



# SOUTHEAST ISLAND SCHOOL DISTRICT BOARD OF EDUCATION

Work Session  
Wednesday, May 20, 2026

## VISION STATEMENT

Students are equipped to realize their dreams and aspirations.

## MISSION STATEMENT

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

## AGENDA

MEETING: 1:30 PM

LOCATION: Thorne Bay School and via Zoom  
1010 Sandy Beach Rd  
Thorne Bay, Alaska 99919

VIRTUAL URL:

<https://us02web.zoom.us/j/89183950114?pwd=PVuPUdS4lvYTfV9GB0t3gufEs6KBQE.1>

1. REVIEW OF THIRD PROPOSED FY 2027 BUDGET 2
2. QUESTION AND ANSWER SESSION - Cancelled



## MISSION

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

## CONTACT

✉ PO Box 19569, Thorne Bay, AK 99919

📞 (907) 828-8254

🌐 [www.sisd.org](http://www.sisd.org)

**Thorne Bay, AK**



# SOUTHEAST ISLAND SCHOOL DISTRICT FY 2027 FINAL BUDGET

*For Adoption by the Board May 20, 2026*

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Anthony Lovell, Board President  
Rodney Morrison, Superintendent  
Molly Kimzey, Board Clerk  
William Tyrell, Board Member  
Benjamin Blair, Board Member  
Sandy Curtis, Board Member



## **SOUTHEAST ISLAND SCHOOL DISTRICT**

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

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May 20, 2026

To the Southeast Island School District Board of Education:

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

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

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

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

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

### **Organizational Component**

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

## **Budget Process**

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

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

The District’s budget timeline is below:

### FY 2027 BUDGET PROCESS AND TIMELINE

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

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

**FY 2027 1<sup>st</sup> Proposed Budget presented to the Board at Work Session and Regular Board Meeting**  
March 18, 2026

**FY 2027 2<sup>nd</sup> Proposed Budget Presented to the Board at Work Session and Regular Board Meeting**  
April 15, 2026

**FY 2027 3<sup>rd</sup> Proposed Budget Presented to the Board at Work Session and Regular Board Meeting**  
May 20, 2026

## **GENERAL FUND REVENUES AND EXPENDITURES**

Below are the assumptions used to develop the budget.

### ***REVENUE BUDGET***

We have developed this budget based on assumptions about legislative funding for FY 2027. This budget assumes that the base student allocation (BSA) remains at \$6,660.00. We have budgeted for the legislative HB263 that provides for one time funding of \$111M statewide which results in \$326,055 to the Southeast Island School District based on our projected enrollment.

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

### **Revenue projection of \$6,516,901**

- Enrollment is projected District wide at 150, plus 39 Correspondence students
- Current Area Cost Differential (1.403) as included in the foundation calculation
- BSA \$6,660 - same as the current year
- Intensive funding remains 13 times the BSA – budgeted for 9 Intensive Districtwide, this is a decrease of 4 from the current year
- Other State Revenue - HB263 \$111M Statewide
- Timber Receipts have been budgeted for FY 2027
- Pupil Transportation is budgeted status quo
- Food Services revenues are budgeted at status quo
- TRS On behalf is 21.46% and PERS On behalf is 7.84% (these net to zero revenues equal expenses for On Behalf)
- Port Protection, Hyder, and Edna Bay are all closed – no revenue generated

### **EXPENDITURE BUDGET**

### **Expenditure projection of \$6,516,200**

Below are the expenditure highlights and other considerations for FY 2027. This expenditures budget includes:

- Step increase for returning classified positions (if applicable)
- Step increase (if applicable) for returning certificated positions
- Updated salaries for new personnel per signed contracts
- Updated Health Insurance 5% increase
- Liability & Property Insurance 1% increase
- Increased fuel budget 90-100%
- Increased DW M&O substitutes/temporaries & equipment
- Port Protection, Hyder & Edna Bay schools closed – \$40K in expenses budgeted for ongoing maintenance
- TRS On behalf is 21.46% and PERS On behalf is 7.84% (these net to zero revenues equal expenses for On Behalf). Other employer paid benefits remain status quo.
- \$50,000 in transfers for CIP – for any large item that becomes an expense
- \$15,000 in transfers for special revenue funds for required matching/cash funds to Grants

**Major Maintenance**

As an REAA the district is required to provide for the maintenance of all their facilities. The District has written and continues to write many State CAPSIS (Capital Project backup system), Homeland Security, Dept. of Justice (COPS), AHFC, and AEA grants to leverage our general fund dollars and assist these projects completion. Most of these remain on the list from last year due to other large maintenance projects taking up labor, material and supplies. This is the reason for increasing the substitute/temporary budget and increasing the equipment budget to plan for vehicle replacement. A short list below shows the current needs of the District in this area and their approximate cost.

**Thorne Bay**

Campus pressure washing buildings & roofs	35,000
Bus Barn replacement boiler	12,000

**Kasaan**

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

**Port Alexander**

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

**Coffman Cove**

Pressure Washing building & staining	15,000
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**Naukati**

Pressure Washing building & staining	15,000
Housing leveling	8,300

**Whale Pass**

Leveling, repairs	10,000
Pressure Washing roof, decks & staining	15,000

**Districtwide**

New/replacement vehicles – 4X4 SUV’s; 4X4 Truck; Offroad Forklift	250,000
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In closing, your dedication, expertise, and unwavering support is greatly appreciated. Together, as a unified board, staff, and community, we are poised to achieve great things in the year ahead.

We thank you for your consideration of the third and final Proposed FY 2027 budget.

Sincerely,

*Rod Morrison*

Rodney Morrison  
Superintendent

*Lucienne Smith*

Lucienne Smith  
Contracted Business Manager

**VISION:** Students are equipped to achieve their dreams and aspirations.

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



**Southeast Island School District**  
Thorne Bay, Alaska

**FY 2027 FINAL PROPOSED BUDGET**  
**MAY 20, 2026**

**Rodney Morrison, Superintendent**

Anthony Lovell, Board President

Molly Kimzey, Board Clerk

William Tyrell, Board Member

Benjamin Blair, Board Member

Sandy Curtis, Board Member

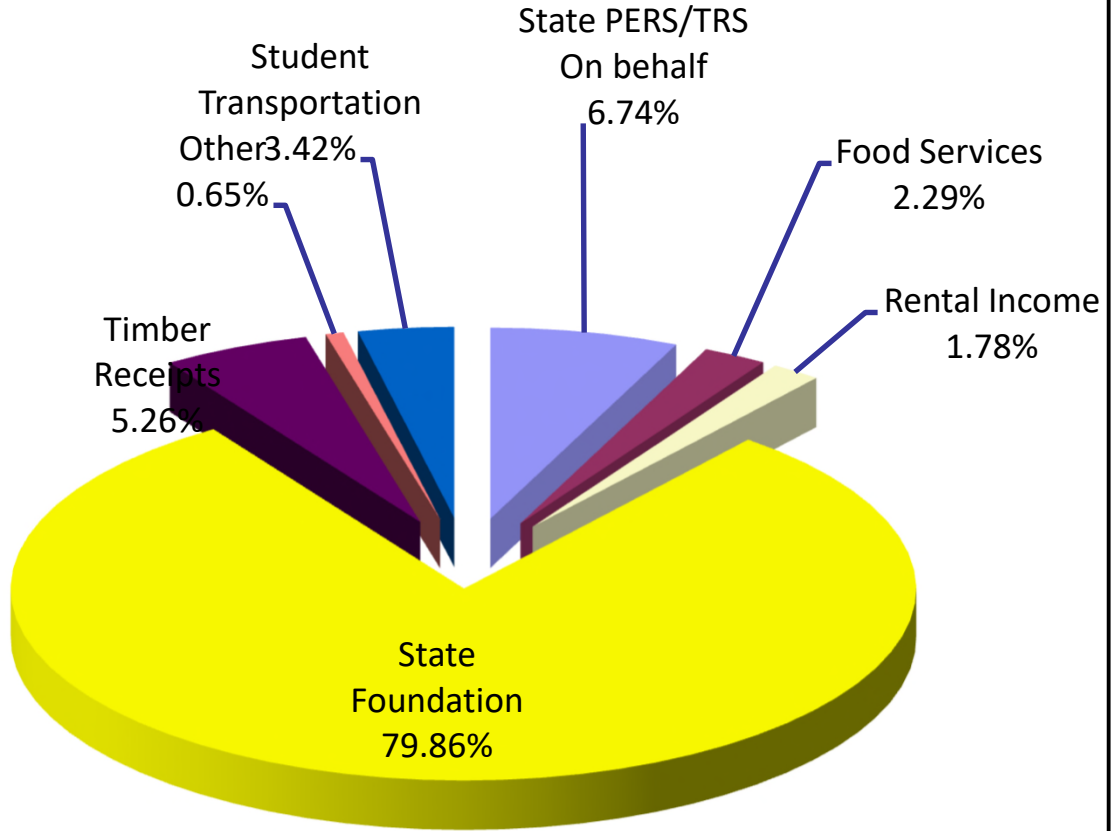
**SOUTHEAST ISLAND SCHOOL DISTRICT**

**Revenue Budget**

**FY 2027 3RD PROPOSED BUDGET**

	<b>2026</b>	<b>2027</b>	
	<b>REVISED FINAL</b>	<b>THIRD PROPOSED</b>	<b>Change</b>
	<u>147/37.6/14</u>	<u>150/37.6/9</u>	<u>2.5/0/-5</u>
<b>FUND 100: School Operating</b>			
Enrollment			
State Foundation	\$ 5,207,164	\$ 4,943,934	\$ (263,230)
Other State Revenue	-	326,055	326,055
PERS On behalf (057)	69,218	85,110	15,892
TRS On behalf (056)	310,521	332,026	21,505
Timber Receipts	290,000	325,800	35,800
E-Rate - Federal	-	-	-
Transfer in From Other Funds	-	-	-
Other Revenue*	55,000	40,000	(15,000)
<b>FUND TOTAL</b>	<b>\$ 5,931,903</b>	<b>\$ 6,052,925</b>	<b>\$ 121,022</b>
<b>FUND 205: Student Transportation</b>			
Student Transportation (State)	211,976	211,976	-
<b>FUND TOTAL</b>	<b>\$ 211,976</b>	<b>\$ 211,976</b>	<b>\$ -</b>
<b>FUND 255: Food Service</b>			
School Lunch Revenue	2,000	2,000	-
Food Service (State)	140,000	140,000	-
	<b>\$ 142,000</b>	<b>\$ 142,000</b>	<b>\$ -</b>
<b>FUND 375: Employee Housing</b>			
Local Revenues	110,000	110,000	-
<b>FUND TOTAL</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>-</b>
<b>Fund Balance Transfer</b>	-	-	-
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ 6,395,879</b>	<b>\$ 6,516,901</b>	<b>\$ 121,022</b>

# Revenues by Source



## SOUTHEAST ISLAND SCHOOL DISTRICT

### Expenditure Summary by Department

#### FY 2027 3RD PROPOSED

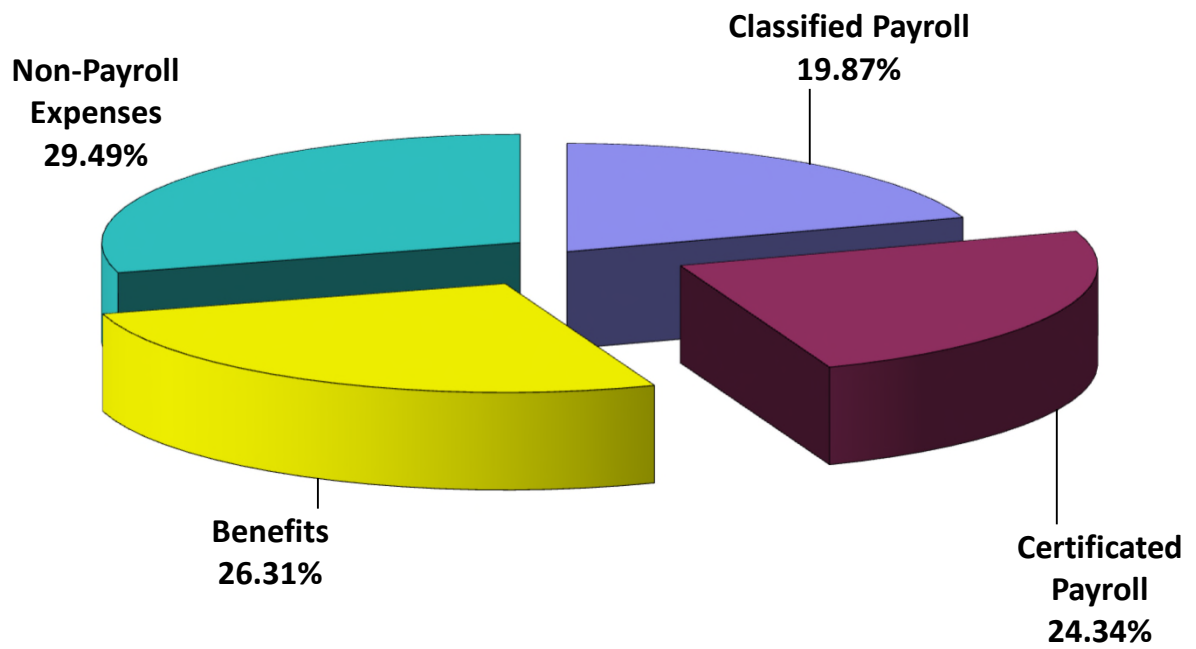
<u>Loc/Function</u>	<u>Department</u>	<u>FY 2026 FINAL</u> <u>REVISED BUDGET</u>	<u>FY 2027 3RD</u> <u>PROPOSED</u>	<u>Change</u>
649 100	Regular Instruction	\$ 135,198	\$ 48,200	(86,998)
649 160	Vocational Instruction	-	-	-
649 200	Special Education	37,988	207,787	169,799
649 220	Special Education Support Services	80,859	61,575	(19,284)
649 300	Support Services - Students - Guidar	-	-	-
649 350	Support Services Instruction	17,125	18,092	967
649 352	Support Services Instruction-Library	645	645	-
649 353	Technology	190,405	196,741	6,336
649 354	Inservice	3,600	5,600	2,000
649 400	School Administration	32,637	1,158	(31,479)
649 400	School Administration Support	55,042	56,531	1,489
649 511	Board of Education	122,276	126,877	4,601
649 512	Office of Superintendent	333,487	348,217	14,730
649 550	District Admin Support Services	332,841	257,106	(75,735)
649 600	DW Operations & Maintenance	896,915	866,451	(30,464)
649 600	DW Employee Housing	50,000	50,000	-
649 700	DW Student Activities	64,384	96,759	32,375
649 760	DW Pupil Transportation	59,971	67,540	7,569
649 790	DW Food Services	204,513	223,300	18,787
649 900	DW Transfers	65,000	65,000	-
646	AK Trails (Correspondence)	338,640	268,780	(69,860)
621	Howard Valentine	334,192	437,111	102,919
624	Kasaan	276,291	463,836	187,545
625	Naukati	406,273	362,613	(43,660)
628	Thorne Bay	1,189,096	1,153,222	(35,874)
655	Edna Bay	-	-	-
667	Hollis	688,947	588,978	(99,969)
669	Port Alexander	219,606	292,124	72,518
682	Whale Pass	259,948	251,958	(7,990)
<b>Totals</b>		<b>\$ 6,395,879</b>	<b>\$ 6,516,200</b>	<b>\$ 120,321</b>

**SOUTHEAST ISLAND SCHOOL DISTRICT**

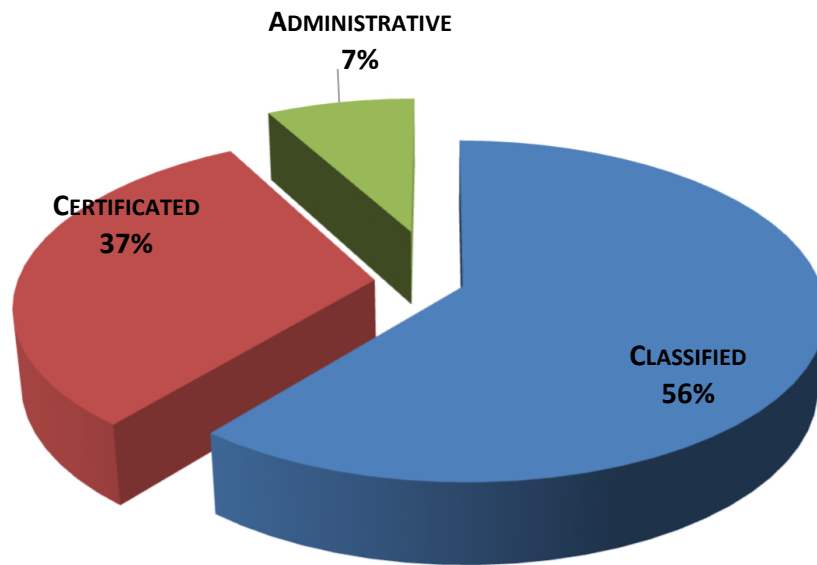
**Expenditure Summary by Function**

<b>FY 2027 3RD PROPOSED BUDGET</b>					
<b>Function</b>	<b>FY 2026 FINAL REVISED BUDGET</b>	<b>FY 2027 3RD PROPOSED BUDGET</b>	<b>Increase (Decrease)</b>	<b>Percent of FY 2026 Total</b>	
<b>Instruction</b>					
100 Regular Instruction	\$ 1,740,611	\$ 1,873,937	\$ 133,326	28.76%	
140 Correspondence Instruction	338,640	268,780	(69,860)	4.12%	
160 Vocational Education	12,000	12,000	-	0.18%	
200 Special Education Instruction	744,845	713,365	(31,480)	10.95%	
220 Special Education Support Services	80,859	61,575	(19,284)	0.94%	
300 Support Services - Students - Guidance	-	-	-	0.00%	
350 Support Services - Instruction	17,770	18,737	967	0.29%	
353 Technology	190,405	196,741	6,336	3.02%	
354 Inservice	3,600	5,600	2,000	0.09%	
400 School Administration	120,694	84,270	(36,424)	1.29%	
<b>Sub Total Instruction</b>	<b>\$ 3,249,424</b>	<b>\$ 3,235,006</b>	<b>\$ (14,418)</b>	<b>49.65%</b>	
<b>Administration</b>					
450 School Administration Support	110,209	113,187	2,978	1.74%	
550 District Administration	332,841	257,106	(75,735)	3.95%	
511 School Board	122,276	126,877	4,601	1.95%	
512 Office of Superintendent	333,487	348,217	14,730	5.34%	
600 Maintenance & Operations	1,508,742	1,595,157	86,415	24.48%	
600 Teacher Housing	50,000	50,000	-	0.77%	
700 Pupil & Athletic Activities	142,527	195,872	53,345	3.01%	
<b>Sub Total Admin/M&amp;O</b>	<b>\$ 2,600,082</b>	<b>\$ 2,686,416</b>	<b>\$ 86,334</b>	<b>41.23%</b>	
760 Pupil Transportation	166,913	191,831	24,918	2.94%	
790 Food Services	314,460	337,948	23,488	5.19%	
900 Fund Transfers	65,000	65,000	-	1.00%	
<b>Sub Total Transfers, Pupil Trans &amp; Food Svcs</b>	<b>\$ 546,373</b>	<b>\$ 594,779</b>	<b>\$ 48,406</b>	<b>9.13%</b>	
<b>TOTAL ALL EXPENSES</b>	<b>\$ 6,395,879</b>	<b>\$ 6,516,200</b>	<b>\$ 120,321</b>	<b>100.00%</b>	

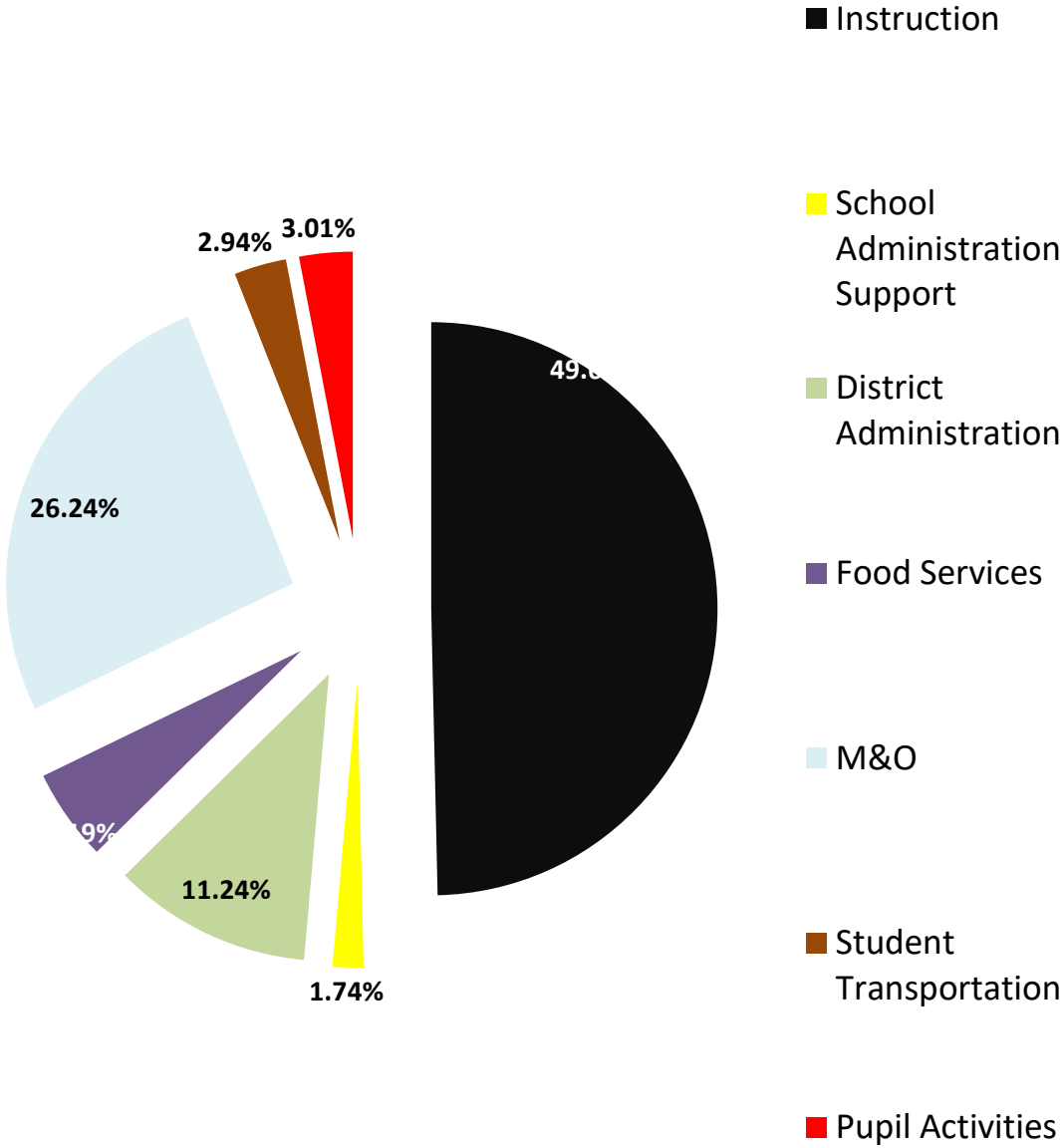
## FY 2027 Payroll & Non Payroll



**TYPE OF EMPLOYEES  
FY 2027 BUDGET**



# FY 2027 Expenses by Function



# SOUTHEAST ISLAND SCHOOL DISTRICT

## Expenditure Summary by Object Code Group

### FY 2027 3RD Proposed Budget

<u>Object Code Description</u>	<u>Codes</u>	<u>FY 2026 FINAL REVISED</u>	<u>FY 2027 3RD Proposed</u>
Payroll	300 - 329	\$ 2,902,786	\$ 2,880,696
Benefits	350 - 399	1,488,151	1,714,102
Professional Services (Consultants, auditing costs, legal fees, printing charges, microfiche charges)	400 - 419, 440	165,380	155,090
Communications & Advertising	433-434	52,050	59,150
Insurance: Property & Liability	445	297,512	302,663
Travel: Staff, Schl Board, & Stuc	420	105,240	166,225
Utilities	430 - 432, 436 - 438	344,063	485,738
Repair & Maintenance Services	443 - 444	126,396	119,250
Teaching Supplies, Textbooks	450 - 451	169,225	217,758
Maintenance Supplies & Tools	452 - 456	304,659	303,505
Other Expenses	41,485, 490-492	95,583	107,885
Food & Milk	459-460	155,978	161,000
Equipment & Inventoried Equip	510	10,500	40,000
Indirect Cost Recovery	495	(56,265)	(196,861)
<b>TOTALS</b>		<b><u>\$ 6,161,258</u></b>	<b><u>\$ 6,516,201</u></b>

# SOUTHEAST ISLAND SCHOOL DISTRICT

## BENEFITS

### Description and Percentage of Gross Payroll

#### Projected Benefit Costs for FY 2027

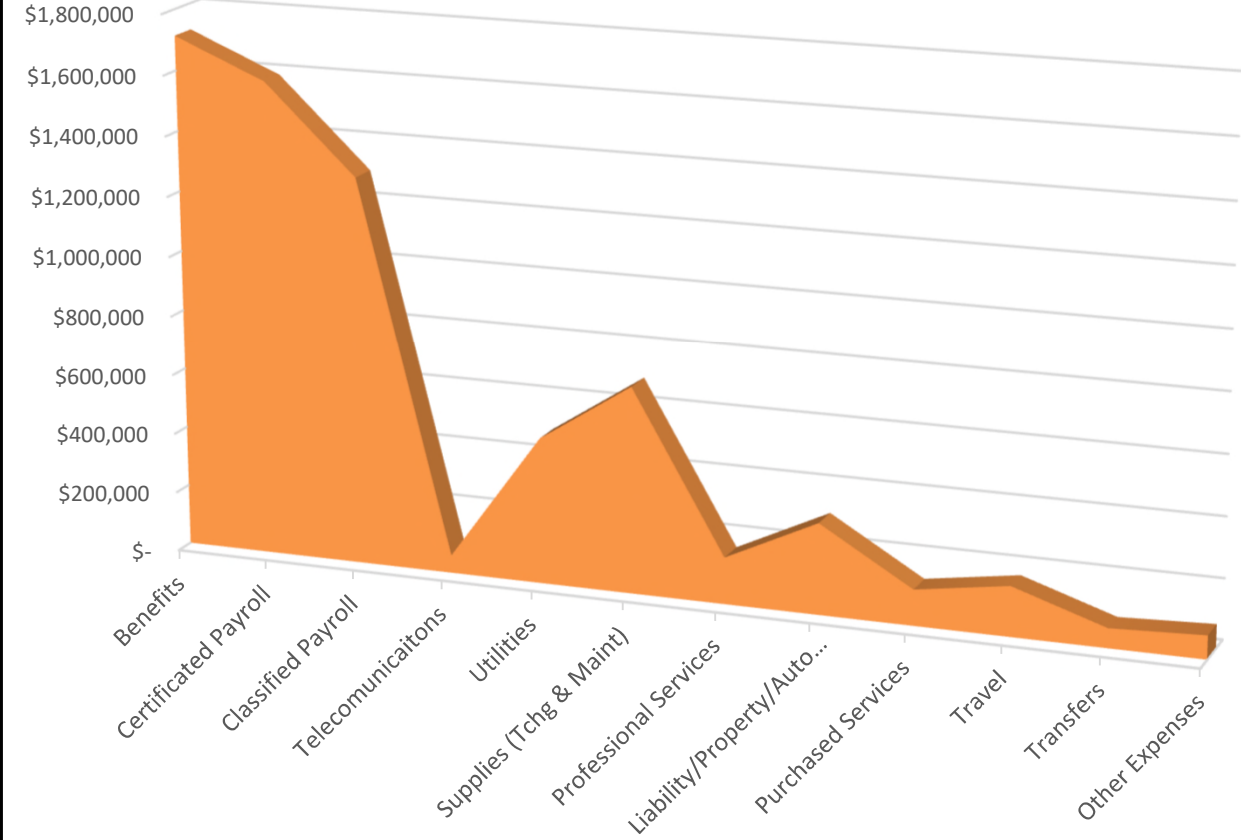
Object Code	Description	% of Gross Classified	% of Gross Certificated	Notes
361	Health & Life Insurance <sup>1</sup>	33.00%	33.00%	Employees under contract and year round staff
362	Unemployment	1.00%	1.00%	All employees
363	Workers Comp. Insurance	0.63%	0.63%	Three Levels - WC Low, High & Bus - most in WC Low
364	F.I.C.A. (Social Security)	6.20%	0.00%	Limit \$184,500 gross/calendar year
364	Medicare (1.45% of Gross)	1.45%	1.45%	Certificated employees hired after 4/1/86 and all Classified employees
365	TRS <sup>2</sup>	0.00%	12.56%	Certificated employees only
366	PERS <sup>2</sup>	<u>22.00%</u>	<u>0.00%</u>	Classified employees working 15 or more hrs/wk except temporary
<b>TOTAL</b>		<u><b>64.28%</b></u>	<u><b>48.64%</b></u>	
<b>ADD: TRS/PERS On-behalf</b>		<b>7.84%</b>	<b>21.46%</b>	
<b>TOTAL</b>		<u><b>72.12%</b></u>	<u><b>70.10%</b></u>	

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

<sup>2</sup> The State unfunded liability for TRS & PERS; the state will provide an on behalf payment of 21.46% for TRS and 7.84% for PERS.

<i>Health Insurance Categories</i>	Mo. Rate 2027	Annual Cost 2027
Employee Only (EE)	1,098.00	13,176.00
Employee & Spouse (ES)	2,291.00	27,492.00
Employee & Children (EC)	2,035.00	24,420.00
Employee & Family (EF)	3,334.00	40,008.00

### FY 2027 Expenses by Type





# District Wide

FY 2027 3RD PROPOSED BUDGET

Location 649

	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET	Change
<b>Fund 100: School Operating</b>			
<u>Location</u> 649 <u>District-Wide</u>			
Function 100 Regular Instruction	\$ 135,198	\$ 48,200	(86,998)
Function 160 Vocational Instruction	0	0	0
Function 200 Special Education	37,988	207,787	169,799
Function 220 Special Education Support Svcs	80,859	61,575	(19,284)
Function 300 Support Svcs - Students-Guidance	0	0	0
Function 350 Support Svcs-Instruction	17,125	18,092	967
Function 352 Support Svcs-Instruction - Library	645	645	0
Function 353 Technology	190,405	196,741	6,336
Function 354 Inservice	3,600	5,600	2,000
Function 400 School Administration	32,637	1,158	(31,479)
Function 450 School Administration Support	55,042	56,531	1,489
Function 511 Board of Education	122,276	126,877	4,601
Function 512 Office of Superintendent	333,487	348,217	14,730
Function 550 District Admin Support Svcs	332,841	257,106	(75,735)
Function 600 Operations & Maintenance	896,915	866,451	(30,464)
Function 700 Student Activities	64,384	96,759	32,375
Function 900 Transfers	65,000	65,000	0
Fund Total	<u>\$ 2,368,402</u>	<u>\$ 2,356,739</u>	<u>(11,663)</u>
<b>Fund 205: Student Transportation</b>	<u>\$ 59,971</u>	<u>\$ 67,540</u>	<u>7,569</u>
<b>Fund 255: Food Service Fund</b>	<u>\$ 204,513</u>	<u>\$ 223,300</u>	<u>18,787</u>
<b>Fund 375: Employee Housing</b>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>0</u>
<b>TOTAL</b>	<u><b>\$ 2,682,886</b></u>	<u><b>\$ 2,697,579</b></u>	<u><b>14,693</b></u>

# Southeast Island School District

## FY 2027 3RD PROPOSED BUDGET

### District Wide Location 649

Districtwide			FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
Account Code	Description	Comments		
<b><u>Regular Instruction</u></b>				
100.649.100.. 314	Cert-Director/Coor/Mgr	(Federal Programs - Grant Funded)	\$ 61,094	\$ -
100.649.100.. 316	Cert-Extra Duty		-	-
100.649.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		11,137	-
100.649.100.. 365	TRS On Behalf		11,467	-
100.649.100.. 369	Other Employee Benefits	(Tuition Reimb. Per CBA)	10,000	5,000
100.649.100.. 450	Supplies/Material/Media		1,500	3,200
100.649.100.. 471	Textbooks	DW Textbook Adoption (Quality Schools)	<u>40,000</u>	<u>40,000</u>
<b>Total 100</b>	<b>Regular Instruction</b>		<b><u>135,198</u></b>	<b><u>48,200</u></b>
<b><u>Special Education Instruction</u></b>				
100.649.200.. 315	Cert - Teacher	1.0 FTE Itinerant	-	92,631
100.649.200.. 323	Non-Cert - Aides	.79 FTE	25,313	26,201
100.649.200.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		8,573	64,522
100.649.200.. 365	TRS On Behalf			19,879
100.649.200.. 366	PERS On Behalf		1,602	2,054
100.649.200.. 420	Staff Travel	DW Director travel to sites	<u>2,500</u>	<u>2,500</u>
<b>Total 200</b>	<b>Special Education</b>		<b><u>37,988</u></b>	<b><u>207,787</u></b>
<b><u>Special Education Instruction Support Services</u></b>				
100.649.220.. 314	Cert-Director/Coor/Mgr	0.25 FTE	34,414	25,442
100.649.220.. 324	Non-Cert - Support Staff		-	-
100.649.220.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		16,340	14,328

Districtwide			FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
Account Code	Description	Comments		
100.649.220.. 365	TRS On Behalf		6,459	5,460
100.649.220.. 366	PERS On Behalf		-	-
100.649.220.. 410	Professional & Technical	Sped Svc Providers not covered in Title VIB Grant	7,500	-
100.649.220.. 420	Staff Travel	2 Staff to Sped Conf.	4,500	4,500
100.649.220.. 433	Communications		200	400
100.649.220.. 450	Supplies/Materials/Media		5,000	5,000
100.649.220.. 490	Dues and Fees	Powerschool	6,446	6,446
<b>Total 220</b>	<b>Special Education Instruction Support Svcs</b>		<b>80,859</b>	<b>61,575</b>
<b><u>Support Services-Students</u></b>				
100.649.350.. 314	Cert- Extra Duty Pay	.10 FTE	9,833	10,177
100.649.350.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		5,447	5,731
100.649.350.. 365	TRS On Behalf		1,845	2,184
<b>Total 300</b>	<b>Support Services - Students - Guidance</b>		<b>17,125</b>	<b>18,092</b>
<b><u>Support Services-DW Library</u></b>				
100.649.352.. 450	Supplies/Material/Media		150	150
100.649.352.. 490	Dues and Fees	Battle of the Books	495	495
<b>Total 352</b>	<b>Support Services - DW Library</b>		<b>645</b>	<b>645</b>
<b><u>Technology</u></b>				
100.649.353.. 321	Non-Cert Director/Coor/Mgr	1.0 FTE	69,345	71,772
100.649.353.. 324	Non-Cert Support Staff		-	-
100.649.353.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		46,670	48,842
100.649.353.. 366	PERS On Behalf		4,390	5,627
100.649.353.. 410	Professional & Technical Services		2,500	2,500
100.649.353.. 420	Staff Travel		5,000	3,000
100.649.353.. 433	Communications		5,000	7,500
100.649.353.. 440	Other Purchased Services	(Annual Rolling Stock - Computers, GCI VPN)	5,000	5,000

Districtwide			FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
Account Code	Description	Comments		
100.649.353..	475 Tech Supplies/Material/Media	(Software annual licenses)	52,500	52,500
<b>Total</b>	<b>353 Technology</b>		<b>190,405</b>	<b>196,741</b>
<b><u>Inservice</u></b>				
100.649.354..	410 Professional & Technical Services		-	-
100.649.354..	420 Staff Travel		600	600
100.649.354..	450 Supplies/Material/Media		3,000	5,000
<b>Total</b>	<b>354 Inservice</b>		<b>3,600</b>	<b>5,600</b>
<b><u>School Administration</u></b>				
100.649.400..	313 Cert - Principal	(Grant Funded)	16,834	-
100.649.400..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		5,663	-
100.649.400..	365 TRS On Behalf		3,160	-
100.649.400..	420 Staff Travel	(Site to site travel)	5,000	-
100.649.400..	433 Communications		600	-
100.649.400..	450 Supplies, Materials & Media		766	544
100.649.400..	491 Dues & Fees	(ACSA)	614	614
<b>Total</b>	<b>400 School Administration</b>		<b>32,637</b>	<b>1,158</b>
<b><u>School Administration Support</u></b>				
100.649.450..	324 NonCert-Support Staff	.50 FTE	25,158	25,158
100.649.450..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		26,792	27,901
100.649.450..	366 PERS On Behalf		1,592	1,972
100.649.450..	450 Supplies, Materials & Media	PowerSchool	1,500	1,500
<b>Total</b>	<b>450 School Administration Support</b>		<b>55,042</b>	<b>56,531</b>
<b><u>Board of Education</u></b>				
100.649.511..	324 NonCert-Support Staff	.50 FTE	50,886	52,668
100.649.511..	329 Substitutes/Temporaries (Board Stipends)		5,000	5,000
100.649.511..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		26,889	28,300
100.649.511..	366 PERS On Behalf		3,221	4,129
100.649.511..	410 Professional & Technical Services	Board Policy	9,980	9,980
100.649.511..	420 Staff Travel		9,000	9,000

Districtwide			FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
<u>Account Code</u>	<u>Description</u>	<u>Comments</u>		
100.649.511..	425 Student Travel		1,250	1,250
100.649.511..	433 Communications		250	250
100.649.511..	440 Other Purchased Services		300	300
100.649.511..	450 Supplies/Material/Media		5,000	5,500
100.649.511..	486 Bruce Hill Scholarship *		2,000	2,000
100.649.511..	491 Dues & Fees	(AASB Annual Dues & Board Bk)	<u>8,500</u>	<u>8,500</u>
<b>Total</b>	<b>511 Board of Education</b>		<b><u>122,276</u></b>	<b><u>126,877</u></b>
<b><u>Office of Superintendent</u></b>				
100.649.512..	311 Cert-Superintendent	1.0 FTE	144,840	151,358
100.649.512..	324 NonCert-Support Staff	.50 FTE	50,886	52,668
100.649.512..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		77,499	80,725
100.649.512..	365 TRS On Behalf		27,186	32,481
100.649.512..	366 PERS On Behalf		3,221	4,129
100.649.512..	410 Professional & Technical Services		5,000	5,000
100.649.512..	414 Legal Fees		7,000	7,000
100.649.512..	420 Staff Travel		6,000	6,000
100.649.512..	433 Communications		1,200	1,200
100.649.512..	450 Supplies/Material/Media		4,200	1,200
100.649.512..	458 Gasoline/Diesel/Oil	Vehicle Fuel	4,825	4,825
100.649.512..	491 Dues & Fees		<u>1,630</u>	<u>1,630</u>
<b>Total</b>	<b>511 Office of Superintendent</b>		<b><u>333,487</u></b>	<b><u>348,217</u></b>
<b><u>District Admin Support Service</u></b>				
100.649.550..	324 NonCert-Support Staff	2.10 FTE	142,820	123,444
100.649.550..	329 Substitute/Temporary		500	500
100.649.550..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		98,063	91,383
100.649.550..	366 PERS On Behalf		9,041	9,678
100.649.550..	410 Professional & Technical Service (Business Contract, Audit)		120,000	120,000
100.649.550..	420 Staff Travel		3,000	3,000
100.649.550..	433 Communications	( DO Telephone, Postage)	5,000	7,500
100.649.550..	441 Rentals	(Meter Rental ; background cks)	3,000	3,000
100.649.550..	445 Insurance - Liability (Gen Liability, Crime, E&O, Excess, etc.)		66,300	66,963
100.649.550..	450 Supplies/Material/Media		3,500	3,500

Districtwide			FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
Account Code	Description	Comments		
100.649.550.. 475	Tech Supplies/Material/Media	(Blk Mountain software annual maint/)	17,000	17,000
100.649.550.. 491	Dues & Fees	Bank Fees; SHRM Membership	5,500	8,000
100.649.550.. 495	Indirect Recovery	Indirect Recovery of Admin Expense for Grants - FY 27 8.75%	(140,883)	(196,861)
<b>Total 550</b>	<b>District Admin Support Service</b>		<b>332,841</b>	<b>257,106</b>
<b><u>Operations &amp; Maintenance</u></b>				
100.649.600.. 321	Non Cert Director/Coord/Mgr	1.0 FTE	77,108	35,000
100.649.600.. 325	NonCert-Maint/Custodial	1.69 FTE	142,185	147,166
100.649.600.. 324	NonCert-Support Staff	.30 FTE	17,046	5,391
100.649.600.. 329	Substitutes/Temporaries		35,000	55,000
100.649.600.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		173,619	139,756
100.649.600.. 366	PERS On Behalf		10,079	11,960
100.649.600.. 410	Professional & Technical Services	Maint Mgmt Sys	8,710	8,710
100.649.600.. 420	Staff Travel		5,000	6,500
100.649.600.. 431	Water & Sewage		3,000	3,000
100.649.600.. 432	Garbage		3,000	3,000
100.649.600.. 433	Communications		2,000	2,000
100.649.600.. 435	Other Energy		-	-
100.649.600.. 436	Electricity		10,938	10,938
100.649.600.. 437	Natural/Bottled Gas		100	100
100.649.600.. 438	Gas, Diesel, Oil		8,000	16,000
100.649.600.. 439	Other Energy		500	500
100.649.600.. 440	Other Purchased Services	Fire sys inspection, gym flr; SERRC CIP; HY,EB & PP Maint	60,000	70,000
100.649.600.. 445	Insurance & Bond Premiums	Property & Auto	235,700	235,700
100.649.600.. 452	Maintenance Supplies (Incl closed sites - EB, PP, HY)		61,230	61,230
100.649.600.. 458	Vehicle Gas, Diesel, Oil		10,000	13,500
100.649.600.. 490	Other Expense (Due & Fees)		1,000	1,000
100.649.600.. 510	Equipment		32,700	40,000
<b>Total 600</b>	<b>Operations &amp; Maintenance</b>		<b>896,915</b>	<b>866,451</b>
<b><u>Student Activities</u></b>				

Districtwide			FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
<u>Account Code</u>	<u>Description</u>	<u>Comments</u>		
100.649.700..	322 Non Cert- Dir/Coor/Mgr		-	-
100.649.700..	316 Cert-Extra Duty	AD/Coaching Stipends	14,000	14,000
100.649.700..	327 NonCert-Bus Drivers		3,500	3,500
100.649.700..	329 Substitutes/Temporaries	Referees/Scorekeepers	4,090	4,090
100.649.700..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		5,666	5,665
100.649.700..	365 TRS On Behalf		2,628	3,004
100.649.700..	420 Staff Travel		4,500	9,000
100.649.700..	425 Student Travel		22,500	50,000
100.649.700..	450 Supplies/Material/Media		5,000	5,000
100.649.700..	491 Dues & Fees	ASAA Dues	2,500	2,500
<b>Total</b>	<b>700 Student Activities</b>		<b>64,384</b>	<b>96,759</b>
<b>Transfers</b>				
100..900..	552 Transfers to Special Revenue Funds		15,000	15,000
100..900..	554 Transfers to CIP Funds		50,000	50,000
<b>Total</b>	<b>600 Employee Housing</b>		<b>65,000</b>	<b>65,000</b>
<b>Total</b>	<b>100 General Operating Fund</b>		<b>\$ 2,368,402</b>	<b>\$ 2,356,739</b>
<b>Student Transportation</b>				
205.649.760..	325 Maintenance	.25 FTE	22,891	23,692
205.649.760..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		19,081	20,040
205.649.760..	366 PERS On Behalf		1,449	1,857
205.649.760..	410 Professional & Technical		1,200	1,200
205.649.760..	420 Travel & Per Diem		250	500
205.649.760..	440 Other Purchased Services		1,500	1,500
205.649.760..	452 Maintenance Supplies		13,000	13,000
205.649.760..	458 Vehicle Gas, Diesel, & Oil		-	5,000
205.649.760..	490 Dues & Fees		600	750
<b>Total</b>	<b>205 Student Transportation</b>		<b>59,971</b>	<b>67,540</b>
<b>Food Services Fund</b>				
255.649.790..	321 NonCert-Dir/Coor/Mgr	.64 FTE	35,423	36,659
255.649.790..	326 NonCert-Food Service Support		-	-
255.649.790..	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		11,998	12,417

Districtwide			FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
<u>Account Code</u>	<u>Description</u>	<u>Comments</u>		
255.649.790..	366 PERS On Behalf		2,242	2,874
255.649.790..	410 Professional & Technical		-	-
255.649.790..	420 Staff Travel	(Annual Req'd CNP Training)	2,250	2,250
255.649.790..	450 Supplies/Materials/Media		6,500	6,500
255.649.790..	458 Vehicle Gas, Diesel, & Oil		1,000	1,000
255.649.790..	459 Food		140,000	155,000
255.649.790..	460 Milk		4,500	6,000
255.649.790..	491 Dues and Fees		600	600
<b>Total</b>	<b>255 DW Food Services Fund</b>		<b>204,513</b>	<b>223,300</b>
<b><u>Employee Housing</u></b>				
375.649.600..	452 Maintenance Supplies		50,000	50,000
<b>Total</b>	<b>600 Employee Housing</b>		<b>50,000</b>	<b>50,000</b>
<b>Total</b>	<b>District Wide</b>		<b>\$ 2,682,886</b>	<b>\$ 2,697,579</b>

# AK TRAILS CORRESPONDENCE

FY 2027 3RD PROPOSED BUDGET

**Location 646**

	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED	<u>Change</u>
<b>Fund 100: School Operating</b>			
Function: 140 Regular Instruction	\$ 330,684	\$ 268,780	\$ (61,904)
200 Special Education	7,956	-	(7,956)
<b>Fund Total</b>	<b>\$ 338,640</b>	<b>\$ 268,780</b>	<b>(69,860)</b>
 <b>TOTAL</b>	 <b><u>\$ 338,640</u></b>	 <b><u>\$ 268,780</u></b>	 <b><u>\$ (69,860)</u></b>
 <b># Students (PreK-12)</b>	 45	 44	 (1)
<b># Teachers</b>	1.05	1.3	0.3
<b># Classified</b>	0	0	-
<b># Administrators</b>	0	0	-
 <b>Pupil/Teacher Ratio</b>	 42.86	 33.85	 (9.0)
<b>Average Per Pupil Expenditure</b>	\$ 7,525	\$ 6,109	\$ (1,417)

# Southeast Island School District

## FY 2027 3RD PROPOSED BUDGET

### Location 646 AK Trails

**AK Trails**

Account Code	Description	Comments	FY 2026 FINAL REVISED	FY 2027 3RD PROPOSED BUDGET
<b><u>Regular Instruction</u></b>				
100.646.140 315	Cert-Teacher	1.30 FTE	\$ 155,603	\$ 106,574
100.646.140 316	Cert-Extra Duty	(Corresp. Coord)	10,000	-
100.646.140 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		66,529	58,435
100.646.140 365	TRS On Behalf		31,084	22,871
100.646.140 410	Professional & Technical Services		700	700
100.646.140 433	Communications		100	100
100.646.140 450	Supplies/Material/Media		66,568	80,000
100.646.140 490	Other Expenses	(Dues & Fees)	100	100
<b>Total 100</b>	<b>Regular Instruction</b>		<b><u>330,684</u></b>	<b><u>268,780</u></b>
<b><u>Special Education</u></b>				
100.646.200 315	Cert-Teacher	.05 FTE (Itinerant)	4,483	-
100.646.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,631	-
100.646.200 365	TRS On Behalf		842	-
100.646.200 450	Supplies/Material/Media		-	-
<b>Total 200</b>	<b>Special Education</b>		<b><u>7,956</u></b>	<b><u>-</u></b>
<b>Total 646</b>	<b>AK Trails Correspondence</b>		<b><u>\$ 338,640</u></b>	<b><u>\$ 268,780</u></b>



# Howard Valentine Timberwolves

FY 2027 3RD PROPOSED BUDGET

**Location 621**

	<u>FY 2026 FINAL REVISED BUDGET</u>	<u>FY 2027 3RD PROPOSED BUDGET</u>	<u>Change</u>
<b>Fund 100: School Operating</b>			
Function: Regular Instruction	\$ 165,221	\$ 286,147	\$ 120,926
Vocational Education	1,500	1,500	-
Special Education	70,138	40,742	(29,396)
School Administration	9,981	10,282	301
Operations & Maintenance	68,917	78,160	9,243
Student Activities	7,597	8,918	1,321
Fund Total	<u>\$ 323,354</u>	<u>\$ 425,749</u>	<u>\$ 102,395</u>
<b>Fund 255: Food Service Fund</b>	<u>\$ 10,838</u>	<u>\$ 11,362</u>	<u>524</u>
<b>TOTAL</b>	<u>\$ 334,192</u>	<u>\$ 437,111</u>	<u>\$ 102,919</u>
<b># Students (PreK-12)</b>	19	18	(1)
<b># Teachers</b>	2.33	2	(0)
<b># Classified</b>	1.52	1.52	-
<b># Administrators</b>	0	0	-
<b>Pupil/Teacher Ratio</b>	8.15	9.00	1
<b>Average Per Pupil Expenditure</b>	\$ 17,589	\$ 24,284	\$ 6,695

# Southeast Island School District

## FY 2027 3RD PROPOSED BUDGET

Location 621 Howard Valentine

Howard Valentine Account Code	Description	Comments	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
<b><u>Regular Instruction</u></b>				
100.621.100	315 Cert-Teacher	2.0 FTE	\$ 90,377	\$ 160,880
100.621.100	323 Non Cert-Aides		12,880	12,880
100.621.100	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		34,985	66,153
100.621.100	365 TRS On Behalf		16,964	34,525
100.621.100	366 PERS On Behalf		815	1,010
100.621.100	420 Staff Travel		200	200
100.621.100	433 Communications		4,000	5,500
100.621.100	450 Supplies/Material/Media		4,750	4,750
100.621.100	490 Other Expenses (Dues & Fees)		<u>250</u>	<u>250</u>
<b>Total</b>	<b>100 Regular Instruction</b>		<b><u>165,221</u></b>	<b><u>286,147</u></b>
<b><u>Vocational Education</u></b>				
100.621.160	324 NonCert-Support Staff		-	-
100.621.160	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		-	-
100.621.160	450 Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
<b>Total</b>	<b>160 Vocational Education</b>		<b><u>1,500</u></b>	<b><u>1,500</u></b>
<b><u>Special Education</u></b>				
100.621.200	315 Cert-Teacher		15,160	-
100.621.200	323 NonCert-Aides	1.0 FTE	32,473	32,677
100.621.200	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		17,303	5,203
100.621.200	365 TRS On Behalf		2,846	-

Howard Valentine			FY 2026	FY 2027 3RD
Account Code	Description	Comments	FINAL REVISED BUDGET	PROPOSED BUDGET
100.621.200	366 PERS On Behalf		2,056	2,562
100.621.200	450 Supplies/Material/Media		<u>300</u>	<u>300</u>
<b>Total</b>	<b>200 Special Education</b>		<b><u>70,138</u></b>	<b><u>40,742</u></b>
<b><u>School Administration</u></b>				
100.621.400.	316 Extra Duty - Lead Teacher		7,426	7,500
100.621.400.	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,161	1,173
100.621.400.	365 TRS On Behalf		<u>1,394</u>	<u>1,609</u>
<b>Total</b>	<b>400 School Administration</b>		<b><u>9,981</u></b>	<b><u>10,282</u></b>
<b><u>Operations &amp; Maintenance</u></b>				
100.621.600	325 NonCert-Maint/Custodial	.25 FTE (Incl WFB)	10,780	11,160
100.621.600	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,280	1,325
100.621.600	366 PERS On Behalf		682	875
100.621.600	430 Snow Removal		-	-
100.621.600	431 Water & Sewer		500	500
100.621.600	432 Garbage		2,700	2,700
100.621.600	436 Electricity		22,000	22,000
100.621.600	437 Natural/Bottled Gas		800	800
100.621.600	438 Gas, Diesel, Oil		9,375	18,000
100.621.600	439 Other Energy		13,000	13,000
100.621.600	440 Other Purchased Services		2,600	2,600
100.621.600	452 Maintenance Supplies		4,000	4,000
100.621.600	453 Custodial Supplies		<u>1,200</u>	<u>1,200</u>
<b>Total</b>	<b>600 Maintenance &amp; Operations</b>		<b><u>68,917</u></b>	<b><u>78,160</u></b>
<b><u>Student Activity</u></b>				
100.621.700	316 Cert-Extra Duty		4,000	4,000
100.621.700	329 Non-Cert-Support		-	-
100.621.700	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		360	360

Howard Valentine			FY 2026	FY 2027 3RD
Account Code	Description	Comments	FINAL REVISED BUDGET	PROPOSED BUDGET
100.621.700	365 TRS On Behalf		751	858
100.621.700	420 Staff Travel		-	-
100.621.700	425 Student Travel		1,236	2,450
100.621.700	450 Supplies/Material/Media		<u>1,250</u>	<u>1,250</u>
<b>Total</b>	<b>700 Student Activity</b>		<u><b>7,597</b></u>	<u><b>8,918</b></u>
<b>Total</b>	<b>100 School Operating Fund</b>		<u><b>\$ 323,354</b></u>	<u><b>\$ 425,749</b></u>
<b>Food Services Fund</b>				
255.621.790	326 Food Service Staff	.20 FTE	9,169	9,491
255.621.790	360 Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,089	1,127
255.621.790	366 PERS On Behalf		580	744
255.621.790	459 Food	} Food and Milk is part of District wide budget	-	-
255.621.790	460 Milk		-	-
<b>Total</b>	<b>255 Food Services Fund</b>		<u><b>\$ 10,838</b></u>	<u><b>\$ 11,362</b></u>
<b>Total</b>	<b>621 Howard Valentine</b>		<u><b>\$ 334,192</b></u>	<u><b>\$ 437,111</b></u>



# Barry C. Stewart Kasaan School

FY 2027 3RD PROPOSED BUDGET

**Location 624**

	<u>FY 2026 FINAL REVISED BUDGET</u>	<u>FY 2027 3RD PROPOSED BUDGET</u>	<u>CHANGE</u>
<b>Fund 100: School Operating</b>			
Function: Regular Instruction	\$ 165,438	\$ 258,997	\$ 93,559
Vocational Education	1,500	1,500	-
Special Education	32,869	113,581	80,712
School Administration	9,981	10,282	301
Maintenance & Operations	45,800	50,300	4,500
Student Activities	6,928	9,083	2,155
Fund Total	<u>\$ 262,516</u>	<u>\$ 443,744</u>	<u>\$ 181,228</u>
<b>Fund 205: Student Transportation</b>	<u>\$ -</u>	<u>\$ 5,678</u>	
<b>Fund 255: Food Service Fund</b>	<u>\$ 13,775</u>	<u>\$ 14,415</u>	640
<b>TOTAL</b>	<u><u>\$ 276,291</u></u>	<u><u>\$ 463,836</u></u>	<u><u>\$ 187,545</u></u>
<b># Students (PreK-12)</b>	21	18.9	(2)
<b># Teachers</b>	2	2	-
<b># Classified</b>	1.2	1.2	-
<b># Administrators</b>	0	0	-
<b>Pupil/Teacher Ratio</b>	10.50	9.45	(1.1)
<b>Average Per Pupil Expenditure</b>	\$ 13,157	\$ 24,542	\$ 11,385

# Southeast Island School District

## FY 2027 3RD PROPOSED BUDGET

### Location 624 Barry C Stewart Kasaan School

Barry C Stewart Kasaan Account Code	Description	Comments	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
<b><u>Regular Instruction</u></b>				
100.624.100.. 315	Cert-Teacher	2.0 FTE	\$ 67,163	\$ 149,721
100.624.100.. 329	Non-Cert - Substitutes/Temporaries		26,550	1,500
100.624.100.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		51,506	66,055
100.624.100.. 365	TRS On Behalf		12,606	32,109
100.624.100.. 425	Student Travel		250	250
100.624.100.. 433	Communications		2,500	4,500
100.624.100.. 450	Supplies/Material/Media		<u>4,863</u>	<u>4,863</u>
<b>Total 100</b>	<b>Regular Instruction</b>		<b><u>165,438</u></b>	<b><u>258,997</u></b>
<b><u>Vocational Education</u></b>				
100.624.160.. 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
<b>Total 160</b>	<b>Vocational Education</b>		<b><u>1,500</u></b>	<b><u>1,500</u></b>
<b><u>Special Education</u></b>				
100.624.200.. 315	Cert-Teacher	.50 FTE	-	43,009
100.624.200.. 323	NonCert-Aides	.50 FTE	23,230	24,046
100.624.200.. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		7,869	35,365
100.624.200.. 365	TRS On Behalf		-	9,230
100.624.200.. 366	PERS On Behalf		1,470	1,631
100.624.200.. 450	Supplies/Material/Media		<u>300</u>	<u>300</u>

Barry C Steward Kasaan			FY 2026 FINAL	FY 2027
Account Code	Description	Comments	REVISED BUDGET	3RD PROPOSED BUDGET
<b>Total 200</b>	<b>Special Education</b>		<b>32,869</b>	<b>113,581</b>
<b>School Administration</b>				
100.624.400..	316	Extra Duty - Lead Teacher	7,426	7,500
100.624.400..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,161	1,173
100.624.400..	365	TRS On Behalf	1,394	1,609
<b>Total 400</b>	<b>School Administration</b>		<b>9,981</b>	<b>10,282</b>
<b>Operations &amp; Maintenance</b>				
100.624.600..	329	NonCert-Maint/Custodial	7,000	7,000
100.624.600..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	700	700
100.624.600..	431	Water & Sewage	3,600	3,600
100.624.600..	432	Garbage	1,100	1,100
100.624.600..	436	Electricity	7,000	7,000
100.624.600..	437	Natural/Bottled Gas	900	900
100.624.600..	438	Gas, Diesel, Oil	5,500	10,000
100.624.600..	439	Other Energy	8,000	8,000
100.624.600..	440	Other Purchased Services	1,500	1,500
100.624.600..	452	Maintenance Supplies	8,000	8,000
100.624.600..	453	Custodial Supplies	2,500	2,500
<b>Total 600</b>	<b>Maintenance &amp; Operations</b>		<b>45,800</b>	<b>50,300</b>
<b>Student Activity</b>				
100.624.700..	316	Cert-Extra Duty	4,000	4,000
100.624.700..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	225	225
100.624.700..	365	TRS On Behalf	750	858
100.624.700..	420	Staff Travel	-	-
100.624.700..	425	Student Travel	1,953	4,000
<b>Total 700</b>	<b>Student Activity</b>		<b>6,928</b>	<b>9,083</b>

Barry C Steward Kasaan Account Code			Description	Comments	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>			<b>\$ 262,516</b>	<b>\$ 443,744</b>
<b><u>Student Transportation Fund</u></b>						
205.624.760..	327	NonCert-Support Staff		.10 FTE	-	2,747
205.624.760..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			-	930
205.624.760..	458	Vehicle Gas, Diesel, & Oil			-	2,000
<b>Total</b>	<b>760</b>	<b>Student Transportation</b>			<b>\$ -</b>	<b>\$ 5,678</b>
<b><u>Food Services Fund</u></b>						
255.624.790..	326	Food Service Staff		.20 FTE	9,825	10,172
255.624.790..	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)			3,328	3,445
255.624.790..	366	PERS On Behalf			622	797
255.624.790..	459	Food	}	Food and Milk is part of District wide budget	-	-
255.624.790..	460	Milk			-	-
<b>Total</b>	<b>255</b>	<b>Food Services Fund</b>			<b>\$ 13,775</b>	<b>\$ 14,415</b>
<b>Total</b>	<b>624</b>	<b>Kasaan</b>			<b>\$ 276,291</b>	<b>\$ 463,836</b>



# Naukati Wildcats

FY 2027 3RD PROPOSED BUDGET

Location 625

	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET	<u>Change</u>
<b>Fund 100: School Operating</b>			
Function: Regular Instruction	\$ 191,974	\$ 145,819	\$ (46,155)
Vocational Education	1,500	1,500	-
Special Education	96,777	79,549	(17,228)
School Administration	9,981	10,282	301
Maintenance & Operations	80,470	96,282	15,812
Student Activities	6,951	8,458	1,507
Fund Total	<u>\$ 387,653</u>	<u>\$ 341,890</u>	<u>\$ (45,763)</u>
<b>Fund 205: Student Transportation Fund</b>	<u>\$ 5,112</u>	<u>\$ 6,738</u>	<u>\$ 1,626</u>
<b>Fund 255: Food Service Fund</b>	<u>\$ 13,508</u>	<u>\$ 13,984</u>	<u>\$ 476</u>
<b>TOTAL</b>	<u><u>\$ 406,273</u></u>	<u><u>\$ 362,613</u></u>	<u><u>\$ (43,660)</u></u>
<b># Students (PreK-12)</b>	13	13	-
<b># Teachers</b>	2.1	1.19	(1)
<b># Classified</b>	3	2.25	(1)
<b># Administrators</b>	0	0	-
<b>Pupil/Teacher Ratio</b>	6.19	10.92	5
<b>Average Per Pupil Expenditure</b>	\$ 31,252	\$ 27,893	\$ (3,358)

# Southeast Island School District

## FY 2027 3RD PROPOSED BUDGET

### Location 625 Naukati

**Naukati**

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2026 FINAL REVISED BUDGET</u>	<u>FY 2027 3RD PROPOSED BUDGET</u>
<b><u>Regular Instruction</u></b>				
100.625.100. 315	Cert-Teacher	1.19 FTE	\$ 126,301	77,041
100.625.100. 323	NonCert-Aides		-	-
100.625.100. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		33,091	41,369
100.625.100. 365	TRS On Behalf		23,707	16,533
100.625.100. 420	Staff Travel		-	-
100.625.100. 425	Student Travel		250	250
100.625.100. 433	Communications		4,500	6,500
100.625.100. 450	Supplies/Material/Media		<u>4,125</u>	<u>4,125</u>
<b>Total 100</b>	<b>Regular Instruction</b>		<b><u>191,974</u></b>	<b><u>145,819</u></b>
<b><u>Vocational Education</u></b>				
100.625.160. 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
<b>Total 160</b>	<b>Vocational Education</b>		<b><u>1,500</u></b>	<b><u>1,500</u></b>
<b><u>Special Education</u></b>				
100.625.200. 315	Cert-Teacher		15,620	-
100.625.200. 323	NonCert-Aides	1.45 FTE	55,964	58,480
100.625.200. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		18,419	16,183
100.625.200. 365	TRS On Behalf		2,932	-
100.625.200. 366	PERS On Behalf		3,542	4,585

**Naukati**

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2026 FINAL REVISED BUDGET</b>	<b>FY 2027 3RD PROPOSED BUDGET</b>
100.625.200.450	Supplies/Material/Media		300	300
<b>Total 200</b>	<b>Special Education</b>		<b>96,777</b>	<b>79,549</b>

**School Administration**

100.625.400.316	Extra Duty - Lead Teacher		7,426	7,500
100.625.400.360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,161	1,173
100.625.400.365	TRS On Behalf		1,394	1,609
<b>Total 400</b>	<b>School Administration</b>		<b>9,981</b>	<b>10,282</b>

**Operations & Maintenance**

100.625.600.325	NonCert-Maint/Custodial	.50 FTE + WFB	17,700	17,987
100.625.600.360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		2,100	2,135
100.625.600.366	PERS On Behalf		1,120	1,410
100.625.600.430	Snow Removal		-	-
100.625.600.432	Garbage		500	500
100.625.600.436	Electricity		15,000	15,000
100.625.600.437	Natural/Bottled Gas		350	350
100.625.600.438	Gas, Diesel, Heating Oil		15,000	30,000
100.625.600.439	Other Energy		4,000	4,000
100.625.600.440	Other Purchased Services		6,000	6,000
100.625.600.452	Maintenance Supplies		16,000	16,000
100.625.600.453	Custodial Supplies		2,500	2,500
100.625.600.458	Vehicle Gas, Diesel, & Oil		200	400
<b>Total 600</b>	<b>Operations &amp; Maintenance</b>		<b>80,470</b>	<b>96,282</b>

**Student Activity**

100.625.700.316	Cert-Extra Duty Pay		4,000	4,000
100.625.700.360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		800	800
100.625.700.365	TRS On Behalf		751	858
100.625.700.420	Staff Travel		-	-

**Naukati**

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2026 FINAL REVISED BUDGET</u>	<u>FY 2027 3RD PROPOSED BUDGET</u>
100.625.700. 425	Student Travel		<u>1,400</u>	<u>2,800</u>
<b>Total 700</b>	<b>Student Activity</b>		<u><b>6,951</b></u>	<u><b>8,458</b></u>
<b>Total 100</b>	<b>School Operating Fund</b>		<u><b>\$ 387,653</b></u>	<u><b>\$ 341,890</b></u>
<b><u>Student Transportation Fund</u></b>				
205.625.760. 327	NonCert-Support Staff	.10 FTE	2,698	2,792
205.625.760. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		914	946
205.625.760. 458	Vehicle Gas, Diesel, & Oil		<u>1,500</u>	<u>3,000</u>
<b>Total 760</b>	<b>Student Transportation</b>		<u><b>\$ 5,112</b></u>	<u><b>\$ 6,738</b></u>
<b><u>Food Services Fund</u></b>				
255.625.790. 326	Food Service Staff	.20 FTE	12,075	12,500
255.625.790. 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,433	1,484
255.625.790. 459	Food	} Food and Milk is part of District wide budget	-	-
255.625.790. 460	Milk		-	-
<b>Total 255</b>	<b>Food Services Fund</b>		<u><b>\$ 13,508</b></u>	<u><b>\$ 13,984</b></u>
<b>Total 625</b>	<b>Naukati</b>		<u><b>\$ 406,273</b></u>	<u><b>\$ 362,613</b></u>



# Thorne Bay Wolverines

FY 2027 3RD PROPOSED BUDGET

Location 628

	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET	Change
<b>Fund 100: School Operating</b>			
Function: Regular Instruction	\$ 486,188	\$ 475,432	\$ (10,756)
Vocational Education	3,000	3,000	-
Special Education	248,228	180,268	(67,960)
Pupil Support	-	-	-
School Administration	28,171	21,419	(6,752)
School Administration Support	55,167	56,656	1,489
Maintenance & Operations	247,482	280,217	32,735
Student Activity	35,287	45,169	9,882
<b>Fund Total</b>	<b>\$ 1,103,523</b>	<b>\$ 1,062,161</b>	<b>\$ (41,362)</b>
<b>Fund 205: Student Transportation</b>	<b>\$ 46,814</b>	<b>\$ 50,505</b>	<b>\$ 3,691</b>
<b>Fund 255: Food Service Fund</b>	<b>\$ 38,759</b>	<b>\$ 40,556</b>	<b>\$ 1,797</b>
<b>TOTAL</b>	<b>\$ 1,189,096</b>	<b>\$ 1,153,222</b>	<b>\$ (35,874)</b>
<b># Students (PreK-12)</b>	53	58.5	6
<b># Teachers</b>	5	4.5	(0.5)
<b># Classified</b>	5.53	5.53	-
<b># Administrators</b>	1	0.1	(1)
<b>Pupil/Teacher Ratio</b>	10.60	13.00	2.4
<b>Average Per Pupil Expenditure</b>	\$ 22,436	\$ 19,713	\$ (2,723)

# Southeast Island School District

## FY 2027 3RD PROPOSED BUDGET

### Location 628 Thorne Bay

Thorne Bay

Account Code	Description	Comments	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
<b><u>Regular Instruction</u></b>				
100.628.100 315	Cert-Teacher	4.0 FTE	\$ 318,840	\$ 286,636
100.628.100 316	Cert- Extra Duty		-	-
100.628.100 323	Non Cert - Aides		3,042	-
100.628.100 329	Substitutes/Temporaries		9,000	9,000
100.628.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		68,742	90,721
100.628.100 365	TRS On Behalf		59,846	61,512
100.628.100 366	PERS On Behalf		193	-
100.628.100 420	Staff Travel		-	-
100.628.100 425	Student Travel		250	250
100.628.100 433	Communications		15,000	15,000
100.628.100 450	Supplies/Material/Media		11,275	12,313
<b>Total 100</b>	<b>Regular Instruction</b>		<b>486,188</b>	<b>475,432</b>
<b><u>Vocational Education</u></b>				
100.628.160 410	Professional & Technical Services		-	-
100.628.160 450	Supplies/Material/Media		3,000	3,000
<b>Total 160</b>	<b>Vocational Education</b>		<b>3,000</b>	<b>3,000</b>
<b><u>Special Education</u></b>				
100.628.200 315	Cert-Teacher	.50 FTE	83,121	43,009
100.628.200 316	Cert-Extra Duty		800	800
100.628.200 323	NonCert-Aides	2.0 FTE	67,591	69,740
100.628.200 329	Substitutes/Temporaries		1,000	1,000
100.628.200 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		74,836	50,022

Thorne Bay

Account Code	Description	Comments	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
100.628.200 365	TRS On Behalf		15,602	9,230
100.628.200 366	PERS On Behalf		4,278	5,468
100.628.200 450	Supplies/Material/Media		1,000	1,000
<b>Total 200</b>	<b>Special Education</b>		<b>248,228</b>	<b>180,268</b>

**School Administration**

100.628.400 313	Cert - Principal	.10 FTE	16,597	10,500
100.628.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		5,584	5,790
100.628.400 365	TRS On Behalf		3,115	2,253
100.628.400 420	Staff Travel		1,000	1,000
100.628.400 450	Supplies, Materials, & Media		1,875	1,875
<b>Total 400</b>	<b>School Administration</b>		<b>28,171</b>	<b>21,419</b>

**School Administration Support**

100.628.450 324	NonCert-Support Staff	.50 FTE	25,158	25,158
100.628.450 329	Substitutes/Temporaries		1,000	1,000
100.628.450 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		26,792	27,901
100.628.450 366	PERS On Behalf		1,592	1,972
100.628.450 420	Staff Travel		-	-
100.628.450 450	Supplies, Materials, & Media		625	625
<b>Total 450</b>	<b>School Administration Support</b>		<b>55,167</b>	<b>56,656</b>

**Maintenance & Operations**

100.628.600 325	NonCert-Maint/Custodial	1.45 FTE + WFB	48,059	49,477
100.628.600 329	Substitutes/Temporaries		11,000	11,000
100.628.600 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		15,881	16,362
100.628.600 366	PERS On Behalf		3,042	3,879
100.628.600 431	Water & Sewage		6,000	6,000
100.628.600 432	Garbage		6,000	6,000
100.628.600 436	Electricity		69,000	69,000
100.628.600 437	Natural/Bottled Gas		1,500	1,500
100.628.600 438	Gas, Diesel, Heating Oil		40,000	70,000
100.628.600 439	Other Energy		12,000	12,000

Thorne Bay

Account Code	Description	Comments	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
100.628.600 440	Other Purchased Services		15,000	15,000
100.628.600 452	Maintenance Supplies		15,000	15,000
100.628.600 453	Custodial Supplies		5,000	5,000
<b>Total 600</b>	<b>Operations &amp; Maintenance</b>		<b>247,482</b>	<b>280,217</b>
<b>Student Activity</b>				
100.628.700 316	Cert-Extra Duty Pay	Coaching Stipends	15,000	15,000
100.628.700 327	Bus Drivers		2,500	2,500
100.628.700 329	Substitutes/Temporaries	Referees/Scorekeepers	250	250
100.628.700 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		4,200	4,200
100.628.700 365	TRS On Behalf		2,816	3,219
100.628.700 420	Staff Travel		1,001	2,000
100.628.700 425	Student Travel		8,570	15,000
100.628.700 450	Supplies/Material/Media		950	3,000
<b>Total 700</b>	<b>Student Activity</b>		<b>35,287</b>	<b>45,169</b>
<b>Total 100</b>	<b>School Operating Fund</b>		<b>\$ 1,103,523</b>	<b>\$ 1,062,161</b>
<b>Student Transportation</b>				
205.628.760 325	Maintenance	.43 FTE	32,321	33,452
205.628.760 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		10,947	11,330
205.628.760 366	PERS On Behalf		2,046	2,623
205.628.760 440	Other Purchased Service	In Lieu of Transp.	1,100	1,100
205.628.760 452	Maintenance Supplies		400	2,000
<b>Total 205</b>	<b>Student Transportation</b>		<b>\$ 46,814</b>	<b>\$ 50,505</b>
<b>Food Services Fund</b>				
255.628.790 326	Food Service Staff	2 (1 @ 29hrs/1@19hrs)	27,645	28,619
255.628.790 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		9,364	9,693
255.628.790 366	PERS On Behalf		1,750	2,244
255.628.790 459	Food	} Food and Milk is part of District wide budget	-	-
255.628.790 460	Milk		-	-
<b>Total 255</b>	<b>Food Services Fund</b>		<b>\$ 38,759</b>	<b>\$ 40,556</b>
<b>Total 628</b>	<b>Thorne Bay</b>		<b>\$ 1,189,096</b>	<b>\$ 1,153,222</b>



# Whale Pass

FY 2027 3RD PROPOSED BUDGET

**Location 632**

	<b>FY 2026 FINAL REVISED BUDGET</b>	<b>FY 2027 3RD PROPOSED BUDGET</b>	<b>Change</b>
<b>Fund 100: School Operating</b>			
Function: Regular Instruction	\$ 103,629	\$ 109,034	\$ 5,405
Vocational Education	1,500	1,500	-
Special Education	66,624	47,958	(18,666)
School Administration	9,981	10,282	301
Operations & Maintenance	54,152	56,451	2,299
Student Activities	6,451	8,500	2,049
Fund Total	<u>\$ 242,337</u>	<u>\$ 233,726</u>	<u>\$ (8,611)</u>
<b>Fund 255: Food Service Fund</b>	<u>\$ 17,611</u>	<u>\$ 18,232</u>	<u>621</u>
<b>TOTAL</b>	<u><u>\$ 259,948</u></u>	<u><u>\$ 251,958</u></u>	<u><u>\$ (7,990)</u></u>
<b># Students (PreK-12)</b>	15	15	-
<b># Teachers</b>	1.25	1	(0)
<b># Classified</b>	1.41	1.36	(0)
<b># Administrators</b>	0	0	-
<b>Pupil/Teacher Ratio</b>	12.00	15.00	3
<b>Average Per Pupil Expenditure</b>	\$ 17,330	\$ 16,797	\$ (533)

# Southeast Island School District

## FY 2027 3RD PROPOSED BUDGET

### Location 632 Whale Pass

**Whale Pass**

Account Code	Description	Comments	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET
<b><u>Regular Instruction</u></b>				
100.632.100	315	Cert-Teacher	1.0 FTE (Grant Funded) \$ 24,594	\$ -
100.632.100	316	Extra Duty	\$ 30,000	\$ 30,000
100.632.100	323	NonCert-Aides	20,244	20,949
100.632.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	17,150	25,110
100.632.100	365	TRS On Behalf	4,616	-
100.632.100	420	Staff Travel	100	100
100.632.100	425	Student Travel	250	18,200
100.632.100	433	Communications	2,300	2,300
100.632.100	440	Other Purchased Services	-	8,000
		Boarding Stipends		
100.632.100	450	Supplies/Material/Media	4,375	4,375
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>	<b>103,629</b>	<b>109,034</b>
<b><u>Vocational Education</u></b>				
100.632.160	410	Professional & Technical Svcs	-	-
		Martial Arts Instructor		
100.632.160	450	Supplies/Material/Media	1,500	1,500
		Speciality Classes		
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>	<b>1,500</b>	<b>1,500</b>
<b><u>Special Education</u></b>				
100.632.200	315	Cert-Teacher	15,160	-
100.632.200	323	Non-Cert - Aides	1.0 FTE 32,492	33,631
100.632.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	13,769	11,391
100.632.200	365	TRS On Behalf	2,846	-
100.632.200	366	PERS On Behalf	2,057	2,637
100.632.200	450	Supplies/Material/Media	300	300
<b>Total</b>	<b>200</b>	<b>Special Education</b>	<b>66,624</b>	<b>47,958</b>

**Whale Pass**

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2026 FINAL REVISED BUDGET</b>	<b>FY 2027 3RD PROPOSED BUDGET</b>
<b><u>School Administration</u></b>				
100.632.400.	316	Extra Duty - Lead Teacher	7,426	7,500
100.632.400.	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,161	1,173
100.632.400.	365	TRS On Behalf	<u>1,394</u>	<u>1,609</u>
			<b><u>9,981</u></b>	<b><u>10,282</u></b>
<b><u>Operations &amp; Maintenance</u></b>				
100.632.600	325	NonCert-Maint/Custodial .16 FTE	10,050	10,317
100.632.600	329	Substitutes/Temporaries	1,500	1,500
100.632.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	902	934
100.632.600	431	Water & Sewer	200	200
100.632.600	436	Electricity	7,500	7,500
100.632.600	437	Natural/Bottled Gas	3,000	3,000
100.632.600	438	Gas, Diesel, Oil	2,000	4,000
100.632.600	439	Other Energy	15,000	15,000
100.632.600	440	Other Purchased Services (Rentals, etc.)	2,750	2,750
100.632.600	452	Maintenance Supplies	8,750	9,750
100.632.600	453	Custodial Supplies	<u>2,500</u>	<u>1,500</u>
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b><u>54,152</u></b>	<b><u>56,451</u></b>
<b><u>Student Activities</u></b>				
100.632.700	316	Extra Duty Pay	4,000	4,000
100.632.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500
100.632.700	420	Staff Travel	-	-
100.632.700	425	Student Travel	<u>1,951</u>	<u>4,000</u>
<b>Total</b>	<b>700</b>	<b>Student Activities</b>	<b><u>6,451</u></b>	<b><u>8,500</u></b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b><u>242,337</u></b>	<b><u>233,726</u></b>
<b><u>Food Services Fund</u></b>				
255.632.790	326	Food Service Staff .20 FTE	13,156	13,619

**Whale Pass**

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2026 FINAL REVISED BUDGET</b>	<b>FY 2027 3RD PROPOSED BUDGET</b>
255.632.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	4,455	4,613
255.632.790	459	Food	-	-
255.632.790	460	Milk	-	-
<b>Total</b>	<b>255</b>	<b>Food Services Fund</b>	<b>\$ 17,611</b>	<b>\$ 18,232</b>
<b>Total</b>	<b>632</b>	<b>Whale Pass</b>	<b>\$ 259,948</b>	<b>\$ 251,958</b>



# Hollis Hawks

FY 2027 3RD PROPOSED BUDGET

Location 667

	<u>FY 2026 FINAL REVISED BUDGET</u>	<u>FY 2027 3RD PROPOSED BUDGET</u>	<u>Change</u>
<b>Fund 100: School Operating</b>			
Function: Regular Instruction	\$ 343,220	\$ 356,485	\$ 13,265
Vocational Education	1,500	1,500	-
Special Education	192,221	43,481	(148,740)
School Administration	9,981	10,282	301
Maintenance & Operations	64,506	89,909	25,403
Student Activities	<u>9,179</u>	<u>11,983</u>	<u>2,804</u>
Fund Total	<u>\$ 620,607</u>	<u>\$ 513,640</u>	<u>\$ (106,967)</u>
<b>Fund 205: Student Transportation Fund</b>	<u>\$ 55,016</u>	<u>\$ 61,370</u>	<u>\$ 6,354</u>
<b>Fund 255: Food Service Fund</b>	<u>\$ 13,324</u>	<u>\$ 13,967</u>	<u>\$ 643</u>
<b>TOTAL</b>	<u>\$ 688,947</u>	<u>\$ 588,978</u>	<u>\$ (99,969)</u>
<b># Students (PreK-12)</b>	15	13	(2)
<b># Teachers</b>	2.95	2	(1.0)
<b># Classified</b>	2.75	2.15	(1)
<b># Administrators</b>	0	0	-
<b>Pupil/Teacher Ratio</b>	5.08	6.50	1.4
<b>Average Per Pupil Expenditure</b>	\$ 45,930	\$ 45,306	\$ (624)

# Southeast Island School District

## FY 2027 3RD PROPOSED BUDGET

### Location 667 Hollis

<b>Hollis</b>				<b>FY 2026</b>	<b>FY 2027 3RD</b>
<b>Account Code</b>	<b>Description</b>	<b>Comments</b>		<b>FINAL</b>	<b>PROPOSED</b>
				<b>REVISED</b>	<b>BUDGET</b>
<b><u>Regular Instruction</u></b>					
100.667.100	315	Cert-Teacher	2.0 FTE	\$ 191,612	\$ 193,528
100.667.100	323	NonCert-Aides		-	-
100.667.100	329	Substitutes/Temporaries		500	500
100.667.100	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		108,017	112,801
100.667.100	365	TRS On Behalf		35,966	41,531
100.667.100	410	Professional & Technical		-	-
100.667.100	420	Staff Travel		-	-
100.667.100	425	Student Travel		-	-
100.667.100	433	Communications		3,000	4,000
100.667.100	450	Supplies/Material/Media		4,125	4,125
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>343,220</b>	<b>356,485</b>
<b><u>Vocational Education</u></b>					
100.667.160	450	Supplies/Material/Media	Speciality Classes	1,500	1,500
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>1,500</b>	<b>1,500</b>
<b><u>Special Education</u></b>					
100.667.200	315	Cert-Teacher		85,184	-
100.667.200	323	NonCert-Aides	.65 FTE	26,932	28,354
100.667.200	329	Substitutes/Temporaries		3,000	3,000

**Hollis**

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2026 FINAL REVISED</b>	<b>FY 2027 3RD PROPOSED BUDGET</b>
100.667.200	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	59,111	9,604
100.667.200	365	TRS On Behalf	15,989	-
100.667.200	366	PERS On Behalf	1,705	2,223
100.667.200	450	Supplies/Material/Media	300	300
<b>Total</b>	<b>200</b>	<b>Special Education</b>	<b>192,221</b>	<b>43,481</b>
<b><u>School Administration</u></b>				
100.667.400	316	Extra Duty - Lead Teacher	7,426	7,500
100.667.400	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,161	1,173
100.667.400	365	TRS On Behalf	1,394	1,609
<b>Total</b>	<b>400</b>	<b>School Administration</b>	<b>9,981</b>	<b>10,282</b>
<b><u>Operations &amp; Maintenance</u></b>				
100.667.600	325	NonCert-Maint/Custodial .50 FTE + WFB	13,076	13,248
100.667.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,552	1,572
100.667.600	366	PERS On Behalf	828	1,039
100.667.600	431	Water & Sewer	1,800	1,800
100.667.600	432	Garbage	1,500	1,500
100.667.600	436	Electricity	14,000	14,000
100.667.600	437	Natural/Bottled Gas	250	250
100.667.600	438	Gas, Diesel, Heating Oil (New School Incr in Sq.Ft)	25,000	50,000
100.667.600	439	Other Energy	1,000	1,000
100.667.600	440	Other Purchased Services	1,000	1,000
100.667.600	452	Maintenance Supplies	2,500	2,500
100.667.600	453	Custodial Supplies	2,000	2,000
<b>Total</b>	<b>600</b>	<b>Operations &amp; Maintenance</b>	<b>64,506</b>	<b>89,909</b>
<b><u>Student Activity</u></b>				
100.667.700	316	Cert-Extra Duty Pay	4,000	4,000
100.667.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500

Hollis

Account Code	Description	Comments	FY 2026 FINAL REVISED	FY 2027 3RD PROPOSED BUDGET
100.667.700	365	TRS On Behalf	750	858
100.667.700	366	PERS On Behalf	-	-
100.667.700	420	Staff Travel	625	625
100.667.700	425	Student Travel	3,304	6,000
<b>Total</b>	<b>700</b>	<b>Student Activity</b>	<b>9,179</b>	<b>11,983</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>\$ 620,607</b>	<b>\$ 513,640</b>
<b>Student Transportation</b>				
205.667.760	327	Bus Drivers .80 FTE	36,388	37,662
205.667.760	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	12,325	12,756
205.667.760	366	PERS On Behalf	2,303	2,953
205.667.760	458	Gasoline & Oil	4,000	8,000
<b>Total</b>	<b>205</b>	<b>Student Transportation</b>	<b>\$ 55,016</b>	<b>\$ 61,370</b>
<b>Food Services Fund</b>				
255.667.790	326	Food Service Staff .20 FTE	11,272	11,668
255.667.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,338	1,385
255.667.790	366	PERS On Behalf	714	915
255.667.790	459	Food	-	-
255.667.790	460	Milk	-	-
		} Food and Milk is part of District wide budget		
<b>Total</b>	<b>255</b>	<b>Food Services Fund</b>	<b>\$ 13,324</b>	<b>\$ 13,967</b>
<b>Total</b>	<b>667</b>	<b>Hollis</b>	<b>\$ 688,947</b>	<b>\$ 588,978</b>



# Port Alexander Eagles

FY 2027 3RD PROPOSED BUDGET

Location 669

	FY 2026 FINAL REVISED BUDGET	FY 2027 3RD PROPOSED BUDGET	Change
<b>Fund 100: School Operating</b>			
Function: 100 Regular Instruction	\$ 149,743	\$ 193,823	\$ 44,080
Vocational Education	1,500	1,500	-
200 Special Education	-	-	-
400 School Administration	9,981	10,282	301
600 Maintenance & Operations	50,500	77,387	26,887
700 Student Activities	5,750	7,000	1,250
<b>Fund Total</b>	<b>\$ 217,474</b>	<b>\$ 289,992</b>	<b>72,518</b>
<b>Fund 255: Food Service Fund</b>	<b>\$ 2,132</b>	<b>\$ 2,132</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 219,606</b>	<b>\$ 292,124</b>	<b>\$ 72,518</b>
<b># Students (PreK-12)</b>	19	18.9	(0)
<b># Teachers</b>	1.25	1.0	(0.3)
<b># Classified</b>	0.5	0.5	-
<b># Administrators</b>	0	0	-
<b>Pupil/Teacher Ratio</b>	15.20	18.90	3.7
<b>Average Per Pupil Expenditure</b>	\$ 11,558	\$ 15,456	\$ 3,898

# Southeast Island School District

## FY 2027 3RD PROPOSED BUDGET

### Location 669 Port Alexander

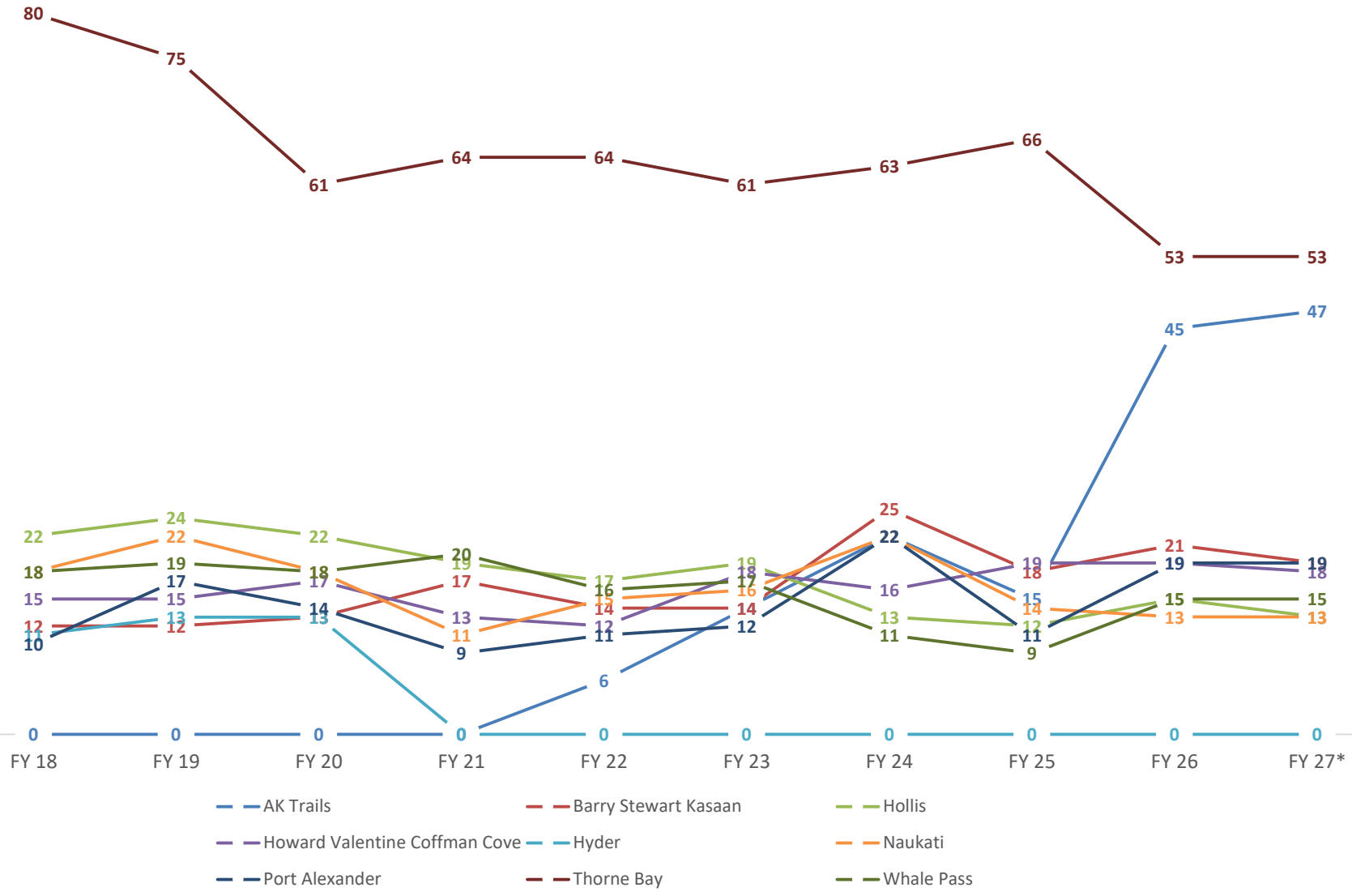
**Port Alexander**

Account Code	Description	Comments	FY 2026 FINAL REVISED	FY 2027 3RD PROPOSED BUDGET
<b><u>Regular Instruction</u></b>				
100.669.100 315	Cert-Teacher	1.0 FTE	\$ 56,689	\$ 76,797
100.669.100 316	Cert-Extra Duty	AATTSA Coord	30,000	30,000
100.669.100 323	NonCert-Aides	AAATSA	-	-
100.669.100 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		27,798	42,846
100.669.100 365	TRS On Behalf		14,630	22,919
100.669.100 420	Staff Travel		-	-
100.669.100 425	Student Travel	(Academy Student Travel - Quality Schools)	8,500	8,500
100.669.100 433	Communications		2,400	2,400
100.669.100 440	Other Purchased Services	Pd as Extra Duty	-	-
100.669.100 450	Supplies/Material/Media		4,863	4,863
100.669.100 480	Tuition & Stipends		4,863	5,500
<b>Total 100</b>	<b>Regular Instruction</b>		<b><u>149,743</u></b>	<b><u>193,823</u></b>
<b><u>Vocational Education</u></b>				
100.669.160 450	Supplies/Material/Media	Speciality Classes	<u>1,500</u>	<u>1,500</u>
<b>Total 160</b>	<b>Vocational Education</b>		<b><u>1,500</u></b>	<b><u>1,500</u></b>
<b><u>School Administration</u></b>				
100.669.400 316	Extra Duty - Lead Teacher		7,426	7,500
100.669.400 360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)		1,161	1,173
100.669.400 365	TRS On Behalf		<u>1,394</u>	<u>1,609</u>
<b>Total 400</b>	<b>School Administration</b>		<b><u>9,981</u></b>	<b><u>10,282</u></b>

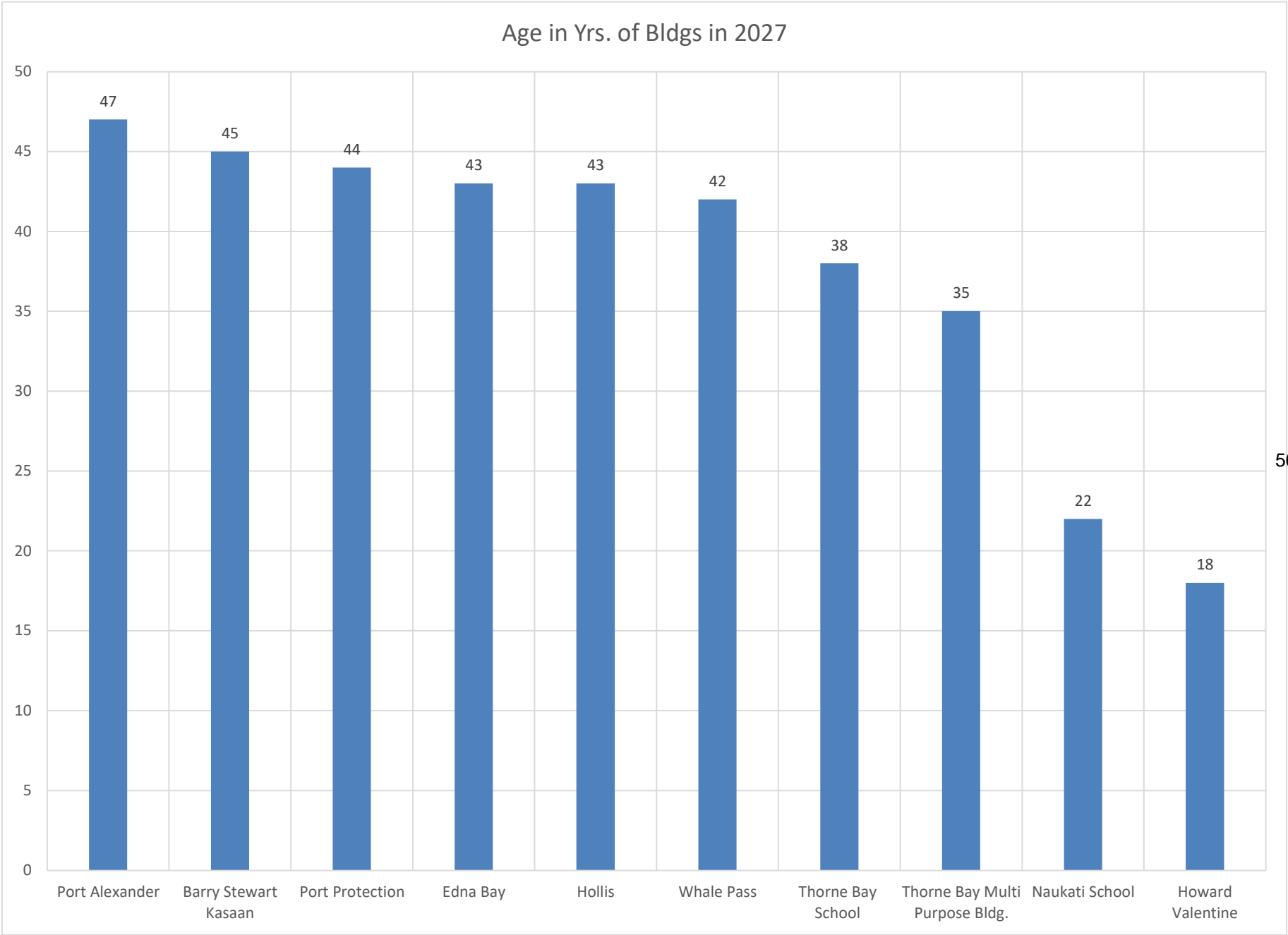
**Port Alexander**

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2026 FINAL REVISED</b>	<b>FY 2027 3RD PROPOSED BUDGET</b>
<b><u>Operations &amp; Maintenance</u></b>				
100.669.600	325	NonCert-Maint/Custodial	.30 FTE 15,566	16,111
100.669.600	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	1,848	1,912
100.669.600	366	PERS On Behalf	986	1,263
100.669.600	431	Water & Sewage	100	300
100.669.600	432	Garbage	200	1,500
100.669.600	437	Natural/Bottled Gas	200	200
100.669.600	438	Gas, Diesel, Heating Oil	25,500	50,000
100.669.600	440	Other Purchased Services	1,500	1,500
100.669.600	452	Maintenance Supplies	3,500	3,500
100.669.600	453	Custodial Supplies	1,100	1,100
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>50,500</b>	<b>77,387</b>
<b><u>Student Activity</u></b>				
100.667.700	316	Cert-Extra Duty Pay	4,000	4,000
100.667.700	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	500	500
100.669.700	420	Staff Travel	-	-
100.669.700	425	Student Travel	1,250	2,500
<b>Total</b>	<b>700</b>	<b>Student Activity</b>	<b>5,750</b>	<b>7,000</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>\$ 217,474</b>	<b>\$ 289,992</b>
<b><u>Food Services Fund</u></b>				
255.669.790	326	Food Service Staff	.20 FTE 1,497	1,497
255.669.790	360	Benefits: (Health, SS, Med, Unem, WC, TRS-PERS)	635	635
255.669.790	366	PERS On Behalf	-	-
255.669.790	459	Food	-	-
255.669.790	460	Milk	-	-
		Food and Milk is part of District wide budget		
<b>Total</b>	<b>255</b>	<b>Food Services Fund</b>	<b>2,132</b>	<b>2,132</b>
<b>Total</b>	<b>669</b>	<b>Port Alexander</b>	<b>\$ 219,606</b>	<b>\$ 292,124</b>

# HISTORICAL ENROLLMENT BY SITE



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