Staff Travel		2,000	2,000
100.628.400. 450	Supplies, Materials, & Media		1,875	1,875
Total 400	School Administration		99,513	27,785

School Administration Support

100.628.450. 324	NonCert-Support Staff	.5 FTE	23,947	24,305
100.628.450. 329	Substitutes/Temporaries		2,000	2,000
100.628.450. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,777	6,878

Thorne Bay

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
100.628.450. 366	PERS On Behalf		1,140	1,157
100.628.450. 420	Staff Travel		-	-
100.628.450. 450	Supplies, Materials, & Media		625	625
Total 450	School Administration Support		34,489	34,965
<u>Maintenance & Operations</u>				
100.628.600. 325	NonCert-Maint/Custodial	1.45 FTE + WFB	76,989	39,872
100.628.600. 329	Substitutes/Temporaries		10,000	11,000
100.628.600. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		21,025	10,888
100.628.600. 366	PERS On Behalf		3,665	1,898
100.628.600. 431	Water & Sewage		6,000	6,000
100.628.600. 432	Garbage		5,000	6,000
100.628.600. 436	Electricity		69,000	69,000
100.628.600. 437	Natural/Bottled Gas		1,500	1,500
100.628.600. 438	Gas, Diesel, Heating Oil		40,000	40,000
100.628.600. 439	Other Energy		6,000	6,000
100.628.600. 440	Other Purchased Services		17,000	20,000
100.628.600. 452	Maintenance Supplies		18,656	20,000
100.628.600. 453	Custodial Supplies		5,000	5,000
Total 600	Operations & Maintenance		279,835	237,158
<u>Student Activity</u>				
100.628.700. 316	Cert-Extra Duty Pay	Coaching Stipends	18,000	18,000
100.628.700. 325	Bus Drivers		5,000	5,000
100.628.700. 329	Substitutes/Temporaries	Referees/Scorekeepers	250	250
100.628.700. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,201	4,200
100.628.700. 365	TRS On Behalf		2,885	2,885
100.628.700. 420	Staff Travel		1,001	1,001
100.628.700. 425	Student Travel		8,570	8,570
100.628.700. 450	Supplies/Material/Media		950	950

Thorne Bay

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
Total 700	Student Activity		40,857	40,857
Total 100	School Operating Fund		\$ 1,130,326	\$ 1,049,340
<u>Student Transportation</u>				
205.628.760. 325	Maintenance	.43 FTE	25,235	25,445
205.628.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,141	7,201
205.628.760. 366	PERS On Behalf		1,201	1,211
205.628.760. 440	Other Purchased Service	In Lieu of Transp.	1,100	1,100
205.628.760. 452	Maintenance Supplies		<u>6,000</u>	<u>6,000</u>
Total 205	Student Transportation		\$ 40,677	\$ 40,957
<u>Food Services Fund</u>				
255.628.790. 326	Food Service Staff	2 (1 @ 29hrs/1@19hrs)	19,388	20,495
255.628.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		5,486	5,800
255.628.790. 366	PERS On Behalf		923	976
255.628.790. 459	Food	} Food and Milk is part of District wide budget	-	-
255.628.790. 460	Milk		-	-
Total 255	Food Services Fund		\$ 25,797	\$ 27,270
Total 628	Thorne Bay		\$ 1,196,800	\$ 1,117,568



Whale Pass

FY 2025 REVISED BUDGET

Location 632

	<u>FY 2024 REVISED FINAL BUDGET</u>	<u>FY 2025 REVISED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 152,917	\$ 181,190	\$ 28,273
Vocational Education	1,500	1,500	-
Special Education	68,184	70,209	2,025
School Administration	9,172	9,539	367
Operations & Maintenance	37,529	43,441	5,912
Student Activities	6,451	6,451	0
Fund Total	<u>\$ 275,753</u>	<u>\$ 312,330</u>	<u>\$ 36,577</u>
Fund 255: Food Service Fund	<u>\$ 11,221</u>	<u>\$ 12,449</u>	<u>1,228</u>
TOTAL	<u><u>\$ 286,974</u></u>	<u><u>\$ 324,779</u></u>	<u><u>\$ 37,805</u></u>
# Students (PreK-12)	11	9	(2)
# Teachers	1	1.25	0
# Classified	1.41	1.41	-
# Administrators	0	0	-
Pupil/Teacher Ratio	11.00	7.20	(4)
Average Per Pupil Expenditure	\$ 26,089	\$ 36,087	\$ 9,998

Southeast Island School District

FY 2025 REVISED BUDGET

Location 632 Whale Pass

Whale Pass

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
<u>Regular Instruction</u>				
100.632.100	315	Cert-Teacher	1.0 FTE	\$ 69,323
100.632.100	323	NonCert-Aides		\$ 88,906
100.632.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		21,500
100.632.100	365	TRS On Behalf		20,075
100.632.100	420	Staff Travel		44,457
100.632.100	425	Student Travel		11,112
100.632.100	433	Communications		14,252
100.632.100	450	Supplies/Material/Media		100
				250
				2,300
				3,875
				3,625
Total	100	Regular Instruction		152,917
				181,190
<u>Vocational Education</u>				
100.632.160	450	Supplies/Material/Media	Speciality Classes	1,500
				1,500
Total	160	Vocational Education		1,500
				1,500
<u>Special Education</u>				
100.632.200	315	Cert-Teacher	.33 FTE Itinerant	14,719
100.632.200	323	Non-Cert - Aides	1.0 FTE	18,988
100.632.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		30,329
100.632.200	365	TRS On Behalf		19,033
100.632.200	366	PERS On Behalf		16,104
100.632.200	450	Supplies/Material/Media		2,359
				3,044
				1,444
				1,444
				300
				300
Total	200	Special Education		68,184
				70,209

Whale Pass

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
<u>School Administration</u>				
100.632.400.	316	Extra Duty - Lead Teacher	6,966	7,245
100.632.400.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,089	1,133
100.632.400.	365	TRS On Behalf	<u>1,117</u>	<u>1,161</u>
			<u>9,172</u>	<u>9,539</u>
<u>Operations & Maintenance</u>				
100.632.600	325	NonCert-Maint/Custodial .16 FTE	7,600	10,528
100.632.600	329	Substitutes/Temporaries	3,000	3,000
100.632.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	479	463
100.632.600	431	Water & Sewer	200	200
100.632.600	436	Electricity	5,250	5,250
100.632.600	437	Natural/Bottled Gas	-	3,000
100.632.600	438	Gas, Diesel, Oil	2,000	2,000
100.632.600	439	Other Energy	5,000	5,000
100.632.600	440	Other Purchased Services (Rentals, etc.)	2,750	2,750
100.632.600	452	Maintenance Supplies	8,750	8,750
100.632.600	453	Custodial Supplies	<u>2,500</u>	<u>2,500</u>
Total	600	Maintenance & Operations	<u>37,529</u>	<u>43,441</u>
<u>Student Activities</u>				
100.632.700	316	Extra Duty Pay	4,000	4,000
100.632.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500
100.632.700	420	Staff Travel	-	-
100.632.700	425	Student Travel	<u>1,951</u>	<u>1,951</u>
Total	700	Student Activities	<u>6,451</u>	<u>6,451</u>
Total	100	School Operating Fund	<u>275,753</u>	<u>312,330</u>
<u>Food Services Fund</u>				
255.632.790	326	Food Service Staff .20 FTE	8,746	9,703

Whale Pass

Account Code	Description	Comments	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET
255.632.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	2,475	2,746
255.632.790	459	Food	-	-
255.632.790	460	Milk	-	-
Total	255	Food Services Fund	\$ 11,221	\$ 12,449
Total	632	Whale Pass	\$ 286,974	\$ 324,779



Hollis Hawks

FY 2025 REVISED BUDGET

Location 667

	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 326,774	\$ 330,610	\$ 3,836
Vocational Education	1,500	1,500	-
Special Education	82,617	169,110	86,493
School Administration	11,618	9,539	(2,079)
Maintenance & Operations	59,053	57,389	(1,664)
Student Activities	<u>9,070</u>	<u>9,070</u>	<u>(0)</u>
Fund Total	<u>\$ 490,632</u>	<u>\$ 577,217</u>	<u>\$ 86,585</u>
Fund 205: Student Transportation Fund	<u>\$ 46,291</u>	<u>\$ 46,291</u>	<u>\$ 0</u>
Fund 255: Food Service Fund	<u>\$ 12,181</u>	<u>\$ 11,773</u>	<u>\$ (408)</u>
TOTAL	<u>\$ 549,104</u>	<u>\$ 635,282</u>	<u>\$ 86,178</u>
# Students (PreK-12)	13.45	12	(1)
# Teachers	2.5	2.95	0.5
# Classified	2.75	2.75	-
# Administrators	0	0	-
Pupil/Teacher Ratio	5.38	4.07	(1.3)
Average Per Pupil Expenditure	\$ 40,826	\$ 52,940	\$ 12,115

Southeast Island School District

FY 2025 REVISED BUDGET

Location 667 Hollis

Hollis			FY 2024 REVISED FINAL	FY 2025 REVISED BUDGET
Account Code	Description	Comments		
<u>Regular Instruction</u>				
100.667.100 315	Cert-Teacher	2.0 FTE	\$ 181,850	\$ 184,545
100.667.100 323	NonCert-Aides		-	-
100.667.100 329	Substitutes/Temporaries		2,000	500
100.667.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		108,492	108,983
100.667.100 365	TRS On Behalf		29,151	29,582
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	3,000
100.667.100 450	Supplies/Material/Media		<u>4,181</u>	<u>4,000</u>
Total 100	Regular Instruction		<u>326,774</u>	<u>330,610</u>
<u>Vocational Education</u>				
100.667.160 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total 160	Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>				
100.667.200 315	Cert-Teacher	.95 FTE (Itinerant)	28,389	81,210
100.667.200 323	NonCert-Aides	.65 FTE	20,544	20,544
100.667.200 329	Substitutes/Temporaries		4,000	3,000

Hollis

Account Code	Description	Comments	FY 2024 REVISED FINAL	FY 2025 REVISED BUDGET
100.667.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	23,855	50,060
100.667.200	365	TRS On Behalf	4,551	13,018
100.667.200	366	PERS On Behalf	978	978
100.667.200	450	Supplies/Material/Media	300	300
Total	200	Special Education	82,617	169,110
<u>School Administration</u>				
100.667.400	316	Extra Duty - Lead Teacher	8,823	7,245
100.667.400	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,381	1,133
100.667.400	365	TRS On Behalf	1,414	1,161
Total	400	School Administration	11,618	9,539
<u>Operations & Maintenance</u>				
100.667.600	325	NonCert-Maint/Custodial .50 FTE + WFB	12,069	12,911
100.667.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	760	813
100.667.600	366	PERS On Behalf	574	615
100.667.600	431	Water & Sewer	2,400	1,800
100.667.600	432	Garbage	1,500	1,500
100.667.600	436	Electricity	15,000	15,000
100.667.600	437	Natural/Bottled Gas	250	250
100.667.600	438	Gas, Diesel, Heating Oil (New School Incr in Sq.Ft)	18,000	18,000
100.667.600	439	Other Energy	1,500	1,000
100.667.600	440	Other Purchased Services	2,500	1,000
100.667.600	452	Maintenance Supplies	2,500	2,500
100.667.600	453	Custodial Supplies	2,000	2,000
Total	600	Operations & Maintenance	59,053	57,389
<u>Student Activity</u>				
100.667.700	316	Cert-Extra Duty Pay	4,000	4,000
100.667.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500

Hollis

Account Code	Description	Comments	FY 2024 REVISED FINAL	FY 2025 REVISED BUDGET
100.667.700	365	TRS On Behalf	641	641
100.667.700	366	PERS On Behalf	-	-
100.667.700	420	Staff Travel	625	625
100.667.700	425	Student Travel	3,304	3,304
Total	700	Student Activity	9,070	9,070
Total	100	School Operating Fund	\$ 490,632	\$ 577,217
<u>Student Transportation</u>				
205.667.760	327	Bus Drivers .80 FTE	28,778	28,778
205.667.760	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	8,143	8,144
205.667.760	366	PERS On Behalf	1,370	1,370
205.667.760	458	Gasoline & Oil	8,000	8,000
Total	205	Student Transportation	\$ 46,291	\$ 46,291
<u>Food Services Fund</u>				
255.667.790	326	Food Service Staff .20 FTE	10,968	10,601
255.667.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	691	668
255.667.790	366	PERS On Behalf	522	505
255.667.790	459	Food	-	-
255.667.790	460	Milk	-	-
		} Food and Milk is part of District wide budget		
Total	255	Food Services Fund	\$ 12,181	\$ 11,773
Total	667	Hollis	\$ 549,104	\$ 635,282



Port Alexander Eagles

FY 2025 REVISED BUDGET

Location 669

	FY 2024 REVISED FINAL BUDGET	FY 2025 REVISED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: 100 Regular Instruction	\$ 198,568	\$ 202,966	\$ 4,398
Vocational Education	1,500	1,500	-
200 Special Education	25,787	-	(25,787)
400 School Administration	11,618	9,539	(2,079)
600 Maintenance & Operations	52,612	50,716	(1,896)
700 Student Activities	5,750	5,750	-
Fund Total	\$ 295,835	\$ 270,471	(25,364)
Fund 255: Food Service Fund	\$ 1,193	\$ 1,193	\$ (0)
TOTAL	\$ 297,028	\$ 271,664	\$ (25,364)
# Students (PreK-12)	19.8	11	(9)
# Teachers	1.375	1.25	(0.1)
# Classified	0.45	0.5	0.1
# Administrators	0	0	-
Pupil/Teacher Ratio	14.40	8.80	(5.6)
Average Per Pupil Expenditure	\$ 15,001	\$ 24,697	\$ 9,695

Southeast Island School District

FY 2025 REVISED BUDGET

Location 669 Port Alexander

Port Alexander

Account Code	Description	Comments	FY 2024 REVISED FINAL	FY 2025 REVISED BUDGET
<u>Regular Instruction</u>				
100.669.100 315	Cert-Teacher	1.25 FTE	\$ 85,242	\$ 84,145
100.669.100 316	Cert-Extra Duty	AATTSA Coord	30,000	30,000
100.669.100 323	NonCert-Aides	AAATSA	-	-
100.669.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		49,183	49,252
100.669.100 365	TRS On Behalf		18,473	18,297
100.669.100 420	Staff Travel		-	-
100.669.100 425	Student Travel	(Academy Student Travel - Quality Schools)	8,500	8,500
100.669.100 433	Communications		2,045	2,400
100.669.100 440	Other Purchased Services	Pd as Extra Duty	-	-
100.669.100 450	Supplies/Material/Media		5,125	3,875
100.669.100 480	Tuition & Stipends		-	6,497
Total 100	Regular Instruction		<u>198,568</u>	<u>202,966</u>
<u>Vocational Education</u>				
100.669.160 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total 160	Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>				
100.669.200 315	Cert-Teacher	.25 FTE Itinerant	14,418	
100.669.200 323	NonCert-Aides		-	-
100.669.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		9,058	
100.669.200 365	TRS On Behalf		2,311	-

Port Alexander

Account Code	Description	Comments	FY 2024 REVISED FINAL	FY 2025 REVISED BUDGET
100.669.200 450	Supplies/Material/Media		-	-
Total 200	Special Education		25,787	-
<u>School Administration</u>				
100.669.400 316	Extra Duty - Lead Teacher		8,823	7,245
100.669.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,381	1,133
100.669.400 365	TRS On Behalf		1,414	1,161
Total 400	School Administration		11,618	9,539
<u>Operations & Maintenance</u>				
100.669.600 325	NonCert-Maint/Custodial	.30 FTE	14,530	14,962
100.669.600 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		915	943
100.669.600 366	PERS On Behalf		692	712
100.669.600 431	Water & Sewage		100	100
100.669.600 432	Garbage		200	200
100.669.600 437	Natural/Bottled Gas		200	200
100.669.600 438	Gas, Diesel, Heating Oil		27,500	27,500
100.669.600 440	Other Purchased Services		500	500
100.669.600 452	Maintenance Supplies		6,875	4,500
100.669.600 453	Custodial Supplies		1,100	1,100
Total 600	Maintenance & Operations		52,612	50,716
<u>Student Activity</u>				
100.667.700 316	Cert-Extra Duty Pay		4,000	4,000
100.667.700 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		500	500
100.669.700 420	Staff Travel		-	-
100.669.700 425	Student Travel		1,250	1,250
Total 700	Student Activity		5,750	5,750

Port Alexander

Account Code	Description	Comments	FY 2024 REVISED FINAL	FY 2025 REVISED BUDGET
Total 100	School Operating Fund		<u>\$ 295,835</u>	<u>\$ 270,471</u>
<u>Food Services Fund</u>				
255.669.790 326	Food Service Staff	.20 FTE	1,122	1,122
255.669.790 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		71	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		-	-
Total 255	Food Services Fund		<u>1,193</u>	<u>1,193</u>
Total 669	Port Alexander		<u>\$ 297,028</u>	<u>\$ 271,664</u>