



SOUTHEAST ISLAND SCHOOL DISTRICT BOARD OF EDUCATION

Work Session
Wednesday, March 26, 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: Thorne Bay School and via Zoom
1010 Sandy Beach Rd
Thorne Bay, Alaska 99919

VIRTUAL URL:

<https://us02web.zoom.us/j/84469563915?pwd=cBcAO3yIBKMemdQaISlaQIYvL8CISs.1>

1. REVIEW OF 1ST PROPOSED FY 2026 BUDGET

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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.

Date: March 18, 2025

SUBJECT: FY 2026 1st Proposed Budget

The FY 2026 1st proposed budget follows. The budget as presented is not balanced, we are out of balance by \$121,057.

Food Service Fund – This budget reflects \$173,807 to supplement this program to break even.

Pupil Transportation – This budget reflects \$75,044 will be added to the fund balance. This could possibly increase depending upon Legislative action.

The FY 2026 1st Proposed budget has been built with the following revenue assumptions:

Revenues - \$6,910,390

- Enrollment is projected District wide at 136 - a reduction of 13, plus an addition of 46 Correspondence students
- Current Area Cost Differential (1.403) as included in the foundation calculation
- BSA \$6,960- The additional \$1,000 per HB 69
- Intensive funding remains 13 times the BSA – budgeted for 14 Intensive Districtwide, two less than the current year
- Timber Receipts have been budgeted the same as the current year
- Pupil Transportation is budgeted for a small increase for the CPI
- Food Services revenues are budgeted at status quo
- Employee Housing – status quo to the current year
- TRS On behalf is 18.77% and PERS On behalf is 6.33% (these net to zero revenues equal expenses for On Behalf)
- Port Protection, Hyder, and Edna Bay schools still closed – no revenue generated

The FY 2026 1st Proposed Budget has been built with the following expenditures assumptions:

Expenditures - \$7,031,448

- Step increase for returning classified positions (if applicable)
- Step increase (if applicable) for returning certificated positions
- Liability & Property Insurances 3% increase
- Health insurance 5% increase
- Fuel, gasoline, travel, supplies status quo
- Port Protection, Hyder schools, Edna Bay school closed – \$20K funded for other purchased services for Port Protection & \$20K Edna Bay maintenance of existing facilities (budgeted under district wide – 649 M&O)
- TRS On behalf is 18.77% and PERS On behalf is 6.33% (these net to zero revenues equal expenses for On Behalf)
- One Principal for Area wide and Thorne Bay
- Added one FTE for Greenhouse Manager
- \$50,000 in transfers for CIP – for any large item that becomes an expense
- \$15,000 in transfers for special revenue funds in the event we overspend, or a grant requires matching funds

As we move forward, we will continue to review and update enrollment, intensives, correspondence, all staffing and any action taken by that Legislature and approved by the Governor which will change our revenue projection.

Please do not hesitate to ask questions.

Thank you.



Southeast Island School District
Thorne Bay, Alaska

FY 2026 1ST PROPOSED BUDGET
March 26, 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 2026 1ST PROPOSED BUDGET

	2025	2026	Change
	<u>REVISED FINAL</u>	<u>1ST PROPOSED</u>	
Enrollment	<u>149.4+14.7+16</u>	<u>136/60/14</u>	<u>-13.4/46/-2</u>
FUND 100: School Operating			
State Foundation	\$ 4,467,557	\$ 5,663,060	\$ 1,195,503
Other State Revenue \$175M	562,734	-	(562,734)
PERS On behalf (057)	43,949	64,252	20,303
TRS On behalf (056)	280,117	377,466	97,349
Timber Receipts	290,000	290,000	-
E-Rate - Federal	-	-	-
Transfer in From Other Funds	-	-	-
Other Revenue*	25,000	25,000	-
FUND TOTAL	\$ 5,669,357	\$ 6,419,778	\$ 750,421
FUND 205: Student Transportation			
Student Transportation (State)	<u>238,612</u>	<u>238,612</u>	<u>-</u>
FUND TOTAL	\$ 238,612	\$ 238,612	\$ -
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	\$ 6,159,969	\$ 6,910,390	\$ 750,421

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Department

FY 2026 1ST PROPOSED Budget

<u>Loc/Function</u>	<u>Department</u>	<u>FY 2025 REVISED</u> <u>FINAL BUDGET</u>	<u>FY 2026 1ST</u> <u>PROPOSED Budget</u>	<u>Change</u>
649 100	Regular Instruction	\$ 146,785	\$ 182,506	35,721
649 140	Correspondence Instruction	-	-	-
649 160	Vocational Instruction	3,000	52,993	49,993
649 200	Special Education	20,562	22,420	1,858
649 220	Special Education Support Services	102,712	156,606	53,894
649 300	Support Services - Students - Guidar	15,275	15,457	182
649 350	Support Services Instruction	-	-	-
649 352	Support Services Instruction-Library	645	645	-
649 353	Technology	183,135	191,942	8,807
649 354	Inservice	10,900	10,900	-
649 400	School Administration	31,423	85,585	54,162
649 400	School Administration Support	33,840	57,332	23,492
649 511	Board of Education	114,787	119,777	4,990
649 512	Office of Superintendent	319,886	340,410	20,524
649 550	District Admin Support Services	384,247	400,432	16,185
649 600	DW Operations & Maintenance	727,669	880,978	153,309
649 600	DW Employee Housing	50,000	50,000	-
649 700	DW Student Activities	109,812	128,700	18,888
649 760	DW Pupil Transportation	49,979	64,625	14,646
649 790	DW Food Services	199,899	217,013	17,114
649 900	DW Transfers	60,000	65,000	5,000
646	AK Trails (Correspondence)	179,187	272,570	93,383
621	Howard Valentine	369,333	423,963	54,630
624	Kasaan	332,654	372,030	39,376
625	Naukati	364,950	375,558	10,608
628	Thorne Bay	1,117,568	1,270,150	152,582
667	Hollis	636,566	675,708	39,142
669	Port Alexander	271,665	282,542	10,877
682	Whale Pass	324,779	315,606	(9,173)
Totals		\$ 6,161,258	\$ 7,031,448	\$ 870,190

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Function

FY 2026 1ST PROPOSED BUDGET					
Function	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET	Increase (Decrease)	Percent of FY 2026 Total	
Instruction					
100 Regular Instruction	\$ 1,955,222	\$ 2,119,209	\$ 163,987	30.14%	
140 Correspondence Instruction	171,899	264,508	92,609	3.76%	
160 Vocational Education	15,000	64,993	49,993	0.92%	
200 Special Education Instruction	654,364	721,552	67,188	10.26%	
220 Special Education Support Services	102,712	156,606	53,894	2.23%	
300 Support Services - Students - Guidance	15,275	15,457	182	0.22%	
350 Support Services - Instruction	645	645	-	0.01%	
353 Technology	183,135	191,942	8,807	2.73%	
354 Inservice	10,900	10,900	-	0.16%	
400 School Administration	116,441	229,979	113,538	3.27%	
Sub Total Instruction	\$ 3,225,593	\$ 3,775,790	\$ 550,197	53.70%	
Administration					
450 School Administration Support	68,805	115,789	46,984	1.65%	
550 District Administration	384,247	400,432	16,185	5.69%	
511 School Board	114,787	119,777	4,990	1.70%	
512 Office of Superintendent	319,886	340,410	20,524	4.84%	
600 Maintenance & Operations	1,310,538	1,471,968	161,430	20.93%	
600 Teacher Housing	50,000	50,000	-	0.71%	
700 Pupil & Athletic Activities	193,087	212,906	19,819	3.03%	
Sub Total Admin/M&O	\$ 2,441,350	\$ 2,711,283	\$ 269,933	38.56%	
760 Pupil Transportation	142,220	163,568	21,348	2.33%	
790 Food Services	292,095	315,807	23,712	4.49%	
900 Fund Transfers	60,000	65,000	5,000	0.92%	
Sub Total Transfers, Pupil Trans & Food Svcs	\$ 494,315	\$ 544,375	\$ 50,060	7.74%	
TOTAL ALL EXPENSES	\$ 6,161,258	\$ 7,031,448	\$ 870,190	100.00%	



District Wide

FY 2026 1ST PROPOSED BUDGET

Location 649

	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET	Change
Fund 100: School Operating			
<u>Location</u> 649 <u>District-Wide</u>			
Function 100 Regular Instruction	\$ 146,785	\$ 182,506	35,721
Function 140 Correspondence Instruction	0	0	0
Function 160 Vocational Instruction	3,000	52,993	49,993
Function 200 Special Education	20,562	22,420	1,858
Function 220 Special Education Support Svcs	102,712	156,606	53,894
Function 300 Support Svcs - Students-Guidance	15,275	15,457	182
Function 350 Support Svcs-Instruction	0	0	0
Function 352 Support Svcs-Instruction - Library	645	645	0
Function 353 Technology	183,135	191,942	8,807
Function 354 Inservice	10,900	10,900	0
Function 400 School Administration	31,423	85,585	54,162
Function 450 School Administration Support	33,840	57,332	23,492
Function 511 Board of Education	114,787	119,777	4,990
Function 512 Office of Superintendent	319,886	340,410	20,524
Function 550 District Admin Support Svcs	384,247	400,432	16,185
Function 600 Operations & Maintenance	727,669	880,978	153,309
Function 700 Student Activities	109,812	128,700	18,888
Function 900 Transfers	60,000	65,000	5,000
Fund Total	<u>\$ 2,264,678</u>	<u>\$ 2,711,684</u>	<u>447,006</u>
Fund 205: Student Transportation	<u>\$ 49,979</u>	<u>\$ 64,625</u>	<u>14,646</u>
Fund 255: Food Service Fund	<u>\$ 199,899</u>	<u>\$ 217,013</u>	<u>17,114</u>
Fund 375: Employee Housing	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>0</u>
TOTAL	<u>\$ 2,564,556</u>	<u>\$ 3,043,322</u>	<u>478,766</u>

Southeast Island School District

FY 2026 1ST PROPOSED BUDGET

District Wide Location 649

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
Account Code	Description	Comments		
<u>Regular Instruction</u>				
100.649.100..	314 Cert-Director/Coor/Mgr	(Federal Programs-.6 Grant Funded)	\$ 59,028	\$ 60,613
100.649.100..	315 Teacher	0.45 Music	\$ -	\$ 30,104
100.649.100..	316 Cert-Extra Duty		\$ 2,000	\$ 2,000
100.649.100..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		14,420	16,538
100.649.100..	365 TRS On Behalf		9,462	11,377
100.649.100..	369 Other Employee Benefits	(Tuition Reimb. Per CBA)	20,000	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>146,785</u>	<u>182,506</u>
<u>Correspondence Instruction</u>				
100.649.140..	315 Cert-Teacher	1.00 FTE	-	-
100.649.140..	316 Extra Duty		-	-
100.649.140..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.649.140..	365 TRS On Behalf		-	-
100.649.140..	410 Professional & Technical Services	Virtually Connected	-	-
100.649.140..	450 Supplies/Material/Media	(16. Students X \$2,300K)	-	-
100.649.140..	471 Textbooks		<u>-</u>	<u>-</u>
Total	140 Correspondence Instruction		<u>-</u>	<u>-</u>
<u>Vocational Instruction</u>				
100.649.160..	321 Non-Cert Manager	(Greenhouse Mgr.)	-	34,232
100.649.160..	329 Substitutes/Temporary	(Temp Student Workers)	-	-
100.649.160..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	11,594

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
Account Code	Description	Comments		
100.649.160..	366 PERS On Behalf		-	2,167
100.649.160..	450 Supplies/Material/Media		3,000	5,000
Total	160 Vocational Instruction		3,000	52,993
<u>Special Education Instruction</u>				
100.649.200..	323 Non-Cert - Aides	.36 FTE	15,453	15,992
100.649.200..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,373	5,416
100.649.200..	366 PERS On Behalf		736	1,012
Total	200 Special Education		20,562	22,420
<u>Special Education Instruction Support Services</u>				
100.649.220..	314 Cert-Director/Coor/Mgr	0.9	42,750	88,493
100.649.220..	324 Non-Cert - Support Staff		4,380	4,532
100.649.220..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		20,375	18,539
100.649.220..	365 TRS On Behalf		6,853	16,610
100.649.220..	366 PERS On Behalf		208	287
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		9,000	9,000
100.649.220..	433 Communications		200	200
100.649.220..	450 Supplies/Materials/Media		5,000	5,000
100.649.220..	490 Dues and Fees	Powerschool	6,446	6,446
Total	220 Special Education Instruction Support Svcs		102,712	156,606
<u>Support Services-Students - Guidance</u>				
100.649.300..	314 Cert- Extra Duty Pay	.10 FTE	9,500	9,833
100.649.300..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,252	3,779
100.649.300..	365 TRS On Behalf		1,523	1,846
Total	300 Support Services - Students - Guidance		15,275	15,457
<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 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
Account Code		Description	Comments		
Total	352	Support Services - DW Library		645	645
Technology					
100.649.353..	321	Non-Cert Director/Coor/Mgr	1.0 FTE	67,000	69,345
100.649.353..	324	Non-Cert Support Staff		-	-
100.649.353..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		42,946	48,207
100.649.353..	366	PERS On Behalf		3,189	4,390
100.649.353..	410	Professional & Technical Services		2,500	2,500
100.649.353..	420	Staff Travel		5,000	5,000
100.649.353..	433	Communications		5,000	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		183,135	191,942
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	0.5	14,317	57,270
100.649.400..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,297	10,052
100.649.400..	365	TRS On Behalf		2,295	10,750
100.649.400..	420	Staff Travel	(Site to site travel)	5,000	5,000
100.649.400..	433	Communications		600	600
100.649.400..	450	Supplies, Materials & Media		1,300	1,300
100.649.400..	491	Dues & Fees	(ACSA)	614	614
Total	400	School Administration		31,423	85,585
School Administration Support					
100.649.450..	324	NonCert-Support Staff	.5 FTE	24,305	26,038
100.649.450..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,878	28,146
100.649.450..	366	PERS On Behalf		1,157	1,648
100.649.450..	450	Supplies, Materials & Media	PowerSchool	1,500	1,500

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
Account Code	Description	Comments		
Total 450	School Administration Support		33,840	57,332
Board of Education				
100.649.511..	324 NonCert-Support Staff	.5 FTE	50,886	52,668
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	28,246
100.649.511..	366 PERS On Behalf		2,422	3,334
100.649.511..	410 Professional & Technical Services	Board Policy	9,980	9,980
100.649.511..	420 Staff Travel		6,000	6,000
100.649.511..	425 Student Travel		1,250	1,250
100.649.511..	433 Communications		250	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	8,500	8,500
Total 511	Board of Education		114,787	119,777
Office of Superintendent				
100.649.512..	311 Cert-Superintendent	1.0 FTE	136,000	144,840
100.649.512..	324 NonCert-Support Staff	.5 FTE	50,886	52,668
100.649.512..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		76,922	80,527
100.649.512..	365 TRS On Behalf		21,801	27,186
100.649.512..	366 PERS On Behalf		2,422	3,334
100.649.512..	410 Professional & Technical Services		5,000	5,000
100.649.512..	414 Legal Fees		9,000	9,000
100.649.512..	420 Staff Travel		6,000	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		1,630	1,630
Total 511	Office of Superintendent		319,886	340,410

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
Account Code	Description	Comments		
District Admin Support Service				
100.649.550..	324 NonCert-Support Staff	2.27 FTE	126,660	130,766
100.649.550..	329 Substitute/Temporary		500	500
100.649.550..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		84,077	94,023
100.649.550..	366 PERS On Behalf		6,029	8,277
100.649.550..	410 Professional & Technical Servi	(Business Contract, Audit)	120,000	120,000
100.649.550..	420 Staff Travel		3,000	3,000
100.649.550..	433 Communications	(DO Telephone, Postage)	9,000	9,000
100.649.550..	441 Rentals	(Meter Rental ; background cks)	3,000	3,000
100.649.550..	445 Insurance - Liabilit	(General Liability, Crime, E&O, Excess, etc.)	62,246	62,288
100.649.550..	450 Supplies/Material/Media		3,500	3,500
100.649.550..	475 Tech Supplies/Material/Media	(Blk Mountain software annual maint/)	17,000	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%	(56,265)	(56,422)
Total	550 District Admin Support Service		384,247	400,432
Operations & Maintenance				
100.649.600..	321 Non Cert Director/Coord/Mgr	1.0 FTE	55,875	77,108
100.649.600..	325 NonCert-Maint/Custodial	1.69 FTE	80,080	96,571
100.649.600..	324 NonCert-Support Staff	.30 FTE	18,617	19,268
100.649.600..	329 Substitutes/Temporaries		35,000	35,000
100.649.600..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		86,865	152,366
100.649.600..	366 PERS On Behalf		4,698	7,333
100.649.600..	410 Professional & Technical Services	Maint Mgmt Sys	7,000	7,000
100.649.600..	420 Staff Travel		5,000	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		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 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
Account Code	Description	Comments		
100.649.600..	445 Insurance & Bond Premiums	Property & Auto	235,266	242,566
100.649.600..	452 Maintenance Supplies (Incl closed sites - EB, PP, HY)		65,084	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>10,500</u>	<u>50,000</u>
Total	600 Operations & Maintenance		<u>727,669</u>	<u>880,978</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	34,362
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	44,798
100.649.700..	365 TRS On Behalf		2,754	6,450
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>128,700</u>
<u>Transfers</u>				
100..900..	552 Transfers to Special Revenue Funds		10,000	15,000
100..900..	554 Transfers to CIP Funds		<u>50,000</u>	<u>50,000</u>
Total	600 Employee Housing		<u>60,000</u>	<u>65,000</u>
Total	100 General Operating Fund		<u>\$ 2,264,678</u>	<u>\$ 2,711,684</u>
<u>Student Transportation</u>				
205.649.760..	325 Maintenance	.25 FTE	22,117	22,891
205.649.760..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,259	19,736
205.649.760..	366 PERS On Behalf		1,053	1,449
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		1,500	1,500
205.649.760..	452 Maintenance Supplies		17,000	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>49,979</u>	<u>64,625</u>

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
Account Code	Description	Comments		
Food Services Fund				
255.649.790.. 321	NonCert-Dir/Coor/Mgr	.64 FTE	34,232	35,423
255.649.790.. 326	NonCert-Food Service Support		-	-
255.649.790.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		9,688	11,998
255.649.790.. 366	PERS On Behalf		1,629	2,242
255.649.790.. 410	Professional & Technical		-	-
255.649.790.. 420	Staff Travel	(Annual Req'd CNP Training)	2,250	2,250
255.649.790.. 450	Supplies/Materials/Media		6,500	7,500
255.649.790.. 458	Vehicle Gas, Diesel, & Oil		1,000	1,000
255.649.790.. 459	Food		140,000	150,000
255.649.790.. 460	Milk		4,000	6,000
255.649.790.. 491	Dues and Fees		600	600
Total 255	DW Food Services Fund		199,899	217,013
Employee Housing				
375.649.600.. 452	Maintenance Supplies		50,000	50,000
Total 600	Employee Housing		50,000	50,000
Total	District Wide		\$ 2,564,556	\$ 3,043,322

AK TRAILS CORRESPONDENCE

FY 2026 1ST PROPOSED BUDGET

Location 646

	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: 140 Regular Instruction	\$ 171,899	\$ 264,508	\$ 92,609
200 Special Education	7,288	8,061	773
Fund Total	\$ 179,187	\$ 272,570	93,383
TOTAL	<u>\$ 179,187</u>	<u>\$ 272,570</u>	<u>\$ 93,383</u>
# Students (PreK-12)	14.7	60	45
# Teachers	1.05	2.05	1.0
# Classified	0	0	-
# Administrators	0	0	-
Pupil/Teacher Ratio	14.00	29.27	15.3
Average Per Pupil Expenditure	\$ 12,190	\$ 4,543	\$ (7,647)

Southeast Island School District

FY 2026 1ST PROPOSED BUDGET

Location 646 AK Trails

AK Trails

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.646.140 315	Cert-Teacher	2.0 FTE	\$ 68,319	\$ 132,280
100.646.140 316	Cert-Extra Duty	(Corresp. Coord)	10,000	10,000
100.646.140 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		50,125	64,622
100.646.140 365	TRS On Behalf		12,555	26,706
100.646.140 410	Professional & Technical Services		700	700
100.646.140 433	Communications		100	100
100.646.140 450	Supplies/Material/Media		30,000	30,000
100.646.140 490	Other Expenses	(Dues & Fees)	100	100
Total 100	Regular Instruction		<u>171,899</u>	<u>264,508</u>
<u>Special Education</u>				
100.646.200 315	Cert-Teacher	.05 FTE (Itinerant)	4,274	4,483
100.646.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,329	2,737
100.646.200 365	TRS On Behalf		685	842
100.646.200 450	Supplies/Material/Media		-	-
Total 200	Special Education		<u>7,288</u>	<u>8,061</u>
Total 646	AK Trails Correspondence		<u>\$ 179,187</u>	<u>\$ 272,570</u>



Howard Valentine Timberwolves

FY 2026 1ST PROPOSED BUDGET

Location 621

	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 1ST PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 196,995	\$ 248,503	\$ 51,508
Vocational Education	1,500	1,500	-
Special Education	69,762	68,726	(1,036)
School Administration	9,539	9,981	442
Operations & Maintenance	72,306	75,317	3,011
Student Activities	7,487	7,597	110
Fund Total	<u>\$ 357,589</u>	<u>\$ 411,624</u>	<u>\$ 54,035</u>
Fund 255: Food Service Fund	<u>\$ 11,744</u>	<u>\$ 12,340</u>	<u>596</u>
TOTAL	<u>\$ 369,333</u>	<u>\$ 423,963</u>	<u>\$ 54,630</u>
# Students (PreK-12)	19.4	18	(1)
# Teachers	2.33	2.33	-
# Classified	1.52	1.52	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.33	7.73	(1)
Average Per Pupil Expenditure	\$ 19,038	\$ 23,554	\$ 4,516

Southeast Island School District

FY 2026 1ST PROPOSED BUDGET

Location 621 Howard Valentine

Howard Valentine Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET	
<u>Regular Instruction</u>					
100.621.100	315	Cert-Teacher	2.0 FTE	\$ 112,613	\$ 126,961
100.621.100	323	Non Cert-Teacher		12,880	12,880
100.621.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		43,462	74,817
100.621.100	365	TRS On Behalf		18,052	23,831
100.621.100	366	PERS On Behalf		613	815
100.621.100	420	Staff Travel		200	200
100.621.100	433	Communications		4,000	4,000
100.621.100	450	Supplies/Material/Media		4,925	4,750
100.621.100	490	Other Expenses (Dues & Fees)		<u>250</u>	<u>250</u>
Total	100	Regular Instruction		<u>196,995</u>	<u>248,503</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	18,988	20,138
100.621.200	323	NonCert-Aides	1.0 FTE	27,359	27,359
100.621.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		18,769	15,417
100.621.200	365	TRS On Behalf		3,044	3,780

Howard Valentine			FY 2025	FY 2026 1ST
Account Code	Description	Comments	REVISED FINAL BUDGET	PROPOSED BUDGET
100.621.200	366 PERS On Behalf		1,302	1,732
100.621.200	450 Supplies/Material/Media		<u>300</u>	<u>300</u>
Total	200 Special Education		<u>69,762</u>	<u>68,726</u>
<u>School Administration</u>				
100.621.400.	316 Extra Duty - Lead Teacher		7,245	7,426
100.621.400.	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,133	1,161
100.621.400.	365 TRS On Behalf		<u>1,161</u>	<u>1,394</u>
Total	400 School Administration		<u>9,539</u>	<u>9,981</u>
<u>Operations & Maintenance</u>				
100.621.600	325 NonCert-Maint/Custodial	.25 FTE (Incl WFB)	10,416	10,780
100.621.600	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,219	1,280
100.621.600	366 PERS On Behalf		496	682
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		13,000	13,000
100.621.600	440 Other Purchased Services		2,600	5,000
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>72,306</u>	<u>75,317</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 2025	FY 2026 1ST
Account Code	Description	Comments	REVISED FINAL BUDGET	PROPOSED BUDGET
100.621.700	365 TRS On Behalf		641	751
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>7,597</u>
Total	100 School Operating Fund		<u>\$ 357,589</u>	<u>\$ 411,624</u>
Food Services Fund				
255.621.790	326 Food Service Staff	.20 FTE	10,084	10,440
255.621.790	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,180	1,239
255.621.790	366 PERS On Behalf		480	661
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>\$ 11,744</u>	<u>\$ 12,340</u>
Total	621 Howard Valentine		<u>\$ 369,333</u>	<u>\$ 423,963</u>



Barry C. Stewart Kasaan School

FY 2026 1ST PROPOSED BUDGET

Location 624

	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 1ST PROPOSED BUDGET</u>	<u>CHANGE</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 237,658	\$ 266,705	\$ 29,047
Vocational Education	1,500	1,500	-
Special Education	18,264	26,855	8,591
School Administration	9,539	9,981	442
Maintenance & Operations	45,800	45,800	-
Student Activities	6,819	6,928	109
	<u> </u>	<u> </u>	<u> </u>
Fund Total	<u>\$ 319,580</u>	<u>\$ 357,769</u>	<u>\$ 38,189</u>
Fund 255: Food Service Fund	<u>\$ 13,074</u>	<u>\$ 14,261</u>	<u>1,187</u>
TOTAL	<u><u>\$ 332,654</u></u>	<u><u>\$ 372,030</u></u>	<u><u>\$ 39,376</u></u>
# Students (PreK-12)	17.6	14	(4)
# Teachers	2	2	-
# Classified	1.2	1.2	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.80	7.00	(1.8)
Average Per Pupil Expenditure	\$ 18,901	\$ 26,574	\$ 7,673

Southeast Island School District

FY 2026 1ST PROPOSED BUDGET

Location 624 Barry C Stewart Kasaan School

Barry C Stewart Kasaan Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.624.100.. 315	Cert-Teacher	2.0 FTE	\$ 143,027	\$ 144,664
100.624.100.. 329	Non-Cert - Substitutes/Temporaries		510	510
100.624.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		63,744	87,377
100.624.100.. 365	TRS On Behalf		22,927	27,153
100.624.100.. 425	Student Travel		250	250
100.624.100.. 433	Communications		2,500	2,500
100.624.100.. 450	Supplies/Material/Media		<u>4,700</u>	<u>4,250</u>
Total 100	Regular Instruction		<u>237,658</u>	<u>266,705</u>
<u>Vocational Education</u>				
100.624.160.. 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
Total 160	Vocational Education		<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>				
100.624.200.. 315	Cert-Teacher		-	-
100.624.200.. 323	NonCert-Aides	.50FTE	12,974	18,941
100.624.200.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,372	6,415
100.624.200.. 365	TRS On Behalf		-	-
100.624.200.. 366	PERS On Behalf		618	1,199
100.624.200.. 450	Supplies/Material/Media		<u>300</u>	<u>300</u>

Barry C Steward Kasaan			FY 2025	FY 2026
Account Code			REVISED	1ST
Description			FINAL BUDGET	PROPOSED
Comments				BUDGET
Total	200	Special Education	18,264	26,855
School Administration				
100.624.400..	316	Extra Duty - Lead Teacher	7,245	7,426
100.624.400..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,133	1,161
100.624.400..	365	TRS On Behalf	1,161	1,394
Total	400	School Administration	9,539	9,981
Operations & Maintenance				
100.624.600..	329	NonCert-Maint/Custodial	7,000	7,000
100.624.600..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	700	700
100.624.600..	431	Water & Sewage	3,600	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	45,800	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	751
100.624.700..	420	Staff Travel	-	-
100.624.700..	425	Student Travel	1,953	1,953
Total	700	Student Activity	6,819	6,928
Total	100	School Operating Fund	\$ 319,580	\$357,769

Barry C Steward Kasaan Account Code			Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
Food Services Fund						
255.624.790..	326	Food Service Staff		.20 FTE	9,825	10,172
255.624.790..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			2,781	3,445
255.624.790..	366	PERS On Behalf			468	644
255.624.790..	459	Food	}	Food and Milk is part of District wide budget	-	-
255.624.790..	460	Milk			-	-
Total	255	Food Services Fund			\$ 13,074	\$ 14,261
Total	624	Kasaan			\$ 332,654	\$372,030



Naukati Wildcats

FY 2026 1ST PROPOSED BUDGET

Location 625

	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 187,260	\$ 199,101	\$ 11,841
Vocational Education	1,500	1,500	-
Special Education	65,351	66,379	1,028
School Administration	9,539	9,981	442
Maintenance & Operations	76,058	72,671	(3,387)
Student Activities	6,841	6,951	110
Fund Total	<u>\$ 346,549</u>	<u>\$ 356,582</u>	<u>\$ 10,033</u>
Fund 205: Pupil Transportation Fund	<u>\$ 4,993</u>	<u>\$ 5,112</u>	<u>\$ 119</u>
Fund 255: Food Service Fund	<u>\$ 13,408</u>	<u>\$ 13,864</u>	<u>\$ 456</u>
TOTAL	<u>\$ 364,950</u>	<u>\$ 375,558</u>	<u>\$ 10,608</u>
# Students (PreK-12)	14	12	(2)
# Teachers	2.1	2.1	-
# Classified	3	3	-
# Administrators	0	0	-
Pupil/Teacher Ratio	6.67	5.71	(1)
Average Per Pupil Expenditure	\$ 26,068	\$ 31,296	\$ 5,229

Southeast Island School District

FY 2026 1ST PROPOSED BUDGET

Location 625 Naukati

Naukati

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.625.100. 315	Cert-Teacher	1.75 FTE	\$ 124,827	129,913
100.625.100. 323	NonCert-Aides		-	-
100.625.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		33,423	36,053
100.625.100. 365	TRS On Behalf		20,010	24,385
100.625.100. 420	Staff Travel		-	-
100.625.100. 425	Student Travel		250	250
100.625.100. 433	Communications		4,500	4,500
100.625.100. 450	Supplies/Material/Media		4,250	4,000
Total 100	Regular Instruction		187,260	199,101
<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	19,564	20,749
100.625.200. 323	NonCert-Aides	1.45 FTE	25,949	26,857
100.625.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		15,092	12,879
100.625.200. 365	TRS On Behalf		3,136	3,894
100.625.200. 366	PERS On Behalf		1,235	1,700

Naukati

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
100.625.200. 450	Supplies/Material/Media		375	300
Total 200	Special Education		65,351	66,379

School Administration

100.625.400. 316	Extra Duty - Lead Teacher		7,245	7,426
100.625.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,133	1,161
100.625.400. 365	TRS On Behalf		1,161	1,394
Total 400	School Administration		9,539	9,981

Operations & Maintenance

100.625.600. 325	NonCert-Maint/Custodial	.50 FTE + WFB	20,824	17,700
100.625.600. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,493	2,101
100.625.600. 366	PERS On Behalf		991	1,120
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		350	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		10,000	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		76,058	72,671

Student Activity

100.625.700. 316	Cert-Extra Duty Pay		4,000	4,000
100.625.700. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		800	800
100.625.700. 365	TRS On Behalf		641	751
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 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 1ST PROPOSED BUDGET</u>
Total 700	Student Activity		<u>6,841</u>	<u>6,951</u>
Total 100	School Operating Fund		<u>\$ 346,549</u>	<u>\$ 356,582</u>
<u>Pupil Transportation Fund</u>				
205.625.760. 327	NonCert-Support Staff	.10 FTE	2,607	2,698
205.625.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		886	914
205.625.760. 458	Vehicle Gas, Diesel, & Oil		<u>1,500</u>	<u>1,500</u>
Total 760	Pupil Transportation		<u>\$ 4,993</u>	<u>\$ 5,112</u>
<u>Food Services Fund</u>				
255.625.790. 326	Food Service Staff	.20 FTE	11,975	12,393
255.625.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,433	1,471
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>\$ 13,408</u>	<u>\$ 13,864</u>
Total 625	Naukati		<u>\$ 364,950</u>	<u>\$ 375,558</u>



Thorne Bay Wolverines

FY 2026 1ST PROPOSED BUDGET

Location 628

	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 1ST PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 471,758	\$ 500,893	\$ 29,135
Vocational Education	3,000	3,000	-
Special Education	233,818	267,726	33,908
Pupil Support	-	-	-
School Administration	27,784	84,509	56,725
School Administration Support	34,965	58,457	23,492
Maintenance & Operations	237,158	241,059	3,901
Student Activity	40,857	41,350	493
Fund Total	<u>\$ 1,049,340</u>	<u>\$ 1,196,994</u>	<u>\$ 147,654</u>
Fund 205: Student Transportation	<u>\$ 40,957</u>	<u>\$ 44,027</u>	<u>\$ 3,070</u>
Fund 255: Food Service Fund	<u>\$ 27,271</u>	<u>\$ 29,129</u>	<u>\$ 1,858</u>
TOTAL	<u>\$ 1,117,568</u>	<u>\$ 1,270,150</u>	<u>\$ 152,582</u>
# Students (PreK-12)	66.4	59	(7)
# Teachers	5	5	-
# Classified	5.53	5.53	-
# Administrators	1	1	-
Pupil/Teacher Ratio	13.28	11.80	(1.5)
Average Per Pupil Expenditure	\$ 16,831	\$ 21,528	\$ 4,697

Southeast Island School District

FY 2026 1ST PROPOSED BUDGET

Location 628 Thorne Bay

Thorne Bay

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.628.100. 315	Cert-Teacher	4.0 FTE	\$ 308,409	\$ 324,250
100.628.100. 316	Cert- Extra Duty		-	-
100.628.100. 323	Non Cert - Aides		3,042	3,042
100.628.100. 329	Substitutes/Temporaries		24,000	24,000
100.628.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		58,174	60,921
100.628.100. 365	TRS On Behalf		49,438	60,862
100.628.100. 366	PERS On Behalf		145	193
100.628.100. 420	Staff Travel		-	-
100.628.100. 425	Student Travel		250	250
100.628.100. 433	Communications		15,000	15,000
100.628.100. 450	Supplies/Material/Media		<u>13,300</u>	<u>12,375</u>
Total 100	Regular Instruction		<u>471,758</u>	<u>500,893</u>
<u>Vocational Education</u>				
100.628.160. 410	Professional & Technical Services		-	-

Thorne Bay

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED 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	79,097	83,121
100.628.200. 316	Cert-Extra Duty		800	800
100.628.200. 323	NonCert-Aides	2.0 FTE	67,063	77,140
100.628.200. 329	Substitutes/Temporaries		5,000	5,000
100.628.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		64,987	80,180
100.628.200. 365	TRS On Behalf		12,679	15,602
100.628.200. 366	PERS On Behalf		3,192	4,883
100.628.200. 450	Supplies/Material/Media		1,000	1,000
Total 200	Special Education		233,818	267,726
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	14,317	59,274
100.628.400. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,297	10,234
100.628.400. 365	TRS On Behalf		2,295	11,126
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		27,784	84,509
School Administration Support				
100.628.450. 324	NonCert-Support Staff	.5 FTE	24,305	26,038
100.628.450. 329	Substitutes/Temporaries		2,000	2,000
100.628.450. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,878	28,146

Thorne Bay

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
100.628.450. 366	PERS On Behalf		1,157	1,648
100.628.450. 420	Staff Travel		-	-
100.628.450. 450	Supplies, Materials, & Media		625	625
Total 450	School Administration Support		34,965	58,457
<u>Maintenance & Operations</u>				
100.628.600. 325	NonCert-Maint/Custodial	1.45 FTE + WFB	39,872	40,624
100.628.600. 329	Substitutes/Temporaries		11,000	11,000
100.628.600. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		10,888	13,363
100.628.600. 366	PERS On Behalf		1,898	2,572
100.628.600. 431	Water & Sewage		6,000	6,000
100.628.600. 432	Garbage		6,000	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		20,000	20,000
100.628.600. 452	Maintenance Supplies		20,000	20,000
100.628.600. 453	Custodial Supplies		5,000	5,000
Total 600	Operations & Maintenance		237,158	241,059
<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	3,379
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 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
Total 700	Student Activity		40,857	41,350
Total 100	School Operating Fund		\$ 1,049,340	\$ 1,196,994
<u>Student Transportation</u>				
205.628.760. 325	Maintenance	.43 FTE	25,445	26,339
205.628.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,201	8,921
205.628.760. 366	PERS On Behalf		1,211	1,667
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		\$ 40,957	\$ 44,027
<u>Food Services Fund</u>				
255.628.790. 326	Food Service Staff	2 (1 @ 29hrs/1@19hrs)	20,495	20,777
255.628.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		5,800	7,037
255.628.790. 366	PERS On Behalf		976	1,315
255.628.790. 459	Food	} Food and Milk is part of District wide budget	-	-
255.628.790. 460	Milk		-	-
Total 255	Food Services Fund		\$ 27,271	\$ 29,129
Total 628	Thorne Bay		\$ 1,117,568	\$ 1,270,150



Whale Pass

FY 2026 1ST PROPOSED BUDGET

Location 632

	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 1ST PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 181,190	\$ 166,654	\$ (14,536)
Vocational Education	1,500	1,500	-
Special Education	70,209	73,443	3,234
School Administration	9,539	9,981	442
Operations & Maintenance	43,441	44,137	696
Student Activities	6,451	6,451	0
Fund Total	<u>\$ 312,330</u>	<u>\$ 302,166</u>	<u>\$ (10,164)</u>
Fund 255: Food Service Fund	<u>\$ 12,449</u>	<u>\$ 13,440</u>	<u>991</u>
TOTAL	<u><u>\$ 324,779</u></u>	<u><u>\$ 315,606</u></u>	<u><u>\$ (9,173)</u></u>
# Students (PreK-12)	9	12	3
# Teachers	1.25	1.25	-
# Classified	1.41	1.41	-
# Administrators	0	0	-
Pupil/Teacher Ratio	7.20	9.60	2
Average Per Pupil Expenditure	\$ 36,087	\$ 26,301	\$ (9,786)

Southeast Island School District

FY 2026 1ST PROPOSED BUDGET

Location 632 Whale Pass

Whale Pass

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET	
<u>Regular Instruction</u>					
100.632.100	315	Cert-Teacher	1.34 FTE	\$ 88,906	\$ 80,345
100.632.100	323	NonCert-Aides		20,075	20,776
100.632.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		51,682	43,801
100.632.100	365	TRS On Behalf		14,252	15,081
100.632.100	420	Staff Travel		100	100
100.632.100	425	Student Travel		250	250
100.632.100	433	Communications		2,300	2,300
100.632.100	450	Supplies/Material/Media		3,625	4,000
Total	100	Regular Instruction		181,190	166,654
<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	18,988	20,138
100.632.200	323	Non-Cert - Aides	1.0 FTE	30,329	32,492
100.632.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		16,104	14,676
100.632.200	365	TRS On Behalf		3,044	3,780
100.632.200	366	PERS On Behalf		1,444	2,057
100.632.200	450	Supplies/Material/Media		300	300
Total	200	Special Education		70,209	73,443

Whale Pass

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
<u>School Administration</u>				
100.632.400.	316	Extra Duty - Lead Teacher	7,245	7,426
100.632.400.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,133	1,161
100.632.400.	365	TRS On Behalf	<u>1,161</u>	<u>1,394</u>
			<u>9,539</u>	<u>9,981</u>
<u>Operations & Maintenance</u>				
100.632.600	325	NonCert-Maint/Custodial .16 FTE	10,528	10,785
100.632.600	329	Substitutes/Temporaries	3,000	3,000
100.632.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	463	902
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	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>43,441</u>	<u>44,137</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>312,330</u>	<u>302,166</u>
<u>Food Services Fund</u>				
255.632.790	326	Food Service Staff .20 FTE	9,703	10,040

Whale Pass

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET
255.632.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	2,746	3,400
255.632.790	459	Food	-	-
255.632.790	460	Milk	-	-
Total	255	Food Services Fund	\$ 12,449	\$ 13,440
Total	632	Whale Pass	\$ 324,779	\$ 315,606



Hollis Hawks

FY 2026 1ST PROPOSED BUDGET

Location 667

	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 330,610	\$ 344,420	\$ 13,810
Vocational Education	1,500	1,500	-
Special Education	169,110	187,942	18,832
School Administration	9,539	9,981	442
Maintenance & Operations	57,389	58,506	1,117
Student Activities	<u>9,070</u>	<u>9,180</u>	<u>110</u>
Fund Total	<u>\$ 577,218</u>	<u>\$ 611,528</u>	<u>\$ 34,310</u>
Fund 205: Student Transportation Fund	<u>\$ 46,291</u>	<u>\$ 49,804</u>	<u>\$ 3,513</u>
Fund 255: Food Service Fund	<u>\$ 13,057</u>	<u>\$ 14,376</u>	<u>\$ 1,319</u>
TOTAL	<u>\$ 636,566</u>	<u>\$ 675,708</u>	<u>\$ 39,142</u>
# Students (PreK-12)	12	12	-
# Teachers	2.95	2.95	-
# Classified	2.75	2.75	-
# Administrators	0	0	-
Pupil/Teacher Ratio	4.07	4.07	-
Average Per Pupil Expenditure	\$ 53,047	\$ 56,309	\$ 3,262

Southeast Island School District

FY 2026 1ST PROPOSED BUDGET

Location 667 Hollis

Hollis			FY 2025 REVISED FINAL	FY 2026 1ST PROPOSED BUDGET
Account Code	Description	Comments		
<u>Regular Instruction</u>				
100.667.100 315	Cert-Teacher	2.0 FTE	\$ 184,545	\$ 189,157
100.667.100 323	NonCert-Aides		-	-
100.667.100 329	Substitutes/Temporaries		500	500
100.667.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		108,983	112,259
100.667.100 365	TRS On Behalf		29,582	35,505
100.667.100 410	Professional & Technical		-	-
100.667.100 420	Staff Travel		-	-
100.667.100 425	Student Travel		-	-
100.667.100 433	Communications		3,000	3,000
100.667.100 450	Supplies/Material/Media		<u>4,000</u>	<u>4,000</u>
Total 100	Regular Instruction		<u>330,610</u>	<u>344,420</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)	81,210	85,184
100.667.200 323	NonCert-Aides	.65 FTE	20,544	22,450
100.667.200 329	Substitutes/Temporaries		3,000	3,000

Hollis

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 1ST PROPOSED BUDGET
100.667.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	50,060	59,598
100.667.200	365	TRS On Behalf	13,018	15,989
100.667.200	366	PERS On Behalf	978	1,421
100.667.200	450	Supplies/Material/Media	<u>300</u>	<u>300</u>
Total	200	Special Education	<u>169,110</u>	<u>187,942</u>
<u>School Administration</u>				
100.667.400	316	Extra Duty - Lead Teacher	7,245	7,426
100.667.400	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,133	1,161
100.667.400	365	TRS On Behalf	<u>1,161</u>	<u>1,394</u>
Total	400	School Administration	<u>9,539</u>	<u>9,981</u>
<u>Operations & Maintenance</u>				
100.667.600	325	NonCert-Maint/Custodial .50 FTE + WFB	12,911	13,076
100.667.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	813	1,552
100.667.600	366	PERS On Behalf	615	828
100.667.600	431	Water & Sewer	1,800	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	1,000	1,000
100.667.600	440	Other Purchased Services	1,000	1,000
100.667.600	452	Maintenance Supplies	2,500	2,500
100.667.600	453	Custodial Supplies	<u>2,000</u>	<u>2,000</u>
Total	600	Operations & Maintenance	<u>57,389</u>	<u>58,506</u>
<u>Student Activity</u>				
100.667.700	316	Cert-Extra Duty Pay	4,000	4,000
100.667.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500

Hollis

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 1ST PROPOSED BUDGET
100.667.700	365	TRS On Behalf	641	751
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	9,180
Total	100	School Operating Fund	\$ 577,218	\$ 611,528
<u>Student Transportation</u>				
205.667.760	327	Bus Drivers .80 FTE	28,778	29,817
205.667.760	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	8,143	10,099
205.667.760	366	PERS On Behalf	1,370	1,887
205.667.760	458	Gasoline & Oil	8,000	8,000
Total	205	Student Transportation	\$ 46,291	\$ 49,804
<u>Food Services Fund</u>				
255.667.790	326	Food Service Staff .20 FTE	11,756	12,162
255.667.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	741	1,444
255.667.790	366	PERS On Behalf	560	770
255.667.790	459	Food	-	-
255.667.790	460	Milk	-	-
		} Food and Milk is part of District wide budget		
Total	255	Food Services Fund	\$ 13,057	\$ 14,376
Total	667	Hollis	\$ 636,566	\$ 675,708



Port Alexander Eagles

FY 2026 1ST PROPOSED BUDGET

Location 669

	FY 2025 REVISED FINAL BUDGET	FY 2026 1ST PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: 100 Regular Instruction	\$ 202,966	\$ 210,427	\$ 7,461
Vocational Education	1,500	1,500	-
200 Special Education	-	-	-
400 School Administration	9,539	9,981	442
600 Maintenance & Operations	50,717	53,499	2,782
700 Student Activities	5,750	5,750	-
Fund Total	\$ 270,472	\$ 281,157	10,685
Fund 255: Food Service Fund	\$ 1,193	\$ 1,385	\$ 192
TOTAL	\$ 271,665	\$ 282,542	\$ 10,877
# Students (PreK-12)	11	11	-
# Teachers	1.25	1.25	-
# Classified	0.5	0.5	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.80	8.80	-
Average Per Pupil Expenditure	\$ 24,697	\$ 25,686	\$ 989

Southeast Island School District

FY 2026 1ST PROPOSED BUDGET

Location 669 Port Alexander

Port Alexander

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 1ST PROPOSED BUDGET
<u>Regular Instruction</u>				
100.669.100 315	Cert-Teacher	1.25 FTE	\$ 84,145	\$ 88,293
100.669.100 316	Cert-Extra Duty	AATSA Coord	30,000	30,000
100.669.100 323	NonCert-Aides	AAATSA	-	-
100.669.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		49,252	50,897
100.669.100 365	TRS On Behalf		18,297	19,964
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		2,400	2,400
100.669.100 440	Other Purchased Services	Pd as Extra Duty	-	-
100.669.100 450	Supplies/Material/Media		3,875	3,875
100.669.100 480	Tuition & Stipends		6,497	6,497
Total 100	Regular Instruction		<u>202,966</u>	<u>210,427</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	-	-
100.669.200 323	NonCert-Aides		-	-
100.669.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.669.200 365	TRS On Behalf		-	-

Port Alexander

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 1ST PROPOSED BUDGET
100.669.200 450	Supplies/Material/Media		-	-
Total 200	Special Education		-	-
<u>School Administration</u>				
100.669.400 316	Extra Duty - Lead Teacher		7,245	7,426
100.669.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,133	1,161
100.669.400 365	TRS On Behalf		<u>1,161</u>	<u>1,394</u>
Total 400	School Administration		<u>9,539</u>	<u>9,981</u>
<u>Operations & Maintenance</u>				
100.669.600 325	NonCert-Maint/Custodial	.30 FTE	14,962	15,566
100.669.600 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		943	1,848
100.669.600 366	PERS On Behalf		712	985
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	1,500
100.669.600 452	Maintenance Supplies		4,500	4,500
100.669.600 453	Custodial Supplies		<u>1,100</u>	<u>1,100</u>
Total 600	Maintenance & Operations		<u>50,717</u>	<u>53,499</u>
<u>Student Activity</u>				
100.667.700 316	Cert-Extra Duty Pay		4,000	4,000
100.667.700 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		500	500
100.669.700 420	Staff Travel		-	-
100.669.700 425	Student Travel		<u>1,250</u>	<u>1,250</u>
Total 700	Student Activity		<u>5,750</u>	<u>5,750</u>

Port Alexander

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 1ST PROPOSED BUDGET
Total 100	School Operating Fund		<u>\$ 270,472</u>	<u>\$ 281,157</u>
<u>Food Services Fund</u>				
255.669.790 326	Food Service Staff	.20 FTE	1,122	1,238
255.669.790 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		71	147
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>1,385</u>
Total 669	Port Alexander		<u>\$ 271,665</u>	<u>\$ 282,542</u>