

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 20, 2022 | 6:00 PM | Harrigan Centennial Hall, 330 Harbor Drive, Sitka, AK 99835

Proposed Agenda

1. **Call to Order**
2. **Flag Salute**
3. **Roll Call**
4. **Approval of Proposed Agenda**
5. **Persons to be Heard**
6. **New Business**
 - 6.a. Approval of FY2023 Budget
7. **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.



Sitka School District

FY 2023 Draft Budget

for Presentation to the Board April 20, 2022

Andrew Hames, President
Frank Hauser, Superintendent
Paul Rioux, Vice-President
Blossom Teal-Olsen, Board Clerk
Todd Gebler, Board Member
Amy Morrison, Board Member



Cover Page Artwork:

"Berries" by Savannah Lacey,

Grade 12

Linocut/Watercolor

&

Mountain Scene by Kelcey Simic

Grade 11

Watercolor/Pen & Ink



April 20, 2022

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

The Sitka School District (District) is pleased to present you with the budget for the fiscal year 2023. The budget document is the primary document that communicates the District's plans for spending in the ensuing fiscal year, and it also details its organizational goals and objectives in monetary terms. The District is required to prepare and approve a balanced budget and submit it to the City of Sitka by May 1st and to the Department of Education & Early Development by July 15th each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

In presenting the FY2023 Budget document, we may discuss the instructional, operational, and financial plans in an open forum. We believe community interaction and input between stakeholders leads to improvements benefiting the education of children at Sitka School District. The administration of the District has reviewed and discussed its plan for the FY2023 school year in terms of what can be accomplished within the bounds of a balanced budget.

Budget development and analysis is always a work in progress. Changes will occur in FY2023 when salaries, benefits, and foundation funding are finalized.

Organizational Component

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

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

Budget Process

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

The District's School Board approves a budget timeline which includes opportunities for presentation to the public. Below is the FY2023 budget timeline.

FY23 Budget Formation General Overview

February 3, 2022 6:00pm in Assembly Chambers

FY23 Budget Staff Hearing Session

February 7, 2022 3:45pm at KGH MPR

FY23 Budget Staff Hearing Session

February 9, 2022 3:45pm at SHS Library

FY23 Budget Community Hearing Session

February 16, 2022 6:00pm at Centennial Hall

FY23 Draft Budget Presentation at Board Work Session

March 22, 2022 4:30pm at Centennial Hall

FY23 Draft Budget Presentation at Board Meeting

April 6, 2022 6:00pm at Centennial Hall

FY23 Draft Budget presented at Board Work Session

April 11, 2022 6:00pm at Centennial Hall

FY23 FINAL Budget Hearing and Adoption

April 20, 2022 6:00pm at Centennial Hall

General Fund Revenues and Expenditures

Below are the assumptions used to develop the budget.

Revenue Budget

We have developed this budget based on assumptions about legislative funding for FY2023. This budget assumes that we will be flat funded at \$5,930 per base student allocation (BSA)

with no cuts to Basic Need or any part of the foundation formula itself. We are budgeting for a \$7.9M City and Borough of Sitka appropriation for the General Fund, in addition to City appropriations of \$150,000 for Major Maintenance (Fund 500) and \$60,000 as in-kind utilities paid on behalf of the Performing Arts Center.

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

Revenue projection of \$22,057,629:

- ❖ Enrollment projected at 1084.35 students
- ❖ Intensive students (13 x's the BSA of \$5,930) - 40 projected
- ❖ ISER Area Cost Differential of 1.195
- ❖ Career & Technical Education (CTE) Factor - 1.015
- ❖ Special Needs Factor - 1.20
- ❖ Base Student Allocation (BSA) - \$5,930
- ❖ 90% of the BSA for REACH Correspondence students - 48.85 projected
- ❖ TRS On-Behalf and PERS On-Behalf - zero net effect against on-behalf expenditures
- ❖ City appropriation is budgeted at \$7,981,665 (maximum allowable, includes \$60,000 in-kind for PAC utilities)
- ❖ E-rate estimated with 60% discount rate on eligible internet bills - \$69,076
- ❖ Impact Aid estimated at \$70,000
- ❖ Forest Receipts estimated at \$360,000
- ❖ Other Revenues projected at \$45,000 (includes local contributions, gate fees)
- ❖ Utilize unreserved fund balance - \$1,438,623

Expenditure Budget

Below are the expenditure highlights and other considerations for FY2023. This budget includes:

- ❖ Annual step increases.
- ❖ A 9.5% increase to health insurance per most recent quote from Premera.
- ❖ Other employer-paid benefits remain status quo - 22% for PERS & 12.56% for TRS.
- ❖ Staffing based on a combination of needs-based and overall monetary availability per revenue and expenditure assumptions.

Districtwide

- ❖ TRS/PERS On-Behalf and Worker's Compensation for the entire District is expensed under Districtwide under their respective functions.
- ❖ Reduced Textbooks by \$70,000.
- ❖ Budgeted REACH teaching supplies at \$100,000.
- ❖ Removed unfilled FTE under Pupil Support (function 300).
- ❖ Removed 1 FTE M&O - will not fill vacancy.
- ❖ Included \$125,000 Transfer to Pupil Transportation
- ❖ Included \$26,000 Transfer to Pool (\$122,000 funded by City per February City resolution).

Sitka High School (SHS)

- ❖ Added 1 FTE para (previously grant funded).
- ❖ 1 FTE Teacher moved to Districtwide.
- ❖ 0.5 FTE moved to Library Services.

Blatchley Middle School (BMS)

- ❖ Retained same staffing levels as FY22; trued-up salaries/benefits.
- ❖ 1 FTE ELL Teacher moved from KGH to BMS.
- ❖ Added 0.5 FTE Special Education Teacher (was previously 1 FTE at KGH).

Keet Gooshi Heen Elementary (KGH)

- ❖ Trued-up salaries/benefits.
- ❖ 1 FTE Teacher moved to BMS.
- ❖ Removed 1 FTE Teacher.
- ❖ Moved 1 FTE Enrichment Teacher to STEAM grant.
- ❖ Changed 1 Special Education Teacher to 0.5 FTE (other half funded under BMS).

Baranof Elementary School (BES)

- ❖ Trued-up salaries/benefits.
- ❖ Removed 1 FTE Teacher (Reading Interventionist).

Pacific High School (PHS)

- ❖ Trued-up salaries/benefits.

We thank you for your consideration of the FY2023 budget.

Sincerely,



Frank Hauser
Superintendent
Sitka School District



Genevieve Hollins
Contractor
Alaska Education & Business Services, Inc.

SITKA SCHOOL DISTRICT

Revenue Budget

FY 2023 Budget

	FY 2021 Actual	FY 2022 Budget as of April 2022	FY 2023 Budget	Change
<i>Enrollment Projection</i>	<i>1065.88+42IN 77.83 corresp</i>	<i>1082.10+45IN 48.85 corresp</i>	<i>1084.35+40IN 48.85 corresp</i>	<i>+2.25-5IN 0</i>
FUND 100: General Fund				
011 City/Borough Appropriation	\$ 6,803,233	\$ 7,557,150	\$ 7,981,665	\$ 424,515
040 Other Revenue (Local)	83,219	73,000	45,000	(28,000)
047 E-rate Revenue (Federal)	65,896	251,581	69,076	(182,505)
050 Quality Schools	43,478	43,213	41,619	(1,594)
051 State Foundation	12,644,459	11,816,363	10,955,505	(860,858)
056 Other State Revenue (TRS)	1,525,774	1,662,120	1,026,771	(635,349)
057 Other State Revenue (PERS)	243,132	193,722	69,369	(124,353)
110 Impact Aid (Federal)	81,714	25,000	70,000	45,000
190 Forest Receipts (pass-thru)	208,587	194,000	360,000	166,000
Fund Balance	<u>(484,072)</u>	<u>1,320,484</u>	<u>1,438,623</u>	<u>118,139</u>
FUND TOTAL	\$ 21,215,421	\$ 23,136,633	\$ 22,057,629	\$ (1,079,005)
FUND 205: Student Transportation				
065 Student Transportation (State)	\$ 504,161	\$ 511,833	\$ 510,000	\$ (1,833)
250 Fund Transfer In	<u>122,331</u>	<u>-</u>	<u>125,000</u>	<u>125,000</u>
FUND TOTAL	\$ 626,492	\$ 511,833	\$ 635,000	\$ 123,167
FUND 215: Community Schools				
011 City/Borough Appropriation	<u>\$ 104,864</u>	<u>\$ 110,650</u>	<u>\$ -</u>	<u>\$ (110,650)</u>
FUND TOTAL	\$ 104,864	\$ 110,650	\$ -	\$ (110,650)
FUND 255: Food Service				
02X School Breakfast/Lunch Sales	\$ 9,594	\$ 23,000	\$ 23,000	\$ -
16X USDA Revenue	<u>840,164</u>	<u>790,000</u>	<u>790,000</u>	<u>-</u>
FUND TOTAL	\$ 849,758	\$ 813,000	\$ 813,000	\$ -

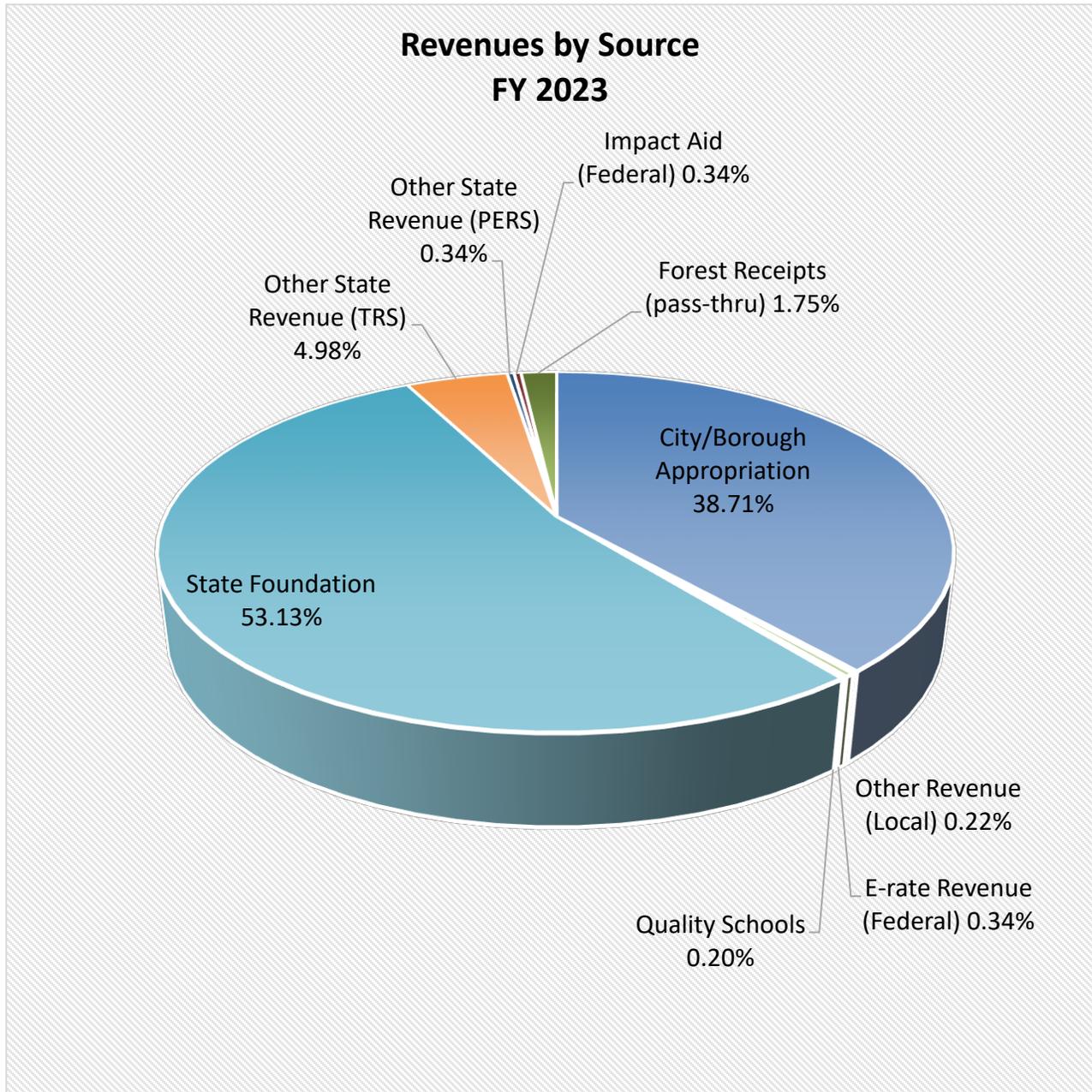
SITKA SCHOOL DISTRICT

Revenue Budget

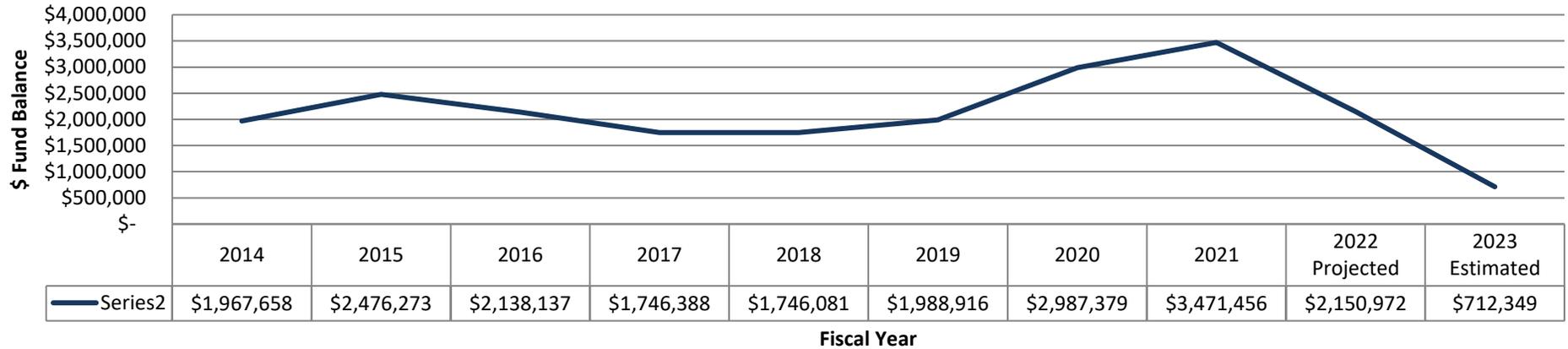
FY 2023 Budget

	FY 2021 Actual	FY 2022 Budget as of April 2022	FY 2023 Budget	Change
FUND 500: Major Maintenance Capital Projects				
011 City/Borough Appropriation	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
FUND TOTAL	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
FUND 600: Community Services - Pool				
011 City/Borough Appropriation	\$ 121,676	\$ 122,000	\$ 122,000	\$ -
040 Charges for Services	61,875	95,500	95,500	-
250 Fund Transfer In	25,658	250,000	26,000	(224,000)
FUND TOTAL	\$ 209,210	\$ 467,500	\$ 243,500	\$ (224,000)
TOTAL REVENUE	<u>\$ 23,155,746</u>	<u>\$ 25,189,616</u>	<u>\$23,899,129</u>	<u>\$ (1,290,488)</u>

SITKA SCHOOL DISTRICT



SITKA SCHOOL DISTRICT Fund Balance 10 Year History FY 2014 - FY 2023 Projected



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2023:	\$ 712,349
Less Exemptions per 4 AAC 09.160(a)	
Inventory (Fuel)	\$ -
Prepaid Items (Liab Insurance, other)	\$ -
Federal Impact Aid Received	\$ 76,228
Fund Balance Subject to 10% Limitation	\$ 636,121

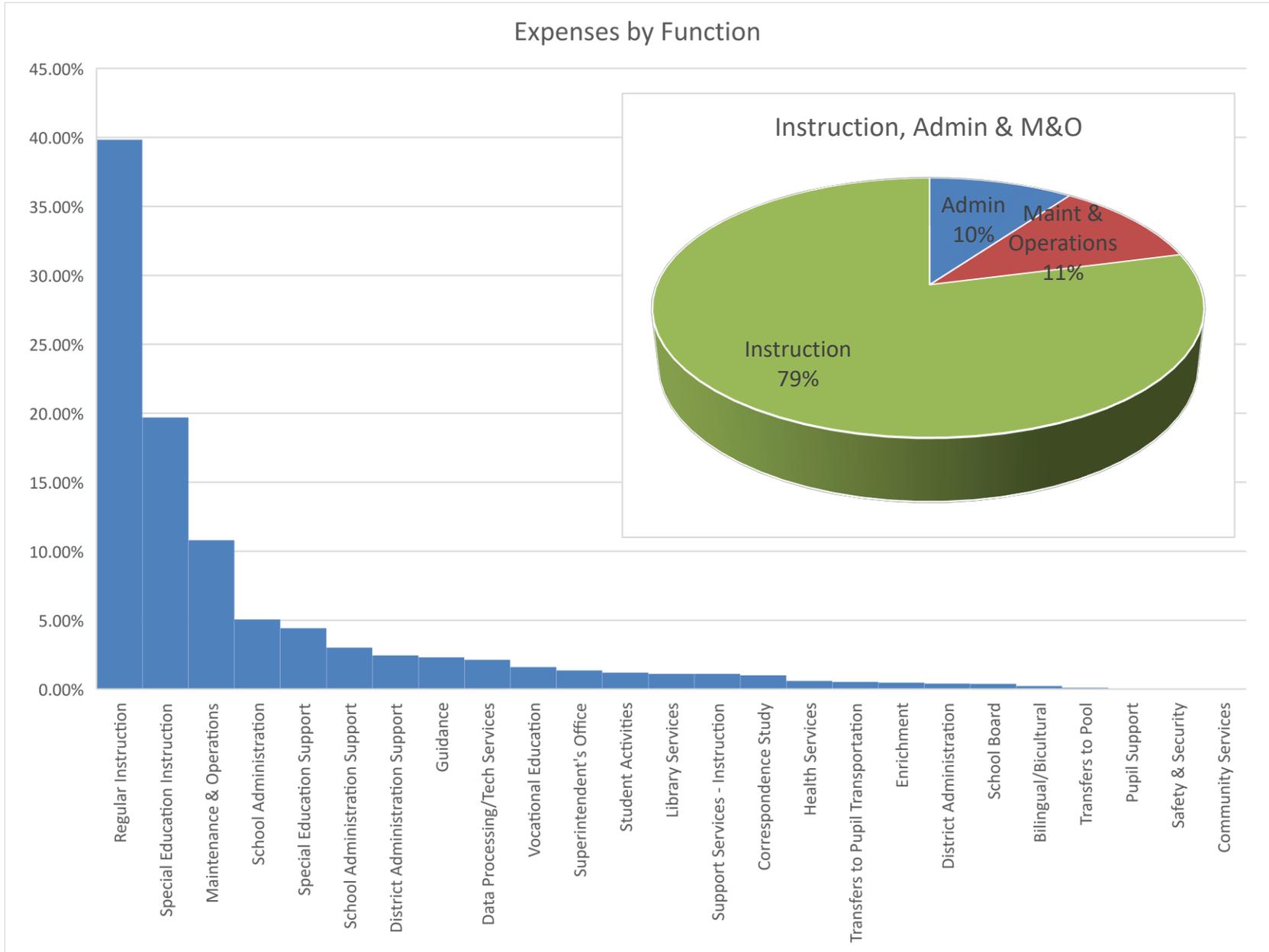
Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund Balance Subject to Limitation</u>	<u>\$ 636,121</u>	=	2.90%
Current Year Expenditures (Fxs 100-780)	\$ 21,906,629		

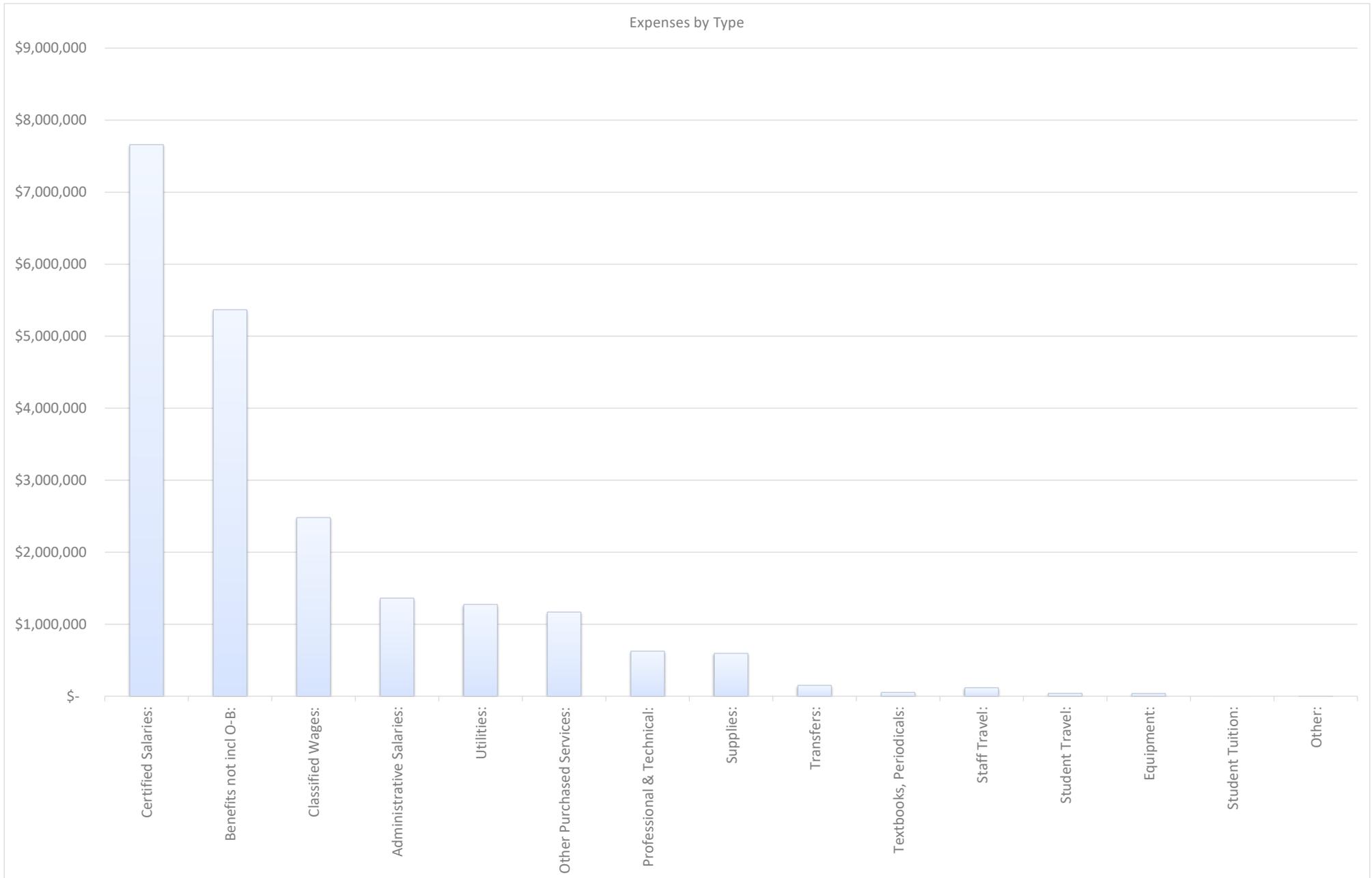
SITKA SCHOOL DISTRICT
Expenditure Summary by Function

		FY 2023 Budget					
Function	FY 2021 Actual	FY 2022 Budget as of April 2022	FY 2023 Budget	Increase (Decrease)	Percent Increase	Percent of FY 2023 Total	
Instruction:							
100 Regular Instruction	\$ 9,204,407	\$ 9,044,892	\$ 8,583,767	\$ (461,124)	-5.37%	38.92%	
120 Bilingual/Bicultural	46,936	53,965	51,399	(2,566)	-4.99%	0.23%	
130 Enrichment	96,216	138,165	3,461	(134,704)	-3891.98%	0.02%	
140 Correspondence Study	275,694	391,007	327,533	(63,474)	-19.38%	1.48%	
160 Vocational Education	311,788	367,060	357,964	(9,096)	-2.54%	1.62%	
200 Special Education Instruction	3,710,822	4,451,015	4,410,929	(40,086)	-0.91%	20.00%	
220 Special Education Support	808,361	837,112	857,121	20,009	2.33%	3.89%	
300 Pupil Support	71,623	9,000	9,000	-	0.00%	0.04%	
320 Guidance	518,169	585,010	584,655	(355)	-0.06%	2.65%	
330 Health Services	102,347	82,471	135,758	53,287	39.25%	0.62%	
350/351 Support Services - Instruction	275,485	174,500	246,000	71,500	29.07%	1.12%	
352 Library Services	223,738	257,735	286,607	28,871	10.07%	1.30%	
400 School Administration	1,109,474	1,159,938	1,105,582	(54,356)	-4.92%	5.01%	
Sub Total Instruction	\$ 16,755,059	\$ 17,551,870	\$ 16,959,776	\$ (592,094)	-3.49%	76.89%	
450 School Administration Support	\$ 655,978	\$ 681,103	\$ 663,242	\$ (17,861)	-2.69%	3.01%	
510 District Administration	313,792	189,722	148,386	(41,336)	-27.86%	0.67%	
511 School Board	38,727	52,901	85,940	33,039	38.44%	0.39%	
512 Superintendent's Office	108,479	338,138	331,838	(6,300)	-1.90%	1.50%	
518 Safety & Security	-	1,000	1,000	-	0.00%	0.00%	
550 District Administration Support	350,534	517,575	590,837	73,262	12.40%	2.68%	
555/556 Data Processing/Tech Services	444,133	822,077	470,240	(351,837)	-74.82%	2.13%	
600 Maintenance & Operations	2,115,090	2,453,613	2,386,893	(66,720)	-2.80%	10.82%	
700 Student Activities	263,138	278,633	268,476	(10,157)	-3.78%	1.22%	
780 Community Services	22,503	-	-	-	-	-	
Sub Total Admin/M&O	\$ 4,312,373	\$ 5,334,762	\$ 4,946,852	\$ (387,910)	-7.84%	22.43%	
Sub Total Inst/Admin/M&O	\$ 21,067,432	\$ 22,886,633	\$ 21,906,629	\$ (980,004)	-4.47%	99.32%	
900 Transfers							
900..550 Transfers to Pupil Transportatio	122,331	-	125,000	125,000	100.00%	0.57%	
900..550 Transfers to Pool	25,658	250,000	26,000	(224,000)	0.00%	0.12%	
Sub Total Transfers	\$ 147,990	\$ 250,000	\$ 151,000	\$ (99,000)	-65.56%	0.68%	
Total General Fund	\$ 21,215,421	\$ 23,136,633	\$ 22,057,629	\$ (1,079,004)	-4.89%	100.00%	

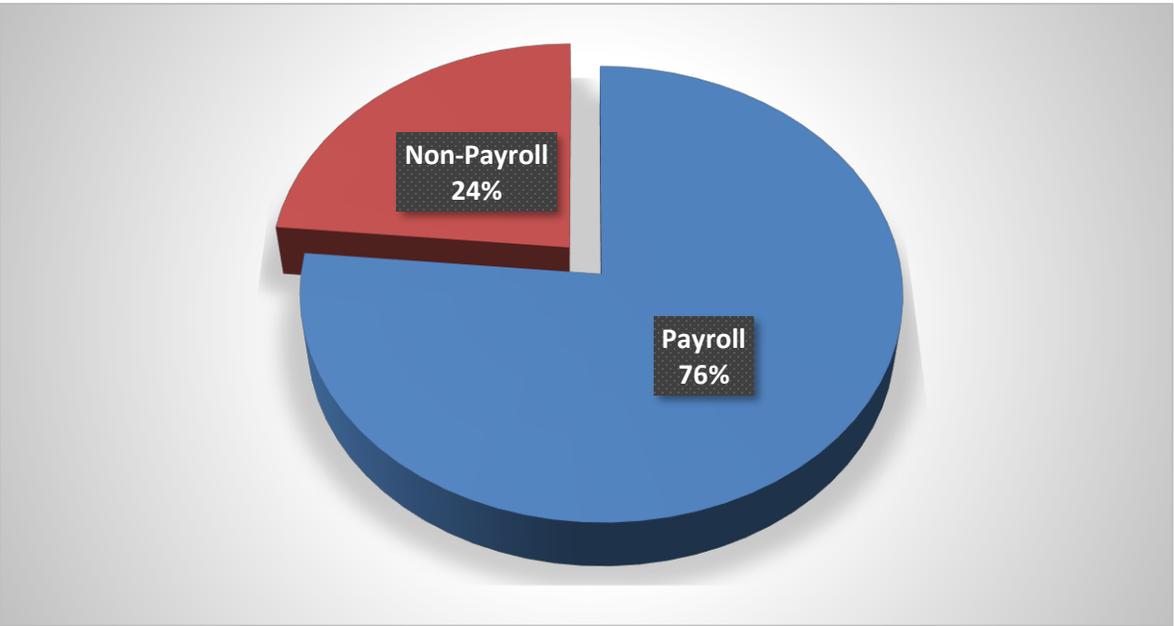
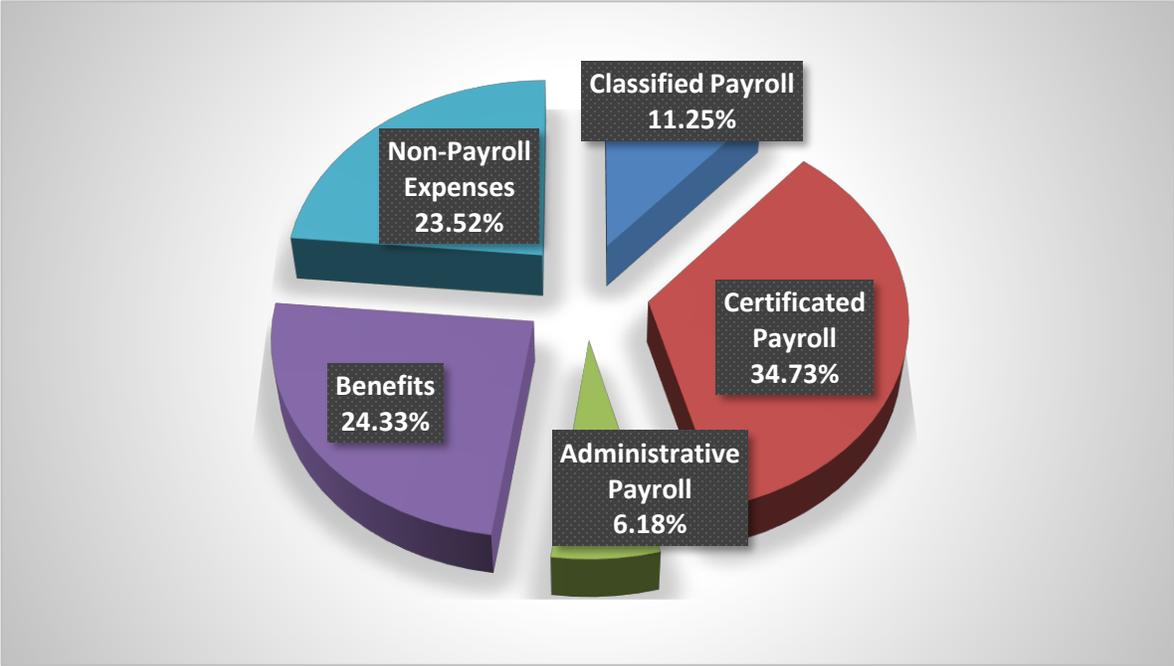
SITKA SCHOOL DISTRICT



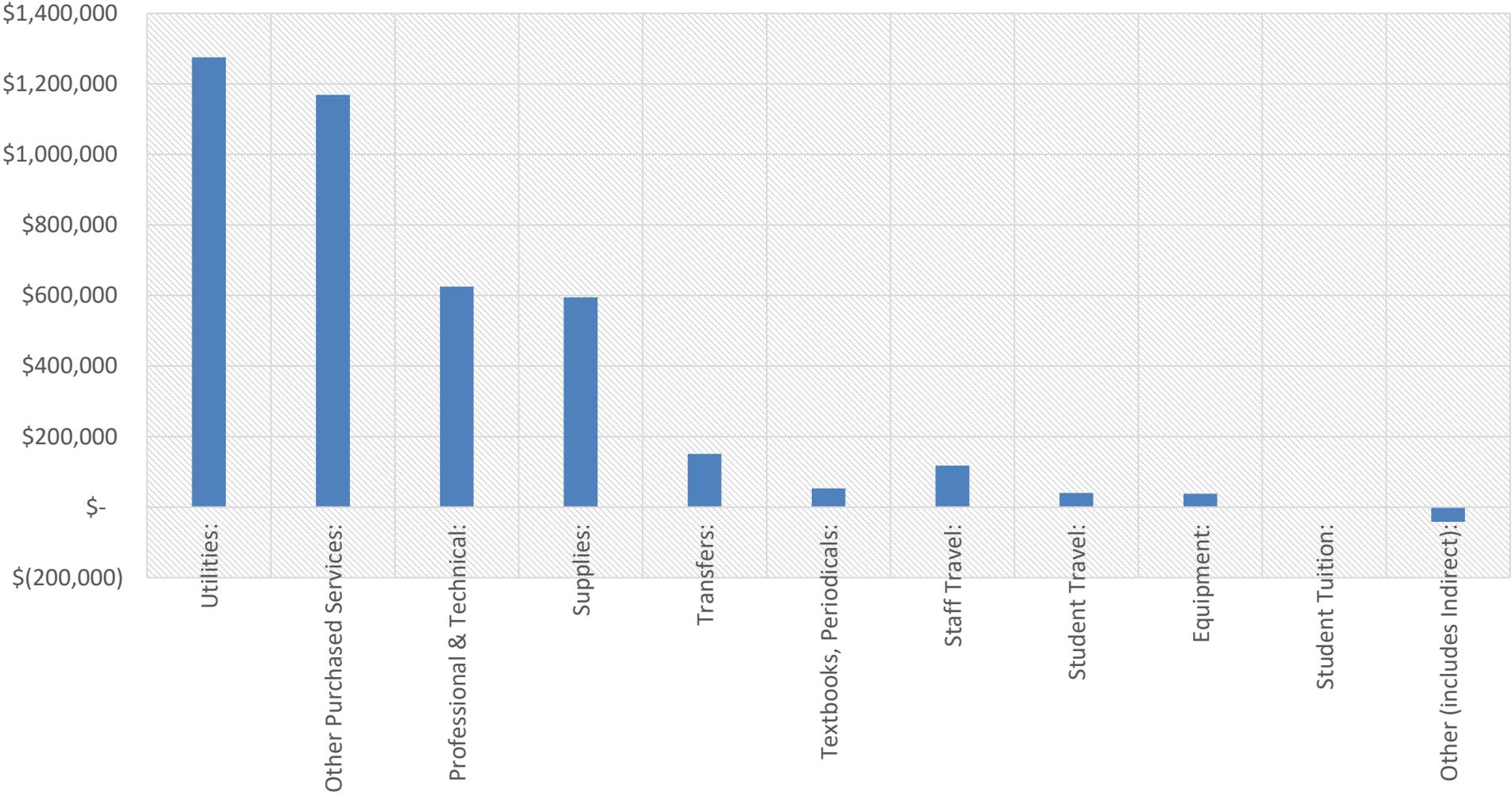
SITKA SCHOOL DISTRICT



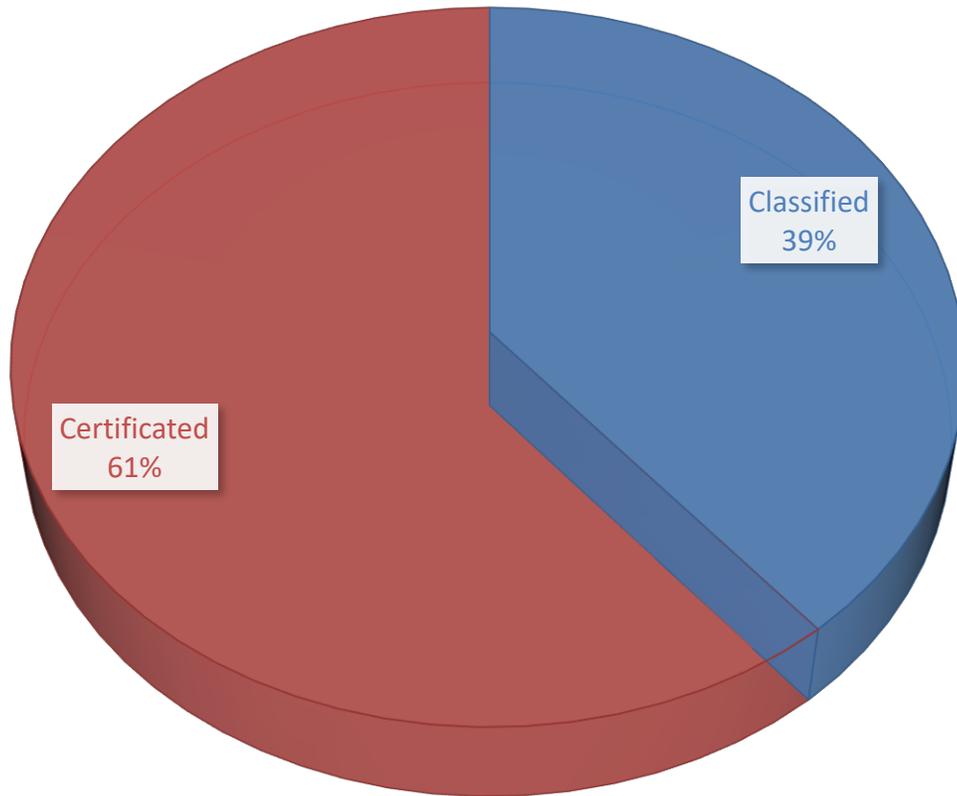
SITKA SCHOOL DISTRICT
Payroll & Non-Payroll Costs



SITKA SCHOOL DISTRICT Non-Payroll Expenses



SITKA SCHOOL DISTRICT
Types of Employees
FY 2023 Budget





DISTRICTWIDE

FY 2023 Budget

Location 000

Artwork to the left by:
Dane Refshaw - Grade 10
Drypoint Intaglio



	FY 2022 Budget as of April 2022	FY 2023 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,736,339	\$ 1,294,936	\$ (441,403)	-25.42%
120 Bilingual/Bicultural	53,765	51,199	(2,566)	-4.77%
130 Enrichment	16,293	581	(15,712)	-96.43%
140 Correspondence Study	391,007	327,533	(63,474)	-16.23%
160 Vocational Education	43,638	28,882	(14,756)	-33.81%
200 Special Education Instruction	619,005	351,419	(267,586)	-43.23%
220 Special Education Support	837,112	857,121	20,009	2.39%
300 Pupil Support	9,000	9,000	-	0.00%
320 Guidance	72,162	51,255	(20,907)	-28.97%
330 Health Services	81,971	135,258	53,287	65.01%
350 Support Services	174,000	243,000	69,000	39.66%
351 Improvement of Instructional Services	500	3,000	2,500	500.00%
352 Library Services	38,566	27,690	(10,876)	-28.20%
400 School Administration	151,714	96,564	(55,150)	-36.35%
450 School Administration Support	31,917	13,476	(18,441)	-57.78%
510 District Administration	189,722	148,386	(41,336)	-21.79%
511 School Board	52,901	85,940	33,039	62.45%
512 Superintendent's Office	338,138	331,838	(6,300)	-1.86%
518 Safety & Security	1,000	1,000	-	0.00%
550 District Admin Support	517,575	590,837	73,262	14.15%
555 Data Processing Services	-	-	-	
556 Technology Services	822,077	470,240	(351,837)	-42.80%
600 Maintenance & Operations	1,389,388	1,287,341	(102,047)	-7.34%
700 Student Activities	29,229	18,274	(10,955)	-37.48%
900 Transfers	250,000	151,000	(99,000)	-39.60%
Fund Total	7,847,020	6,575,772	(1,271,248)	-16.20%
TOTAL	\$ 7,847,020	\$ 6,575,772	\$(1,271,248)	-16.20%
REACH (Function 140) Calculations Only:				
# REACH Students (PK-12th)	41.00	41.0	(0.0)	-0.12%
# REACH Teachers	1.0	1.0	0.0	0.00%
# REACH Classified	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	41.0	41.0	(0.0)	-0.12%
Average REACH Per Pupil Expenditure	\$ 9,536.76	\$ 7,998.36	\$ (1,538.40)	-16.13%

SITKA SCHOOL DISTRICT

FY2023 Budget

Location 000 Districtwide

Districtwide Account Code	Description	Comments	FY 2022 Budget as of April 2022	FY 2023 Budget	\$ Change	
Regular Instruction						
100.100.000.	314	Cert-Director	1.00 FTE - Cultural Director Program 355	\$ 119,417	\$ 95,940	\$ (23,477)
100.100.000.	315	Cert-Teacher	1.00 FTE - Raven's Way	83,369	83,885	516
100.100.000.	316	Extra Duty Pay	Includes \$5,000 for SEA PD Extra Duty	20,000	20,000	-
100.100.000.	326	Classified Extra Duty Pay		20,000	20,000	-
100.100.000.	327	Substitute - Non-Cert		2,500	15,000	12,500
100.100.000.	329	Substitute - Classified		5,000	5,000	-
100.100.000.	361	Health/Life Insurance		35,906	39,095	3,189
100.100.000.	363	Worker's Compensation		71,000	72,420	1,420
100.100.000.	364	FICA		3,629	3,477	(152)
100.100.000.	365	TRS		27,982	25,098	(2,884)
100.100.000.	375	TRS On-Behalf		993,632	612,056	(381,576)
100.100.000.	366	PERS		4,400	4,400	-
100.100.000.	376	PERS On-Behalf		1,703	633	(1,070)
100.100.000.	369	SBS		1,686	2,452	766
100.100.000.	410	Professional & Technical		92,000	92,000	-
100.100.000.	420	Staff Travel	Includes \$40,000 for SEA PD	45,000	45,000	-
100.100.000.	425	Student Transportation		2,100	2,100	-
100.100.000.	440	Other Purchased Services		9,000	5,000	(4,000)
100.100.000.	451	Teaching Supplies	Includes \$85,000 Tech Teach Supplies	108,015	108,015	-
100.100.000.	471	Textbooks				
			\$15,000 SS Curr	85,000	15,000	(70,000)
100.100.000.	491	Dues & Fees		5,000	28,365	23,365
100.100.000.	510	Equipment		-	-	-
Total	100	Regular Instruction		1,736,339	1,294,936	(441,403)
Bilingual/Bicultural						
100.120.000.	315	Cert-Teacher	0.5 FTE	40,084	40,342	258
100.120.000.	363	Worker's Compensation		333	340	7
100.120.000.	364	FICA		581	585	4
100.120.000.	365	TRS		5,035	5,067	32
100.120.000.	375	TRS On-Behalf		7,732	4,865	(2,867)
Total	120	Bilingual/Bicultural		53,765	51,199	(2,566)
Enrichment						
100.130.000.	363	Worker's Compensation		333	340	7
100.130.000.	375	TRS On-Behalf		15,960	241	(15,718)
Total	130	Enrichment		16,293	581	(15,712)
Correspondence Study						
100.140.000.	315	Cert-Teacher	1.0 FTE	43,314	66,509	23,195
100.140.000.	317	Substitute - Certified		37,000	-	(37,000)

Districtwide			FY 2022	FY 2023	
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change
100.140.000.	324 Support Staff	1.0 FTE	31,170	28,661	(2,509)
100.140.000.	361 Health/Life Insurance		47,969	52,228	4,259
100.140.000.	363 Worker's Compensation		333	340	7
100.140.000.	364 FICA		1,617	1,380	(237)
100.140.000.	365 TRS		5,440	8,354	2,913
100.140.000.	375 TRS On-Behalf		8,355	8,021	(334)
100.140.000.	366 PERS		6,857	6,305	(552)
100.140.000.	376 PERS On-Behalf		2,528	800	(1,728)
100.140.000.	369 SBS		4,179	1,757	(2,422)
100.140.000.	410 Professional & Technical		20,000	20,000	-
100.140.000.	433 Communications		10,000	6,800	(3,200)
100.140.000.	440 Other Purchased Services		745	745	-
100.140.000.	443 Equipment Repair/Maintenance		201	2,001	1,800
100.140.000.	451 Teaching Supplies		170,000	100,000	(70,000)
100.140.000.	454 Office Supplies/Postage		1,300	18,633	17,333
100.140.000.	510 Equipment		-	5,000	5,000
Total	140 Correspondence Study		391,007	327,533	(63,474)

Vocational Education

100.160.000.	363 Worker's Compensation		3,642	3,715	73
100.160.000.	375 TRS On-Behalf		39,995	25,167	(14,828)
Total	160 Vocational Education		43,638	28,882	(14,756)

Special Education Instruction

100.200.000.	316 Extra Duty Pay		10,000	10,000	-
100.200.000.	326 Classified Extra Duty Pay		2,000	2,000	-
100.200.000.	327 Substitute - Non-Cert		4,400	4,400	-
100.200.000.	363 Worker's Compensation		7,172	7,315	143
100.200.000.	364 FICA		238	238	-
100.200.000.	365 TRS		1,256	1,256	-
100.200.000.	375 TRS On-Behalf		239,036	151,803	(87,233)
100.200.000.	366 PERS		440	440	-
100.200.000.	376 PERS On-Behalf		93,624	34,461	(59,163)
100.200.000.	369 SBS		392	392	-
100.200.000.	410 Professional & Technical		70,000	15,000	(55,000)
100.200.000.	420 Staff Travel		9,000	6,000	(3,000)
100.200.000.	425 Student Transportation		42,000	650	(41,350)
100.200.000.	440 Other Purchased Services		8,500	8,500	-
100.200.000.	451 Teaching Supplies		20,000	20,000	-
100.200.000.	510 Equipment		-	6,000	6,000
100.200.000.	315 Cert-Teacher	Summer School - Program 260	26,460	27,783	1,323
100.200.000.	323 Aides	Summer School - Program 260	15,750	16,538	788
100.200.000.	364 FICA	Summer School - Program 260	384	403	19
100.200.000.	365 TRS	Summer School - Program 260	3,323	3,490	166
100.200.000.	366 PERS	Summer School - Program 260	3,465	3,638	173
100.200.000.	369 SBS	Summer School - Program 260	965	1,014	48
100.200.000.	410 Professional & Tec	Summer School - Program 260	30,000	11,500	(18,500)
100.200.000.	425 Student Transport	Summer School - Program 260	30,000	18,000	(12,000)
100.200.000.	451 Teaching Supplies	Summer School - Program 260	600	600	-
Total	200 Special Education Instruction		619,005	351,419	(267,586)

Districtwide			FY 2022	FY 2023		
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
Special Education Support						
100.220.000.	310	Director/Coordina	1.0 FTE	103,373	104,712	1,339
100.220.000.	315	Cert-Teacher	2.0 FTE	167,427	167,512	85
100.220.000.	316	Extra Duty Pay		4,000	4,000	-
100.220.000.	324	Support Staff	1.5 FTE	71,425	72,160	735
100.220.000.	361	Health/Life Insurance		86,845	94,555	7,710
100.220.000.	363	Worker's Compensation		4,263	3,462	(801)
100.220.000.	364	FICA		5,020	5,052	31
100.220.000.	365	TRS		34,515	34,694	179
100.220.000.	375	TRS On-Behalf		53,009	33,313	(19,696)
100.220.000.	366	PERS		15,714	15,875	162
100.220.000.	376	PERS On-Behalf		5,793	2,013	(3,779)
100.220.000.	369	SBS		4,378	4,423	45
100.220.000.	410	Professional & Technical		242,850	242,850	-
100.220.000.	420	Staff Travel		13,000	13,000	-
100.220.000.	440	Other Purchased Services		6,000	45,000	39,000
100.220.000.	451	Teaching Supplies		15,000	8,500	(6,500)
100.220.000.	454	Office Supplies/Postage		4,500	6,000	1,500
Total	220	Special Education Support		837,112	857,121	20,009
Pupil Support						
100.300.000.	315	Cert-Teacher	Unfilled in FY22	-	-	-
100.300.000.	361	Health/Life Insurance		-	-	-
100.300.000.	363	Worker's Compensation		-	-	-
100.300.000.	364	FICA		-	-	-
100.300.000.	365	TRS		-	-	-
100.300.000.	375	TRS On-Behalf		-	-	-
100.300.000.	376	PERS On-Behalf		-	-	-
100.300.000.	410	Professional & Tec Cold Water Survival - Program 268		5,500	5,500	-
100.300.000.	425	Student Transport Cold Water Survival - Program 268		3,500	3,500	-
Total	300	Pupil Support		9,000	9,000	-
Guidance						
100.320.000.	327	Substitute - Non-Cert		1,000	5,000	4,000
100.320.000.	363	Worker's Compensation		333	340	7
100.320.000.	364	FICA		15	73	58
100.320.000.	369	SBS		61	307	245
100.320.000.	375	TRS On-Behalf		70,754	45,537	(25,217)
Total	320	Guidance		72,162	51,255	(20,907)
Health Services						
100.330.000.	324	Support Staff	1.0 FTE	45,360	79,040	33,680
100.330.000.	361	Health/Life Insurance		21,332	30,970	9,637
100.330.000.	363	Worker's Compensation		361	368	7
100.330.000.	364	FICA		658	1,146	488
100.330.000.	366	PERS		9,979	17,389	7,410
100.330.000.	369	SBS		2,781	4,845	2,065
100.330.000.	399	Employee Physicals		500	500	-
100.330.000.	451	Teaching Supplies		1,000	1,000	-
Total	330	Health Services		81,971	135,258	53,287
Support Services						
100.350.000.	375	TRS On-Behalf	Budgeted under 352 for FY23	-	-	-
100.350.000.	376	PERS On-Behalf		-	-	-

Districtwide			FY 2022	FY 2023		
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
100.350.000.	410	Professional & Technical		5,000	5,000	
100.350.000.	420	Staff Travel		10,000	10,000	
100.350.000.	433	Communications	E-Rate applicable	174,000	225,000	51,000
100.350.000.	451	Teaching Supplies		2,000	2,000	
100.350.000.	491	Dues & Fees	Art Consortium - Program 202		1,000	1,000
Total	350	Support Services		174,000	243,000	69,000
Improvement of Instructional Services						
100.351.000.	451	Teaching Supplies		500	3,000	2,500
Total	351	Improvement of Instructional Services		500	3,000	2,500
Library Services						
100.352.000.	363	Worker's Compensation		333	340	7
100.352.000.	375	TRS On-Behalf		29,733	18,851	(10,883)
100.352.000.	410	Professional & Technical		8,500	8,500	-
Total	352	Library Services		38,566	27,690	(10,876)
School Administration						
100.400.000.	363	Worker's Compensation		7,430	7,348	(82)
100.400.000.	375	TRS On-Behalf		144,285	89,216	(55,068)
Total	400	School Administration		151,714	96,564	(55,150)
School Administration Support						
100.450.000.	363	Worker's Compensation		3,555	3,612	57
100.450.000.	376	PERS On-Behalf		28,362	9,864	(18,498)
Total	450	School Administration Support		31,917	13,476	(18,441)
District Administration						
100.510.000.	362	Unemployment Insurance		17,850	18,207	357
100.510.000.	363	Worker's Compensation		815	831	16
100.510.000.	375	TRS On-Behalf	Budgeted under 512 for FY23	-	-	-
100.510.000.	376	PERS On-Behalf	Budgeted under 511, 550, 556 for FY23	-	-	-
100.510.000.	410	Professional & Technical		12,000	5,000	(7,000)
100.510.000.	412	Audit		50,000	32,921	(17,079)
100.510.000.	414	Legal Services		17,000	17,000	-
100.510.000.	417	Data Processing		20,000	12,750	(7,250)
100.510.000.	420	Staff Travel		2,000	2,000	-
100.510.000.	440	Other Purchased Services		16,000	12,120	(3,880)
100.510.000.	441	Equipment Rentals		1,800	1,800	-
100.510.000.	448	Fidelity Bond		24,257	24,257	-
100.510.000.	454	Office Supplies/Postage		5,000	8,500	3,500
100.510.000.	491	Dues & Fees		23,000	13,000	(10,000)
Total	510	District Administration		189,722	148,386	(41,336)
School Board						
100.511.000.	324	NonCert-Support		3,000	3,150	150
100.511.000.	364	FICA		44	46	2
100.511.000.	366	PERS		660	693	33
100.511.000.	376	PERS On-Behalf		243	88	(155)
100.511.000.	369	SBS		184	193	9
100.511.000.	410	Professional & Technical		20,000	43,000	23,000
100.511.000.	420	Staff Travel		20,000	30,000	10,000
100.511.000.	440	Other Purchased Services		6,770	6,770	-
100.511.000.	479	Other Supplies/Media		2,000	2,000	-
Total	511	School Board		52,901	85,940	33,039

Districtwide			FY 2022	FY 2023		
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
Superintendent's Office						
100.512.000..	311	Superintendent	1 FTE	157,600	161,100	3,500
100.512.000..	312	Assistant Superint	0 FTE	-	-	-
100.512.000..	324	Support Staff	1 FTE	55,973	57,013	1,040
100.512.000..	361	Health/Life Insurance		40,938	44,571	3,633
100.512.000..	364	FICA		3,097	3,163	66
100.512.000..	365	TRS		19,795	20,234	440
100.512.000..	375	TRS On-Behalf		30,401	19,429	(10,972)
100.512.000..	366	PERS		12,314	12,543	229
100.512.000..	376	PERS On-Behalf		4,539	1,591	(2,949)
100.512.000..	369	SBS		3,431	3,495	64
100.512.000..	410	Professional & Technical		1,500	2,000	500
100.512.000..	420	Staff Travel Supt Travel		5,000	3,200	(1,800)
100.512.000..	440	Other Purchased S Asst. Supt & Supt.		3,000	3,000	-
100.512.000..	451	Teaching Supplies		50	-	(50)
100.512.000..	454	Office Supplies/Postage		500	500	-
Total	512	Superintendent's Office		338,138	331,838	(6,300)
Safety & Security						
100.518.000..	450	Supplies/Materials/Media		1,000	1,000	-
Total	518	Safety & Security		1,000	1,000	-
District Administration Support						
100.550.000..	321	Director/Coordina	1 FTE	40,300	85,300	45,000
100.550.000..	324	NonCert-Support	3 FTE	183,067	185,474	2,406
100.550.000..	361	Health/Life Insurance		94,787	103,207	8,419
100.550.000..	363	Worker's Compensation		2,234	2,708	474
100.550.000..	364	FICA		3,239	3,926	687
100.550.000..	366	PERS		49,141	59,570	10,429
100.550.000..	376	PERS On-Behalf		18,115	7,555	(10,560)
100.550.000..	369	SBS		13,692	16,598	2,906
100.550.000..	410	Professional & Tec SERRC Grant application(s)		20,000	10,000	(10,000)
100.550.000..	447	Liability Insurance	3% increase budgeted	200,000	206,000	6,000
100.550.000..	454	Office Supplies/Postage			500	500
100.550.000..	495	Indirect Costs		(107,000)	(90,000)	17,000
Total	550	District Administration Support		517,575	590,837	73,262
Data Processing Services						
100.555.000..	361	Health/Life Insurance	Budgeted under 556 for FY23	-	-	-
Total	555	Data Processing Services		-	-	-
Technology Services						
100.556.000..	321	Director/Coordina	1 FTE	54,088	90,147	36,059
100.556.000..	324	NonCert-Support	1 FTE	59,384	59,384	-
100.556.000..	326	Extra Duty Pay		10,000	10,000	-
100.556.000..	329	Substitutes/Temporary		1,000	-	(1,000)
100.556.000..	361	Health/Life Insurance		18,915	20,594	1,679
100.556.000..	363	Worker's Compensation		1,245	1,595	351
100.556.000..	364	FICA		1,805	2,313	508
100.556.000..	366	PERS		27,164	35,097	7,933
100.556.000..	376	PERS On-Behalf		10,014	4,451	(5,563)
100.556.000..	369	SBS		7,630	9,779	2,149
100.556.000..	410	Professional & Technical		75,000	75,000	-
100.556.000..	440	Other Purchased Services		70,000	70,000	-

Districtwide			FY 2022	FY 2023		
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
100.556.000..	451	Teaching Supplies	476,953	83,000	(393,953)	
100.556.000..	475	Technology Suppli Software	8,880	8,880	-	
Total	556	Technology Services	822,077	470,240	(351,837)	
Maintenance & Operations						
100.600.000.	321	Director/Coordina	1 FTE	84,165	85,592	1,427
100.600.000.	325	Maintenance/Cust	3 FTE	239,763	166,670	(73,092)
100.600.000.	329	Substitutes/Temporary		20,000	20,000	-
100.600.000.	361	Health/Life Insurance		85,259	82,534	(2,725)
100.600.000.	363	Worker's Compensation		11,750	2,837	(8,913)
100.600.000.	364	FICA		4,966	3,948	(1,018)
100.600.000.	366	PERS		71,264	55,498	(15,766)
100.600.000.	376	PERS On-Behalf		28,801	7,914	(20,887)
100.600.000.	369	SBS		21,083	16,690	(4,393)
100.600.000.	325	Maintenance/Custodians	Stand-by Time - Program 325	11,198	11,400	202
100.600.000.	364	FICA	Stand-by Time - Program 325	162	165	3
100.600.000.	366	PERS	Stand-by Time - Program 325	2,464	2,508	44
100.600.000.	369	SBS	Stand-by Time - Program 325	686	699	12
100.600.000.	410	Professional & Technical		16,000	16,000	-
100.600.000.	420	Staff Travel		-	5,000	5,000
100.600.000.	431	Water & Sewer		5,000	5,100	100
100.600.000.	436	Electricity		5,000	5,100	100
100.600.000.	440	Other Purchased Services		8,000	8,000	-
100.600.000.	440	Other Purchased Services	NMS Contract - Program 997	534,506	550,541	16,035
100.600.000.	442	Building Repair/Maintenance		10,000	15,000	5,000
100.600.000.	443	Equipment Repair/Maintenance		27,500	22,500	(5,000)
100.600.000.	444	Site Repair/Maintenance		4,000	1,300	(2,700)
100.600.000.	446	Property Insurance		142,066	146,328	4,262
100.600.000.	452	Maintenance Supplies		22,000	22,000	-
100.600.000.	453	Janitorial Supplies		25,000	25,000	-
100.600.000.	458	Gas/Oil		8,755	9,018	263
Total	600	Maintenance & Operations		1,389,388	1,287,341	(102,047)
Student Activities						
100.700.000.	375	TRS On-Behalf		29,229	18,274	(10,955)
Total	700	Student Activities		29,229	18,274	(10,955)
Transfers						
100.900.000.	550	Transfers to Other Funds	Pupil Transportation	-	125,000	125,000
100.900.000.	550	Transfers to Other Funds	Pool	250,000	26,000	(224,000)
Total	900	Transfers		250,000	151,000	(99,000)
Total	100	School Operating Fund		7,847,020	6,575,772	(1,271,248)
Total	000	Districtwide		\$ 7,847,020	\$ 6,575,772	\$(1,271,248)

Greta Suminski - Grade 9
Watercolor/Pen and Ink



SITKA HIGH SCHOOL

FY 2023 Budget

Location 011



FY 2022

	Budget as of April 2022	FY 2023 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,802,199	\$ 1,873,785	\$ 71,586	3.97%
120 Bilingual/Bicultural	200	200	-	0.00%
130 Enrichment	1,140	1,140	-	0.00%
160 Vocational Education	318,772	323,482	4,710	1.48%
200 Special Education	720,713	803,958	83,245	11.55%
320 Guidance	243,309	249,657	6,347	2.61%
352 Library Services	111,216	115,109	3,893	3.50%
400 School Administration	285,774	290,276	4,502	1.58%
450 School Administration Support	205,972	212,049	6,078	2.95%
600 Maintenance & Operations	385,610	385,637	27	0.01%
700 Student Activities	223,750	224,548	798	0.36%
Fund Total	4,298,656	4,479,841	181,185	4.21%
TOTAL	\$ 4,298,656	\$ 4,479,841	\$ 181,185	4.21%
# Students (9th-12th)	314.5	315.7	1.3	0.40%
# Teachers	27.0	25.5	(1.5)	-5.56%
# Classified	11.0	12.0	1.0	9.09%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	11.6	12.4	0.7	6.30%
Average Per Pupil Expenditure	\$ 13,670.40	\$ 14,190.18	\$ 519.79	3.80%

SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 011 Sitka High School

Sitka High School			FY 2022	FY 2023		
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
Regular Instruction						
100.100.011.	315	Cert-Teacher	16.00 FTE	\$ 1,254,117	\$ 1,232,121	\$ (21,996)
100.100.011.	316	Extra Duty Pay		10,601	10,919	318
100.100.011.	317	Substitute - Certified		8,000	60,000	52,000
100.100.011.	327	Substitute - Non-Cert		6,000	25,000	19,000
100.100.011.	361	Health/Life Insurance		288,800	314,452	25,652
100.100.011.	364	FICA		18,541	19,257	715
100.100.011.	365	TRS		158,849	156,126	(2,723)
100.100.011.	369	SBS		858	5,211	4,352
100.100.011.	420	Staff Travel		100	100	-
100.100.011.	425	Student Transportation		500	500	-
100.100.011.	440	Other Purchased Services		3,000	4,000	1,000
100.100.011.	441	Equipment Rentals		3,220	1,600	(1,620)
100.100.011.	443	Equipment Repair/Maint		500	5,000	4,500
100.100.011.	451	Teaching Supplies		35,113	16,000	(19,113)
100.100.011.	471	Textbooks		4,500	3,500	(1,000)
100.100.011.	472	Library Books		1,000	5,000	4,000
100.100.011.	479	Other Supplies/Media		8,500	3,000	(5,500)
100.100.011.	510	Equipment		-	12,000	12,000
Total	100	Regular Instruction		1,802,199	1,873,785	71,586
Bilingual/Bicultural						
100.120.011.	451	Teaching Supplies		200	200	-
Total	120	Bilingual/Bicultural		200	200	-
Enrichment						
100.130.011.	316	Extra Duty Pay		1,000	1,000	-
100.130.011.	364	FICA		15	15	-
100.130.011.	365	TRS		126	126	-
Total	130	Enrichment		1,140	1,140	-
Vocational Education						
100.160.011.	315	Cert-Teacher	2.50 FTE	207,337	208,680	1,343
100.160.011.	361	Health/Life Insurance		29,547	32,166	2,619
100.160.011.	364	FICA		3,006	3,026	19
100.160.011.	365	TRS		26,042	26,210	169
100.160.011.	441	Equipment Rentals		1,000	1,000	-

Sitka High School			FY 2022		
Account Code	Description	Comments	Budget as of April 2022	FY 2023 Budget	\$ Change
100.160.011.	451 Teaching Supplies		41,840	42,400	560
100.160.011.	510 Equipment		10,000	10,000	-
Total	160 Vocational Education		318,772	323,482	4,710
Special Education					
100.200.011.	315 Cert-Teacher	3.00 FTE	217,136	222,790	5,654
100.200.011.	316 Extra Duty Pay		1,100	-	(1,100)
100.200.011.	323 NonCert-Aides	9.00 FTE	212,417	245,798	33,381
100.200.011.	361 Health/Life Insurance		192,153	227,600	35,448
100.200.011.	364 FICA		6,244	6,795	550
100.200.011.	365 TRS		27,410	27,982	572
100.200.011.	366 PERS		46,732	54,076	7,344
100.200.011.	369 SBS		13,021	15,067	2,046
100.200.011.	425 Student Transportation		1,000	350	(650)
100.200.011.	451 Teaching Supplies		3,500	3,500	-
Total	200 Special Education		720,713	803,958	83,245
Guidance					
100.320.011.	315 Cert-Teacher	2.00 FTE	157,339	158,707	1,368
100.320.011.	316 Extra Duty Pay		8,100	8,100	-
100.320.011.	361 Health/Life Insurance		53,892	58,680	4,787
100.320.011.	364 FICA		2,399	2,419	20
100.320.011.	365 TRS		20,779	20,951	172
100.320.011.	454 Office Supplies/Postage		800	800	-
Total	320 Support Services - Students		243,309	249,657	6,347
Library Services					
100.352.011.	315 Cert-Teacher	1.00 FTE	83,524	85,692	2,168
100.352.011.	361 Health/Life Insurance		15,990	17,412	1,422
100.352.011.	364 FICA		1,211	1,243	31
100.352.011.	365 TRS		10,491	10,763	272
Total	352 Support Services - Instruction - Library		111,216	115,109	3,893
School Administration					
100.400.011.	313 Principal	2.00 FTE	209,520	212,290	2,770
100.400.011.	361 Health/Life Insurance		31,980	34,824	2,843
100.400.011.	364 FICA		3,038	3,078	40
100.400.011.	365 TRS		26,316	26,664	348
100.400.011.	410 Professional & Technical		5,000	5,000	-
100.400.011.	420 Staff Travel		2,420	2,420	-
100.400.011.	433 Communication		3,000	3,000	-
100.400.011.	454 Office Supplies/Postage		4,500	3,000	(1,500)
Total	400 School Administration		285,774	290,276	4,502
School Administration Support					
100.450.011.	324 NonCert-Support	3.00 FTE	121,576	123,020	1,445
100.450.011.	329 Substitutes/Temporary		1,000	1,000	-
100.450.011.	361 Health/Life Insurance		47,358	51,564	4,205

Sitka High School			FY 2022	FY 2023	
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change
100.450.011.	364 FICA		1,777	1,798	21
100.450.011.	366 PERS		26,747	27,064	318
100.450.011.	369 SBS		7,514	7,602	89
Total	450 School Administration Support		205,972	212,049	6,078
Maintenance & Operations					
100.600.011.	431 Water & Sewer		52,000	52,000	-
100.600.011.	434 Other Utility Services		896	923	27
100.600.011.	435 Heating Electricity		135,000	135,000	-
100.600.011.	436 Electricity		164,714	164,714	-
100.600.011.	438 Heating Fuel		33,000	33,000	-
Total	600 Maintenance & Operations		385,610	385,637	27
Student Activity					
100.700.011.	315 Cert-Teacher	1.0 FTE - Athletic Director	83,524	83,524	-
100.700.011.	316 Extra Duty Pay	Coaches and Club Advisors	52,998	53,000	2
100.700.011.	326 Classified Extra Duty Pay	Referees	40,000	40,000	-
100.700.011.	361 Health Insurance		8,960	9,755	795
100.700.011.	364 FICA		2,560	2,560	0
100.700.011.	365 TRS		17,147	17,147	0
100.700.011.	369 SBS		2,452	2,452	-
100.700.011.	425 Student Travel		10,000	10,000	-
100.700.011.	451 Teaching Supplies		450	450	-
100.700.011.	491 Dues & Fees	ASAA Dues	5,660	5,660	-
Total	700 Student Activity		223,750	224,548	798
Total	100 School Operating Fund		4,298,656	4,479,841	181,185
Total	011 Sitka High School		\$ 4,298,656	\$ 4,479,841	\$ 181,185



BLATCHLEY
MIDDLE SCHOOL

BLATCHLEY MIDDLE SCHOOL

FY 2023 Budget

Location 111

	FY 2022 Budget as of April 2022	FY 2023 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,829,426	\$ 1,863,208	\$ 33,782	1.85%
130 Enrichment	1,740	1,740	600	0.00%
160 Vocational Education	4,650	5,600	950	20.43%
200 Special Education	961,829	1,008,530	46,701	4.86%
320 Guidance	101,030	109,900	8,870	8.78%
330 Health Services	500	500	-	0.00%
400 School Administration	286,302	273,714	(12,588)	-4.40%
450 School Administration Support	154,399	152,001	(2,398)	-1.55%
600 Maintenance & Operations	220,600	240,600	20,000	9.07%
700 Student Activities	25,654	25,654	-	0.00%
Fund Total	3,586,130	3,681,447	95,917	2.66%
 TOTAL	 \$ 3,586,130	 \$ 3,681,447	 \$ 95,917	 2.66%
 # Students (6th-8th)	 272.00	 272.25	 0.25	 0.09%
# Teachers	22.0	22.5	0.50	2.27%
# Classified	14.0	14.0	0.00	0.00%
# Administrators	2.0	2.0	0.00	0.00%
Pupil / Teacher Ratio	12.4	12.1	(0.3)	-2.13%
Average Per Pupil Expenditure	\$ 13,184.30	\$ 13,522.30	\$ 338.00	2.56%

SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 111 Blatchley Middle School

Blatchley Middle School			FY 2022	FY 2023		
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
Regular Instruction						
100.100.111.	315	Cert-Teacher	18.00 FTE	\$ 1,285,323	\$ 1,307,537	\$ 22,215
100.100.111.	316	Extra Duty Pay		8,260	8,260	-
100.100.111.	317	Substitute - Certified		35,000	20,000	(15,000)
100.100.111.	327	Substitute - Non-Cert		10,000	20,000	10,000
100.100.111.	361	Health/Life Insurance		258,591	281,536	22,945
100.100.111.	364	FICA		19,409	19,659	250
100.100.111.	365	TRS		162,474	165,264	2,790
100.100.111.	369	SBS		2,759	2,452	(307)
100.100.111.	410	Professional & Technical Services		1,000	4,000	3,000
100.100.111.	425	Student Transportation		1,000	1,000	-
100.100.111.	440	Other Purchased Services		4,500	4,500	-
100.100.111.	441	Equipment Rentals		4,200	500	(3,700)
100.100.111.	443	Equipment Repair/Maint		500	1,500	1,000
100.100.111.	451	Teaching Supplies		31,911	20,000	(11,911)
100.100.111.	472	Library Books		2,000	4,000	2,000
100.100.111.	473	Periodicals		1,000	2,000	1,000
100.100.111.	479	Other Supplies/Media		1,000	1,000	-
100.100.111.	510	Equipment		500	-	(500)
Total	100	Regular Instruction		1,829,426	1,863,208	33,782
Enrichment						
100.130.111.	316	Extra Duty Pay		1,000	1,000	1,000
100.130.111.	364	FICA		15	15	(986)
100.130.111.	365	TRS		126	126	111
100.130.111.	451	Teaching Supplies		600	600	474
Total	130	Enrichment		1,740	1,740	600
Vocational Education						
100.160.111.	451	Teaching Supplies		4,650	5,600	5,600
Total	160	Vocational Education		4,650	5,600	5,600
Special Education						
100.200.111.	315	Cert-Teacher	3.50 FTE	238,966	243,329	243,329
100.200.111.	323	NonCert-Aides	12.00 FTE	311,241	324,005	85,040
100.200.111.	361	Health/Life Insurance		283,629	308,815	(2,426)
100.200.111.	364	FICA		7,978	8,226	(275,402)
100.200.111.	365	TRS		30,014	30,562	22,584

Blatchley Middle School			FY 2022		FY 2023
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change
100.200.111.	366 PERS		68,473	71,281	41,267
100.200.111.	369 SBS		19,079	19,862	(48,612)
100.200.111.	451 Teaching Supplies		2,350	2,350	(16,729)
100.200.111.	479 Other Supplies/Media		100	100	(2,250)
Total	200 Special Education		961,829	1,008,530	46,801
Guidance					
100.320.111.	315 Cert-Teacher	1.00 FTE	74,151	80,684	80,684
100.320.111.	361 Health/Life Insurance		15,990	17,412	(56,739)
100.320.111.	364 FICA		1,075	1,170	(14,820)
100.320.111.	365 TRS		9,313	10,134	9,059
100.320.111.	454 Office Supplies/Postage		500	500	(8,813)
Total	320 Guidance		101,030	109,900	9,370
Health Services					
100.330.111.	454 Office Supplies/Postage		500	500	500
Total	330 Health Services		500	500	500
School Administration					
100.400.111.	313 Principal	2.00 FTE	217,433	203,595	203,595
100.400.111.	361 Health/Life Insurance		35,906	39,095	(178,338)
100.400.111.	364 FICA		3,153	2,952	(32,954)
100.400.111.	365 TRS		27,310	25,572	22,419
100.400.111.	390 Mileage Reimbursement		-	-	(27,310)
100.400.111.	454 Office Supplies/Postage		2,500	2,500	2,500
Total	400 School Administration		286,302	273,714	(10,088)
School Administration Support					
100.450.111.	324 NonCert-Support	2.00 FTE	77,834	78,389	78,389
100.450.111.	329 Substitutes/Temporary		1,000	1,000	(76,834)
100.450.111.	361 Health/Life Insurance		52,466	49,349	48,349
100.450.111.	364 FICA		1,143	1,151	(51,315)
100.450.111.	366 PERS		17,124	17,246	16,102
100.450.111.	369 SBS		4,833	4,867	(12,257)
Total	450 School Administration Support		154,399	152,001	2,434
Maintenance & Operations					
100.600.111.	431 Water & Sewer		35,000	35,000	35,000
100.600.111.	434 Other Utility Services		600	600	(34,400)
100.600.111.	435 Heating Electricity		75,000	75,000	74,400
100.600.111.	436 Electricity		100,000	115,000	40,000
100.600.111.	438 Heating Fuel		10,000	15,000	(85,000)
Total	600 Maintenance & Operations		220,600	240,600	30,000
Student Activity					
100.700.111.	316 Extra Duty Pay		15,000	15,000	15,000
100.700.111.	326 Classified Extra Duty Pay		7,950	7,950	(7,050)
100.700.111.	364 FICA		333	333	(7,617)
100.700.111.	365 TRS		1,884	1,884	1,551
100.700.111.	369 SBS		487	487	(1,397)

Blatchley Middle School			FY 2022	FY 2023	
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change
Total	700	Student Activity	25,654	25,654	487
Total	100	School Operating Fund	3,586,130	3,681,447	119,487
Total	111	Blatchley Middle School	\$ 3,586,130	\$ 3,681,447	\$ 119,487



**KEET
GOOSHI
HEEN**
ELEMENTARY

KEET GOOSHI HEEN ELEMENTARY

FY 2023 Budget

Location 300

	FY 2022 Budget as of April 2022	FY 2023 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,125,891	\$ 2,072,253	\$ (53,638)	-2.52%
130 Enrichment	118,992	-	(118,992)	-100.00%
200 Special Education	1,026,046	1,065,753	39,707	3.87%
320 Guidance	104,346	106,381	2,035	
352 Library Services	107,953	110,347	2,394	2.22%
400 School Administration	155,206	156,628	1,422	0.92%
450 School Administration Support	139,335	143,550	4,215	3.03%
600 Maintenance & Operations	213,011	213,011	-	0.00%
Fund Total	3,990,781	3,867,922	(122,858)	-3.08%
TOTAL	\$ 3,990,781	\$ 3,867,922	\$ (122,858)	-3.08%
# Students (2nd-5th)	305.95	306.7	0.8	0.25%
# Teachers	27.9	25.4	(2.6)	-9.14%
# Classified	16.0	15.0	(1.0)	-6.25%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	11.0	12.1	1.1	10.33%
Average Per Pupil Expenditure	\$ 13,043.90	\$ 12,611.42	\$ (432.48)	-3.32%

SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 300 Keet Gooshi Heen Elementary

Keet Gooshi Heen Elementary			FY 2022	FY 2023		
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
Regular Instruction						
100.100.300.	315	Cert-Teacher	19.00 FTE	\$ 1,384,710	\$ 1,341,579	\$ (43,132)
100.100.300.	316	Extra Duty Pay		4,000	8,260	4,260
100.100.300.	317	Substitute - Certified		110,000	90,000	(20,000)
100.100.300.	327	Substitute - Non-Cert		10,000	10,000	-
100.100.300.	361	Health/Life Insurance		348,658	369,872	21,214
100.100.300.	364	FICA		21,876	21,023	(854)
100.100.300.	365	TRS		174,422	169,540	(4,882)
100.100.300.	369	SBS		7,356	6,130	(1,226)
100.100.300.	410	Professional & Technical Services		-	600	600
100.100.300.	425	Student Transportation		-	2,000	2,000
100.100.300.	440	Other Purchased Services		4,000	4,500	500
100.100.300.	441	Equipment Rentals		5,000	5,000	-
100.100.300.	443	Equipment Repair/Maint		1,000	1,000	-
100.100.300.	451	Teaching Supplies		47,069	35,000	(12,069)
100.100.300.	471	Textbooks		300	1,000	700
100.100.300.	472	Library Books		4,250	4,000	(250)
100.100.300.	473	Periodicals		2,500	2,000	(500)
100.100.300.	479	Other Supplies/Media		750	750	-
Total	100	Regular Instruction		2,125,891	2,072,253	(53,638)
Enrichment						
100.130.300.	315	Cert-Teacher	0.00 FTE	80,735	-	(80,735)
100.130.300.	361	Health/Life Insurance	Moved to STEAM grant	26,946	-	(26,946)
100.130.300.	364	FICA		1,171	-	(1,171)
100.130.300.	365	TRS		10,140	-	(10,140)
Total	130	Enrichment		118,992	-	(118,992)
Special Education						
100.200.300.	315	Cert-Teacher	4.50 FTE	319,107	325,381	6,274
100.200.300.	316	Extra Duty Pay		100	100	-
100.200.300.	323	NonCert-Aides	13.00 FTE	339,533	349,545	10,012
100.200.300.	361	Health/Life Insurance		220,495	240,075	19,580
100.200.300.	364	FICA		9,552	9,788	236
100.200.300.	365	TRS		40,080	40,868	788
100.200.300.	366	PERS		74,697	76,900	2,203
100.200.300.	369	SBS		20,813	21,427	614
100.200.300.	451	Teaching Supplies		1,670	1,670	-
Total	200	Special Education		1,026,046	1,065,753	39,707

Keet Gooshi Heen Elementary			FY 2022	FY 2023		
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
Guidance						
100.320.300.	315	Cert-Teacher	0.85 FTE	70,995	70,995	-
100.320.300.	361	Health/Life Insurance		22,904	24,939	2,035
100.320.300.	364	FICA		1,029	1,029	-
100.320.300.	365	TRS		8,917	8,917	-
100.320.300.	454	Office Supplies/Postage		500	500	-
Total	320	Guidance		104,346	106,381	2,035
Library Services						
100.352.300.	315	Cert-Teacher	1.00 FTE	70,614	70,614	-
100.352.300.	361	Health/Life Insurance		26,946	29,340	2,394
100.352.300.	364	FICA		1,024	1,024	-
100.352.300.	365	TRS		8,869	8,869	-
100.352.300.	454	Office Supplies/Postage		500	500	-
Total	352	Library Services		107,953	110,347	2,394
School Administration						
100.400.300.	313	Principal	1.00 FTE	114,052	114,052	-
100.400.300.	316	Extra Duty Pay		5,000	5,000	-
100.400.300.	361	Health/Life Insurance		15,990	17,412	1,422
100.400.300.	364	FICA		1,654	1,654	-
100.400.300.	365	TRS		14,325	14,325	-
100.400.300.	390	Mileage Reimbursement		-	-	-
100.400.300.	454	Office Supplies/Postage		4,185	4,185	-
Total	400	School Administration		155,206	156,628	1,422
School Administration Support						
100.450.300.	324	NonCert-Support	2.00 FTE	76,619	77,274	655
100.450.300.	329	Substitutes/Temporary		2,000	2,000	-
100.450.300.	361	Health/Life Insurance		37,901	41,267	3,366
100.450.300.	364	FICA		1,139.97	1,149.47	10
100.450.300.	366	PERS		16,856	17,000	144
100.450.300.	369	SBS		4,819	4,859	40
Total	450	School Administration Support		139,335	143,550	4,215
Maintenance & Operations						
100.600.300.	431	Water & Sewer		35,000	35,000	-
100.600.300.	434	Other Utility Services		550	550	-
100.600.300.	435	Heating Electricity		65,000	65,000	-
100.600.300.	436	Electricity		99,461	99,461	-
100.600.300.	438	Heating Fuel		13,000	13,000	-
Total	600	Maintenance & Operations		213,011	213,011	-
Total	100	School Operating Fund		3,990,781	3,867,922	(122,858)
Total	300	Keet Gooshi Heen Elementary		\$ 3,990,781	\$ 3,867,922	\$ (122,858)



BARANOF ELEMENTARY SCHOOL

FY 2023 Budget

Location 333

	FY 2022 Budget as of April 2022	FY 2023 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,235,772	\$ 1,172,123	\$ (63,649)	-5.15%
200 Special Education	1,011,935	1,067,388	55,453	5.48%
320 Guidance	64,162	67,463	3,301	5.14%
352 Library Services	-	33,460	33,460	
400 School Administration	137,066	140,303	3,237	2.36%
450 School Administration Support	94,909	100,259	5,350	5.64%
600 Maintenance & Operations	119,126	134,626	15,500	13.01%
Fund Total	2,662,970	2,715,622	52,651	1.98%
 TOTAL	 \$ 2,662,970	 \$ 2,715,622	 \$ 52,651	 1.98%
 # Students (PK-1st)	 148.75	 148.75	 0.0	 0.00%
# Teachers	17.5	17.5	0.0	0.00%
# Classified	12.0	13.0	1.0	8.33%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	8.5	8.5	0.0	0.00%
Average Per Pupil Expenditure	\$ 17,902.32	\$ 18,256.28	\$ 353.96	1.98%

SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 333 Baranof Elementary School

Baranof Elementary School			FY 2022	FY 2023		
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
Regular Instruction						
100.100.333.	315	Cert-Teacher	11.10 FTE	\$ 786,832	\$ 778,348	\$ (8,484)
100.100.333.	316	Certified Extra Duty Pay		1,000	500	(500)
100.100.333.	317	Substitute - Certified		110,000	43,500	(66,500)
100.100.333.	326	Classified Extra Duty Pay		1,000	2,692	1,692
100.100.333.	327	Substitute - Non-Cert		15,000	15,000	-
100.100.333.	361	Health/Life Insurance		170,671	176,949	6,278
100.100.333.	364	FICA		13,251	12,181	(1,070)
100.100.333.	365	TRS		98,952	97,823	(1,128)
100.100.333.	366	PERS		220	592	372
100.100.333.	369	SBS		2,000	3,751	1,751
100.100.333.	410	Professional & Technical Services		500	950	450
100.100.333.	425	Student Transportation		500	2,200	1,700
100.100.333.	440	Other Purchased Services		3,000	5,900	2,900
100.100.333.	441	Equipment Rentals		5,000	1,000	(4,000)
100.100.333.	443	Equipment Repair/Maint		200	-	(200)
100.100.333.	451	Teaching Supplies		26,747	24,837	(1,910)
100.100.333.	471	Textbooks		-	-	-
100.100.333.	472	Library Books		200	200	-
100.100.333.	473	Periodicals		500	200	(300)
100.100.333.	479	Other Supplies/Media		200	500	300
100.100.333.	510	Equipment		-	5,000	5,000
Total	100	Regular Instruction		1,235,772	1,172,123	(63,649)
Special Education						
100.200.333.	315	Cert-Teacher	5.00 FTE	350,302	354,697	4,395
100.200.333.	316	Extra Duty Pay		1,850	500	(1,350)
100.200.333.	323	NonCert-Aides	11.00 FTE	273,485	297,260	23,775
100.200.333.	324	NonCert-Support	0.50 FTE	19,975	20,328	353
100.200.333.	361	Health/Life Insurance		234,589	255,410	20,821
100.200.333.	364	FICA		9,072	9,461	389
100.200.333.	365	TRS		44,230	44,613	382
100.200.333.	366	PERS		60,167	65,397	5,230
100.200.333.	369	SBS		16,765	18,222	1,457
100.200.333.	451	Teaching Supplies		1,500	1,500	-
Total	200	Special Education		1,011,935	1,067,388	55,453

Baranof Elementary School			FY 2022		FY 2023	
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
Guidance						
100.320.333.	315	Cert-Teacher	1.00 FTE current position waived	56,204	59,099	2,895
100.320.333.	361	Health/Life Insurance	coverage	84	84	-
100.320.333.	364	FICA		815	857	42
100.320.333.	365	TRS		7,059	7,423	364
100.320.333.	454	Office Supplies/Postage				-
Total	320	Guidance		64,162	67,463	3,301
Library Services						
100.352.333.	315	Cert-Teacher	0.40 FTE		25,736	25,736
100.352.333.	361	Health/Life Insurance			4,119	4,119
100.352.333.	364	FICA			373	373
100.352.333.	365	TRS			3,232	3,232
100.352.333.	454	Office Supplies/Postage		-	-	-
Total	352	Library Services		-	33,460	33,460
School Administration						
100.400.333.	313	Principal	1.00 FTE	100,287	101,810	1,523
100.400.333.	316	Extra Duty Pay		-	-	-
100.400.333.	361	Health/Life Insurance		16,879	18,379	1,501
100.400.333.	364	FICA		1,454	1,476	22
100.400.333.	365	TRS		12,596	12,787	191
100.400.333.	390	Mileage Reimbursement		-	-	-
100.400.333.	410	Professional & Technical		350	350	-
100.400.333.	454	Office Supplies/Postage		5,500	5,500	-
Total	400	School Administration		137,066	140,303	3,237
School Administration Support						
100.450.333.	324	NonCert-Support	1.50 FTE	53,945	54,902	958
100.450.333.	329	Substitutes/Temporary		1,235	3,100	1,865
100.450.333.	361	Health/Life Insurance		23,679	25,782	2,103
100.450.333.	364	FICA		800	841	41
100.450.333.	366	PERS		11,868	12,079	211
100.450.333.	369	SBS		3,383	3,556	173
Total	450	School Administration Support		94,909	100,259	5,350
Maintenance & Operations						
100.600.333.	431	Water & Sewer		27,475	27,475	-
100.600.333.	434	Other Utility Services		575	575	-
100.600.333.	435	Heating Electricity		42,000	45,000	3,000
100.600.333.	436	Electricity		46,076	46,076	-
100.600.333.	438	Heating Fuel		3,000	15,500	12,500
Total	600	Maintenance & Operations		119,126	134,626	15,500
Total	100	School Operating Fund		2,662,970	2,715,622	52,651
Total	333	Baranof Elementary School		\$ 2,662,970	\$ 2,715,622	\$ 52,651

VOCATIONAL CENTER

FY 2023 Budget

Location 400

	FY 2022 Budget as of April 2022	FY 2023 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 600 Maintenance & Operations	\$ 14,772	\$ 14,772	\$ -	0.00%
Fund Total	14,772	14,772	-	0.00%
TOTAL	\$ 14,772	\$ 14,772	\$ -	0.00%



*Kaia Lass - Grade 12
Ceramics*



SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 400 Vocational Center

Vocational Center			FY 2022	FY 2023	
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change
<u>Maintenance & Operations</u>					
100.600.400.	431	Water & Sewer	3,200	3,200	-
100.600.400.	434	Other Utility Services	572	572	-
100.600.400.	436	Electricity	11,000	11,000	-
Total	600	Maintenance & Operations	14,772	14,772	-
Total	100	School Operating Fund	14,772	14,772	-
Total	400	Vocational Center	\$ 14,772	\$ 14,772	\$ -

PERFORMING ARTS CENTER

FY 2023 Budget

Location 500

	FY 2022	FY 2023	\$ Change	% Change
	Budget as of	Budget		
	April 2022			
Fund 100: School Operating				
Function: 600 Maintenance & Operations	\$ 93,850	\$ 93,850	\$ -	0.00%
Fund Total	93,850	93,850	-	0.00%
TOTAL	\$ 93,850	\$ 93,850	\$ -	0.00%

SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 500 Performing Arts Center

Performing Arts Center			FY 2022	FY 2023	
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change
<u>Maintenance & Operations</u>					
100.600.500.	434	Other Utility Services	850	850	-
100.600.500.	435	Heating Electricity	56,000	56,000	-
100.600.500.	438	Heating Fuel	8,000	8,000	-
100.600.500.	446	Property Insurance	29,000	29,000	-
Total	600	Maintenance & Operations	93,850	93,850	-
Total	100	School Operating Fund	93,850	93,850	-
Total	500	Performing Arts Center	\$ 93,850	\$ 93,850	\$ -



PACIFIC
HIGH SCHOOL

PACIFIC HIGH SCHOOL

FY 2023 Budget

Location 994

	FY 2022 Budget as of April 2022	FY 2023 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 315,264	\$ 307,463	\$ (7,801)	-2.47%
200 Special Education	111,486	113,879	2,394	2.15%
400 School Administration	143,876	148,098	4,221	2.93%
450 School Administration Support	54,571	41,907	(12,664)	-23.21%
600 Maintenance & Operations	17,256	17,056	(200)	-1.16%
Fund Total	642,454	628,403	(14,051)	-2.19%
TOTAL	\$ 642,454	\$ 628,403	\$ (14,051)	-2.19%
# Students (9th-12th)	40.95	40.95	0.0	0.00%
# Teachers	3.5	3.5	0.0	0.00%
# Classified	0.5	0.5	0.0	0.00%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	11.7	11.7	0.0	0.00%
Average Per Pupil Expenditure	\$ 15,688.73	\$ 15,345.61	\$ (343.12)	-2.19%

SITKA SCHOOL DISTRICT

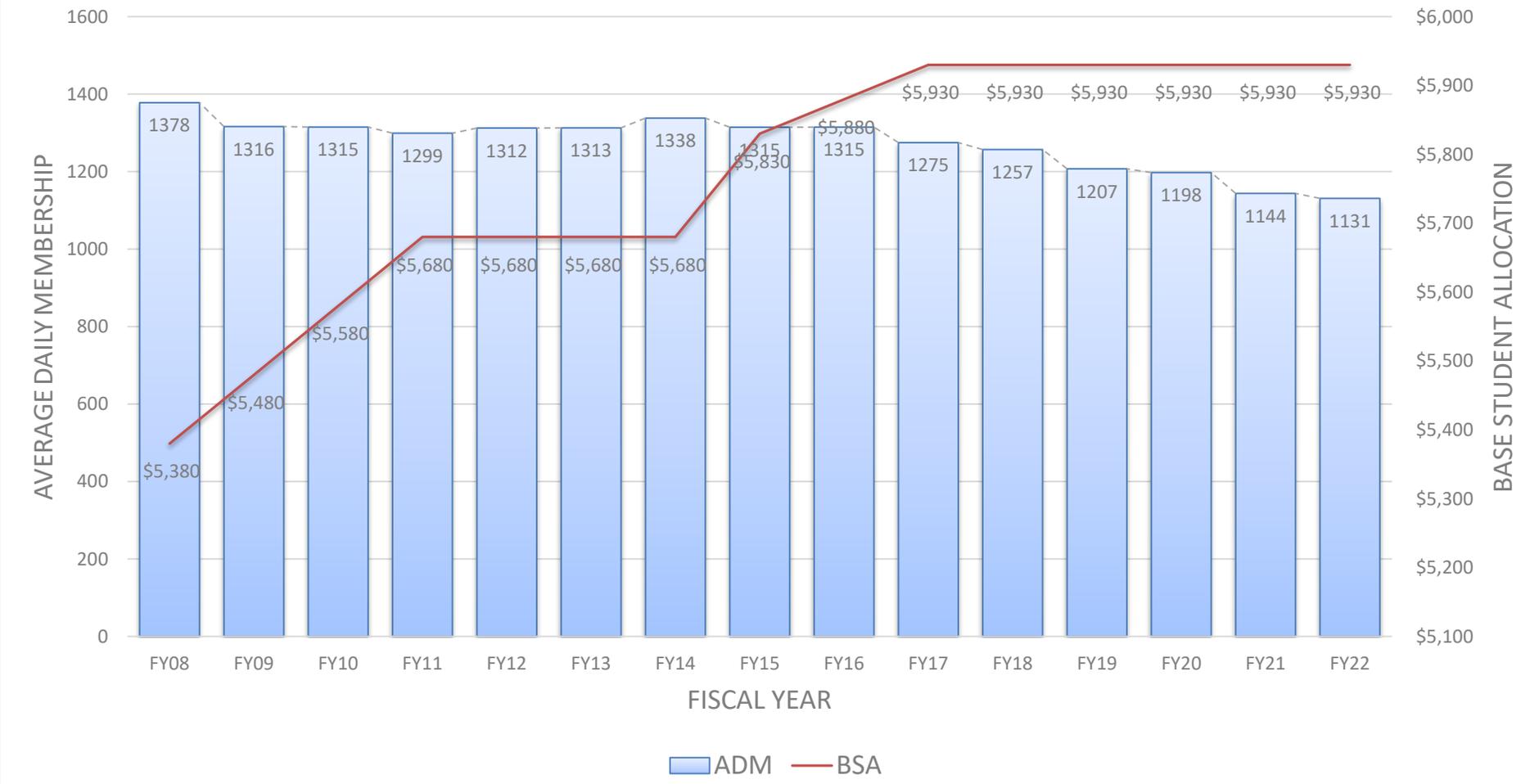
FY 2023 Budget

Location 994 Pacific High School

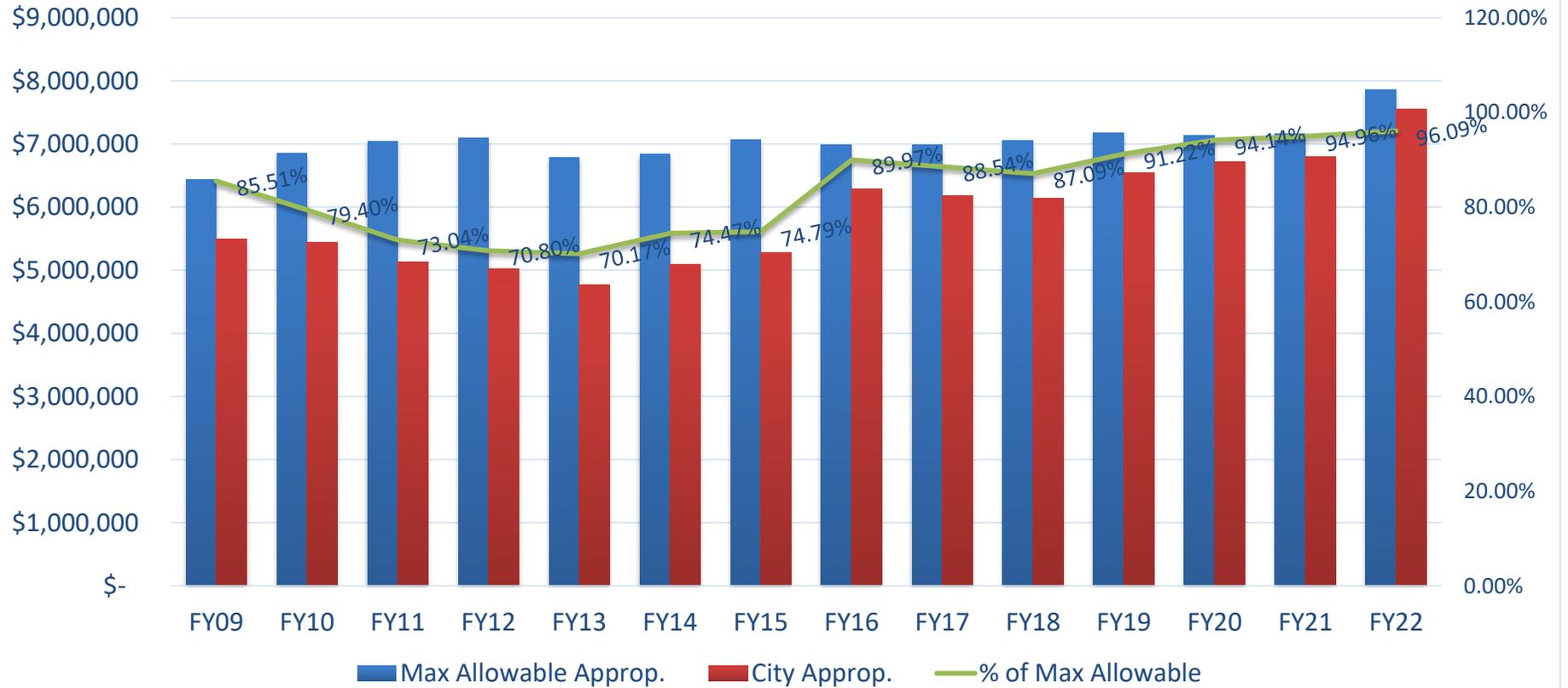
Pacific High School			FY 2022	FY 2023		
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change	
Regular Instruction						
100.100.994.	315	Cert-Teacher	2.50 FTE	\$ 189,393	\$ 183,739	\$ (5,654)
100.100.994.	316	Certified Extra Duty Pay		4,000	4,000	-
100.100.994.	317	Substitute - Certified		2,500	8,000	5,500
100.100.994.	327	Substitute - Non-Cert		1,500	1,500	-
100.100.994.	361	Health/Life Insurance		80,839	73,350	(7,489)
100.100.994.	364	FICA		2,862	2,860	(2)
100.100.994.	365	TRS		24,290	23,580	(710)
100.100.994.	369	SBS		245	582	337
100.100.994.	410	Professional & Technical Services		100	100	-
100.100.994.	420	Staff Travel		-	500	500
100.100.994.	425	Student Transportation		200	200	-
100.100.994.	440	Other Purchased Services		300	1,109	809
100.100.994.	441	Equipment Rentals		2,100	1,200	(900)
100.100.994.	443	Equipment Repair/Maint		2,000	2,000	-
100.100.994.	451	Teaching Supplies		4,214	4,000	(214)
100.100.994.	458	Gas/Oil		721	743	22
Total	100	Regular Instruction		315,264	307,463	(7,801)
Special Education						
100.200.994.	315	Cert-Teacher	1.00 FTE	74,151	74,151	-
100.200.994.	361	Health/Life Insurance		26,946	29,340	2,394
100.200.994.	364	FICA		1,075	1,075	-
100.200.994.	365	TRS		9,313	9,313	-
Total	200	Special Education		111,486	113,879	2,394
School Administration						
100.400.994.	313	Principal	1.00 FTE	101,684	103,024	1,340
100.400.994.	361	Health/Life Insurance		26,946	29,340	2,394
100.400.994.	364	FICA		1,474	1,494	19
100.400.994.	365	TRS		12,772	12,940	168
100.400.994.	420	Staff Travel		-	300	300
100.400.994.	454	Office Supplies/Postage		1,000	1,000	-
Total	400	School Administration		143,876	148,098	4,221
School Administration Support						
100.450.994.	324	NonCert-Support	0.50 FTE	19,748	19,975	227

Pacific High School			FY 2022	FY 2023	
Account Code	Description	Comments	Budget as of April 2022	Budget	\$ Change
100.450.994.	329	Substitutes/Temporary	500	500	-
100.450.994.	361	Health/Life Insurance	28,443	15,485	(12,958)
100.450.994.	364	FICA	294	297	3
100.450.994.	366	PERS	4,345	4,395	50
100.450.994.	369	SBS	1,241	1,255	14
Total	450	School Administration Support	54,571	41,907	(12,664)
Maintenance & Operations					
100.600.994.	431	Water & Sewer	7,500	7,500	-
100.600.994.	434	Other Utility Services	556	556	-
100.600.994.	436	Electricity	9,200	9,000	(200)
Total	600	Maintenance & Operations	17,256	17,056	(200)
Total	100	School Operating Fund	642,454	628,403	(14,051)
Total	994	Pacific High School	\$ 642,454	\$ 628,403	\$ (14,051)

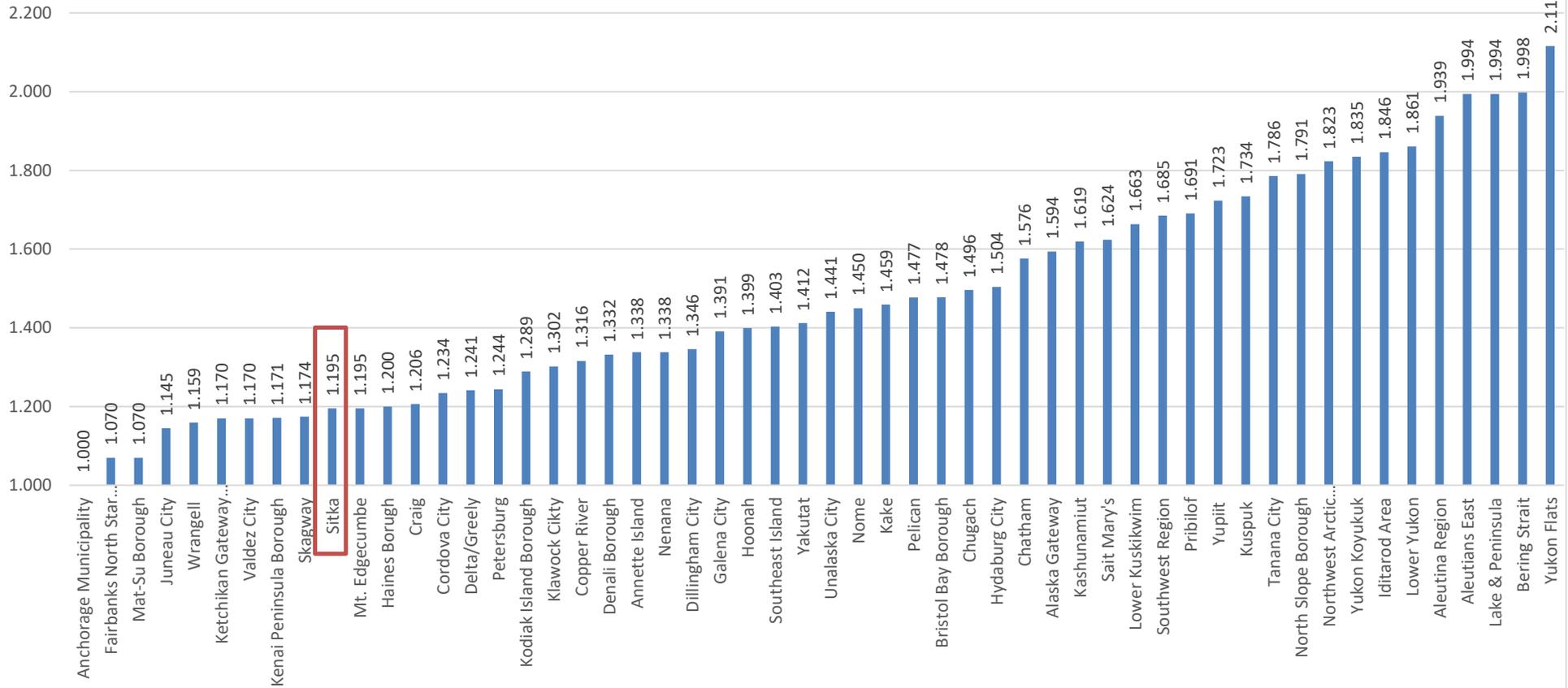
SITKA SCHOOL DISTRICT
 Average Daily Membership (ADM) &
 Base Student Allocation (BSA)
 15 Year History



SITKA SCHOOL DISTRICT
 City Appropriation vs. Maximum Allowable
 FY 2009 - FY 2022
 14 Year History



Alaskan School District Area Cost Differential



SITKA SCHOOL DISTRICT
 Balance Sheet - Governmental Funds
 School Operating Fund

	Year-Ended June 30, 2018	Year-Ended June 30, 2019	Year-Ended June 30, 2020	Year-Ended June 30, 2021	Estimated Year-Ended June 30, 2022	Estimated Year-Ended June 30, 2023
Assets						
Assets:						
Cash and investments	\$ 2,945,584	\$ 2,837,238	\$ 4,291,729	\$ 4,951,564	\$ 3,631,080	\$ 2,192,457
Accounts receivable	60,501	158,622	135,384	66,913	70,000	70,000
Due from other funds	569,263	551,822	702,591	958,030	950,000	950,000
Due from student groups	1,400	-	227	-	-	-
Inventories	-	-	-	-	-	-
Prepaid items	5,696	-	-	-	-	-
Total assets	\$ 3,582,444	\$ 3,547,682	\$ 5,129,931	\$ 5,976,507	\$ 4,651,080	\$ 3,212,457
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 180,903	\$ 186,513	\$ 203,900	\$ 141,067	\$ 145,000	\$ 145,000
Accrued payroll liabilities	874,638	281,031	513,121	798,462	800,000	800,000
Unearned revenue	-	-	-	-	-	-
Due to other funds	780,822	1,090,426	1,425,531	1,565,522	1,117,032	1,555,108
Due to student groups	-	796	-	-	-	-
Total liabilities	1,836,363	1,558,766	2,142,552	2,505,051	2,062,032	2,500,108
Fund balances:						
Nonspendable	5,696	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	89,725	70,241	75,337	76,228	25,000	70,000
Unassigned	1,650,660	1,918,675	2,912,042	3,395,228	2,125,972	642,349
Total fund balances	1,746,081	1,988,916	2,987,379	3,471,456	2,150,972	712,349
Total liabilities and fund balances	\$ 3,582,444	\$ 3,547,682	\$ 5,129,931	\$ 5,976,507	\$ 4,213,004	\$ 3,212,457

Note: FY22 & FY23 data depend on timing of when bills are paid. Ultimately, the District's General Fund holds around \$2-3M between nonspendable and fund balance. In addition, the monies flowing through the special revenue funds are recorded in the financials in the General Fund cash account with offsetting transaction in Due to other funds liability account.