

**Sitka School District Mission:**  
**The Sitka School District will intentionally develop**  
**Haa Latseení**  
**(Our Strength of Mind, Body, and Spirit)**  
**to inspire and prepare students to be compassionate, empowered,**  
**and equipped critical thinkers within a global community.**

## **School Board Meeting**

**Thursday, April 20, 2023 | 6:00 PM | Sitka High School Library, 1000 Lake Street, Sitka, AK 99835**

### ***Proposed Agenda***

- 1. Call to Order**
- 2. Flag Salute**
- 3. Land Acknowledgment**
- 4. Roll Call**
- 5. Approval of the Proposed Agenda**
- 6. Persons to be Heard - Non-Agenda Items**
- 7. New Business**
  - 7.a. Approval of the FY 24 Budget
- 8. Adjournment**

Note: All items listed under Agenda & Consent Agenda are considered routine by the School Board and will be approved in one motion. Items may be removed at the request of a School Board Member.

# Scenario 1



**BSA INCREASE \$450**

## **Sitka School District**

**FY24 Budget Proposal**

*Presented April 13, 2023*

Blossom Teal-Olsen, President  
Frank Hauser, Superintendent  
Todd Gebler, Vice-President  
Tristan Guevin, Board Clerk  
Melonie Boord, Board Member  
Open Board Seat



**Cover Page Artwork:** Jessica Christner, Grade 12



April 10, 2023

## Scenario 1 – \$450 BSA Increase

Members of the Board of Education  
Sitka School District  
Sitka, Alaska 99835

The Sitka School District (District) is pleased to present you with the budget for the fiscal year 2024. The budget document is the primary document that communicates the District’s plans for spending in the ensuing fiscal year, and it also details its organizational goals and objectives in monetary terms. The District is required to prepare and approve a balanced budget and submit it to the City of Sitka by May 1<sup>st</sup> and to the Department of Education & Early Development by July 15<sup>th</sup> each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

In presenting the FY2024 Budget document, we may discuss the instructional, operational, and financial plans in an open forum. We believe community interaction and input between stakeholders leads to improvements benefiting the education of children at Sitka School District. The administration of the District has reviewed and discussed its plan for the FY2024 school year in terms of what can be accomplished within the bounds of a balanced budget.

Budget development and analysis is always a work in progress. Changes will occur in FY2024 when salaries, benefits, and foundation funding are finalized.

### Organizational Component

The City and Borough of Sitka established a Home Rule Charter on December 2, 1971, governed by the laws of Alaska. The City operates under assembly-manager form of government and performs municipal duties allowed by Alaska Statutes and as directed by its residents.

The Sitka School District is a component unit of the City and Borough of Sitka and is organized under Title 29.42.030 of Alaska Statutes as amended. The City has delegated the administrative responsibility for these functions to the Sitka School District Board of Education. The School Board is governed by a five-member school board with members elected by district and complemented by a non-voting student representative.

## Budget Process

**Alaska Statute 14.14.065. Relationship between city school district and city.** The relationships between the school board of a city school district and the city assembly and executive or administrator are governed in the same manner as provided in AS 14.14.060. AS 14.14.060 (c) states “except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

The District’s School Board approves a budget timeline which includes opportunities for presentation to the public. Below is the FY2024 budget timeline.

**FY24 Budget Formation General Overview**  
January 19, 2023 6:00pm in Assembly Chambers  
**FY24 Budget Staff Hearing Session**  
January 31, 2023 3:45pm at SHS Library  
**FY24 Budget Staff Hearing Session**  
February 2, 2023 3:45pm at SHS Library  
**FY24 Budget Community Hearing Session**  
March 9, 2023 6:00pm at Centennial Hall  
**FY24 Draft Budget presented at Board Work Session**  
April 13, 2023 6:00pm at Centennial Hall  
**FY24 FINAL Budget Hearing and Adoption**  
April 20, 2023 6:00pm at Centennial Hall

## 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 FY2024. This budget assumes that the current base student allocation (BSA) of \$5,960 will increase by an additional \$450 for a total BSA of \$6,410 for FY24 and no cuts to Basic Need or any part of the foundation formula itself. We are budgeting for a \$7.69M City and Borough of Sitka appropriation for the General Fund, in addition to City appropriations of \$150,000 for Major Maintenance (Fund 500) and \$66,000 as in-kind utilities paid on behalf of the Performing Arts Center. **We are not anticipating any additional local contributions from the City and Borough of Sitka for the additional \$450 BSA increase budgeted (\$270K).**

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

Revenue projection of \$22,089,036:

- ❖ Enrollment projected at 1077 students
- ❖ Intensive students (13 x's the BSA of \$6,410) – 45 projected
- ❖ ISER Area Cost Differential of 1.195
- ❖ Career & Technical Education (CTE) Factor – 1.015
- ❖ Special Needs Factor – 1.20
- ❖ Base Student Allocation (BSA) - \$6,410
- ❖ 90% of the BSA for REACH Correspondence students – 38 projected
- ❖ TRS On-Behalf and PERS On-Behalf – zero net effect against on-behalf expenditures
- ❖ City appropriation is budgeted at \$7,697,278 (maximum allowable, includes \$66,000 in-kind for PAC utilities)
- ❖ E-rate estimated with 60% discount rate on eligible internet bills - \$69,076
- ❖ Impact Aid estimated at \$70,000
- ❖ Forest Receipts estimated at \$360,000
- ❖ Other Revenues projected at \$45,000 (includes local contributions, gate fees)
- ❖ Utilize unreserved fund balance - \$1,303,932

## *Expenditure Budget*

Below are the expenditure highlights and other considerations for FY2024.

This budget includes:

- ❖ Salary increase per negotiated agreement
- ❖ Annual step increases
- ❖ A 4% increase to health insurance premiums
- ❖ Other employer-paid benefits remain status quo – 22% for PERS & 12.56% for TRS
- ❖ Staffing based on a combination of needs-based and overall monetary availability per revenue and expenditure assumptions

## Districtwide

- ❖ TRS/PERS On-Behalf and Worker's Compensation for the entire District is expensed under Districtwide under their respective functions
- ❖ Added 1 FTE Assistant Superintendent
- ❖ 1 FTE Removed Raven's Way Teacher
- ❖ Included \$100,000 Transfer to Pupil Transportation
- ❖ Included \$26,000 Transfer to Pool (\$122,000 funded by City per February City resolution).
- ❖ Increase in NMS custodial contract

## Sitka High School (SHS)

- ❖ 0.5 FTE Removed

## Blatchley Middle School (BMS)

- ❖ Add 0.5 FTE

**Keet Gooshi Heen Elementary (KGH)**

- ❖ 3 FTE Teacher moved to BES

**Baranof Elementary School (BES)**

- ❖ Added 1 FTE SPED Case Manager

**Pacific High School (PHS)**

- ❖ Added 1 FTE Social Worker

We thank you for your consideration of the FY2024 budget.

Sincerely,

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Frank Hauser  
Superintendent  
Sitka School District

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Leslie Young  
Business Manager  
Sitka School District

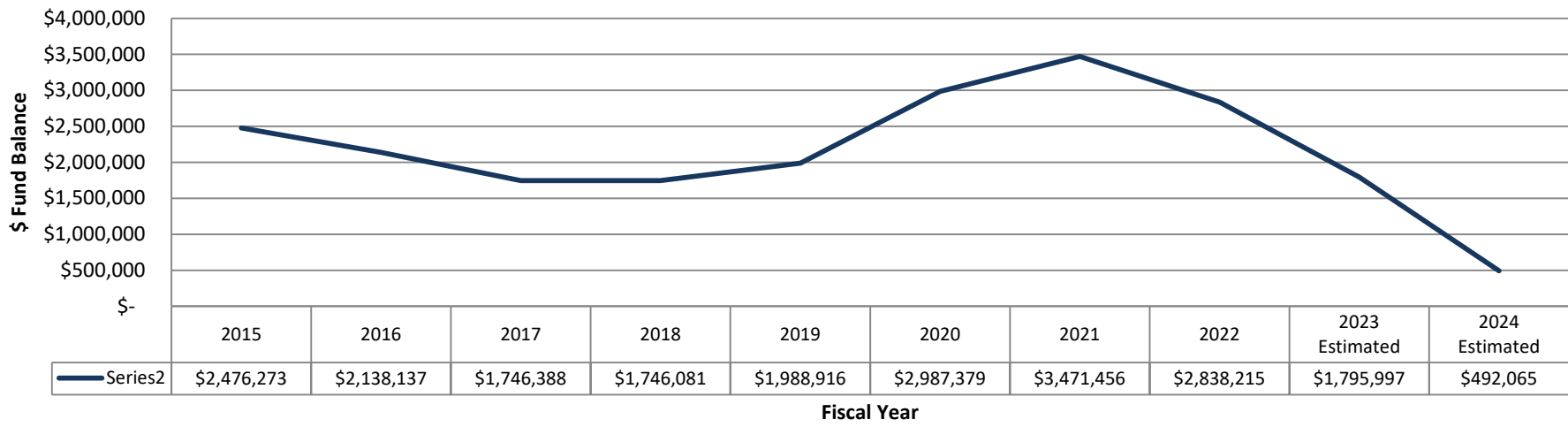
## SITKA SCHOOL DISTRICT

### Revenue Budget

#### FY 2024 Proposed Budget

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Revision #2	FY 2024 Proposed	Change
<i>Enrollment Projection</i>	1082.10+45IN 48.85 corresp	1084.35+40IN 48.85 corresp	1075.95+45 IN 35.95 Corresp	1077+45 IN 38 Corresp	+1.05 ADM +2.05 Corresp
<b>FUND 100: General Fund</b>					
011 City/Borough Appropriation	\$ 7,424,930	\$ 7,981,665	\$ 7,981,665	\$ 7,697,278	\$ (284,387)
040 Other Revenue (Local)	128,715	45,000	45,000	45,000	-
047 E-rate Revenue (Federal)	179,737	69,076	74,159	69,076	(5,083)
050 Quality Schools	43,213	41,619	42,359	41,798	(561)
051 State Foundation	11,816,364	10,955,505	11,229,748	11,390,231	160,483
056 Other State Revenue (TRS On Behalf)	1,621,317	1,026,771	1,171,744	1,152,720	(19,024)
057 Other State Revenue (PERS On Behalf)	234,958	69,369	82,485	87,357	4,872
05X Other State Revenue (HB281)	-	-	588,411		(588,411)
05x Other State Revenue (BSA + \$450)				1,175,576	1,175,576
110 Impact Aid (Federal)	60,816	70,000	70,000	70,000	-
190 Forest Receipts (pass-thru)	599,385	360,000	360,000	360,000	-
Fund Balance	483,612	1,438,623	1,042,218	1,303,932	261,714
FUND TOTAL	\$ 22,593,047	\$ - \$ 22,057,629	\$ 22,687,789	\$ 23,392,969	\$ 705,179

## SITKA SCHOOL DISTRICT Fund Balance 10 Year History FY 2015 - FY 2024 Projected



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2023:		\$ 492,065
Less Exemptions per 4 AAC 09.160(a)		
Inventory (Fuel)		\$ -
Prepaid Items (Liab Insurance, other)		\$ -
Federal Impact Aid Received		\$ 76,228
<b>Fund Balance Subject to 10% Limitation</b>		<b>\$ 415,837</b>
Nonexempt fund balance as a percentage of current year expenditures:		
<u>Fund Balance Subject to Limitation</u>	<u>\$ 415,837</u>	
Current Year Expenditures (Fxs 100-780)	\$ 23,266,969	= 1.79%

**SITKA SCHOOL DISTRICT**  
**Expenditure Summary by Function**

**FY 2024 Proposed Budget**

Function	FY 2023 Adopted	FY 2023 Revision #2	FY 2024 Proposed	Increase (Decrease)	Percent Increase	Percent of FY 2023 Total
Instruction:						
100 Regular Instruction	\$ 8,583,767	\$ 8,883,605	\$ 8,853,018	\$ (30,587)	-0.35%	37.84%
120 Bilingual/Bicultural	51,399	54,406	55,849	1,444	2.58%	0.24%
130 Enrichment	3,461	3,498	3,498	-	0.00%	0.01%
140 Correspondence Study	327,533	318,418	324,664	6,246	1.92%	1.39%
160 Vocational Education	357,964	367,817	375,785	7,968	2.12%	1.61%
200 Special Education Instruction	4,410,929	4,753,785	5,022,284	268,498	5.35%	21.47%
220 Special Education Support	857,121	772,227	792,366	20,139	2.54%	3.39%
300 Pupil Support	9,000	9,568	9,568	-	0.00%	0.04%
320 Guidance	584,655	532,829	560,372	27,542	4.91%	2.40%
330 Health Services	135,758	110,052	111,226	1,174	1.06%	0.48%
350/351 Support Services - Instruction	246,000	246,000	246,000	-	0.00%	1.05%
352 Library Services	286,607	303,016	322,743	19,726	6.11%	1.38%
400 School Administration	1,105,582	1,147,211	1,178,258	31,047	2.63%	5.04%
Sub Total Instruction	\$ 16,959,776	\$ 17,502,435	\$ 17,855,630	\$ 353,196	1.98%	76.33%
450 School Administration Support	\$ 663,242	\$ 676,970	\$ 681,230	\$ 4,260	0.63%	2.91%
510 District Administration	148,386	200,285	161,631	(38,655)	-23.92%	0.69%
511 School Board	85,940	90,149	93,149	3,000	3.22%	0.40%
512 Superintendent's Office	331,838	328,234	472,661	144,427	30.56%	2.02%
518 Safety & Security	1,000	1,000	1,000	-	0.00%	0.00%
550 District Administration Support	590,837	517,414	546,159	28,745	5.26%	2.33%
555/556 Data Processing/Tech Services	470,240	404,248	492,263	88,016	17.88%	2.10%
600 Maintenance & Operations	2,386,893	2,527,789	2,677,633	149,843	5.60%	11.45%
700 Student Activities	268,476	283,527	285,613	2,086	0.73%	1.22%
780 Community Services	-	4,739	-	(4,739)		
Sub Total Admin/M&O	\$ 4,946,853	\$ 5,034,354	\$ 5,411,338	\$ 376,984	6.97%	23.13%
Sub Total Inst/Admin/M&O	\$ 21,906,629	\$ 22,536,789	\$ 23,266,969	\$ 730,180	3.14%	99.46%
900 Transfers						
900..550 Transfers to Pupil Transportatio	125,000	125,000	100,000	(25,000)	-25.00%	0.43%
900..550 Transfers to Pool	26,000	26,000	26,000	-	0.00%	0.11%
Sub Total Transfers	\$ 151,000	\$ 151,000	\$ 126,000	\$ (25,000)	-19.84%	0.54%
<b>Total General Fund</b>	<b>\$ 22,057,629</b>	<b>\$ 22,687,789</b>	<b>\$ 23,392,969</b>	<b>\$ 705,180</b>	<b>3.01%</b>	<b>100.00%</b>



# DISTRICTWIDE

## FY 2024 Proposed Budget

### Location 000

Artwork to the left:  
Jessica Christiner  
Grade 12



	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,352,366	\$ 1,220,532	(131,835)	-9.75%
120 Bilingual/Bicultural	54,196	55,639	1,444	2.66%
130 Enrichment	588	588	-	0.00%
140 Correspondence Study	318,418	324,664	6,246	1.96%
160 Vocational Education	30,036	30,676	640	2.13%
200 Special Education Instruction	502,826	506,632	3,806	0.76%
220 Special Education Support	772,227	792,366	20,139	2.61%
300 Pupil Support	9,568	9,568	-	0.00%
320 Guidance	46,280	48,528	2,248	4.86%
330 Health Services	109,552	110,726	1,174	1.07%
350 Support Services	243,000	243,000	-	0.00%
351 Improvement of Instructional Services	3,000	3,000	-	0.00%
352 Library Services	32,093	33,786	1,693	5.28%
400 School Administration	100,245	101,075	830	0.83%
450 School Administration Support	13,646	13,779	133	0.97%
510 District Administration	200,285	161,631	(38,655)	-19.30%
511 School Board	90,149	93,149	3,000	3.33%
512 Superintendent's Office	328,234	472,661	144,427	44.00%
518 Safety & Security	1,000	1,000	-	0.00%
550 District Admin Support	517,414	546,159	28,745	5.56%
555 Data Processing Services	-	-	-	
556 Technology Services	404,248	492,263	88,016	21.77%
600 Maintenance & Operations	1,425,365	1,567,784	142,418	9.99%
700 Student Activities	18,464	18,043	(421)	-2.28%
780 Community Services	4,739	4,874	134	100%
900 Transfers	151,000	126,000	(25,000)	-16.56%
<b>Fund Total</b>	<b>6,728,938</b>	<b>6,978,121</b>	<b>249,183</b>	<b>3.70%</b>
<b>TOTAL</b>	<b>\$ 6,728,938</b>	<b>\$ 6,978,121</b>	<b>249,183</b>	<b>3.70%</b>
REACH (Function 140) Calculations Only:				
# REACH Students (PK-12th)	35.95	38.0	2	5.70%
# REACH Teachers	1.0	1.0	-	0.00%
# REACH Classified	0.7	0.7	-	0.00%
Pupil / Teacher Ratio	36.0	38.0	2.1	5.70%
Average REACH Per Pupil Expenditure	\$ 8,857.26	\$ 8,543.80	(313)	-3.54%

# SITKA SCHOOL DISTRICT

## FY2024 Budget

Location 000 Districtwide

Districtwide Account Code	Description	Comments	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.000	313	Cert-Director	1.00 FTE - Cultural Director Program 355	\$ 100,248	105,183	\$ 4,935
100.100.000	315	Cert-Teacher	FTE - Raven's Way	87,929		(87,929)
100.100.000	316	Extra Duty Pay	Includes \$5,000 for SEA PD Extra Duty	17,999	21,925	3,926
100.100.000	326	Classified Extra Duty Pay		-	-	-
100.100.000	327	Substitute - Non-Cert		15,000	15,000	-
100.100.000	329	Substitute - Classified		5,000	5,000	-
100.100.000	361	Health/Life Insurance		39,095	22,551	(16,545)
100.100.000	363	Worker's Compensation		73,868	73,868	-
100.100.000	364	FICA		3,284	2,119	(1,165)
100.100.000	365	TRS		25,896	15,311	(10,585)
100.100.000	375	TRS On-Behalf		723,773	698,993	(24,780)
100.100.000	366	PERS		-	-	-
100.100.000	376	PERS On-Behalf		2,451	2,520	69
100.100.000	369	SBS		1,244	1,484	239
100.100.000	410	Professional & Technical		83,500	83,500	-
100.100.000	420	Staff Travel	Includes \$40,000 for SEA PD	49,000	49,000	-
100.100.000	425	Student Transportation		2,100	2,100	-
100.100.000	440	Other Purchased Services		5,000	5,000	-
100.100.000	451	Teaching Supplies	Includes \$85,000 Tech Teach Supplies	73,613	73,613	-
100.100.000	471	Textbooks				
			\$15,000	15,000	15,000	-
100.100.000	491	Dues & Fees		28,365	28,365	-
100.100.000	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,352,366</b>	<b>1,220,532</b>	<b>(131,835)</b>
<b>Bilingual/Bicultural</b>						
100.120.000	315	Cert-Teacher	0.50 FTE	42,236	43,381	1,145
100.120.000	363	Worker's Compensation		346	346	-
100.120.000	364	FICA		612	629	17
100.120.000	365	TRS		5,305	5,449	144
100.120.000	375	TRS On-Behalf		5,697	5,835	138
<b>Total</b>	<b>120</b>	<b>Bilingual/Bicultural</b>		<b>54,196</b>	<b>55,639</b>	<b>1,444</b>
<b>Enrichment</b>						
100.130.000	363	Worker's Compensation		347	347	-
100.130.000	375	TRS On-Behalf		241	241	-
<b>Total</b>	<b>130</b>	<b>Enrichment</b>		<b>588</b>	<b>588</b>	<b>-</b>

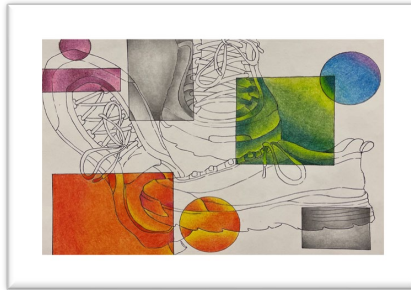
Districtwide			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Correspondence Study</b>						
100.140.000	315	Cert-Teacher	1.00 FTE	69,065	71,866	2,801
100.140.000	317	Substitute - Certified		-	-	-
100.140.000	324	Support Staff	0.70 FTE	24,524	25,204	680
100.140.000	361	Health/Life Insurance		45,361	47,176	1,814
100.140.000	363	Worker's Compensation		346	346	-
100.140.000	364	FICA		1,357	1,408	50
100.140.000	365	TRS		8,675	9,026	352
100.140.000	375	TRS On-Behalf		8,329	8,667	338
100.140.000	366	PERS		5,395	5,545	150
100.140.000	376	PERS On-Behalf		684	703	19
100.140.000	369	SBS		1,503	1,545	42
100.140.000	410	Professional & Technical		20,000	20,000	-
100.140.000	433	Communications		6,800	6,800	-
100.140.000	440	Other Purchased Services		745	745	-
100.140.000	443	Equipment Repair/Maintenance		2,001	2,001	-
100.140.000	451	Teaching Supplies		100,000	100,000	-
100.140.000	454	Office Supplies/Postage		18,633	18,633	-
100.140.000	510	Equipment		5,000	5,000	-
<b>Total</b>	<b>140</b>	<b>Correspondence Study</b>		<b>318,418</b>	<b>324,664</b>	<b>6,246</b>
<b>Vocational Education</b>						
100.160.000	363	Worker's Compensation		3,789	3,789	-
100.160.000	375	TRS On-Behalf		26,247	26,887	640
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>30,036</b>	<b>30,676</b>	<b>640</b>
<b>Special Education Instruction</b>						
100.200.000	316	Extra Duty Pay		-	-	-
100.200.000	326	Classified Extra Duty Pay		-	-	-
100.200.000	327	Substitute - Non-Cert		4,400	4,400	-
100.200.000	363	Worker's Compensation		7,461	7,461	-
100.200.000	364	FICA		64	64	-
100.200.000	365	TRS		-	-	-
100.200.000	375	TRS On-Behalf		171,960	173,874	1,915
100.200.000	366	PERS		-	-	-
100.200.000	376	PERS On-Behalf		39,271	41,234	1,963
100.200.000	369	SBS		270	270	-
100.200.000	410	Professional & Technical		160,000	160,000	-
100.200.000	420	Staff Travel		6,000	6,000	-
100.200.000	425	Student Transportation		650	650	-
100.200.000	440	Other Purchased Services		8,500	8,500	-
100.200.000	451	Teaching Supplies		20,000	20,000	-
100.200.000	510	Equipment		6,000	6,000	-
100.200.000	315	Cert-Teacher	Summer School - Program 260	13,527	13,757	230
100.200.000	323	Aides	Summer School - Program 260	25,000	25,000	-
100.200.000	364	FICA	Summer School - Program 260	622	562	(60)
100.200.000	365	TRS	Summer School - Program 260	1,699	1,728	29
100.200.000	366	PERS	Summer School - Program 260	5,500	5,500	-
100.200.000	369	SBS	Summer School - Program 260	1,802	1,533	(270)
100.200.000	410	Professional & Tec	Summer School - Program 260	11,500	11,500	-
100.200.000	425	Student Transport	Summer School - Program 260	18,000	18,000	-
100.200.000	451	Teaching Supplies	Summer School - Program 260	600	600	-
<b>Total</b>	<b>200</b>	<b>Special Education Instruction</b>		<b>502,826</b>	<b>506,632</b>	<b>3,806</b>

Districtwide Account Code	Description	Comments		FY 2023 Revision #2	FY 2024 Proposed	\$ Change
<b>Special Education Support</b>						
100.220.000	310	Director/Coordina	1.00 FTE	109,414	113,030	3,616
100.220.000	315	Cert-Teacher	3.00 FTE	246,581	253,519	6,938
100.220.000	316	Extra Duty Pay		-	-	-
100.220.000	324	Support Staff	1.43 FTE	70,592	72,013	1,421
100.220.000	361	Health/Life Insurance		123,847	128,800	4,952
100.220.000	363	Worker's Compensation		3,484	3,484	-
100.220.000	364	FICA		6,186	6,359	174
100.220.000	365	TRS		44,713	46,039	1,326
100.220.000	375	TRS On-Behalf		43,084	44,357	1,273
100.220.000	366	PERS		15,530	15,843	313
100.220.000	376	PERS On-Behalf		1,970	2,009	40
100.220.000	369	SBS		4,327	4,414	87
100.220.000	410	Professional & Technical		30,000	30,000	-
100.220.000	420	Staff Travel		13,000	13,000	-
100.220.000	440	Other Purchased Services		39,500	45,000	5,500
100.220.000	451	Teaching Supplies		15,000	8,500	(6,500)
100.220.000	454	Office Supplies/Postage		5,000	6,000	1,000
<b>Total</b>	<b>220</b>	<b>Special Education Support</b>		<b>772,227</b>	<b>792,366</b>	<b>20,139</b>
<b>Pupil Support</b>						
100.300.000	315	Cert-Teacher		-	-	-
100.300.000	361	Health/Life Insurance		-	-	-
100.300.000	363	Worker's Compensation		-	-	-
100.300.000	364	FICA		-	-	-
100.300.000	365	TRS		-	-	-
100.300.000	375	TRS On-Behalf		-	-	-
100.300.000	376	PERS On-Behalf		568	568	-
100.300.000	410	Professional & Tec Cold Water Survival - Program 268		5,500	5,500	-
100.300.000	425	Student Transport Cold Water Survival - Program 268		3,500	3,500	-
<b>Total</b>	<b>300</b>	<b>Pupil Support</b>		<b>9,568</b>	<b>9,568</b>	<b>-</b>
<b>Guidance</b>						
100.320.000	327	Substitute - Non-Cert		5,000	5,000	-
100.320.000	363	Worker's Compensation		346	346	-
100.320.000	364	FICA		73	73	-
100.320.000	369	SBS		307	307	-
100.320.000	375	TRS On-Behalf		40,555	42,803	2,248
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>46,280</b>	<b>48,528</b>	<b>2,248</b>
<b>Health Services</b>						
100.330.000	324	Support Staff	1.00 FTE	59,180	59,180	-
100.330.000	361	Health/Life Insurance		29,340	30,514	1,174
100.330.000	363	Worker's Compensation		376	376	-
100.330.000	364	FICA		858	858	-
100.330.000	366	PERS		13,020	13,020	-
100.330.000	376	PERS On-Behalf		1,651	1,651	-
100.330.000	369	SBS		3,628	3,628	-
100.330.000	399	Employee Physicals		500	500	-
100.330.000	451	Teaching Supplies		1,000	1,000	-
<b>Total</b>	<b>330</b>	<b>Health Services</b>		<b>109,552</b>	<b>110,726</b>	<b>1,174</b>

Districtwide					FY 2023	FY 2024		
Account Code	Description	Comments			Revision #2	Proposed	\$ Change	
<b>Support Services</b>								
100.350.000	410	Professional & Technical			5,000	5,000	-	
100.350.000	420	Staff Travel			10,000	10,000	-	
100.350.000	433	Communications	E-Rate applicable		225,000	225,000	-	
100.350.000	451	Teaching Supplies			2,000	2,000	-	
100.350.000	491	Dues & Fees	Art Consortium - Program 202		1,000	1,000	-	
<b>Total</b>	<b>350</b>	<b>Support Services</b>			<b>243,000</b>	<b>243,000</b>	<b>-</b>	
<b>Improvement of Instructional Services</b>								
100.351.000	451	Teaching Supplies			3,000	3,000	-	
<b>Total</b>	<b>351</b>	<b>Improvement of Instructional Services</b>			<b>3,000</b>	<b>3,000</b>	<b>-</b>	
<b>Library Services</b>								
100.352.000	363	Worker's Compensation			346	346	-	
100.352.000	375	TRS On-Behalf			23,247	24,940	1,693	
100.352.000	410	Professional & Technical			8,500	8,500	-	
<b>Total</b>	<b>352</b>	<b>Library Services</b>			<b>32,093</b>	<b>33,786</b>	<b>1,693</b>	
<b>School Administration</b>								
100.400.000.	363	Worker's Compensation			7,760	7,824	64	
100.400.000.	375	TRS On-Behalf			92,485	93,251	766	
<b>Total</b>	<b>400</b>	<b>School Administration</b>			<b>100,245</b>	<b>101,075</b>	<b>830</b>	
<b>School Administration Support</b>								
100.450.000.	363	Worker's Compensation			3,656	3,691	35	
100.450.000.	376	PERS On-Behalf			9,990	10,087	98	
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>			<b>13,646</b>	<b>13,779</b>	<b>133</b>	
<b>District Administration</b>								
100.510.000.	362	Unemployment Insurance			18,943	19,321	379	
100.510.000.	363	Worker's Compensation			865	882	17	
100.510.000.	410	Professional & Technical			5,000	5,000	-	
100.510.000.	412	Audit			32,921	45,000	12,079	
100.510.000.	414	Legal Services			35,000	17,000	(18,000)	
100.510.000.	417	Data Processing			32,000	12,750	(19,250)	
100.510.000.	420	Staff Travel			7,000	2,000	(5,000)	
100.510.000.	440	Other Purchased Services			18,000	12,120	(5,880)	
100.510.000.	441	Equipment Rentals			1,800	1,800	-	
100.510.000.	448	Fidelity Bond			24,257	24,257	-	
100.510.000.	454	Office Supplies/Postage			8,500	8,500	-	
100.510.000.	491	Dues & Fees			16,000	13,000	(3,000)	
<b>Total</b>	<b>510</b>	<b>District Administration</b>			<b>200,285</b>	<b>161,631</b>	<b>(38,655)</b>	
<b>School Board</b>								
100.511.000.	324	NonCert-Support	-	FTE	Additional Hours	3,308	3,308	-
100.511.000.	364	FICA				48	48	-
100.511.000.	366	PERS				728	728	-
100.511.000.	376	PERS On-Behalf				92	92	-
100.511.000.	369	SBS				203	203	-
100.511.000.	410	Professional & Technical				40,000	43,000	3,000
100.511.000.	420	Staff Travel				25,000	30,000	5,000
100.511.000	425	Student Rep Travel				10,000	5,000	(5,000)
100.511.000.	440	Other Purchased Services				6,770	6,770	-
100.511.000.	479	Other Supplies/Media				2,000	2,000	-
100.511.000.	490	Dues & Fees				2,000	2,000	-
<b>Total</b>	<b>511</b>	<b>School Board</b>				<b>90,149</b>	<b>93,149</b>	<b>3,000</b>

Districtwide			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Superintendent's Office</b>					
100.512.000.	311 Superintendent	1.00 FTE	161,100	176,720	15,620
100.512.000.	312 Assistant Superint	1.00 FTE		120,000	120,000
100.512.000.	324 Support Staff	1.00 FTE	57,574	59,197	1,622
100.512.000.	361 Health/Life Insurance		44,571	54,317	9,746
100.512.000.	364 FICA		3,156	5,161	2,005
100.512.000.	365 TRS		18,024	15,072	(2,952)
100.512.000.	375 TRS On-Behalf		17,306	14,472	(2,834)
100.512.000.	366 PERS		12,666	13,023	357
100.512.000.	376 PERS On-Behalf		1,606	1,652	45
100.512.000.	369 SBS		3,529	4,347	818
100.512.000.	410 Professional & Technical		500	2,000	1,500
100.512.000.	420 Staff Travel	Supt Travel	6,700	3,200	(3,500)
100.512.000.	440 Other Purchased S	Asst. Supt & Supt.	1,000	3,000	2,000
100.512.000.	451 Teaching Supplies		-	-	-
100.512.000.	454 Office Supplies/Postage		500	500	-
<b>Total</b>	<b>512 Superintendent's Office</b>		<b>328,234</b>	<b>472,661</b>	<b>144,427</b>
<b>Safety &amp; Security</b>					
100.518.000.	450 Supplies/Materials/Media		1,000	1,000	-
<b>Total</b>	<b>518 Safety &amp; Security</b>		<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>District Administration Support</b>					
100.550.000.	321 Director/Coordinator,	1.00 FTE	89,013	91,426	2,413
100.550.000.	324 NonCert-Support	2.50 FTE	147,035	150,748	3,713
100.550.000.	361 Health/Life Insurance		86,092	89,535	3,444
100.550.000.	363 Worker's Compensation		2,417	2,417	-
100.550.000.	364 FICA		3,423	3,512	89
100.550.000.	366 PERS		51,931	53,278	1,348
100.550.000.	376 PERS On-Behalf		7,533	7,717	184
100.550.000.	369 SBS		14,470	14,845	375
100.550.000.	410 Professional & Tec	SERRC Grant application(s)	10,000	10,000	-
100.550.000.	447 Liability Insurance	3% increase budgeted	195,000	212,180	17,180
100.550.000.	454 Office Supplies/Postage		500	500	-
100.550.000.	495 Indirect Costs		(90,000)	(90,000)	-
<b>Total</b>	<b>550 District Administration Support</b>		<b>517,414</b>	<b>546,159</b>	<b>28,745</b>
<b>Technology Services</b>					
100.556.000.	316 Extra Duty Pay		5,000	5,000	-
100.556.000.	321 Director/Coordina	1.00 FTE	-	101,306	101,306
100.556.000.	324 NonCert-Support	1.00 FTE	109,179	64,854	(44,325)
100.556.000.	326 Extra Duty Pay		-	-	-
100.556.000.	329 Substitutes/Temporary		-	-	-
100.556.000.	361 Health/Life Insurance		20,594	33,259	12,666
100.556.000.	363 Worker's Compensation		950	950	-
100.556.000.	364 FICA		1,656	2,482	826
100.556.000.	365 TRS		628	628	-
100.556.000.	375 TRS On-Behalf		603	603	-
100.556.000.	366 PERS		24,019	36,488	12,469
100.556.000.	376 PERS On-Behalf		3,046	4,627	1,581
100.556.000.	369 SBS		6,693	10,186	3,493
100.556.000.	410 Professional & Technical		73,000	75,000	2,000
100.556.000.	440 Other Purchased Services		68,880	70,000	1,120
100.556.000.	451 Teaching Supplies		80,000	83,000	3,000
100.556.000.	475 Technology Suppli Software		15,000	8,880	(6,120)
<b>Total</b>	<b>556 Technology Services</b>		<b>404,248</b>	<b>492,263</b>	<b>88,016</b>

Districtwide				FY 2023	FY 2024	
Account Code	Description	Comments		Revision #2	Proposed	\$ Change
<b>Maintenance &amp; Operations</b>						
100.600.000	321	Director/Coordina	1.00 FTE	86,445	88,838	2,393
100.600.000	325	Maintenance/Cust	4.00 FTE	211,516	235,602	24,086
100.600.000	329	Substitutes/Temporary		20,000	20,000	-
100.600.000	361	Health/Life Insurance		112,537	117,038	4,501
100.600.000	363	Worker's Compensation		3,492	3,492	-
100.600.000	364	FICA		4,610	4,994	384
100.600.000	366	PERS		65,551	71,377	5,825
100.600.000	376	PERS On-Behalf		8,637	9,376	739
100.600.000	369	SBS		19,491	21,114	1,623
100.600.000	325	Maintenance/Custodians	Stand-by Time - Program 325	11,605	11,605	-
100.600.000	364	FICA	Stand-by Time - Program 325	168	168	-
100.600.000	366	PERS	Stand-by Time - Program 325	2,553	2,553	-
100.600.000	369	SBS	Stand-by Time - Program 325	711	711	-
100.600.000	410	Professional & Technical		20,000	16,000	(4,000)
100.600.000	420	Staff Travel		5,000	5,000	-
100.600.000	431	Water & Sewer		5,306	5,412	106
100.600.000	436	Electricity		5,306	5,412	106
100.600.000	440	Other Purchased Services		8,000	8,000	-
100.600.000	440	Other Purchased Services	NMS Contract - Program 997	584,069	690,197	106,128
100.600.000	442	Building Repair/Maintenance		11,000	15,000	4,000
100.600.000	443	Equipment Repair/Maintenance		22,500	22,500	-
100.600.000	444	Site Repair/Maintenance		1,300	1,300	-
100.600.000	446	Property Insurance		159,000	155,240	(3,760)
100.600.000	452	Maintenance Supplies		22,000	22,000	-
100.600.000	453	Janitorial Supplies		25,000	25,000	-
100.600.000	458	Gas/Oil		9,567	9,854	287
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>1,425,365</b>	<b>1,567,784</b>	<b>142,418</b>
<b>Student Activities</b>						
100.700.000	375	TRS On-Behalf		18,217	17,796	(421)
100.700.000	376	PERS On-Behalf		246	246	-
<b>Total</b>	<b>700</b>	<b>Student Activities</b>		<b>18,464</b>	<b>18,043</b>	<b>-</b>
<b>Community Services</b>						
100.780.000	376	PERS On-Behalf		4,739	4,874	134
<b>Total</b>	<b>780</b>	<b>Community Services</b>		<b>4,739</b>	<b>4,874</b>	<b>134</b>
<b>Transfers</b>						
100.900.000	550	Transfers to Other Funds	Pupil Transportation	125,000	100,000	(25,000)
100.900.000	550	Transfers to Other Funds	Pool	26,000	26,000	-
<b>Total</b>	<b>900</b>	<b>Transfers</b>		<b>151,000</b>	<b>126,000</b>	<b>(25,000)</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>6,728,938</b>	<b>6,978,121</b>	<b>249,470</b>
<b>Total</b>	<b>000</b>	<b>Districtwide</b>		<b>\$ 6,728,938</b>	<b>6,978,121</b>	<b>\$ 249,470</b>



# SITKA HIGH SCHOOL

## FY 2024 Proposed Budget

### Location 011



	<b>FY 2023</b>	<b>FY 2024</b>		
	<b>Revision #2</b>	<b>Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,979,477	\$ 1,945,553	(33,924)	-1.71%
120 Bilingual/Bicultural	210	210	-	0.00%
130 Enrichment	1,140	1,140	-	0.00%
160 Vocational Education	333,132	340,459	7,327	2.20%
200 Special Education	1,070,293	1,084,645	14,351	1.34%
320 Guidance	233,651	240,988	7,337	3.14%
352 Library Services	119,085	121,730	2,645	2.22%
400 School Administration	298,732	308,558	9,826	3.29%
450 School Administration Support	219,805	216,667	(3,138)	-1.43%
600 Maintenance & Operations	385,665	385,665	-	0.00%
700 Student Activities	239,149	241,656	2,507	1.05%
Fund Total	<b>4,880,338</b>	<b>4,887,270</b>	<b>6,932</b>	<b>0.14%</b>
<b>TOTAL</b>	<b>\$ 4,880,338</b>	<b>\$ 4,887,270</b>	<b>6,932</b>	<b>0.14%</b>
# Students (9th-12th)	325.75	340.00	14	4.37%
# Teachers	26.00	25.50	(0.5)	-1.92%
# Classified	14.00	14.00	-	0.00%
# Administrators	2.00	2.00	-	0.00%
Pupil / Teacher Ratio	12.53	13.33	0.8	6.42%
Average Per Pupil Expenditure	\$ 14,981.85	\$ 14,374.32	(608)	-4.06%

# SITKA SCHOOL DISTRICT

## FY 2024 Proposed Budget

Location 011 Sitka High School

Sitka High School			FY 2023	FY 2024	
Account Code	Description		Revision #2	Proposed	\$ Change
<b>Regular Instruction</b>					
100.100.011	315 Cert-Teacher	15.50 FTE	\$ 1,304,601	1,270,773	\$ (33,828)
100.100.011	316 Extra Duty Pay		15,288	16,000	713
100.100.011	317 Substitute - Certified		60,000	60,000	-
100.100.011	329 Substitute - Non-Cert		25,000	25,000	-
100.100.011	361 Health/Life Insurance		322,109	325,939	3,830
100.100.011	364 FICA		20,371	19,891	(480)
100.100.011	365 TRS		165,715	161,556	(4,159)
100.100.011	369 SBS		5,241	5,241	-
100.100.011	410 Prof/Tech		-	-	-
100.100.011	425 Student Transportation		500	500	-
100.100.011	440 Other Purchased Services		7,500	7,500	-
100.100.011	441 Equipment Rentals		1,800	1,800	-
100.100.011	443 Equipment Repair/Maint		500	500	-
100.100.011	451 Teaching Supplies		31,353	31,353	-
100.100.011	471 Textbooks		7,500	7,500	-
100.100.011	472 Library Books		2,000	2,000	-
100.100.011	479 Other Supplies/Media		10,000	10,000	-
100.100.011	510 Equipment		-	-	-
<b>Total</b>	<b>100 Regular Instruction</b>		<b>1,979,477</b>	<b>1,945,553</b>	<b>(33,924)</b>
<b>Bilingual/Bicultural</b>					
100.120.011	451 Teaching Supplies		210	210	-
<b>Total</b>	<b>120 Bilingual/Bicultural</b>		<b>210</b>	<b>210</b>	<b>-</b>
<b>Enrichment</b>					
100.130.011	316 Extra Duty Pay		1,000	1,000	-
100.130.011	364 FICA		15	15	-
100.130.011	365 TRS		126	126	-
<b>Total</b>	<b>130 Enrichment</b>		<b>1,140</b>	<b>1,140</b>	<b>-</b>
<b>Vocational Education</b>					
100.160.011	315 Cert-Teacher	2.50 FTE	217,635	222,945	5,310
100.160.011	361 Health/Life Insurance		32,166	33,449	1,283
100.160.011	364 FICA		3,156	3,233	77
100.160.011	365 TRS		27,335	28,002	667
100.160.011	441 Equipment Rentals		1,000	1,000	-
100.160.011	451 Teaching Supplies		41,830	41,830	-
100.160.011	510 Equipment		10,010	10,000	(10)
<b>Total</b>	<b>160 Vocational Education</b>		<b>333,132</b>	<b>340,459</b>	<b>7,327</b>

Sitka High School				FY 2023	FY 2024	
Account Code	Description			Revision #2	Proposed	\$ Change
<b>Special Education</b>						
100.200.011.	315	Cert-Teacher	3.50 FTE	274,042	285,640	11,598
100.200.011.	316	Extra Duty Pay		-	-	-
100.200.011.	323	NonCert-Aides	11.00 FTE	317,054	323,914	6,860
100.200.011.	361	Health/Life Insurance		343,519	335,758	(7,761)
100.200.011.	364	FICA		8,571	8,839	268
100.200.011.	365	TRS		34,420	35,876	1,457
100.200.011.	366	PERS		69,752	71,261	1,509
100.200.011.	369	SBS		19,435	19,856	421
100.200.011.	425	Student Transportation		-	-	-
100.200.011.	451	Teaching Supplies		3,500	3,500	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,070,293</b>	<b>1,084,645</b>	<b>14,351</b>
<b>Guidance</b>						
100.320.011.	315	Cert-Teacher	2.00 FTE	152,768	157,145	4,377
100.320.011.	316	Extra Duty Pay		-	-	-
100.320.011.	361	Health/Life Insurance		58,680	61,027	2,347
100.320.011.	364	FICA		2,215	2,279	63
100.320.011.	365	TRS		19,188	19,737	550
100.320.011.	454	Office Supplies/Postage		800	800	-
<b>Total</b>	<b>320</b>	<b>Support Services - Students</b>		<b>233,651</b>	<b>240,988</b>	<b>7,337</b>
<b>Library Services</b>						
100.352.011.	315	Cert-Teacher	1.00 FTE	89,179	90,888	1,709
100.352.011.	361	Health/Life Insurance		17,412	18,108	696
100.352.011.	364	FICA		1,293	1,318	25
100.352.011.	365	TRS		11,201	11,416	215
<b>Total</b>	<b>352</b>	<b>Support Services - Instruction - Library</b>		<b>119,085</b>	<b>121,730</b>	<b>2,645</b>
<b>School Administration</b>						
100.400.011.	313	Principal	2.00 FTE	224,422	231,820	7,398
100.400.011.	361	Health/Life Insurance		34,824	36,217	1,393
100.400.011.	364	FICA		3,225	3,332	107
100.400.011.	365	TRS		27,861	28,789	928
100.400.011.	410	Professional & Technical		3,500	3,500	-
100.400.011.	420	Staff Travel		1,200	1,200	-
100.400.011.	433	Communication		1,000	1,000	-
100.400.011.	454	Office Supplies/Postage		2,700	2,700	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>298,732</b>	<b>308,558</b>	<b>9,826</b>
<b>School Administration Support</b>						
100.450.011.	324	NonCert-Support	3.00 FTE	123,031	124,992	1,961
100.450.011.	329	Substitutes/Temporary		1,000	1,000	-
100.450.011.	361	Health/Life Insurance		59,306	53,626	(5,680)
100.450.011.	364	FICA		1,798	1,827	28
100.450.011.	366	PERS		27,067	27,498	432
100.450.011.	369	SBS		7,603	7,723	120
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>219,805</b>	<b>216,667</b>	<b>(3,138)</b>

Sitka High School		FY 2023	FY 2024		
Account Code	Description	Revision #2	Proposed	\$ Change	
<b>Maintenance &amp; Operations</b>					
100.600.011.	431 Water & Sewer	52,000	52,000	-	
100.600.011.	434 Other Utility Services	951	951	-	
100.600.011.	435 Heating Electricity	135,000	135,000	-	
100.600.011.	436 Electricity	164,714	164,714	-	
100.600.011.	438 Heating Fuel	33,000	33,000	-	
<b>Total</b>	<b>600 Maintenance &amp; Operations</b>	<b>385,665</b>	<b>385,665</b>	<b>-</b>	
<b>Student Activity</b>					
100.700.011.	315 Cert-Teacher	1.00 FTE - Athletic Director	89,179	90,888	1,709
100.700.011.	316 Extra Duty Pay		49,181	49,181	-
100.700.011.	326 Classified Extra Duty Pay		51,948	51,948	-
100.700.011.	361 Health Insurance		9,755	10,145	390
100.700.011.	364 FICA		2,759	2,784	25
100.700.011.	365 TRS		17,032	17,247	215
100.700.011.	369 SBS		3,184	3,353	169
100.700.011.	425 Student Travel		10,000	10,000	-
100.700.011.	451 Teaching Supplies		450	450	-
100.700.011.	491 Dues & Fees	ASAA Dues	5,660	5,660	-
<b>Total</b>	<b>700 Student Activity</b>		<b>239,149</b>	<b>241,656</b>	<b>2,507</b>
<b>Total</b>	<b>100 School Operating Fund</b>		<b>4,880,338</b>	<b>4,887,270</b>	<b>6,932</b>
<b>Total</b>	<b>011 Sitka High School</b>		<b>\$ 4,880,338</b>	<b>4,887,270</b>	<b>\$ 6,932</b>



**BLATCHLEY**  
MIDDLE SCHOOL

## BLATCHLEY MIDDLE SCHOOL

FY 2024 Proposed Budget

**Location 111**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,908,930	\$ 2,065,860	156,930	8.22%
130 Enrichment	1,770	1,770	-	0.00%
160 Vocational Education	4,650	4,650	-	0.00%
200 Special Education	1,001,422	1,032,565	31,143	3.11%
320 Guidance	72,948	85,273	12,324	16.89%
330 Health Services	500	500	-	0.00%
400 School Administration	292,878	307,723	14,845	5.07%
450 School Administration Support	154,048	157,959	3,911	2.54%
600 Maintenance & Operations	240,600	240,600	-	0.00%
700 Student Activities	25,915	25,915	-	0.00%
Fund Total	<b>3,703,660</b>	<b>3,922,815</b>	<b>219,154</b>	<b>5.92%</b>
<b>TOTAL</b>	<b>\$ 3,703,660</b>	<b>\$ 3,922,815</b>	<b>219,154</b>	<b>5.92%</b>
# Students (6th-8th)	264.50	256.00	(9)	-3.21%
# Teachers	22.5	23.0	0.5	2.22%
# Classified	13.0	13.0	-	0.00%
# Administrators	2.0	2.0	-	0.00%
Pupil / Teacher Ratio	11.8	11.1	(0.6)	-5.32%
Average Per Pupil Expenditure	\$ 14,002.50	\$ 15,323.49	1,321	9.43%

# SITKA SCHOOL DISTRICT

## FY 2024 Proposed Budget

### Location 111 Blatchley Middle School

Blatchley Middle School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.111	315	Cert-Teacher	18.50 FTE	\$ 1,326,862	1,438,304	\$ 111,443
100.100.111	316	Extra Duty Pay		21,461	11,800	(9,661)
100.100.111	317	Substitute - Certified		20,000	20,000	-
100.100.111	329	Substitute - Non-Cert		20,000	20,000	-
100.100.111	361	Health/Life Insurance		276,658	322,547	45,889
100.100.111	364	FICA		20,131	21,607	1,476
100.100.111	365	TRS		168,189	180,973	12,784
100.100.111	369	SBS		3,018	3,018	-
100.100.111	410	Professional & Technical Services		2,000	4,000	2,000
100.100.111	425	Student Transportation		700	1,500	800
100.100.111	440	Other Purchased Services		11,000	4,500	(6,500)
100.100.111	441	Equipment Rentals		4,000	3,750	(250)
100.100.111	443	Equipment Repair/Maint		500	1,500	1,000
100.100.111	451	Teaching Supplies		31,911	21,411	(10,500)
100.100.111	472	Library Books		500	4,000	3,500
100.100.111	473	Periodicals		1,000	5,000	4,000
100.100.111	479	Other Supplies/Media		1,000	1,950	950
100.100.111	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,908,930</b>	<b>2,065,860</b>	<b>156,930</b>
<b>Enrichment</b>						
100.130.111	316	Extra Duty Pay		1,000	1,000	-
100.130.111	364	FICA		15	15	-
100.130.111	365	TRS		126	126	-
100.130.111	451	Teaching Supplies		630	630	-
<b>Total</b>	<b>130</b>	<b>Enrichment</b>		<b>1,770</b>	<b>1,770</b>	<b>-</b>
<b>Vocational Education</b>						
100.160.111	451	Teaching Supplies		4,650	4,650	-
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>4,650</b>	<b>4,650</b>	<b>-</b>
<b>Special Education</b>						
100.200.111	315	Cert-Teacher	3.50 FTE	253,414	262,705	9,292
100.200.111	323	NonCert-Aides	11.00 FTE	327,310	334,342	7,032
100.200.111	361	Health/Life Insurance		285,928	297,365	11,437
100.200.111	364	FICA		8,420	8,657	237
100.200.111	365	TRS		31,829	32,996	1,167
100.200.111	366	PERS		72,008	73,555	1,547
100.200.111	369	SBS		20,064	20,495	431
100.200.111	451	Teaching Supplies		2,350	2,350	-
100.200.111	479	Other Supplies/Media		100	100	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,001,422</b>	<b>1,032,565</b>	<b>31,143</b>

Blatchley Middle School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Guidance</b>						
100.320.111	315	Cert-Teacher	1.00 FTE	48,054	58,253	10,199
100.320.111	361	Health/Life Insurance		17,412	18,108	696
100.320.111	364	FICA		697	845	148
100.320.111	365	TRS		6,036	7,317	1,281
100.320.111	454	Office Supplies/Postage		750	750	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>72,948</b>	<b>85,273</b>	<b>12,324</b>
<b>Health Services</b>						
100.330.111	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>330</b>	<b>Health Services</b>		<b>500</b>	<b>500</b>	<b>-</b>
<b>School Administration</b>						
100.400.111	313	Principal	2.00 FTE	218,523	225,788	7,265
100.400.111	361	Health/Life Insurance		39,095	40,659	1,564
100.400.111	364	FICA		3,140	3,245	105
100.400.111	365	TRS		27,120	28,031	911
100.400.111	390	Mileage Reimbursement		-	-	-
100.400.111	454	Office Supplies/Postage		5,000	10,000	5,000
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>292,878</b>	<b>307,723</b>	<b>14,845</b>
<b>School Administration Support</b>						
100.450.111	324	NonCert-Support	2.00 FTE	79,968	81,463	1,495
100.450.111	329	Substitutes/Temporary		1,000	1,000	-
100.450.111	361	Health/Life Insurance		49,349	51,323	1,974
100.450.111	364	FICA		1,174	1,196	22
100.450.111	366	PERS		17,593	17,922	329
100.450.111	369	SBS		4,963	5,055	92
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>154,048</b>	<b>157,959</b>	<b>3,911</b>
<b>Maintenance &amp; Operations</b>						
100.600.111	431	Water & Sewer		35,000	35,000	-
100.600.111	434	Other Utility Services		600	600	-
100.600.111	435	Heating Electricity		75,000	75,000	-
100.600.111	436	Electricity		115,000	115,000	-
100.600.111	438	Heating Fuel		15,000	15,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>240,600</b>	<b>240,600</b>	<b>-</b>
<b>Student Activity</b>						
100.700.111	316	Extra Duty Pay		10,000	10,000	-
100.700.111	326	Classified Extra Duty Pay		13,200	13,200	-
100.700.111	364	FICA		336	336	-
100.700.111	365	TRS		1,287	1,287	-
100.700.111	366	PERS		297	297	-
100.700.111	369	SBS		794	794	-
<b>Total</b>	<b>700</b>	<b>Student Activity</b>		<b>25,915</b>	<b>25,915</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>3,703,660</b>	<b>3,922,815</b>	<b>219,154</b>
<b>Total</b>	<b>111</b>	<b>Blatchley Middle School</b>		<b>\$ 3,703,660</b>	<b>3,922,815</b>	<b>\$ 219,154</b>



**KEET  
GOOSHI  
HEEN**  
ELEMENTARY

## KEET GOOSHI HEEN ELEMENTARY

FY 2024 Proposed Budget

**Location 300**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 2,148,214	\$ 1,947,175	(201,038)	-9.36%
130 Enrichment	-	-	-	0.00%
200 Special Education	981,121	1,017,681	36,560	3.73%
320 Guidance	109,722	112,333	2,611	
352 Library Services	117,446	132,069	14,622	12.45%
400 School Administration	160,037	155,403	(4,635)	-2.90%
450 School Administration Support	145,683	146,658	975	0.67%
600 Maintenance & Operations	213,011	213,011	-	0.00%
Fund Total	<b>3,875,235</b>	<b>3,724,330</b>	<b>(150,905)</b>	<b>-3.89%</b>
<b>TOTAL</b>	<b>\$ 3,875,235</b>	<b>\$ 3,724,330</b>	<b>(150,905)</b>	<b>-3.89%</b>
# Students (2nd-5th)	276.65	273.00	(4)	-1.32%
# Teachers	25.35	22.35	(3.0)	-11.83%
# Classified	13.00	12.00	(1.0)	-7.69%
# Administrators	1.00	1.00	-	0.00%
Pupil / Teacher Ratio	10.91	12.21	1.3	11.93%
Average Per Pupil Expenditure	\$ 14,007.72	\$ 13,642.24	(365)	-2.61%

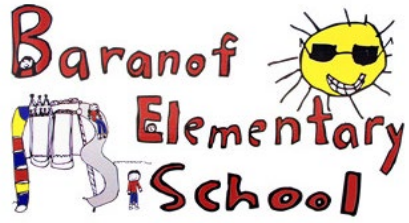
# SITKA SCHOOL DISTRICT

## FY 2024 Proposed Budget

Location 300 Keet Gooshi Heen Elementary

Keet Gooshi Heen Elementary			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.300	315	Cert-Teacher	16.00 FTE	\$ 1,402,969	1,239,207	\$ (163,762)
100.100.300	316	Extra Duty Pay		12,333	13,650	1,318
100.100.300	317	Substitute - Certified		90,000	90,000	-
100.100.300	329	Substitute - Non-Cert		10,000	10,000	-
100.100.300	361	Health/Life Insurance		364,994	349,159	(15,835)
100.100.300	364	FICA		21,972	19,616	(2,355)
100.100.300	365	TRS		177,762	157,359	(20,403)
100.100.300	369	SBS		6,130	6,130	-
100.100.300	410	Professional & Technical Services		600	600	-
100.100.300	425	Student Transportation		1,750	1,750	-
100.100.300	440	Other Purchased Services		11,250	11,250	-
100.100.300	441	Equipment Rentals		6,500	6,500	-
100.100.300	443	Equipment Repair/Maint		200	200	-
100.100.300	451	Teaching Supplies		26,054	26,054	-
100.100.300	471	Textbooks		6,100	6,100	-
100.100.300	472	Library Books		6,100	6,100	-
100.100.300	473	Periodicals		3,000	3,000	-
100.100.300	479	Other Supplies/Media		500	500	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>2,148,214</b>	<b>1,947,175</b>	<b>(201,038)</b>
<b>Special Education</b>						
100.200.300	315	Cert-Teacher	4.50 FTE	338,888	349,814	10,927
100.200.300	316	Extra Duty Pay		1,500	-	(1,500)
100.200.300	323	NonCert-Aides	10.00 FTE	279,329	298,597	19,268
100.200.300	361	Health/Life Insurance		235,873	236,902	1,029
100.200.300	364	FICA		8,587	8,992	405
100.200.300	365	TRS		42,753	43,937	1,184
100.200.300	366	PERS		55,400	59,466	4,066
100.200.300	369	SBS		17,123	18,304	1,181
100.200.300	451	Teaching Supplies		1,670	1,670	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>981,121</b>	<b>1,017,681</b>	<b>36,560</b>
<b>Guidance</b>						
100.320.300	315	Cert-Teacher	0.85 FTE	73,926	75,341	1,415
100.320.300	361	Health/Life Insurance		24,939	25,936	998
100.320.300	364	FICA		1,072	1,092	21
100.320.300	365	TRS		9,285	9,463	178
100.320.300	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>109,722</b>	<b>112,333</b>	<b>2,611</b>

Keet Gooshi Heen Elementary			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Library Services</b>						
100.352.300.	315	Cert-Teacher	1.00 FTE	76,841	88,637	11,796
100.352.300.	361	Health/Life Insurance		29,340	30,514	1,174
100.352.300.	364	FICA		1,114	1,285	171
100.352.300.	365	TRS		9,651	11,133	1,482
100.352.300.	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>352</b>	<b>Library Services</b>		<b>117,446</b>	<b>132,069</b>	<b>14,622</b>
<b>School Administration</b>						
100.400.300.	313	Principal	1.00 FTE	119,115	103,559	(15,556)
100.400.300.	316	Extra Duty Pay		-	-	-
100.400.300.	361	Health/Life Insurance		17,412	30,514	13,102
100.400.300.	364	FICA		1,713	1,487	(226)
100.400.300.	365	TRS		14,798	12,843	(1,955)
100.400.300.	390	Mileage Reimbursement		-	-	-
100.400.300.	454	Office Supplies/Postage		7,000	7,000	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>160,037</b>	<b>155,403</b>	<b>(4,635)</b>
<b>School Administration Support</b>						
100.450.300.	324	NonCert-Support	2.00 FTE	78,920	78,399	(522)
100.450.300.	329	Substitutes/Temporary		2,000	2,000	-
100.450.300.	361	Health/Life Insurance		41,267	42,917	1,651
100.450.300.	364	FICA		1,173.35	1,166	(8)
100.450.300.	366	PERS		17,362	17,248	(115)
100.450.300.	369	SBS		4,960	4,928	(32)
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>145,683</b>	<b>146,658</b>	<b>975</b>
<b>Maintenance &amp; Operations</b>						
100.600.300.	431	Water & Sewer		35,000	35,000	-
100.600.300.	434	Other Utility Services		550	550	-
100.600.300.	435	Heating Electricity		65,000	65,000	-
100.600.300.	436	Electricity		99,461	99,461	-
100.600.300.	438	Heating Fuel		13,000	13,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>213,011</b>	<b>213,011</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>3,875,235</b>	<b>3,724,330</b>	<b>(150,905)</b>
<b>Total</b>	<b>300</b>	<b>Keet Gooshi Heen Elementary</b>		<b>\$ 3,875,235</b>	<b>3,724,330</b>	<b>\$ (150,905)</b>



## BARANOF ELEMENTARY SCHOOL

FY 2024 Proposed Budget

**Location 333**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,177,152	\$ 1,252,160	\$ 75,008	6.37%
200 Special Education	1,081,177	1,260,889	179,712	16.62%
320 Guidance	70,229	73,250	3,021	4.30%
352 Library Services	34,392	35,158	766	
400 School Administration	142,803	147,750	4,947	3.46%
450 School Administration Support	101,402	103,163	1,761	1.74%
600 Maintenance & Operations	134,626	134,626	-	0.00%
Fund Total	<b>2,741,781</b>	<b>3,006,995</b>	<b>265,215</b>	<b>9.67%</b>
 <b>TOTAL</b>	<b>\$ 2,741,781</b>	<b>\$ 3,006,995</b>	<b>\$ 265,215</b>	<b>9.67%</b>
 # Students (PK-1st)	161.15	162.00	0.8	0.53%
# Teachers	18.5	19.5	1.0	5.41%
# Classified	12.3	13.3	1.0	8.13%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	8.7	8.3	(0.4)	-4.63%
Average Per Pupil Expenditure	\$ 17,013.84	\$ 18,561.70	\$ 1,547.86	9.10%

# SITKA SCHOOL DISTRICT

## FY 2024 Proposed Budget

Location 333 Baranof Elementary School

Baranof Elementary School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.333	315	Cert-Teacher	12.10 FTE	\$ 801,123	\$ 860,989	\$ 59,866
100.100.333	316	Certified Extra Duty Pay		8,058	\$ 6,550	(1,508)
100.100.333	317	Substitute - Certified		32,450	\$ 32,450	-
100.100.333	326	Classified Extra Duty Pay		-	\$ -	-
100.100.333	329	Substitute - Non-Cert		15,000	\$ 15,000	-
100.100.333	361	Health/Life Insurance		157,363	165,837	8,473
100.100.333	364	FICA		12,421	13,267	846
100.100.333	365	TRS		101,570	108,900	7,330
100.100.333	366	PERS		-	-	-
100.100.333	369	SBS		2,939	2,939	-
100.100.333	410	Professional & Technical Services		950	950	-
100.100.333	425	Student Transportation		2,000	2,000	-
100.100.333	440	Other Purchased Services		5,900	5,900	-
100.100.333	441	Equipment Rentals		8,000	8,000	-
100.100.333	443	Equipment Repair/Maint		-	-	-
100.100.333	451	Teaching Supplies		28,477	28,477	-
100.100.333	471	Textbooks		-	-	-
100.100.333	472	Library Books		200	200	-
100.100.333	473	Periodicals		200	200	-
100.100.333	479	Other Supplies/Media		500	500	-
100.100.333	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,177,152</b>	<b>1,252,160</b>	<b>75,008</b>
<b>Special Education</b>						
100.200.333	315	Cert-Teacher	6.00 FTE	355,692	\$ 436,606	80,914
100.200.333	316	Extra Duty Pay		-	\$ 1,550	1,550
100.200.333	323	NonCert-Aides	11.80 FTE	324,575	\$ 349,763	25,188
100.200.333	324	NonCert-Support	0.00 FTE	-	\$ -	-
100.200.333	361	Health/Life Insurance		253,568	306,625	53,057
100.200.333	364	FICA		9,864	11,425	1,561
100.200.333	365	TRS		44,675	55,032	10,357
100.200.333	366	PERS		71,407	76,948	5,541
100.200.333	369	SBS		19,896	21,440	1,544
100.200.333	451	Teaching Supplies		1,500	1,500	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,081,177</b>	<b>1,260,889</b>	<b>179,712</b>

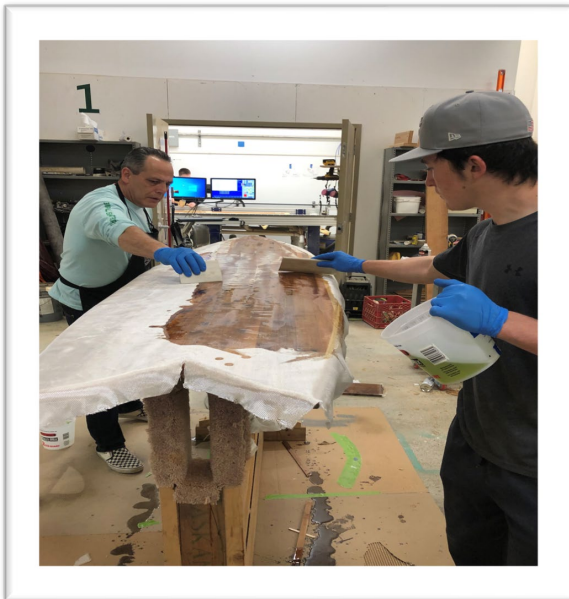
Baranof Elementary School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Guidance</b>						
100.320.333	315	Cert-Teacher	1.00 FTE	61,525	\$ 64,175	2,650
100.320.333	361	Health/Life Insurance		84	84	-
100.320.333	364	FICA		892	931	38
100.320.333	365	TRS		7,728	8,060	333
100.320.333	454	Office Supplies/Postage		-	-	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>70,229</b>	<b>73,250</b>	<b>3,021</b>
<b>Library Services</b>						
100.352.333	315	Cert-Teacher	0.40 FTE	26,743	\$ 27,278	535
100.352.333	361	Health/Life Insurance		3,902	4,058	156
100.352.333	364	FICA		388	396	8
100.352.333	365	TRS		3,359	3,426	67
100.352.333	454	Office Supplies/Postage		-	-	-
<b>Total</b>	<b>352</b>	<b>Library Services</b>		<b>34,392</b>	<b>35,158</b>	<b>766</b>
<b>School Administration</b>						
100.400.333	313	Principal	1.00 FTE	106,323	\$ 110,052	3,729
100.400.333	316	Extra Duty Pay		-	-	-
100.400.333	361	Health/Life Insurance		17,412	18,108	696
100.400.333	364	FICA		1,527	1,581	54
100.400.333	365	TRS		13,191	13,658	468
100.400.333	390	Mileage Reimbursement		-	-	-
100.400.333	410	Professional & Technical		350	350	-
100.400.333	454	Office Supplies/Postage		4,000	4,000	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>142,803</b>	<b>147,750</b>	<b>4,947</b>
<b>School Administration Support</b>						
100.450.333	324	NonCert-Support	1.50 FTE	55,784	\$ 56,347	563
100.450.333	329	Substitutes/Temporary		3,100	\$ 3,100	-
100.450.333	361	Health/Life Insurance		25,782	26,813	1,031
100.450.333	364	FICA		854	862	8
100.450.333	366	PERS		12,273	12,396	124
100.450.333	369	SBS		3,610	3,644	34
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>101,402</b>	<b>103,163</b>	<b>1,761</b>
<b>Maintenance &amp; Operations</b>						
100.600.333	431	Water & Sewer		27,475	27,475	-
100.600.333	434	Other Utility Services		575	575	-
100.600.333	435	Heating Electricity		45,000	45,000	-
100.600.333	436	Electricity		46,076	46,076	-
100.600.333	438	Heating Fuel		15,500	15,500	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>134,626</b>	<b>134,626</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>2,741,781</b>	<b>3,006,995</b>	<b>265,215</b>
<b>Total</b>	<b>333</b>	<b>Baranof Elementary School</b>		<b>\$ 2,741,781</b>	<b>\$ 3,006,995</b>	<b>\$ 265,215</b>

# VOCATIONAL CENTER

FY 2024 Proposed Budget

Location 400

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 600 Maintenance & Operations	\$ 14,772	\$ 14,772	\$ -	0.00%
Fund Total	<b>14,772</b>	<b>14,772</b>	-	<b>0.00%</b>
 <b>TOTAL</b>	 <b>\$ 14,772</b>	 <b>\$ 14,772</b>	 <b>\$ -</b>	 <b>0.00%</b>



# SITKA SCHOOL DISTRICT

## FY 2024 Proposed Budget

Location 400 Vocational Center

Vocational Center			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Maintenance &amp; Operations</b>					
100.600.400	431	Water & Sewer	3,200	3,200	-
100.600.400	434	Other Utility Services	572	572	-
100.600.400	436	Electricity	11,000	11,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>14,772</b>	<b>14,772</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>14,772</b>	<b>14,772</b>	<b>-</b>
<b>Total</b>	<b>400</b>	<b>Vocational Center</b>	<b>\$ 14,772</b>	<b>\$ 14,772</b>	<b>\$ -</b>

# PERFORMING ARTS CENTER

FY 2024 Proposed Budget

**Location 500**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 600 Maintenance & Operations	\$ 97,250	\$ 103,850	\$ 6,600	6.79%
Fund Total	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>	<b>6.79%</b>
<b>TOTAL</b>	<b>\$ 97,250</b>	<b>\$ 103,850</b>	<b>\$ 6,600</b>	<b>6.79%</b>



Artwork By:  
David Davis  
Grade 12

# SITKA SCHOOL DISTRICT

## FY 2024 Proposed Budget

Location 500 Performing Arts Center

Performing Arts Center			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b><u>Maintenance &amp; Operations</u></b>					
100.600.500.	434	Other Utility Services	850	850	-
100.600.500.	435	Heating Electricity	56,000	66,000	10,000
100.600.500.	438	Heating Fuel	8,000	8,000	-
100.600.500.	446	Property Insurance	32,400	29,000	(3,400)
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>
<b>Total</b>	<b>500</b>	<b>Performing Arts Center</b>	<b>\$ 97,250</b>	<b>\$ 103,850</b>	<b>\$ 6,600</b>



**PACIFIC**  
HIGH SCHOOL

## PACIFIC HIGH SCHOOL

FY 2024 Proposed Budget

**Location 994**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 317,466	\$ 421,738	\$ 104,272	32.85%
200 Special Education	116,946	119,871	2,925	2.50%
400 School Administration	152,517	157,749	5,233	3.43%
450 School Administration Support	42,386	43,005	619	1.46%
600 Maintenance & Operations	16,500	17,325	825	5.00%
Fund Total	<b>645,815</b>	<b>759,689</b>	<b>113,874</b>	<b>17.63%</b>
<b>TOTAL</b>	<b>\$ 645,815</b>	<b>\$ 759,689</b>	<b>\$ 113,874</b>	<b>17.63%</b>
# Students (9th-12th)	47.90	46.00	(1.9)	-3.97%
# Teachers	4.0	5.0	1.0	25.00%
# Classified	0.5	0.5	0.0	0.00%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	12.0	9.2	(2.8)	-23.17%
Average Per Pupil Expenditure	\$ 13,482.56	\$ 16,514.97	\$ 3,032.42	22.49%

# SITKA SCHOOL DISTRICT

## FY 2024 Proposed Budget

Location 994 Pacific High School

Pacific High School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.994.	315	Cert-Teacher	4.00 FTE	\$ 196,633	\$ 276,935	\$ 80,302
100.100.994.	316	Certified Extra Duty Pay		3,593	\$ 3,450	(143)
100.100.994.	317	Substitute - Certified		8,000	\$ 8,000	-
100.100.994.	329	Substitute - Non-Cert		1,500	\$ 1,500	-
100.100.994.	361	Health/Life Insurance		68,435	\$ 81,317	12,882
100.100.994.	364	FICA		3,041	\$ 4,203	1,162
100.100.994.	365	TRS		25,148	\$ 35,216	10,068
100.100.994.	369	SBS		582	\$ 582	-
100.100.994.	410	Professional & Technical Services		100	100	-
100.100.994.	420	Staff Travel		500	500	-
100.100.994.	425	Student Transportation		200	200	-
100.100.994.	440	Other Purchased Services		1,500	1,500	-
100.100.994.	441	Equipment Rentals		1,200	1,200	-
100.100.994.	443	Equipment Repair/Maint		1,000	1,000	-
100.100.994.	451	Teaching Supplies		5,184	5,184	-
100.100.994.	458	Gas/Oil		850	850	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>317,466</b>	<b>421,738</b>	<b>104,272</b>
<b>Special Education</b>						
100.200.994.	315	Cert-Teacher	1.00 FTE	76,841	\$ 78,377	1,536
100.200.994.	361	Health/Life Insurance		29,340	30,514	1,174
100.200.994.	364	FICA		1,114	1,136	22
100.200.994.	365	TRS		9,651	9,844	193
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>116,946</b>	<b>119,871</b>	<b>2,925</b>
<b>School Administration</b>						
100.400.994.	313	Principal	1.00 FTE	107,591	111,152	3,561
100.400.994.	361	Health/Life Insurance		29,340	30,514	1,174
100.400.994.	364	FICA		1,546	1,597	52
100.400.994.	365	TRS		13,350	13,797	447
100.400.994.	420	Staff Travel		50	50	-
100.400.994.	454	Office Supplies/Postage		640	640	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>152,517</b>	<b>157,749</b>	<b>5,233</b>

Pacific High School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>School Administration Support</b>						
100.450.994.	324	NonCert-Support	0.50 FTE	20,345	20,345	-
100.450.994.	329	Substitutes/Temporary		500	500	-
100.450.994.	361	Health/Life Insurance		15,485	16,104	619
100.450.994.	364	FICA		302	302	-
100.450.994.	366	PERS		4,476	4,476	-
100.450.994.	369	SBS		1,278	1,278	-
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>42,386</b>	<b>43,005</b>	<b>619</b>
<b>Maintenance &amp; Operations</b>						
100.600.994.	431	Water & Sewer		7,500	7,875	375
100.600.994.	434	Other Utility Services		-	-	-
100.600.994.	436	Electricity		9,000	9,450	450
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>16,500</b>	<b>17,325</b>	<b>825</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>645,815</b>	<b>759,689</b>	<b>113,874</b>
<b>Total</b>	<b>994</b>	<b>Pacific High School</b>		<b>\$ 645,815</b>	<b>\$ 759,689</b>	<b>\$ 113,874</b>

# Scenario 1.1



**BSA INCREASE \$450**

## **Sitka School District**

**FY24 Budget Proposal**

*Presented April 20, 2023*

Blossom Teal-Olsen, President  
Frank Hauser, Superintendent  
Todd Gebler, Vice-President  
Tristan Guevin, Board Clerk  
Melonie Boord, Board Member  
Open Board Seat



**Cover Page Artwork:** Jessica Christner, Grade 12



April 14, 2023

## Scenario 1.1 – \$450 BSA Increase

Members of the Board of Education  
Sitka School District  
Sitka, Alaska 99835

The Sitka School District (District) is pleased to present you with the budget for the fiscal year 2024. The budget document is the primary document that communicates the District’s plans for spending in the ensuing fiscal year, and it also details its organizational goals and objectives in monetary terms. The District is required to prepare and approve a balanced budget and submit it to the City of Sitka by May 1<sup>st</sup> and to the Department of Education & Early Development by July 15<sup>th</sup> each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

In presenting the FY2024 Budget document, we may discuss the instructional, operational, and financial plans in an open forum. We believe community interaction and input between stakeholders leads to improvements benefiting the education of children at Sitka School District. The administration of the District has reviewed and discussed its plan for the FY2024 school year in terms of what can be accomplished within the bounds of a balanced budget.

Budget development and analysis is always a work in progress. Changes will occur in FY2024 when salaries, benefits, and foundation funding are finalized.

### Organizational Component

The City and Borough of Sitka established a Home Rule Charter on December 2, 1971, governed by the laws of Alaska. The City operates under assembly-manager form of government and performs municipal duties allowed by Alaska Statutes and as directed by its residents.

The Sitka School District is a component unit of the City and Borough of Sitka and is organized under Title 29.42.030 of Alaska Statutes as amended. The City has delegated the administrative responsibility for these functions to the Sitka School District Board of Education. The School Board is governed by a five-member school board with members elected by district and complemented by a non-voting student representative.

## Budget Process

**Alaska Statute 14.14.065. Relationship between city school district and city.** The relationships between the school board of a city school district and the city assembly and executive or administrator are governed in the same manner as provided in AS 14.14.060. AS 14.14.060 (c) states “except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

The District’s School Board approves a budget timeline which includes opportunities for presentation to the public. Below is the FY2024 budget timeline.

**FY24 Budget Formation General Overview**  
January 19, 2023 6:00pm in Assembly Chambers  
**FY24 Budget Staff Hearing Session**  
January 31, 2023 3:45pm at SHS Library  
**FY24 Budget Staff Hearing Session**  
February 2, 2023 3:45pm at SHS Library  
**FY24 Budget Community Hearing Session**  
March 9, 2023 6:00pm at Centennial Hall  
**FY24 Draft Budget presented at Board Work Session**  
April 13, 2023 6:00pm at Centennial Hall  
**FY24 FINAL Budget Hearing and Adoption**  
April 20, 2023 6:00pm at Centennial Hall

## 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 FY2024. This budget assumes that the current base student allocation (BSA) of \$5,960 will increase by an additional \$450 for a total BSA of \$6,410 for FY24 and no cuts to Basic Need or any part of the foundation formula itself. We are budgeting for a \$7.69M City and Borough of Sitka appropriation for the General Fund, in addition to City appropriations of \$150,000 for Major Maintenance (Fund 500) and \$66,000 as in-kind utilities paid on behalf of the Performing Arts Center. We are not anticipating any additional local contributions from the City and Borough of Sitka for the additional \$450 BSA increase budgeted (\$270K).

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

Revenue projection of \$22,096,947:

- ❖ Enrollment projected at 1077 students
- ❖ Intensive students (13 x's the BSA of \$6,410) – 45 projected
- ❖ ISER Area Cost Differential of 1.195
- ❖ Career & Technical Education (CTE) Factor – 1.015
- ❖ Special Needs Factor – 1.20
- ❖ Base Student Allocation (BSA) - \$6,410
- ❖ 90% of the BSA for REACH Correspondence students – 38 projected
- ❖ TRS On-Behalf and PERS On-Behalf – zero net effect against on-behalf expenditures
- ❖ City appropriation is budgeted at \$7,697,278 (maximum allowable, includes \$66,000 in-kind for PAC utilities)
- ❖ E-rate estimated with 60% discount rate on eligible internet bills - \$69,076
- ❖ Impact Aid estimated at \$70,000
- ❖ Forest Receipts estimated at \$360,000
- ❖ Other Revenues projected at \$45,000 (includes local contributions, gate fees)
- ❖ Utilize unreserved fund balance - \$1,528,863 (\$267,134 estimated remaining fund balance)

## *Expenditure Budget*

Below are the expenditure highlights and other considerations for FY2024.

This budget includes:

- ❖ Salary increase per negotiated agreement
- ❖ Annual step increases
- ❖ A 4% increase to health insurance premiums
- ❖ Other employer-paid benefits remain status quo – 22% for PERS & 12.56% for TRS
- ❖ Staffing based on a combination of needs-based and overall monetary availability per revenue and expenditure assumptions

## Districtwide

- ❖ TRS/PERS On-Behalf and Worker's Compensation for the entire District is expensed under Districtwide under their respective functions
- ❖ Added 1 FTE Assistant Superintendent
- ❖ 1 FTE Removed Raven's Way Teacher
- ❖ Included \$100,000 Transfer to Pupil Transportation
- ❖ Included \$26,000 Transfer to Pool (\$122,000 funded by City per February City resolution).
- ❖ Increase in NMS custodial contract
- ❖ Decrease board travel by \$5,000
- ❖ Line item for technology refresh \$150,000

## Sitka High School (SHS)

- ❖ 0.5 FTE Removed

## Blatchley Middle School (BMS)

- ❖ Add 0.5 FTE

## Keet Gooshi Heen Elementary (KGH)

- ❖ 3 FTE Teacher moved to BES
- ❖ Added 0.5 FTE Reading Specialist (AK Reads)

## Baranof Elementary School (BES)

- ❖ Added 1 FTE SPED Case Manager
- ❖ Added 0.5 FTE Reading Specialist (AK Reads)

## Pacific High School (PHS)

- ❖ Added 1 FTE Social Worker

We thank you for your consideration of the FY2024 budget.

Sincerely,

---

Frank Hauser  
Superintendent  
Sitka School District

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Leslie Young  
Business Manager  
Sitka School District

# Scenario 1.1

## SITKA SCHOOL DISTRICT

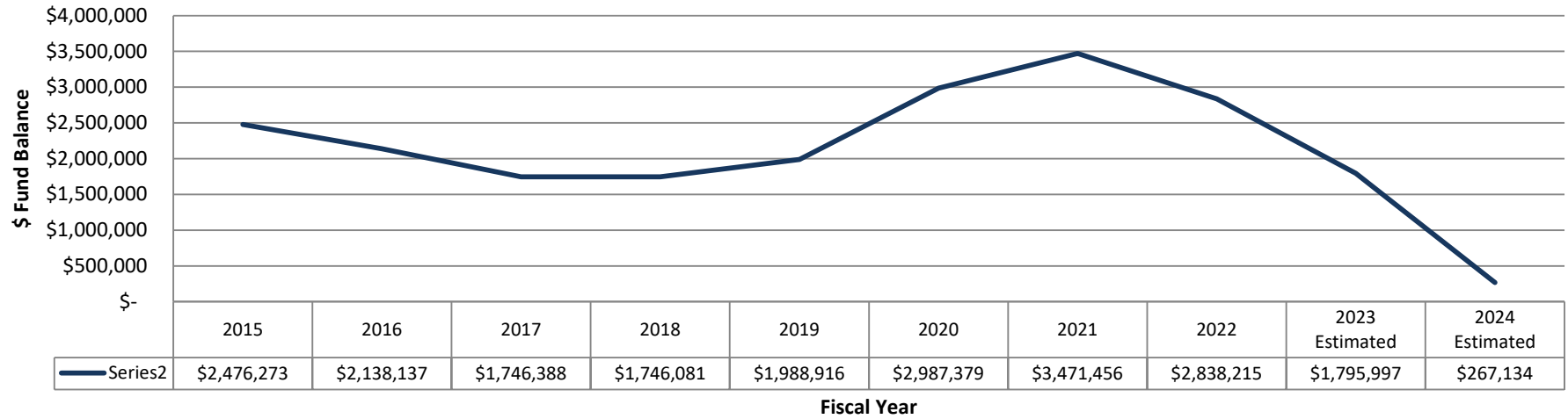
### Revenue Budget

#### FY 2024 Proposed Budget

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Revision #2	FY 2024 Proposed	Change
<i>Enrollment Projection</i>	1082.10+45IN 48.85 corresp	1084.35+40IN 48.85 corresp	1075.95+45 IN 35.95 Corresp	1077+45 IN 38 Corresp	+1.05 ADM +2.05 Corresp
<b>FUND 100: General Fund</b>					
011 City/Borough Appropriation	\$ 7,424,930	\$ 7,981,665	\$ 7,981,665	\$ 7,697,278	\$ (284,387)
040 Other Revenue (Local)	128,715	45,000	45,000	45,000	-
047 E-rate Revenue (Federal)	179,737	69,076	74,159	69,076	(5,083)
050 Quality Schools	43,213	41,619	42,359	41,798	(561)
051 State Foundation	11,816,364	10,955,505	11,229,748	11,390,231	160,483
056 Other State Revenue (TRS On Behalf)	1,621,317	1,026,771	1,171,744	1,160,631	(11,113)
057 Other State Revenue (PERS On Behalf)	234,958	69,369	82,485	87,357	4,872
05X Other State Revenue (HB281)	-	-	588,411		(588,411)
05x Other State Revenue (BSA + \$450)				1,175,576	1,175,576
110 Impact Aid (Federal)	60,816	70,000	70,000	70,000	-
190 Forest Receipts (pass-thru)	599,385	360,000	360,000	360,000	-
Fund Balance	<u>483,612</u>	<u>1,438,623</u>	<u>1,042,218</u>	<u>1,528,863</u>	<u>486,645</u>
FUND TOTAL	\$ 22,593,047	\$ - \$ 22,057,629	\$ 22,687,789	\$ 23,625,810	\$ 938,021

# Scenario 1.1

## SITKA SCHOOL DISTRICT Fund Balance 10 Year History FY 2015 - FY 2024 Projected



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2023:		\$	267,134
Less Exemptions per 4 AAC 09.160(a)			
Inventory (Fuel)		\$	-
Prepaid Items (Liab Insurance, other)		\$	-
Federal Impact Aid Received		\$	76,228
<b>Fund Balance Subject to 10% Limitation</b>		\$	<b>190,906</b>
Nonexempt fund balance as a percentage of current year expenditures:			
	<u>Fund Balance Subject to Limitation</u>	\$	<u>190,906</u>
	<u>Current Year Expenditures (Fxs 100-780)</u>	\$	<u>23,499,810</u>
		=	0.81%

**SITKA SCHOOL DISTRICT**  
**Expenditure Summary by Function**

**Scenario 1.1**

**FY 2024 Proposed Budget**

Function	FY 2023 Adopted	FY 2023 Revision #2	FY 2024 Proposed	Increase (Decrease)	Percent Increase	Percent of FY 2023 Total
Instruction:						
100 Regular Instruction	\$ 8,583,767	\$ 8,883,605	\$ 9,095,860	\$ 212,255	2.33%	38.50%
120 Bilingual/Bicultural	51,399	54,406	55,849	1,444	2.58%	0.24%
130 Enrichment	3,461	3,498	3,498	-	0.00%	0.01%
140 Correspondence Study	327,533	318,418	324,664	6,246	1.92%	1.37%
160 Vocational Education	357,964	367,817	375,785	7,968	2.12%	1.59%
200 Special Education Instruction	4,410,929	4,753,785	5,022,284	268,498	5.35%	21.26%
220 Special Education Support	857,121	772,227	792,366	20,139	2.54%	3.35%
300 Pupil Support	9,000	9,568	9,568	-	0.00%	0.04%
320 Guidance	584,655	532,829	560,372	27,542	4.91%	2.37%
330 Health Services	135,758	110,052	111,226	1,174	1.06%	0.47%
350/351 Support Services - Instruction	246,000	246,000	246,000	-	0.00%	1.04%
352 Library Services	286,607	303,016	322,743	19,726	6.11%	1.37%
400 School Administration	1,105,582	1,147,211	1,178,258	31,047	2.63%	4.99%
Sub Total Instruction	\$ 16,959,776	\$ 17,502,435	\$ 18,098,472	\$ 596,038	3.29%	76.60%
450 School Administration Support	\$ 663,242	\$ 676,970	\$ 681,230	\$ 4,260	0.63%	2.88%
510 District Administration	148,386	200,285	161,631	(38,655)	-23.92%	0.68%
511 School Board	85,940	90,149	83,149	(7,000)	-8.42%	0.35%
512 Superintendent's Office	331,838	328,234	472,661	144,427	30.56%	2.00%
518 Safety & Security	1,000	1,000	1,000	-	0.00%	0.00%
550 District Administration Support	590,837	517,414	546,159	28,745	5.26%	2.31%
555/556 Data Processing/Tech Services	470,240	404,248	492,263	88,016	17.88%	2.08%
600 Maintenance & Operations	2,386,893	2,527,789	2,677,633	149,843	5.60%	11.33%
700 Student Activities	268,476	283,527	285,613	2,086	0.73%	1.21%
780 Community Services	-	4,739	-	(4,739)		
Sub Total Admin/M&O	\$ 4,946,853	\$ 5,034,354	\$ 5,401,338	\$ 366,984	6.79%	22.86%
Sub Total Inst/Admin/M&O	\$ 21,906,629	\$ 22,536,789	\$ 23,499,810	\$ 963,022	4.10%	99.47%
900 Transfers						
900..550 Transfers to Pupil Transportatio	125,000	125,000	100,000	(25,000)	-25.00%	0.42%
900..550 Transfers to Pool	26,000	26,000	26,000	-	0.00%	0.11%
Sub Total Transfers	\$ 151,000	\$ 151,000	\$ 126,000	\$ (25,000)	-19.84%	0.53%
<b>Total General Fund</b>	<b>\$ 22,057,629</b>	<b>\$ 22,687,789</b>	<b>\$ 23,625,810</b>	<b>\$ 938,022</b>	<b>3.97%</b>	<b>100.00%</b>



# DISTRICTWIDE

## FY 2024 Proposed Budget

### Location 000

Artwork to the left:  
Jessica Christiner  
Grade 12



## Scenario 1.1

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,352,366	\$ 1,378,443	26,076	1.93%
120 Bilingual/Bicultural	54,196	55,639	1,444	2.66%
130 Enrichment	588	588	-	0.00%
140 Correspondence Study	318,418	324,664	6,246	1.96%
160 Vocational Education	30,036	30,676	640	2.13%
200 Special Education Instruction	502,826	506,632	3,806	0.76%
220 Special Education Support	772,227	792,366	20,139	2.61%
300 Pupil Support	9,568	9,568	-	0.00%
320 Guidance	46,280	48,528	2,248	4.86%
330 Health Services	109,552	110,726	1,174	1.07%
350 Support Services	243,000	243,000	-	0.00%
351 Improvement of Instructional Services	3,000	3,000	-	0.00%
352 Library Services	32,093	33,786	1,693	5.28%
400 School Administration	100,245	101,075	830	0.83%
450 School Administration Support	13,646	13,779	133	0.97%
510 District Administration	200,285	161,631	(38,655)	-19.30%
511 School Board	90,149	83,149	(7,000)	-7.76%
512 Superintendent's Office	328,234	472,661	144,427	44.00%
518 Safety & Security	1,000	1,000	-	0.00%
550 District Admin Support	517,414	546,159	28,745	5.56%
555 Data Processing Services	-	-	-	
556 Technology Services	404,248	492,263	88,016	21.77%
600 Maintenance & Operations	1,425,365	1,567,784	142,418	9.99%
700 Student Activities	18,464	18,043	(421)	-2.28%
780 Community Services	4,739	4,874	134	100%
900 Transfers	151,000	126,000	(25,000)	-16.56%
<b>Fund Total</b>	<b>6,728,938</b>	<b>7,126,032</b>	<b>397,094</b>	<b>5.90%</b>
<b>TOTAL</b>	<b>\$ 6,728,938</b>	<b>\$ 7,126,032</b>	<b>397,094</b>	<b>5.90%</b>
REACH (Function 140) Calculations Only:				
# REACH Students (PK-12th)	35.95	38.0	2	5.70%
# REACH Teachers	1.0	1.0	-	0.00%
# REACH Classified	0.7	0.7	-	0.00%
Pupil / Teacher Ratio	36.0	38.0	2.1	5.70%
Average REACH Per Pupil Expenditure	\$ 8,857.26	\$ 8,543.80	(313)	-3.54%

# SITKA SCHOOL DISTRICT

## Scenario 1.1

### FY2024 Budget

Location 000 Districtwide

Districtwide			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Regular Instruction</b>					
100.100.000	313 Cert-Director	1.00 FTE - Cultural Director Program 355	\$ 100,248	105,183	\$ 4,935
100.100.000	315 Cert-Teacher	FTE - Raven's Way	87,929		(87,929)
100.100.000	316 Extra Duty Pay	Includes \$5,000 for SEA PD Extra Duty	17,999	21,925	3,926
100.100.000	326 Classified Extra Duty Pay		-	-	-
100.100.000	327 Substitute - Non-Cert		15,000	15,000	-
100.100.000	329 Substitute - Classified		5,000	5,000	-
100.100.000	361 Health/Life Insurance		39,095	22,551	(16,545)
100.100.000	363 Worker's Compensation		73,868	73,868	-
100.100.000	364 FICA		3,284	2,119	(1,165)
100.100.000	365 TRS		25,896	15,311	(10,585)
100.100.000	375 TRS On-Behalf		723,773	706,904	(16,869)
100.100.000	366 PERS		-	-	-
100.100.000	376 PERS On-Behalf		2,451	2,520	69
100.100.000	369 SBS		1,244	1,484	239
100.100.000	410 Professional & Technical		83,500	83,500	-
100.100.000	420 Staff Travel	Includes \$40,000 for SEA PD	49,000	49,000	-
100.100.000	425 Student Transportation		2,100	2,100	-
100.100.000	440 Other Purchased Services		5,000	5,000	-
100.100.000	451 Teaching Supplies	(Cultural/Districtwide)	73,613	73,613	-
100.100.000	451 Teaching Supplies (TECH)	Computer Refresh		150,000	150,000
100.100.000	471 Textbooks	\$15,000	15,000	15,000	-
100.100.000	491 Dues & Fees		28,365	28,365	-
100.100.000	510 Equipment		-	-	-
<b>Total</b>	<b>100 Regular Instruction</b>		<b>1,352,366</b>	<b>1,378,443</b>	<b>26,076</b>
<b>Bilingual/Bicultural</b>					
100.120.000	315 Cert-Teacher	0.50 FTE	42,236	43,381	1,145
100.120.000	363 Worker's Compensation		346	346	-
100.120.000	364 FICA		612	629	17
100.120.000	365 TRS		5,305	5,449	144
100.120.000	375 TRS On-Behalf		5,697	5,835	138
<b>Total</b>	<b>120 Bilingual/Bicultural</b>		<b>54,196</b>	<b>55,639</b>	<b>1,444</b>
<b>Enrichment</b>					
100.130.000	363 Worker's Compensation		347	347	-
100.130.000	375 TRS On-Behalf		241	241	-
<b>Total</b>	<b>130 Enrichment</b>		<b>588</b>	<b>588</b>	<b>-</b>

Districtwide			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Correspondence Study</b>						
100.140.000	315	Cert-Teacher	1.00 FTE	69,065	71,866	2,801
100.140.000	317	Substitute - Certified		-	-	-
100.140.000	324	Support Staff	0.70 FTE	24,524	25,204	680
100.140.000	361	Health/Life Insurance		45,361	47,176	1,814
100.140.000	363	Worker's Compensation		346	346	-
100.140.000	364	FICA		1,357	1,408	50
100.140.000	365	TRS		8,675	9,026	352
100.140.000	375	TRS On-Behalf		8,329	8,667	338
100.140.000	366	PERS		5,395	5,545	150
100.140.000	376	PERS On-Behalf		684	703	19
100.140.000	369	SBS		1,503	1,545	42
100.140.000	410	Professional & Technical		20,000	20,000	-
100.140.000	433	Communications		6,800	6,800	-
100.140.000	440	Other Purchased Services		745	745	-
100.140.000	443	Equipment Repair/Maintenance		2,001	2,001	-
100.140.000	451	Teaching Supplies		100,000	100,000	-
100.140.000	454	Office Supplies/Postage		18,633	18,633	-
100.140.000	510	Equipment		5,000	5,000	-
<b>Total</b>	<b>140</b>	<b>Correspondence Study</b>		<b>318,418</b>	<b>324,664</b>	<b>6,246</b>
<b>Vocational Education</b>						
100.160.000	363	Worker's Compensation		3,789	3,789	-
100.160.000	375	TRS On-Behalf		26,247	26,887	640
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>30,036</b>	<b>30,676</b>	<b>640</b>
<b>Special Education Instruction</b>						
100.200.000	316	Extra Duty Pay		-	-	-
100.200.000	326	Classified Extra Duty Pay		-	-	-
100.200.000	327	Substitute - Non-Cert		4,400	4,400	-
100.200.000	363	Worker's Compensation		7,461	7,461	-
100.200.000	364	FICA		64	64	-
100.200.000	365	TRS		-	-	-
100.200.000	375	TRS On-Behalf		171,960	173,874	1,915
100.200.000	366	PERS		-	-	-
100.200.000	376	PERS On-Behalf		39,271	41,234	1,963
100.200.000	369	SBS		270	270	-
100.200.000	410	Professional & Technical		160,000	160,000	-
100.200.000	420	Staff Travel		6,000	6,000	-
100.200.000	425	Student Transportation		650	650	-
100.200.000	440	Other Purchased Services		8,500	8,500	-
100.200.000	451	Teaching Supplies		20,000	20,000	-
100.200.000	510	Equipment		6,000	6,000	-
100.200.000	315	Cert-Teacher	Summer School - Program 260	13,527	13,757	230
100.200.000	323	Aides	Summer School - Program 260	25,000	25,000	-
100.200.000	364	FICA	Summer School - Program 260	622	562	(60)
100.200.000	365	TRS	Summer School - Program 260	1,699	1,728	29
100.200.000	366	PERS	Summer School - Program 260	5,500	5,500	-
100.200.000	369	SBS	Summer School - Program 260	1,802	1,533	(270)
100.200.000	410	Professional & Tec	Summer School - Program 260	11,500	11,500	-
100.200.000	425	Student Transport	Summer School - Program 260	18,000	18,000	-
100.200.000	451	Teaching Supplies	Summer School - Program 260	600	600	-
<b>Total</b>	<b>200</b>	<b>Special Education Instruction</b>		<b>502,826</b>	<b>506,632</b>	<b>3,806</b>

Scenario 1.1

Scenario 1.1

Districtwide Account Code	Description	Comments		FY 2023 Revision #2	FY 2024 Proposed	\$ Change
<b>Special Education Support</b>						
100.220.000	310	Director/Coordina	1.00 FTE	109,414	113,030	3,616
100.220.000	315	Cert-Teacher	3.00 FTE	246,581	253,519	6,938
100.220.000	316	Extra Duty Pay		-	-	-
100.220.000	324	Support Staff	1.43 FTE	70,592	72,013	1,421
100.220.000	361	Health/Life Insurance		123,847	128,800	4,952
100.220.000	363	Worker's Compensation		3,484	3,484	-
100.220.000	364	FICA		6,186	6,359	174
100.220.000	365	TRS		44,713	46,039	1,326
100.220.000	375	TRS On-Behalf		43,084	44,357	1,273
100.220.000	366	PERS		15,530	15,843	313
100.220.000	376	PERS On-Behalf		1,970	2,009	40
100.220.000	369	SBS		4,327	4,414	87
100.220.000	410	Professional & Technical		30,000	30,000	-
100.220.000	420	Staff Travel		13,000	13,000	-
100.220.000	440	Other Purchased Services		39,500	45,000	5,500
100.220.000	451	Teaching Supplies		15,000	8,500	(6,500)
100.220.000	454	Office Supplies/Postage		5,000	6,000	1,000
<b>Total</b>	<b>220</b>	<b>Special Education Support</b>		<b>772,227</b>	<b>792,366</b>	<b>20,139</b>
<b>Pupil Support</b>						
100.300.000	315	Cert-Teacher		-	-	-
100.300.000	361	Health/Life Insurance		-	-	-
100.300.000	363	Worker's Compensation		-	-	-
100.300.000	364	FICA		-	-	-
100.300.000	365	TRS		-	-	-
100.300.000	375	TRS On-Behalf		-	-	-
100.300.000	376	PERS On-Behalf		568	568	-
100.300.000	410	Professional & Tec Cold Water Survival - Program 268		5,500	5,500	-
100.300.000	425	Student Transport Cold Water Survival - Program 268		3,500	3,500	-
<b>Total</b>	<b>300</b>	<b>Pupil Support</b>		<b>9,568</b>	<b>9,568</b>	<b>-</b>
<b>Guidance</b>						
100.320.000	327	Substitute - Non-Cert		5,000	5,000	-
100.320.000	363	Worker's Compensation		346	346	-
100.320.000	364	FICA		73	73	-
100.320.000	369	SBS		307	307	-
100.320.000	375	TRS On-Behalf		40,555	42,803	2,248
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>46,280</b>	<b>48,528</b>	<b>2,248</b>
<b>Health Services</b>						
100.330.000	324	Support Staff	1.00 FTE	59,180	59,180	-
100.330.000	361	Health/Life Insurance		29,340	30,514	1,174
100.330.000	363	Worker's Compensation		376	376	-
100.330.000	364	FICA		858	858	-
100.330.000	366	PERS		13,020	13,020	-
100.330.000	376	PERS On-Behalf		1,651	1,651	-
100.330.000	369	SBS		3,628	3,628	-
100.330.000	399	Employee Physicals		500	500	-
100.330.000	451	Teaching Supplies		1,000	1,000	-
<b>Total</b>	<b>330</b>	<b>Health Services</b>		<b>109,552</b>	<b>110,726</b>	<b>1,174</b>

Scenario 1.1

Districtwide					FY 2023	FY 2024		
Account Code	Description	Comments			Revision #2	Proposed	\$ Change	
<b>Support Services</b>								
100.350.000	410	Professional & Technical			5,000	5,000	-	
100.350.000	420	Staff Travel			10,000	10,000	-	
100.350.000	433	Communications	E-Rate applicable		225,000	225,000	-	
100.350.000	451	Teaching Supplies			2,000	2,000	-	
100.350.000	491	Dues & Fees	Art Consortium - Program 202		1,000	1,000	-	
<b>Total</b>	<b>350</b>	<b>Support Services</b>			<b>243,000</b>	<b>243,000</b>	<b>-</b>	
<b>Improvement of Instructional Services</b>								
100.351.000	451	Teaching Supplies			3,000	3,000	-	
<b>Total</b>	<b>351</b>	<b>Improvement of Instructional Services</b>			<b>3,000</b>	<b>3,000</b>	<b>-</b>	
<b>Library Services</b>								
100.352.000	363	Worker's Compensation			346	346	-	
100.352.000	375	TRS On-Behalf			23,247	24,940	1,693	
100.352.000	410	Professional & Technical			8,500	8,500	-	
<b>Total</b>	<b>352</b>	<b>Library Services</b>			<b>32,093</b>	<b>33,786</b>	<b>1,693</b>	
<b>School Administration</b>								
100.400.000.	363	Worker's Compensation			7,760	7,824	64	
100.400.000.	375	TRS On-Behalf			92,485	93,251	766	
<b>Total</b>	<b>400</b>	<b>School Administration</b>			<b>100,245</b>	<b>101,075</b>	<b>830</b>	
<b>School Administration Support</b>								
100.450.000.	363	Worker's Compensation			3,656	3,691	35	
100.450.000.	376	PERS On-Behalf			9,990	10,087	98	
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>			<b>13,646</b>	<b>13,779</b>	<b>133</b>	
<b>District Administration</b>								
100.510.000.	362	Unemployment Insurance			18,943	19,321	379	
100.510.000.	363	Worker's Compensation			865	882	17	
100.510.000.	410	Professional & Technical			5,000	5,000	-	
100.510.000.	412	Audit			32,921	45,000	12,079	
100.510.000.	414	Legal Services			35,000	17,000	(18,000)	
100.510.000.	417	Data Processing			32,000	12,750	(19,250)	
100.510.000.	420	Staff Travel			7,000	2,000	(5,000)	
100.510.000.	440	Other Purchased Services			18,000	12,120	(5,880)	
100.510.000.	441	Equipment Rentals			1,800	1,800	-	
100.510.000.	448	Fidelity Bond			24,257	24,257	-	
100.510.000.	454	Office Supplies/Postage			8,500	8,500	-	
100.510.000.	491	Dues & Fees			16,000	13,000	(3,000)	
<b>Total</b>	<b>510</b>	<b>District Administration</b>			<b>200,285</b>	<b>161,631</b>	<b>(38,655)</b>	
<b>School Board</b>								
100.511.000.	324	NonCert-Support	-	FTE	Additional Hours	3,308	3,308	-
100.511.000.	364	FICA				48	48	-
100.511.000.	366	PERS				728	728	-
100.511.000.	376	PERS On-Behalf				92	92	-
100.511.000.	369	SBS				203	203	-
100.511.000.	410	Professional & Technical				40,000	43,000	3,000
100.511.000.	420	Staff Travel				25,000	20,000	(5,000)
100.511.000	425	Student Rep Travel				10,000	5,000	(5,000)
100.511.000.	440	Other Purchased Services				6,770	6,770	-
100.511.000.	479	Other Supplies/Media				2,000	2,000	-
100.511.000.	490	Dues & Fees				2,000	2,000	-
<b>Total</b>	<b>511</b>	<b>School Board</b>				<b>90,149</b>	<b>83,149</b>	<b>(7,000)</b>

Scenario 1.1

Districtwide			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Superintendent's Office</b>					
100.512.000.	311 Superintendent	1.00 FTE	161,100	176,720	15,620
100.512.000.	312 Assistant Superint	1.00 FTE		120,000	120,000
100.512.000.	324 Support Staff	1.00 FTE	57,574	59,197	1,622
100.512.000.	361 Health/Life Insurance		44,571	54,317	9,746
100.512.000.	364 FICA		3,156	5,161	2,005
100.512.000.	365 TRS		18,024	15,072	(2,952)
100.512.000.	375 TRS On-Behalf		17,306	14,472	(2,834)
100.512.000.	366 PERS		12,666	13,023	357
100.512.000.	376 PERS On-Behalf		1,606	1,652	45
100.512.000.	369 SBS		3,529	4,347	818
100.512.000.	410 Professional & Technical		500	2,000	1,500
100.512.000.	420 Staff Travel	Supt Travel	6,700	3,200	(3,500)
100.512.000.	440 Other Purchased S	Asst. Supt & Supt.	1,000	3,000	2,000
100.512.000.	451 Teaching Supplies		-	-	-
100.512.000.	454 Office Supplies/Postage		500	500	-
<b>Total</b>	<b>512 Superintendent's Office</b>		<b>328,234</b>	<b>472,661</b>	<b>144,427</b>
<b>Safety &amp; Security</b>					
100.518.000.	450 Supplies/Materials/Media		1,000	1,000	-
<b>Total</b>	<b>518 Safety &amp; Security</b>		<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>District Administration Support</b>					
100.550.000.	321 Director/Coordinator,	1.00 FTE	89,013	91,426	2,413
100.550.000.	324 NonCert-Support	2.50 FTE	147,035	150,748	3,713
100.550.000.	361 Health/Life Insurance		86,092	89,535	3,444
100.550.000.	363 Worker's Compensation		2,417	2,417	-
100.550.000.	364 FICA		3,423	3,512	89
100.550.000.	366 PERS		51,931	53,278	1,348
100.550.000.	376 PERS On-Behalf		7,533	7,717	184
100.550.000.	369 SBS		14,470	14,845	375
100.550.000.	410 Professional & Tec	SERRC Grant application(s)	10,000	10,000	-
100.550.000.	447 Liability Insurance	3% increase budgeted	195,000	212,180	17,180
100.550.000.	454 Office Supplies/Postage		500	500	-
100.550.000.	495 Indirect Costs		(90,000)	(90,000)	-
<b>Total</b>	<b>550 District Administration Support</b>		<b>517,414</b>	<b>546,159</b>	<b>28,745</b>
<b>Technology Services</b>					
100.556.000.	316 Extra Duty Pay		5,000	5,000	-
100.556.000.	321 Director/Coordina	1.00 FTE	-	101,306	101,306
100.556.000.	324 NonCert-Support	1.00 FTE	109,179	64,854	(44,325)
100.556.000.	326 Extra Duty Pay		-	-	-
100.556.000.	329 Substitutes/Temporary		-	-	-
100.556.000.	361 Health/Life Insurance		20,594	33,259	12,666
100.556.000.	363 Worker's Compensation		950	950	-
100.556.000.	364 FICA		1,656	2,482	826
100.556.000.	365 TRS		628	628	-
100.556.000.	375 TRS On-Behalf		603	603	-
100.556.000.	366 PERS		24,019	36,488	12,469
100.556.000.	376 PERS On-Behalf		3,046	4,627	1,581
100.556.000.	369 SBS		6,693	10,186	3,493
100.556.000.	410 Professional & Technical		73,000	75,000	2,000
100.556.000.	440 Other Purchased Services		68,880	70,000	1,120
100.556.000.	451 Teaching Supplies		80,000	83,000	3,000
100.556.000.	475 Technology Suppli Software		15,000	8,880	(6,120)
<b>Total</b>	<b>556 Technology Services</b>		<b>404,248</b>	<b>492,263</b>	<b>88,016</b>

Scenario 1.1

Districtwide				FY 2023	FY 2024	
Account Code	Description	Comments		Revision #2	Proposed	\$ Change
<b>Maintenance &amp; Operations</b>						
100.600.000	321	Director/Coordina	1.00 FTE	86,445	88,838	2,393
100.600.000	325	Maintenance/Cust	4.00 FTE	211,516	235,602	24,086
100.600.000	329	Substitutes/Temporary		20,000	20,000	-
100.600.000	361	Health/Life Insurance		112,537	117,038	4,501
100.600.000	363	Worker's Compensation		3,492	3,492	-
100.600.000	364	FICA		4,610	4,994	384
100.600.000	366	PERS		65,551	71,377	5,825
100.600.000	376	PERS On-Behalf		8,637	9,376	739
100.600.000	369	SBS		19,491	21,114	1,623
100.600.000	325	Maintenance/Custodians	Stand-by Time - Program 325	11,605	11,605	-
100.600.000	364	FICA	Stand-by Time - Program 325	168	168	-
100.600.000	366	PERS	Stand-by Time - Program 325	2,553	2,553	-
100.600.000	369	SBS	Stand-by Time - Program 325	711	711	-
100.600.000	410	Professional & Technical		20,000	16,000	(4,000)
100.600.000	420	Staff Travel		5,000	5,000	-
100.600.000	431	Water & Sewer		5,306	5,412	106
100.600.000	436	Electricity		5,306	5,412	106
100.600.000	440	Other Purchased Services		8,000	8,000	-
100.600.000	440	Other Purchased Services	NMS Contract - Program 997	584,069	690,197	106,128
100.600.000	442	Building Repair/Maintenance		11,000	15,000	4,000
100.600.000	443	Equipment Repair/Maintenance		22,500	22,500	-
100.600.000	444	Site Repair/Maintenance		1,300	1,300	-
100.600.000	446	Property Insurance		159,000	155,240	(3,760)
100.600.000	452	Maintenance Supplies		22,000	22,000	-
100.600.000	453	Janitorial Supplies		25,000	25,000	-
100.600.000	458	Gas/Oil		9,567	9,854	287
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>1,425,365</b>	<b>1,567,784</b>	<b>142,418</b>
<b>Student Activities</b>						
100.700.000	375	TRS On-Behalf		18,217	17,796	(421)
100.700.000	376	PERS On-Behalf		246	246	-
<b>Total</b>	<b>700</b>	<b>Student Activities</b>		<b>18,464</b>	<b>18,043</b>	<b>-</b>
<b>Community Services</b>						
100.780.000	376	PERS On-Behalf		4,739	4,874	134
<b>Total</b>	<b>780</b>	<b>Community Services</b>		<b>4,739</b>	<b>4,874</b>	<b>134</b>
<b>Transfers</b>						
100.900.000	550	Transfers to Other Funds	Pupil Transportation	125,000	100,000	(25,000)
100.900.000	550	Transfers to Other Funds	Pool	26,000	26,000	-
<b>Total</b>	<b>900</b>	<b>Transfers</b>		<b>151,000</b>	<b>126,000</b>	<b>(25,000)</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>6,728,938</b>	<b>7,126,032</b>	<b>397,381</b>
<b>Total</b>	<b>000</b>	<b>Districtwide</b>		<b>\$ 6,728,938</b>	<b>7,126,032</b>	<b>\$ 397,381</b>



# SITKA HIGH SCHOOL

## FY 2024 Proposed Budget

**Scenario 1.1**

**Location 011**



	<b>FY 2023</b>	<b>FY 2024</b>		
	<b>Revision #2</b>	<b>Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,979,477	\$ 1,945,553	(33,924)	-1.71%
120 Bilingual/Bicultural	210	210	-	0.00%
130 Enrichment	1,140	1,140	-	0.00%
160 Vocational Education	333,132	340,459	7,327	2.20%
200 Special Education	1,070,293	1,084,645	14,351	1.34%
320 Guidance	233,651	240,988	7,337	3.14%
352 Library Services	119,085	121,730	2,645	2.22%
400 School Administration	298,732	308,558	9,826	3.29%
450 School Administration Support	219,805	216,667	(3,138)	-1.43%
600 Maintenance & Operations	385,665	385,665	-	0.00%
700 Student Activities	239,149	241,656	2,507	1.05%
<b>Fund Total</b>	<b>4,880,338</b>	<b>4,887,270</b>	<b>6,932</b>	<b>0.14%</b>
<b>TOTAL</b>	<b>\$ 4,880,338</b>	<b>\$ 4,887,270</b>	<b>6,932</b>	<b>0.14%</b>
# Students (9th-12th)	325.75	340.00	14	4.37%
# Teachers	26.00	25.50	(0.5)	-1.92%
# Classified	14.00	14.00	-	0.00%
# Administrators	2.00	2.00	-	0.00%
Pupil / Teacher Ratio	12.53	13.33	0.8	6.42%
Average Per Pupil Expenditure	\$ 14,981.85	\$ 14,374.32	(608)	-4.06%

# SITKA SCHOOL DISTRICT

## Scenario 1.1

### FY 2024 Proposed Budget

Location 011 Sitka High School

Sitka High School			FY 2023	FY 2024	
Account Code	Description		Revision #2	Proposed	\$ Change
<b>Regular Instruction</b>					
100.100.011	315 Cert-Teacher	15.50 FTE	\$ 1,304,601	1,270,773	\$ (33,828)
100.100.011	316 Extra Duty Pay		15,288	16,000	713
100.100.011	317 Substitute - Certified		60,000	60,000	-
100.100.011	329 Substitute - Non-Cert		25,000	25,000	-
100.100.011	361 Health/Life Insurance		322,109	325,939	3,830
100.100.011	364 FICA		20,371	19,891	(480)
100.100.011	365 TRS		165,715	161,556	(4,159)
100.100.011	369 SBS		5,241	5,241	-
100.100.011	410 Prof/Tech		-	-	-
100.100.011	425 Student Transportation		500	500	-
100.100.011	440 Other Purchased Services		7,500	7,500	-
100.100.011	441 Equipment Rentals		1,800	1,800	-
100.100.011	443 Equipment Repair/Maint		500	500	-
100.100.011	451 Teaching Supplies		31,353	31,353	-
100.100.011	471 Textbooks		7,500	7,500	-
100.100.011	472 Library Books		2,000	2,000	-
100.100.011	479 Other Supplies/Media		10,000	10,000	-
100.100.011	510 Equipment		-	-	-
<b>Total</b>	<b>100 Regular Instruction</b>		<b>1,979,477</b>	<b>1,945,553</b>	<b>(33,924)</b>
<b>Bilingual/Bicultural</b>					
100.120.011	451 Teaching Supplies		210	210	-
<b>Total</b>	<b>120 Bilingual/Bicultural</b>		<b>210</b>	<b>210</b>	<b>-</b>
<b>Enrichment</b>					
100.130.011	316 Extra Duty Pay		1,000	1,000	-
100.130.011	364 FICA		15	15	-
100.130.011	365 TRS		126	126	-
<b>Total</b>	<b>130 Enrichment</b>		<b>1,140</b>	<b>1,140</b>	<b>-</b>
<b>Vocational Education</b>					
100.160.011	315 Cert-Teacher	2.50 FTE	217,635	222,945	5,310
100.160.011	361 Health/Life Insurance		32,166	33,449	1,283
100.160.011	364 FICA		3,156	3,233	77
100.160.011	365 TRS		27,335	28,002	667
100.160.011	441 Equipment Rentals		1,000	1,000	-
100.160.011	451 Teaching Supplies		41,830	41,830	-
100.160.011	510 Equipment		10,010	10,000	(10)
<b>Total</b>	<b>160 Vocational Education</b>		<b>333,132</b>	<b>340,459</b>	<b>7,327</b>

Account Code		Description		FY 2023 Revision #2	FY 2024 Proposed	\$ Change
<b>Special Education</b>						
100.200.011.	315	Cert-Teacher	3.50 FTE	274,042	285,640	11,598
100.200.011.	316	Extra Duty Pay		-	-	-
100.200.011.	323	NonCert-Aides	11.00 FTE	317,054	323,914	6,860
100.200.011.	361	Health/Life Insurance		343,519	335,758	(7,761)
100.200.011.	364	FICA		8,571	8,839	268
100.200.011.	365	TRS		34,420	35,876	1,457
100.200.011.	366	PERS		69,752	71,261	1,509
100.200.011.	369	SBS		19,435	19,856	421
100.200.011.	425	Student Transportation		-	-	-
100.200.011.	451	Teaching Supplies		3,500	3,500	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,070,293</b>	<b>1,084,645</b>	<b>14,351</b>
<b>Guidance</b>						
100.320.011.	315	Cert-Teacher	2.00 FTE	152,768	157,145	4,377
100.320.011.	316	Extra Duty Pay		-	-	-
100.320.011.	361	Health/Life Insurance		58,680	61,027	2,347
100.320.011.	364	FICA		2,215	2,279	63
100.320.011.	365	TRS		19,188	19,737	550
100.320.011.	454	Office Supplies/Postage		800	800	-
<b>Total</b>	<b>320</b>	<b>Support Services - Students</b>		<b>233,651</b>	<b>240,988</b>	<b>7,337</b>
<b>Library Services</b>						
100.352.011.	315	Cert-Teacher	1.00 FTE	89,179	90,888	1,709
100.352.011.	361	Health/Life Insurance		17,412	18,108	696
100.352.011.	364	FICA		1,293	1,318	25
100.352.011.	365	TRS		11,201	11,416	215
<b>Total</b>	<b>352</b>	<b>Support Services - Instruction - Library</b>		<b>119,085</b>	<b>121,730</b>	<b>2,645</b>
<b>School Administration</b>						
100.400.011.	313	Principal	2.00 FTE	224,422	231,820	7,398
100.400.011.	361	Health/Life Insurance		34,824	36,217	1,393
100.400.011.	364	FICA		3,225	3,332	107
100.400.011.	365	TRS		27,861	28,789	928
100.400.011.	410	Professional & Technical		3,500	3,500	-
100.400.011.	420	Staff Travel		1,200	1,200	-
100.400.011.	433	Communication		1,000	1,000	-
100.400.011.	454	Office Supplies/Postage		2,700	2,700	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>298,732</b>	<b>308,558</b>	<b>9,826</b>
<b>School Administration Support</b>						
100.450.011.	324	NonCert-Support	3.00 FTE	123,031	124,992	1,961
100.450.011.	329	Substitutes/Temporary		1,000	1,000	-
100.450.011.	361	Health/Life Insurance		59,306	53,626	(5,680)
100.450.011.	364	FICA		1,798	1,827	28
100.450.011.	366	PERS		27,067	27,498	432
100.450.011.	369	SBS		7,603	7,723	120
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>219,805</b>	<b>216,667</b>	<b>(3,138)</b>

Scenario 1.1

Sitka High School		FY 2023	FY 2024		
Account Code	Description	Revision #2	Proposed	\$ Change	
<b>Maintenance &amp; Operations</b>					
100.600.011.	431 Water & Sewer	52,000	52,000	-	
100.600.011.	434 Other Utility Services	951	951	-	
100.600.011.	435 Heating Electricity	135,000	135,000	-	
100.600.011.	436 Electricity	164,714	164,714	-	
100.600.011.	438 Heating Fuel	33,000	33,000	-	
<b>Total</b>	<b>600 Maintenance &amp; Operations</b>	<b>385,665</b>	<b>385,665</b>	<b>-</b>	
<b>Student Activity</b>					
100.700.011.	315 Cert-Teacher	1.00 FTE - Athletic Director	89,179	90,888	1,709
100.700.011.	316 Extra Duty Pay		49,181	49,181	-
100.700.011.	326 Classified Extra Duty Pay		51,948	51,948	-
100.700.011.	361 Health Insurance		9,755	10,145	390
100.700.011.	364 FICA		2,759	2,784	25
100.700.011.	365 TRS		17,032	17,247	215
100.700.011.	369 SBS		3,184	3,353	169
100.700.011.	425 Student Travel		10,000	10,000	-
100.700.011.	451 Teaching Supplies		450	450	-
100.700.011.	491 Dues & Fees	ASAA Dues	5,660	5,660	-
<b>Total</b>	<b>700 Student Activity</b>		<b>239,149</b>	<b>241,656</b>	<b>2,507</b>
<b>Total</b>	<b>100 School Operating Fund</b>		<b>4,880,338</b>	<b>4,887,270</b>	<b>6,932</b>
<b>Total</b>	<b>011 Sitka High School</b>		<b>\$ 4,880,338</b>	<b>4,887,270</b>	<b>\$ 6,932</b>

Scenario 1.1



## BLATCHLEY MIDDLE SCHOOL

FY 2024 Proposed Budget

**Scenario 1.1**

**Location 111**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,908,930	\$ 2,065,860	156,930	8.22%
130 Enrichment	1,770	1,770	-	0.00%
160 Vocational Education	4,650	4,650	-	0.00%
200 Special Education	1,001,422	1,032,565	31,143	3.11%
320 Guidance	72,948	85,273	12,324	16.89%
330 Health Services	500	500	-	0.00%
400 School Administration	292,878	307,723	14,845	5.07%
450 School Administration Support	154,048	157,959	3,911	2.54%
600 Maintenance & Operations	240,600	240,600	-	0.00%
700 Student Activities	25,915	25,915	-	0.00%
Fund Total	<b>3,703,660</b>	<b>3,922,815</b>	<b>219,154</b>	<b>5.92%</b>
 <b>TOTAL</b>	<b>\$ 3,703,660</b>	<b>\$ 3,922,815</b>	<b>219,154</b>	<b>5.92%</b>
 # Students (6th-8th)	264.50	256.00	(9)	-3.21%
# Teachers	22.5	23.0	0.5	2.22%
# Classified	13.0	13.0	-	0.00%
# Administrators	2.0	2.0	-	0.00%
Pupil / Teacher Ratio	11.8	11.1	(0.6)	-5.32%
Average Per Pupil Expenditure	\$ 14,002.50	\$ 15,323.49	1,321	9.43%

# SITKA SCHOOL DISTRICT

## Scenario 1.1

### FY 2024 Proposed Budget

#### Location 111 Blatchley Middle School

Blatchley Middle School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.111	315	Cert-Teacher	18.50 FTE	\$ 1,326,862	1,438,304	\$ 111,443
100.100.111	316	Extra Duty Pay		21,461	11,800	(9,661)
100.100.111	317	Substitute - Certified		20,000	20,000	-
100.100.111	329	Substitute - Non-Cert		20,000	20,000	-
100.100.111	361	Health/Life Insurance		276,658	322,547	45,889
100.100.111	364	FICA		20,131	21,607	1,476
100.100.111	365	TRS		168,189	180,973	12,784
100.100.111	369	SBS		3,018	3,018	-
100.100.111	410	Professional & Technical Services		2,000	4,000	2,000
100.100.111	425	Student Transportation		700	1,500	800
100.100.111	440	Other Purchased Services		11,000	4,500	(6,500)
100.100.111	441	Equipment Rentals		4,000	3,750	(250)
100.100.111	443	Equipment Repair/Maint		500	1,500	1,000
100.100.111	451	Teaching Supplies		31,911	21,411	(10,500)
100.100.111	472	Library Books		500	4,000	3,500
100.100.111	473	Periodicals		1,000	5,000	4,000
100.100.111	479	Other Supplies/Media		1,000	1,950	950
100.100.111	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,908,930</b>	<b>2,065,860</b>	<b>156,930</b>
<b>Enrichment</b>						
100.130.111	316	Extra Duty Pay		1,000	1,000	-
100.130.111	364	FICA		15	15	-
100.130.111	365	TRS		126	126	-
100.130.111	451	Teaching Supplies		630	630	-
<b>Total</b>	<b>130</b>	<b>Enrichment</b>		<b>1,770</b>	<b>1,770</b>	<b>-</b>
<b>Vocational Education</b>						
100.160.111	451	Teaching Supplies		4,650	4,650	-
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>4,650</b>	<b>4,650</b>	<b>-</b>
<b>Special Education</b>						
100.200.111	315	Cert-Teacher	3.50 FTE	253,414	262,705	9,292
100.200.111	323	NonCert-Aides	11.00 FTE	327,310	334,342	7,032
100.200.111	361	Health/Life Insurance		285,928	297,365	11,437
100.200.111	364	FICA		8,420	8,657	237
100.200.111	365	TRS		31,829	32,996	1,167
100.200.111	366	PERS		72,008	73,555	1,547
100.200.111	369	SBS		20,064	20,495	431
100.200.111	451	Teaching Supplies		2,350	2,350	-
100.200.111	479	Other Supplies/Media		100	100	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,001,422</b>	<b>1,032,565</b>	<b>31,143</b>

Blatchley Middle School			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Guidance</b>					
100.320.111	315 Cert-Teacher	1.00 FTE	48,054	58,253	10,199
100.320.111	361 Health/Life Insurance		17,412	18,108	696
100.320.111	364 FICA		697	845	148
100.320.111	365 TRS		6,036	7,317	1,281
100.320.111	454 Office Supplies/Postage		750	750	-
<b>Total</b>	<b>320 Guidance</b>		<b>72,948</b>	<b>85,273</b>	<b>12,324</b>
<b>Health Services</b>					
100.330.111	454 Office Supplies/Postage		500	500	-
<b>Total</b>	<b>330 Health Services</b>		<b>500</b>	<b>500</b>	<b>-</b>
<b>School Administration</b>					
100.400.111	313 Principal	2.00 FTE	218,523	225,788	7,265
100.400.111	361 Health/Life Insurance		39,095	40,659	1,564
100.400.111	364 FICA		3,140	3,245	105
100.400.111	365 TRS		27,120	28,031	911
100.400.111	390 Mileage Reimbursement		-	-	-
100.400.111	454 Office Supplies/Postage		5,000	10,000	5,000
<b>Total</b>	<b>400 School Administration</b>		<b>292,878</b>	<b>307,723</b>	<b>14,845</b>
<b>School Administration Support</b>					
100.450.111	324 NonCert-Support	2.00 FTE	79,968	81,463	1,495
100.450.111	329 Substitutes/Temporary		1,000	1,000	-
100.450.111	361 Health/Life Insurance		49,349	51,323	1,974
100.450.111	364 FICA		1,174	1,196	22
100.450.111	366 PERS		17,593	17,922	329
100.450.111	369 SBS		4,963	5,055	92
<b>Total</b>	<b>450 School Administration Support</b>		<b>154,048</b>	<b>157,959</b>	<b>3,911</b>
<b>Maintenance &amp; Operations</b>					
100.600.111	431 Water & Sewer		35,000	35,000	-
100.600.111	434 Other Utility Services		600	600	-
100.600.111	435 Heating Electricity		75,000	75,000	-
100.600.111	436 Electricity		115,000	115,000	-
100.600.111	438 Heating Fuel		15,000	15,000	-
<b>Total</b>	<b>600 Maintenance &amp; Operations</b>		<b>240,600</b>	<b>240,600</b>	<b>-</b>
<b>Student Activity</b>					
100.700.111	316 Extra Duty Pay		10,000	10,000	-
100.700.111	326 Classified Extra Duty Pay		13,200	13,200	-
100.700.111	364 FICA		336	336	-
100.700.111	365 TRS		1,287	1,287	-
100.700.111	366 PERS		297	297	-
100.700.111	369 SBS		794	794	-
<b>Total</b>	<b>700 Student Activity</b>		<b>25,915</b>	<b>25,915</b>	<b>-</b>
<b>Total</b>	<b>100 School Operating Fund</b>		<b>3,703,660</b>	<b>3,922,815</b>	<b>219,154</b>
<b>Total</b>	<b>111 Blatchley Middle School</b>		<b>\$ 3,703,660</b>	<b>3,922,815</b>	<b>\$ 219,154</b>

Scenario 1.1



**KEET  
GOOSHI  
HEEN**  
ELEMENTARY

## KEET GOOSHI HEEN ELEMENTARY

### Scenario 1.1

#### Location 300

	<b>FY 2023 Revision #2</b>	<b>FY 2024 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 2,148,214	\$ 1,989,641	(158,573)	-7.38%
130 Enrichment	-	-	-	0.00%
200 Special Education	981,121	1,017,681	36,560	3.73%
320 Guidance	109,722	112,333	2,611	
352 Library Services	117,446	132,069	14,622	12.45%
400 School Administration	160,037	155,403	(4,635)	-2.90%
450 School Administration Support	145,683	146,658	975	0.67%
600 Maintenance & Operations	213,011	213,011	-	0.00%
<b>Fund Total</b>	<b>3,875,235</b>	<b>3,766,796</b>	<b>(108,439)</b>	<b>-2.80%</b>
<b>TOTAL</b>	<b>\$ 3,875,235</b>	<b>\$ 3,766,796</b>	<b>(108,439)</b>	<b>-2.80%</b>
# Students (2nd-5th)	276.65	273.00	(4)	-1.32%
# Teachers	25.35	22.85	(2.5)	-9.86%
# Classified	13.00	12.00	(1.0)	-7.69%
# Administrators	1.00	1.00	-	0.00%
Pupil / Teacher Ratio	10.91	11.95	1.0	9.48%
Average Per Pupil Expenditure	\$ 14,007.72	\$ 13,797.79	(210)	-1.50%

# SITKA SCHOOL DISTRICT

## Scenario 1.1

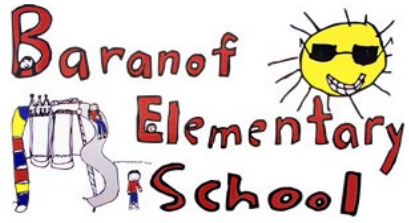
FY 2024 Proposed Budget  
 FY 2024 Proposed Budget

Location 300 Keet Gooshi Heen Elementary

Keet Gooshi Heen Elementary			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.300	315	Cert-Teacher	16.50 FTE	\$ 1,402,969	1,272,005	\$ (130,964)
100.100.300	316	Extra Duty Pay		12,333	13,650	1,318
100.100.300	317	Substitute - Certified		90,000	90,000	-
100.100.300	329	Substitute - Non-Cert		10,000	10,000	-
100.100.300	361	Health/Life Insurance		364,994	354,232	(10,763)
100.100.300	364	FICA		21,972	20,092	(1,880)
100.100.300	365	TRS		177,762	161,478	(16,284)
100.100.300	369	SBS		6,130	6,130	-
100.100.300	410	Professional & Technical Services		600	600	-
100.100.300	425	Student Transportation		1,750	1,750	-
100.100.300	440	Other Purchased Services		11,250	11,250	-
100.100.300	441	Equipment Rentals		6,500	6,500	-
100.100.300	443	Equipment Repair/Maint		200	200	-
100.100.300	451	Teaching Supplies		26,054	26,054	-
100.100.300	471	Textbooks		6,100	6,100	-
100.100.300	472	Library Books		6,100	6,100	-
100.100.300	473	Periodicals		3,000	3,000	-
100.100.300	479	Other Supplies/Media		500	500	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>2,148,214</b>	<b>1,989,641</b>	<b>(158,573)</b>
<b>Special Education</b>						
100.200.300	315	Cert-Teacher	4.50 FTE	338,888	349,814	10,927
100.200.300	316	Extra Duty Pay		1,500	-	(1,500)
100.200.300	323	NonCert-Aides	10.00 FTE	279,329	298,597	19,268
100.200.300	361	Health/Life Insurance		235,873	236,902	1,029
100.200.300	364	FICA		8,587	8,992	405
100.200.300	365	TRS		42,753	43,937	1,184
100.200.300	366	PERS		55,400	59,466	4,066
100.200.300	369	SBS		17,123	18,304	1,181
100.200.300	451	Teaching Supplies		1,670	1,670	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>981,121</b>	<b>1,017,681</b>	<b>36,560</b>
<b>Guidance</b>						
100.320.300	315	Cert-Teacher	0.85 FTE	73,926	75,341	1,415
100.320.300	361	Health/Life Insurance		24,939	25,936	998
100.320.300	364	FICA		1,072	1,092	21
100.320.300	365	TRS		9,285	9,463	178
100.320.300	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>109,722</b>	<b>112,333</b>	<b>2,611</b>

Keet Gooshi Heen Elementary			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Library Services</b>						
100.352.300.	315	Cert-Teacher	1.00 FTE	76,841	88,637	11,796
100.352.300.	361	Health/Life Insurance		29,340	30,514	1,174
100.352.300.	364	FICA		1,114	1,285	171
100.352.300.	365	TRS		9,651	11,133	1,482
100.352.300.	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>352</b>	<b>Library Services</b>		<b>117,446</b>	<b>132,069</b>	<b>14,622</b>
<b>School Administration</b>						
100.400.300.	313	Principal	1.00 FTE	119,115	103,559	(15,556)
100.400.300.	316	Extra Duty Pay		-	-	-
100.400.300.	361	Health/Life Insurance		17,412	30,514	13,102
100.400.300.	364	FICA		1,713	1,487	(226)
100.400.300.	365	TRS		14,798	12,843	(1,955)
100.400.300.	390	Mileage Reimbursement		-	-	-
100.400.300.	454	Office Supplies/Postage		7,000	7,000	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>160,037</b>	<b>155,403</b>	<b>(4,635)</b>
<b>School Administration Support</b>						
100.450.300.	324	NonCert-Support	2.00 FTE	78,920	78,399	(522)
100.450.300.	329	Substitutes/Temporary		2,000	2,000	-
100.450.300.	361	Health/Life Insurance		41,267	42,917	1,651
100.450.300.	364	FICA		1,173.35	1,166	(8)
100.450.300.	366	PERS		17,362	17,248	(115)
100.450.300.	369	SBS		4,960	4,928	(32)
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>145,683</b>	<b>146,658</b>	<b>975</b>
<b>Maintenance &amp; Operations</b>						
100.600.300.	431	Water & Sewer		35,000	35,000	-
100.600.300.	434	Other Utility Services		550	550	-
100.600.300.	435	Heating Electricity		65,000	65,000	-
100.600.300.	436	Electricity		99,461	99,461	-
100.600.300.	438	Heating Fuel		13,000	13,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>213,011</b>	<b>213,011</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>3,875,235</b>	<b>3,766,796</b>	<b>(108,439)</b>
<b>Total</b>	<b>300</b>	<b>Keet Gooshi Heen Elementary</b>		<b>\$ 3,875,235</b>	<b>3,766,796</b>	<b>\$ (108,439)</b>

Scenario 1.1



## BARANOF ELEMENTARY SCHOOL

### Scenario 1.1

FY 2024 Proposed Budget

**Location 333**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,177,152	\$ 1,294,625	\$ 117,473	9.98%
200 Special Education	1,081,177	1,260,889	179,712	16.62%
320 Guidance	70,229	73,250	3,021	4.30%
352 Library Services	34,392	35,158	766	
400 School Administration	142,803	147,750	4,947	3.46%
450 School Administration Support	101,402	103,163	1,761	1.74%
600 Maintenance & Operations	134,626	134,626	-	0.00%
Fund Total	<b>2,741,781</b>	<b>3,049,461</b>	<b>307,680</b>	<b>11.22%</b>
 <b>TOTAL</b>	<b>\$ 2,741,781</b>	<b>\$ 3,049,461</b>	<b>\$ 307,680</b>	<b>11.22%</b>
 # Students (PK-1st)	161.15	162.00	0.8	0.53%
# Teachers	18.5	20.0	1.5	8.11%
# Classified	12.3	13.3	1.0	8.13%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	8.7	8.1	(0.6)	-7.01%
Average Per Pupil Expenditure	\$ 17,013.84	\$ 18,823.83	\$ 1,809.99	10.64%

# SITKA SCHOOL DISTRICT

Scenario 1.1

FY 2024 Proposed Budget

Location 333 Baranof Elementary School

Baranof Elementary School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.333	315	Cert-Teacher	12.60 FTE	\$ 801,123	\$ 893,787	\$ 92,664
100.100.333	316	Certified Extra Duty Pay		8,058	\$ 6,550	(1,508)
100.100.333	317	Substitute - Certified		32,450	\$ 32,450	-
100.100.333	326	Classified Extra Duty Pay		-	\$ -	-
100.100.333	329	Substitute - Non-Cert		15,000	\$ 15,000	-
100.100.333	361	Health/Life Insurance		157,363	170,909	13,546
100.100.333	364	FICA		12,421	13,743	1,322
100.100.333	365	TRS		101,570	113,020	11,449
100.100.333	366	PERS		-	-	-
100.100.333	369	SBS		2,939	2,939	-
100.100.333	410	Professional & Technical Services		950	950	-
100.100.333	425	Student Transportation		2,000	2,000	-
100.100.333	440	Other Purchased Services		5,900	5,900	-
100.100.333	441	Equipment Rentals		8,000	8,000	-
100.100.333	443	Equipment Repair/Maint		-	-	-
100.100.333	451	Teaching Supplies		28,477	28,477	-
100.100.333	471	Textbooks		-	-	-
100.100.333	472	Library Books		200	200	-
100.100.333	473	Periodicals		200	200	-
100.100.333	479	Other Supplies/Media		500	500	-
100.100.333	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,177,152</b>	<b>1,294,625</b>	<b>117,473</b>
<b>Special Education</b>						
100.200.333	315	Cert-Teacher	6.00 FTE	355,692	\$ 436,606	80,914
100.200.333	316	Extra Duty Pay		-	\$ 1,550	1,550
100.200.333	323	NonCert-Aides	11.80 FTE	324,575	\$ 349,763	25,188
100.200.333	324	NonCert-Support	0.00 FTE	-	\$ -	-
100.200.333	361	Health/Life Insurance		253,568	306,625	53,057
100.200.333	364	FICA		9,864	11,425	1,561
100.200.333	365	TRS		44,675	55,032	10,357
100.200.333	366	PERS		71,407	76,948	5,541
100.200.333	369	SBS		19,896	21,440	1,544
100.200.333	451	Teaching Supplies		1,500	1,500	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,081,177</b>	<b>1,260,889</b>	<b>179,712</b>

Baranof Elementary School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Guidance</b>						
100.320.333	315	Cert-Teacher	1.00 FTE	61,525	\$ 64,175	2,650
100.320.333	361	Health/Life Insurance		84	84	-
100.320.333	364	FICA		892	931	38
100.320.333	365	TRS		7,728	8,060	333
100.320.333	454	Office Supplies/Postage		-	-	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>70,229</b>	<b>73,250</b>	<b>3,021</b>
<b>Library Services</b>						
100.352.333	315	Cert-Teacher	0.40 FTE	26,743	\$ 27,278	535
100.352.333	361	Health/Life Insurance		3,902	4,058	156
100.352.333	364	FICA		388	396	8
100.352.333	365	TRS		3,359	3,426	67
100.352.333	454	Office Supplies/Postage		-	-	-
<b>Total</b>	<b>352</b>	<b>Library Services</b>		<b>34,392</b>	<b>35,158</b>	<b>766</b>
<b>School Administration</b>						
100.400.333	313	Principal	1.00 FTE	106,323	\$ 110,052	3,729
100.400.333	316	Extra Duty Pay		-	-	-
100.400.333	361	Health/Life Insurance		17,412	18,108	696
100.400.333	364	FICA		1,527	1,581	54
100.400.333	365	TRS		13,191	13,658	468
100.400.333	390	Mileage Reimbursement		-	-	-
100.400.333	410	Professional & Technical		350	350	-
100.400.333	454	Office Supplies/Postage		4,000	4,000	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>142,803</b>	<b>147,750</b>	<b>4,947</b>
<b>School Administration Support</b>						
100.450.333	324	NonCert-Support	1.50 FTE	55,784	\$ 56,347	563
100.450.333	329	Substitutes/Temporary		3,100	\$ 3,100	-
100.450.333	361	Health/Life Insurance		25,782	26,813	1,031
100.450.333	364	FICA		854	862	8
100.450.333	366	PERS		12,273	12,396	124
100.450.333	369	SBS		3,610	3,644	34
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>101,402</b>	<b>103,163</b>	<b>1,761</b>
<b>Maintenance &amp; Operations</b>						
100.600.333	431	Water & Sewer		27,475	27,475	-
100.600.333	434	Other Utility Services		575	575	-
100.600.333	435	Heating Electricity		45,000	45,000	-
100.600.333	436	Electricity		46,076	46,076	-
100.600.333	438	Heating Fuel		15,500	15,500	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>134,626</b>	<b>134,626</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>2,741,781</b>	<b>3,049,461</b>	<b>307,680</b>
<b>Total</b>	<b>333</b>	<b>Baranof Elementary School</b>		<b>\$ 2,741,781</b>	<b>\$ 3,049,461</b>	<b>\$ 307,680</b>

Scenario 1.1

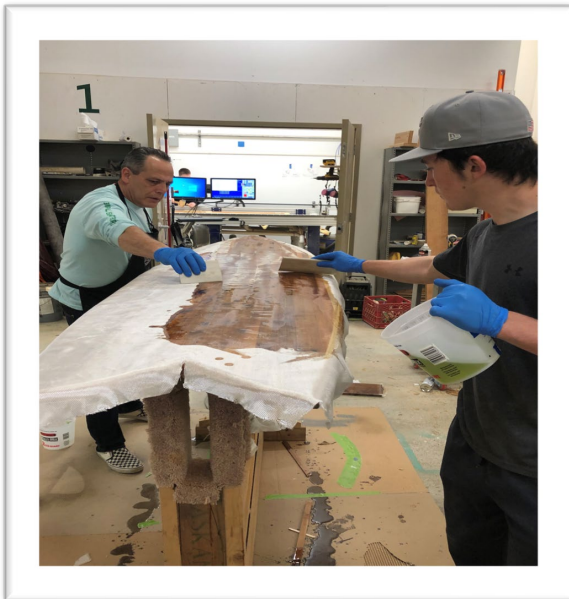
# VOCATIONAL CENTER

## Scenario 1.1

FY 2024 Proposed Budget

Location 400

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 600 Maintenance & Operations	\$ 14,772	\$ 14,772	\$ -	0.00%
Fund Total	<b>14,772</b>	<b>14,772</b>	-	<b>0.00%</b>
 <b>TOTAL</b>	 <b>\$ 14,772</b>	 <b>\$ 14,772</b>	 <b>\$ -</b>	 <b>0.00%</b>



# SITKA SCHOOL DISTRICT

**Scenario 1.1**

**FY 2024 Proposed Budget**

**Location 400 Vocational Center**

Vocational Center			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Maintenance &amp; Operations</b>					
100.600.400	431	Water & Sewer	3,200	3,200	-
100.600.400	434	Other Utility Services	572	572	-
100.600.400	436	Electricity	11,000	11,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>14,772</b>	<b>14,772</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>14,772</b>	<b>14,772</b>	<b>-</b>
<b>Total</b>	<b>400</b>	<b>Vocational Center</b>	<b>\$ 14,772</b>	<b>\$ 14,772</b>	<b>\$ -</b>

# PERFORMING ARTS CENTER

FY 2024 Proposed Budget

**Scenario 1.1**

**Location 500**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 600 Maintenance & Operations	\$ 97,250	\$ 103,850	\$ 6,600	6.79%
Fund Total	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>	<b>6.79%</b>
<b>TOTAL</b>	<b>\$ 97,250</b>	<b>\$ 103,850</b>	<b>\$ 6,600</b>	<b>6.79%</b>



Artwork By:  
David Davis  
Grade 12

# SITKA SCHOOL DISTRICT

## Scenario 1.1

### FY 2024 Proposed Budget

Location 500 Performing Arts Center

Performing Arts Center			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b><u>Maintenance &amp; Operations</u></b>					
100.600.500.	434	Other Utility Services	850	850	-
100.600.500.	435	Heating Electricity	56,000	66,000	10,000
100.600.500.	438	Heating Fuel	8,000	8,000	-
100.600.500.	446	Property Insurance	32,400	29,000	(3,400)
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>
<b>Total</b>	<b>500</b>	<b>Performing Arts Center</b>	<b>\$ 97,250</b>	<b>\$ 103,850</b>	<b>\$ 6,600</b>



**PACIFIC**  
HIGH SCHOOL

## PACIFIC HIGH SCHOOL

FY 2024 Proposed Budget

**Scenario 1.1**

**Location 994**

	<u>FY 2023</u> <u>Revision #2</u>	<u>FY 2024</u> <u>Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 317,466	\$ 421,738	\$ 104,272	32.85%
200 Special Education	116,946	119,871	2,925	2.50%
400 School Administration	152,517	157,749	5,233	3.43%
450 School Administration Support	42,386	43,005	619	1.46%
600 Maintenance & Operations	16,500	17,325	825	5.00%
<b>Fund Total</b>	<b>645,815</b>	<b>759,689</b>	<b>113,874</b>	<b>17.63%</b>
 <b>TOTAL</b>	 <b>\$ 645,815</b>	 <b>\$ 759,689</b>	 <b>\$ 113,874</b>	 <b>17.63%</b>
 # Students (9th-12th)	47.90	46.00	(1.9)	-3.97%
# Teachers	4.0	5.0	1.0	25.00%
# Classified	0.5	0.5	0.0	0.00%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	12.0	9.2	(2.8)	-23.17%
Average Per Pupil Expenditure	\$ 13,482.56	\$ 16,514.97	\$ 3,032.42	22.49%

# SITKA SCHOOL DISTRICT

## Scenario 1.1

### FY 2024 Proposed Budget

Location 994 Pacific High School

Pacific High School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.994.	315	Cert-Teacher	4.00 FTE	\$ 196,633	\$ 276,935	\$ 80,302
100.100.994.	316	Certified Extra Duty Pay		3,593	\$ 3,450	(143)
100.100.994.	317	Substitute - Certified		8,000	\$ 8,000	-
100.100.994.	329	Substitute - Non-Cert		1,500	\$ 1,500	-
100.100.994.	361	Health/Life Insurance		68,435	\$ 81,317	12,882
100.100.994.	364	FICA		3,041	\$ 4,203	1,162
100.100.994.	365	TRS		25,148	\$ 35,216	10,068
100.100.994.	369	SBS		582	\$ 582	-
100.100.994.	410	Professional & Technical Services		100	100	-
100.100.994.	420	Staff Travel		500	500	-
100.100.994.	425	Student Transportation		200	200	-
100.100.994.	440	Other Purchased Services		1,500	1,500	-
100.100.994.	441	Equipment Rentals		1,200	1,200	-
100.100.994.	443	Equipment Repair/Maint		1,000	1,000	-
100.100.994.	451	Teaching Supplies		5,184	5,184	-
100.100.994.	458	Gas/Oil		850	850	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>317,466</b>	<b>421,738</b>	<b>104,272</b>
<b>Special Education</b>						
100.200.994.	315	Cert-Teacher	1.00 FTE	76,841	\$ 78,377	1,536
100.200.994.	361	Health/Life Insurance		29,340	30,514	1,174
100.200.994.	364	FICA		1,114	1,136	22
100.200.994.	365	TRS		9,651	9,844	193
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>116,946</b>	<b>119,871</b>	<b>2,925</b>
<b>School Administration</b>						
100.400.994.	313	Principal	1.00 FTE	107,591	111,152	3,561
100.400.994.	361	Health/Life Insurance		29,340	30,514	1,174
100.400.994.	364	FICA		1,546	1,597	52
100.400.994.	365	TRS		13,350	13,797	447
100.400.994.	420	Staff Travel		50	50	-
100.400.994.	454	Office Supplies/Postage		640	640	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>152,517</b>	<b>157,749</b>	<b>5,233</b>

Pacific High School			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>School Administration Support</b>					
100.450.994.	324	NonCert-Support 0.50 FTE	20,345	20,345	-
100.450.994.	329	Substitutes/Temporary	500	500	-
100.450.994.	361	Health/Life Insurance	15,485	16,104	619
100.450.994.	364	FICA	302	302	-
100.450.994.	366	PERS	4,476	4,476	-
100.450.994.	369	SBS	1,278	1,278	-
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>	<b>42,386</b>	<b>43,005</b>	<b>619</b>
<b>Maintenance &amp; Operations</b>					
100.600.994.	431	Water & Sewer	7,500	7,875	375
100.600.994.	434	Other Utility Services	-	-	-
100.600.994.	436	Electricity	9,000	9,450	450
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>16,500</b>	<b>17,325</b>	<b>825</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>645,815</b>	<b>759,689</b>	<b>113,874</b>
<b>Total</b>	<b>994</b>	<b>Pacific High School</b>	<b>\$ 645,815</b>	<b>\$ 759,689</b>	<b>\$ 113,874</b>

Scenario 1.1

# Scenario 1.2



**BSA INCREASE \$450**

## **Sitka School District**

**FY24 Budget Proposal**

*Presented April 20, 2023*

Blossom Teal-Olsen, President  
Frank Hauser, Superintendent  
Todd Gebler, Vice-President  
Tristan Guevin, Board Clerk  
Melonie Boord, Board Member  
Open Board Seat



**Cover Page Artwork:** Jessica Christner, Grade 12



April 14, 2023

## Scenario 1.2 – \$450 BSA Increase

Members of the Board of Education  
Sitka School District  
Sitka, Alaska 99835

The Sitka School District (District) is pleased to present you with the budget for the fiscal year 2024. The budget document is the primary document that communicates the District’s plans for spending in the ensuing fiscal year, and it also details its organizational goals and objectives in monetary terms. The District is required to prepare and approve a balanced budget and submit it to the City of Sitka by May 1<sup>st</sup> and to the Department of Education & Early Development by July 15<sup>th</sup> each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

In presenting the FY2024 Budget document, we may discuss the instructional, operational, and financial plans in an open forum. We believe community interaction and input between stakeholders leads to improvements benefiting the education of children at Sitka School District. The administration of the District has reviewed and discussed its plan for the FY2024 school year in terms of what can be accomplished within the bounds of a balanced budget.

Budget development and analysis is always a work in progress. Changes will occur in FY2024 when salaries, benefits, and foundation funding are finalized.

### Organizational Component

The City and Borough of Sitka established a Home Rule Charter on December 2, 1971, governed by the laws of Alaska. The City operates under assembly-manager form of government and performs municipal duties allowed by Alaska Statutes and as directed by its residents.

The Sitka School District is a component unit of the City and Borough of Sitka and is organized under Title 29.42.030 of Alaska Statutes as amended. The City has delegated the administrative responsibility for these functions to the Sitka School District Board of Education. The School Board is governed by a five-member school board with members elected by district and complemented by a non-voting student representative.

## Budget Process

**Alaska Statute 14.14.065. Relationship between city school district and city.** The relationships between the school board of a city school district and the city assembly and executive or administrator are governed in the same manner as provided in AS 14.14.060. AS 14.14.060 (c) states “except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

The District’s School Board approves a budget timeline which includes opportunities for presentation to the public. Below is the FY2024 budget timeline.

**FY24 Budget Formation General Overview**  
January 19, 2023 6:00pm in Assembly Chambers  
**FY24 Budget Staff Hearing Session**  
January 31, 2023 3:45pm at SHS Library  
**FY24 Budget Staff Hearing Session**  
February 2, 2023 3:45pm at SHS Library  
**FY24 Budget Community Hearing Session**  
March 9, 2023 6:00pm at Centennial Hall  
**FY24 Draft Budget presented at Board Work Session**  
April 13, 2023 6:00pm at Centennial Hall  
**FY24 FINAL Budget Hearing and Adoption**  
April 20, 2023 6:00pm at Centennial Hall

## 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 FY2024. This budget assumes that the current base student allocation (BSA) of \$5,960 will increase by an additional \$450 for a total BSA of \$6,410 for FY24 and no cuts to Basic Need or any part of the foundation formula itself. We are budgeting for a \$7.69M City and Borough of Sitka appropriation for the General Fund, in addition to City appropriations of \$150,000 for Major Maintenance (Fund 500) and \$66,000 as in-kind utilities paid on behalf of the Performing Arts Center. We are not anticipating any additional local contributions from the City and Borough of Sitka for the additional \$450 BSA increase budgeted (\$270K).

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

Revenue projection of \$22,103,370:

- ❖ Enrollment projected at 1077 students
- ❖ Intensive students (13 x's the BSA of \$6,410) – 45 projected
- ❖ ISER Area Cost Differential of 1.195
- ❖ Career & Technical Education (CTE) Factor – 1.015
- ❖ Special Needs Factor – 1.20
- ❖ Base Student Allocation (BSA) - \$6,410
- ❖ 90% of the BSA for REACH Correspondence students – 38 projected
- ❖ TRS On-Behalf and PERS On-Behalf – zero net effect against on-behalf expenditures
- ❖ City appropriation is budgeted at \$7,697,278 (maximum allowable, includes \$66,000 in-kind for PAC utilities)
- ❖ E-rate estimated with 60% discount rate on eligible internet bills - \$69,076
- ❖ Impact Aid estimated at \$70,000
- ❖ Forest Receipts estimated at \$360,000
- ❖ Other Revenues projected at \$45,000 (includes local contributions, gate fees)
- ❖ Utilize unreserved fund balance - \$1,602,857 (\$193,140 estimated remaining fund balance)

## *Expenditure Budget*

Below are the expenditure highlights and other considerations for FY2024.

This budget includes:

- ❖ Salary increase per negotiated agreement
- ❖ Annual step increases
- ❖ A 4% increase to health insurance premiums
- ❖ Other employer-paid benefits remain status quo – 22% for PERS & 12.56% for TRS
- ❖ Staffing based on a combination of needs-based and overall monetary availability per revenue and expenditure assumptions

## Districtwide

- ❖ TRS/PERS On-Behalf and Worker's Compensation for the entire District is expensed under Districtwide under their respective functions
- ❖ Added 1 FTE Assistant Superintendent
- ❖ 1 FTE Removed Raven's Way Teacher
- ❖ Included \$100,000 Transfer to Pupil Transportation
- ❖ Included \$26,000 Transfer to Pool (\$122,000 funded by City per February City resolution).
- ❖ Increase in NMS custodial contract
- ❖ Decrease board travel by \$5,000
- ❖ Line item for technology refresh \$150,000

## Sitka High School (SHS)

- ❖ 0.5 FTE Removed

## Blatchley Middle School (BMS)

- ❖ Add 0.5 FTE

## Keet Gooshi Heen Elementary (KGH)

- ❖ 2 FTE Teacher moved to BES (Increase PTR Grades 4 and 5)

- ❖ Added 0.5 FTE Reading Specialist (AK Reads)

## Baranof Elementary School (BES)

- ❖ Added 1 FTE SPED Case Manager

- ❖ Added 0.5 FTE Reading Specialist (AK Reads)

## Pacific High School (PHS)

- ❖ Added 1 FTE Social Worker

We thank you for your consideration of the FY2024 budget.

Sincerely,

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Frank Hauser  
Superintendent  
Sitka School District

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Leslie Young  
Business Manager  
Sitka School District

# Scenario 1.2

## SITKA SCHOOL DISTRICT

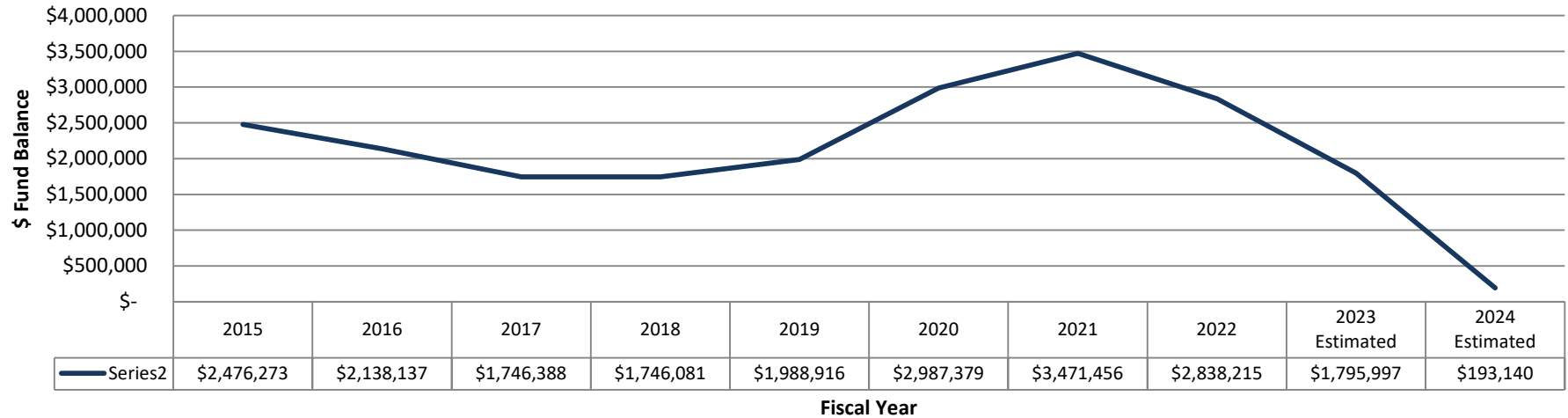
### Revenue Budget

#### FY 2024 Proposed Budget

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Revision #2	FY 2024 Proposed	Change
<i>Enrollment Projection</i>	1082.10+45IN 48.85 corresp	1084.35+40IN 48.85 corresp	1075.95+45 IN 35.95 Corresp	1077+45 IN 38 Corresp	+1.05 ADM +2.05 Corresp
<b>FUND 100: General Fund</b>					
011 City/Borough Appropriation	\$ 7,424,930	\$ 7,981,665	\$ 7,981,665	\$ 7,697,278	\$ (284,387)
040 Other Revenue (Local)	128,715	45,000	45,000	45,000	-
047 E-rate Revenue (Federal)	179,737	69,076	74,159	69,076	(5,083)
050 Quality Schools	43,213	41,619	42,359	41,798	(561)
051 State Foundation	11,816,364	10,955,505	11,229,748	11,390,231	160,483
056 Other State Revenue (TRS On Behalf)	1,621,317	1,026,771	1,171,744	1,167,385	(4,359)
057 Other State Revenue (PERS On Behalf)	234,958	69,369	82,485	87,357	4,872
05X Other State Revenue (HB281)	-	-	588,411		(588,411)
05x Other State Revenue (BSA + \$450)				1,175,576	1,175,576
110 Impact Aid (Federal)	60,816	70,000	70,000	70,000	-
190 Forest Receipts (pass-thru)	599,385	360,000	360,000	360,000	-
Fund Balance	483,612	1,438,623	1,042,218	1,602,857	560,639
FUND TOTAL	\$ 22,593,047	\$ - \$ 22,057,629	\$ 22,687,789	\$ 23,706,559	\$ 1,018,769

# Scenario 1.2

## SITKA SCHOOL DISTRICT Fund Balance 10 Year History FY 2015 - FY 2024 Projected



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2023:		\$	193,140
Less Exemptions per 4 AAC 09.160(a)			
Inventory (Fuel)		\$	-
Prepaid Items (Liab Insurance, other)		\$	-
Federal Impact Aid Received		\$	76,228
<b>Fund Balance Subject to 10% Limitation</b>		\$	<b>116,912</b>
Nonexempt fund balance as a percentage of current year expenditures:			
	<u>Fund Balance Subject to Limitation</u>	\$	<u>116,912</u>
	<u>Current Year Expenditures (Fxs 100-780)</u>	\$	<u>23,580,559</u>
		=	0.50%

**SITKA SCHOOL DISTRICT**  
**Expenditure Summary by Function**

**Scenario 1.2**

**FY 2024 Proposed Budget**

Function	FY 2023 Adopted	FY 2023 Revision #2	FY 2024 Proposed	Increase (Decrease)	Percent Increase	Percent of FY 2023 Total
Instruction:						
100 Regular Instruction	\$ 8,583,767	\$ 8,883,605	\$ 9,176,608	\$ 293,003	3.19%	38.71%
120 Bilingual/Bicultural	51,399	54,406	55,849	1,444	2.58%	0.24%
130 Enrichment	3,461	3,498	3,498	-	0.00%	0.01%
140 Correspondence Study	327,533	318,418	324,664	6,246	1.92%	1.37%
160 Vocational Education	357,964	367,817	375,785	7,968	2.12%	1.59%
200 Special Education Instruction	4,410,929	4,753,785	5,022,284	268,498	5.35%	21.19%
220 Special Education Support	857,121	772,227	792,366	20,139	2.54%	3.34%
300 Pupil Support	9,000	9,568	9,568	-	0.00%	0.04%
320 Guidance	584,655	532,829	560,372	27,542	4.91%	2.36%
330 Health Services	135,758	110,052	111,226	1,174	1.06%	0.47%
350/351 Support Services - Instruction	246,000	246,000	246,000	-	0.00%	1.04%
352 Library Services	286,607	303,016	322,743	19,726	6.11%	1.36%
400 School Administration	1,105,582	1,147,211	1,178,258	31,047	2.63%	4.97%
Sub Total Instruction	\$ 16,959,776	\$ 17,502,435	\$ 18,179,220	\$ 676,786	3.72%	76.68%
450 School Administration Support	\$ 663,242	\$ 676,970	\$ 681,230	\$ 4,260	0.63%	2.87%
510 District Administration	148,386	200,285	161,631	(38,655)	-23.92%	0.68%
511 School Board	85,940	90,149	83,149	(7,000)	-8.42%	0.35%
512 Superintendent's Office	331,838	328,234	472,661	144,427	30.56%	1.99%
518 Safety & Security	1,000	1,000	1,000	-	0.00%	0.00%
550 District Administration Support	590,837	517,414	546,159	28,745	5.26%	2.30%
555/556 Data Processing/Tech Services	470,240	404,248	492,263	88,016	17.88%	2.08%
600 Maintenance & Operations	2,386,893	2,527,789	2,677,633	149,843	5.60%	11.29%
700 Student Activities	268,476	283,527	285,613	2,086	0.73%	1.20%
780 Community Services	-	4,739	-	(4,739)		
Sub Total Admin/M&O	\$ 4,946,853	\$ 5,034,354	\$ 5,401,338	\$ 366,984	6.79%	22.78%
Sub Total Inst/Admin/M&O	\$ 21,906,629	\$ 22,536,789	\$ 23,580,559	\$ 1,043,770	4.43%	99.47%
900 Transfers						
900..550 Transfers to Pupil Transportatio	125,000	125,000	100,000	(25,000)	-25.00%	0.42%
900..550 Transfers to Pool	26,000	26,000	26,000	-	0.00%	0.11%
Sub Total Transfers	\$ 151,000	\$ 151,000	\$ 126,000	\$ (25,000)	-19.84%	0.53%
<b>Total General Fund</b>	<b>\$ 22,057,629</b>	<b>\$ 22,687,789</b>	<b>\$ 23,706,559</b>	<b>\$ 1,018,770</b>	<b>4.30%</b>	<b>100.00%</b>



# DISTRICTWIDE

## FY 2024 Proposed Budget

### Location 000

Artwork to the left:  
Jessica Christiner  
Grade 12



## Scenario 1.2

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,352,366	\$ 1,385,197	32,830	2.43%
120 Bilingual/Bicultural	54,196	55,639	1,444	2.66%
130 Enrichment	588	588	-	0.00%
140 Correspondence Study	318,418	324,664	6,246	1.96%
160 Vocational Education	30,036	30,676	640	2.13%
200 Special Education Instruction	502,826	506,632	3,806	0.76%
220 Special Education Support	772,227	792,366	20,139	2.61%
300 Pupil Support	9,568	9,568	-	0.00%
320 Guidance	46,280	48,528	2,248	4.86%
330 Health Services	109,552	110,726	1,174	1.07%
350 Support Services	243,000	243,000	-	0.00%
351 Improvement of Instructional Services	3,000	3,000	-	0.00%
352 Library Services	32,093	33,786	1,693	5.28%
400 School Administration	100,245	101,075	830	0.83%
450 School Administration Support	13,646	13,779	133	0.97%
510 District Administration	200,285	161,631	(38,655)	-19.30%
511 School Board	90,149	83,149	(7,000)	-7.76%
512 Superintendent's Office	328,234	472,661	144,427	44.00%
518 Safety & Security	1,000	1,000	-	0.00%
550 District Admin Support	517,414	546,159	28,745	5.56%
555 Data Processing Services	-	-	-	
556 Technology Services	404,248	492,263	88,016	21.77%
600 Maintenance & Operations	1,425,365	1,567,784	142,418	9.99%
700 Student Activities	18,464	18,043	(421)	-2.28%
780 Community Services	4,739	4,874	134	100%
900 Transfers	151,000	126,000	(25,000)	-16.56%
<b>Fund Total</b>	<b>6,728,938</b>	<b>7,132,786</b>	<b>403,848</b>	<b>6.00%</b>
<b>TOTAL</b>	<b>\$ 6,728,938</b>	<b>\$ 7,132,786</b>	<b>403,848</b>	<b>6.00%</b>
REACH (Function 140) Calculations Only:				
# REACH Students (PK-12th)	35.95	38.0	2	5.70%
# REACH Teachers	1.0	1.0	-	0.00%
# REACH Classified	0.7	0.7	-	0.00%
Pupil / Teacher Ratio	36.0	38.0	2.1	5.70%
Average REACH Per Pupil Expenditure	\$ 8,857.26	\$ 8,543.80	(313)	-3.54%

# SITKA SCHOOL DISTRICT

## Scenario 1.2

### FY2024 Budget

Location 000 Districtwide

Districtwide Account Code	Description	Comments	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.000	313	Cert-Director	1.00 FTE - Cultural Director Program 355	\$ 100,248	105,183	\$ 4,935
100.100.000	315	Cert-Teacher	FTE - Raven's Way	87,929		(87,929)
100.100.000	316	Extra Duty Pay	Includes \$5,000 for SEA PD Extra Duty	17,999	21,925	3,926
100.100.000	326	Classified Extra Duty Pay		-	-	-
100.100.000	327	Substitute - Non-Cert		15,000	15,000	-
100.100.000	329	Substitute - Classified		5,000	5,000	-
100.100.000	361	Health/Life Insurance		39,095	22,551	(16,545)
100.100.000	363	Worker's Compensation		73,868	73,868	-
100.100.000	364	FICA		3,284	2,119	(1,165)
100.100.000	365	TRS		25,896	15,311	(10,585)
100.100.000	375	TRS On-Behalf		723,773	713,658	(10,115)
100.100.000	366	PERS		-	-	-
100.100.000	376	PERS On-Behalf		2,451	2,520	69
100.100.000	369	SBS		1,244	1,484	239
100.100.000	410	Professional & Technical		83,500	83,500	-
100.100.000	420	Staff Travel	Includes \$40,000 for SEA PD	49,000	49,000	-
100.100.000	425	Student Transportation		2,100	2,100	-
100.100.000	440	Other Purchased Services		5,000	5,000	-
100.100.000	451	Teaching Supplies	(Cultural/Districtwide)	73,613	73,613	-
100.100.000	451	Teaching Supplies (TECH)	Computer Refresh		150,000	150,000
100.100.000	471	Textbooks	\$15,000	15,000	15,000	-
100.100.000	491	Dues & Fees		28,365	28,365	-
100.100.000	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,352,366</b>	<b>1,385,197</b>	<b>32,830</b>
<b>Bilingual/Bicultural</b>						
100.120.000	315	Cert-Teacher	0.50 FTE	42,236	43,381	1,145
100.120.000	363	Worker's Compensation		346	346	-
100.120.000	364	FICA		612	629	17
100.120.000	365	TRS		5,305	5,449	144
100.120.000	375	TRS On-Behalf		5,697	5,835	138
<b>Total</b>	<b>120</b>	<b>Bilingual/Bicultural</b>		<b>54,196</b>	<b>55,639</b>	<b>1,444</b>
<b>Enrichment</b>						
100.130.000	363	Worker's Compensation		347	347	-
100.130.000	375	TRS On-Behalf		241	241	-
<b>Total</b>	<b>130</b>	<b>Enrichment</b>		<b>588</b>	<b>588</b>	<b>-</b>

Districtwide			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Correspondence Study</b>						
100.140.000	315	Cert-Teacher	1.00 FTE	69,065	71,866	2,801
100.140.000	317	Substitute - Certified		-	-	-
100.140.000	324	Support Staff	0.70 FTE	24,524	25,204	680
100.140.000	361	Health/Life Insurance		45,361	47,176	1,814
100.140.000	363	Worker's Compensation		346	346	-
100.140.000	364	FICA		1,357	1,408	50
100.140.000	365	TRS		8,675	9,026	352
100.140.000	375	TRS On-Behalf		8,329	8,667	338
100.140.000	366	PERS		5,395	5,545	150
100.140.000	376	PERS On-Behalf		684	703	19
100.140.000	369	SBS		1,503	1,545	42
100.140.000	410	Professional & Technical		20,000	20,000	-
100.140.000	433	Communications		6,800	6,800	-
100.140.000	440	Other Purchased Services		745	745	-
100.140.000	443	Equipment Repair/Maintenance		2,001	2,001	-
100.140.000	451	Teaching Supplies		100,000	100,000	-
100.140.000	454	Office Supplies/Postage		18,633	18,633	-
100.140.000	510	Equipment		5,000	5,000	-
<b>Total</b>	<b>140</b>	<b>Correspondence Study</b>		<b>318,418</b>	<b>324,664</b>	<b>6,246</b>
<b>Vocational Education</b>						
100.160.000	363	Worker's Compensation		3,789	3,789	-
100.160.000	375	TRS On-Behalf		26,247	26,887	640
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>30,036</b>	<b>30,676</b>	<b>640</b>
<b>Special Education Instruction</b>						
100.200.000	316	Extra Duty Pay		-	-	-
100.200.000	326	Classified Extra Duty Pay		-	-	-
100.200.000	327	Substitute - Non-Cert		4,400	4,400	-
100.200.000	363	Worker's Compensation		7,461	7,461	-
100.200.000	364	FICA		64	64	-
100.200.000	365	TRS		-	-	-
100.200.000	375	TRS On-Behalf		171,960	173,874	1,915
100.200.000	366	PERS		-	-	-
100.200.000	376	PERS On-Behalf		39,271	41,234	1,963
100.200.000	369	SBS		270	270	-
100.200.000	410	Professional & Technical		160,000	160,000	-
100.200.000	420	Staff Travel		6,000	6,000	-
100.200.000	425	Student Transportation		650	650	-
100.200.000	440	Other Purchased Services		8,500	8,500	-
100.200.000	451	Teaching Supplies		20,000	20,000	-
100.200.000	510	Equipment		6,000	6,000	-
100.200.000	315	Cert-Teacher	Summer School - Program 260	13,527	13,757	230
100.200.000	323	Aides	Summer School - Program 260	25,000	25,000	-
100.200.000	364	FICA	Summer School - Program 260	622	562	(60)
100.200.000	365	TRS	Summer School - Program 260	1,699	1,728	29
100.200.000	366	PERS	Summer School - Program 260	5,500	5,500	-
100.200.000	369	SBS	Summer School - Program 260	1,802	1,533	(270)
100.200.000	410	Professional & Tec	Summer School - Program 260	11,500	11,500	-
100.200.000	425	Student Transport	Summer School - Program 260	18,000	18,000	-
100.200.000	451	Teaching Supplies	Summer School - Program 260	600	600	-
<b>Total</b>	<b>200</b>	<b>Special Education Instruction</b>		<b>502,826</b>	<b>506,632</b>	<b>3,806</b>

Scenario 1.2

Scenario 1.2

Districtwide			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Special Education Support</b>					
100.220.000	310 Director/Coordina	1.00 FTE	109,414	113,030	3,616
100.220.000	315 Cert-Teacher	3.00 FTE	246,581	253,519	6,938
100.220.000	316 Extra Duty Pay		-	-	-
100.220.000	324 Support Staff	1.43 FTE	70,592	72,013	1,421
100.220.000	361 Health/Life Insurance		123,847	128,800	4,952
100.220.000	363 Worker's Compensation		3,484	3,484	-
100.220.000	364 FICA		6,186	6,359	174
100.220.000	365 TRS		44,713	46,039	1,326
100.220.000	375 TRS On-Behalf		43,084	44,357	1,273
100.220.000	366 PERS		15,530	15,843	313
100.220.000	376 PERS On-Behalf		1,970	2,009	40
100.220.000	369 SBS		4,327	4,414	87
100.220.000	410 Professional & Technical		30,000	30,000	-
100.220.000	420 Staff Travel		13,000	13,000	-
100.220.000	440 Other Purchased Services		39,500	45,000	5,500
100.220.000	451 Teaching Supplies		15,000	8,500	(6,500)
100.220.000	454 Office Supplies/Postage		5,000	6,000	1,000
<b>Total</b>	<b>220 Special Education Support</b>		<b>772,227</b>	<b>792,366</b>	<b>20,139</b>
<b>Pupil Support</b>					
100.300.000	315 Cert-Teacher		-	-	-
100.300.000	361 Health/Life Insurance		-	-	-
100.300.000	363 Worker's Compensation		-	-	-
100.300.000	364 FICA		-	-	-
100.300.000	365 TRS		-	-	-
100.300.000	375 TRS On-Behalf		-	-	-
100.300.000	376 PERS On-Behalf		568	568	-
100.300.000	410 Professional & Tec Cold Water Survival - Program 268		5,500	5,500	-
100.300.000	425 Student Transport Cold Water Survival - Program 268		3,500	3,500	-
<b>Total</b>	<b>300 Pupil Support</b>		<b>9,568</b>	<b>9,568</b>	<b>-</b>
<b>Guidance</b>					
100.320.000	327 Substitute - Non-Cert		5,000	5,000	-
100.320.000	363 Worker's Compensation		346	346	-
100.320.000	364 FICA		73	73	-
100.320.000	369 SBS		307	307	-
100.320.000	375 TRS On-Behalf		40,555	42,803	2,248
<b>Total</b>	<b>320 Guidance</b>		<b>46,280</b>	<b>48,528</b>	<b>2,248</b>
<b>Health Services</b>					
100.330.000	324 Support Staff	1.00 FTE	59,180	59,180	-
100.330.000	361 Health/Life Insurance		29,340	30,514	1,174
100.330.000	363 Worker's Compensation		376	376	-
100.330.000	364 FICA		858	858	-
100.330.000	366 PERS		13,020	13,020	-
100.330.000	376 PERS On-Behalf		1,651	1,651	-
100.330.000	369 SBS		3,628	3,628	-
100.330.000	399 Employee Physicals		500	500	-
100.330.000	451 Teaching Supplies		1,000	1,000	-
<b>Total</b>	<b>330 Health Services</b>		<b>109,552</b>	<b>110,726</b>	<b>1,174</b>

Scenario 1.2

Districtwide					FY 2023	FY 2024		
Account Code	Description	Comments			Revision #2	Proposed	\$ Change	
<b>Support Services</b>								
100.350.000	410	Professional & Technical			5,000	5,000	-	
100.350.000	420	Staff Travel			10,000	10,000	-	
100.350.000	433	Communications	E-Rate applicable		225,000	225,000	-	
100.350.000	451	Teaching Supplies			2,000	2,000	-	
100.350.000	491	Dues & Fees	Art Consortium - Program 202		1,000	1,000	-	
<b>Total</b>	<b>350</b>	<b>Support Services</b>			<b>243,000</b>	<b>243,000</b>	<b>-</b>	
<b>Improvement of Instructional Services</b>								
100.351.000	451	Teaching Supplies			3,000	3,000	-	
<b>Total</b>	<b>351</b>	<b>Improvement of Instructional Services</b>			<b>3,000</b>	<b>3,000</b>	<b>-</b>	
<b>Library Services</b>								
100.352.000	363	Worker's Compensation			346	346	-	
100.352.000	375	TRS On-Behalf			23,247	24,940	1,693	
100.352.000	410	Professional & Technical			8,500	8,500	-	
<b>Total</b>	<b>352</b>	<b>Library Services</b>			<b>32,093</b>	<b>33,786</b>	<b>1,693</b>	
<b>School Administration</b>								
100.400.000.	363	Worker's Compensation			7,760	7,824	64	
100.400.000.	375	TRS On-Behalf			92,485	93,251	766	
<b>Total</b>	<b>400</b>	<b>School Administration</b>			<b>100,245</b>	<b>101,075</b>	<b>830</b>	
<b>School Administration Support</b>								
100.450.000.	363	Worker's Compensation			3,656	3,691	35	
100.450.000.	376	PERS On-Behalf			9,990	10,087	98	
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>			<b>13,646</b>	<b>13,779</b>	<b>133</b>	
<b>District Administration</b>								
100.510.000.	362	Unemployment Insurance			18,943	19,321	379	
100.510.000.	363	Worker's Compensation			865	882	17	
100.510.000.	410	Professional & Technical			5,000	5,000	-	
100.510.000.	412	Audit			32,921	45,000	12,079	
100.510.000.	414	Legal Services			35,000	17,000	(18,000)	
100.510.000.	417	Data Processing			32,000	12,750	(19,250)	
100.510.000.	420	Staff Travel			7,000	2,000	(5,000)	
100.510.000.	440	Other Purchased Services			18,000	12,120	(5,880)	
100.510.000.	441	Equipment Rentals			1,800	1,800	-	
100.510.000.	448	Fidelity Bond			24,257	24,257	-	
100.510.000.	454	Office Supplies/Postage			8,500	8,500	-	
100.510.000.	491	Dues & Fees			16,000	13,000	(3,000)	
<b>Total</b>	<b>510</b>	<b>District Administration</b>			<b>200,285</b>	<b>161,631</b>	<b>(38,655)</b>	
<b>School Board</b>								
100.511.000.	324	NonCert-Support	-	FTE	Additional Hours	3,308	3,308	-
100.511.000.	364	FICA				48	48	-
100.511.000.	366	PERS				728	728	-
100.511.000.	376	PERS On-Behalf				92	92	-
100.511.000.	369	SBS				203	203	-
100.511.000.	410	Professional & Technical				40,000	43,000	3,000
100.511.000.	420	Staff Travel				25,000	20,000	(5,000)
100.511.000	425	Student Rep Travel				10,000	5,000	(5,000)
100.511.000.	440	Other Purchased Services				6,770	6,770	-
100.511.000.	479	Other Supplies/Media				2,000	2,000	-
100.511.000.	490	Dues & Fees				2,000	2,000	-
<b>Total</b>	<b>511</b>	<b>School Board</b>				<b>90,149</b>	<b>83,149</b>	<b>(7,000)</b>

Scenario 1.2

Districtwide				FY 2023	FY 2024	
Account Code	Description	Comments		Revision #2	Proposed	\$ Change
<b>Superintendent's Office</b>						
100.512.000.	311	Superintendent	1.00 FTE	161,100	176,720	15,620
100.512.000.	312	Assistant Superint	1.00 FTE		120,000	120,000
100.512.000.	324	Support Staff	1.00 FTE	57,574	59,197	1,622
100.512.000.	361	Health/Life Insurance		44,571	54,317	9,746
100.512.000.	364	FICA		3,156	5,161	2,005
100.512.000.	365	TRS		18,024	15,072	(2,952)
100.512.000.	375	TRS On-Behalf		17,306	14,472	(2,834)
100.512.000.	366	PERS		12,666	13,023	357
100.512.000.	376	PERS On-Behalf		1,606	1,652	45
100.512.000.	369	SBS		3,529	4,347	818
100.512.000.	410	Professional & Technical		500	2,000	1,500
100.512.000.	420	Staff Travel	Supt Travel	6,700	3,200	(3,500)
100.512.000.	440	Other Purchased S	Asst. Supt & Supt.	1,000	3,000	2,000
100.512.000.	451	Teaching Supplies		-	-	-
100.512.000.	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>512</b>	<b>Superintendent's Office</b>		<b>328,234</b>	<b>472,661</b>	<b>144,427</b>
<b>Safety &amp; Security</b>						
100.518.000.	450	Supplies/Materials/Media		1,000	1,000	-
<b>Total</b>	<b>518</b>	<b>Safety &amp; Security</b>		<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>District Administration Support</b>						
100.550.000.	321	Director/Coordinator/	1.00 FTE	89,013	91,426	2,413
100.550.000.	324	NonCert-Support	2.50 FTE	147,035	150,748	3,713
100.550.000.	361	Health/Life Insurance		86,092	89,535	3,444
100.550.000.	363	Worker's Compensation		2,417	2,417	-
100.550.000.	364	FICA		3,423	3,512	89
100.550.000.	366	PERS		51,931	53,278	1,348
100.550.000.	376	PERS On-Behalf		7,533	7,717	184
100.550.000.	369	SBS		14,470	14,845	375
100.550.000.	410	Professional & Tec	SERRC Grant application(s)	10,000	10,000	-
100.550.000.	447	Liability Insurance	3% increase budgeted	195,000	212,180	17,180
100.550.000.	454	Office Supplies/Postage		500	500	-
100.550.000.	495	Indirect Costs		(90,000)	(90,000)	-
<b>Total</b>	<b>550</b>	<b>District Administration Support</b>		<b>517,414</b>	<b>546,159</b>	<b>28,745</b>
<b>Technology Services</b>						
100.556.000.	316	Extra Duty Pay		5,000	5,000	-
100.556.000.	321	Director/Coordina	1.00 FTE	-	101,306	101,306
100.556.000.	324	NonCert-Support	1.00 FTE	109,179	64,854	(44,325)
100.556.000.	326	Extra Duty Pay		-	-	-
100.556.000.	329	Substitutes/Temporary		-	-	-
100.556.000.	361	Health/Life Insurance		20,594	33,259	12,666
100.556.000.	363	Worker's Compensation		950	950	-
100.556.000.	364	FICA		1,656	2,482	826
100.556.000.	365	TRS		628	628	-
100.556.000.	375	TRS On-Behalf		603	603	-
100.556.000.	366	PERS		24,019	36,488	12,469
100.556.000.	376	PERS On-Behalf		3,046	4,627	1,581
100.556.000.	369	SBS		6,693	10,186	3,493
100.556.000.	410	Professional & Technical		73,000	75,000	2,000
100.556.000.	440	Other Purchased Services		68,880	70,000	1,120
100.556.000.	451	Teaching Supplies		80,000	83,000	3,000
100.556.000.	475	Technology Suppli	Software	15,000	8,880	(6,120)
<b>Total</b>	<b>556</b>	<b>Technology Services</b>		<b>404,248</b>	<b>492,263</b>	<b>88,016</b>

Scenario 1.2

Districtwide			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Maintenance &amp; Operations</b>						
100.600.000	321	Director/Coordina	1.00 FTE	86,445	88,838	2,393
100.600.000	325	Maintenance/Cust	4.00 FTE	211,516	235,602	24,086
100.600.000	329	Substitutes/Temporary		20,000	20,000	-
100.600.000	361	Health/Life Insurance		112,537	117,038	4,501
100.600.000	363	Worker's Compensation		3,492	3,492	-
100.600.000	364	FICA		4,610	4,994	384
100.600.000	366	PERS		65,551	71,377	5,825
100.600.000	376	PERS On-Behalf		8,637	9,376	739
100.600.000	369	SBS		19,491	21,114	1,623
100.600.000	325	Maintenance/Custodians	Stand-by Time - Program 325	11,605	11,605	-
100.600.000	364	FICA	Stand-by Time - Program 325	168	168	-
100.600.000	366	PERS	Stand-by Time - Program 325	2,553	2,553	-
100.600.000	369	SBS	Stand-by Time - Program 325	711	711	-
100.600.000	410	Professional & Technical		20,000	16,000	(4,000)
100.600.000	420	Staff Travel		5,000	5,000	-
100.600.000	431	Water & Sewer		5,306	5,412	106
100.600.000	436	Electricity		5,306	5,412	106
100.600.000	440	Other Purchased Services		8,000	8,000	-
100.600.000	440	Other Purchased Services	NMS Contract - Program 997	584,069	690,197	106,128
100.600.000	442	Building Repair/Maintenance		11,000	15,000	4,000
100.600.000	443	Equipment Repair/Maintenance		22,500	22,500	-
100.600.000	444	Site Repair/Maintenance		1,300	1,300	-
100.600.000	446	Property Insurance		159,000	155,240	(3,760)
100.600.000	452	Maintenance Supplies		22,000	22,000	-
100.600.000	453	Janitorial Supplies		25,000	25,000	-
100.600.000	458	Gas/Oil		9,567	9,854	287
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>1,425,365</b>	<b>1,567,784</b>	<b>142,418</b>
<b>Student Activities</b>						
100.700.000	375	TRS On-Behalf		18,217	17,796	(421)
100.700.000	376	PERS On-Behalf		246	246	-
<b>Total</b>	<b>700</b>	<b>Student Activities</b>		<b>18,464</b>	<b>18,043</b>	<b>-</b>
<b>Community Services</b>						
100.780.000	376	PERS On-Behalf		4,739	4,874	134
<b>Total</b>	<b>780</b>	<b>Community Services</b>		<b>4,739</b>	<b>4,874</b>	<b>134</b>
<b>Transfers</b>						
100.900.000	550	Transfers to Other Funds	Pupil Transportation	125,000	100,000	(25,000)
100.900.000	550	Transfers to Other Funds	Pool	26,000	26,000	-
<b>Total</b>	<b>900</b>	<b>Transfers</b>		<b>151,000</b>	<b>126,000</b>	<b>(25,000)</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>6,728,938</b>	<b>7,132,786</b>	<b>404,135</b>
<b>Total</b>	<b>000</b>	<b>Districtwide</b>		<b>\$ 6,728,938</b>	<b>7,132,786</b>	<b>\$ 404,135</b>

Scenario 1.2



# SITKA HIGH SCHOOL

## FY 2024 Proposed Budget

**Scenario 1.2**

**Location 011**



	<b>FY 2023</b>	<b>FY 2024</b>	<b>\$ Change</b>	<b>% Change</b>
	<b>Revision #2</b>	<b>Proposed</b>		
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,979,477	\$ 1,945,553	(33,924)	-1.71%
120 Bilingual/Bicultural	210	210	-	0.00%
130 Enrichment	1,140	1,140	-	0.00%
160 Vocational Education	333,132	340,459	7,327	2.20%
200 Special Education	1,070,293	1,084,645	14,351	1.34%
320 Guidance	233,651	240,988	7,337	3.14%
352 Library Services	119,085	121,730	2,645	2.22%
400 School Administration	298,732	308,558	9,826	3.29%
450 School Administration Support	219,805	216,667	(3,138)	-1.43%
600 Maintenance & Operations	385,665	385,665	-	0.00%
700 Student Activities	239,149	241,656	2,507	1.05%
<b>Fund Total</b>	<b>4,880,338</b>	<b>4,887,270</b>	<b>6,932</b>	<b>0.14%</b>
<b>TOTAL</b>	<b>\$ 4,880,338</b>	<b>\$ 4,887,270</b>	<b>6,932</b>	<b>0.14%</b>
# Students (9th-12th)	325.75	340.00	14	4.37%
# Teachers	26.00	25.50	(0.5)	-1.92%
# Classified	14.00	14.00	-	0.00%
# Administrators	2.00	2.00	-	0.00%
Pupil / Teacher Ratio	12.53	13.33	0.8	6.42%
Average Per Pupil Expenditure	\$ 14,981.85	\$ 14,374.32	(608)	-4.06%

# SITKA SCHOOL DISTRICT

## Scenario 1.2

### FY 2024 Proposed Budget

Location 011 Sitka High School

Sitka High School			FY 2023	FY 2024	
Account Code	Description		Revision #2	Proposed	\$ Change
<b>Regular Instruction</b>					
100.100.011.	315 Cert-Teacher	15.50 FTE	\$ 1,304,601	1,270,773	\$ (33,828)
100.100.011.	316 Extra Duty Pay		15,288	16,000	713
100.100.011.	317 Substitute - Certified		60,000	60,000	-
100.100.011.	329 Substitute - Non-Cert		25,000	25,000	-
100.100.011.	361 Health/Life Insurance		322,109	325,939	3,830
100.100.011.	364 FICA		20,371	19,891	(480)
100.100.011.	365 TRS		165,715	161,556	(4,159)
100.100.011.	369 SBS		5,241	5,241	-
100.100.011.	410 Prof/Tech		-	-	-
100.100.011.	425 Student Transportation		500	500	-
100.100.011.	440 Other Purchased Services		7,500	7,500	-
100.100.011.	441 Equipment Rentals		1,800	1,800	-
100.100.011.	443 Equipment Repair/Maint		500	500	-
100.100.011.	451 Teaching Supplies		31,353	31,353	-
100.100.011.	471 Textbooks		7,500	7,500	-
100.100.011.	472 Library Books		2,000	2,000	-
100.100.011.	479 Other Supplies/Media		10,000	10,000	-
100.100.011.	510 Equipment		-	-	-
<b>Total</b>	<b>100 Regular Instruction</b>		<b>1,979,477</b>	<b>1,945,553</b>	<b>(33,924)</b>
<b>Bilingual/Bicultural</b>					
100.120.011.	451 Teaching Supplies		210	210	-
<b>Total</b>	<b>120 Bilingual/Bicultural</b>		<b>210</b>	<b>210</b>	<b>-</b>
<b>Enrichment</b>					
100.130.011.	316 Extra Duty Pay		1,000	1,000	-
100.130.011.	364 FICA		15	15	-
100.130.011.	365 TRS		126	126	-
<b>Total</b>	<b>130 Enrichment</b>		<b>1,140</b>	<b>1,140</b>	<b>-</b>
<b>Vocational Education</b>					
100.160.011.	315 Cert-Teacher	2.50 FTE	217,635	222,945	5,310
100.160.011.	361 Health/Life Insurance		32,166	33,449	1,283
100.160.011.	364 FICA		3,156	3,233	77
100.160.011.	365 TRS		27,335	28,002	667
100.160.011.	441 Equipment Rentals		1,000	1,000	-
100.160.011.	451 Teaching Supplies		41,830	41,830	-
100.160.011.	510 Equipment		10,010	10,000	(10)
<b>Total</b>	<b>160 Vocational Education</b>		<b>333,132</b>	<b>340,459</b>	<b>7,327</b>

Sitka High School			FY 2023	FY 2024	
Account Code	Description		Revision #2	Proposed	\$ Change
<b>Special Education</b>					
100.200.011.	315 Cert-Teacher	3.50 FTE	274,042	285,640	11,598
100.200.011.	316 Extra Duty Pay		-	-	-
100.200.011.	323 NonCert-Aides	11.00 FTE	317,054	323,914	6,860
100.200.011.	361 Health/Life Insurance		343,519	335,758	(7,761)
100.200.011.	364 FICA		8,571	8,839	268
100.200.011.	365 TRS		34,420	35,876	1,457
100.200.011.	366 PERS		69,752	71,261	1,509
100.200.011.	369 SBS		19,435	19,856	421
100.200.011.	425 Student Transportation		-	-	-
100.200.011.	451 Teaching Supplies		3,500	3,500	-
<b>Total</b>	<b>200 Special Education</b>		<b>1,070,293</b>	<b>1,084,645</b>	<b>14,351</b>
<b>Guidance</b>					
100.320.011.	315 Cert-Teacher	2.00 FTE	152,768	157,145	4,377
100.320.011.	316 Extra Duty Pay		-	-	-
100.320.011.	361 Health/Life Insurance		58,680	61,027	2,347
100.320.011.	364 FICA		2,215	2,279	63
100.320.011.	365 TRS		19,188	19,737	550
100.320.011.	454 Office Supplies/Postage		800	800	-
<b>Total</b>	<b>320 Support Services - Students</b>		<b>233,651</b>	<b>240,988</b>	<b>7,337</b>
<b>Library Services</b>					
100.352.011.	315 Cert-Teacher	1.00 FTE	89,179	90,888	1,709
100.352.011.	361 Health/Life Insurance		17,412	18,108	696
100.352.011.	364 FICA		1,293	1,318	25
100.352.011.	365 TRS		11,201	11,416	215
<b>Total</b>	<b>352 Support Services - Instruction - Library</b>		<b>119,085</b>	<b>121,730</b>	<b>2,645</b>
<b>School Administration</b>					
100.400.011.	313 Principal	2.00 FTE	224,422	231,820	7,398
100.400.011.	361 Health/Life Insurance		34,824	36,217	1,393
100.400.011.	364 FICA		3,225	3,332	107
100.400.011.	365 TRS		27,861	28,789	928
100.400.011.	410 Professional & Technical		3,500	3,500	-
100.400.011.	420 Staff Travel		1,200	1,200	-
100.400.011.	433 Communication		1,000	1,000	-
100.400.011.	454 Office Supplies/Postage		2,700	2,700	-
<b>Total</b>	<b>400 School Administration</b>		<b>298,732</b>	<b>308,558</b>	<b>9,826</b>
<b>School Administration Support</b>					
100.450.011.	324 NonCert-Support	3.00 FTE	123,031	124,992	1,961
100.450.011.	329 Substitutes/Temporary		1,000	1,000	-
100.450.011.	361 Health/Life Insurance		59,306	53,626	(5,680)
100.450.011.	364 FICA		1,798	1,827	28
100.450.011.	366 PERS		27,067	27,498	432
100.450.011.	369 SBS		7,603	7,723	120
<b>Total</b>	<b>450 School Administration Support</b>		<b>219,805</b>	<b>216,667</b>	<b>(3,138)</b>

Scenario 1.2

Sitka High School		FY 2023	FY 2024		
Account Code	Description	Revision #2	Proposed	\$ Change	
<b>Maintenance &amp; Operations</b>					
100.600.011.	431 Water & Sewer	52,000	52,000	-	
100.600.011.	434 Other Utility Services	951	951	-	
100.600.011.	435 Heating Electricity	135,000	135,000	-	
100.600.011.	436 Electricity	164,714	164,714	-	
100.600.011.	438 Heating Fuel	33,000	33,000	-	
<b>Total</b>	<b>600 Maintenance &amp; Operations</b>	<b>385,665</b>	<b>385,665</b>	<b>-</b>	
<b>Student Activity</b>					
100.700.011.	315 Cert-Teacher	1.00 FTE - Athletic Director	89,179	90,888	1,709
100.700.011.	316 Extra Duty Pay		49,181	49,181	-
100.700.011.	326 Classified Extra Duty Pay		51,948	51,948	-
100.700.011.	361 Health Insurance		9,755	10,145	390
100.700.011.	364 FICA		2,759	2,784	25
100.700.011.	365 TRS		17,032	17,247	215
100.700.011.	369 SBS		3,184	3,353	169
100.700.011.	425 Student Travel		10,000	10,000	-
100.700.011.	451 Teaching Supplies		450	450	-
100.700.011.	491 Dues & Fees	ASAA Dues	5,660	5,660	-
<b>Total</b>	<b>700 Student Activity</b>		<b>239,149</b>	<b>241,656</b>	<b>2,507</b>
<b>Total</b>	<b>100 School Operating Fund</b>		<b>4,880,338</b>	<b>4,887,270</b>	<b>6,932</b>
<b>Total</b>	<b>011 Sitka High School</b>		<b>\$ 4,880,338</b>	<b>4,887,270</b>	<b>\$ 6,932</b>

Scenario 1.2



**BLATCHLEY**  
MIDDLE SCHOOL

## BLATCHLEY MIDDLE SCHOOL

FY 2024 Proposed Budget

Scenario 1.2

Location 111

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,908,930	\$ 2,065,860	156,930	8.22%
130 Enrichment	1,770	1,770	-	0.00%
160 Vocational Education	4,650	4,650	-	0.00%
200 Special Education	1,001,422	1,032,565	31,143	3.11%
320 Guidance	72,948	85,273	12,324	16.89%
330 Health Services	500	500	-	0.00%
400 School Administration	292,878	307,723	14,845	5.07%
450 School Administration Support	154,048	157,959	3,911	2.54%
600 Maintenance & Operations	240,600	240,600	-	0.00%
700 Student Activities	25,915	25,915	-	0.00%
Fund Total	<b>3,703,660</b>	<b>3,922,815</b>	<b>219,154</b>	<b>5.92%</b>
<b>TOTAL</b>	<b>\$ 3,703,660</b>	<b>\$ 3,922,815</b>	<b>219,154</b>	<b>5.92%</b>
# Students (6th-8th)	264.50	256.00	(9)	-3.21%
# Teachers	22.5	23.0	0.5	2.22%
# Classified	13.0	13.0	-	0.00%
# Administrators	2.0	2.0	-	0.00%
Pupil / Teacher Ratio	11.8	11.1	(0.6)	-5.32%
Average Per Pupil Expenditure	\$ 14,002.50	\$ 15,323.49	1,321	9.43%

# SITKA SCHOOL DISTRICT

## Scenario 1.2

### FY 2024 Proposed Budget

Location 111 Blatchley Middle School

Blatchley Middle School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.111.	315	Cert-Teacher	18.50 FTE	\$ 1,326,862	1,438,304	\$ 111,443
100.100.111.	316	Extra Duty Pay		21,461	11,800	(9,661)
100.100.111.	317	Substitute - Certified		20,000	20,000	-
100.100.111.	329	Substitute - Non-Cert		20,000	20,000	-
100.100.111.	361	Health/Life Insurance		276,658	322,547	45,889
100.100.111.	364	FICA		20,131	21,607	1,476
100.100.111.	365	TRS		168,189	180,973	12,784
100.100.111.	369	SBS		3,018	3,018	-
100.100.111.	410	Professional & Technical Services		2,000	4,000	2,000
100.100.111.	425	Student Transportation		700	1,500	800
100.100.111.	440	Other Purchased Services		11,000	4,500	(6,500)
100.100.111.	441	Equipment Rentals		4,000	3,750	(250)
100.100.111.	443	Equipment Repair/Maint		500	1,500	1,000
100.100.111.	451	Teaching Supplies		31,911	21,411	(10,500)
100.100.111.	472	Library Books		500	4,000	3,500
100.100.111.	473	Periodicals		1,000	5,000	4,000
100.100.111.	479	Other Supplies/Media		1,000	1,950	950
100.100.111.	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,908,930</b>	<b>2,065,860</b>	<b>156,930</b>
<b>Enrichment</b>						
100.130.111.	316	Extra Duty Pay		1,000	1,000	-
100.130.111.	364	FICA		15	15	-
100.130.111.	365	TRS		126	126	-
100.130.111.	451	Teaching Supplies		630	630	-
<b>Total</b>	<b>130</b>	<b>Enrichment</b>		<b>1,770</b>	<b>1,770</b>	<b>-</b>
<b>Vocational Education</b>						
100.160.111.	451	Teaching Supplies		4,650	4,650	-
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>4,650</b>	<b>4,650</b>	<b>-</b>
<b>Special Education</b>						
100.200.111.	315	Cert-Teacher	3.50 FTE	253,414	262,705	9,292
100.200.111.	323	NonCert-Aides	11.00 FTE	327,310	334,342	7,032
100.200.111.	361	Health/Life Insurance		285,928	297,365	11,437
100.200.111.	364	FICA		8,420	8,657	237
100.200.111.	365	TRS		31,829	32,996	1,167
100.200.111.	366	PERS		72,008	73,555	1,547
100.200.111.	369	SBS		20,064	20,495	431
100.200.111.	451	Teaching Supplies		2,350	2,350	-
100.200.111.	479	Other Supplies/Media		100	100	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,001,422</b>	<b>1,032,565</b>	<b>31,143</b>

Blatchley Middle School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Guidance</b>						
100.320.111.	315	Cert-Teacher	1.00 FTE	48,054	58,253	10,199
100.320.111.	361	Health/Life Insurance		17,412	18,108	696
100.320.111.	364	FICA		697	845	148
100.320.111.	365	TRS		6,036	7,317	1,281
100.320.111.	454	Office Supplies/Postage		750	750	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>72,948</b>	<b>85,273</b>	<b>12,324</b>
<b>Health Services</b>						
100.330.111.	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>330</b>	<b>Health Services</b>		<b>500</b>	<b>500</b>	<b>-</b>
<b>School Administration</b>						
100.400.111.	313	Principal	2.00 FTE	218,523	225,788	7,265
100.400.111.	361	Health/Life Insurance		39,095	40,659	1,564
100.400.111.	364	FICA		3,140	3,245	105
100.400.111.	365	TRS		27,120	28,031	911
100.400.111.	390	Mileage Reimbursement		-	-	-
100.400.111.	454	Office Supplies/Postage		5,000	10,000	5,000
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>292,878</b>	<b>307,723</b>	<b>14,845</b>
<b>School Administration Support</b>						
100.450.111.	324	NonCert-Support	2.00 FTE	79,968	81,463	1,495
100.450.111.	329	Substitutes/Temporary		1,000	1,000	-
100.450.111.	361	Health/Life Insurance		49,349	51,323	1,974
100.450.111.	364	FICA		1,174	1,196	22
100.450.111.	366	PERS		17,593	17,922	329
100.450.111.	369	SBS		4,963	5,055	92
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>154,048</b>	<b>157,959</b>	<b>3,911</b>
<b>Maintenance &amp; Operations</b>						
100.600.111.	431	Water & Sewer		35,000	35,000	-
100.600.111.	434	Other Utility Services		600	600	-
100.600.111.	435	Heating Electricity		75,000	75,000	-
100.600.111.	436	Electricity		115,000	115,000	-
100.600.111.	438	Heating Fuel		15,000	15,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>240,600</b>	<b>240,600</b>	<b>-</b>
<b>Student Activity</b>						
100.700.111.	316	Extra Duty Pay		10,000	10,000	-
100.700.111.	326	Classified Extra Duty Pay		13,200	13,200	-
100.700.111.	364	FICA		336	336	-
100.700.111.	365	TRS		1,287	1,287	-
100.700.111.	366	PERS		297	297	-
100.700.111.	369	SBS		794	794	-
<b>Total</b>	<b>700</b>	<b>Student Activity</b>		<b>25,915</b>	<b>25,915</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>3,703,660</b>	<b>3,922,815</b>	<b>219,154</b>
<b>Total</b>	<b>111</b>	<b>Blatchley Middle School</b>		<b>\$ 3,703,660</b>	<b>3,922,815</b>	<b>\$ 219,154</b>

Scenario 1.2



**KEET  
GOOSHI  
HEEN**  
ELEMENTARY

## KEET GOOSHI HEEN ELEMENTARY

### Scenario 1.2

#### Location 300

	<u>FY 2023</u> <u>Revision #2</u>	<u>FY 2024</u> <u>Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 2,148,214	\$ 2,085,907	(62,307)	-2.90%
130 Enrichment	-	-	-	0.00%
200 Special Education	981,121	1,017,681	36,560	3.73%
320 Guidance	109,722	112,333	2,611	
352 Library Services	117,446	132,069	14,622	12.45%
400 School Administration	160,037	155,403	(4,635)	-2.90%
450 School Administration Support	145,683	146,658	975	0.67%
600 Maintenance & Operations	213,011	213,011	-	0.00%
<b>Fund Total</b>	<b>3,875,235</b>	<b>3,863,062</b>	<b>(12,173)</b>	<b>-0.31%</b>
<b>TOTAL</b>	<b>\$ 3,875,235</b>	<b>\$ 3,863,062</b>	<b>(12,173)</b>	<b>-0.31%</b>
# Students (2nd-5th)	276.65	273.00	(4)	-1.32%
# Teachers	25.35	23.85	(1.5)	-5.92%
# Classified	13.00	12.00	(1.0)	-7.69%
# Administrators	1.00	1.00	-	0.00%
Pupil / Teacher Ratio	10.91	11.45	0.5	4.89%
Average Per Pupil Expenditure	\$ 14,007.72	\$ 14,150.41	143	1.02%

# SITKA SCHOOL DISTRICT

## Scenario 1.2

FY 2024 Proposed Budget  
FY 2024 Proposed Budget

Location 300 Keet Gooshi Heen Elementary

Keet Gooshi Heen Elementary			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.300.	315	Cert-Teacher	17.50 FTE	\$ 1,402,969	1,347,543	\$ (55,426)
100.100.300.	316	Extra Duty Pay		12,333	13,650	1,318
100.100.300.	317	Substitute - Certified		90,000	90,000	-
100.100.300.	329	Substitute - Non-Cert		10,000	10,000	-
100.100.300.	361	Health/Life Insurance		364,994	364,377	(618)
100.100.300.	364	FICA		21,972	21,187	(785)
100.100.300.	365	TRS		177,762	170,966	(6,796)
100.100.300.	369	SBS		6,130	6,130	-
100.100.300.	410	Professional & Technical Services		600	600	-
100.100.300.	425	Student Transportation		1,750	1,750	-
100.100.300.	440	Other Purchased Services		11,250	11,250	-
100.100.300.	441	Equipment Rentals		6,500	6,500	-
100.100.300.	443	Equipment Repair/Maint		200	200	-
100.100.300.	451	Teaching Supplies		26,054	26,054	-
100.100.300.	471	Textbooks		6,100	6,100	-
100.100.300.	472	Library Books		6,100	6,100	-
100.100.300.	473	Periodicals		3,000	3,000	-
100.100.300.	479	Other Supplies/Media		500	500	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>2,148,214</b>	<b>2,085,907</b>	<b>(62,307)</b>
<b>Special Education</b>						
100.200.300.	315	Cert-Teacher	4.50 FTE	338,888	349,814	10,927
100.200.300.	316	Extra Duty Pay		1,500	-	(1,500)
100.200.300.	323	NonCert-Aides	10.00 FTE	279,329	298,597	19,268
100.200.300.	361	Health/Life Insurance		235,873	236,902	1,029
100.200.300.	364	FICA		8,587	8,992	405
100.200.300.	365	TRS		42,753	43,937	1,184
100.200.300.	366	PERS		55,400	59,466	4,066
100.200.300.	369	SBS		17,123	18,304	1,181
100.200.300.	451	Teaching Supplies		1,670	1,670	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>981,121</b>	<b>1,017,681</b>	<b>36,560</b>
<b>Guidance</b>						
100.320.300.	315	Cert-Teacher	0.85 FTE	73,926	75,341	1,415
100.320.300.	361	Health/Life Insurance		24,939	25,936	998
100.320.300.	364	FICA		1,072	1,092	21
100.320.300.	365	TRS		9,285	9,463	178
100.320.300.	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>109,722</b>	<b>112,333</b>	<b>2,611</b>

Keet Gooshi Heen Elementary			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Library Services</b>						
100.352.300.	315	Cert-Teacher	1.00 FTE	76,841	88,637	11,796
100.352.300.	361	Health/Life Insurance		29,340	30,514	1,174
100.352.300.	364	FICA		1,114	1,285	171
100.352.300.	365	TRS		9,651	11,133	1,482
100.352.300.	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>352</b>	<b>Library Services</b>		<b>117,446</b>	<b>132,069</b>	<b>14,622</b>
<b>School Administration</b>						
100.400.300.	313	Principal	1.00 FTE	119,115	103,559	(15,556)
100.400.300.	316	Extra Duty Pay		-	-	-
100.400.300.	361	Health/Life Insurance		17,412	30,514	13,102
100.400.300.	364	FICA		1,713	1,487	(226)
100.400.300.	365	TRS		14,798	12,843	(1,955)
100.400.300.	390	Mileage Reimbursement		-	-	-
100.400.300.	454	Office Supplies/Postage		7,000	7,000	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>160,037</b>	<b>155,403</b>	<b>(4,635)</b>
<b>School Administration Support</b>						
100.450.300.	324	NonCert-Support	2.00 FTE	78,920	78,399	(522)
100.450.300.	329	Substitutes/Temporary		2,000	2,000	-
100.450.300.	361	Health/Life Insurance		41,267	42,917	1,651
100.450.300.	364	FICA		1,173.35	1,166	(8)
100.450.300.	366	PERS		17,362	17,248	(115)
100.450.300.	369	SBS		4,960	4,928	(32)
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>145,683</b>	<b>146,658</b>	<b>975</b>
<b>Maintenance &amp; Operations</b>						
100.600.300.	431	Water & Sewer		35,000	35,000	-
100.600.300.	434	Other Utility Services		550	550	-
100.600.300.	435	Heating Electricity		65,000	65,000	-
100.600.300.	436	Electricity		99,461	99,461	-
100.600.300.	438	Heating Fuel		13,000	13,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>213,011</b>	<b>213,011</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>3,875,235</b>	<b>3,863,062</b>	<b>(12,173)</b>
<b>Total</b>	<b>300</b>	<b>Keet Gooshi Heen Elementary</b>		<b>\$ 3,875,235</b>	<b>3,863,062</b>	<b>\$ (12,173)</b>

Scenario 1.2



## BARANOF ELEMENTARY SCHOOL

FY 2024 Proposed Budget

**Scenario 1.2**

**Location 333**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,177,152	\$ 1,272,353	\$ 95,201	8.09%
200 Special Education	1,081,177	1,260,889	179,712	16.62%
320 Guidance	70,229	73,250	3,021	4.30%
352 Library Services	34,392	35,158	766	
400 School Administration	142,803	147,750	4,947	3.46%
450 School Administration Support	101,402	103,163	1,761	1.74%
600 Maintenance & Operations	134,626	134,626	-	0.00%
Fund Total	<b>2,741,781</b>	<b>3,027,189</b>	<b>285,408</b>	<b>10.41%</b>
 <b>TOTAL</b>	<b>\$ 2,741,781</b>	<b>\$ 3,027,189</b>	<b>\$ 285,408</b>	<b>10.41%</b>
 # Students (PK-1st)	161.15	162.00	0.8	0.53%
# Teachers	18.5	20.0	1.5	8.11%
# Classified	12.3	13.3	1.0	8.13%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	8.7	8.1	(0.6)	-7.01%
Average Per Pupil Expenditure	\$ 17,013.84	\$ 18,686.35	\$ 1,672.51	9.83%

# SITKA SCHOOL DISTRICT

## Scenario 1.2

### FY 2024 Proposed Budget

Location 333 Baranof Elementary School

Baranof Elementary School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.333.	315	Cert-Teacher	12.60 FTE	\$ 801,123	\$ 874,252	\$ 73,129
100.100.333.	316	Certified Extra Duty Pay		8,058	\$ 6,550	(1,508)
100.100.333.	317	Substitute - Certified		32,450	\$ 32,450	-
100.100.333.	326	Classified Extra Duty Pay		-	\$ -	-
100.100.333.	329	Substitute - Non-Cert		15,000	\$ 15,000	-
100.100.333.	361	Health/Life Insurance		157,363	170,909	13,546
100.100.333.	364	FICA		12,421	13,460	1,039
100.100.333.	365	TRS		101,570	110,566	8,996
100.100.333.	366	PERS		-	-	-
100.100.333.	369	SBS		2,939	2,939	-
100.100.333.	410	Professional & Technical Services		950	950	-
100.100.333.	425	Student Transportation		2,000	2,000	-
100.100.333.	440	Other Purchased Services		5,900	5,900	-
100.100.333.	441	Equipment Rentals		8,000	8,000	-
100.100.333.	443	Equipment Repair/Maint		-	-	-
100.100.333.	451	Teaching Supplies		28,477	28,477	-
100.100.333.	471	Textbooks		-	-	-
100.100.333.	472	Library Books		200	200	-
100.100.333.	473	Periodicals		200	200	-
100.100.333.	479	Other Supplies/Media		500	500	-
100.100.333.	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,177,152</b>	<b>1,272,353</b>	<b>95,201</b>
<b>Special Education</b>						
100.200.333.	315	Cert-Teacher	6.00 FTE	355,692	\$ 436,606	80,914
100.200.333.	316	Extra Duty Pay		-	\$ 1,550	1,550
100.200.333.	323	NonCert-Aides	11.80 FTE	324,575	\$ 349,763	25,188
100.200.333.	324	NonCert-Support	0.00 FTE	-	\$ -	-
100.200.333.	361	Health/Life Insurance		253,568	306,625	53,057
100.200.333.	364	FICA		9,864	11,425	1,561
100.200.333.	365	TRS		44,675	55,032	10,357
100.200.333.	366	PERS		71,407	76,948	5,541
100.200.333.	369	SBS		19,896	21,440	1,544
100.200.333.	451	Teaching Supplies		1,500	1,500	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,081,177</b>	<b>1,260,889</b>	<b>179,712</b>

Baranof Elementary School				FY 2023	FY 2024	
Account Code	Description	Comments		Revision #2	Proposed	\$ Change
<b>Guidance</b>						
100.320.333.	315	Cert-Teacher	1.00 FTE	61,525	\$ 64,175	2,650
100.320.333.	361	Health/Life Insurance		84	84	-
100.320.333.	364	FICA		892	931	38
100.320.333.	365	TRS		7,728	8,060	333
100.320.333.	454	Office Supplies/Postage		-	-	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>70,229</b>	<b>73,250</b>	<b>3,021</b>
<b>Library Services</b>						
100.352.333.	315	Cert-Teacher	0.40 FTE	26,743	\$ 27,278	535
100.352.333.	361	Health/Life Insurance		3,902	4,058	156
100.352.333.	364	FICA		388	396	8
100.352.333.	365	TRS		3,359	3,426	67
100.352.333.	454	Office Supplies/Postage		-	-	-
<b>Total</b>	<b>352</b>	<b>Library Services</b>		<b>34,392</b>	<b>35,158</b>	<b>766</b>
<b>School Administration</b>						
100.400.333.	313	Principal	1.00 FTE	106,323	\$ 110,052	3,729
100.400.333.	316	Extra Duty Pay		-	-	-
100.400.333.	361	Health/Life Insurance		17,412	18,108	696
100.400.333.	364	FICA		1,527	1,581	54
100.400.333.	365	TRS		13,191	13,658	468
100.400.333.	390	Mileage Reimbursement		-	-	-
100.400.333.	410	Professional & Technical		350	350	-
100.400.333.	454	Office Supplies/Postage		4,000	4,000	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>142,803</b>	<b>147,750</b>	<b>4,947</b>
<b>School Administration Support</b>						
100.450.333.	324	NonCert-Support	1.50 FTE	55,784	\$ 56,347	563
100.450.333.	329	Substitutes/Temporary		3,100	\$ 3,100	-
100.450.333.	361	Health/Life Insurance		25,782	26,813	1,031
100.450.333.	364	FICA		854	862	8
100.450.333.	366	PERS		12,273	12,396	124
100.450.333.	369	SBS		3,610	3,644	34
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>101,402</b>	<b>103,163</b>	<b>1,761</b>
<b>Maintenance &amp; Operations</b>						
100.600.333.	431	Water & Sewer		27,475	27,475	-
100.600.333.	434	Other Utility Services		575	575	-
100.600.333.	435	Heating Electricity		45,000	45,000	-
100.600.333.	436	Electricity		46,076	46,076	-
100.600.333.	438	Heating Fuel		15,500	15,500	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>134,626</b>	<b>134,626</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>2,741,781</b>	<b>3,027,189</b>	<b>285,408</b>
<b>Total</b>	<b>333</b>	<b>Baranof Elementary School</b>		<b>\$ 2,741,781</b>	<b>\$ 3,027,189</b>	<b>\$ 285,408</b>

Scenario 1.2

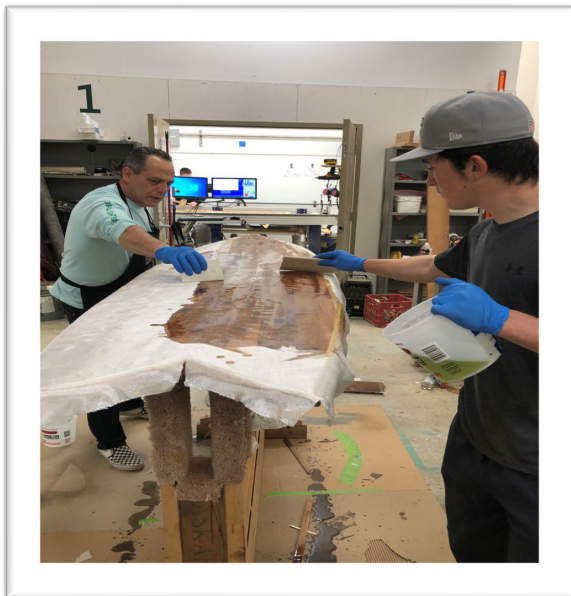
# VOCATIONAL CENTER

## Scenario 1.2

FY 2024 Proposed Budget

Location 400

	<u>FY 2023 Revision #2</u>	<u>FY 2024 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Fund 100: School Operating</b>				
Function: 600 Maintenance & Operations	\$ 14,772	\$ 14,772	\$ -	0.00%
Fund Total	<b>14,772</b>	<b>14,772</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>\$ 14,772</b>	<b>\$ 14,772</b>	<b>\$ -</b>	<b>0.00%</b>



# SITKA SCHOOL DISTRICT

## Scenario 1.2

### FY 2024 Proposed Budget

Location 400 Vocational Center

Vocational Center			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b><u>Maintenance &amp; Operations</u></b>					
100.600.400.	431	Water & Sewer	3,200	3,200	-
100.600.400.	434	Other Utility Services	572	572	-
100.600.400.	436	Electricity	11,000	11,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>14,772</b>	<b>14,772</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>14,772</b>	<b>14,772</b>	<b>-</b>
<b>Total</b>	<b>400</b>	<b>Vocational Center</b>	<b>\$ 14,772</b>	<b>\$ 14,772</b>	<b>\$ -</b>

# PERFORMING ARTS CENTER

FY 2024 Proposed Budget

**Scenario 1.2**

**Location 500**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 600 Maintenance & Operations	\$ 97,250	\$ 103,850	\$ 6,600	6.79%
Fund Total	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>	<b>6.79%</b>
<b>TOTAL</b>	<b>\$ 97,250</b>	<b>\$ 103,850</b>	<b>\$ 6,600</b>	<b>6.79%</b>



Artwork By:  
David Davis  
Grade 12

# SITKA SCHOOL DISTRICT

## Scenario 1.2

### FY 2024 Proposed Budget

#### Location 500 Performing Arts Center

Performing Arts Center			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Maintenance &amp; Operations</b>					
100.600.500.	434	Other Utility Services	850	850	-
100.600.500.	435	Heating Electricity	56,000	66,000	10,000
100.600.500.	438	Heating Fuel	8,000	8,000	-
100.600.500.	446	Property Insurance	32,400	29,000	(3,400)
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>
<b>Total</b>	<b>500</b>	<b>Performing Arts Center</b>	<b>\$ 97,250</b>	<b>\$ 103,850</b>	<b>\$ 6,600</b>



## PACIFIC HIGH SCHOOL

FY 2024 Proposed Budget

Scenario 1.2

Location 994

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 317,466	\$ 421,738	\$ 104,272	32.85%
200 Special Education	116,946	119,871	2,925	2.50%
400 School Administration	152,517	157,749	5,233	3.43%
450 School Administration Support	42,386	43,005	619	1.46%
600 Maintenance & Operations	16,500	17,325	825	5.00%
Fund Total	<b>645,815</b>	<b>759,689</b>	<b>113,874</b>	<b>17.63%</b>
<b>TOTAL</b>	<b>\$ 645,815</b>	<b>\$ 759,689</b>	<b>\$ 113,874</b>	<b>17.63%</b>
# Students (9th-12th)	47.90	46.00	(1.9)	-3.97%
# Teachers	4.0	5.0	1.0	25.00%
# Classified	0.5	0.5	0.0	0.00%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	12.0	9.2	(2.8)	-23.17%
Average Per Pupil Expenditure	\$ 13,482.56	\$ 16,514.97	\$ 3,032.42	22.49%

# SITKA SCHOOL DISTRICT

## Scenario 1.2

### FY 2024 Proposed Budget

Location 994 Pacific High School

Pacific High School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.994.	315	Cert-Teacher	4.00 FTE	\$ 196,633	\$ 276,935	\$ 80,302
100.100.994.	316	Certified Extra Duty Pay		3,593	\$ 3,450	(143)
100.100.994.	317	Substitute - Certified		8,000	\$ 8,000	-
100.100.994.	329	Substitute - Non-Cert		1,500	\$ 1,500	-
100.100.994.	361	Health/Life Insurance		68,435	\$ 81,317	12,882
100.100.994.	364	FICA		3,041	\$ 4,203	1,162
100.100.994.	365	TRS		25,148	\$ 35,216	10,068
100.100.994.	369	SBS		582	\$ 582	-
100.100.994.	410	Professional & Technical Services		100	100	-
100.100.994.	420	Staff Travel		500	500	-
100.100.994.	425	Student Transportation		200	200	-
100.100.994.	440	Other Purchased Services		1,500	1,500	-
100.100.994.	441	Equipment Rentals		1,200	1,200	-
100.100.994.	443	Equipment Repair/Maint		1,000	1,000	-
100.100.994.	451	Teaching Supplies		5,184	5,184	-
100.100.994.	458	Gas/Oil		850	850	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>317,466</b>	<b>421,738</b>	<b>104,272</b>
<b>Special Education</b>						
100.200.994.	315	Cert-Teacher	1.00 FTE	76,841	\$ 78,377	1,536
100.200.994.	361	Health/Life Insurance		29,340	30,514	1,174
100.200.994.	364	FICA		1,114	1,136	22
100.200.994.	365	TRS		9,651	9,844	193
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>116,946</b>	<b>119,871</b>	<b>2,925</b>
<b>School Administration</b>						
100.400.994.	313	Principal	1.00 FTE	107,591	111,152	3,561
100.400.994.	361	Health/Life Insurance		29,340	30,514	1,174
100.400.994.	364	FICA		1,546	1,597	52
100.400.994.	365	TRS		13,350	13,797	447
100.400.994.	420	Staff Travel		50	50	-
100.400.994.	454	Office Supplies/Postage		640	640	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>152,517</b>	<b>157,749</b>	<b>5,233</b>

Pacific High School			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>School Administration Support</b>					
100.450.994.	324 NonCert-Support	0.50 FTE	20,345	20,345	-
100.450.994.	329 Substitutes/Temporary		500	500	-
100.450.994.	361 Health/Life Insurance		15,485	16,104	619
100.450.994.	364 FICA		302	302	-
100.450.994.	366 PERS		4,476	4,476	-
100.450.994.	369 SBS		1,278	1,278	-
<b>Total</b>	<b>450 School Administration Support</b>		<b>42,386</b>	<b>43,005</b>	<b>619</b>
<b>Maintenance &amp; Operations</b>					
100.600.994.	431 Water & Sewer		7,500	7,875	375
100.600.994.	434 Other Utility Services		-	-	-
100.600.994.	436 Electricity		9,000	9,450	450
<b>Total</b>	<b>600 Maintenance &amp; Operations</b>		<b>16,500</b>	<b>17,325</b>	<b>825</b>
<b>Total</b>	<b>100 School Operating Fund</b>		<b>645,815</b>	<b>759,689</b>	<b>113,874</b>
<b>Total</b>	<b>994 Pacific High School</b>		<b>\$ 645,815</b>	<b>\$ 759,689</b>	<b>\$ 113,874</b>

Scenario 1.2

# Scenario 1.3



**BSA INCREASE \$450**

## **Sitka School District**

**FY24 Budget Proposal**

*Presented April 20, 2023*

Blossom Teal-Olsen, President  
Frank Hauser, Superintendent  
Todd Gebler, Vice-President  
Tristan Guevin, Board Clerk  
Melonie Boord, Board Member  
Open Board Seat



**Cover Page Artwork:** Jessica Christner, Grade 12



April 14, 2023

## Scenario 1.3 – \$450 BSA Increase

Members of the Board of Education  
Sitka School District  
Sitka, Alaska 99835

The Sitka School District (District) is pleased to present you with the budget for the fiscal year 2024. The budget document is the primary document that communicates the District’s plans for spending in the ensuing fiscal year, and it also details its organizational goals and objectives in monetary terms. The District is required to prepare and approve a balanced budget and submit it to the City of Sitka by May 1<sup>st</sup> and to the Department of Education & Early Development by July 15<sup>th</sup> each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

In presenting the FY2024 Budget document, we may discuss the instructional, operational, and financial plans in an open forum. We believe community interaction and input between stakeholders leads to improvements benefiting the education of children at Sitka School District. The administration of the District has reviewed and discussed its plan for the FY2024 school year in terms of what can be accomplished within the bounds of a balanced budget.

Budget development and analysis is always a work in progress. Changes will occur in FY2024 when salaries, benefits, and foundation funding are finalized.

### Organizational Component

The City and Borough of Sitka established a Home Rule Charter on December 2, 1971, governed by the laws of Alaska. The City operates under assembly-manager form of government and performs municipal duties allowed by Alaska Statutes and as directed by its residents.

The Sitka School District is a component unit of the City and Borough of Sitka and is organized under Title 29.42.030 of Alaska Statutes as amended. The City has delegated the administrative responsibility for these functions to the Sitka School District Board of Education. The School Board is governed by a five-member school board with members elected by district and complemented by a non-voting student representative.

## Budget Process

**Alaska Statute 14.14.065. Relationship between city school district and city.** The relationships between the school board of a city school district and the city assembly and executive or administrator are governed in the same manner as provided in AS 14.14.060. AS 14.14.060 (c) states “except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

The District’s School Board approves a budget timeline which includes opportunities for presentation to the public. Below is the FY2024 budget timeline.

**FY24 Budget Formation General Overview**  
January 19, 2023 6:00pm in Assembly Chambers  
**FY24 Budget Staff Hearing Session**  
January 31, 2023 3:45pm at SHS Library  
**FY24 Budget Staff Hearing Session**  
February 2, 2023 3:45pm at SHS Library  
**FY24 Budget Community Hearing Session**  
March 9, 2023 6:00pm at Centennial Hall  
**FY24 Draft Budget presented at Board Work Session**  
April 13, 2023 6:00pm at Centennial Hall  
**FY24 FINAL Budget Hearing and Adoption**  
April 20, 2023 6:00pm at Centennial Hall

## 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 FY2024. This budget assumes that the current base student allocation (BSA) of \$5,960 will increase by an additional \$450 for a total BSA of \$6,410 for FY24 and no cuts to Basic Need or any part of the foundation formula itself. We are budgeting for a \$7.69M City and Borough of Sitka appropriation for the General Fund, in addition to City appropriations of \$150,000 for Major Maintenance (Fund 500) and \$66,000 as in-kind utilities paid on behalf of the Performing Arts Center. We are not anticipating any additional local contributions from the City and Borough of Sitka for the additional \$450 BSA increase budgeted (\$270K).

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

Revenue projection of \$22,211,952:

- ❖ Enrollment projected at 1077 students
- ❖ Intensive students (13 x's the BSA of \$6,410) – 45 projected
- ❖ ISER Area Cost Differential of 1.195
- ❖ Career & Technical Education (CTE) Factor – 1.015
- ❖ Special Needs Factor – 1.20
- ❖ Base Student Allocation (BSA) - \$6,410
- ❖ 90% of the BSA for REACH Correspondence students – 38 projected
- ❖ TRS On-Behalf and PERS On-Behalf – zero net effect against on-behalf expenditures
- ❖ City appropriation is budgeted at \$7,697,278 (maximum allowable, includes \$66,000 in-kind for PAC utilities)
- ❖ E-rate estimated with 60% discount rate on eligible internet bills - \$69,076
- ❖ Impact Aid estimated at \$70,000
- ❖ Forest Receipts estimated at \$360,000
- ❖ Other Revenues projected at \$45,000 (includes local contributions, gate fees)
- ❖ Utilize unreserved fund balance - \$1,785,125 (\$10,872 estimated remaining fund balance)

## *Expenditure Budget*

Below are the expenditure highlights and other considerations for FY2024.

This budget includes:

- ❖ Salary increase per negotiated agreement
- ❖ Annual step increases
- ❖ A 4% increase to health insurance premiums
- ❖ Other employer-paid benefits remain status quo – 22% for PERS & 12.56% for TRS
- ❖ Staffing based on a combination of needs-based and overall monetary availability per revenue and expenditure assumptions

## Districtwide

- ❖ TRS/PERS On-Behalf and Worker's Compensation for the entire District is expensed under Districtwide under their respective functions
- ❖ Added 1 FTE Assistant Superintendent
- ❖ 1 FTE Removed Raven's Way Teacher
- ❖ Included \$100,000 Transfer to Pupil Transportation
- ❖ Included \$26,000 Transfer to Pool (\$122,000 funded by City per February City resolution).
- ❖ Increase in NMS custodial contract
- ❖ Decrease board travel by \$5,000
- ❖ Line item for technology refresh \$150,000

## Sitka High School (SHS)

- ❖ 0.5 FTE Removed

## Blatchley Middle School (BMS)

- ❖ Add 0.5 FTE

Keet Gooshi Heen Elementary (KGH)

- ❖ Added 0.5 FTE Reading Specialist (AK Reads)

Baranof Elementary School (BES)

- ❖ Added 1 FTE SPED Case Manager
- ❖ Added 0.5 FTE Reading Specialist (AK Reads)

Pacific High School (PHS)

- ❖ Added 1 FTE Social Worker

We thank you for your consideration of the FY2024 budget.

Sincerely,

---

Frank Hauser  
Superintendent  
Sitka School District

---

Leslie Young  
Business Manager  
Sitka School District

# Scenario 1.3

## SITKA SCHOOL DISTRICT

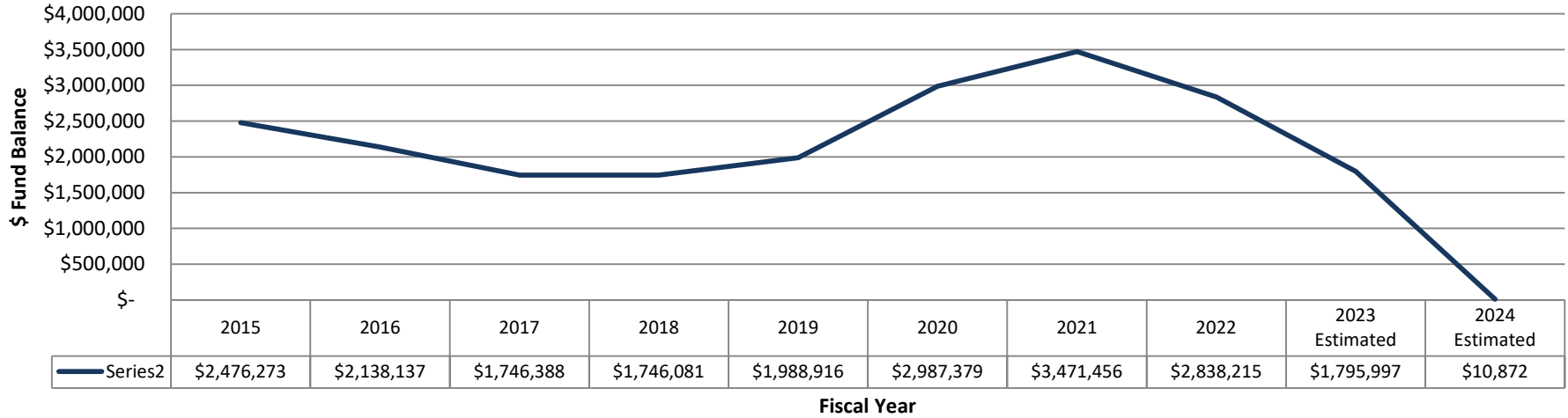
### Revenue Budget

#### FY 2024 Proposed Budget

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Revision #2	FY 2024 Proposed	Change
<i>Enrollment Projection</i>	1082.10+45IN 48.85 corresp	1084.35+40IN 48.85 corresp	1075.95+45 IN 35.95 Corresp	1077+45 IN 38 Corresp	+1.05 ADM +2.05 Corresp
<b>FUND 100: General Fund</b>					
011 City/Borough Appropriation	\$ 7,424,930	\$ 7,981,665	\$ 7,981,665	\$ 7,697,278	\$ (284,387)
040 Other Revenue (Local)	128,715	45,000	45,000	45,000	-
047 E-rate Revenue (Federal)	179,737	69,076	74,159	69,076	(5,083)
050 Quality Schools	43,213	41,619	42,359	41,798	(561)
051 State Foundation	11,816,364	10,955,505	11,229,748	11,390,231	160,483
056 Other State Revenue (TRS On Behalf)	1,621,317	1,026,771	1,171,744	1,183,207	11,463
057 Other State Revenue (PERS On Behalf)	234,958	69,369	82,485	87,357	4,872
05X Other State Revenue (HB281)	-	-	588,411		(588,411)
05x Other State Revenue (BSA + \$450)				1,175,576	1,175,576
110 Impact Aid (Federal)	60,816	70,000	70,000	70,000	-
190 Forest Receipts (pass-thru)	599,385	360,000	360,000	360,000	-
Fund Balance	483,612	1,438,623	1,042,218	1,785,125	742,907
FUND TOTAL	\$ 22,593,047	\$ - \$ 22,057,629	\$ 22,687,789	\$ 23,904,648	\$ 1,216,859

# Scenario 1.3

## SITKA SCHOOL DISTRICT Fund Balance 10 Year History FY 2015 - FY 2024 Projected



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2023:		\$	10,872
Less Exemptions per 4 AAC 09.160(a)			
Inventory (Fuel)		\$	-
Prepaid Items (Liab Insurance, other)		\$	-
Federal Impact Aid Received		\$	76,228
<b>Fund Balance Subject to 10% Limitation</b>		\$	<b>(65,356)</b>
Nonexempt fund balance as a percentage of current year expenditures:			
		\$	(65,356)
		\$	23,778,648
		=	-0.27%

**SITKA SCHOOL DISTRICT**  
**Expenditure Summary by Function**

**Scenario 1.3**

**FY 2024 Proposed Budget**

Function	FY 2023 Adopted	FY 2023 Revision #2	FY 2024 Proposed	Increase (Decrease)	Percent Increase	Percent of FY 2023 Total
Instruction:						
100 Regular Instruction	\$ 8,583,767	\$ 8,883,605	\$ 9,374,697	\$ 491,092	5.24%	39.22%
120 Bilingual/Bicultural	51,399	54,406	55,849	1,444	2.58%	0.23%
130 Enrichment	3,461	3,498	3,498	-	0.00%	0.01%
140 Correspondence Study	327,533	318,418	324,664	6,246	1.92%	1.36%
160 Vocational Education	357,964	367,817	375,785	7,968	2.12%	1.57%
200 Special Education Instruction	4,410,929	4,753,785	5,022,284	268,498	5.35%	21.01%
220 Special Education Support	857,121	772,227	792,366	20,139	2.54%	3.31%
300 Pupil Support	9,000	9,568	9,568	-	0.00%	0.04%
320 Guidance	584,655	532,829	560,372	27,542	4.91%	2.34%
330 Health Services	135,758	110,052	111,226	1,174	1.06%	0.47%
350/351 Support Services - Instruction	246,000	246,000	246,000	-	0.00%	1.03%
352 Library Services	286,607	303,016	322,743	19,726	6.11%	1.35%
400 School Administration	1,105,582	1,147,211	1,178,258	31,047	2.63%	4.93%
Sub Total Instruction	\$ 16,959,776	\$ 17,502,435	\$ 18,377,310	\$ 874,875	4.76%	76.88%
450 School Administration Support	\$ 663,242	\$ 676,970	\$ 681,230	\$ 4,260	0.63%	2.85%
510 District Administration	148,386	200,285	161,631	(38,655)	-23.92%	0.68%
511 School Board	85,940	90,149	83,149	(7,000)	-8.42%	0.35%
512 Superintendent's Office	331,838	328,234	472,661	144,427	30.56%	1.98%
518 Safety & Security	1,000	1,000	1,000	-	0.00%	0.00%
550 District Administration Support	590,837	517,414	546,159	28,745	5.26%	2.28%
555/556 Data Processing/Tech Services	470,240	404,248	492,263	88,016	17.88%	2.06%
600 Maintenance & Operations	2,386,893	2,527,789	2,677,633	149,843	5.60%	11.20%
700 Student Activities	268,476	283,527	285,613	2,086	0.73%	1.19%
780 Community Services	-	4,739	-	(4,739)		
Sub Total Admin/M&O	\$ 4,946,853	\$ 5,034,354	\$ 5,401,338	\$ 366,984	6.79%	22.60%
Sub Total Inst/Admin/M&O	\$ 21,906,629	\$ 22,536,789	\$ 23,778,648	\$ 1,241,859	5.22%	99.47%
900 Transfers						
900..550 Transfers to Pupil Transportatio	125,000	125,000	100,000	(25,000)	-25.00%	0.42%
900..550 Transfers to Pool	26,000	26,000	26,000	-	0.00%	0.11%
Sub Total Transfers	\$ 151,000	\$ 151,000	\$ 126,000	\$ (25,000)	-19.84%	0.53%
<b>Total General Fund</b>	<b>\$ 22,057,629</b>	<b>\$ 22,687,789</b>	<b>\$ 23,904,648</b>	<b>\$ 1,216,859</b>	<b>5.09%</b>	<b>100.00%</b>



# DISTRICTWIDE

## FY 2024 Proposed Budget

### Location 000

Artwork to the left:  
Jessica Christiner  
Grade 12



## Scenario 1.3

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,352,366	\$ 1,401,018	48,652	3.60%
120 Bilingual/Bicultural	54,196	55,639	1,444	2.66%
130 Enrichment	588	588	-	0.00%
140 Correspondence Study	318,418	324,664	6,246	1.96%
160 Vocational Education	30,036	30,676	640	2.13%
200 Special Education Instruction	502,826	506,632	3,806	0.76%
220 Special Education Support	772,227	792,366	20,139	2.61%
300 Pupil Support	9,568	9,568	-	0.00%
320 Guidance	46,280	48,528	2,248	4.86%
330 Health Services	109,552	110,726	1,174	1.07%
350 Support Services	243,000	243,000	-	0.00%
351 Improvement of Instructional Services	3,000	3,000	-	0.00%
352 Library Services	32,093	33,786	1,693	5.28%
400 School Administration	100,245	101,075	830	0.83%
450 School Administration Support	13,646	13,779	133	0.97%
510 District Administration	200,285	161,631	(38,655)	-19.30%
511 School Board	90,149	83,149	(7,000)	-7.76%
512 Superintendent's Office	328,234	472,661	144,427	44.00%
518 Safety & Security	1,000	1,000	-	0.00%
550 District Admin Support	517,414	546,159	28,745	5.56%
555 Data Processing Services	-	-	-	
556 Technology Services	404,248	492,263	88,016	21.77%
600 Maintenance & Operations	1,425,365	1,567,784	142,418	9.99%
700 Student Activities	18,464	18,043	(421)	-2.28%
780 Community Services	4,739	4,874	134	100%
900 Transfers	151,000	126,000	(25,000)	-16.56%
<b>Fund Total</b>	<b>6,728,938</b>	<b>7,148,608</b>	<b>419,670</b>	<b>6.24%</b>
<b>TOTAL</b>	<b>\$ 6,728,938</b>	<b>\$ 7,148,608</b>	<b>419,670</b>	<b>6.24%</b>
REACH (Function 140) Calculations Only:				
# REACH Students (PK-12th)	35.95	38.0	2	5.70%
# REACH Teachers	1.0	1.0	-	0.00%
# REACH Classified	0.7	0.7	-	0.00%
Pupil / Teacher Ratio	36.0	38.0	2.1	5.70%
Average REACH Per Pupil Expenditure	\$ 8,857.26	\$ 8,543.80	(313)	-3.54%

# SITKA SCHOOL DISTRICT

## Scenario 1.3

### FY2024 Budget

Location 000 Districtwide

Districtwide Account Code	Description	Comments	FY 2023 Revision #2	FY 2024 Proposed	\$ Change
<b>Regular Instruction</b>					
100.100.000	313 Cert-Director	1.00 FTE - Cultural Director Program 355	\$ 100,248	105,183	\$ 4,935
100.100.000	315 Cert-Teacher	FTE - Raven's Way	87,929		(87,929)
100.100.000	316 Extra Duty Pay	Includes \$5,000 for SEA PD Extra Duty	17,999	21,925	3,926
100.100.000	326 Classified Extra Duty Pay		-	-	-
100.100.000	327 Substitute - Non-Cert		15,000	15,000	-
100.100.000	329 Substitute - Classified		5,000	5,000	-
100.100.000	361 Health/Life Insurance		39,095	22,551	(16,545)
100.100.000	363 Worker's Compensation		73,868	73,868	-
100.100.000	364 FICA		3,284	2,119	(1,165)
100.100.000	365 TRS		25,896	15,311	(10,585)
100.100.000	375 TRS On-Behalf		723,773	729,480	5,706
100.100.000	366 PERS		-	-	-
100.100.000	376 PERS On-Behalf		2,451	2,520	69
100.100.000	369 SBS		1,244	1,484	239
100.100.000	410 Professional & Technical		83,500	83,500	-
100.100.000	420 Staff Travel	Includes \$40,000 for SEA PD	49,000	49,000	-
100.100.000	425 Student Transportation		2,100	2,100	-
100.100.000	440 Other Purchased Services		5,000	5,000	-
100.100.000	451 Teaching Supplies	(Cultural/Districtwide)	73,613	73,613	-
100.100.000	451 Teaching Supplies (TECH)	Computer Refresh		150,000	150,000
100.100.000	471 Textbooks	\$15,000	15,000	15,000	-
100.100.000	491 Dues & Fees		28,365	28,365	-
100.100.000	510 Equipment		-	-	-
<b>Total</b>	<b>100 Regular Instruction</b>		<b>1,352,366</b>	<b>1,401,018</b>	<b>48,652</b>
<b>Bilingual/Bicultural</b>					
100.120.000	315 Cert-Teacher	0.50 FTE	42,236	43,381	1,145
100.120.000	363 Worker's Compensation		346	346	-
100.120.000	364 FICA		612	629	17
100.120.000	365 TRS		5,305	5,449	144
100.120.000	375 TRS On-Behalf		5,697	5,835	138
<b>Total</b>	<b>120 Bilingual/Bicultural</b>		<b>54,196</b>	<b>55,639</b>	<b>1,444</b>
<b>Enrichment</b>					
100.130.000	363 Worker's Compensation		347	347	-
100.130.000	375 TRS On-Behalf		241	241	-
<b>Total</b>	<b>130 Enrichment</b>		<b>588</b>	<b>588</b>	<b>-</b>

Districtwide			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Correspondence Study</b>						
100.140.000	315	Cert-Teacher	1.00 FTE	69,065	71,866	2,801
100.140.000	317	Substitute - Certified		-	-	-
100.140.000	324	Support Staff	0.70 FTE	24,524	25,204	680
100.140.000	361	Health/Life Insurance		45,361	47,176	1,814
100.140.000	363	Worker's Compensation		346	346	-
100.140.000	364	FICA		1,357	1,408	50
100.140.000	365	TRS		8,675	9,026	352
100.140.000	375	TRS On-Behalf		8,329	8,667	338
100.140.000	366	PERS		5,395	5,545	150
100.140.000	376	PERS On-Behalf		684	703	19
100.140.000	369	SBS		1,503	1,545	42
100.140.000	410	Professional & Technical		20,000	20,000	-
100.140.000	433	Communications		6,800	6,800	-
100.140.000	440	Other Purchased Services		745	745	-
100.140.000	443	Equipment Repair/Maintenance		2,001	2,001	-
100.140.000	451	Teaching Supplies		100,000	100,000	-
100.140.000	454	Office Supplies/Postage		18,633	18,633	-
100.140.000	510	Equipment		5,000	5,000	-
<b>Total</b>	<b>140</b>	<b>Correspondence Study</b>		<b>318,418</b>	<b>324,664</b>	<b>6,246</b>
<b>Vocational Education</b>						
100.160.000	363	Worker's Compensation		3,789	3,789	-
100.160.000	375	TRS On-Behalf		26,247	26,887	640
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>30,036</b>	<b>30,676</b>	<b>640</b>
<b>Special Education Instruction</b>						
100.200.000	316	Extra Duty Pay		-	-	-
100.200.000	326	Classified Extra Duty Pay		-	-	-
100.200.000	327	Substitute - Non-Cert		4,400	4,400	-
100.200.000	363	Worker's Compensation		7,461	7,461	-
100.200.000	364	FICA		64	64	-
100.200.000	365	TRS		-	-	-
100.200.000	375	TRS On-Behalf		171,960	173,874	1,915
100.200.000	366	PERS		-	-	-
100.200.000	376	PERS On-Behalf		39,271	41,234	1,963
100.200.000	369	SBS		270	270	-
100.200.000	410	Professional & Technical		160,000	160,000	-
100.200.000	420	Staff Travel		6,000	6,000	-
100.200.000	425	Student Transportation		650	650	-
100.200.000	440	Other Purchased Services		8,500	8,500	-
100.200.000	451	Teaching Supplies		20,000	20,000	-
100.200.000	510	Equipment		6,000	6,000	-
100.200.000	315	Cert-Teacher	Summer School - Program 260	13,527	13,757	230
100.200.000	323	Aides	Summer School - Program 260	25,000	25,000	-
100.200.000	364	FICA	Summer School - Program 260	622	562	(60)
100.200.000	365	TRS	Summer School - Program 260	1,699	1,728	29
100.200.000	366	PERS	Summer School - Program 260	5,500	5,500	-
100.200.000	369	SBS	Summer School - Program 260	1,802	1,533	(270)
100.200.000	410	Professional & Tec	Summer School - Program 260	11,500	11,500	-
100.200.000	425	Student Transport	Summer School - Program 260	18,000	18,000	-
100.200.000	451	Teaching Supplies	Summer School - Program 260	600	600	-
<b>Total</b>	<b>200</b>	<b>Special Education Instruction</b>		<b>502,826</b>	<b>506,632</b>	<b>3,806</b>

Scenario 1.3

Scenario 1.3

Districtwide			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Special Education Support</b>					
100.220.000	310 Director/Coordina	1.00 FTE	109,414	113,030	3,616
100.220.000	315 Cert-Teacher	3.00 FTE	246,581	253,519	6,938
100.220.000	316 Extra Duty Pay		-	-	-
100.220.000	324 Support Staff	1.43 FTE	70,592	72,013	1,421
100.220.000	361 Health/Life Insurance		123,847	128,800	4,952
100.220.000	363 Worker's Compensation		3,484	3,484	-
100.220.000	364 FICA		6,186	6,359	174
100.220.000	365 TRS		44,713	46,039	1,326
100.220.000	375 TRS On-Behalf		43,084	44,357	1,273
100.220.000	366 PERS		15,530	15,843	313
100.220.000	376 PERS On-Behalf		1,970	2,009	40
100.220.000	369 SBS		4,327	4,414	87
100.220.000	410 Professional & Technical		30,000	30,000	-
100.220.000	420 Staff Travel		13,000	13,000	-
100.220.000	440 Other Purchased Services		39,500	45,000	5,500
100.220.000	451 Teaching Supplies		15,000	8,500	(6,500)
100.220.000	454 Office Supplies/Postage		5,000	6,000	1,000
<b>Total</b>	<b>220 Special Education Support</b>		<b>772,227</b>	<b>792,366</b>	<b>20,139</b>
<b>Pupil Support</b>					
100.300.000	315 Cert-Teacher		-	-	-
100.300.000	361 Health/Life Insurance		-	-	-
100.300.000	363 Worker's Compensation		-	-	-
100.300.000	364 FICA		-	-	-
100.300.000	365 TRS		-	-	-
100.300.000	375 TRS On-Behalf		-	-	-
100.300.000	376 PERS On-Behalf		568	568	-
100.300.000	410 Professional & Tec Cold Water Survival - Program 268		5,500	5,500	-
100.300.000	425 Student Transport Cold Water Survival - Program 268		3,500	3,500	-
<b>Total</b>	<b>300 Pupil Support</b>		<b>9,568</b>	<b>9,568</b>	<b>-</b>
<b>Guidance</b>					
100.320.000	327 Substitute - Non-Cert		5,000	5,000	-
100.320.000	363 Worker's Compensation		346	346	-
100.320.000	364 FICA		73	73	-
100.320.000	369 SBS		307	307	-
100.320.000	375 TRS On-Behalf		40,555	42,803	2,248
<b>Total</b>	<b>320 Guidance</b>		<b>46,280</b>	<b>48,528</b>	<b>2,248</b>
<b>Health Services</b>					
100.330.000	324 Support Staff	1.00 FTE	59,180	59,180	-
100.330.000	361 Health/Life Insurance		29,340	30,514	1,174
100.330.000	363 Worker's Compensation		376	376	-
100.330.000	364 FICA		858	858	-
100.330.000	366 PERS		13,020	13,020	-
100.330.000	376 PERS On-Behalf		1,651	1,651	-
100.330.000	369 SBS		3,628	3,628	-
100.330.000	399 Employee Physicals		500	500	-
100.330.000	451 Teaching Supplies		1,000	1,000	-
<b>Total</b>	<b>330 Health Services</b>		<b>109,552</b>	<b>110,726</b>	<b>1,174</b>

Scenario 1.3

Districtwide			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Support Services</b>					
100.350.000	410	Professional & Technical	5,000	5,000	-
100.350.000	420	Staff Travel	10,000	10,000	-
100.350.000	433	Communications E-Rate applicable	225,000	225,000	-
100.350.000	451	Teaching Supplies	2,000	2,000	-
100.350.000	491	Dues & Fees Art Consortium - Program 202	1,000	1,000	-
<b>Total</b>	<b>350</b>	<b>Support Services</b>	<b>243,000</b>	<b>243,000</b>	<b>-</b>
<b>Improvement of Instructional Services</b>					
100.351.000	451	Teaching Supplies	3,000	3,000	-
<b>Total</b>	<b>351</b>	<b>Improvement of Instructional Services</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>Library Services</b>					
100.352.000	363	Worker's Compensation	346	346	-
100.352.000	375	TRS On-Behalf	23,247	24,940	1,693
100.352.000	410	Professional & Technical	8,500	8,500	-
<b>Total</b>	<b>352</b>	<b>Library Services</b>	<b>32,093</b>	<b>33,786</b>	<b>1,693</b>
<b>School Administration</b>					
100.400.000.	363	Worker's Compensation	7,760	7,824	64
100.400.000.	375	TRS On-Behalf	92,485	93,251	766
<b>Total</b>	<b>400</b>	<b>School Administration</b>	<b>100,245</b>	<b>101,075</b>	<b>830</b>
<b>School Administration Support</b>					
100.450.000.	363	Worker's Compensation	3,656	3,691	35
100.450.000.	376	PERS On-Behalf	9,990	10,087	98
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>	<b>13,646</b>	<b>13,779</b>	<b>133</b>
<b>District Administration</b>					
100.510.000.	362	Unemployment Insurance	18,943	19,321	379
100.510.000.	363	Worker's Compensation	865	882	17
100.510.000.	410	Professional & Technical	5,000	5,000	-
100.510.000.	412	Audit	32,921	45,000	12,079
100.510.000.	414	Legal Services	35,000	17,000	(18,000)
100.510.000.	417	Data Processing	32,000	12,750	(19,250)
100.510.000.	420	Staff Travel	7,000	2,000	(5,000)
100.510.000.	440	Other Purchased Services	18,000	12,120	(5,880)
100.510.000.	441	Equipment Rentals	1,800	1,800	-
100.510.000.	448	Fidelity Bond	24,257	24,257	-
100.510.000.	454	Office Supplies/Postage	8,500	8,500	-
100.510.000.	491	Dues & Fees	16,000	13,000	(3,000)
<b>Total</b>	<b>510</b>	<b>District Administration</b>	<b>200,285</b>	<b>161,631</b>	<b>(38,655)</b>
<b>School Board</b>					
100.511.000.	324	NonCert-Support - FTE Additional Hours	3,308	3,308	-
100.511.000.	364	FICA	48	48	-
100.511.000.	366	PERS	728	728	-
100.511.000.	376	PERS On-Behalf	92	92	-
100.511.000.	369	SBS	203	203	-
100.511.000.	410	Professional & Technical	40,000	43,000	3,000
100.511.000.	420	Staff Travel	25,000	20,000	(5,000)
100.511.000	425	Student Rep Travel	10,000	5,000	(5,000)
100.511.000.	440	Other Purchased Services	6,770	6,770	-
100.511.000.	479	Other Supplies/Media	2,000	2,000	-
100.511.000.	490	Dues & Fees	2,000	2,000	-
<b>Total</b>	<b>511</b>	<b>School Board</b>	<b>90,149</b>	<b>83,149</b>	<b>(7,000)</b>

Scenario 1.3

Districtwide			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Superintendent's Office</b>					
100.512.000.	311 Superintendent	1.00 FTE	161,100	176,720	15,620
100.512.000.	312 Assistant Superint	1.00 FTE		120,000	120,000
100.512.000.	324 Support Staff	1.00 FTE	57,574	59,197	1,622
100.512.000.	361 Health/Life Insurance		44,571	54,317	9,746
100.512.000.	364 FICA		3,156	5,161	2,005
100.512.000.	365 TRS		18,024	15,072	(2,952)
100.512.000.	375 TRS On-Behalf		17,306	14,472	(2,834)
100.512.000.	366 PERS		12,666	13,023	357
100.512.000.	376 PERS On-Behalf		1,606	1,652	45
100.512.000.	369 SBS		3,529	4,347	818
100.512.000.	410 Professional & Technical		500	2,000	1,500
100.512.000.	420 Staff Travel	Supt Travel	6,700	3,200	(3,500)
100.512.000.	440 Other Purchased S	Asst. Supt & Supt.	1,000	3,000	2,000
100.512.000.	451 Teaching Supplies		-	-	-
100.512.000.	454 Office Supplies/Postage		500	500	-
<b>Total</b>	<b>512 Superintendent's Office</b>		<b>328,234</b>	<b>472,661</b>	<b>144,427</b>
<b>Safety &amp; Security</b>					
100.518.000.	450 Supplies/Materials/Media		1,000	1,000	-
<b>Total</b>	<b>518 Safety &amp; Security</b>		<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>District Administration Support</b>					
100.550.000.	321 Director/Coordinator/	1.00 FTE	89,013	91,426	2,413
100.550.000.	324 NonCert-Support	2.50 FTE	147,035	150,748	3,713
100.550.000.	361 Health/Life Insurance		86,092	89,535	3,444
100.550.000.	363 Worker's Compensation		2,417	2,417	-
100.550.000.	364 FICA		3,423	3,512	89
100.550.000.	366 PERS		51,931	53,278	1,348
100.550.000.	376 PERS On-Behalf		7,533	7,717	184
100.550.000.	369 SBS		14,470	14,845	375
100.550.000.	410 Professional & Tec	SERRC Grant application(s)	10,000	10,000	-
100.550.000.	447 Liability Insurance	3% increase budgeted	195,000	212,180	17,180
100.550.000.	454 Office Supplies/Postage		500	500	-
100.550.000.	495 Indirect Costs		(90,000)	(90,000)	-
<b>Total</b>	<b>550 District Administration Support</b>		<b>517,414</b>	<b>546,159</b>	<b>28,745</b>
<b>Technology Services</b>					
100.556.000.	316 Extra Duty Pay		5,000	5,000	-
100.556.000.	321 Director/Coordina	1.00 FTE	-	101,306	101,306
100.556.000.	324 NonCert-Support	1.00 FTE	109,179	64,854	(44,325)
100.556.000.	326 Extra Duty Pay		-	-	-
100.556.000.	329 Substitutes/Temporary		-	-	-
100.556.000.	361 Health/Life Insurance		20,594	33,259	12,666
100.556.000.	363 Worker's Compensation		950	950	-
100.556.000.	364 FICA		1,656	2,482	826
100.556.000.	365 TRS		628	628	-
100.556.000.	375 TRS On-Behalf		603	603	-
100.556.000.	366 PERS		24,019	36,488	12,469
100.556.000.	376 PERS On-Behalf		3,046	4,627	1,581
100.556.000.	369 SBS		6,693	10,186	3,493
100.556.000.	410 Professional & Technical		73,000	75,000	2,000
100.556.000.	440 Other Purchased Services		68,880	70,000	1,120
100.556.000.	451 Teaching Supplies		80,000	83,000	3,000
100.556.000.	475 Technology Suppli Software		15,000	8,880	(6,120)
<b>Total</b>	<b>556 Technology Services</b>		<b>404,248</b>	<b>492,263</b>	<b>88,016</b>

Scenario 1.3

Districtwide				FY 2023	FY 2024	
Account Code	Description	Comments		Revision #2	Proposed	\$ Change
<b>Maintenance &amp; Operations</b>						
100.600.000	321	Director/Coordina	1.00 FTE	86,445	88,838	2,393
100.600.000	325	Maintenance/Cust	4.00 FTE	211,516	235,602	24,086
100.600.000	329	Substitutes/Temporary		20,000	20,000	-
100.600.000	361	Health/Life Insurance		112,537	117,038	4,501
100.600.000	363	Worker's Compensation		3,492	3,492	-
100.600.000	364	FICA		4,610	4,994	384
100.600.000	366	PERS		65,551	71,377	5,825
100.600.000	376	PERS On-Behalf		8,637	9,376	739
100.600.000	369	SBS		19,491	21,114	1,623
100.600.000	325	Maintenance/Custodians	Stand-by Time - Program 325	11,605	11,605	-
100.600.000	364	FICA	Stand-by Time - Program 325	168	168	-
100.600.000	366	PERS	Stand-by Time - Program 325	2,553	2,553	-
100.600.000	369	SBS	Stand-by Time - Program 325	711	711	-
100.600.000	410	Professional & Technical		20,000	16,000	(4,000)
100.600.000	420	Staff Travel		5,000	5,000	-
100.600.000	431	Water & Sewer		5,306	5,412	106
100.600.000	436	Electricity		5,306	5,412	106
100.600.000	440	Other Purchased Services		8,000	8,000	-
100.600.000	440	Other Purchased Services	NMS Contract - Program 997	584,069	690,197	106,128
100.600.000	442	Building Repair/Maintenance		11,000	15,000	4,000
100.600.000	443	Equipment Repair/Maintenance		22,500	22,500	-
100.600.000	444	Site Repair/Maintenance		1,300	1,300	-
100.600.000	446	Property Insurance		159,000	155,240	(3,760)
100.600.000	452	Maintenance Supplies		22,000	22,000	-
100.600.000	453	Janitorial Supplies		25,000	25,000	-
100.600.000	458	Gas/Oil		9,567	9,854	287
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>1,425,365</b>	<b>1,567,784</b>	<b>142,418</b>
<b>Student Activities</b>						
100.700.000	375	TRS On-Behalf		18,217	17,796	(421)
100.700.000	376	PERS On-Behalf		246	246	-
<b>Total</b>	<b>700</b>	<b>Student Activities</b>		<b>18,464</b>	<b>18,043</b>	<b>-</b>
<b>Community Services</b>						
100.780.000	376	PERS On-Behalf		4,739	4,874	134
<b>Total</b>	<b>780</b>	<b>Community Services</b>		<b>4,739</b>	<b>4,874</b>	<b>134</b>
<b>Transfers</b>						
100.900.000	550	Transfers to Other Funds	Pupil Transportation	125,000	100,000	(25,000)
100.900.000	550	Transfers to Other Funds	Pool	26,000	26,000	-
<b>Total</b>	<b>900</b>	<b>Transfers</b>		<b>151,000</b>	<b>126,000</b>	<b>(25,000)</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>6,728,938</b>	<b>7,148,608</b>	<b>419,957</b>
<b>Total</b>	<b>000</b>	<b>Districtwide</b>		<b>\$ 6,728,938</b>	<b>7,148,608</b>	<b>\$ 419,957</b>

Scenario 1.3



# SITKA HIGH SCHOOL

## FY 2024 Proposed Budget

**Scenario 1.3**

**Location 011**



	<u>FY 2023</u> <u>Revision #2</u>	<u>FY 2024</u> <u>Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,979,477	\$ 1,945,553	(33,924)	-1.71%
120 Bilingual/Bicultural	210	210	-	0.00%
130 Enrichment	1,140	1,140	-	0.00%
160 Vocational Education	333,132	340,459	7,327	2.20%
200 Special Education	1,070,293	1,084,645	14,351	1.34%
320 Guidance	233,651	240,988	7,337	3.14%
352 Library Services	119,085	121,730	2,645	2.22%
400 School Administration	298,732	308,558	9,826	3.29%
450 School Administration Support	219,805	216,667	(3,138)	-1.43%
600 Maintenance & Operations	385,665	385,665	-	0.00%
700 Student Activities	239,149	241,656	2,507	1.05%
<b>Fund Total</b>	<b>4,880,338</b>	<b>4,887,270</b>	<b>6,932</b>	<b>0.14%</b>
<b>TOTAL</b>	<b>\$ 4,880,338</b>	<b>\$ 4,887,270</b>	<b>6,932</b>	<b>0.14%</b>
# Students (9th-12th)	325.75	340.00	14	4.37%
# Teachers	26.00	25.50	(0.5)	-1.92%
# Classified	14.00	14.00	-	0.00%
# Administrators	2.00	2.00	-	0.00%
Pupil / Teacher Ratio	12.53	13.33	0.8	6.42%
Average Per Pupil Expenditure	\$ 14,981.85	\$ 14,374.32	(608)	-4.06%

# SITKA SCHOOL DISTRICT

## Scenario 1.3

### FY 2024 Proposed Budget

Location 011 Sitka High School

Sitka High School			FY 2023	FY 2024	
Account Code	Description		Revision #2	Proposed	\$ Change
<b>Regular Instruction</b>					
100.100.011.	315 Cert-Teacher	15.50 FTE	\$ 1,304,601	1,270,773	\$ (33,828)
100.100.011.	316 Extra Duty Pay		15,288	16,000	713
100.100.011.	317 Substitute - Certified		60,000	60,000	-
100.100.011.	329 Substitute - Non-Cert		25,000	25,000	-
100.100.011.	361 Health/Life Insurance		322,109	325,939	3,830
100.100.011.	364 FICA		20,371	19,891	(480)
100.100.011.	365 TRS		165,715	161,556	(4,159)
100.100.011.	369 SBS		5,241	5,241	-
100.100.011.	410 Prof/Tech		-	-	-
100.100.011.	425 Student Transportation		500	500	-
100.100.011.	440 Other Purchased Services		7,500	7,500	-
100.100.011.	441 Equipment Rentals		1,800	1,800	-
100.100.011.	443 Equipment Repair/Maint		500	500	-
100.100.011.	451 Teaching Supplies		31,353	31,353	-
100.100.011.	471 Textbooks		7,500	7,500	-
100.100.011.	472 Library Books		2,000	2,000	-
100.100.011.	479 Other Supplies/Media		10,000	10,000	-
100.100.011.	510 Equipment		-	-	-
<b>Total</b>	<b>100 Regular Instruction</b>		<b>1,979,477</b>	<b>1,945,553</b>	<b>(33,924)</b>
<b>Bilingual/Bicultural</b>					
100.120.011.	451 Teaching Supplies		210	210	-
<b>Total</b>	<b>120 Bilingual/Bicultural</b>		<b>210</b>	<b>210</b>	<b>-</b>
<b>Enrichment</b>					
100.130.011.	316 Extra Duty Pay		1,000	1,000	-
100.130.011.	364 FICA		15	15	-
100.130.011.	365 TRS		126	126	-
<b>Total</b>	<b>130 Enrichment</b>		<b>1,140</b>	<b>1,140</b>	<b>-</b>
<b>Vocational Education</b>					
100.160.011.	315 Cert-Teacher	2.50 FTE	217,635	222,945	5,310
100.160.011.	361 Health/Life Insurance		32,166	33,449	1,283
100.160.011.	364 FICA		3,156	3,233	77
100.160.011.	365 TRS		27,335	28,002	667
100.160.011.	441 Equipment Rentals		1,000	1,000	-
100.160.011.	451 Teaching Supplies		41,830	41,830	-
100.160.011.	510 Equipment		10,010	10,000	(10)
<b>Total</b>	<b>160 Vocational Education</b>		<b>333,132</b>	<b>340,459</b>	<b>7,327</b>

Sitka High School			FY 2023	FY 2024	
Account Code	Description		Revision #2	Proposed	\$ Change
<b>Special Education</b>					
100.200.011.	315 Cert-Teacher	3.50 FTE	274,042	285,640	11,598
100.200.011.	316 Extra Duty Pay		-	-	-
100.200.011.	323 NonCert-Aides	11.00 FTE	317,054	323,914	6,860
100.200.011.	361 Health/Life Insurance		343,519	335,758	(7,761)
100.200.011.	364 FICA		8,571	8,839	268
100.200.011.	365 TRS		34,420	35,876	1,457
100.200.011.	366 PERS		69,752	71,261	1,509
100.200.011.	369 SBS		19,435	19,856	421
100.200.011.	425 Student Transportation		-	-	-
100.200.011.	451 Teaching Supplies		3,500	3,500	-
<b>Total</b>	<b>200 Special Education</b>		<b>1,070,293</b>	<b>1,084,645</b>	<b>14,351</b>
<b>Guidance</b>					
100.320.011.	315 Cert-Teacher	2.00 FTE	152,768	157,145	4,377
100.320.011.	316 Extra Duty Pay		-	-	-
100.320.011.	361 Health/Life Insurance		58,680	61,027	2,347
100.320.011.	364 FICA		2,215	2,279	63
100.320.011.	365 TRS		19,188	19,737	550
100.320.011.	454 Office Supplies/Postage		800	800	-
<b>Total</b>	<b>320 Support Services - Students</b>		<b>233,651</b>	<b>240,988</b>	<b>7,337</b>
<b>Library Services</b>					
100.352.011.	315 Cert-Teacher	1.00 FTE	89,179	90,888	1,709
100.352.011.	361 Health/Life Insurance		17,412	18,108	696
100.352.011.	364 FICA		1,293	1,318	25
100.352.011.	365 TRS		11,201	11,416	215
<b>Total</b>	<b>352 Support Services - Instruction - Library</b>		<b>119,085</b>	<b>121,730</b>	<b>2,645</b>
<b>School Administration</b>					
100.400.011.	313 Principal	2.00 FTE	224,422	231,820	7,398
100.400.011.	361 Health/Life Insurance		34,824	36,217	1,393
100.400.011.	364 FICA		3,225	3,332	107
100.400.011.	365 TRS		27,861	28,789	928
100.400.011.	410 Professional & Technical		3,500	3,500	-
100.400.011.	420 Staff Travel		1,200	1,200	-
100.400.011.	433 Communication		1,000	1,000	-
100.400.011.	454 Office Supplies/Postage		2,700	2,700	-
<b>Total</b>	<b>400 School Administration</b>		<b>298,732</b>	<b>308,558</b>	<b>9,826</b>
<b>School Administration Support</b>					
100.450.011.	324 NonCert-Support	3.00 FTE	123,031	124,992	1,961
100.450.011.	329 Substitutes/Temporary		1,000	1,000	-
100.450.011.	361 Health/Life Insurance		59,306	53,626	(5,680)
100.450.011.	364 FICA		1,798	1,827	28
100.450.011.	366 PERS		27,067	27,498	432
100.450.011.	369 SBS		7,603	7,723	120
<b>Total</b>	<b>450 School Administration Support</b>		<b>219,805</b>	<b>216,667</b>	<b>(3,138)</b>

Scenario 1.3

Sitka High School		FY 2023	FY 2024		
Account Code	Description	Revision #2	Proposed	\$ Change	
<b>Maintenance &amp; Operations</b>					
100.600.011.	431 Water & Sewer	52,000	52,000	-	
100.600.011.	434 Other Utility Services	951	951	-	
100.600.011.	435 Heating Electricity	135,000	135,000	-	
100.600.011.	436 Electricity	164,714	164,714	-	
100.600.011.	438 Heating Fuel	33,000	33,000	-	
<b>Total</b>	<b>600 Maintenance &amp; Operations</b>	<b>385,665</b>	<b>385,665</b>	<b>-</b>	
<b>Student Activity</b>					
100.700.011.	315 Cert-Teacher	1.00 FTE - Athletic Director	89,179	90,888	1,709
100.700.011.	316 Extra Duty Pay		49,181	49,181	-
100.700.011.	326 Classified Extra Duty Pay		51,948	51,948	-
100.700.011.	361 Health Insurance		9,755	10,145	390
100.700.011.	364 FICA		2,759	2,784	25
100.700.011.	365 TRS		17,032	17,247	215
100.700.011.	369 SBS		3,184	3,353	169
100.700.011.	425 Student Travel		10,000	10,000	-
100.700.011.	451 Teaching Supplies		450	450	-
100.700.011.	491 Dues & Fees	ASAA Dues	5,660	5,660	-
<b>Total</b>	<b>700 Student Activity</b>		<b>239,149</b>	<b>241,656</b>	<b>2,507</b>
<b>Total</b>	<b>100 School Operating Fund</b>		<b>4,880,338</b>	<b>4,887,270</b>	<b>6,932</b>
<b>Total</b>	<b>011 Sitka High School</b>		<b>\$ 4,880,338</b>	<b>4,887,270</b>	<b>\$ 6,932</b>

Scenario 1.3



**BLATCHLEY**  
MIDDLE SCHOOL

## BLATCHLEY MIDDLE SCHOOL

FY 2024 Proposed Budget

**Scenario 1.3**

**Location 111**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,908,930	\$ 2,065,860	156,930	8.22%
130 Enrichment	1,770	1,770	-	0.00%
160 Vocational Education	4,650	4,650	-	0.00%
200 Special Education	1,001,422	1,032,565	31,143	3.11%
320 Guidance	72,948	85,273	12,324	16.89%
330 Health Services	500	500	-	0.00%
400 School Administration	292,878	307,723	14,845	5.07%
450 School Administration Support	154,048	157,959	3,911	2.54%
600 Maintenance & Operations	240,600	240,600	-	0.00%
700 Student Activities	25,915	25,915	-	0.00%
Fund Total	<b>3,703,660</b>	<b>3,922,815</b>	<b>219,154</b>	<b>5.92%</b>
<b>TOTAL</b>	<b>\$ 3,703,660</b>	<b>\$ 3,922,815</b>	<b>219,154</b>	<b>5.92%</b>
# Students (6th-8th)	264.50	256.00	(9)	-3.21%
# Teachers	22.5	23.0	0.5	2.22%
# Classified	13.0	13.0	-	0.00%
# Administrators	2.0	2.0	-	0.00%
Pupil / Teacher Ratio	11.8	11.1	(0.6)	-5.32%
Average Per Pupil Expenditure	\$ 14,002.50	\$ 15,323.49	1,321	9.43%

# SITKA SCHOOL DISTRICT

## Scenario 1.3

### FY 2024 Proposed Budget

Location 111 Blatchley Middle School

Blatchley Middle School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.111.	315	Cert-Teacher	18.50 FTE	\$ 1,326,862	1,438,304	\$ 111,443
100.100.111.	316	Extra Duty Pay		21,461	11,800	(9,661)
100.100.111.	317	Substitute - Certified		20,000	20,000	-
100.100.111.	329	Substitute - Non-Cert		20,000	20,000	-
100.100.111.	361	Health/Life Insurance		276,658	322,547	45,889
100.100.111.	364	FICA		20,131	21,607	1,476
100.100.111.	365	TRS		168,189	180,973	12,784
100.100.111.	369	SBS		3,018	3,018	-
100.100.111.	410	Professional & Technical Services		2,000	4,000	2,000
100.100.111.	425	Student Transportation		700	1,500	800
100.100.111.	440	Other Purchased Services		11,000	4,500	(6,500)
100.100.111.	441	Equipment Rentals		4,000	3,750	(250)
100.100.111.	443	Equipment Repair/Maint		500	1,500	1,000
100.100.111.	451	Teaching Supplies		31,911	21,411	(10,500)
100.100.111.	472	Library Books		500	4,000	3,500
100.100.111.	473	Periodicals		1,000	5,000	4,000
100.100.111.	479	Other Supplies/Media		1,000	1,950	950
100.100.111.	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,908,930</b>	<b>2,065,860</b>	<b>156,930</b>
<b>Enrichment</b>						
100.130.111.	316	Extra Duty Pay		1,000	1,000	-
100.130.111.	364	FICA		15	15	-
100.130.111.	365	TRS		126	126	-
100.130.111.	451	Teaching Supplies		630	630	-
<b>Total</b>	<b>130</b>	<b>Enrichment</b>		<b>1,770</b>	<b>1,770</b>	<b>-</b>
<b>Vocational Education</b>						
100.160.111.	451	Teaching Supplies		4,650	4,650	-
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>4,650</b>	<b>4,650</b>	<b>-</b>
<b>Special Education</b>						
100.200.111.	315	Cert-Teacher	3.50 FTE	253,414	262,705	9,292
100.200.111.	323	NonCert-Aides	11.00 FTE	327,310	334,342	7,032
100.200.111.	361	Health/Life Insurance		285,928	297,365	11,437
100.200.111.	364	FICA		8,420	8,657	237
100.200.111.	365	TRS		31,829	32,996	1,167
100.200.111.	366	PERS		72,008	73,555	1,547
100.200.111.	369	SBS		20,064	20,495	431
100.200.111.	451	Teaching Supplies		2,350	2,350	-
100.200.111.	479	Other Supplies/Media		100	100	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,001,422</b>	<b>1,032,565</b>	<b>31,143</b>

Blatchley Middle School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Guidance</b>						
100.320.111.	315	Cert-Teacher	1.00 FTE	48,054	58,253	10,199
100.320.111.	361	Health/Life Insurance		17,412	18,108	696
100.320.111.	364	FICA		697	845	148
100.320.111.	365	TRS		6,036	7,317	1,281
100.320.111.	454	Office Supplies/Postage		750	750	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>72,948</b>	<b>85,273</b>	<b>12,324</b>
<b>Health Services</b>						
100.330.111.	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>330</b>	<b>Health Services</b>		<b>500</b>	<b>500</b>	<b>-</b>
<b>School Administration</b>						
100.400.111.	313	Principal	2.00 FTE	218,523	225,788	7,265
100.400.111.	361	Health/Life Insurance		39,095	40,659	1,564
100.400.111.	364	FICA		3,140	3,245	105
100.400.111.	365	TRS		27,120	28,031	911
100.400.111.	390	Mileage Reimbursement		-	-	-
100.400.111.	454	Office Supplies/Postage		5,000	10,000	5,000
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>292,878</b>	<b>307,723</b>	<b>14,845</b>
<b>School Administration Support</b>						
100.450.111.	324	NonCert-Support	2.00 FTE	79,968	81,463	1,495
100.450.111.	329	Substitutes/Temporary		1,000	1,000	-
100.450.111.	361	Health/Life Insurance		49,349	51,323	1,974
100.450.111.	364	FICA		1,174	1,196	22
100.450.111.	366	PERS		17,593	17,922	329
100.450.111.	369	SBS		4,963	5,055	92
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>154,048</b>	<b>157,959</b>	<b>3,911</b>
<b>Maintenance &amp; Operations</b>						
100.600.111.	431	Water & Sewer		35,000	35,000	-
100.600.111.	434	Other Utility Services		600	600	-
100.600.111.	435	Heating Electricity		75,000	75,000	-
100.600.111.	436	Electricity		115,000	115,000	-
100.600.111.	438	Heating Fuel		15,000	15,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>240,600</b>	<b>240,600</b>	<b>-</b>
<b>Student Activity</b>						
100.700.111.	316	Extra Duty Pay		10,000	10,000	-
100.700.111.	326	Classified Extra Duty Pay		13,200	13,200	-
100.700.111.	364	FICA		336	336	-
100.700.111.	365	TRS		1,287	1,287	-
100.700.111.	366	PERS		297	297	-
100.700.111.	369	SBS		794	794	-
<b>Total</b>	<b>700</b>	<b>Student Activity</b>		<b>25,915</b>	<b>25,915</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>3,703,660</b>	<b>3,922,815</b>	<b>219,154</b>
<b>Total</b>	<b>111</b>	<b>Blatchley Middle School</b>		<b>\$ 3,703,660</b>	<b>3,922,815</b>	<b>\$ 219,154</b>

Scenario 1.3



**KEET  
GOOSHI  
HEEN**  
ELEMENTARY

## KEET GOOSHI HEEN ELEMENTARY

### Scenario 1.3

#### Location 300

	<u>FY 2023</u> <u>Revision #2</u>	<u>FY 2024</u> <u>Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 2,148,214	\$ 2,085,907	(62,307)	-2.90%
130 Enrichment	-	-	-	0.00%
200 Special Education	981,121	1,017,681	36,560	3.73%
320 Guidance	109,722	112,333	2,611	
352 Library Services	117,446	132,069	14,622	12.45%
400 School Administration	160,037	155,403	(4,635)	-2.90%
450 School Administration Support	145,683	146,658	975	0.67%
600 Maintenance & Operations	213,011	213,011	-	0.00%
<b>Fund Total</b>	<b>3,875,235</b>	<b>3,863,062</b>	<b>(12,173)</b>	<b>-0.31%</b>
<b>TOTAL</b>	<b>\$ 3,875,235</b>	<b>\$ 3,863,062</b>	<b>(12,173)</b>	<b>-0.31%</b>
# Students (2nd-5th)	276.65	273.00	(4)	-1.32%
# Teachers	25.35	23.85	(1.5)	-5.92%
# Classified	13.00	12.00	(1.0)	-7.69%
# Administrators	1.00	1.00	-	0.00%
Pupil / Teacher Ratio	10.91	11.45	0.5	4.89%
Average Per Pupil Expenditure	\$ 14,007.72	\$ 14,150.41	143	1.02%

# SITKA SCHOOL DISTRICT

## Scenario 1.3

FY 2024 Proposed Budget  
FY 2024 Proposed Budget

Location 300 Keet Gooshi Heen Elementary

Keet Gooshi Heen Elementary			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.300.	315	Cert-Teacher	17.50 FTE	\$ 1,402,969	1,347,543	\$ (55,426)
100.100.300.	316	Extra Duty Pay		12,333	13,650	1,318
100.100.300.	317	Substitute - Certified		90,000	90,000	-
100.100.300.	329	Substitute - Non-Cert		10,000	10,000	-
100.100.300.	361	Health/Life Insurance		364,994	364,377	(618)
100.100.300.	364	FICA		21,972	21,187	(785)
100.100.300.	365	TRS		177,762	170,966	(6,796)
100.100.300.	369	SBS		6,130	6,130	-
100.100.300.	410	Professional & Technical Services		600	600	-
100.100.300.	425	Student Transportation		1,750	1,750	-
100.100.300.	440	Other Purchased Services		11,250	11,250	-
100.100.300.	441	Equipment Rentals		6,500	6,500	-
100.100.300.	443	Equipment Repair/Maint		200	200	-
100.100.300.	451	Teaching Supplies		26,054	26,054	-
100.100.300.	471	Textbooks		6,100	6,100	-
100.100.300.	472	Library Books		6,100	6,100	-
100.100.300.	473	Periodicals		3,000	3,000	-
100.100.300.	479	Other Supplies/Media		500	500	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>2,148,214</b>	<b>2,085,907</b>	<b>(62,307)</b>
<b>Special Education</b>						
100.200.300.	315	Cert-Teacher	4.50 FTE	338,888	349,814	10,927
100.200.300.	316	Extra Duty Pay		1,500	-	(1,500)
100.200.300.	323	NonCert-Aides	10.00 FTE	279,329	298,597	19,268
100.200.300.	361	Health/Life Insurance		235,873	236,902	1,029
100.200.300.	364	FICA		8,587	8,992	405
100.200.300.	365	TRS		42,753	43,937	1,184
100.200.300.	366	PERS		55,400	59,466	4,066
100.200.300.	369	SBS		17,123	18,304	1,181
100.200.300.	451	Teaching Supplies		1,670	1,670	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>981,121</b>	<b>1,017,681</b>	<b>36,560</b>
<b>Guidance</b>						
100.320.300.	315	Cert-Teacher	0.85 FTE	73,926	75,341	1,415
100.320.300.	361	Health/Life Insurance		24,939	25,936	998
100.320.300.	364	FICA		1,072	1,092	21
100.320.300.	365	TRS		9,285	9,463	178
100.320.300.	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>109,722</b>	<b>112,333</b>	<b>2,611</b>

Keet Gooshi Heen Elementary			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Library Services</b>						
100.352.300.	315	Cert-Teacher	1.00 FTE	76,841	88,637	11,796
100.352.300.	361	Health/Life Insurance		29,340	30,514	1,174
100.352.300.	364	FICA		1,114	1,285	171
100.352.300.	365	TRS		9,651	11,133	1,482
100.352.300.	454	Office Supplies/Postage		500	500	-
<b>Total</b>	<b>352</b>	<b>Library Services</b>		<b>117,446</b>	<b>132,069</b>	<b>14,622</b>
<b>School Administration</b>						
100.400.300.	313	Principal	1.00 FTE	119,115	103,559	(15,556)
100.400.300.	316	Extra Duty Pay		-	-	-
100.400.300.	361	Health/Life Insurance		17,412	30,514	13,102
100.400.300.	364	FICA		1,713	1,487	(226)
100.400.300.	365	TRS		14,798	12,843	(1,955)
100.400.300.	390	Mileage Reimbursement		-	-	-
100.400.300.	454	Office Supplies/Postage		7,000	7,000	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>160,037</b>	<b>155,403</b>	<b>(4,635)</b>
<b>School Administration Support</b>						
100.450.300.	324	NonCert-Support	2.00 FTE	78,920	78,399	(522)
100.450.300.	329	Substitutes/Temporary		2,000	2,000	-
100.450.300.	361	Health/Life Insurance		41,267	42,917	1,651
100.450.300.	364	FICA		1,173.35	1,166	(8)
100.450.300.	366	PERS		17,362	17,248	(115)
100.450.300.	369	SBS		4,960	4,928	(32)
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>145,683</b>	<b>146,658</b>	<b>975</b>
<b>Maintenance &amp; Operations</b>						
100.600.300.	431	Water & Sewer		35,000	35,000	-
100.600.300.	434	Other Utility Services		550	550	-
100.600.300.	435	Heating Electricity		65,000	65,000	-
100.600.300.	436	Electricity		99,461	99,461	-
100.600.300.	438	Heating Fuel		13,000	13,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>213,011</b>	<b>213,011</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>3,875,235</b>	<b>3,863,062</b>	<b>(12,173)</b>
<b>Total</b>	<b>300</b>	<b>Keet Gooshi Heen Elementary</b>		<b>\$ 3,875,235</b>	<b>3,863,062</b>	<b>\$ (12,173)</b>

Scenario 1.3



## BARANOF ELEMENTARY SCHOOL

FY 2024 Proposed Budget

**Scenario 1.3**

**Location 333**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 1,177,152	\$ 1,454,621	\$ 277,469	23.57%
200 Special Education	1,081,177	1,260,889	179,712	16.62%
320 Guidance	70,229	73,250	3,021	4.30%
352 Library Services	34,392	35,158	766	
400 School Administration	142,803	147,750	4,947	3.46%
450 School Administration Support	101,402	103,163	1,761	1.74%
600 Maintenance & Operations	134,626	134,626	-	0.00%
Fund Total	<b>2,741,781</b>	<b>3,209,457</b>	<b>467,676</b>	<b>17.06%</b>
 <b>TOTAL</b>	<b>\$ 2,741,781</b>	<b>\$ 3,209,457</b>	<b>\$ 467,676</b>	<b>17.06%</b>
# Students (PK-1st)	161.15	162.00	0.8	0.53%
# Teachers	18.5	22.0	3.5	18.92%
# Classified	12.3	13.3	1.0	8.13%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	8.7	7.4	(1.3)	-15.47%
Average Per Pupil Expenditure	\$ 17,013.84	\$ 19,811.46	\$ 2,797.62	16.44%

# SITKA SCHOOL DISTRICT

## Scenario 1.3

### FY 2024 Proposed Budget

Location 333 Baranof Elementary School

Baranof Elementary School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.333.	315	Cert-Teacher	14.60 FTE	\$ 801,123	\$ 1,005,444	\$ 204,321
100.100.333.	316	Certified Extra Duty Pay		8,058	\$ 6,550	(1,508)
100.100.333.	317	Substitute - Certified		32,450	\$ 32,450	-
100.100.333.	326	Classified Extra Duty Pay		-	\$ -	-
100.100.333.	329	Substitute - Non-Cert		15,000	\$ 15,000	-
100.100.333.	361	Health/Life Insurance		157,363	203,605	46,242
100.100.333.	364	FICA		12,421	15,362	2,941
100.100.333.	365	TRS		101,570	127,044	25,473
100.100.333.	366	PERS		-	-	-
100.100.333.	369	SBS		2,939	2,939	-
100.100.333.	410	Professional & Technical Services		950	950	-
100.100.333.	425	Student Transportation		2,000	2,000	-
100.100.333.	440	Other Purchased Services		5,900	5,900	-
100.100.333.	441	Equipment Rentals		8,000	8,000	-
100.100.333.	443	Equipment Repair/Maint		-	-	-
100.100.333.	451	Teaching Supplies		28,477	28,477	-
100.100.333.	471	Textbooks		-	-	-
100.100.333.	472	Library Books		200	200	-
100.100.333.	473	Periodicals		200	200	-
100.100.333.	479	Other Supplies/Media		500	500	-
100.100.333.	510	Equipment		-	-	-
	<b>Total</b>	<b>100 Regular Instruction</b>		<b>1,177,152</b>	<b>1,454,621</b>	<b>277,469</b>
<b>Special Education</b>						
100.200.333.	315	Cert-Teacher	6.00 FTE	355,692	\$ 436,606	80,914
100.200.333.	316	Extra Duty Pay		-	\$ 1,550	1,550
100.200.333.	323	NonCert-Aides	11.80 FTE	324,575	\$ 349,763	25,188
100.200.333.	324	NonCert-Support	0.00 FTE	-	\$ -	-
100.200.333.	361	Health/Life Insurance		253,568	306,625	53,057
100.200.333.	364	FICA		9,864	11,425	1,561
100.200.333.	365	TRS		44,675	55,032	10,357
100.200.333.	366	PERS		71,407	76,948	5,541
100.200.333.	369	SBS		19,896	21,440	1,544
100.200.333.	451	Teaching Supplies		1,500	1,500	-
	<b>Total</b>	<b>200 Special Education</b>		<b>1,081,177</b>	<b>1,260,889</b>	<b>179,712</b>

Baranof Elementary School				FY 2023	FY 2024	
Account Code	Description	Comments		Revision #2	Proposed	\$ Change
<b>Guidance</b>						
100.320.333.	315	Cert-Teacher	1.00 FTE	61,525	\$ 64,175	2,650
100.320.333.	361	Health/Life Insurance		84	84	-
100.320.333.	364	FICA		892	931	38
100.320.333.	365	TRS		7,728	8,060	333
100.320.333.	454	Office Supplies/Postage		-	-	-
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>70,229</b>	<b>73,250</b>	<b>3,021</b>
<b>Library Services</b>						
100.352.333.	315	Cert-Teacher	0.40 FTE	26,743	\$ 27,278	535
100.352.333.	361	Health/Life Insurance		3,902	4,058	156
100.352.333.	364	FICA		388	396	8
100.352.333.	365	TRS		3,359	3,426	67
100.352.333.	454	Office Supplies/Postage		-	-	-
<b>Total</b>	<b>352</b>	<b>Library Services</b>		<b>34,392</b>	<b>35,158</b>	<b>766</b>
<b>School Administration</b>						
100.400.333.	313	Principal	1.00 FTE	106,323	\$ 110,052	3,729
100.400.333.	316	Extra Duty Pay		-	-	-
100.400.333.	361	Health/Life Insurance		17,412	18,108	696
100.400.333.	364	FICA		1,527	1,581	54
100.400.333.	365	TRS		13,191	13,658	468
100.400.333.	390	Mileage Reimbursement		-	-	-
100.400.333.	410	Professional & Technical		350	350	-
100.400.333.	454	Office Supplies/Postage		4,000	4,000	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>142,803</b>	<b>147,750</b>	<b>4,947</b>
<b>School Administration Support</b>						
100.450.333.	324	NonCert-Support	1.50 FTE	55,784	\$ 56,347	563
100.450.333.	329	Substitutes/Temporary		3,100	\$ 3,100	-
100.450.333.	361	Health/Life Insurance		25,782	26,813	1,031
100.450.333.	364	FICA		854	862	8
100.450.333.	366	PERS		12,273	12,396	124
100.450.333.	369	SBS		3,610	3,644	34
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>101,402</b>	<b>103,163</b>	<b>1,761</b>
<b>Maintenance &amp; Operations</b>						
100.600.333.	431	Water & Sewer		27,475	27,475	-
100.600.333.	434	Other Utility Services		575	575	-
100.600.333.	435	Heating Electricity		45,000	45,000	-
100.600.333.	436	Electricity		46,076	46,076	-
100.600.333.	438	Heating Fuel		15,500	15,500	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>134,626</b>	<b>134,626</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>2,741,781</b>	<b>3,209,457</b>	<b>467,676</b>
<b>Total</b>	<b>333</b>	<b>Baranof Elementary School</b>		<b>\$ 2,741,781</b>	<b>\$ 3,209,457</b>	<b>\$ 467,676</b>

Scenario 1.3

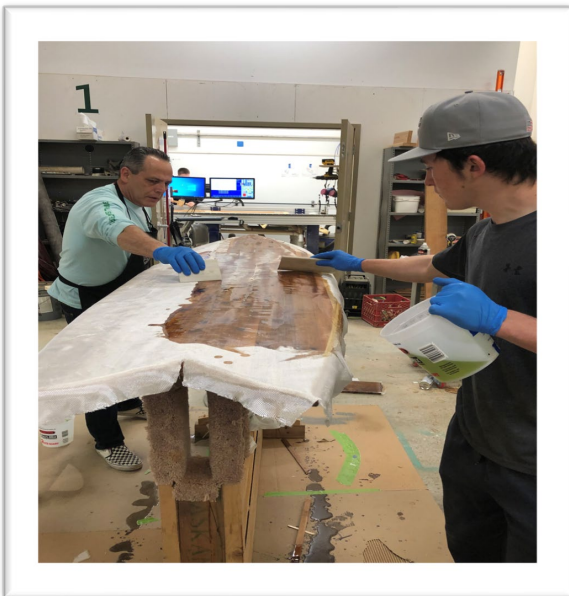
# VOCATIONAL CENTER

## Scenario 1.3

FY 2024 Proposed Budget

Location 400

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 600 Maintenance & Operations	\$ 14,772	\$ 14,772	\$ -	0.00%
Fund Total	<b>14,772</b>	<b>14,772</b>	-	<b>0.00%</b>
<b>TOTAL</b>	<b>\$ 14,772</b>	<b>\$ 14,772</b>	<b>\$ -</b>	<b>0.00%</b>



# SITKA SCHOOL DISTRICT

## Scenario 1.3

### FY 2024 Proposed Budget

Location 400 Vocational Center

Vocational Center			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b><u>Maintenance &amp; Operations</u></b>					
100.600.400.	431	Water & Sewer	3,200	3,200	-
100.600.400.	434	Other Utility Services	572	572	-
100.600.400.	436	Electricity	11,000	11,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>14,772</b>	<b>14,772</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>14,772</b>	<b>14,772</b>	<b>-</b>
<b>Total</b>	<b>400</b>	<b>Vocational Center</b>	<b>\$ 14,772</b>	<b>\$ 14,772</b>	<b>\$ -</b>

# PERFORMING ARTS CENTER

FY 2024 Proposed Budget

**Scenario 1.3**

**Location 500**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 600 Maintenance & Operations	\$ 97,250	\$ 103,850	\$ 6,600	6.79%
Fund Total	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>	<b>6.79%</b>
<b>TOTAL</b>	<b>\$ 97,250</b>	<b>\$ 103,850</b>	<b>\$ 6,600</b>	<b>6.79%</b>



Artwork By:  
David Davis  
Grade 12

# SITKA SCHOOL DISTRICT

## Scenario 1.3

### FY 2024 Proposed Budget

#### Location 500 Performing Arts Center

Performing Arts Center			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>Maintenance &amp; Operations</b>					
100.600.500.	434	Other Utility Services	850	850	-
100.600.500.	435	Heating Electricity	56,000	66,000	10,000
100.600.500.	438	Heating Fuel	8,000	8,000	-
100.600.500.	446	Property Insurance	32,400	29,000	(3,400)
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>97,250</b>	<b>103,850</b>	<b>6,600</b>
<b>Total</b>	<b>500</b>	<b>Performing Arts Center</b>	<b>\$ 97,250</b>	<b>\$ 103,850</b>	<b>\$ 6,600</b>



**PACIFIC**  
HIGH SCHOOL

## PACIFIC HIGH SCHOOL

FY 2024 Proposed Budget

**Scenario 1.3**

**Location 994**

	FY 2023 Revision #2	FY 2024 Proposed	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 317,466	\$ 421,738	\$ 104,272	32.85%
200 Special Education	116,946	119,871	2,925	2.50%
400 School Administration	152,517	157,749	5,233	3.43%
450 School Administration Support	42,386	43,005	619	1.46%
600 Maintenance & Operations	16,500	17,325	825	5.00%
Fund Total	<b>645,815</b>	<b>759,689</b>	<b>113,874</b>	<b>17.63%</b>
 <b>TOTAL</b>	<b>\$ 645,815</b>	<b>\$ 759,689</b>	<b>\$ 113,874</b>	<b>17.63%</b>
 # Students (9th-12th)	47.90	46.00	(1.9)	-3.97%
# Teachers	4.0	5.0	1.0	25.00%
# Classified	0.5	0.5	0.0	0.00%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	12.0	9.2	(2.8)	-23.17%
Average Per Pupil Expenditure	\$ 13,482.56	\$ 16,514.97	\$ 3,032.42	22.49%

# SITKA SCHOOL DISTRICT

## Scenario 1.3

### FY 2024 Proposed Budget

Location 994 Pacific High School

Pacific High School			FY 2023	FY 2024		
Account Code	Description	Comments	Revision #2	Proposed	\$ Change	
<b>Regular Instruction</b>						
100.100.994.	315	Cert-Teacher	4.00 FTE	\$ 196,633	\$ 276,935	\$ 80,302
100.100.994.	316	Certified Extra Duty Pay		3,593	\$ 3,450	(143)
100.100.994.	317	Substitute - Certified		8,000	\$ 8,000	-
100.100.994.	329	Substitute - Non-Cert		1,500	\$ 1,500	-
100.100.994.	361	Health/Life Insurance		68,435	\$ 81,317	12,882
100.100.994.	364	FICA		3,041	\$ 4,203	1,162
100.100.994.	365	TRS		25,148	\$ 35,216	10,068
100.100.994.	369	SBS		582	\$ 582	-
100.100.994.	410	Professional & Technical Services		100	100	-
100.100.994.	420	Staff Travel		500	500	-
100.100.994.	425	Student Transportation		200	200	-
100.100.994.	440	Other Purchased Services		1,500	1,500	-
100.100.994.	441	Equipment Rentals		1,200	1,200	-
100.100.994.	443	Equipment Repair/Maint		1,000	1,000	-
100.100.994.	451	Teaching Supplies		5,184	5,184	-
100.100.994.	458	Gas/Oil		850	850	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>317,466</b>	<b>421,738</b>	<b>104,272</b>
<b>Special Education</b>						
100.200.994.	315	Cert-Teacher	1.00 FTE	76,841	\$ 78,377	1,536
100.200.994.	361	Health/Life Insurance		29,340	30,514	1,174
100.200.994.	364	FICA		1,114	1,136	22
100.200.994.	365	TRS		9,651	9,844	193
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>116,946</b>	<b>119,871</b>	<b>2,925</b>
<b>School Administration</b>						
100.400.994.	313	Principal	1.00 FTE	107,591	111,152	3,561
100.400.994.	361	Health/Life Insurance		29,340	30,514	1,174
100.400.994.	364	FICA		1,546	1,597	52
100.400.994.	365	TRS		13,350	13,797	447
100.400.994.	420	Staff Travel		50	50	-
100.400.994.	454	Office Supplies/Postage		640	640	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>152,517</b>	<b>157,749</b>	<b>5,233</b>

Pacific High School			FY 2023	FY 2024	
Account Code	Description	Comments	Revision #2	Proposed	\$ Change
<b>School Administration Support</b>					
100.450.994.	324 NonCert-Support	0.50 FTE	20,345	20,345	-
100.450.994.	329 Substitutes/Temporary		500	500	-
100.450.994.	361 Health/Life Insurance		15,485	16,104	619
100.450.994.	364 FICA		302	302	-
100.450.994.	366 PERS		4,476	4,476	-
100.450.994.	369 SBS		1,278	1,278	-
<b>Total</b>	<b>450 School Administration Support</b>		<b>42,386</b>	<b>43,005</b>	<b>619</b>
<b>Maintenance &amp; Operations</b>					
100.600.994.	431 Water & Sewer		7,500	7,875	375
100.600.994.	434 Other Utility Services		-	-	-
100.600.994.	436 Electricity		9,000	9,450	450
<b>Total</b>	<b>600 Maintenance &amp; Operations</b>		<b>16,500</b>	<b>17,325</b>	<b>825</b>
<b>Total</b>	<b>100 School Operating Fund</b>		<b>645,815</b>	<b>759,689</b>	<b>113,874</b>
<b>Total</b>	<b>994 Pacific High School</b>		<b>\$ 645,815</b>	<b>\$ 759,689</b>	<b>\$ 113,874</b>

Scenario 1.3

**SSD Fund Balance Projections vs. Actuals FY10 - FY23**

<b>Fiscal Year</b>	<b>Projected</b>	<b>Actual</b>	<b>Variance</b>	
<b>FY10</b>	-	\$ 769,703.00		
<b>FY11</b>	\$ 400,000.00	\$ 963,274.00	\$ 563,274.00	
<b>FY12</b>	\$ 452,217.00	\$ 1,211,261.00	\$ 759,044.00	*
<b>FY13</b>	\$ 250,270.00	\$ 1,300,420.00	\$ 1,050,150.00	*
<b>FY14</b>	\$ 400,420.00	\$ 1,625,751.00	\$ 1,225,331.00	*
<b>FY15</b>	\$ 1,225,751.00	\$ 2,476,271.00	\$ 1,250,520.00	*
<b>FY16</b>	\$ 966,000.00	\$ 2,138,137.00	\$ 1,172,137.00	BSA increase \$50
<b>FY17</b>	\$ 953,326.00	\$ 1,746,388.00	\$ 793,062.00	BSA increase \$50
<b>FY18</b>	\$ 630,307.00	\$ 1,746,081.00	\$ 1,115,774.00	
<b>FY19</b>	\$ 0.00	\$ 1,988,916.00	\$ 1,988,916.00	*
<b>FY20</b>	\$ 509,553.00	\$ 2,987,379.00	\$ 2,477,826.00	*
<b>FY21</b>	\$ 40,397.00	\$ 3,471,456.00	\$ 3,431,059.00	
<b>FY22</b>	\$ 270,238.00	\$ 2,838,215.00	\$ 2,567,977.00	
<b>FY23</b>	\$ 712,349.00	\$ 1,800,000.00	\$ 1,087,651.00	*
<b>13 Year Avg.</b>			\$ 1,498,670.85	

**Notes**

FY10 - FY14 actuals are from the following year's FY budget fund balance projections; FY15 - FY22 actuals are from the chart on page 2 of the FY24 budget.

**\* NOTE: One important piece of information to keep in mind when comparing the projections vs. actuals is the fund balance projections do not take into account additional one-time funding the state provided outside the foundation formula. This additional funding usually happens toward the end of the legislative session after our budget has already been approved and presented to the City. Since FY2011, one time funds have been added outside the formula a total of seven times. Just last year, SSD received an additional \$588k one-time funds for the FY23 budget.**

# Alaska K-12 Funding

## Base Student Allocation

### FY 2011 ~ FY2022

Updated 11/12/2021

Data source: Legislative Finance  
 Line shows inflation adjustment to FY11 value  
 BSA of \$5,930 in FY22 has an FY11 value of \$5,052 when adjusted for inflation

