



SOUTHEAST ISLAND SCHOOL DISTRICT BOARD OF EDUCATION

Work Session
Wednesday, May 21, 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: Whale Pass School and via Zoom
126 Beach Road
Whale Pass, Alaska 99950

VIRTUAL URL:

<https://us02web.zoom.us/j/83658243902?pwd=p5vOUhWxZ2t5OL9cZHuDaMy8TSfsQu.1>

1. REVIEW OF 3RD PROPOSED FY 2026 BUDGET 2
2. RECOGNITION OF RETIRING TEACHER - ANDY COOK
3. QUESTION AND ANSWER SESSION - Canceled



MISSION

Set a foundation by cultivating experiences for students to develop goals and thrive in an ever-changing world.

CONTACT

✉ PO Box 19569, Thorne Bay, AK 99919

📞 (907) 828-8254

🌐 www.sisd.org

Thorne Bay, AK



SOUTHEAST ISLAND SCHOOL DISTRICT FY 2026 FINAL BUDGET

For Adoption by the Board May 21, 2025

Anthony Lovell, Board President
Rodney Morrison, Superintendent
Molly Kimzey, Board Clerk
Wiiam Tyrell, Board Member
Benjamin Blair, Board Member
Debbie Fehr, Board Member



SOUTHEAST ISLAND SCHOOL DISTRICT

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

May 21, 2025

To the Southeast Island School District Board of Education:

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

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

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

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

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

Organizational Component

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

Budget Process

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

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

The District’s budget timeline is below:

FY 2026 BUDGET PROCESS AND TIMELINE

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

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

FY 2026 1st Proposed Budget presented to the Board at Work Session and Regular Board Meeting
March 26, 2025

FY 2026 2nd Proposed Budget Presented to the Board at Work Session and Regular Board Meeting
April 16, 2025

FY 2026 3rd Proposed Budget Presented to the Board at Work Session and Regular Board Meeting
May 21, 2025

GENERAL FUND REVENUES AND EXPENDITURES

Below are the assumptions used to develop the budget.

REVENUE BUDGET

We have developed this budget based on assumptions about legislative funding for FY 2026. This budget assumes that the base student allocation (BSA) will increase \$700 bringing it to \$6,660.00. We have budgeted for the legislative HB57 that provides for the BSA increase resulting in an additional \$930,705 to the Southeast Island School District based on our projected enrollment.

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

Revenue projection of **\$6,667,364**

- Enrollment is projected District wide at 136, plus 60 Correspondence students
- Current Area Cost Differential (1.403) as included in the foundation calculation
- BSA \$6,660 - \$700 more than the current year
- Intensive funding remains 13 times the BSA – budgeted for 13 Intensive Districtwide, this is a decrease of 3 from the current year
- Timber Receipts have been budgeted for FY 2026
- Pupil Transportation is budgeted at a small increase Per HB 67
- Food Services revenues are budgeted at status quo
- 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 are all closed – no revenue generated
- Transfer from Fund Balance of \$16,862

EXPENDITURE BUDGET

Expenditure projection of **\$6,667,364**

Below are the expenditure highlights and other considerations for FY 2026. This expenditures budget includes:

- Step increase for returning classified positions (if applicable)
- Step increase (if applicable) for returning certificated positions
- Updated salaries for new personnel per signed contracts
- Updated Health Insurance no increase
- Liability & Property Insurance 3% increase
- Port Protection, Hyder & Edna Bay schools closed – \$40K in expenses budgeted for ongoing maintenance
- TRS On behalf is 18.77% and PERS On behalf is 6.33% (these net to zero revenues equal expenses for On Behalf). Other employer paid benefits remain status quo.
- 1.0 FTE Greenhouse Manager position
- \$50,000 in transfers for CIP – for any large item that becomes an expense
- \$15,000 in transfers for special revenue funds for required matching/cash funds to Grants

Major Maintenance

As an REAA the district is required to provide for the maintenance of all their facilities. The District has written and continues to write many State CAPSIS (Capital Project backup system), Homeland Security, Dept. of Justice (COPS), AHFC, and AEA grants to leverage our general fund dollars and assist these projects completion. A short list below shows the current needs of the District in this area and their approximate cost.

Thorne Bay

HVAC – Engineering/Boiler Replacement/DDC	\$1,100,000
Campus pressure washing buildings & roofs	35,000
Bus Barn replacement boiler	12,000

Kasaan

WFB (insulate pipes under bldg.)	2,000
Pressure washing building, roof, decks & staining	15,000

Port Alexander

Teacher Housing windows & doors	20,000
Door locks & hardware repair (not covered by COPS Grant)	50,000
Furnace replacement	20,000

Coffman Cove

Pressure Washing building & staining	15,000
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Naukati

Pressure Washing building & staining	15,000
Housing leveling	8,300
Diesel burners on boilers need replacing	15,000

Whale Pass

Leveling, repairs	10,000
Pressure Washing building roof, decks & staining	15,000
Districtwide	
New/replacement vehicles – 4X4 SUV’s; 4X4 Truck; Offroad Forklift	250,000

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

We thank you for your consideration of the fourth and final Proposed FY 2026 budget.

Sincerely,

Rod Morrison

Rodney Morrison
Superintendent

Lucienne Smith

Lucienne Smith
Contracted Business Manager

VISION: Students are equipped to achieve their dreams and aspirations.
MISSION: Set a foundation by cultivating experiences for students to develop goals and thrive in an ever-changing world.



Southeast Island School District
Thorne Bay, Alaska

FY 2026 3RD PROPOSED BUDGET
May 21, 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 3RD PROPOSED BUDGET

	<u>2025</u>	<u>2026</u>	<u>Change</u>
	<u>REVISED FINAL</u>	<u>3RD PROPOSED</u>	
	<u>149.4+14.7+16</u>	<u>136/0/13</u>	<u>-13.4/+46/-3</u>
FUND 100: School Operating			
Enrollment			
State Foundation	\$ 4,467,557	\$ 5,398,262	\$ 930,705
Other State Revenue \$175M	562,734	-	(562,734)
PERS On behalf (057)	43,949	64,252	20,303
TRS On behalf (056)	280,117	358,515	78,398
Timber Receipts	290,000	290,000	-
E-Rate - Federal	-	-	-
Transfer in From Other Funds	-	16,862	16,862
Other Revenue*	25,000	25,000	-
FUND TOTAL	\$ 5,669,357	\$ 6,152,891	\$ 483,534
FUND 205: Student Transportation			
Student Transportation (State)	238,612	262,473	23,861
FUND TOTAL	\$ 238,612	\$ 262,473	\$ 23,861
FUND 255: Food Service			
School Lunch Revenue	2,000	2,000	-
Food Service (State)	140,000	140,000	-
	\$ 142,000	\$ 142,000	\$ -
FUND 375: Employee Housing			
Local Revenues	110,000	110,000	-
FUND TOTAL	\$ 110,000	\$ 110,000	-
Fund Balance Transfer	-	-	-
FUND TOTAL	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 6,159,969	\$ 6,667,364	\$ 507,395

SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Department

FY 2026 3RD PROPOSED Budget

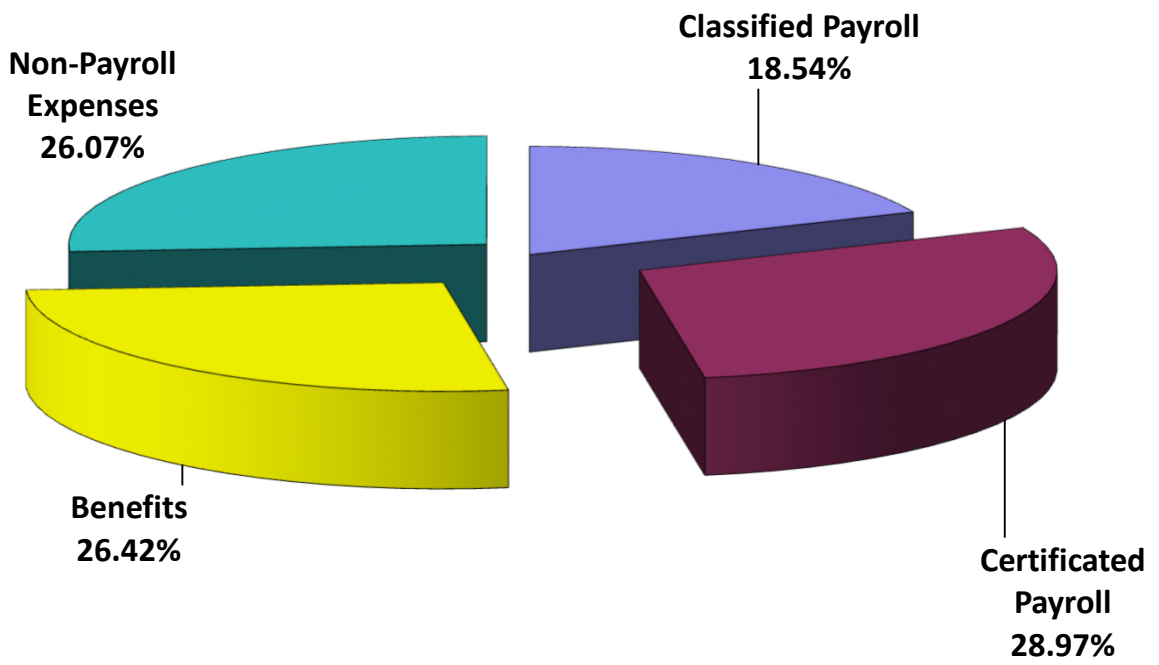
<u>Loc/Function</u>	<u>Department</u>	<u>FY 2025 REVISED</u> <u>FINAL BUDGET</u>	<u>FY 2026 3RD</u> <u>PROPOSED Budget</u>	<u>Change</u>
649 100	Regular Instruction	\$ 146,785	\$ 135,198	(11,587)
649 160	Vocational Instruction	3,000	50,993	47,993
649 200	Special Education	20,562	22,420	1,858
649 220	Special Education Support Services	102,712	154,056	51,344
649 300	Support Services - Students - Guidar	15,275	15,890	615
649 350	Support Services Instruction	-	-	-
649 352	Support Services Instruction-Library	645	645	-
649 353	Technology	183,135	190,405	7,270
649 354	Inservice	10,900	3,600	(7,300)
649 400	School Administration	31,423	87,351	55,928
649 400	School Administration Support	33,840	56,277	22,437
649 511	Board of Education	114,787	118,722	3,935
649 512	Office of Superintendent	319,886	335,683	15,797
649 550	District Admin Support Services	384,247	394,707	10,460
649 600	DW Operations & Maintenance	727,669	807,118	79,449
649 600	DW Employee Housing	50,000	50,000	-
649 700	DW Student Activities	109,812	104,590	(5,222)
649 760	DW Pupil Transportation	49,979	59,971	9,992
649 790	DW Food Services	199,899	204,513	4,614
649 900	DW Transfers	60,000	65,000	5,000
646	AK Trails (Correspondence)	179,187	306,687	127,500
621	Howard Valentine	369,333	414,686	45,353
624	Kasaan	332,654	241,391	(91,263)
625	Naukati	364,950	394,167	29,217
628	Thorne Bay	1,117,568	1,226,725	109,157
667	Hollis	636,566	664,014	27,448
669	Port Alexander	271,665	277,432	5,767
682	Whale Pass	324,779	285,123	(39,656)
Totals		\$ 6,161,258	\$ 6,667,364	\$ 506,106

SOUTHEAST ISLAND SCHOOL DISTRICT

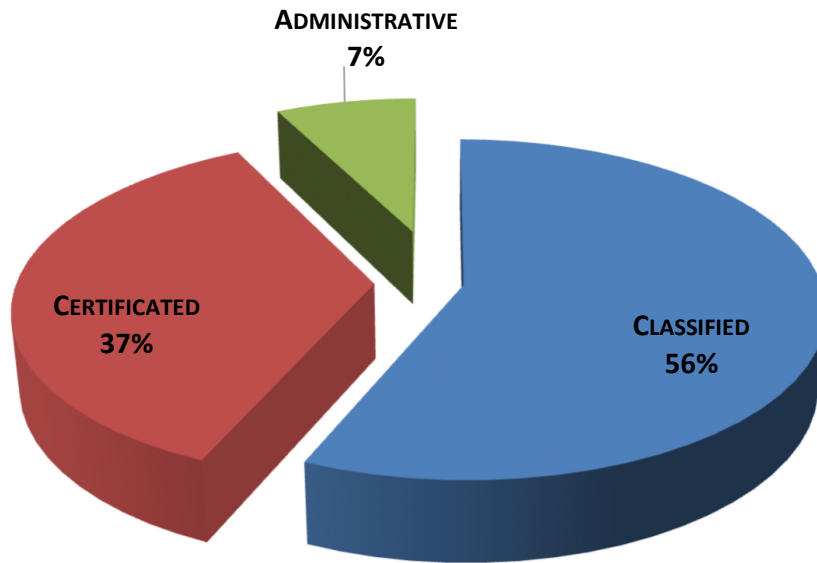
Expenditure Summary by Function

FY 2026 3RD PROPOSED BUDGET					
Function	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET	Increase (Decrease)	Percent of FY 2026 Total	
Instruction					
100 Regular Instruction	\$ 1,955,222	\$ 1,908,880	\$ (46,342)	28.63%	
140 Correspondence Instruction	179,187	298,732	119,545	4.48%	
160 Vocational Education	15,000	62,993	47,993	0.94%	
200 Special Education Instruction	647,076	713,331	66,255	10.70%	
220 Special Education Support Services	102,712	154,056	51,344	2.31%	
300 Support Services - Students - Guidance	15,275	15,890	615	0.24%	
350 Support Services - Instruction	645	645	-	0.01%	
353 Technology	183,135	190,405	7,270	2.86%	
354 Inservice	10,900	3,600	(7,300)	0.05%	
400 School Administration	116,441	230,481	114,040	3.46%	
Sub Total Instruction	\$ 3,225,593	\$ 3,579,011	\$ 353,418	53.68%	
Administration					
450 School Administration Support	68,805	112,679	43,874	1.69%	
550 District Administration	384,247	394,707	10,460	5.92%	
511 School Board	114,787	118,722	3,935	1.78%	
512 Office of Superintendent	319,886	335,683	15,797	5.03%	
600 Maintenance & Operations	1,310,538	1,376,208	65,670	20.64%	
600 Teacher Housing	50,000	50,000	-	0.75%	
700 Pupil & Athletic Activities	193,087	182,734	(10,353)	2.74%	
Sub Total Admin/M&O	\$ 2,441,350	\$ 2,570,732	\$ 129,382	38.56%	
760 Pupil Transportation	142,220	149,314	7,094	2.24%	
790 Food Services	292,095	303,307	11,212	4.55%	
900 Fund Transfers	60,000	65,000	5,000	0.97%	
Sub Total Transfers, Pupil Trans & Food Svcs	\$ 494,315	\$ 517,621	\$ 23,306	7.76%	
TOTAL ALL EXPENSES	\$ 6,161,258	\$ 6,667,364	\$ 506,106	100.00%	

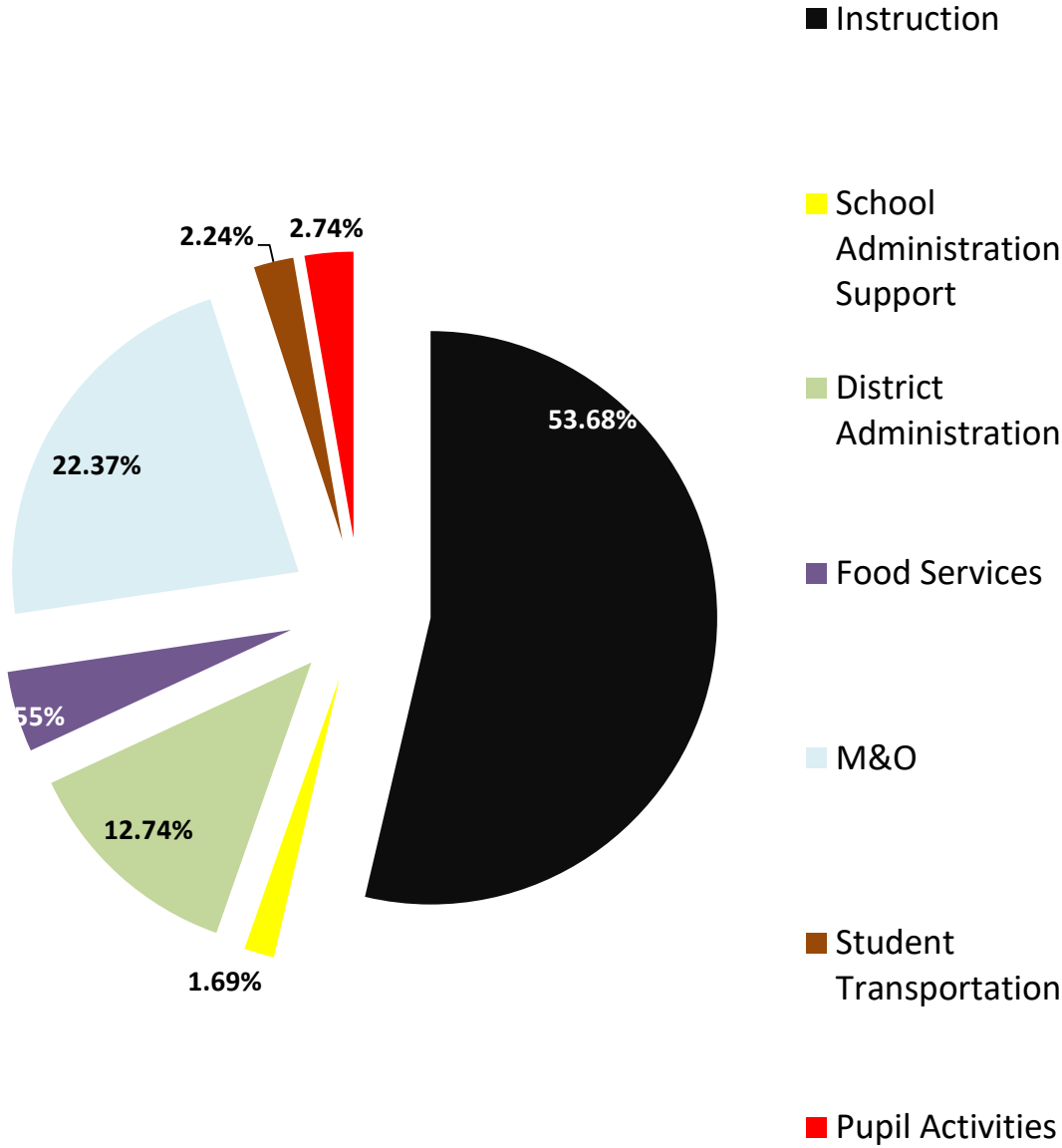
FY 2026 Payroll & Non Payroll



**TYPE OF EMPLOYEES
FY 2026 BUDGET**



FY 2026 Expenses by Function



SOUTHEAST ISLAND SCHOOL DISTRICT

Expenditure Summary by Object Code Group

FY 2026 3RD Proposed Budget

<u>Object Code Description</u>	<u>Codes</u>	<u>FY 2025 FINAL REVISED</u>	<u>FY 2026 3RD Proposed</u>
Payroll	300 - 329	\$ 2,902,786	\$ 3,166,693
Benefits	350 - 399	1,488,151	1,760,864
Professional Services (Consultants, auditing costs, legal fees, printing charges, microfiche charges)	400 - 419, 440	165,380	160,880
Communications & Advertising	433-434	52,050	48,050
Insurance: Property & Liability	445	297,512	306,066
Travel: Staff, Schl Board, & Stuc	420	105,240	97,940
Utilities	430 - 432, 436 - 438	344,063	339,563
Repair & Maintenance Services	443 - 444	126,396	122,396
Teaching Supplies, Textbooks	450 - 451	169,225	199,384
Maintenance Supplies & Tools	452 - 456	304,659	258,559
Other Expenses	41,485, 490-492	95,583	108,391
Food & Milk	459-460	155,978	144,500
Equipment & Inventoried Equip	510	10,500	10,500
Indirect Cost Recovery	495	(56,265)	(56,422)
TOTALS		<u>\$ 6,161,258</u>	<u>\$ 6,667,364</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

BENEFITS

Description and Percentage of Gross Payroll

Projected Benefit Costs for FY 2026

Object Code	Description	% of Gross Classified	% of Gross Certificated	Notes
361	Health & Life Insurance ¹	33.00%	33.00%	Employees under contract and year round staff
362	Unemployment	1.00%	1.00%	All employees Three Levels - WC Low, High & Bus
363	Workers Comp. Insurance	0.63%	0.63%	- most in WC Low
364	F.I.C.A. (Social Security)	6.20%	0.00%	Limit \$176,100 gross/calendar year Certificated employees hired after
364	Medicare (1.45% of Gross)	1.45%	1.45%	4/1/86 and all Classified employees
365	TRS ²	0.00%	12.56%	Certificated employees only
366	PERS ²	<u>22.00%</u>	<u>0.00%</u>	Classified employees working 15 or more hrs/wk except temporary
TOTAL		<u>64.28%</u>	<u>48.64%</u>	
ADD: TRS/PERS On-behalf		6.33%	18.77%	
TOTAL		<u>70.61%</u>	<u>67.41%</u>	

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

² The State unfunded liability for TRS & PERS; the state will provide an on behalf payment of 18.77% for TRS and 6.33% for PERS.



District Wide

FY 2026 3RD PROPOSED BUDGET

Location 649

	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET	Change
Fund 100: School Operating			
<u>Location</u> 649 <u>District-Wide</u>			
Function 100 Regular Instruction	\$ 146,785	\$ 135,198	(11,587)
Function 160 Vocational Instruction	3,000	50,993	47,993
Function 200 Special Education	20,562	22,420	1,858
Function 220 Special Education Support Svcs	102,712	154,056	51,344
Function 300 Support Svcs - Students-Guidance	15,275	15,890	615
Function 350 Support Svcs-Instruction	0	0	0
Function 352 Support Svcs-Instruction - Library	645	645	0
Function 353 Technology	183,135	190,405	7,270
Function 354 Inservice	10,900	3,600	(7,300)
Function 400 School Administration	31,423	87,351	55,928
Function 450 School Administration Support	33,840	56,277	22,437
Function 511 Board of Education	114,787	118,722	3,935
Function 512 Office of Superintendent	319,886	335,683	15,797
Function 550 District Admin Support Svcs	384,247	394,707	10,460
Function 600 Operations & Maintenance	727,669	807,118	79,449
Function 700 Student Activities	109,812	104,590	(5,222)
Function 900 Transfers	60,000	65,000	5,000
Fund Total	<u>\$ 2,264,678</u>	<u>\$ 2,542,654</u>	<u>277,976</u>
Fund 205: Student Transportation	<u>\$ 49,979</u>	<u>\$ 59,971</u>	<u>9,992</u>
Fund 255: Food Service Fund	<u>\$ 199,899</u>	<u>\$ 204,513</u>	<u>4,614</u>
Fund 375: Employee Housing	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>0</u>
TOTAL	<u>\$ 2,564,556</u>	<u>\$ 2,857,138</u>	<u>292,582</u>

Southeast Island School District

FY 2026 3RD PROPOSED BUDGET

District Wide Location 649

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET
Account Code	Description	Comments		
<u>Regular Instruction</u>				
100.649.100..	314 Cert-Director/Coor/Mgr	(Federal Programs-.60 Grant Funded)	\$ 59,028	\$ 61,094
100.649.100..	315 Teacher	0.45 Music	\$ -	-
100.649.100..	316 Cert-Extra Duty		\$ 2,000	\$ -
100.649.100..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		14,420	11,137
100.649.100..	365 TRS On Behalf		9,462	11,467
100.649.100..	369 Other Employee Benefits	(Tuition Reimb. Per CBA)	20,000	10,000
100.649.100..	450 Supplies/Material/Media		1,875	1,500
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>135,198</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
100.649.160..	366 PERS On Behalf		-	2,167
100.649.160..	450 Supplies/Material/Media		3,000	3,000
Total 160 Vocational Instruction			<u>3,000</u>	<u>50,993</u>

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET
Account Code	Description	Comments		
<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	0.90 FTE	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	20,488
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	2 Staff to Sped Conf.	9,000	4,500
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	154,056
<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	4,212
100.649.300..	365 TRS On Behalf		1,523	1,846
Total	300 Support Services - Students - Guidance		15,275	15,890
<u>Support Services-DW Library</u>				
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 3RD 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	46,670
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	190,405
Inservice				
100.649.354..	410 Professional & Technical Services		2,500	-
100.649.354..	420 Staff Travel		2,400	600
100.649.354..	450 Supplies/Material/Media		6,000	3,000
Total 354	Inservice		10,900	3,600
School Administration				
100.649.400..	313 Cert - Principal	.50 FTE	14,317	59,274
100.649.400..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,297	9,971
100.649.400..	365 TRS On Behalf		2,295	11,126
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	766
100.649.400..	491 Dues & Fees	(ACSA)	614	614
Total 400	School Administration		31,423	87,351
School Administration Support				
100.649.450..	324 NonCert-Support Staff	.50 FTE	24,305	26,038
100.649.450..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,878	27,091
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 3RD PROPOSED BUDGET
Account Code	Description	Comments		
Total 450	School Administration Support		33,840	56,277
Board of Education				
100.649.511..	324 NonCert-Support Staff	.50 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	27,191
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 Bk)	8,500	8,500
Total 511	Board of Education		114,787	118,722
Office of Superintendent				
100.649.512..	311 Cert-Superintendent	1.0 FTE	136,000	144,840
100.649.512..	324 NonCert-Support Staff	.50 FTE	50,886	52,668
100.649.512..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		76,922	77,800
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	7,000
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	335,683

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 3RD 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	91,085
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	5,000
100.649.550..	441 Rentals	(Meter Rental ; background cks)	3,000	3,000
100.649.550..	445 Insurance - Liability	(Gen Liability, Crime, E&O, Excess, etc.)	62,246	63,500
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 26 7.06%	(56,265)	(56,422)
Total	550 District Admin Support Service		384,247	394,707
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	147,006
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	8,000
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 3RD 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	40,084
100.649.600..	458 Vehicle Gas, Diesel, Oil		12,500	10,000
100.649.600..	490 Other Expense (Due & Fees)		1,000	1,000
100.649.600..	510 Equipment		<u>10,500</u>	<u>10,500</u>
Total	600 Operations & Maintenance		<u>727,669</u>	<u>807,118</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	14,000
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	45,872
100.649.700..	365 TRS On Behalf		2,754	2,628
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	5,000
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>104,590</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>\$ 2,542,654</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	19,081
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	13,000
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>59,971</u>

Districtwide			FY 2025 REVISED FINAL BUDGET	FY 2026 3RD 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	6,500
255.649.790.. 458	Vehicle Gas, Diesel, & Oil		1,000	1,000
255.649.790.. 459	Food		140,000	140,000
255.649.790.. 460	Milk		4,000	4,500
255.649.790.. 491	Dues and Fees		600	600
Total 255	DW Food Services Fund		199,899	204,513
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	\$ 2,857,138

AK TRAILS CORRESPONDENCE

FY 2026 3RD PROPOSED BUDGET

Location 646

	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED	Change
Fund 100: School Operating			
Function: 140 Regular Instruction	\$ 171,899	\$ 298,732	\$ 126,833
200 Special Education	7,288	7,956	668
Fund Total	\$ 179,187	\$ 306,687	127,500
TOTAL	<u>\$ 179,187</u>	<u>\$ 306,687</u>	<u>\$ 127,500</u>
# Students (PreK-12)	14.7	54	39
# Teachers	1.05	2.05	1.0
# Classified	0	0	-
# Administrators	0	0	-
Pupil/Teacher Ratio	14.00	26.34	12.3
Average Per Pupil Expenditure	\$ 12,190	\$ 5,679	\$ (6,510)

Southeast Island School District

FY 2026 3RD PROPOSED BUDGET

Location 646 AK Trails

AK Trails

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 3RD 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	62,278
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	66,568
100.646.140 490	Other Expenses	(Dues & Fees)	100	100
Total 100	Regular Instruction		<u>171,899</u>	<u>298,732</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	2,631
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>7,956</u>
Total 646	AK Trails Correspondence		<u>\$ 179,187</u>	<u>\$ 306,687</u>



Howard Valentine Timberwolves

FY 2026 3RD PROPOSED BUDGET

Location 621

	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 3RD PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 196,995	\$ 245,627	\$ 48,632
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	68,917	(3,389)
Student Activities	7,487	7,597	110
Fund Total	<u>\$ 357,589</u>	<u>\$ 402,347</u>	<u>\$ 44,758</u>
Fund 255: Food Service Fund	<u>\$ 11,744</u>	<u>\$ 12,340</u>	<u>596</u>
TOTAL	<u>\$ 369,333</u>	<u>\$ 414,686</u>	<u>\$ 45,353</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	\$ 23,038	\$ 4,000

Southeast Island School District

FY 2026 3RD PROPOSED BUDGET

Location 621 Howard Valentine

Howard Valentine Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD 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	71,940
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>245,627</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 3RD
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		300	300
Total	200 Special Education		69,762	68,726
<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		1,161	1,394
Total	400 School Administration		9,539	9,981
<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	2,600
100.621.600	452 Maintenance Supplies		8,000	4,000
100.621.600	453 Custodial Supplies		1,200	1,200
Total	600 Maintenance & Operations		72,306	68,917
<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 3RD
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>\$ 402,347</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>\$ 414,686</u>



Barry C. Stewart Kasaan School

FY 2026 3RD PROPOSED BUDGET

Location 624

	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 3RD PROPOSED BUDGET</u>	<u>CHANGE</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 237,658	\$ 136,066	\$ (101,592)
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>\$ 227,130</u>	<u>\$ (92,450)</u>
Fund 255: Food Service Fund	<u>\$ 13,074</u>	<u>\$ 14,261</u>	<u>1,187</u>
TOTAL	<u>\$ 332,654</u>	<u>\$ 241,391</u>	<u>\$ (91,263)</u>
# Students (PreK-12)	17.6	14	(4)
# Teachers	2	1	(1.0)
# Classified	1.2	1.2	-
# Administrators	0	0	-
Pupil/Teacher Ratio	8.80	14.00	5.2
Average Per Pupil Expenditure	\$ 18,901	\$ 17,242	\$ (1,659)

Southeast Island School District

FY 2026 3RD PROPOSED BUDGET

Location 624 Barry C Stewart Kasaan School

Barry C Stewart Kasaan Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET
Regular Instruction				
100.624.100.. 315	Cert-Teacher	1.0 FTE	\$ 143,027	\$ 67,163
100.624.100.. 329	Non-Cert - Substitutes/Temporaries		510	510
100.624.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		63,744	48,787
100.624.100.. 365	TRS On Behalf		22,927	12,606
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>136,066</u>
Vocational Education				
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>
Special Education				
100.624.200.. 315	Cert-Teacher		-	-
100.624.200.. 323	NonCert-Aides	.50 FTE	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	Description	Comments	REVISED FINAL BUDGET	3RD PROPOSED 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

Barry C Steward Kasaan			FY 2025	FY 2026	
Account Code			REVISED	3RD	
Description			FINAL BUDGET	PROPOSED	
Comments				BUDGET	
Total	100	School Operating Fund	\$ 319,580	\$ 227,130	
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	\$ 241,391	



Naukati Wildcats

FY 2026 3RD PROPOSED BUDGET

Location 625

	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 187,260	\$ 217,710	\$ 30,450
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>\$ 375,192</u>	<u>\$ 28,643</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>\$ 394,167</u>	<u>\$ 29,217</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	\$ 32,847	\$ 6,779

Southeast Island School District

FY 2026 3RD PROPOSED BUDGET

Location 625 Naukati

Naukati

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET
<u>Regular Instruction</u>				
100.625.100. 315	Cert-Teacher	2.0 FTE	\$ 124,827	144,965
100.625.100. 323	NonCert-Aides		-	-
100.625.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		33,423	36,785
100.625.100. 365	TRS On Behalf		20,010	27,210
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	217,710
<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	.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 3RD PROPOSED BUDGET
100.625.200. 450	Supplies/Material/Media		375	300
Total 200	Special Education		65,351	66,379
<u>School Administration</u>				
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
<u>Operations & Maintenance</u>				
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
<u>Student Activity</u>				
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 3RD 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>\$ 375,192</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>\$ 394,167</u>



Thorne Bay Wolverines

FY 2026 3RD PROPOSED BUDGET

Location 628

	FY 2025 REVISED <u>FINAL BUDGET</u>	FY 2026 3RD PROPOSED <u>BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 471,758	\$ 488,560	\$ 16,802
Vocational Education	3,000	3,000	-
Special Education	233,818	261,616	27,798
Pupil Support	-	-	-
School Administration	27,784	83,245	55,461
School Administration Support	34,965	56,402	21,437
Maintenance & Operations	237,158	231,059	(6,099)
Student Activity	40,857	35,287	(5,570)
Fund Total	<u>\$ 1,049,340</u>	<u>\$ 1,159,169</u>	<u>\$ 109,829</u>
Fund 205: Student Transportation	<u>\$ 40,957</u>	<u>\$ 38,427</u>	<u>\$ (2,530)</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>\$ 1,226,725</u>	<u>\$ 109,157</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	\$ 20,792	\$ 3,961

Southeast Island School District

FY 2026 3RD PROPOSED BUDGET

Location 628 Thorne Bay

Thorne Bay

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET
<u>Regular Instruction</u>				
100.628.100 315	Cert-Teacher	4.0 FTE	\$ 308,409	\$ 326,756
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	9,000
100.628.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		58,174	60,612
100.628.100 365	TRS On Behalf		49,438	61,332
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>488,560</u>
<u>Vocational Education</u>				
100.628.160 410	Professional & Technical Services		-	-
100.628.160 450	Supplies/Material/Media		<u>3,000</u>	<u>3,000</u>
Total 160	Vocational Education		<u>3,000</u>	<u>3,000</u>
<u>Special Education</u>				
100.628.200 315	Cert-Teacher	1.0 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	1,000

Thorne Bay

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET
100.628.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		64,987	78,070
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	261,616

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	9,971
100.628.400 365	TRS On Behalf		2,295	11,126
100.628.400 420	Staff Travel		2,000	1,000
100.628.400 450	Supplies, Materials, & Media		1,875	1,875
Total 400	School Administration		27,784	83,245

School Administration Support

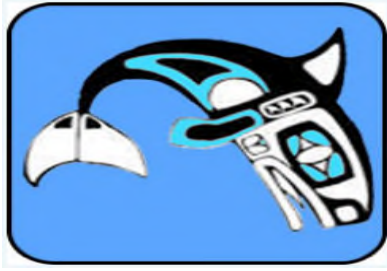
100.628.450 324	NonCert-Support Staff	.50 FTE	24,305	26,038
100.628.450 329	Substitutes/Temporaries		2,000	1,000
100.628.450 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		6,878	27,091
100.628.450 366	PERS On Behalf		1,157	1,648
100.628.450 420	Staff Travel		-	-
100.628.450 450	Supplies, Materials, & Media		625	625
Total 450	School Administration Support		34,965	56,402

Thorne Bay

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 3RD PROPOSED BUDGET</u>	
<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	15,000
100.628.600	452	Maintenance Supplies		20,000	15,000
100.628.600	453	Custodial Supplies		5,000	5,000
Total	600	Operations & Maintenance		237,158	231,059
<u>Student Activity</u>					
100.628.700	316	Cert-Extra Duty Pay	Coaching Stipends	18,000	15,000
100.628.700	325	Bus Drivers		5,000	2,500
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	2,816
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
Total	700	Student Activity		40,857	35,287
Total	100	School Operating Fund		\$ 1,049,340	\$ 1,159,169
<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 Services In Lieu of Transp.		1,100	1,100
205.628.760	452	Maintenance Supplies		6,000	400
Total	205	Student Transportation		\$ 40,957	\$ 38,427

Thorne Bay

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 3RD PROPOSED BUDGET</u>
Food Services Fund				
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		<u>\$ 27,271</u>	<u>\$ 29,129</u>
Total 628	Thorne Bay		<u>\$ 1,117,568</u>	<u>\$ 1,226,725</u>



Whale Pass

FY 2026 3RD PROPOSED BUDGET

Location 632

	<u>FY 2025 REVISED FINAL BUDGET</u>	<u>FY 2026 3RD PROPOSED BUDGET</u>	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 181,190	\$ 137,671	\$ (43,519)
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	42,637	(804)
Student Activities	6,451	6,451	0
Fund Total	<u>\$ 312,330</u>	<u>\$ 271,683</u>	<u>\$ (40,647)</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>\$ 285,123</u></u>	 <u><u>\$ (39,656)</u></u>
 # Students (PreK-12)	 9	 12	 3
# Teachers	1.25	1.33	0
# Classified	1.41	1.41	-
# Administrators	0	0	-
Pupil/Teacher Ratio	7.20	9.02	2
Average Per Pupil Expenditure	\$ 36,087	\$ 23,760	\$ (12,326)

Southeast Island School District

FY 2026 3RD PROPOSED BUDGET

Location 632 Whale Pass

Whale Pass

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET
<u>Regular Instruction</u>				
100.632.100	315	Cert-Teacher	1.0 FTE \$ 88,906	\$ 60,207
100.632.100	323	NonCert-Aides	20,075	20,776
100.632.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	51,682	38,737
100.632.100	365	TRS On Behalf	14,252	11,301
100.632.100	420	Staff Travel	100	100
100.632.100	425	Student Travel	250	250
100.632.100	433	Communications	2,300	2,300
100.632.100	450	Supplies/Material/Media	<u>3,625</u>	<u>4,000</u>
Total	100	Regular Instruction	<u>181,190</u>	<u>137,671</u>
<u>Vocational Education</u>				
100.632.160	450	Supplies/Material/Media	Speciality Classes <u>1,500</u>	<u>1,500</u>
Total	160	Vocational Education	<u>1,500</u>	<u>1,500</u>
<u>Special Education</u>				
100.632.200	315	Cert-Teacher	.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	<u>300</u>	<u>300</u>
Total	200	Special Education	<u>70,209</u>	<u>73,443</u>

Whale Pass

Account Code	Description	Comments	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD 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	1,500
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>42,637</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>271,683</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 3RD 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	\$ 285,123



Hollis Hawks

FY 2026 3RD PROPOSED BUDGET

Location 667

	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED BUDGET	<u>Change</u>
Fund 100: School Operating			
Function: Regular Instruction	\$ 330,610	\$ 339,731	\$ 9,121
Vocational Education	1,500	1,500	-
Special Education	169,110	185,937	16,827
School Administration	9,539	9,981	442
Maintenance & Operations	57,389	57,506	117
Student Activities	<u>9,070</u>	<u>9,180</u>	<u>110</u>
Fund Total	<u>\$ 577,218</u>	<u>\$ 603,834</u>	<u>\$ 26,616</u>
Fund 205: Student Transportation Fund	<u>\$ 46,291</u>	<u>\$ 45,804</u>	<u>\$ (487)</u>
Fund 255: Food Service Fund	<u>\$ 13,057</u>	<u>\$ 14,376</u>	<u>\$ 1,319</u>
TOTAL	<u>\$ 636,566</u>	<u>\$ 664,014</u>	<u>\$ 27,448</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	\$ 55,334	\$ 2,287

Southeast Island School District

FY 2026 3RD PROPOSED BUDGET

Location 667 Hollis

Hollis				FY 2025	FY 2026 3RD
Account Code	Description	Comments		REVISED	PROPOSED
			FINAL	BUDGET	
<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	107,569
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		4,000	4,000
	Total	100 Regular Instruction		330,610	339,731
<u>Vocational Education</u>					
100.667.160	450	Supplies/Material/Media	Speciality Classes	1,500	1,500
	Total	160 Vocational Education		1,500	1,500
<u>Special Education</u>					
100.667.200	315	Cert-Teacher	.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 3RD PROPOSED BUDGET
100.667.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	50,060	57,593
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>185,937</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	14,000
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>57,506</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 3RD 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	\$ 603,834
<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	4,000
Total	205	Student Transportation	\$ 46,291	\$ 45,804
<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	\$ 664,014



Port Alexander Eagles

FY 2026 3RD PROPOSED BUDGET

Location 669

	FY 2025 REVISED FINAL BUDGET	FY 2026 3RD PROPOSED	<u>Change</u>
Fund 100: School Operating			
Function: 100 Regular Instruction	\$ 202,966	\$ 208,316	\$ 5,350
Vocational Education	1,500	1,500	-
200 Special Education	-	-	-
400 School Administration	9,539	9,981	442
600 Maintenance & Operations	50,717	50,499	(218)
700 Student Activities	5,750	5,750	-
Fund Total	<u>\$ 270,472</u>	<u>\$ 276,047</u>	<u>5,575</u>
Fund 255: Food Service Fund	<u>\$ 1,193</u>	<u>\$ 1,385</u>	<u>\$ 192</u>
TOTAL	<u><u>\$ 271,665</u></u>	<u><u>\$ 277,432</u></u>	<u><u>\$ 5,767</u></u>
# 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	\$ 25,221	\$ 524

Southeast Island School District

FY 2026 3RD PROPOSED BUDGET

Location 669 Port Alexander

Port Alexander

Account Code	Description	Comments	FY 2025 REVISED FINAL	FY 2026 3RD 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	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)		49,252	48,787
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>208,316</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 3RD 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	25,500
100.669.600 440	Other Purchased Services		500	1,500
100.669.600 452	Maintenance Supplies		4,500	3,500
100.669.600 453	Custodial Supplies		<u>1,100</u>	<u>1,100</u>
Total 600	Maintenance & Operations		<u>50,717</u>	<u>50,499</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 3RD PROPOSED BUDGET
Total 100	School Operating Fund		<u>\$ 270,472</u>	<u>\$ 276,047</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>\$ 277,432</u>

Enrollment

PreK - Grade 12
FY2013 - 2026

