

**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**

**Wednesday, April 30, 2025 | 5:30 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 - On or Off the Agenda**
7. **New Business**
  - 7.a. Approval of 2025-2026 SSD Budget
8. **Final Comments from the Public**
9. **Final Comments from the Board**
10. **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.

**Note:** Meetings will adjourn by 10:30 p.m. Alaska Standard Time (or Alaska Daylight Standard Time) unless by a majority vote of the board the meeting is extended 30 minutes to 11:00 p.m. Further 30-minute extensions will require each a separate motion that will require a unanimous vote of those members present and constituting a quorum.

**Note:** The School Board reserves the right to go into executive session as and to the extent permitted by AS 44.62.310 and Board Bylaw 9321. An executive session may be called to consider the following subjects: (1) matters, the immediate knowledge of which would clearly have an adverse effect upon the finances of the District; (2) subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion; (3) matters which by law, municipal charter, or ordinance are required to be confidential; and (4) matters involving consideration of government records that by law are not subject to public disclosure. The motion to go into executive session must clearly specify the subject of the proposed session without defeating the purpose of addressing the subject in executive session.



# SITKA SCHOOL DISTRICT

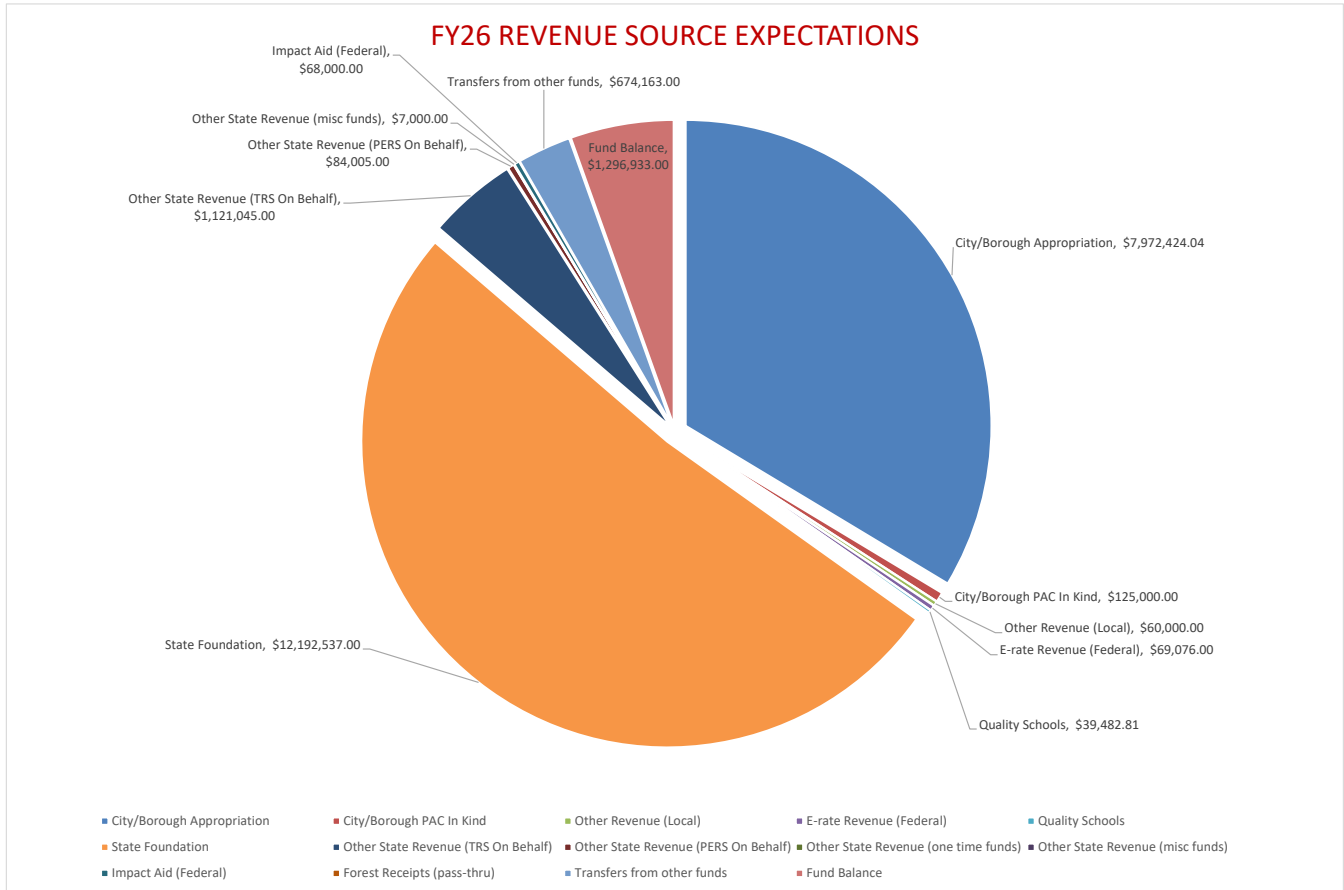
## Revenue Budget

Fiscal Year 2025-2026 Projected

	FY 2024 Actuals	FY 2025 Revision #1	FY 2026 Proposed	Change
<i>Enrollment Projection</i>	1054.6+47 IN 48.71 Corresp	1034+47 IN 47 Corresp	1000+42 IN 52 Corresp	-22.6 ADM -3.71 Corresp
<b>FUND 100: General Fund</b>				
011 City/Borough Appropriation	\$ 7,763,277.96	\$ 7,735,562.00	\$ 7,972,424.04	\$ 236,862.04
City/Borough PAC In Kind		\$ -	\$ 125,000.00	\$ 125,000.00
040 Other Revenue (Local)	\$ 66,408.00	\$ 45,000.00	\$ 60,000.00	\$ 15,000.00
047 E-rate Revenue (Federal)	\$ 69,076.00	\$ 69,076.00	\$ 69,076.00	\$ -
050 Quality Schools	\$ 41,803.00	\$ 40,946.00	\$ 39,482.81	\$ (1,463.19)
051 State Foundation	\$ 13,567,525.00	\$ 12,741,899.00	\$ 12,192,537.00	\$ (549,362.00)
056 Other State Revenue (TRS On Behalf)	\$ 1,171,208.00	\$ 1,057,966.46	\$ 1,121,045.00	\$ 63,078.54
057 Other State Revenue (PERS On Behalf)	\$ 80,773.00	\$ 63,355.27	\$ 84,005.00	\$ 20,649.73
05X Other State Revenue (one time funds)	\$ 884,441.00			\$ -
05x Other State Revenue (misc funds)	\$ -	\$ 7,000.00	\$ 7,000.00	\$ -
110 Impact Aid (Federal)	\$ 95,734.00	\$ 70,000.00	\$ 68,000.00	\$ (2,000.00)
190 Forest Receipts (pass-thru)	\$ 360,000.00	\$ 300,000.00		\$ (300,000.00)
250 Transfers from other funds	\$ 10,500.00	\$ -	\$ 674,163.00	\$ 674,163.00
Fund Balance	\$ 2,132,929.00		\$ 1,296,933.00	
<b>FUND TOTAL</b>	<b>\$ 26,243,674.96</b>	<b>\$ 22,130,804.73</b>	<b>\$ 23,709,665.84</b>	<b>\$ 281,928.11</b>
<b>FUND 205: Student Transportation</b>				
065 Student Transportation (State)	\$ 498,282.00	\$ 102,000.00	\$ 350,000.00	\$ 248,000.00
250 Fund Transfer In	\$ -	\$ -	\$ -	\$ -
<b>FUND TOTAL</b>	<b>\$ 498,282.00</b>	<b>\$ 102,000.00</b>	<b>\$ 350,000.00</b>	<b>\$ 248,000.00</b>
<b>FUND 215: Community Schools</b>				
011 City/Borough Appropriation	\$ -	\$ -	\$ 37,000.00	\$ 37,000.00
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,000.00</b>	<b>\$ 37,000.00</b>
<b>FUND 255: Food Service</b>				
02X School Breakfast/Lunch Sales	\$ 104,424.14	\$ 23,000.00	\$ 23,000.00	\$ -
16X USDA Revenue	\$ 294,603.00	\$ 790,000.00	\$ 790,000.00	\$ -
<b>FUND TOTAL</b>	<b>\$ 399,027.14</b>	<b>\$ 813,000.00</b>	<b>\$ 813,000.00</b>	<b>\$ -</b>
<b>FUND 500: Major Maintenance Capital Projects</b>				
040 Other Revenue (Local)	\$ 150,000.00	\$ -	\$ -	\$ -
011 City/Borough Appropriation	\$ -	\$ 150,000.00	\$ -	\$ (150,000.00)
<b>FUND TOTAL</b>	<b>\$ 150,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ -</b>	<b>\$ (150,000.00)</b>
<b>FUND 600: Community Services - Pool</b>				
011 City/Borough Appropriation	\$ 122,000.00	\$ 100,000.00	\$ 100,000.00	\$ -
040 Charges for Services	\$ 10,606.00	\$ 2,400.00	\$ -	\$ (2,400.00)
250 Fund Transfer In	\$ -	\$ -	\$ -	\$ -
<b>FUND TOTAL</b>	<b>\$ 132,606.00</b>	<b>\$ 243,500.00</b>	<b>\$ 100,000.00</b>	<b>\$ (2,400.00)</b>
<b>TOTAL REVENUE</b>	<b>\$ 27,423,590</b>	<b>\$ 23,439,305</b>	<b>\$ 25,009,666</b>	<b>\$ 414,528</b>

Expenditures Project \$ 23,709,666 **\$ 0**

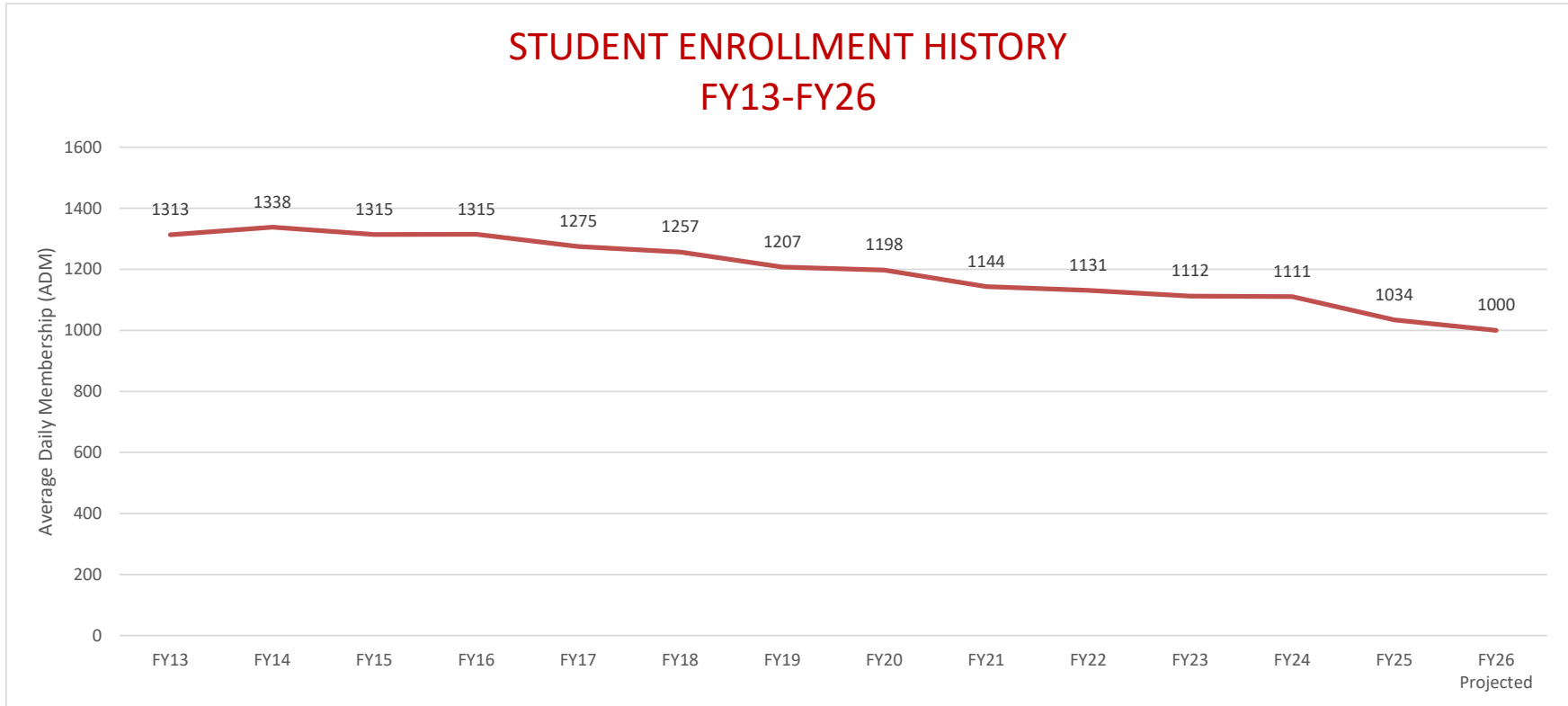
Source	Revenue
City/Borough Appropriation	\$ 7,972,424.04
City/Borough PAC In Kind	\$ 125,000.00
Other Revenue (Local)	\$ 60,000.00
E-rate Revenue (Federal)	\$ 69,076.00
Quality Schools	\$ 39,482.81
State Foundation	\$ 12,192,537.00
Other State Revenue (TRS On Behalf)	\$ 1,121,045.00
Other State Revenue (PERS On Behalf)	\$ 84,005.00
Other State Revenue (one time funds)	
Other State Revenue (misc funds)	\$ 7,000.00
Impact Aid (Federal)	\$ 68,000.00
Forest Receipts (pass-thru)	
Transfers from other funds	\$ 674,163.00
Fund Balance	\$ 1,296,933.00



Districtwide Enrollment per 5-pagers

Fiscal Year	ADM
FY13	1313
FY14	1338
FY15	1315
FY16	1315
FY17	1275
FY18	1257
FY19	1207
FY20	1198
FY21	1144
FY22	1131
FY23	1112
FY24	1111
FY25	1034
FY26 Projected	1000

## STUDENT ENROLLMENT HISTORY FY13-FY26





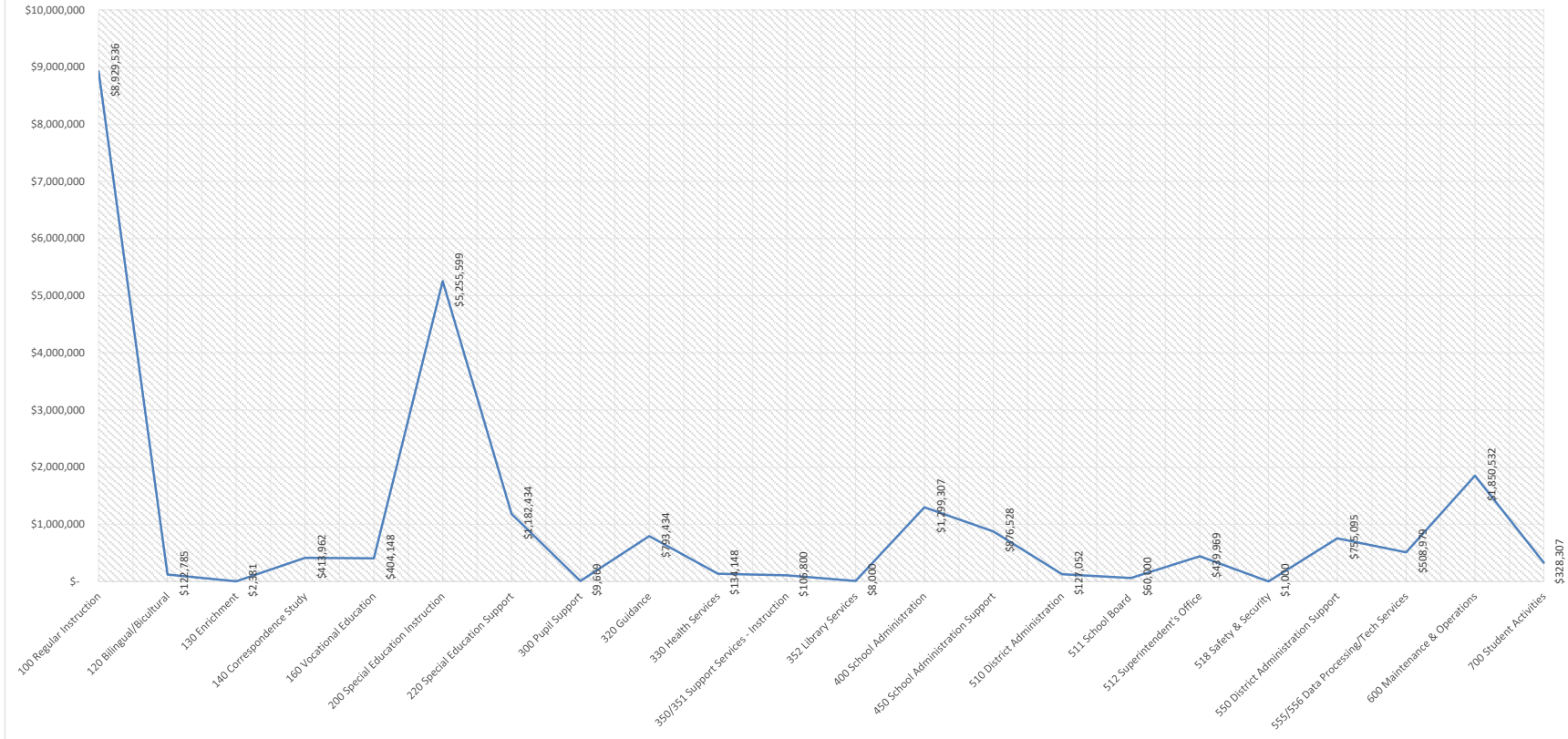
## SITKA SCHOOL DISTRICT Expenditure Summary by Function

### Fiscal Year 2025-2026 Projected

Function		FY 2024 Actuals	FY 2025 EXPECTED	FY 2026 Proposed	Increase (Decrease) (FY25-FY26)	Percent Increase
Instruction:						
100	Regular Instruction	\$ 10,872,491	\$8,706,220.39	\$8,929,535.58	\$ 223,315	2.50%
120	Bilingual/Bicultural	105,151	117,937	122,785	4,848	3.95%
130	Enrichment	1,244	500	2,381	1,881	79.00%
140	Correspondence Study	313,966	411,190	413,962	2,772	0.67%
160	Vocational Education	356,655	401,112	404,148	3,036	0.75%
200	Special Education Instruction	4,594,438	5,142,655	5,255,599	112,944	2.15%
220	Special Education Support	925,372	1,104,536	1,182,434	77,898	6.59%
300	Pupil Support	561	9,669	9,669	(0)	0.00%
320	Guidance	550,168	591,155	793,434	202,279	25.49%
330	Health Services	106,323	121,856	134,148	12,292	9.16%
350/351	Support Services - Instruction	210,912	221,000	106,800	(114,200)	-106.93%
352	Library Services	319,860	21,930	8,000	(13,930)	-174.13%
400	School Administration	1,177,687	1,273,798	1,299,307	25,509	1.96%
	<b>Sub Total Instruction</b>	<b>\$ 19,534,828</b>	<b>\$ 18,123,558</b>	<b>\$18,662,202.16</b>	<b>\$ 538,644</b>	
450	School Administration Support	\$ 706,108	\$ 766,400	876,528	\$ 110,128	14.37%
510	District Administration	187,435	163,630	127,052	(36,578)	-22.35%
511	School Board	62,779	86,379	60,000	(26,379)	-30.54%
512	Superintendent's Office	436,199	475,342	439,969	(35,373)	-7.44%
518	Safety & Security	-	1,000	1,000	-	0.00%
550	District Administration Support	658,416	642,688	755,095	112,407	17.49%
555/556	Data Processing/Tech Services	456,103	519,526	508,979	(10,547)	-2.03%
600	Maintenance & Operations	2,842,413	2,374,817	1,850,532	(524,285)	-22.08%
700	Student Activities	282,436	298,182	328,307	30,125	9.18%
780	Community Services	4,687	233	-	-	0.00%
	<b>Sub Total Admin/M&amp;O</b>	<b>\$ 5,636,576</b>	<b>\$ 5,328,197</b>	<b>\$ 4,947,464</b>	<b>\$ (380,500)</b>	<b>-7.14%</b>
	<b>Sub Total Inst/Admin/M&amp;O</b>	<b>\$ 25,171,404</b>	<b>\$ 23,451,755</b>	<b>\$ 23,609,666</b>	<b>\$ 158,143</b>	<b>0.67%</b>
900	Transfers					
900..550	Transfers to Pupil Transportation		150,000	100,000	(50,000)	
900..550	SHS Student Activity	142,500	0		(0)	
900..550	Transfers to Pool/XTS	-	-	-	-	
	<b>Sub Total Transfers</b>	<b>\$ 142,500</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>\$ (50,000)</b>	<b>-50.00%</b>
	<b>Total General Fund</b>	<b>\$ 25,313,904.00</b>	<b>\$ 23,601,755</b>	<b>\$ 23,709,666</b>	<b>\$ 108,143</b>	<b>0.46%</b>

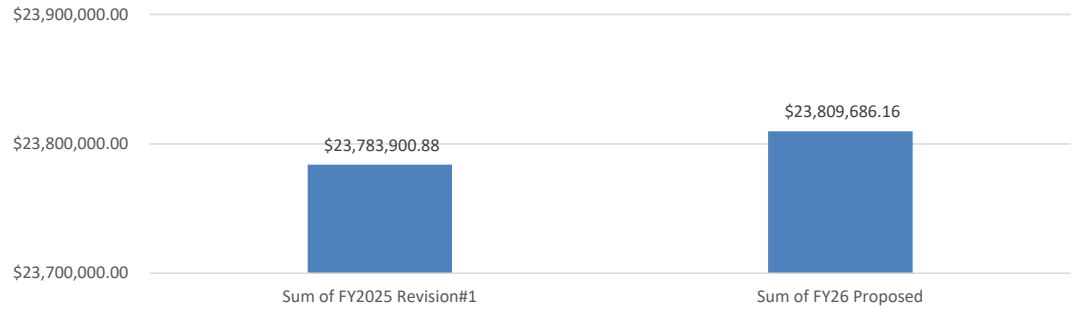
100 Regular Instruction	\$	8,929,536
120 Bilingual/Bicultural	\$	122,785
130 Enrichment	\$	2,381
140 Correspondence Study	\$	413,962
160 Vocational Education	\$	404,148
200 Special Education Instruction	\$	5,255,599
220 Special Education Support	\$	1,182,434
300 Pupil Support	\$	9,669
320 Guidance	\$	793,434
330 Health Services	\$	134,148
350/351 Support Services - Instructio	\$	106,800
352 Library Services	\$	8,000
400 School Administration	\$	1,299,307
450 School Administration Support	\$	876,528
510 District Administration	\$	127,052
511 School Board	\$	60,000
512 Superintendent's Office	\$	439,969
518 Safety & Security	\$	1,000
550 District Administration Support	\$	755,095
555/556 Data Processing/Tech Servi	\$	508,979
600 Maintenance & Operations	\$	1,850,532
700 Student Activities	\$	328,307
780 Community Services	\$	-

### EXPENDITURES BY FUNCTION



Sum of FY2025 Revision#1 Sum of FY26 Proposed

### COMPARISON OF FY25 REVISION #1 TO FY26 PROPOSED



Values

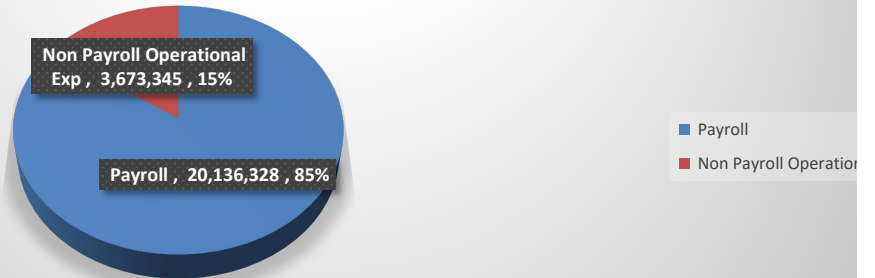
Object

(111)

### FY25 REV#1 SALARY/BENEFITS TO OPERATIONAL EXPENSES

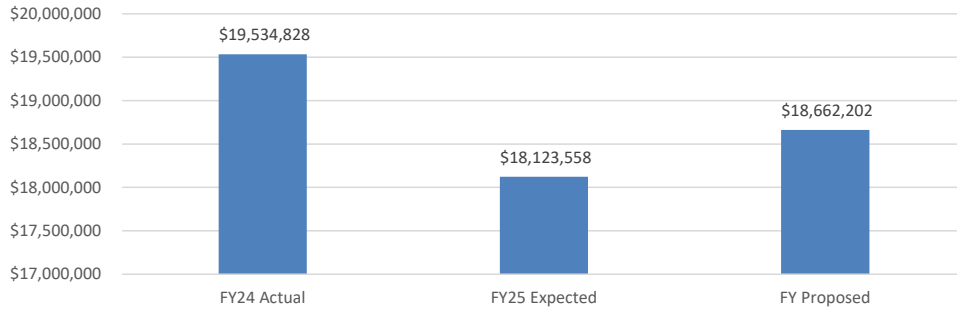


### FY26 PROPOSED SALARY/BENEFITS TO OPERATIONAL EXPENSES

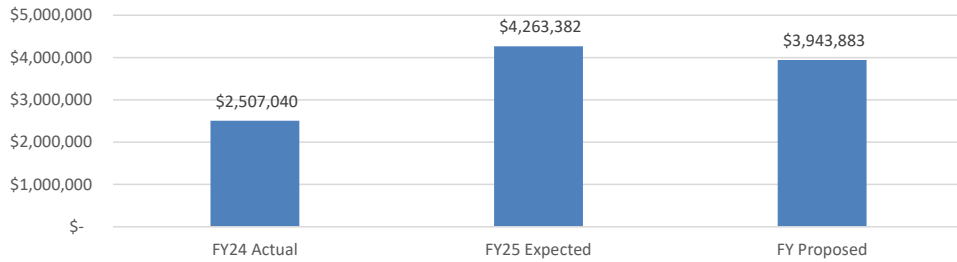


	Instruction	School/District	Maintenance &	Operational expenses
FY24 Actual	\$ 19,534,828	\$ 2,507,040	\$ 2,842,413	\$ 429,623
FY25 Expected	\$ 18,123,558	\$ 4,263,382	\$ 2,374,817	\$ 448,415
FY Proposed	\$ 18,662,202	\$ 3,943,883	\$ 1,850,532	\$ 428,307

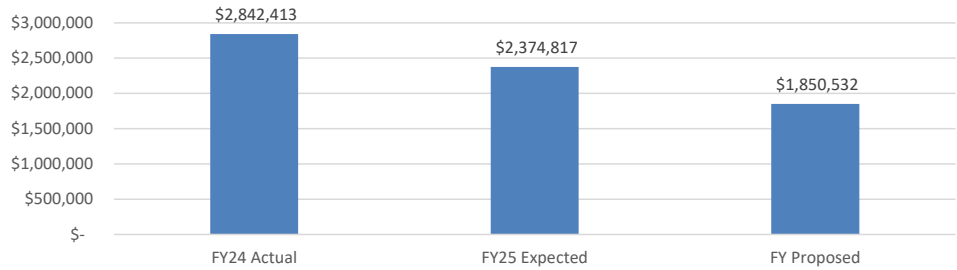
### YEAR TO YEAR COMPARISON: INSTRUCTION



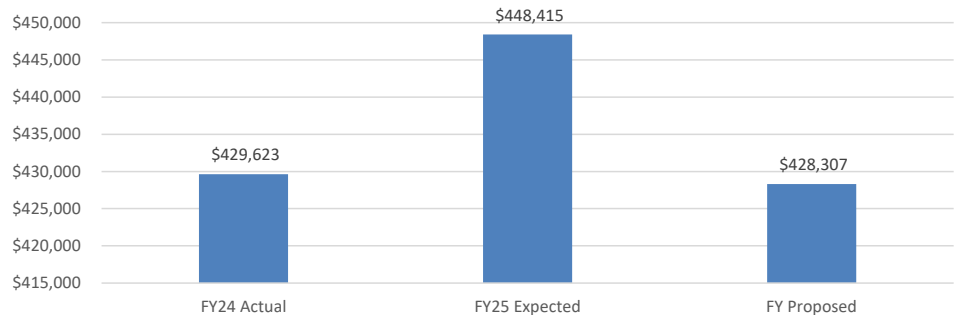
### YEAR TO YEAR COMPARISON: SCHOOL/DISTRICT ADMIN/IT



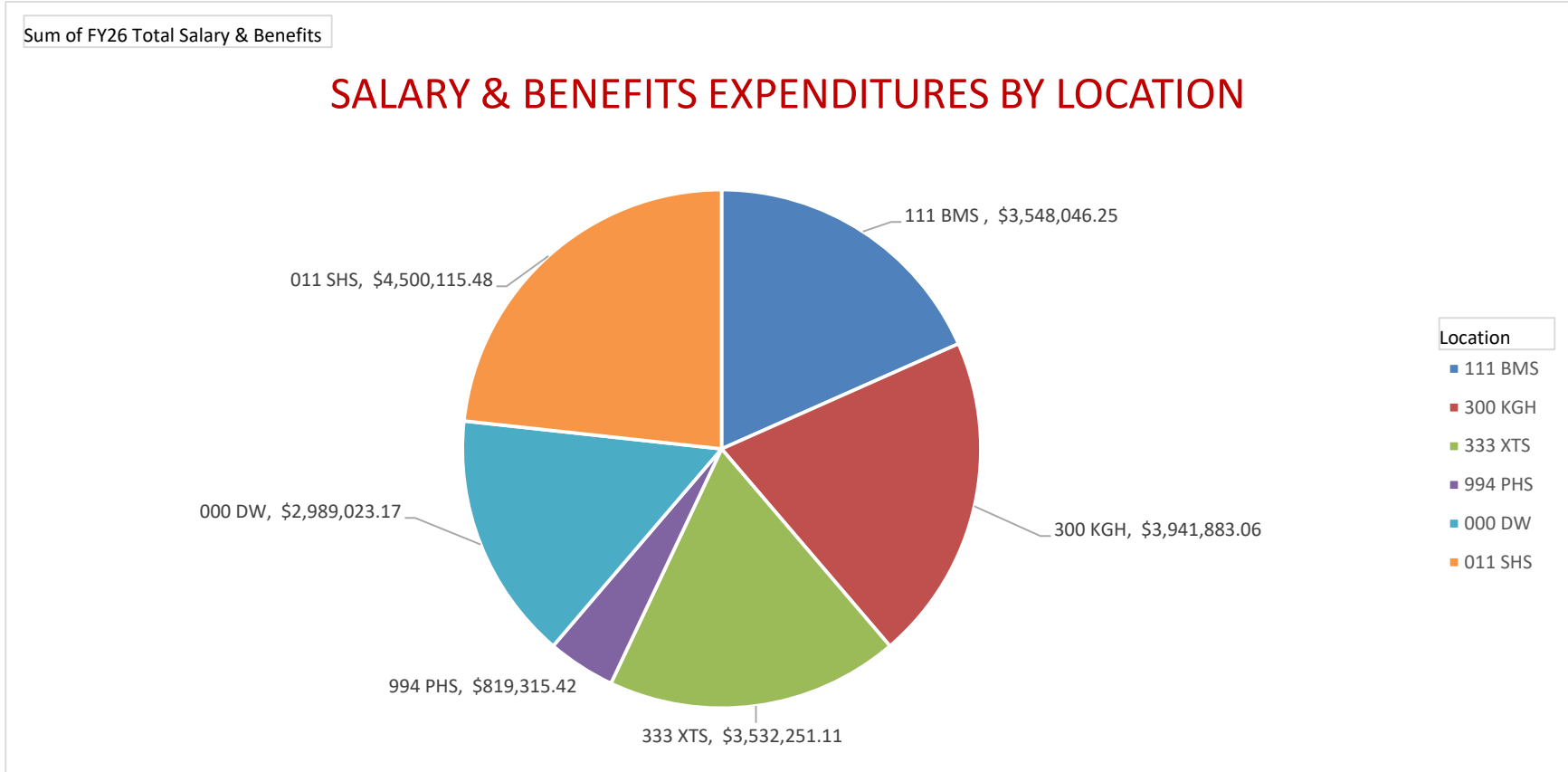
### YEAR TO YEAR COMPARISON: MAINTENANCE & OPERATIONS



### OPERATIONAL EXPENSES

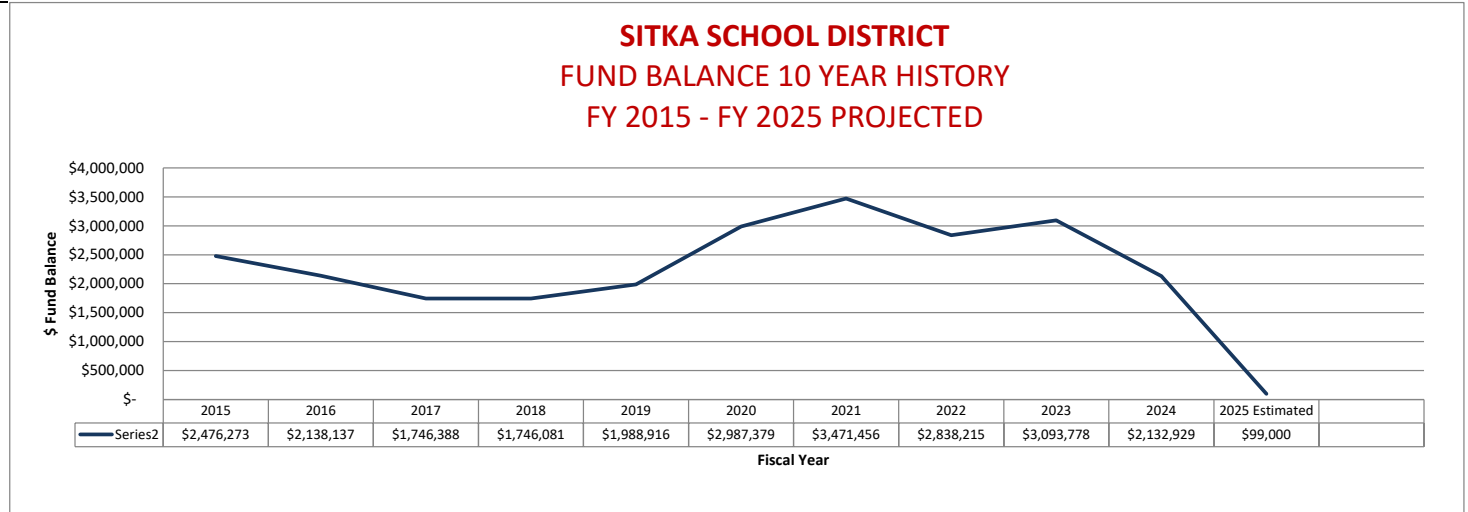


Row Labels	Sum of FY26 Total Salary & Benefits
111 BMS	\$ 3,548,046.25
300 KGH	\$ 3,941,883.06
333 XTS	\$ 3,532,251.11
994 PHS	\$ 819,315.42
000 DW	\$ 2,989,023.17
011 SHS	\$ 4,500,115.48
<b>Grand Total</b>	<b>\$ 19,330,634.49</b>



Fiscal Year	Fund Balance	Notes
1	2014 \$ 1,967,658	
2	2015 \$ 2,476,273	
3	2016 \$ 2,138,137	
4	2017 \$ 1,746,388	
5	2018 \$ 1,746,081	
6	2019 \$ 1,988,916	
7	2020 \$ 2,987,379	
8	2021 \$ 3,471,456	
9	2022 \$ 2,838,215	
10	2023 \$ 3,093,778	
11	2024 \$ 2,132,929	
12	2025 Estimated \$ 99,000	

\*See Balance Sheet - Governmental Funds page on audited financial statements



# DISTRICTWIDE



## Fiscal Year 2025-2026 Projected

### Location 000

		FY 2025 Rev #1	FY2026 Proposed	\$ Change	% Change
<b>Fund 100:</b>	<b>School Operating</b>				
Function: 100	Regular Instruction	\$ 679,306	\$ 756,388	77,082	11.35%
120	Bilingual/Bicultural	117,727	-	(117,727)	-100.00%
130	Enrichment	219	-	(219)	-100.00%
140	Correspondence Study	411,189	413,962	2,773	0.67%
160	Vocational Education	32,396	-	(32,396)	-100.00%
200	Special Education Instruction	544,096	261,981	(282,115)	-51.85%
220	Special Education Support	1,104,536	1,182,434	77,898	7.05%
300	Pupil Support	9,669	9,669	(0)	0.00%
320	Guidance	52,207	5,725	(46,482)	-89.03%
330	Health Services	121,356	134,148	12,792	10.54%
350	Support Services	218,000	63,800	(154,200)	-70.73%
351	Improvement of Instructional Services	3,000	43,000	40,000	1333.33%
352	Library Services	8,846	8,000	(846)	-9.56%
400	School Administration	108,128	2,000	(106,128)	-98.15%
450	School Administration Support	15,021	8,677	(6,344)	-42.23%
510	District Administration	163,631	127,052	(36,578)	-22.35%
511	School Board	86,379	60,000	(26,379)	-30.54%
512	Superintendent's Office	475,342	439,969	(35,373)	-7.44%
518	Safety & Security	1,000	1,000	-	0.00%
550	District Admin Support	642,688	755,095	112,407	17.49%
555	Data Processing Services	-	-	-	0.00%
556	Technology Services	519,526	508,979	(10,547)	-2.03%
600	Maintenance & Operations	1,021,471	816,416	(205,055)	-20.07%
700	Student Activities	18,941	-	(18,941)	-100.00%
780	Community Services	233	-	(233)	-100.00%
900	Transfers	150,000	150,000	-	0.00%
	<b>Fund Total</b>	<b>6,504,908</b>	<b>5,748,296</b>	<b>(756,611)</b>	<b>-11.63%</b>
	<b>TOTAL</b>	<b>\$ 6,504,908</b>	<b>\$ 5,748,296</b>	<b>(756,611)</b>	<b>-11.63%</b>

Districtwide			FY 2025	FY2026		
Account Code	Description	Comments	Rev #1 Approved	Proposed	\$ Change	
<b>Regular Instruction</b>						
100-000-100-355-310	310	Cert-Director	1.00 FTE - Cultural Director	113,131	176,006	62,875
100-000-100-000-315	315	Cert-Teacher	0.83 FTE		130,504	130,504
100-000-100-000-316	316	Extra Duty Pay	Includes \$5,000 for SEA PD Extra	46,950	20,000	(26,950)
100-000-100-000-326	326	Classified Extra Duty Pay		-	-	-
100-000-100-000-327	327	Substitute - Non-Cert		15,000	15,000	-
100-000-100-000-329	329	Substitute - Classified		5,000	3,800	(1,200)
100-000-100-000-361	361	Health/Life Insurance		37,226		(37,226)
100-000-100-355-361	361	Health/Life Insurance		5,000		(5,000)
100-000-100-000-363	363	Worker's Compensation		36,921	38,000	1,079
100-000-100-355-364	364	FICA		-		-
100-000-100-355-365	365	TRS				-
100-000-100-056-365	375	TRS On-Behalf				-
100-000-100-000-366	366	PERS				-
100-000-100-057-366	376	PERS On-Behalf				-
100-000-100-000-369	369	SBS				-
100-000-100-000-410	410	Professional & Technical		20,000	30,000	10,000
100-000-100-500-410	410	Professional & Technical	(Curriculum Math 500, ELA 501)	47,000	47,000	-
100-000-100-355-410	410	Professional & Technical	(Cultural Prgm 355)	22,000	15,000	(7,000)
100-000-100-000-420	420	Staff Travel		5,000	5,000	-
100-000-100-410-420	420	Staff Travel	(Professional Learning Prgm 410)	40,000	40,000	-
100-000-100-355-425	425	Student Transportation	(Cultural Prgm 355)	2,100	2,100	-
100-000-100-000-440	440	Other Purchased Services		5,000	5,000	-
100-000-100-000-451	451	Teaching Supplies		57,598	57,598	-
100-000-100-556-451	451	Teaching Supplies	(TECH 556)	150,000	100,000	(50,000)
100-000-100-355-451	451	Teaching Supplies	(Cultural Prgm 355)	16,015	16,015	-
100-000-100-000-471	471	Textbooks	Math, ELA, SS Curriculum	27,000	27,000	-
100-000-100-000-491	491	Dues & Fees		28,365	28,365	-
100-000-100-000-510	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>679,306</b>	<b>756,388</b>	<b>77,082</b>
<b>Bilingual/Bicultural</b>						
100-000-120-000-315	315	Cert-Teacher	- FTE	92,630	-	(92,630)
100-000-120-000-351	351	Health/Life Insurance			-	-
100-000-120-000-363	363	Worker's Compensation		346	-	(346)
100-000-120-000-364	364	FICA		1,343	-	(1,343)
100-000-120-000-365	365	TRS		11,634	-	(11,634)
100-000-120-056-365	375	TRS On-Behalf		11,774	-	(11,774)
<b>Total</b>	<b>120</b>	<b>Bilingual/Bicultural</b>		<b>117,727</b>	<b>-</b>	<b>(117,727)</b>
<b>Enrichment</b>						
100-000-130-000-363	363	Worker's Compensation		219	-	(219)
100-000-130-056-365	375	TRS On-Behalf		0	-	(0)
<b>Total</b>	<b>130</b>	<b>Enrichment</b>		<b>219</b>	<b>-</b>	<b>(219)</b>

Districtwide			FY 2025	FY2026		
Account Code	Description	Comments	Rev #1 Approved	Proposed	\$ Change	
<b><u>Correspondence Study</u></b>						
100-000-140-000-315	315	Cert-Teacher	1.00 FTE	80,070	149,839	69,769
100-000-140-000-317	317	Substitute - Certified		-	-	-
100-000-140-000-324	324	Support Staff	0.70 FTE	30,948	52,398	21,450
100-000-140-000-361	361	Health/Life Insurance		57,554		(57,554)
100-000-140-000-363	363	Worker's Compensation		346	346	-
100-000-140-000-364	364	FICA		1,610		(1,610)
100-000-140-000-365	365	TRS		10,057		(10,057)
100-000-140-056-365	375	TRS On-Behalf		9,656		(9,656)
100-000-140-000-366	366	PERS		6,809		(6,809)
100-000-140-057-366	376	PERS On-Behalf		863		(863)
100-000-140-000-369	369	SBS		1,897		(1,897)
100-000-140-000-410	410	Professional & Technical		20,000	20,000	-
100-000-140-000-433	433	Communications		15,000	15,000	-
100-000-140-000-440	440	Other Purchased Services		745	745	-
100-000-140-000-443	443	Equipment Repair/Maintenance		2,001	2,001	-
100-000-140-000-451	451	Teaching Supplies		155,000	155,000	-
100-000-140-000-454	454	Office Supplies/Postage		18,633	18,633	-
100-000-140-000-510	510	Equipment		-	-	-
<b>Total</b>	<b>140</b>	<b>Correspondence Study</b>		<b>411,189</b>	<b>413,962</b>	<b>2,773</b>
<b><u>Vocational Education</u></b>						
100-000-160-000-363	363	Worker's Compensation		3,789	-	(3,789)
100-000-160-056-365	375	TRS On-Behalf		28,607	-	(28,607)
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>32,396</b>	<b>-</b>	<b>(32,396)</b>
<b><u>Special Education Instruction</u></b>						
100-000-200-000-316	316	Extra Duty Pay		-	34,039	34,039
100-000-200-000-326	326	Classified Extra Duty Pay		-	39,711	39,711
100-000-200-000-327	327	Substitute - Non-Cert		4,400	4,400	-
100-000-200-000-363	363	Worker's Compensation		7,461	7,461	-
100-000-200-000-364	364	FICA		64	64	-
100-000-200-000-365	365	TRS		-	-	-
100-000-200-056-365	375	TRS On-Behalf		160,834		(160,834)
100-000-200-000-366	366	PERS		-		-
100-000-200-057-366	376	PERS On-Behalf		44,761		(44,761)
100-000-200-000-369	369	SBS		270		(270)
100-000-200-000-410	410	Professional & Technical		160,000	20,000	(140,000)
100-000-200-000-420	420	Staff Travel		6,000	6,000	-
100-000-200-000-425	425	Student Travel		650	650	-
100-000-200-000-440	440	Other Purchased Services		8,500	8,500	-
100-000-200-000-451	451	Teaching Supplies		20,000	10,000	(10,000)
100-000-200-000-510	510	Equipment		6,000	6,000	-
100-000-200-260-315	315	Cert-Teacher	Summer School - Program 260	30,000	30,000	-
100-000-200-260-323	323	Aides	Summer School - Program 260	30,000	30,000	-
100-000-200-260-364	364	FICA	Summer School - Program 260	827	827	-
100-000-200-260-365	365	TRS	Summer School - Program 260	3,391	3,391	-
100-000-200-260-366	366	PERS	Summer School - Program 260	6,600	6,600	-
100-000-200-260-369	369	SBS	Summer School - Program 260	1,839	1,839	-
100-000-200-260-410	410	Professional & Technical	Summer School - Program 260	11,500	11,500	-
100-000-200-260-425	425	Student Transportation	Summer School - Program 260	40,000	40,000	-
100-000-200-260-451	451	Teaching Supplies	Summer School - Program 260	1,000	1,000	-
<b>Total</b>	<b>200</b>	<b>Special Education Instruction</b>		<b>544,096</b>	<b>261,981</b>	<b>(282,115)</b>

Districtwide Account Code	Description	Comments	FY 2025 Rev #1 Approved	FY2026 Proposed	\$ Change
<b><u>Special Education Support</u></b>					
100-000-220-000-310	310	Director/Coordinator/Man: 1.00 FTE	121,325	173,446	52,121
100-000-220-000-315	315	Cert-Teacher 5.00 FTE	450,368	763,617	313,249
100-000-220-000-316	316	Extra Duty Pay	-	10,212	10,212
100-000-220-000-324	324	Support Staff 1.43 FTE	76,824	124,675	47,851
100-000-220-000-361	361	Health/Life Insurance	171,627		(171,627)
100-000-220-000-363	363	Worker's Compensation	3,484	3,484	-
100-000-220-000-364	364	FICA	9,404		(9,404)
100-000-220-000-365	365	TRS	71,805		(71,805)
100-000-220-056-365	375	TRS On-Behalf	68,946		(68,946)
100-000-220-000-366	366	PERS	16,901		(16,901)
100-000-220-057-366	376	PERS On-Behalf	2,143		(2,143)
100-000-220-000-369	369	SBS	4,709		(4,709)
100-000-220-000-410	410	Professional & Technical	30,000	30,000	-
100-000-220-000-420	420	Staff Travel	13,000	13,000	-
100-000-220-000-440	440	Other Purchased Services	45,000	45,000	-
100-000-220-000-451	451	Teaching Supplies	15,000	15,000	-
100-000-220-000-454	454	Office Supplies/Postage	4,000	4,000	-
<b>Total</b>	<b>220</b>	<b>220 Special Education Support</b>	<b>1,104,536</b>	<b>1,182,434</b>	<b>77,898</b>
<b><u>Pupil Support</u></b>					
100-000-300-000-315	315	Cert-Teacher	-	-	-
100-000-300-000-361	361	Health/Life Insurance	-	-	-
100-000-300-000-364	364	FICA	-	-	-
100-000-300-000-365	365	TRS	-	-	-
100-000-300-056-365	375	TRS On-Behalf	-	-	-
100-000-300-057-366	376	PERS On-Behalf	669	669	(0)
100-000-300-268-410	410	Professional & Technical Cold Water Survival - Program 268	5,500	5,500	-
100-000-300-268-425	425	Student Transportation Cold Water Survival - Program 268	3,500	3,500	-
<b>Total</b>	<b>300</b>	<b>Pupil Support</b>	<b>9,669</b>	<b>9,669</b>	<b>(0)</b>
<b><u>Guidance</u></b>					
100-000-320-000-327	327	Substitute - Non-Cert	5,000	5,000	-
100-000-320-000-363	363	Worker's Compensation	346	346	-
100-000-320-000-364	364	FICA	73	73	-
100-000-320-000-369	369	SBS	307	307	-
100-000-320-056-365	375	TRS On-Behalf	46,482	-	(46,482)
<b>Total</b>	<b>320</b>	<b>Guidance</b>	<b>52,207</b>	<b>5,725</b>	<b>(46,482)</b>
<b><u>Health Services</u></b>					
100-000-330-000-324	324	Support Staff 1.00 FTE	62,139	132,772	70,633
100-000-330-000-361	361	Health/Life Insurance	37,226		(37,226)
100-000-330-000-363	363	Worker's Compensation	376	376	-
100-000-330-000-364	364	FICA	901		(901)
100-000-330-000-366	366	PERS	13,671		(13,671)
100-000-330-057-366	376	PERS On-Behalf	1,734		(1,734)
100-000-330-000-369	369	SBS	3,809		(3,809)
100-000-330-000-399	399	Employee Physicals	500	-	(500)
100-000-330-000-451	451	Teaching Supplies	1,000	1,000	-
<b>Total</b>	<b>330</b>	<b>Health Services</b>	<b>121,356</b>	<b>134,148</b>	<b>12,792</b>

Districtwide			FY 2025	FY2026	
Account Code	Description	Comments	Rev #1 Approved	Proposed	\$ Change
<b><u>Support Services</u></b>					
100-000-350-056-365	375	TRS On-Behalf	-	-	-
100-000-350-057-366	376	PERS On-Behalf	-	-	-
100-000-350-000-410	410	Professional & Technical	5,000		(5,000)
100-000-350-000-420	420	Staff Travel	10,000	10,000	-
100-000-350-950-433	433	Communications	200,000	52,800	(147,200)
100-000-350-000-451	451	Teaching Supplies	2,000	-	(2,000)
100-000-350-202-491	491	Dues & Fees	1,000	1,000	-
	<b>Total</b>	<b>350 Support Services</b>	<b>218,000</b>	<b>63,800</b>	<b>(154,200)</b>
<b><u>Improvement of Instructional Services</u></b>					
100-000-351-000-451	451	Teaching Supplies	3,000	43,000	40,000
	<b>Total</b>	<b>351 Improvement of Instructional Services</b>	<b>3,000</b>	<b>43,000</b>	<b>40,000</b>
<b><u>Library Services</u></b>					
100-000-352-000-363	363	Worker's Compensation	346	-	(346)
100-000-352-000-323	323	NonCert Aides	-	-	-
100-000-352-056-365	375	TRS On-Behalf	-	-	-
100-000-352-000-410	410	Professional & Technical	8,500	8,000	(500)
	<b>Total</b>	<b>352 Library Services</b>	<b>8,846</b>	<b>8,000</b>	<b>(846)</b>
<b><u>School Administration</u></b>					
100-000-400-000-363	363	Worker's Compensation	8,344	2,000	(6,344)
100-000-400-056-365	375	TRS On-Behalf	99,784		(99,784)
	<b>Total</b>	<b>400 School Administration</b>	<b>108,128</b>	<b>2,000</b>	<b>(106,128)</b>
<b><u>School Administration Support</u></b>					
100-000-450-000-363	363	Worker's Compensation	4,019	8,677	4,658
100-000-450-057-366	376	PERS On-Behalf	11,002		(11,002)
	<b>Total</b>	<b>450 School Administration Support</b>	<b>15,021</b>	<b>8,677</b>	<b>(6,344)</b>
<b><u>District Administration</u></b>					
100-000-510-000-362	362	Unemployment Insurance	11,321	1,500	(9,821)
100-000-510-000-363	363	Worker's Compensation	882	882	-
100-000-510-000-410	410	Professional & Technical	5,000	5,000	-
100-000-510-000-412	412	Audit	55,000	55,000	-
100-000-510-000-414	414	Legal Services	17,000	17,000	-
100-000-510-000-417	417	Data Processing	12,750	12,750	-
100-000-510-000-420	420	Staff Travel	2,000	2,000	-
100-000-510-000-440	440	Other Purchased Services	12,120	12,120	-
100-000-510-000-441	441	Equipment Rentals	1,800	1,800	-
100-000-510-000-448	448	Fidelity Bond	24,257	-	(24,257)
100-000-510-000-454	454	Office Supplies/Postage	8,500	6,000	(2,500)
100-000-510-000-491	491	Dues & Fees	13,000	13,000	-
	<b>Total</b>	<b>510 District Administration</b>	<b>163,631</b>	<b>127,052</b>	<b>(36,578)</b>

Districtwide			FY 2025	FY2026	
Account Code	Description	Comments	Rev #1 Approved	Proposed	\$ Change
<b>School Board</b>					
100-000-511-000-324	324	NonCert-Support - FTE	3,308	6,000	2,692
100-000-511-000-364	364	FICA	48		(48)
100-000-511-000-366	366	PERS	728		(728)
100-000-511-057-366	376	PERS On-Behalf	92		(92)
100-000-511-000-369	369	SBS	203		(203)
100-000-511-000-410	410	Professional & Technical	43,000	15,000	(28,000)
100-000-511-000-420	420	Staff Travel	20,000	20,000	-
100-000-511-000-425	425	Student Rep Travel	5,000	5,000	-
100-000-511-000-440	440	Other Purchased Services	10,000	10,000	-
100-000-511-000-479	479	Other Supplies/Media	2,000	2,000	-
100-000-511-000-490	490	Dues & Fees	2,000	2,000	-
100-000-511-000-495	495	Board Stipends (\$2,000 per member)	-	-	-
<b>Total</b>	<b>511</b>	<b>School Board</b>	<b>86,379</b>	<b>60,000</b>	<b>(26,379)</b>
<b>Superintendent's Office</b>					
100-000-512-000-311	311	Superintendent <b>1.00 FTE</b>	166,720	223,376	56,656
100-000-512-000-312	312	Assistant Superintedent <b>0.60 FTE</b>	75,000	108,093	33,093
100-000-512-000-324	324	Support Staff <b>1.00 FTE</b>	63,904	90,601	26,697
100-000-512-000-361	361	Health/Life Insurance	72,383		(72,383)
100-000-512-000-364	364	FICA	4,432		(4,432)
100-000-512-000-365	365	TRS	28,260		(28,260)
100-000-512-056-365	375	TRS On-Behalf	31,959		(31,959)
100-000-512-000-366	366	PERS	14,059	-	(14,059)
100-000-512-057-366	376	PERS On-Behalf	1,783	-	(1,783)
100-000-512-000-369	369	SBS	4,942	-	(4,942)
100-000-512-000-410	410	Professional & Technical	2,000	2,000	-
100-000-512-311-420	420	Staff Travel Supt Travel	3,200	9,200	6,000
100-000-512-312-420	420	Staff Travel Asst Supt Travel	3,200	3,200	-
100-000-512-311-440	440	Other Purchased Services Asst. Supt & Supt.	3,000	3,000	-
100-000-512-000-451	451	Teaching Supplies	-	-	-
100-000-512-311-454	454	Office Supplies/Postage	500	500	-
<b>Total</b>	<b>512</b>	<b>Superintendent's Office</b>	<b>475,342</b>	<b>439,969</b>	<b>(35,373)</b>
<b>Safety &amp; Security</b>					
100-000-518-000-450	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>					
100-000-550-000-321	321	Director/Coordinator/Ma: <b>1.00 FTE</b>	120,000	210,207	90,207
100-000-550-000-324	324	NonCert-Support <b>3.00 FTE</b>	162,096	371,971	209,875
100-000-550-000-361	361	Health/Life Insurance	104,105		(104,105)
100-000-550-000-363	363	Worker's Compensation	2,417	2,417	-
100-000-550-000-364	364	FICA	4,235		(4,235)
100-000-550-000-366	366	PERS	64,261		(64,261)
100-000-550-057-366	376	PERS On-Behalf	9,168		(9,168)
100-000-550-000-369	369	SBS	17,906		(17,906)
100-000-550-000-410	410	Professional & Technical SERRC Grant application(s)	10,000	5,000	(5,000)
100-000-550-000-447	447	Liability Insurance 3% increase budgeted	208,000	215,000	7,000
100-000-550-000-454	454	Office Supplies/Postage	500	500	-
100-000-550-000-495	495	Indirect Costs (FY26 7%)	(60,000)	(50,000)	10,000
<b>Total</b>	<b>550</b>	<b>District Administration Support</b>	<b>642,688</b>	<b>755,095</b>	<b>112,407</b>

Districtwide Account Code	Description	Comments	FY 2025 Rev #1 Approved	FY2026 Proposed	\$ Change
<b>Technology Services</b>					
100-000-556-000-316	316	Extra Duty Pay	5,000	5,000	-
100-000-556-000-315	315	Cert-Teacher	1.00 FTE	168,560	168,560
100-000-556-000-321	321	Director/Coordinator/Man: -	FTE	107,366	(107,366)
100-000-556-000-324	324	NonCert-Support	1.00 FTE	70,085	43,505
100-000-556-000-326	326	Extra Duty Pay	-	-	-
100-000-556-000-329	329	Substitutes/Temporary	-	-	-
100-000-556-000-361	361	Health/Life Insurance	40,576	-	(40,576)
100-000-556-000-363	363	Worker's Compensation	950	950	-
100-000-556-000-364	364	FICA	2,646	-	(2,646)
100-000-556-000-365	365	TRS	628	-	(628)
100-000-556-056-365	375	TRS On-Behalf	603	-	(603)
100-000-556-000-366	366	PERS	38,972	-	(38,972)
100-000-556-057-366	376	PERS On-Behalf	4,942	-	(4,942)
100-000-556-000-369	369	SBS	10,878	-	(10,878)
100-000-556-000-410	410	Professional & Technical	75,000	75,000	-
100-000-556-000-440	440	Other Purchased Services	70,000	24,000	(46,000)
100-000-556-000-451	451	Teaching Supplies	83,000	113,000	30,000
100-000-556-000-475	475	Technology Supplies Software	8,880	8,880	-
100-000-560-000-410	410	Technology (Cyber Security)	-	-	-
<b>Total</b>	<b>556</b>	<b>Technology Services</b>	<b>519,526</b>	<b>508,979</b>	<b>(10,547)</b>
<b>Maintenance &amp; Operations</b>					
100-000-600-000-321	321	Director/Coordinator/Man: -	FTE	15,536	(15,536)
100-000-600-000-325	325	Maintenance/Custodians -	-	-	-
100-000-600-000-329	329	Substitutes/Temporary	8,485	-	(8,485)
100-000-600-000-361	361	Health/Life Insurance	3,337	-	(3,337)
100-000-600-000-363	363	Worker's Compensation	3,492	-	(3,492)
100-000-600-000-364	364	FICA	1,000	-	(1,000)
100-000-600-000-366	366	PERS	2,421	-	(2,421)
100-000-600-057-366	376	PERS On-Behalf	2,480	-	(2,480)
100-000-600-000-369	369	SBS	1,473	-	(1,473)
100-000-600-000-410	410	Professional & Technical	64,010	-	(64,010)
100-000-600-000-420	420	Staff Travel	-	-	-
100-000-600-000-431	431	Water & Sewer	5,520	5,000	(520)
100-000-600-000-433	433	Communications	-	-	-
100-000-600-000-436	436	Electricity	5,520	1,500	(4,020)
100-000-600-000-440	440	Other Purchased Services	12,000	10,000	(2,000)
100-000-600-997-440	440	Other Purchased Services NMS Contract - Program 9	577,025	484,279	(92,746)
100-000-600-000-441	441	Equipment Rentals	-	-	-
100-000-600-000-442	442	Building Repair/Maintenance	20,000	15,000	(5,000)
100-000-600-000-443	443	Equipment Repair/Maintenance	20,000	20,000	-
100-000-600-000-444	444	Site Repair/Maintenance	5,000	5,000	-
100-000-600-000-446	446	Property Insurance	203,023	203,023	-
100-000-600-000-452	452	Maintenance Supplies	24,000	20,000	(4,000)
100-000-600-000-453	453	Janitorial Supplies	37,000	45,000	8,000
100-000-600-000-457	457	Small Tools/Equipment	-	-	-
100-000-600-000-458	458	Gas/Oil	10,149	7,614	(2,535)
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>1,021,471</b>	<b>816,416</b>	<b>(205,055)</b>
<b>Student Activities</b>					
100-000-700-056-365	375	TRS On-Behalf	18,695	-	(18,695)

<b>Districtwide</b>					<b>FY 2025</b>	<b>FY2026</b>	
<b>Account Code</b>		<b>Description</b>	<b>Comments</b>		<b>Rev #1</b>	<b>Proposed</b>	<b>\$ Change</b>
					<b>Approved</b>		
100-000-700-057-366	376	PERS On-Behalf			246		(246)
<b>Total</b>	<b>700</b>	<b>Student Activities</b>			<b>18,941</b>	-	<b>(18,941)</b>
<b>Community Services</b>							
100-000-780-057-366	376	PERS On-Behalf			233	-	(233)
<b>Total</b>	<b>780</b>	<b>Community Services</b>			<b>233</b>	-	<b>(233)</b>
<b>Transfers</b>							
100-000-000-000-550	550	Transfers to Other Funds	Pupil Transportation		-	150,000	150,000
100-000-000-000-551	551	Transfers to Other Funds	Pool		-	-	-
100-000-000-000-552	552	Transfer to Other Funds	SHS Student Activity		150,000	-	
<b>Total</b>	<b>900</b>	<b>Transfers</b>			<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>			<b>6,504,908</b>	<b>5,748,296</b>	<b>(606,611)</b>
<b>Total</b>	<b>000</b>	<b>Districtwide</b>			<b>6,504,908</b>	<b>5,748,296</b>	<b>\$ (606,611)</b>



# SITKA HIGH SCHOOL

## Fiscal Year 2025-2026 Projected

### Location 011

		FY 2025 Rev #1	FY2026 Proposed	\$ Change	% Change
<b>Fund 100:</b>	<b>School Operating</b>				
Function: 100	Regular Instruction	\$ 2,125,899	\$ 1,967,136	(158,763)	-7.47%
120	Bilingual/Bicultural	210	98,270	98,060	46695.31%
130	Enrichment	140	1,261	1,121	799.86%
160	Vocational Education	364,066	399,498	35,432	9.73%
200	Special Education	1,117,420	1,137,884	20,464	1.83%
320	Guidance	247,385	290,277	42,892	17.34%
352	Library Services	-	-	-	#DIV/0!
400	School Administration	335,035	356,279	21,244	6.34%
450	School Administration Support	242,145	260,322	18,177	7.51%
600	Maintenance & Operations	482,665	340,951	(141,714)	-29.36%
700	Student Activities	253,166	294,045	40,879	16.15%
	<b>Fund Total</b>	<b>5,168,131</b>	<b>5,145,923</b>	<b>(22,208)</b>	<b>-0.43%</b>
	<b>TOTAL</b>	<b>\$ 5,168,131</b>	<b>\$ 5,145,923</b>	<b>(22,208)</b>	<b>-0.43%</b>

**Sitka High School**  
**Account Code**

**Description**

**FY 2025**  
**Rev #1**

**FY2026**  
**Proposed**

**\$ Change**

**Regular Instruction**

100-011-100-000-315	315	Cert-Teacher	<b>13.00 FTE</b>	\$ 1,365,859	1,856,307	\$ 490,448
100-011-100-000-316	316	Extra Duty Pay		16,700	30,829	14,129
100-011-100-000-317	317	Substitute - Certified		60,000	25,000	(35,000)
100-011-100-000-327	329	Substitute - Non-Cert		25,000	25,000	-
100-011-100-000-361	361	Health/Life Insurance		395,069		(395,069)
100-011-100-000-364	364	FICA		21,280		(21,280)
100-011-100-000-365	365	TRS		173,587		(173,587)
100-011-100-000-369	369	SBS		5,241		(5,241)
100-011-100-000-410	410	Prof/Tech		-	-	-
100-011-100-000-420	420	Staff Travel		775	-	(775)
100-011-100-000-425	425	Student Transportation		1,500	-	(1,500)
100-011-100-000-440	440	Other Purchased Services		7,500	-	(7,500)
100-011-100-000-441	441	Equipment Rentals		1,800	-	(1,800)
100-011-100-000-443	443	Equipment Repair/Maint		500	-	(500)
100-011-100-000-451	451	Teaching Supplies		33,363	30,000	(3,363)
100-011-100-000-471	471	Textbooks		7,500	-	(7,500)
100-011-100-000-472	472	Library Books		2,000	-	(2,000)
100-011-100-000-479	479	Other Supplies/Media		8,225	-	(8,225)
100-011-100-000-510	510	Equipment		-	-	-
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>2,125,899</b>	<b>1,967,136</b>	<b>(158,763)</b>

**Bilingual/Bicultural**

100-011-120-000-315	315	Cert-Teacher	<b>0.80 FTE</b>		98,060	98,060
100-011-120-000-361	361	Health/Life Insurance				-
100-011-120-000-364	364	FICA				-
100-011-120-000-365	365	TRS				-
100-011-120-000-451	451	Teaching Supplies		210	210	-
<b>Total</b>	<b>120</b>	<b>Bilingual/Bicultural</b>		<b>210</b>	<b>98,270</b>	<b>98,060</b>

**Enrichment**

100-011-130-000-316	316	Extra Duty Pay		-	1,261	1,261
100-011-130-000-364	364	FICA		15	-	(15)
100-011-130-000-365	365	TRS		126	-	(126)
<b>Total</b>	<b>130</b>	<b>Enrichment</b>		<b>140</b>	<b>1,261</b>	<b>1,121</b>

**Vocational Education**

100-011-160-000-315	315	Cert-Teacher	<b>2.50 FTE</b>	237,209	357,668	120,459
100-011-160-000-361	361	Health/Life Insurance		40,793		(40,793)
100-011-160-000-364	364	FICA		3,440		(3,440)
100-011-160-000-365	365	TRS		29,794		(29,794)
100-011-160-825-441	441	Equipment Rentals (Prgm 825)		1,000	1,000	-
100-011-160-160-451	451	Teaching Supplies (Prgm 160)		36,000	30,000	(6,000)
100-011-160-825-451	451	Teaching Supplies (Prgm 825)		5,830	5,830	-
100-011-160-160-510	510	Equipment (Prgm 160)		10,000	5,000	(5,000)
<b>Total</b>	<b>160</b>	<b>Vocational Education</b>		<b>364,066</b>	<b>399,498</b>	<b>35,432</b>

Sitka High School				FY 2025	FY2026	
Account Code		Description		Rev #1	Proposed	\$ Change
<b><u>Special Education</u></b>						
100-011-200-000-315	315	Cert-Teacher	3.00 FTE	260,360	399,388	139,028
100-011-200-000-316	316	Extra Duty Pay		-	-	-
100-011-200-000-323	323	NonCert-Aides	10.00 FTE	339,144	734,996	395,852
100-011-200-000-361	361	Health/Life Insurance		377,620		(377,620)
100-011-200-000-364	364	FICA		8,693		(8,693)
100-011-200-000-365	365	TRS		32,701		(32,701)
100-011-200-000-366	366	PERS		74,612		(74,612)
100-011-200-000-369	369	SBS		20,790		(20,790)
100-011-200-000-425	425	Student Transportation		-	-	-
100-011-200-000-451	451	Teaching Supplies		3,500	3,500	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,117,420</b>	<b>1,137,884</b>	<b>20,464</b>
<b><u>Guidance</u></b>						
100-011-320-000-315	315	Cert-Teacher	2.00 FTE	172,776	287,901	115,125
100-011-320-000-316	316	Extra Duty Pay		-	1,576	1,576
100-011-320-000-361	361	Health/Life Insurance		49,603		(49,603)
100-011-320-000-364	364	FICA		2,505		(2,505)
100-011-320-000-365	365	TRS		21,701		(21,701)
100-011-320-000-454	454	Office Supplies/Postage		800	800	-
<b>Total</b>	<b>320</b>	<b>Support Services - Students</b>		<b>247,385</b>	<b>290,277</b>	<b>42,892</b>
<b><u>Library Services</u></b>						
100-011-352-000-315	315	Cert-Teacher	0.00 FTE	-	-	-
100-011-352-000-323	323	NonCert Aides	0.60 FTE	-	-	-
100-011-352-000-361	361	Health/Life Insurance		-	-	-
100-011-352-000-364	364	FICA		-	-	-
100-011-352-000-365	365	TRS		-	-	-
<b>Total</b>	<b>352</b>	<b>Support Services - Instruction - Library</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b><u>School Administration</u></b>						
100-011-400-000-313	313	Principal	2.00 FTE	247,988	356,279	108,291
100-011-400-000-361	361	Health/Life Insurance		44,184		(44,184)
100-011-400-000-364	364	FICA		3,567		(3,567)
100-011-400-000-365	365	TRS		30,896		(30,896)
100-011-400-000-410	410	Professional & Technical		3,500	-	(3,500)
100-011-400-000-420	420	Staff Travel		1,200	-	(1,200)
100-011-400-000-433	433	Communication		1,000	-	(1,000)
100-011-400-000-454	454	Office Supplies/Postage		2,700	-	(2,700)
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>335,035</b>	<b>356,279</b>	<b>21,244</b>
<b><u>School Administration Support</u></b>						
100-011-450-000-324	324	NonCert-Support	3.00 FTE	135,550	259,322	123,772
100-011-450-000-329	329	Substitutes/Temporary		1,000	1,000	-
100-011-450-000-361	361	Health/Life Insurance		65,423		(65,423)
100-011-450-000-364	364	FICA		1,980		(1,980)
100-011-450-000-366	366	PERS		29,821		(29,821)
100-011-450-000-369	369	SBS		8,371		(8,371)
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>242,145</b>	<b>260,322</b>	<b>18,177</b>

Sitka High School			FY 2025	FY2026	
Account Code	Description		Rev #1	Proposed	\$ Change
<b><u>Maintenance &amp; Operations</u></b>					
100-011-600-000-431	431 Water & Sewer		52,000	50,000	(2,000)
100-011-600-000-434	434 Other Utility Services		951	951	-
100-011-600-000-435	435 Heating Electricity		250,000	150,000	(100,000)
100-011-600-000-436	436 Electricity		164,714	125,000	(39,714)
100-011-600-000-438	438 Heating Fuel		15,000	15,000	-
<b>Total</b>	<b>600 Maintenance &amp; Operations</b>		<b>482,665</b>	<b>340,951</b>	<b>(141,714)</b>
<b><u>Student Activity</u></b>					
100-011-700-000-315	315 Cert-Teacher	1.00 FTE - Athletic Director	97,541	150,194	52,653
100-011-700-000-316	316 Extra Duty Pay		57,445	77,065	19,620
100-011-700-000-326	326 Classified Extra Duty Pay		45,258	52,676	7,418
100-011-700-000-361	361 Health Insurance		12,377		(12,377)
100-011-700-000-364	364 FICA		2,904		(2,904)
100-011-700-000-365	365 TRS		18,082		(18,082)
100-011-700-000-369	369 SBS		3,449		(3,449)
100-011-700-000-425	425 Student Travel		10,000	8,000	(2,000)
100-011-700-000-451	451 Teaching Supplies		450	450	-
100-011-700-000-491	491 Dues & Fees	ASAA Dues	5,660	5,660	-
<b>Total</b>	<b>700 Student Activity</b>		<b>253,166</b>	<b>294,045</b>	<b>40,879</b>
<b>Total</b>	<b>100 School Operating Fund</b>		<b>5,168,131</b>	<b>5,145,923</b>	<b>(22,208)</b>
<b>Total</b>	<b>011 Sitka High School</b>		<b>5,168,131</b>	<b>5,145,923</b>	<b>\$ (22,208)</b>



**BLATCHLEY**  
MIDDLE SCHOOL

## Fiscal Year 2025-2026 Projected

### Location 111

		FY 2025 Rev #1	FY2026 Proposed	\$ Change	% Change
<b>Fund 100:</b>	<b>School Operating</b>				
Function: 100	Regular Instruction	\$ 1,889,743	\$ 2,174,799	285,056	15.08%
130	Enrichment	140	1,261	1,121	799.86%
160	Vocational Education	4,650	4,650	-	0.00%
200	Special Education	819,956	752,938	(67,019)	-8.17%
320	Guidance	94,958	113,950	18,992	20.00%
330	Health Services	500	-	(500)	-100.00%
400	School Administration	325,894	392,467	66,573	20.43%
450	School Administration Support	178,265	198,433	20,168	11.31%
600	Maintenance & Operations	272,600	212,600	(60,000)	-22.01%
700	Student Activities	26,074	34,263	8,189	31.41%
	<b>Fund Total</b>	<b>3,339,248</b>	<b>3,885,361</b>	<b>272,580</b>	<b>16.35%</b>
	<b>TOTAL</b>	<b>\$ 3,612,780</b>	<b>\$ 3,885,361</b>	<b>272,580</b>	<b>7.54%</b>

			FY 2025	FY2026		
			Rev #1	Proposed	\$ Change	
<b>Blatchley Middle School</b>						
Account Code	Description	Comments				
<b><u>Regular Instruction</u></b>						
100-111-100-000-315	315	Cert-Teacher	14 FTE	\$ 1,306,307	2,071,743	\$ 765,436
100-111-100-000-316	316	Extra Duty Pay		750	19,856	19,106
100-111-100-000-317	317	Substitute - Certified		20,000	17,000	(3,000)
100-111-100-000-327	329	Substitute - Non-Cert		20,000	20,000	-
100-111-100-000-361	361	Health/Life Insurance		309,519		(309,519)
100-111-100-000-364	364	FICA		19,532		(19,532)
100-111-100-000-365	365	TRS		163,006		(163,006)
100-111-100-000-369	369	SBS		3,018		(3,018)
100-111-100-000-410	410	Professional & Technical Services		4,000	4,000	-
100-111-100-000-425	425	Student Transportation		1,500	1,500	-
100-111-100-000-440	440	Other Purchased Services		4,500	4,500	-
100-111-100-000-441	441	Equipment Rentals		3,750	3,750	-
100-111-100-000-443	443	Equipment Repair/Maint		1,500	1,500	-
100-111-100-000-451	451	Teaching Supplies		21,411	20,000	(1,411)
100-111-100-000-472	472	Library Books		4,000	4,000	-
100-111-100-000-473	473	Periodicals		5,000	5,000	-
100-111-100-000-479	479	Other Supplies/Media		1,950	1,950	-
100-111-100-000-510	510	Equipment		-	-	-
	<b>Total 100</b>	<b>Regular Instruction</b>		<b>1,889,743</b>	<b>2,174,799</b>	<b>285,056</b>
<b><u>Bilingual/Bicultural</u></b>						
100-111-120-000-315	315	Cert-Teacher	0.20 FTE		24,515	24,515
	<b>Total 315</b>	<b>Bilingual/Bicultural</b>		<b>4,650</b>	<b>24,515</b>	<b>24,515</b>
<b><u>Enrichment</u></b>						
100-111-130-000-316	316	Extra Duty Pay		-	1,261	1,261
100-111-130-000-364	364	FICA		15	-	(15)
100-111-130-000-365	365	TRS		126	-	(126)
100-111-130-000-451	451	Teaching Supplies		-	-	-
	<b>Total 130</b>	<b>Enrichment</b>		<b>140</b>	<b>1,261</b>	<b>1,121</b>
<b><u>Vocational Education</u></b>						
100-111-160-000-451	451	Teaching Supplies		4,650	4,650	-
	<b>Total 160</b>	<b>Vocational Education</b>		<b>4,650</b>	<b>4,650</b>	<b>-</b>
<b><u>Special Education</u></b>						
100-111-200-000-315	315	Cert-Teacher	3.00 FTE	234,812	399,331	164,519
100-111-200-000-323	323	NonCert-Aides	5.00 FTE	225,748	353,607	127,859
100-111-200-000-361	361	Health/Life Insurance		257,273		(257,273)
100-111-200-000-364	364	FICA		6,678		(6,678)
100-111-200-000-365	365	TRS		29,492		(29,492)
100-111-200-000-366	366	PERS		49,665		(49,665)
100-111-200-000-369	369	SBS		13,838		(13,838)
100-111-200-000-451	451	Teaching Supplies		2,350	-	(2,350)
100-111-200-000-479	479	Other Supplies/Media		100	-	(100)
	<b>Total 200</b>	<b>Special Education</b>		<b>819,956</b>	<b>752,938</b>	<b>(67,019)</b>

Blatchley Middle School			FY 2025	FY2026	\$ Change	
Account Code	Description	Comments	Rev #1	Proposed		
<b>Guidance</b>						
100-111-320-000-315	315	Cert-Teacher	1.00 FTE	63,254	113,950	50,696
100-111-320-000-361	361	Health/Life Insurance		22,092		(22,092)
100-111-320-000-364	364	FICA		917		(917)
100-111-320-000-365	365	TRS		7,945		(7,945)
100-111-320-000-454	454	Office Supplies/Postage		750	-	(750)
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>94,958</b>	<b>113,950</b>	<b>18,992</b>
<b>Health Services</b>						
100-111-330-000-454	454	Office Supplies/Postage		-	-	-
<b>Total</b>	<b>330</b>	<b>Health Services</b>		<b>500</b>	<b>-</b>	<b>-</b>
<b>School Administration</b>						
100-111-400-000-313	313	Principal	2.00 FTE	238,567	387,467	148,900
100-111-400-000-361	361	Health/Life Insurance		44,184		(44,184)
100-111-400-000-364	364	FICA		3,430		(3,430)
100-111-400-000-365	365	TRS		29,713		(29,713)
100-111-400-000-390	390	Mileage Reimbursement		-	-	-
100-111-400-000-454	454	Office Supplies/Postage		10,000	5,000	(5,000)
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>325,894</b>	<b>392,467</b>	<b>66,573</b>
<b>School Administration Support</b>						
100-111-450-000-324	324	NonCert-Support	2.00 FTE	88,816	197,433	108,617
100-111-450-000-329	329	Substitutes/Temporary		1,000	1,000	-
100-111-450-000-361	361	Health/Life Insurance		62,101		(62,101)
100-111-450-000-364	364	FICA		1,302		(1,302)
100-111-450-000-366	366	PERS		19,540		(19,540)
100-111-450-000-369	369	SBS		5,506		(5,506)
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>178,265</b>	<b>198,433</b>	<b>20,168</b>
<b>Maintenance &amp; Operations</b>						
100-111-600-000-431	431	Water & Sewer		35,000	32,000	(3,000)
100-111-600-000-434	434	Other Utility Services		600	600	-
100-111-600-000-435	435	Heating Electricity		107,000	70,000	(37,000)
100-111-600-000-436	436	Electricity		115,000	95,000	(20,000)
100-111-600-000-438	438	Heating Fuel		15,000	15,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>272,600</b>	<b>212,600</b>	<b>(60,000)</b>
<b>Student Activity</b>						
100-111-700-000-316	316	Extra Duty Pay		12,650	17,858	5,208
100-111-700-000-326	326	Classified Extra Duty Pay		10,650	13,631	2,981
100-111-700-000-364	364	FICA		338	338	(0)
100-111-700-000-365	365	TRS		1,388	1,388	(0)
100-111-700-000-366	366	PERS		297	297	-
100-111-700-000-369	369	SBS		751	751	-
<b>Total</b>	<b>700</b>	<b>Student Activity</b>		<b>26,074</b>	<b>34,263</b>	<b>8,189</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>3,612,780</b>	<b>3,885,361</b>	<b>273,080</b>
<b>Total</b>	<b>111</b>	<b>Blatchley Middle School</b>		<b>3,612,780</b>	<b>3,885,361</b>	<b>\$ 273,080</b>



**KEET  
GOOSHI  
HEEN**  
ELEMENTARY

## Fiscal Year 2025-2026 Projected

### Location 300

		FY 2025 Rev #1	FY2026 Proposed	\$ Change	% Change
<b>Fund 100:</b>	<b>School Operating</b>				
Function: 100	Regular Instruction	\$ 2,454,121	\$ 2,337,728	(116,393)	-4.74%
120	Bilingual	\$ -	\$ 68,522	68,522	#DIV/0!
130	Enrichment	-	-	-	0.00%
200	Special Education	1,159,225	1,144,986	(14,238)	-1.23%
320	Guidance	122,934	159,352	36,418	
352	Library Services	1,862	-	(1,862)	-100.00%
400	School Administration	170,763	194,593	23,830	13.95%
450	School Administration Support	165,144	186,656	21,512	13.03%
600	Maintenance & Operations	268,550	217,550	(51,000)	-18.99%
	<b>Fund Total</b>	<b>4,342,599</b>	<b>4,309,387</b>	<b>(33,212)</b>	<b>-0.76%</b>

**Keet Gooshi Heen Elementary**

Account Code	Description	Comments	FY 2025 Rev #1	FY2026 Proposed	\$ Change	% Change	
<b>Regular Instruction</b>							
100-300-100-000-315	315	Cert-Teacher	16.25 FTE	\$ 1,566,149	2,197,818	\$ 631,669	40.33%
100-300-100-000-316	316	Extra Duty Pay		21,500	16,956	(4,544)	-21.13%
100-300-100-000-317	317	Substitute - Certified		90,000	50,000	(40,000)	-44.44%
100-300-100-000-327	329	Substitute - Non-Cert		10,000	10,000	-	0.00%
100-300-100-000-361	361	Health/Life Insurance		472,408		(472,408)	-100.00%
100-300-100-000-364	364	FICA		24,471		(24,471)	-100.00%
100-300-100-000-365	365	TRS		199,409		(199,409)	-100.00%
100-300-100-000-369	369	SBS		6,130		(6,130)	-100.00%
100-300-100-000-410	410	Professional & Technical Services		600	600	-	0.00%
100-300-100-000-425	425	Student Transportation		1,750	1,750	-	0.00%
100-300-100-000-440	440	Other Purchased Services		11,250	11,250	-	0.00%
100-300-100-000-441	441	Equipment Rentals		6,500	6,500	-	0.00%
100-300-100-000-443	443	Equipment Repair/Maint		200	200	-	0.00%
100-300-100-000-451	451	Teaching Supplies		28,054	28,054	-	0.00%
100-300-100-000-471	471	Textbooks		6,100	5,000	(1,100)	-18.03%
100-300-100-000-472	472	Library Books		6,100	6,100	-	0.00%
100-300-100-000-473	473	Periodicals		3,000	3,000	-	0.00%
100-300-100-000-479	479	Other Supplies/Media		500	500	-	0.00%
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>2,454,121</b>	<b>2,337,728</b>	<b>(116,393)</b>	<b>-4.74%</b>
<b>Bilingual/Bicultural</b>							
100-300-120-000-315	315	Cert-Teacher	0.50 FTE	-	68,522	68,522	#DIV/0!
<b>Total</b>	<b>120</b>	<b>Bilingual/Bicultural</b>		<b>-</b>	<b>68,522</b>	<b>68,522</b>	
<b>Enrichment</b>							
100-300-130-000-315	315	Cert-Teacher		-	-	-	
100-300-130-000-361	361	Health/Life Insurance		-	-	-	
100-300-130-000-364	364	FICA		-	-	-	
100-300-130-000-365	365	TRS		-	-	-	
<b>Total</b>	<b>130</b>	<b>Enrichment</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Special Education</b>							
100-300-200-000-315	315	Cert-Teacher	4.00 FTE	327,148	558,547	231,399	70.73%
100-300-200-000-316	316	Extra Duty Pay		1,500	1,891	391	26.07%
100-300-200-000-323	323	NonCert-Aides	9.00 FTE	354,908	584,549	229,641	64.70%
100-300-200-000-361	361	Health/Life Insurance		323,419		(323,419)	-100.00%
100-300-200-000-364	364	FICA		9,466		(9,466)	-100.00%
100-300-200-000-365	365	TRS		41,278		(41,278)	-100.00%
100-300-200-000-366	366	PERS		78,080		(78,080)	-100.00%
100-300-200-000-369	369	SBS		21,756		(21,756)	-100.00%
100-300-200-000-451	451	Teaching Supplies		1,670	-	(1,670)	-100.00%
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,159,225</b>	<b>1,144,986</b>	<b>(14,238)</b>	<b>-1.23%</b>
<b>Guidance</b>							
100-300-320-000-315	315	Cert-Teacher	1.05 FTE	79,862	159,352	79,490	99.53%
100-300-320-000-361	361	Health/Life Insurance		31,383		(31,383)	-100.00%
100-300-320-000-364	364	FICA		1,158		(1,158)	-100.00%
100-300-320-000-365	365	TRS		10,031		(10,031)	-100.00%
100-300-320-000-454	454	Office Supplies/Postage		500	-	(500)	-100.00%
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>122,934</b>	<b>159,352</b>	<b>36,418</b>	<b>29.62%</b>
<b>Library Services</b>							
100-300-352-000-315	315	Cert-Teacher	0.00 FTE	-	-	-	

<b>Keet Gooshi Heen Elementary</b>				<b>FY 2025</b>	<b>FY2026</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>Rev #1</b>	<b>Proposed</b>			
100-300-352-000-323	323	NonCert Aides	<b>0.00 FTE</b>				
100-300-352-000-361	361	Health/Life Insurance		-	-	-	
100-300-352-000-364	364	FICA		1,362	-	(1,362)	-100.00%
100-300-352-000-365	365	TRS		-	-	-	
100-300-352-000-454	454	Office Supplies/Postage		500	-	(500)	-100.00%
<b>Total</b>	<b>352</b>	<b>Library Services</b>		<b>1,862</b>	<b>-</b>	<b>(1,862)</b>	<b>-100.00%</b>
<b>School Administration</b>							
100-300-400-000-313	313	Principal	<b>1.00 FTE</b>	111,110	188,593	77,483	69.74%
100-300-400-000-316	316	Extra Duty Pay		-	-	-	
100-300-400-000-361	361	Health/Life Insurance		37,226		(37,226)	-100.00%
100-300-400-000-364	364	FICA		1,597		(1,597)	-100.00%
100-300-400-000-365	365	TRS		13,830		(13,830)	-100.00%
100-300-400-000-454	454	Office Supplies/Postage		7,000	6,000	(1,000)	-14.29%
<b>Total</b>	<b>400</b>	<b>School Administration</b>		<b>170,763</b>	<b>194,593</b>	<b>23,830</b>	<b>13.95%</b>
<b>School Administration Support</b>							
100-300-450-000-324	324	NonCert-Support	<b>2.00 FTE</b>	85,379	184,503	99,124	116.10%
100-300-450-000-329	329	Substitutes/Temporary		2,000	2,000	-	0.00%
100-300-450-000-361	361	Health/Life Insurance		52,359		(52,359)	-100.00%
100-300-450-000-364	364	FICA		1,267.00	153	(1,114)	-87.92%
100-300-450-000-366	366	PERS		18,783		(18,783)	-100.00%
100-300-450-000-369	369	SBS		5,356		(5,356)	-100.00%
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>165,144</b>	<b>186,656</b>	<b>21,512</b>	<b>13.03%</b>
<b>Maintenance &amp; Operations</b>							
100-300-600-000-431	431	Water & Sewer		45,000	44,000	(1,000)	-2.22%
100-300-600-000-434	434	Other Utility Services		550	550	-	0.00%
100-300-600-000-435	435	Heating Electricity		106,000	70,000	(36,000)	-33.96%
100-300-600-000-436	436	Electricity		104,000	90,000	(14,000)	-13.46%
100-300-600-000-438	438	Heating Fuel		13,000	13,000	-	0.00%
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>268,550</b>	<b>217,550</b>	<b>(51,000)</b>	<b>-18.99%</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>4,342,599</b>	<b>4,309,387</b>	<b>(33,212)</b>	<b>-0.76%</b>
<b>Total</b>	<b>300</b>	<b>Keet Gooshi Heen Elementary</b>		<b>4,342,599</b>	<b>4,309,387</b>	<b>\$ (33,212)</b>	<b>\$ (0)</b>



# Xóots Elementary School

## Fiscal Year 2025-2026 Projected

Location 333

		FY 2025 Rev #1	FY2026 Proposed	\$ Change	% Change
<b>Fund 100:</b>	<b>School Operating</b>				
Function: 100	Regular Instruction	\$ 1,340,747	\$ 1,482,797	\$ 142,050	10.59%
120	Bilingual	\$ -	\$ 68,522	\$ 68,522	#DIV/0!
200	Special Education	1,306,023	1,715,819	409,796	31.38%
320	Guidance	73,671	78,777	5,106	6.93%
352	Library Services	11,222 -	-	(11,222)	-100.00%
400	School Administration	160,587	173,886	13,299	8.28%
450	School Administration Support	114,573	152,708	38,135	33.28%
600	Maintenance & Operations	178,075	134,575	(43,500)	-24.43%
	Fund Total	<b>3,184,898</b>	<b>3,807,085</b>	<b>622,187</b>	<b>19.54%</b>
	<b>TOTAL</b>	<b>\$ 3,184,898</b>	<b>\$ 3,807,085</b>	<b>\$ 622,187</b>	<b>19.54%</b>

**Xoots Elementary School**

Account Code	Description	Comments	FY 2025 Rev #1	FY2026 Proposed	\$ Change	% Change	
<b>Regular Instruction</b>							
100-333-100-000-315	315	Cert-Teacher	10.50 FTE	\$ 883,353	\$1,358,170	\$ 474,817	53.75%
100-333-100-000-316	316	Certified Extra Duty Pay		6,800	\$ 18,377	11,577	170.25%
100-333-100-000-317	317	Substitute - Certified		43,500	\$ 43,500	-	0.00%
100-333-100-000-326	326	Classified Extra Duty Pay		-	\$ -	-	#DIV/0!
100-333-100-000-327	329	Substitute - Non-Cert		15,000	\$ 15,000	-	0.00%
100-333-100-000-361	361	Health/Life Insurance		214,755		(214,755)	-100.00%
100-333-100-000-364	364	FICA		13,755		(13,755)	-100.00%
100-333-100-000-365	365	TRS		111,740		(111,740)	-100.00%
100-333-100-000-366	366	PERS		-		-	#DIV/0!
100-333-100-000-369	369	SBS		3,617		(3,617)	-100.00%
100-333-100-000-410	410	Professional & Technical Services		950	950	-	0.00%
100-333-100-000-425	425	Student Transportation		2,000	2,000	-	0.00%
100-333-100-000-440	440	Other Purchased Services		5,900	5,900	-	0.00%
100-333-100-000-441	441	Equipment Rentals		8,000	8,000	-	0.00%
100-333-100-000-443	443	Equipment Repair/Maint		-	-	-	#DIV/0!
100-333-100-000-451	451	Teaching Supplies		30,477	30,000	(477)	-1.57%
100-333-100-000-471	471	Textbooks		-	-	-	#DIV/0!
100-333-100-000-472	472	Library Books		200	200	-	0.00%
100-333-100-000-473	473	Periodicals		200	200	-	0.00%
100-333-100-000-479	479	Other Supplies/Media		500	500	-	0.00%
100-333-100-000-510	510	Equipment		-	-	-	#DIV/0!
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,340,747</b>	<b>1,482,797</b>	<b>142,050</b>	<b>10.59%</b>
<b>Bilingual/Bicultural</b>							
100-333-120-000-315	315	Cert-Teacher	0.50 FTE	-	\$68,522.39	68,522	#DIV/0!
100-333-120-000-361	361	Health/Life Insurance		-	-	-	#DIV/0!
100-333-120-000-364	364	FICA		-	-	-	#DIV/0!
100-333-120-000-365	365	TRS		-	-	-	#DIV/0!
100-333-120-000-366	366	PERS		-	-	-	#DIV/0!
100-333-120-000-369	369	SBS		-	-	-	#DIV/0!
<b>Total</b>	<b>120</b>	<b>Bilingual/Bicultural</b>		<b>-</b>	<b>68,522</b>	<b>68,522</b>	<b>#DIV/0!</b>
<b>Special Education</b>							
100-333-200-000-315	315	Cert-Teacher	5.00 FTE	375,124	\$587,797.79	212,674	56.69%
100-333-200-000-316	316	Extra Duty Pay		950	\$ 6,682	5,732	603.37%
100-333-200-000-323	323	NonCert-Aides	15.80 FTE	423,481	\$1,119,839.02	696,358	164.44%
100-333-200-000-361	361	Health/Life Insurance		327,014		(327,014)	-100.00%
100-333-200-000-364	364	FICA		11,594		(11,594)	-100.00%
100-333-200-000-365	365	TRS		47,235		(47,235)	-100.00%
100-333-200-000-366	366	PERS		93,166		(93,166)	-100.00%
100-333-200-000-369	369	SBS		25,959		(25,959)	-100.00%
100-333-200-000-451	451	Teaching Supplies		1,500	1,500	-	0.00%
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,306,023</b>	<b>1,715,819</b>	<b>409,796</b>	<b>31.38%</b>
<b>Guidance</b>							
100-333-320-000-315	315	Cert-Teacher	0.80 FTE	69,532	\$ 78,777	9,245	13.30%
100-333-320-000-361	361	Health/Life Insurance		88		(88)	-100.00%
100-333-320-000-364	364	FICA		419		(419)	-100.00%
100-333-320-000-365	365	TRS		3,632		(3,632)	-100.00%
100-333-320-000-454	454	Office Supplies/Postage		-	-	-	#DIV/0!
<b>Total</b>	<b>320</b>	<b>Guidance</b>		<b>73,671</b>	<b>78,777</b>	<b>5,106</b>	<b>6.93%</b>
<b>Library Services</b>							
100-333-352-000-315	315	Cert-Teacher	0.00 FTE	2,892	\$ -	(2,892)	-100.00%
100-333-352-000-323	323	NonCert Aides	0.00 FTE	-	-	-	-
100-333-352-000-361	361	Health/Life Insurance		4,279		(4,279)	-100.00%
100-333-352-000-364	364	FICA		419		(419)	-100.00%
100-333-352-000-365	365	TRS		3,632		(3,632)	-100.00%

Xoots Elementary School			FY 2025	FY2026		
Account Code	Description	Comments	Rev #1	Proposed	\$ Change	% Change
100-333-352-000-454	454	Office Supplies/Postage	-	-	-	
<b>Total</b>	<b>352</b>	<b>Library Services</b>	<b>11,222</b>	<b>-</b>	<b>(11,222)</b>	<b>-100.00%</b>
<b>School Administration</b>						
100-333-400-000-313	313	Principal	117,784	\$ 169,536	51,752	43.94%
100-333-400-000-316	316	Extra Duty Pay	-	-	-	#DIV/0!
100-333-400-000-361	361	Health/Life Insurance	22,092		(22,092)	-100.00%
100-333-400-000-364	364	FICA	1,693		(1,693)	-100.00%
100-333-400-000-365	365	TRS	14,668		(14,668)	-100.00%
100-333-400-000-390	390	Mileage Reimbursement	-	-	-	#DIV/0!
100-333-400-000-410	410	Professional & Technical	350	350	-	0.00%
100-333-400-000-454	454	Office Supplies/Postage	4,000	4,000	-	0.00%
<b>Total</b>	<b>400</b>	<b>School Administration</b>	<b>160,587</b>	<b>173,886</b>	<b>13,299</b>	<b>8.28%</b>
<b>School Administration Support</b>						
100-333-450-000-324	324	NonCert-Support	60,600	\$149,608.39	89,008	146.88%
100-333-450-000-329	329	Substitutes/Temporary	3,100	\$ 3,100	-	0.00%
100-333-450-000-361	361	Health/Life Insurance	32,712		(32,712)	-100.00%
100-333-450-000-364	364	FICA	924		(924)	-100.00%
100-333-450-000-366	366	PERS	13,332		(13,332)	-100.00%
100-333-450-000-369	369	SBS	3,905		(3,905)	-100.00%
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>	<b>114,573</b>	<b>152,708</b>	<b>38,135</b>	<b>33.28%</b>
<b>Maintenance &amp; Operations</b>						
100-333-600-000-431	431	Water & Sewer	32,000	32,000	-	0.00%
100-333-600-000-434	434	Other Utility Services	575	575	-	0.00%
100-333-600-000-435	435	Heating Electricity	75,000	45,000	(30,000)	-40.00%
100-333-600-000-436	436	Electricity	55,000	45,000	(10,000)	-18.18%
100-333-600-000-438	438	Heating Fuel	15,500	12,000	(3,500)	-22.58%
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>178,075</b>	<b>134,575</b>	<b>(43,500)</b>	<b>-24.43%</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>3,184,898</b>	<b>3,807,085</b>	<b>542,443</b>	<b>17.03%</b>
<b>Total</b>	<b>333</b>	<b>Xoots Elementary School</b>	<b>\$ 3,184,898</b>	<b>\$ 3,807,085</b>	<b>\$ 542,443</b>	<b>17.03%</b>



## Fiscal Year 2025-2026 Projected

### Location 994

		FY 2025 Rev #1	FY2026 Proposed	\$ Change	% Change
<b>Fund 100:</b>	<b>School Operating</b>				
Function: 100	Regular Instruction	\$ 410,172	\$ 210,687	\$ (199,485)	-48.63%
200	Special Education	195,936	241,991	46,055	23.51%
320	Guidance	118,950	145,353	26,403	22.20%
400	School Administration	173,391	180,081	6,690	3.86%
450	School Administration Support	51,252	69,732	18,480	36.06%
600	Maintenance & Operations	21,384	21,368	(16)	-0.07%
	Fund Total	<b>971,085</b>	<b>869,211</b>	<b>(101,874)</b>	<b>-10.49%</b>
	<b>TOTAL</b>	<b>\$ 971,085</b>	<b>\$ 869,211</b>	<b>\$ (101,874)</b>	<b>-10.49%</b>

**Pacific High School**

Account Code	Description	Comments	FY 2025 Rev #1	FY2026 Proposed	\$ Change	% Change	
<b>Regular Instruction</b>							
100-994-100-000-315	315	Cert-Teacher	1.66 FTE	\$ 274,564	\$182,659.02	\$ (91,905)	-33.47%
100-994-100-000-316	316	Certified Extra Duty Pay		4,025	\$ 8,994	4,969	123.45%
100-994-100-000-317	317	Substitute - Certified		5,000	\$ 5,000	-	0.00%
100-994-100-000-327	329	Substitute - Non-Cert		1,500	\$ 1,500	-	0.00%
100-994-100-000-361	361	Health/Life Insurance		73,026		(73,026)	-100.00%
100-994-100-000-364	364	FICA		4,134		(4,134)	-100.00%
100-994-100-000-365	365	TRS		34,991		(34,991)	-100.00%
100-994-100-000-369	369	SBS		398		(398)	-100.00%
100-994-100-000-410	410	Professional & Technical Services		100	100	-	0.00%
100-994-100-000-420	420	Staff Travel		500	500	-	0.00%
100-994-100-000-425	425	Student Transportation		200	200	-	0.00%
100-994-100-000-440	440	Other Purchased Services		1,500	1,500	-	0.00%
100-994-100-000-441	441	Equipment Rentals		1,200	1,200	-	0.00%
100-994-100-000-443	443	Equipment Repair/Maint		1,000	1,000	-	0.00%
100-994-100-000-451	451	Teaching Supplies		7,184	7,184	-	0.00%
100-994-100-000-458	458	Gas/Oil		850	850	-	0.00%
<b>Total 100</b>	<b>Regular Instruction</b>		<b>410,172</b>	<b>210,687</b>	<b>(199,485)</b>	<b>-48.63%</b>	
<b>Special Education</b>							
100-994-200-000-315	315	Cert-Teacher	1.00 FTE	92,630	\$ 162,648	70,018	75.59%
100-994-200-000-323	323	NonCert-Aides	1.00 FTE	32,430	\$ 79,343	46,913	144.66%
100-994-200-000-366	366	PERS		7,135		(7,135)	-100.00%
100-994-200-000-361	361	Health/Life Insurance		50,291		(50,291)	-100.00%
100-994-200-000-364	364	FICA		1,813		(1,813)	-100.00%
100-994-200-000-365	365	TRS		11,637		(11,637)	-100.00%
100-994-200-000-369	369	SBS					
<b>Total 200</b>	<b>Special Education</b>		<b>195,936</b>	<b>241,991</b>	<b>46,055</b>	<b>23.51%</b>	
<b>Guidance</b>							
100-994-320-000-315	313	Cert-Teacher	1.00 FTE	118,950	145,353	26,403	22.20%
<b>Total 320</b>	<b>Guidance</b>		<b>118,950</b>	<b>145,353</b>	<b>26,403</b>	<b>22.20%</b>	
<b>School Administration</b>							
100-994-400-000-313	313	Principal	1.00 FTE	118,950	180,081	61,131	51.39%
100-994-400-000-361	361	Health/Life Insurance		37,226		(37,226)	-100.00%
100-994-400-000-364	364	FICA		1,710		(1,710)	-100.00%
100-994-400-000-365	365	TRS		14,815		(14,815)	-100.00%
100-994-400-000-420	420	Staff Travel		50	-	(50)	-100.00%
100-994-400-000-454	454	Office Supplies/Postage		640	-	(640)	-100.00%
<b>Total 400</b>	<b>School Administration</b>		<b>173,391</b>	<b>180,081</b>	<b>6,690</b>	<b>3.86%</b>	
<b>School Administration Support</b>							
100-994-450-000-324	324	NonCert-Support	0.50 FTE	23,975	69,232	45,257	188.77%
100-994-450-000-329	329	Substitutes/Temporary		500	500	-	0.00%
100-994-450-000-361	361	Health/Life Insurance		19,647		(19,647)	-100.00%
100-994-450-000-364	364	FICA		355		(355)	-100.00%
100-994-450-000-366	366	PERS		5,275		(5,275)	-100.00%
100-994-450-000-369	369	SBS		1,500		(1,500)	-100.00%
<b>Total 450</b>	<b>School Administration Support</b>		<b>51,252</b>	<b>69,732</b>	<b>18,480</b>	<b>36.06%</b>	
<b>Maintenance &amp; Operations</b>							
100-994-600-000-431	431	Water & Sewer		11,016	11,000	(16)	-0.15%
100-994-600-000-434	434	Other Utility Services		648	648	-	0.00%
100-994-600-000-436	436	Electricity		9,720	9,720	-	0.00%
<b>Total 600</b>	<b>Maintenance &amp; Operations</b>		<b>21,384</b>	<b>21,368</b>	<b>(16)</b>	<b>-0.07%</b>	

Pacific High School				FY 2025	FY2026		
Account Code		Description	Comments	Rev #1	Proposed	\$ Change	% Change
Total	100	School Operating Fund		971,085	869,211	(128,277)	-13.21%
	Total 994	Pacific High School		\$ 971,085	\$ 869,211	\$ (128,277)	-13.21%

# VOCATIONAL CENTER

Fiscal Year 2025-2026 Projected

## Location 400

						\$ Change	% Change
<b>Fund 100:</b>	<b>School Operating</b>						
Function: 600	Maintenance & Operations	\$ 19,222	\$ -	\$ 19,222	\$ -	-	0.00%
	Fund Total	19,222		19,222	-		0.00%
	<b>TOTAL</b>	\$ 19,222	\$ -	\$ 19,222	\$ -	-	0.00%

# Performing Arts Center

## Fiscal Year 2025-2026 Projected Location 500



		FY 2025 Revision #1	FY 2026 Proposed	\$ Change	% Change
<b>Fund 100:</b>	<b>School Operating</b>				
Function: 600	Maintenance & Operations	\$ 112,850	\$ 87,850	\$ (25,000)	-22.15%
	Fund Total	112,850	87,850	(25,000)	-22.15%
	<b>TOTAL</b>	\$ 112,850	\$ 87,850	\$ (25,000)	-22.15%

# SITKA SCHOOL DISTRICT

Fiscal Year 2025-2026 Projected

Location 500 Performing Arts Center

Performing Arts Center Account Code	Description	Comments	FY 2025 Revision #1	FY 2026 Proposed	\$ Change
<b><u>Maintenance &amp; Operations</u></b>					
100-500-600-000-4: 434	Other Utility Services		850	850	-
100-500-600-000-4: 435	Heating Electricity		50,000	50,000	-
100-500-600-000-4: 438	Heating Fuel		8,000	8,000	-
100-500-600-000-4: 446	Property Insurance		29,000	29,000	-
<b>Total 600</b>	<b>Maintenance &amp; Operations</b>		<b>87,850</b>	<b>87,850</b>	<b>-</b>
<b>Total 100</b>	<b>School Operating Fund</b>		<b>87,850</b>	<b>87,850</b>	<b>-</b>
<b>Total 500</b>	<b>Performing Arts Center</b>		<b>\$ 87,850</b>	<b>\$ 87,850</b>	<b>\$ -</b>

# Sitka School District

## Fiscal Year 2025-2026 Projected

### Basic Need Calculation

<b>Base</b>	<b>ADM</b>
Xoots Elementary (420010)	137.00
Blatchley Middle School (420020)	352.00
Keet Gooshi Heen Elementary (420170)	205.00
Pacific High School (427010)	<i>(ADM Combined with BMS)</i>
Sitka High School (420130)	306.00
<b>Total</b>	<b>1,000.00</b>

<b>School Size Adjustment</b>	<b>ADM</b>
Xoots Elementary (420010)	Applied Multiplier: 1.47 201.59
Blatchley Middle School (420020)	Applied Multiplier: 1.21 425.04
Keet Gooshi Heen Elementary (420170)	Applied Multiplier: 1.35 277.50
Pacific High School (427010)	<i>Combined with Largest School</i> -
Sitka High School (420130)	Applied Multiplier: 1.24 380.42
<b>Total</b>	<b>1,284.55</b>

<i>Special Education Intensive Count</i>	42.00
<i>Correspondence Enrollment</i>	<i>REACH (428010)</i> 52.00

<b>Other Factor Adjustments</b>	<b>Factor</b>	<b>ADM</b>
+ Hold Harmless (if applicable)	-	1,284.55
x District Cost Factor	1.195	1,535.04
x Special Needs Factor	1.200	1,842.04
x Vocational/Technical Factor	1.015	1,869.68
+ Correspondence 100% (changed from 90% 3/7/24)	52.000	1,921.68
+ Intensive Services Factor	546.000	2,467.68

**Total Adjusted ADM** **2,467.68**

**Base Student Allocation (BSA)** **6,640**

#### Funding

Base Need Total		16,385,364
- Required Local Effort		(4,180,579)
- Deductible Impact Aid	<i>Based on FY24 Actuals</i>	99,290
+ Quality Schools	<i>\$16/ Adjusted ADM</i>	39,483
<b>Projected State Entitlement (Foundation)</b>		<b>12,192,537</b>
		12,153,054.19

### Local Effort Calculation

2024 Full Value Determination		<b>1,577,577,051</b>
Prior Year Basic Need		16,531,905
Projected Basic Need		16,385,364

Full Value x 0.00265		4,180,579
45% Prior Year Basic Need	<i>Whichever is lesser.</i>	7,439,357
<b>Minimum Required Local Contribution</b>		<b>4,180,579</b>

Full Value x 0.00200		3,155,154
23% of Projected Base Need + Quality Schools	<i>Whichever is greater.</i>	3,777,715
<b>Additional Allowable Local Contribution</b>		<b>3,777,715</b>

<b>Maximum Allowable Local Contribution</b>	<i>Minimum + Additional Allowable</i>	<b>7,958,294</b>
FY25 City Contribution Projected budgeted		7,972,424

*Estimate updated 2/4/2025*

# FOOD SERVICES



## Fiscal Year 2025-2026 Projected

Location ???

		FY 2025 Rev #1	FY2026 Proposed
<b>Fund 255: Food Services</b>			
Function: 790	Revenue (Expected from NSLP)	n/a	\$ 399,027
790	Expenses	n/a	\$ 743,631
	Fund Total	-	<b>743,631</b>
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ 743,631</b>

Net Food Service Revenue	\$ (344,604.33)
Current NANA Contract	\$ 494,140.00
Expected Savings	\$ 149,535.67

### SITKA SCHOOL DISTRICT

Fiscal Year 2025-2026 Projected

Account Code	Description	Comments	FY 2025 Rev #1	FY2026 Proposed	
<u>Revenue</u>	Revenue expected from NSLP			399,027	\$ 399,027
<b>Food Services</b>					
255-011-790-000-321	315 Director	3.50 FTE	\$ -	\$ 70,000	\$ 70,000
255-011-790-000-323	323 Food Service Classified Head Cook		\$ -	\$ 50,000	50,000
255-011-790-000-326	326 Food Service Cooks 320 Full Time		\$ -	\$ 66,150	66,150
	Food Service Cooks 320 Half Time			\$ 56,700	56,700
255-011-790-000-329	329 Food Service Classified Subs/Temps 320		\$ -	\$ 5,000	5,000
255-011-790-000-337	337 Extra Duty Classified		\$ -	\$ -	-
255-011-790-000-361	361 Insurance - Life & Health		\$ -	130,000	130,000
255-011-790-000-364	364 Food Service Fica & Medicare 360		\$ -	18,961	18,961
255-011-790-000-366	366 Food Service Retirement Contribution-PERS 360		\$ -	47,947	47,947
255-011-790-000-369	369 Food Service Other Employee Benefits 360		\$ -	174	174
<b>Total 100</b>	<b>Regular Instruction</b>		-	<b>444,931</b>	<b>444,931</b>
<b>Maintenance &amp; Operations</b>					
255-011-790-???-420	420 Food Service Vehicle Maintenance and related expenses		\$ -	3,500	3,500
255-011-790-000-421	421 Food Service Mileage Reimbursement 420		\$ -	200	200
255-011-790-000-430	430 Food Service Utilities & Telecommunications		\$ -	500	500

255-011-790-000-440	440	Food Service Other Purchased Services	\$	-	300	300
255-011-790-000-450	450	Food Service Supplies, Materials & Media 450	\$	-	7,000	7,000
255-011-790-000-459	459	Food Service Food-Lunches 450	\$	-	180,000	180,000
255-011-793-000-459	459	Breakfast Service Food-Lunches 450	\$	-	\$ 45,000	45,000
255-011-790-000-460	460	Food Service Milk 450	\$	-	\$ 44,000	44,000
255-011-790-000-469	469	Food Service Other Supplies (02 Only) 450	\$	-	\$ 18,000	18,000
255-011-790-000-490	490	Food Service Other Expenses 490	\$	-	150	150
255-011-790-000-490	491	Dues & Fees	\$	-	50	50
				-	<b>\$ 298,700.00</b>	<b>\$ 298,700.00</b>
					<b>\$ 743,631.33</b>	